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REFERENCE

# A Report by the Texas Research League

March 1995

Price \$10.00

**CITY - REPORT OF PROPERTY VALUE -- 1993**

Please complete all sections and submit original and one copy of each requested document. The accuracy of the study on school funding is affected by incorrect information. Please submit copies of summary of certified value certifications required under Secs. 25.23 and 26.01, Property Tax Code. See Instruction Booklet for due dates.

City Name: \_\_\_\_\_ Appraisal District Name: \_\_\_\_\_

Total market value: \$ \_\_\_\_\_

Totally exempt property: \$ \_\_\_\_\_

Total value (does not include totally exempt property). Do not deduct for partial exemptions (This should equal City Total): \$ \_\_\_\_\_

Totally exempt property: \$ \_\_\_\_\_

Total value lost to local, optional over-65 and/or disabled homestead exemptions: \$ \_\_\_\_\_

Total value lost to state-mandated \$3,000 exemption on Farm-to-market / Flood control: \$ \_\_\_\_\_

Total value lost to local, optional over-65 and/or disabled homestead exemptions: \$ \_\_\_\_\_

Total value lost to local, optional percentage homestead exemptions: \$ \_\_\_\_\_

Total value lost to disabled and deceased veteran's exemptions: \$ \_\_\_\_\_

Total productivity value loss under Tax. Const. Art. 8, Sec. 1-6 and Art. 8, Sec. 1-9-1: \$ \_\_\_\_\_

Total value lost to other exemptions: \$ \_\_\_\_\_

Total value lost to Farm-to-Market: \$ \_\_\_\_\_

County Tax Purposes: \$ \_\_\_\_\_

**SCHOOL DISTRICT - REPORT OF PROPERTY VALUE -- 1993**

Please complete all sections and submit original and one copy of each requested document. The accuracy of the study on school funding is affected by incorrect information. Please submit copies of summary of certified value certifications required under Secs. 25.23 and 26.01, Property Tax Code. See Instruction Booklet for due dates.

Appraisal District Name: \_\_\_\_\_

State Totals 1040 Districts

1. Total market value: \$ 7,326,026,723,191

2. Totally exempt property: \$ 7,236,026,723,191

3. Total value (does not include totally exempt property). Do not deduct for partial exemptions. (This should equal SR0104 on page 3.): \$ 1,621,085,399,931

4. Total value lost to state-mandated \$5,000 general homestead exemptions: \$ 933,990,375,211

5. Total value lost to state-mandated \$10,000 over-65 and/or disabled homestead exemptions: \$ 4,010,484,236,111

6. Total value lost to local, optional over-65 and/or disabled homestead exemptions: \$ 1,241,679,694,811

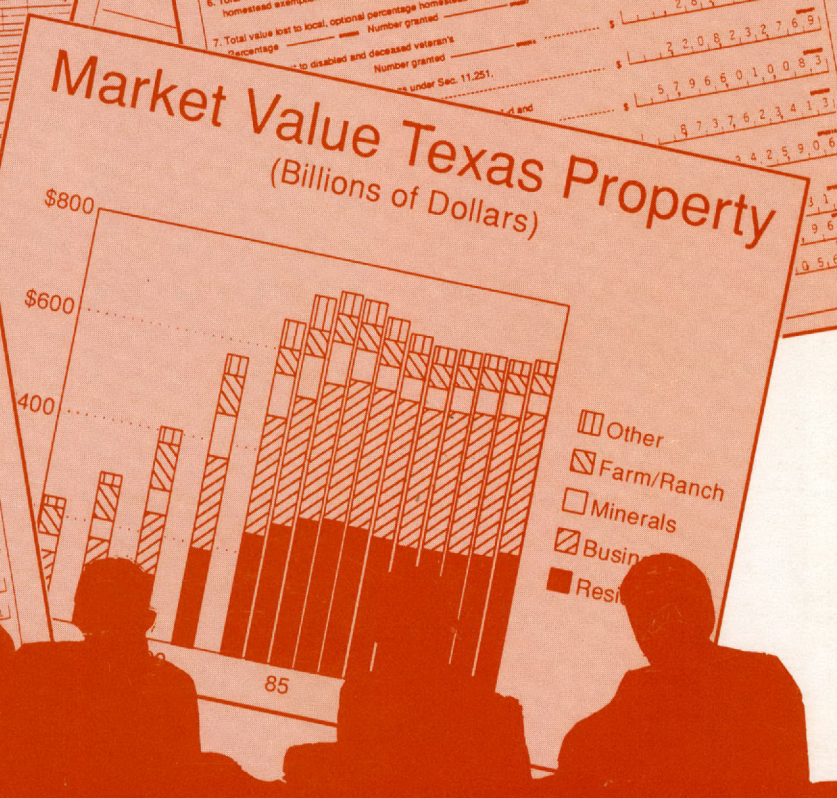
7. Total value lost to local, optional percentage homestead exemptions: \$ 2,810,993,711

Total value lost to disabled and deceased veteran's exemptions: \$ 2,208,232,769

Total value lost to other exemptions: \$ 5,796,601,000,831

Total value lost to Farm-to-Market: \$ 873,762,341,311

Total value lost to other exemptions: \$ 425,906,111



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# Appraisal Practices and Tax Burdens Texas Local Governments 1993-94

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## INTRODUCTION

Over the past decade, the value of taxable property in Texas has grown 3%, while local governments doubled the tax levy. However, 100 of the 405 city locations covered by this report reduced tax rates last year. Many homeowners got larger tax bills as the 20% exemption voted for most County Education Districts was eliminated as the tax was held unconstitutional.

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 1993-94 tax year--the most recent year for which complete data are available, although taxpayers already have paid their tax bills for 1994-95.

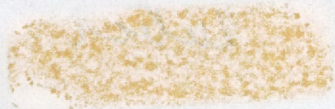
This 14th edition of Appraisal Practices lists appraisal ratios for school districts based upon market-value studies by a state agency. Property taxes have been computed for a single-family house that would have sold for \$80,000 and for the same house after homestead exemptions.

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. 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

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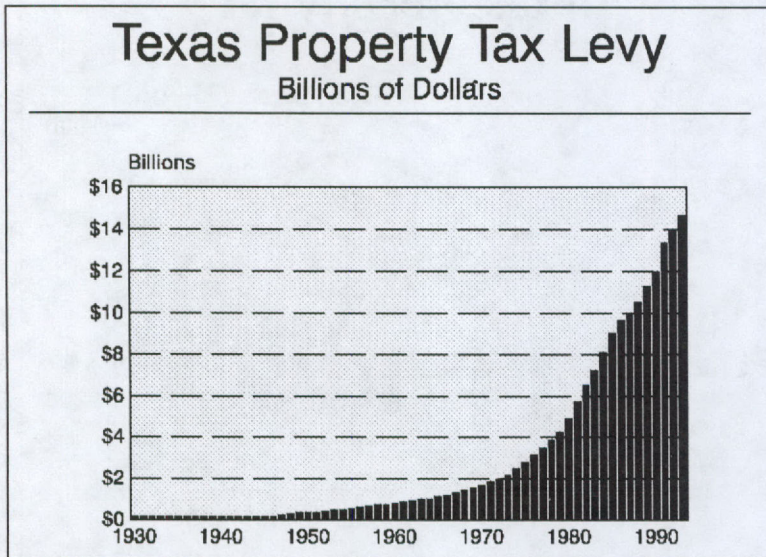
## APPRAISAL PRACTICES AND TAX BURDENS TEXAS LOCAL GOVERNMENTS 1993-94

In 1993-94, Texas local governments increased property taxes \$685 million, or 4.9%, to bring the total to \$14.7 billion. On the other hand, property tax rates were reduced in 100 of the 405 locations covered by this report. Over the past decade, the average property tax burden has almost doubled from 1.161% to 2.295% 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 Meadows (Fort Bend County) taxes imposed by the city, school, county, and special districts were the highest and totaled 3.56% of market value, as compared to the statewide average of 2.295%. The lowest tax was 1.53% of market value in LaGrange.

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 \$2,659 in Robstown to \$1,154 in La Grange.



For rental property, a second home, or some other dwelling not eligible for homestead exemptions, the highest tax in 1993-94 for an \$80,000 house was in Pecos with a total of \$2,860 imposed by all overlapping jurisdictions. The lowest tax bill was \$1,249 in La Grange.

A third measure of property tax burden has been calculated for business personal property (inventories, machinery, furniture, fixtures, etc.). Tax bills on commercial and 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.

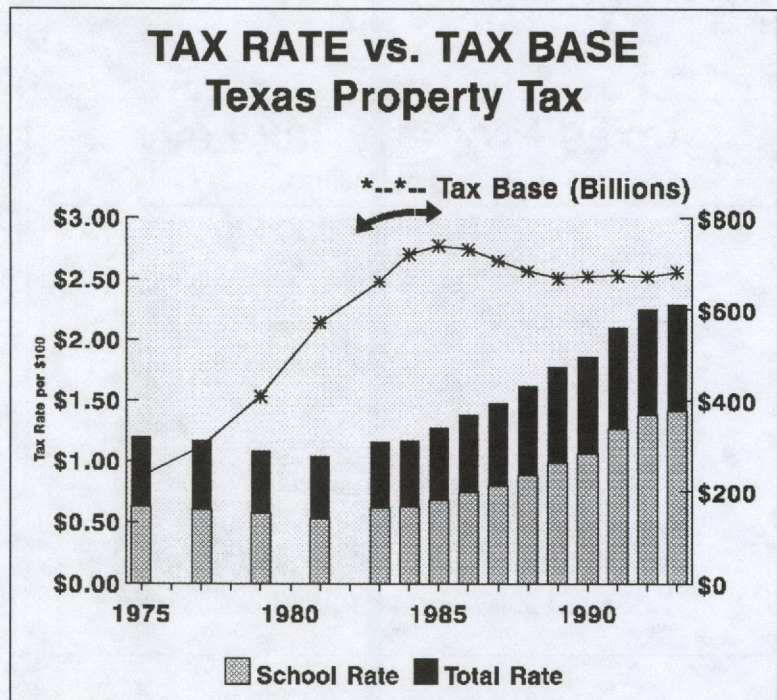
- + For industrial personal property valued at \$80,000, the tax bill ranged from \$1,260 in La Grange to \$2,900 in Meadows.
- + For commercial personal property valued at \$80,000, the tax bill ranged from \$1,100 in Childress to \$2,900 in Meadows.

The appendix tables list similar calculations of 1993-94 local property tax burdens for 322 cities, with multiple entries for major school districts (a total of 405 locations).

**LOCAL TAX  
BURDEN 2.295%**

In 1993-94, the state comptroller determined that the market value of all taxable property in Texas was \$681.4 billion<sup>1</sup>. Local governments excluding school districts levied \$6.0 billion of property taxes.

Dividing that property tax levy by the market value of taxable property gives an average tax rate of \$0.886 per \$100 of market value. The average rate for school districts was \$1.409, bringing the total for all types of local governments to \$2.295 per \$100 (or 2.295%) of market value.



<sup>1</sup> 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 \$627.7 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. The \$1.409 rate for school districts is based on the Comptroller's final values as compared to \$1.396 based on preliminary values.



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
1993-94	14,698	681,382	1.409	0.886	2.295

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 rate<sup>2</sup> 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 1983-84, the average property tax rate in Texas has almost doubled from \$1.161 to \$2.295 per \$100 in 1993-94. During that decade, the tax base grew by only 3%, whereas local governments in Texas more than doubled the tax levy.

<sup>2</sup>The 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 second entry in Table 2 as an illustration, the City Council in Amarillo imposed a tax rate of 27.89 cents per \$100 of taxable value in 1993-94. The study by the State Comptroller's Office determined that the weighted average appraisal by the Potter County Appraisal District in the Amarillo ISD was 102.1%. Multiplying the 27.89-cent tax rate by the 102.1% ratio gives a "true" tax rate of \$0.2848 per \$100 of market value (selling price).

Hence, a house or property that would sell for \$80,000 in Amarillo, on average, would be taxed \$227.84 by the city (80,000 times .2848 divided by 100).

The Amarillo Independent School District levied a "true" tax rate of \$1.4257 per \$100 of market value. Adding that to the \$0.1343 "true" rate imposed by the community college, the \$0.1944 by the Hospital district, and the \$0.4424 by Potter County, result in a total tax rate of \$2.4816 per \$100 of market value for property in Amarillo. Hence, a property that would sell for \$80,000 was taxed \$1,985 in 1993-94 (80,000 times 2.4816 divided by 100).

The taxpayer actually received bills with rates totaling \$2.4305, but the average \$80,000 property was appraised for \$81,680. The \$2.4305 rate times \$81,680 produced a tax bill of \$1,985 --the same amount as that calculated by using a "true" tax rate.

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

**RATES FOR  
MAJOR CITIES**

An overall statewide average is helpful as a broadbrush measure of general trends, but it 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 1993-94

<u>City</u>	<u>Ratio</u>	<u>City</u>	<u>School</u>	<u>College</u>	<u>Hospital</u>	<u>County</u>	<u>Other</u>	<u>Total</u>
Abilene	100.0%	\$0.5875	\$1.4499	0.0000	0.0000	\$0.4454	\$0.0000	\$2.4828
Amarillo	102.1%	0.2848	1.4257	0.1343	0.1944	0.4424	0.0000	2.4816
Arlington	97.2%	0.6239	1.3237	0.0454	0.2354	0.2643	0.0000	2.4927
Austin	97.3%	0.6058	1.4231	0.0469	0.0000	0.5806	0.0000	2.6565
Beaumont	98.0%	0.6029	1.3244	0.0000	0.0000	0.3137	0.2335	2.4745
Brownsville	98.8%	0.6465	1.3193	0.1062	0.0000	0.3069	0.1625	2.5415
Corpus Christi	99.1%	0.6121	1.3877	0.1744	0.2303	0.3199	0.0290	2.7535
Dallas	98.8%	0.6666	1.4018	0.0515	0.2046	0.2001	0.0063	2.5309
El Paso	94.1%	0.5848	1.2237	0.0934	0.1932	0.2760	0.0000	2.3711
Fort Worth	96.7%	0.9188	1.3686	0.0452	0.2342	0.2630	0.0000	2.8297
Garland	99.1%	0.6136	1.3662	0.0516	0.2052	0.2006	0.0063	2.4435
Grand Prairie	94.5%	0.6570	1.3864	0.0492	0.1955	0.1912	0.0060	2.4855
Houston	98.7%	0.6217	1.3658	0.0541	0.1873	0.3341	0.0722	2.6353
Irving	98.6%	0.5149	1.5332	0.0514	0.2041	0.1996	0.0063	2.5095
Laredo	97.3%	0.4962	1.0701	0.1645	0.0000	0.3189	0.0000	2.0497
Lubbock	96.8%	0.6198	1.4140	0.0000	0.1017	0.1658	0.0077	2.3090
Mesquite	109.1%	0.5197	1.4877	0.0531	0.2109	0.2062	0.0065	2.4842
Midland	99.4%	0.6749	1.3784	0.1642	0.1768	0.2341	0.0000	2.6285
Odessa	100.8%	0.6180	1.3252	0.1688	0.1220	0.3831	0.0000	2.6170
Pasadena	97.5%	0.6311	1.3939	0.0975	0.1850	0.3300	0.0713	2.7088
Plano	99.1%	0.5057	1.4587	0.0976	0.0000	0.2577	0.0000	2.3198
San Angelo	97.7%	0.8093	1.2036	0.0000	0.0000	0.3098	0.0000	2.3227
San Antonio	98.7%	0.5885	1.4945	0.1102	0.2421	0.3772	0.0000	2.8125
Waco	98.8%	0.6593	1.4023	0.0651	0.0000	0.4084	0.0000	2.5352
Wichita Falls	99.1%	0.6672	1.2709	0.0000	0.0000	0.3560	0.0000	2.2941
Minimum	94.1%	\$0.2848	\$1.0701	0.0000	0.0000	\$0.1658	0.0000	\$2.0497
Maximum	103.1%	0.9188	1.5332	0.1744	0.2421	0.5806	0.2335	2.8297

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 1993-94 are listed in Table 2. The total rate for all jurisdictions in these cities ranged from 2.05% in

Laredo to 2.83% in Fort Worth, or 38% more than Laredo. Total "true" tax rates totaled 2.53% in Dallas and 2.63% in Houston.<sup>3</sup>

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 90% in 12 school districts to more than 120% in nine others. This means that property that would sell for \$100,000 was listed on the tax rolls at less than \$90,000 in one part of the state, but for more than \$120,000 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 205th among the 405 locations listed. There were 204 locations with "true" taxes higher than Abilene's, and 200 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.

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<sup>3</sup> 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 1980 - 1994

<u>City</u>	<u>1979-80</u>	<u>1983-84</u>	<u>1988-89</u>	<u>1989-90</u>	<u>1990-91</u>	<u>1991-92</u>	<u>1992-93</u>	<u>1993-94</u>
ABILENE	\$1.322	\$1.1992	\$1.8925	\$2.0070	\$2.1109	\$2.5151	\$2.5365	\$2.4828
AMARILLO	1.843	1.7671	2.0763	2.1091	2.1433	2.1854	2.3516	2.4816
ARLINGTON	1.313	1.1151	1.6421	1.8594	2.0435	2.4205	2.4727	2.4927
AUSTIN	1.494	1.4178	1.8509	2.0956	2.2394	2.6295	2.7688	2.6565
BEAUMONT	2.276	1.8865	1.8005	1.8876	2.0357	2.2411	2.4823	2.4745
BROWNSVILLE	1.283	1.5677	1.7224	1.8403	2.0430	2.4131	2.3839	2.5415
CORPUS CHRISTI	1.820	1.6502	2.0875	2.1941	2.3126	2.5619	2.7849	2.7535
DALLAS	1.908	1.3073	1.6049	1.8458	2.0342	2.2454	2.4785	2.5309
EL PASO	1.417	1.3772	1.6158	1.8831	2.0191	2.2448	2.4004	2.3711
FORT WORTH	1.425	1.2631	1.8705	2.0920	2.3274	2.6274	2.8020	2.8297
GARLAND	1.678	1.2986	1.7673	1.8120	2.0777	2.2115	2.4264	2.4435
GRAND PRAIRIE	1.607	1.3900	1.8372	1.9925	2.1296	2.3513	2.6544	2.4855
HOUSTON	1.565	1.5425	1.8391	2.0166	2.1635	2.3160	2.5966	2.6353
IRVING	1.690	1.2894	1.5244	1.7431	1.8975	2.1916	2.4293	2.5095
LAREDO	1.297	0.8130	1.4520	1.4940	1.8020	1.9236	1.8185	2.0497
LUBBOCK	1.673	1.4015	2.1318	2.1134	2.1134	2.2258	2.3998	2.3090
MESQUITE	1.593	1.1990	1.5330	1.7012	1.9923	2.2987	2.3545	2.4842
MIDLAND	1.379	1.1050	1.7662	2.0333	2.1957	2.3507	2.5692	2.6285
ODESSA	1.590	1.4659	1.9863	2.1535	1.9995	2.3274	2.5254	2.6170
PASADENA	1.913	1.4896	2.1901	2.2798	2.2924	2.3020	2.6210	2.7088
PLANO	1.221	1.3130	1.6929	1.7693	1.9173	2.2149	2.2943	2.3198
SAN ANGELO	1.244	1.2160	1.5287	1.8399	2.1103	2.1818	2.3092	2.3227
SAN ANTONIO	1.586	1.3795	1.8427	2.0730	2.3423	2.6641	2.8316	2.8125
WACO	1.488	1.4284	1.6579	1.7479	1.9823	2.2819	2.5215	2.5352
WICHITA FALLS	1.413	1.6267	1.7312	1.8032	1.9327	1.9327	2.2692	2.2941
Minimum	\$1.221	\$0.8130	\$1.4520	\$1.4940	\$1.8020	\$1.9236	\$1.8185	\$2.0497
Maximum	2.276	1.8865	2.1901	2.2798	2.3423	2.6641	2.8316	2.8297

**TAX BURDEN  
 INCREASE**

Among 405 city-locations, tax rate increases occurred in 305 areas.<sup>4</sup> In 279 locations the increase for 1993-94 was less than 10%, but six areas recorded "true" rate increases of more than 20%. Increases of 10 to 20% occurred in 20 cities; tax burdens were lowered in 100 areas.

Homeowners have seen ups and downs in their tax bills, as 20% homestead exemptions were adopted in 1990 for school taxes levied by County Education Districts. Those exemptions were terminated in

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<sup>4</sup> See Appraisal Practices and Tax Burdens Texas Local Governments 1992-93.

1993, and higher tax rates left most homeowners with higher bills. Over the three-year period from 1990 to 1993, the tax on an \$80,000 homestead was increased by more than 25% in 117 city-locations and by 10 to 25% in 211 places. Homeowners in 60 locations had increases less than 10% over the three years, while in 17 places the tax on an \$80,000 homestead was lowered.

Tax rates per \$100 of market value for overlapping jurisdictions are shown in Table 3 for the 25 largest Texas cities for 1979-80 through 1993-94.

## **HOMESTEAD EXEMPTIONS**

Table 4 shows the 1993-94 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 \$ 1,879.<sup>5</sup> However, that total dropped to \$1,645 if the house was claimed as a homestead. The exemption reduced the tax by 12.5%. 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 for persons over age 65 or handicapped mandated for school taxes is \$15,000 of the assessed value . 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.

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<sup>5</sup> 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 100% for all types of property and 95% for single-family houses (see Appendix F).

**TAX ON  
HOMESTEADS**

For an \$80,000 house in Dallas, the 1993-94 local property tax averaged \$2,042 if the house were rented or leased. If occupied by the owner, the tax would have been \$1,718. (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 \$2,083. For a homestead, the tax averaged \$1,638, or 21% less.

Table 4  
Local Property Taxes 1993-94 on an \$80,000 Single-Family House

<u>CITY</u>	<u>Not Homestead</u>	<u>Homestead</u>	<u>% Homestead Exemption</u>
Abilene	\$1879	\$1645	12.5%
Amarillo	1940	1870	3.6
Arlington	1943	1778	8.5
Austin	2047	1881	8.1
Beaumont	1942	1789	7.9
Brownsville	2006	1939	3.3
Corpus Christi	2204	2035	7.7
Dallas	2042	1718	15.9
El Paso	1839	1774	3.5
Fort Worth	2218	2003	9.7
Garland	1930	1830	5.2
Grand Prairie	2106	2001	5.0
Houston	2083	1638	21.4
Irving	1960	1531	21.9
Laredo	1598	1543	3.4
Lubbock	1860	1787	3.9
Mesquite	1976	1871	5.3
Midland	2037	1861	8.6
Odessa	1909	1508	21.0
Pasadena	2108	1876	11.0
Plano	1842	1688	8.4
San Angelo	1863	1429	23.3
San Antonio	2257	2181	3.4
Waco	2001	1858	7.1
Wichita Falls	1788	1724	3.6
Minimum	\$1,598	\$1,429	3.3%
Maximum	2,257	2,181	23.3

Taxes on an \$80,000 house are shown by type of taxing jurisdiction in Table 5. Such a house qualifying for homestead

exemptions was taxed by the county and special districts at levels ranging from \$199 to \$603. Municipal taxes ranged from \$223 in Amarillo to \$576 in Fort Worth. School taxes were from \$707 in Odessa to \$1,124 in San Antonio.

Table 5

Local Property Taxes 1993-94 on an \$80,000 Single-Family House

CITY	Not a Homestead				Single-Family Homestead			
	County*	City	School#	Total	County*	City	School#	Total
Abilene	\$337	\$445	\$1,097	\$1,879	\$315	\$378	\$952	\$1,645
Amarillo	603	223	1,114	1,940	603	223	1,044	1,870
Arlington	425	486	1,032	1,943	425	389	964	1,778
Austin	484	467	1,096	2,047	391	467	1,023	1,881
Beaumont	430	473	1,039	1,942	344	473	972	1,789
Brownsville	454	510	1,042	2,006	454	510	975	1,939
Corpus Christi	603	490	1,111	2,204	554	441	1,040	2,035
Dallas	373	538	1,131	2,042	341	430	947	1,718
El Paso	436	454	949	1,839	436	454	884	1,774
Fort Worth	425	720	1,073	2,218	425	576	1,002	2,003
Garland	366	485	1,079	1,930	335	485	1,010	1,830
Grand Prairie	375	557	1,174	2,106	342	557	1,102	2,001
Houston	512	491	1,080	2,083	451	393	794	1,638
Irving	360	402	1,198	1,960	329	322	880	1,531
Laredo	377	387	834	1,598	376	387	780	1,543
Lubbock	222	499	1,139	1,860	222	499	1,066	1,787
Mesquite	379	413	1,184	1,976	347	413	1,111	1,871
Midland	446	523	1,068	2,037	446	523	892	1,861
Odessa	491	451	967	1,909	440	361	707	1,508
Pasadena	532	491	1,085	2,108	481	491	904	1,876
Plano	282	402	1,158	1,842	282	321	1,085	1,688
San Angelo	248	649	966	1,863	199	519	711	1,429
San Antonio	585	472	1,200	2,257	585	472	1,124	2,181
Waco	374	520	1,107	2,001	302	520	1,036	1,858
Wichita Falls	278	520	990	1,788	278	520	926	1,724
Minimum	\$222	\$223	\$834	\$1,598	\$199	\$223	\$707	\$1,429
Maximum	603	720	1,200	2,257	603	576	1,124	2,181

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

# School district figures are based on final values and differ from preliminary values published in Bench Marks 1993-94 School District Budgets in Texas.

**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 \$1,986. The average tax on industrial personal property (industrial machinery, equipment, and inventories) also totaled \$1,986. Similar personal property for commercial firms was taxed at an average of \$2,184, or 10% higher than the average for all types of property.

Table 6  
Property Tax 1993-94 on \$80,000 of Business Personal Property

<u>CITY</u>	<u>Average Property</u>	<u>Business Industrial</u>	<u>Personalty Commercial</u>
Abilene	\$1986	\$1986	\$2184
Amarillo	1985	1944	2203
Arlington	1994	2051	2042
Austin	2125	2184	2185
Beaumont	1980	2019	1911
Brownsville	2033	2058	2017
Corpus Christi	2203	2224	2226
Dallas	2025	2048	2051
El Paso	1897	2016	1982
Fort Worth	2264	2341	2300
Garland	1955	1972	2173
Grand Prairie	1988	2105	2120
Houston	2108	2136	2180
Irving	2008	2036	2041
Laredo	1640	1686	1708
Lubbock	1847	1907	1858
Mesquite	1987	1950	2066
Midland	2103	2116	2080
Odessa	2094	2077	2077
Pasadena	2167	2223	2177
Plano	1856	1872	1905
San Angelo	1858	1902	1764
San Antonio	2250	2279	2270
Waco	2028	2054	1987
Wichita Falls	1835	1853	1900
Minimum	\$1640	\$1686	\$1708
Maximum	2264	2341	2300

In Grand Prairie, industrial personal property was taxed 5.9% above the average (\$2,105 vs. \$1,988), and commercial property was taxed 6.6% higher than average (\$2,120 vs. \$1,988).<sup>6</sup>

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).

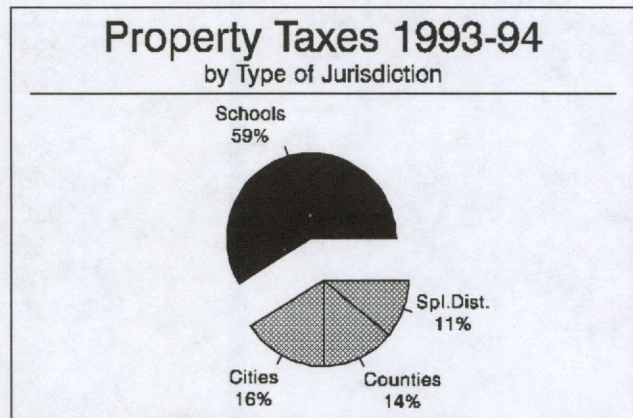
## REGIONAL COMPARISONS

"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 2.05% in Laredo to a high of 2.77% in San Juan. The tax on an \$80,000 homestead ranged from \$1,544 in Laredo to a high of \$2,131 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 \$2,421 in Fort Worth in the Hurst-Euless-Bedford ISD.

In the Houston area (Region 4) the tax on \$80,000 of industrial personal property ranged from \$1,858 in Texas City to \$2,900 in Meadows. The tabulations for the other regions also show a significant range of tax burdens in nearby locations.



<sup>6</sup> As detailed in Appendix F, in Grand Prairie the average ratio of appraisal to market value for industrial personal property in 1993 was 100%, compared to 101% for commercial personalty, and to 94.5% average for all types of property.

**TEXAS PROPERTY  
TAX LEVIES**

Property tax levies in Texas totaled \$14.7 billion in 1993-94 and have more than doubled over the past decade (See Table 7). More than one-half (\$8.7 billion) was levied by 1,040 school districts, while cities accounted for \$2.4 billion. The 254 counties imposed property taxes totaling \$2.1 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	14,013		1,995	2,304	8,164 c	1,549
1993-94	14,698		2,091	2,358	8,664	1,585

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, 138 hospital districts levied \$720 million in property taxes as shown in Table 8, and 49 junior colleges added another \$312 million. Tax levies for districts providing water totaled \$329 million; for districts providing navigation, port, or drainage services, \$159 million; for special districts to service road bonds, \$2.9 million; and for 163 fire control and EMS Districts, \$22.2 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 \$23.4 million in taxes was imposed for these school equalization services.

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 Equlz'n</u>	<u>EMS 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
1991-93	1530.3	715.1	279.5	318.5	151.2	12.1	17.8	17.5	15.8
1992-93	1549.5	707.1	298.6	326.7	151.4	10.0	20.4	19.9	15.4
1993-94	1584.5	719.8	312.2	328.6	158.9	2.9	23.4	22.2	16.5

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 a \$739 million levy after homestead exemptions, accounted for 35.3% of total county taxes in 1993-94. In 1981-82, before full implementation of property tax reform legislation, single-family houses were assessed \$168.2 million, or 16.8% of the total. Commercial and industrial property, with a \$432.4 million levy in 1993-94, accounted for 20.7% of the total--twice the 11.1% in 1981-82. The oil, gas, and minerals share dropped from 20% in 1981-82 to 7.8%.

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 was used (See Appendix E).

Table 9  
Property Tax Levy by Texas Counties 1981-82 to 1993-94

Type of Property	1981-82	1983-84	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Single-Family Houses	\$168.2	\$335.4	\$512.3	\$549.5	\$554.2	\$624.1	\$693.1	\$739.1
Multi-family	<u>28.8</u>	<u>69.9</u>	<u>66.2</u>	<u>66.9</u>	<u>64.3</u>	<u>73.4</u>	<u>78.4</u>	<u>81.8</u>
Total Residential	\$195.1	\$405.3	\$578.6	\$616.4	\$618.5	\$697.5	\$771.5	\$820.9
Open-space Land	\$66.8	\$65.1	\$107.5	\$111.8	\$102.3	\$107.7	\$99.3	\$97.0
Farm/Ranch Improvements	15.2	23.8	34.1	36.0	37.1	39.6	43.6	45.2
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	\$88.9	\$141.6	\$147.9	\$139.4	\$147.3	\$142.9	\$142.2
Commercial & Industrial	\$111.1	\$239.0	\$363.1	\$386.6	\$376.0	\$416.5	\$433.6	\$432.4
Oil, Gas, Minerals	200.0	207.8	147.1	152.2	161.8	171.1	166.6	164.2
Banks <u>a/</u>	24.1	19.4	8.0	6.2	6.7	5.2	0.0	0.0
Utilities	75.6	84.9	116.7	126.6	130.6	142.0	156.7	162.7
Business Personal	<u>110.0</u>	<u>162.4</u>	<u>173.1</u>	<u>202.8</u>	<u>198.6</u>	<u>234.3</u>	<u>248.7</u>	<u>270.7</u>
Total Business	\$520.8	\$713.5	\$808.1	\$874.4	\$868.7	\$969.1	\$1,005.6	\$1,030.0
Vacant Lots	\$172.4	\$68.7	\$66.7	\$71.8	\$68.1	\$68.4	\$69.3	\$66.0
Other <u>b/</u>	<u>22.5</u>	<u>14.7</u>	<u>8.5</u>	<u>11.1</u>	<u>35.1</u>	<u>23.0</u>	<u>5.7</u>	<u>32.1</u>
TOTAL	\$1,000.8	\$1,291.1	\$1,603.5	\$1,721.6	\$1,729.9	\$1,905.3	\$1,995.0	\$2,091.2

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 \$0.150 per \$100 in Leon County to \$1.203 in Brooks 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 \$0.150 per \$100 in Leon County to \$1.252 in Fisher County.

The revenue lost by counties from both exemptions and the alternative valuation of open-spaced land is detailed in Table 10. Alternative valuation and exemptions accounted for a revenue loss of \$432.0 million in 1993-94, a decrease of 2.3% from the previous year.

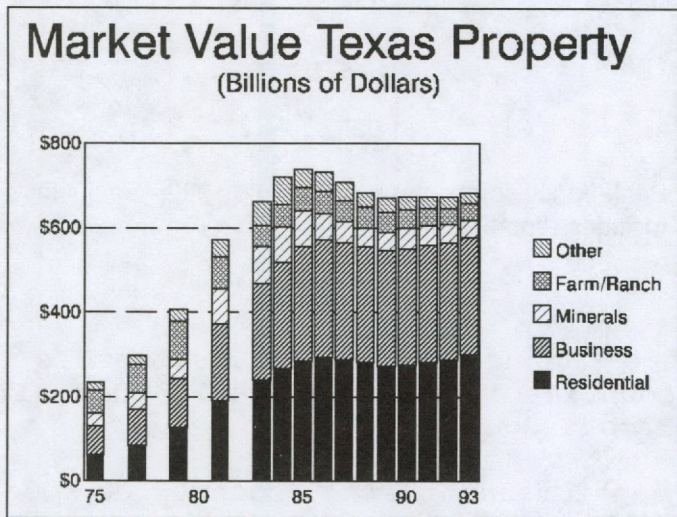
Table 10  
Revenue Loss From Exemptions, Texas Counties 1987-1994  
(Millions of Dollars)

<u>Exemption</u>	<u>1986-87</u>	<u>1991-92</u>	<u>1992-93</u>	<u>1993-94</u>
Ag Use Valuation	\$231.3	\$234.1	\$253.5	\$241.7
Over 65 Exemption	40.0	71.2	77.1	83.3
Percentage Exemption	64.3	65.1	72.9	80.8
Freeport	0	6.9	9.9	11.6
\$3000 Homestead	1.2	1.7	1.3	1.2
Veterans	0.5	0.7	0.8	0.9
Other Exemptions <u>a/</u>	<u>14.7</u>	<u>28.8</u>	<u>26.7</u>	<u>12.5</u>
Total Revenue Loss	\$352.0	\$408.6	\$442.2	\$432.0

a/ Includes reporting errors in some counties.

**MARKET VALUE OF TAXABLE PROPERTY**

The market value of taxable property in Texas grew by 1.3% in 1993 after four years of declines and three years of no growth, as shown in Table 11. From a peak of \$738 billion in 1985, values declined to \$668.5 billion in 1989, and increased to \$681.4 billion in 1993. The value of minerals has declined to less than one-half of the 1984 level. Farm and ranch values have dropped from a peak of



\$89 billion in 1979 to \$37.5 billion in 1993 as more land qualified for agricultural use valuation and as farm personal property was exempted. Last year residential values increased 4.1%--consisting of a 4.4% gain for single-family houses, and a 0.8% increase for multiple-family dwellings. The value of business property (other than minerals) grew by 0.5% during the 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>T O T A L</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
1993	300.6	37.5	41.1	276.6	25.6	681.4

**PROPERTY TAX  
ABATEMENTS**

To bring 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 1993-94 the revenue loss<sup>7</sup> from tax abatement, redevelopment, and tax increment zones totaled \$170.6 million, excluding special districts. Tax increment zones were reported by eight counties, and abatements were reported by 66 counties, for a total revenue loss of \$33.6 million.

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<sup>7</sup> The term "revenue loss" is a misnomer in the sense that if the facility were not built because an abatement were not granted, there would be no change in tax revenue. Abatement agreements generally expire after seven years at which time the value is fully taxable. Furthermore, abatement usually is granted to all or part of the physical facilities while personal property is taxable.

Proportionately, the largest abatement was in Calhoun County with a county revenue loss of \$3.8 million or 69.8% of net tax revenue. Next was Jackson County with the loss equal to 44.1% of revenue. Jefferson, Nolan, and Brazoria counties reported exemptions of more than 10% of net county tax revenue.

In the cities filing reports, abatements of \$8.1 million were reported. Among the 1040 school districts, 131 reported tax abatement revenue losses totaling \$123.1 million, and 12 districts reported a loss of \$3.8 from tax increment programs.

### **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.

To determine the level of appraisal, the State Comptroller compares sales prices to the locally appraised value of property that was sold. 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 1993. 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 81.8% in Childress ISD; the highest ratio was 151.9% in the Kenedy Countywide ISD. See Appendix F.

Table 12  
Distribution of Texas School Districts by Ratio of 1993  
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	Comm.	Indust.	Mineral	Utility	Comm.	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	1
30 - 39.9	0	0	0	0	0	0	0	0	0	0	0	0	3
40 - 49.9	0	0	0	0	0	0	0	0	0	0	0	1	0
50 - 59.9	0	1	0	0	0	0	0	0	1	0	0	3	8
60 - 69.9	0	3	0	1	1	0	0	0	1	0	0	8	24
70 - 79.9	0	10	0	7	8	0	0	2	4	0	0	12	49
80 - 89.9	18	82	2	17	43	0	3	25	21	0	0	75	117
90 - 99.9	596	621	26	82	226	0	90	311	146	0	0	354	191
-----													
100%-109.9	406	283	740	908	722	857	701	628	859	920	1009	514	253
110 - 119.9	13	30	6	12	25	0	52	50	6	0	0	48	181
120%& Over	7	4	1	9	15	0	8	24	0	0	0	24	207
-----													
Total	1040	1034	775	1036	1040	857	854	1040	1038	920	1009	1039	1034

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 determined 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

The average often masks wide variations among different parts of the county and among different types of property. In Parmer County, for example, the average ratio ranged from 88.8% in Lazbuddie ISD to 109.3% in Bovina ISD. Single-family houses were taxed at values averaging 91% in Farwell ISD to 153% in Bovina ISD. Land qualifying for ag use was valued at 81% of productivity value in Farwell and Lazbuddie ISDs as compared to 104% in Bovina and Friona ISDs.

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 assigning 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, with a review at least once every two years.

#### **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 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 1,040 school districts. A 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 value<sup>8</sup>. For land that qualifies, productivity value is found by dividing the net income to land by an 11% capitalization rate for a sample of farm-ranch properties.<sup>9</sup> 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 1994 for each of the 253 appraisal districts and 1040 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 ratio<sup>10</sup> 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 Aransas County to the least uniform in Fisher 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.

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<sup>8</sup> For a more detailed description of the methodology used, see Comptroller of Public Accounts, Texas Property Tax, School & Appraisal Districts' Property Value Study, 1993 Final Report, Austin: July 1994.

<sup>9</sup> The law sets the capitalization rate at the greater of 10% or 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%.

<sup>10</sup> The midpoint of the sales or appraisals used for all categories of property when arrayed by ratio.

Table 13  
Ranking of Appraisal Districts 1993

County	Median Ratio	Coef-ficient	County	Median Ratio	Coef-ficient	County	Median Ratio	Coef-ficient	County	Median Ratio	Coef-ficient
Aransas	100%	3.77	Burleson	99%	11.61	Terry	102%	14.29	Kenedy	105%	17.18
Loving	104	4.62	Lamar	100	11.66	Gaines	95	14.30	Deaf Smith	101	17.22
Medina	100	5.77	Collin	100	11.68	Angelina	98	14.42	Dewitt	101	17.24
McCulloch	100	6.53	Denton	100	11.74	Gray	100	14.44	Irion	100	17.25
Falls	100	6.90	Titus	99	11.84	Howard	99	14.44	Crane	106	17.25
Bosque	99	7.02	Morris	101	12.06	Coke	99	14.45	Jim Hogg	101	17.25
Victoria	99	7.36	Orange	99	12.12	Hartley	98	14.46	Ector	100	17.42
Blanco	100	7.42	Panola	100	12.13	Comanche	99	14.54	Matagorda	100	17.43
Real	100	7.44	Wise	102	12.22	Hays	98	14.57	Kent	95	17.46
Hood	97	7.62	Calhoun	97	12.26	Ward	108	14.59	Andrews	97	17.47
McLennan	97	7.66	Atascosa	99	12.26	Gonzales	103	14.65	Winkler	106	17.69
Somervell	102	7.79	Castro	97	12.36	Tom Green	100	14.74	Garza	102	17.78
Parker	99	7.89	Anderson	99	12.37	Pecos	99	14.75	Glasscock	102	17.86
Bowie	99	8.20	Upshur	102	12.40	Fayette	98	14.80	Kleberg	103	17.91
Ellis	100	8.27	Throckmorton	99	12.55	Cooke	99	14.80	Scurry	101	17.96
Hill	100	8.38	Young	96	12.55	Red River	99	14.86	Rains	96	18.02
Bell	96	8.50	Jeff Davis	100	12.63	Armstrong	98	14.90	Milam	104	18.17
Shackelford	104	8.61	Travis	99	12.69	Menard	99	14.94	Grayson	99	18.20
Limestone	100	8.62	Dawson	103	12.72	Walker	101	14.98	Callahan	99	18.31
Bandera	100	8.66	Henderson	100	12.77	Hansford	102	14.99	Jackson	93	18.57
Lampasas	100	8.66	Duval	100	12.78	Hamilton	100	15.02	Parmer	97	18.59
Coryell	96	8.90	LaSalle	97	12.85	Archer	99	15.09	Wharton	100	18.61
Robertson	100	8.97	Maverick	96	12.85	McMullen	93	15.15	Val Verde	99	18.67
Terrell	100	9.06	Chambers	95	12.85	Upton	102	15.22	Hardeman	99	18.93
Guadalupe	100	9.08	Borden	103	12.88	Austin	99	15.28	Taylor	100	19.15
Clay	99	9.16	Smith	99	12.92	Bastrop	95	15.32	Mitchell	103	19.18
Randall	100	9.51	Dallam	98	12.93	Wilson	98	15.32	Oldham	94	19.23
Potter	100	9.51	Coleman	98	13.05	El Paso	96	15.32	Briscoe	98	19.60
Uvalde	100	9.59	Washington	94	13.12	Schleicher	102	15.36	Hale	98	20.05
Delta	100	9.62	Eastland	100	13.13	Hockley	99	15.37	Navarro	100	20.23
Kendall	101	9.63	Brewster	98	13.13	Starr	101	15.46	Donley	99	20.29
Jefferson	99	9.63	Mills	95	13.15	Kimble	100	15.52	Franklin	95	20.30
Tarrant	100	9.70	Cameron	99	13.16	Brooks	105	15.60	Shelby	95	20.46
Montgomery	97	9.88	Bexar	100	13.18	Llano	96	15.60	Hunt	98	20.49
Live Oak	98	9.88	Jim Wells	99	13.23	Motley	98	15.63	Cherokee	99	20.60
Goliad	101	9.94	Hemphill	103	13.25	Nacogdoches	97	15.72	Foard	98	20.63
Karnes	99	10.03	Dallas	100	13.28	Madison	96	15.75	Stephens	100	20.65
Gillespie	99	10.05	Williamson	99	13.31	Wood	100	15.77	Marion	100	20.81
Hardin	98	10.11	King	103	13.44	Rockwall	99	15.83	Newton	99	21.17
Kinney	99	10.25	San Saba	98	13.48	Culberson	93	15.87	Baylor	102	21.18
Reagan	100	10.34	Ochiltree	98	13.48	Bailey	100	15.90	Collingsworth	96	21.39
Midland	100	10.47	Wichita	100	13.50	Cottle	97	15.92	Floyd	95	21.80
Nueces	100	10.48	Colorado	99	13.57	Nolan	100	15.94	Sutton	106	21.96
Hidalgo	97	10.51	Dimmit	99	13.59	Grimes	96	16.14	Bee	101	21.98
Wilbarger	99	10.60	Liberty	98	13.60	Lee	98	16.19	Crockett	99	22.41
Sherman	103	10.60	Lavaca	100	13.60	Reeves	109	16.21	Fannin	98	22.68
Comal	98	10.67	Burnet	99	13.65	Knox	95	16.24	Swisher	100	23.00
Stonewall	98	10.74	Leon	100	13.68	Yoakum	105	16.25	Zavala	97	23.16
Houston	102	10.80	Cochran	102	13.68	Sabine	100	16.29	Jones	98	23.86
Concho	100	10.90	Webb	99	13.70	Camp	100	16.35	Caldwell	98	24.28
Fort Bend	99	10.99	Erath	97	13.72	Haskell	102	16.35	Hudspeth	107	24.30
Brazos	99	11.06	Rusk	100	13.74	San Patricio	99	16.36	Childress	81	24.71
Cass	100	11.07	Harris	98	13.76	Crosby	98	16.39	Tyler	93	25.62
Jack	104	11.15	Frio	99	13.84	Lynn	98	16.40	Polk	100	25.73
Johnson	99	11.28	Hutchinson	104	13.93	Zapata	95	16.47	Presido	97	25.93
Freestone	101	11.31	Hopkins	101	14.00	Sterling	99	16.75	Jasper	98	29.09
Brazoria	93	11.31	Moore	102	14.01	Montague	97	16.75	Dickens	86	29.74
Carson	98	11.31	Galveston	97	14.03	Lamb	100	16.75	Trinity	102	31.65
Mason	95	11.37	Willacy	98	14.08	Kaufman	100	16.78	Hall	102	31.72
Brown	100	11.42	Runnels	99	14.09	Roberts	94	16.96	San Augustine	96	34.55
Van Zandt	100	11.45	Martin	103	14.09	Harrison	100	17.00	San Jacinto	98	34.91
Palo Pinto	100	11.48	Gregg	102	14.13	Lipscomb	97	17.06	Fisher	92	44.74
Kerr	97	11.54	Waller	98	14.14	Wheeler	102	17.10			
Edwards	103	11.61	Lubbock	98	14.27	Refugio	102	17.14	State Average	99	13.97

**APPENDIX A**  
**PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1993-94**

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
ABILENE	ABILENE ISD	100.0%	\$ .5875	\$1.4499	.0000	.0000	\$ .4454	.0000	\$2.4828	204
	WYLIE ISD	103.3%	.6067	1.4870	.0000	.0000	.4599	.0000	2.5536	159
ADDISON	CARROLLTON FARMERS	101.4%	.5344	1.4624	.0528	.2099	.2052	.0065	2.4711	217
	DALLAS ISD	98.8%	.5210	1.4018	.0515	.2046	.2001	.0063	2.3853	257
ALAMO	PHARR-SAN JUAN-ALA	97.0%	.6782	1.3862	.0000	.0000	.3814	.1508	2.5965	139
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	101.4%	.4096	1.5104	.1131	.2486	.3873	.0000	2.6690	104
ALICE	ALICE ISD	100.4%	.4355	1.4654	.0000	.0000	.6423	.1667	2.7099	89
ALLEN	ALLEN ISD	98.1%	.7262	1.6374	.0967	.0000	.2551	.0000	2.7154	85
ALPINE	ALPINE ISD	102.1%	.4246	1.1645	.0000	.1645	.1811	.0000	1.9346	391
ALVIN	ALVIN ISD	94.4%	.6926	1.4091	.1595	.0000	.3374	.0000	2.5986	138
AMARILLO	AMARILLO ISD	102.1%	.2848	1.4257	.1343	.1944	.4424	.0000	2.4816	206
	CANYON ISD	98.6%	.2751	1.3708	.1297	.1878	.2759	.0000	2.2392	327
	RIVER ROAD ISD	97.0%	.2704	1.5650	.1275	.1846	.4200	.0000	2.5676	155
ANDREWS	ANDREWS ISD	103.2%	.4893	1.4965	.0000	.0000	.3612	.0000	2.3470	274
ANGLETON	ANGLETON ISD	98.8%	.6951	1.4120	.0000	.2068	.3533	.3966	3.0639	9
ARANSAS PASS	ARANSAS PASS ISD	95.9%	.8533	1.3997	.0000	.0000	.5172	.1041	2.8743	35
ARLINGTON	ARLINGTON ISD	97.2%	.6239	1.3237	.0454	.2354	.2643	.0000	2.4927	196
	MANSFIELD ISD	96.2%	.6176	1.3560	.0449	.2330	.2617	.0000	2.5131	187
ATHENS	ATHENS ISD	99.9%	.2579	1.4481	.0614	.0000	.4137	.1468	2.3280	286
ATLANTA	ATLANTA ISD	98.8%	.5766	1.2722	.0000	.0000	.4060	.0000	2.2548	322
	QUEEN CITY ISD	99.8%	.5820	1.2740	.0000	.0000	.4098	.0000	2.2658	317
AUSTIN	AUSTIN ISD	97.3%	.6058	1.4231	.0469	.0000	.5806	.0000	2.6565	108
	DEL VALLE ISD	100.3%	.6247	1.4461	.0000	.0000	.5987	.0000	2.6695	103
	MANOR ISD	98.4%	.6127	1.5081	.0000	.0000	.5872	.0000	2.7080	91
	PFLUGERVILLE ISD	97.4%	.6064	1.4027	.0000	.0000	.5811	.0000	2.5902	142
AZLE	AZLE ISD	93.9%	.4341	1.2344	.0584	.1369	.3701	.0000	2.2339	332
BALCH SPRINGS	DALLAS ISD	98.8%	\$ .5795	\$1.4018	\$ .0515	\$ .2046	\$ .2001	\$ .0063	\$ 2.4438	232
	MESQUITE ISD	101.9%	.5974	1.4877	.0531	.2109	.2062	.0065	2.5619	158
BALLINGER	BALLINGER ISD	96.9%	.2907	1.1967	.0000	.2350	.6081	.0000	2.3305	284
BASTROP	BASTROP ISD	93.3%	.2143	1.4784	.0000	.0000	.5426	.0000	2.2353	330
BAY CITY	BAY CITY ISD	99.5%	.6939	1.2546	.0000	.1110	.2737	.0597	2.3928	254
BAYTOWN	GOOSE CREEK ISD	98.2%	.7238	1.4800	.1764	.1864	.3325	.0719	2.9710	14
BEAUMONT	BEAUMONT ISD	98.0%	.6029	1.3244	.0000	.0000	.3137	.2335	2.4745	212
BEDFORD	HURST-EULESS-B	97.3%	.4243	1.4746	.0455	.2356	.2646	.0000	2.4446	231
BEEVILLE	BEEVILLE ISD	99.7%	.5158	1.3556	.1461	.0000	.5224	.3193	2.8592	42
BELLAIRE	HOUSTON ISD	98.7%	.5033	1.3658	.0541	.1873	.3341	.0722	2.5169	186
BELLMEAD	LA VEGA ISD	99.5%	.3631	1.4987	.0656	.0000	.4116	.0000	2.3389	280
BELTON	BELTON ISD	94.0%	.7747	1.3606	.0000	.0000	.2767	.0000	2.4121	246
BENBROOK	FORT WORTH ISD	96.7%	.7496	1.3686	.0452	.2342	.2630	.0000	2.6605	105
BIG LAKE	REAGAN ISD	100.0%	.3100	1.3548	.0000	.2378	.3950	.0000	2.2975	302
BIG SPRING	BIG SPRING ISD	98.1%	.6423	1.3944	.1961	.0000	.4019	.0000	2.6347	120
BOERNE	BOERNE ISD	99.4%	.4214	1.2423	.0000	.0000	.3419	.0000	2.0056	385
BONHAM	BONHAM ISD	97.9%	.5383	1.2899	.0000	.0000	.3766	.0000	2.2048	339
BORGER	BORGER ISD	101.8%	.3104	1.3943	.2005	.0998	.3460	.0000	2.3510	273
BOWIE	BOWIE ISD	97.0%	.3781	1.1673	.0000	.0000	.4285	.0000	1.9739	390
BRADY	BRADY ISD	100.6%	.2822	1.3239	.0000	.1513	.3777	.0000	2.1350	358
BRECKENRIDGE	BRECKENRIDGE ISD	99.7%	.9767	1.4262	.0000	.0000	.3883	.0000	2.7912	62
BRENHAM	BRENHAM ISD	97.0%	.3877	1.1749	.0444	.0000	.4630	.0000	2.0700	375
BRIDGE CITY	BRIDGE CITY ISD	98.5%	.5701	1.4036	.0000	.0000	.4289	.0761	2.4787	209
BROWNFIELD	BROWNFIELD ISD	106.3%	.5630	1.4845	.0000	.1922	.5705	.0211	2.8312	53
BROWNSVILLE	BROWNSVILLE ISD	98.8%	.6465	1.3193	.1062	.0000	.3069	.1625	2.5415	168
BROWNWOOD	BROWNWOOD ISD	101.1%	.6620	1.4187	.0000	.0000	.3512	.0000	2.4318	237
BRYAN	BRYAN ISD	100.6%	.6126	1.4932	.0000	.0000	.4366	.0000	2.5423	167
BURKBURNETT	BURKBURNETT ISD	98.9%	.5796	1.2060	.0000	.0000	.3553	.0000	2.1409	356
BURLESON	BURLESON ISD	100.9%	.6997	1.3524	.0000	.0000	.3845	.0303	2.4669	219
CAMERON	CAMERON ISD	101.5%	\$ .5988	\$1.2584	\$ .0000	\$ .0000	\$ .2842	\$ .0000	\$ 2.1413	355
CANADIAN	CANADIAN ISD	101.4%	1.0350	1.3990	.0000	.1790	.3514	.0000	2.9643	16
CANYON	CANYON ISD	98.6%	.4207	1.3708	.0000	.1472	.2759	.0000	2.2146	337
CARRIZO SPRINGS	CARRIZO SPRINGS ISD	105.4%	.5616	1.5816	.0000	.0000	.7603	.0000	2.9035	26
CARROLLTON	CARROLLTON FARMERS	101.4%	.5863	1.4624	.0528	.2099	.2052	.0065	2.5230	183
CARTHAGE	CARTHAGE ISD	101.7%	.7358	1.4136	.1651	.0000	.4311	.0000	2.7455	74
CASTLE HILLS	NORTH EAST ISD	99.5%	.4801	1.4552	.1111	.2441	.3802	.0000	2.6706	102
CEDAR HILL	CEDAR HILL ISD	101.0%	.6486	1.6665	.0526	.2091	.2044	.0065	2.7876	64
CENTER	CENTER ISD	94.9%	.7513	1.3433	.0000	.0000	.6301	.0000	2.7247	82
CHILDRESS	CHILDRESS ISD	81.8%	.5807	.8915	.0000	.0818	.3599	.0000	1.9139	394
CISCO	CISCO ISD	100.1%	.7107	1.2057	.2002	.1610	.3813	.0000	2.6589	107

**APPENDIX A**  
**PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1993-94**

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
CLARKSVILLE	CLARKSVILLE ISD	100.8%	.7539	1.0982	.0000	.0000	.5650	.0000	2.4171	242
CLEBURNE	CLEBURNE ISD	96.8%	.6701	1.3079	.0000	.0000	.3688	.0290	2.3758	263
CLEVELAND	CLEVELAND ISD	99.7%	.6830	1.2265	.0000	.0000	.5523	.0000	2.4618	222
CLUTE CITY	BRAZOSPORT ISD	97.7%	.6399	1.2925	.0708	.0000	.3493	.2224	2.5748	152
COLEMAN	COLEMAN ISD	95.2%	.0924	1.4375	.0000	.0023	.4956	.0000	2.0278	383
COLLEGE STATION	COLLEGE STATION	97.7%	.4349	1.5932	.0000	.0000	.4244	.0000	2.4525	227
COLLEYVILLE	GRAPEVINE ISD	95.9%	.2972	1.3607	.0448	.2321	.2607	.0000	2.1955	341
COLORADO CITY	COLORADO ISD	99.9%	.3759	1.4555	.0000	.3346	.4495	.0000	2.6156	131
COLUMBUS	COLUMBUS ISD	98.5%	.1756	1.2703	.0000	.0689	.3792	.0000	1.8941	396
COMANCHE	COMANCHE ISD	99.7%	.5880	1.0464	.0000	.1794	.4291	.0000	2.2430	325
COMMERCE	COMMERCE ISD	98.1%	.4865	1.2388	.0000	.2114	.4285	.0000	2.3652	266
CONROE	CONROE ISD	97.0%	.3304	1.4998	.0961	.1456	.4781	.0000	2.5500	160
CONVERSE	JUDSON ISD	98.5%	.5720	1.4288	.1100	.2416	.3764	.0000	2.7288	80
COPPELL	COPPELL ISD	98.7%	.6805	1.5248	.0514	.2043	.1998	.1544	2.8152	55
COPPERAS COVE	COPPERAS COVE ISD	91.4%	.6898	1.1513	.1553	.0000	.2991	.0000	2.2956	304
CORPUS CHRISTI	CORPUS CHRISTI ISD	99.1%	.6121	1.3877	.1744	.2303	.3199	.0290	2.7535	72
	CALALLEN ISD	99.7%	.6164	1.4762	.1756	.2319	.3222	.0292	2.8515	49
	FLOUR BLUFF ISD	96.7%	.5978	1.3515	.1704	.2249	.3125	.0283	2.6854	98
	PORT ARANSAS ISD	97.2%	.6004	1.3991	.1711	.2259	.3138	.0285	2.7388	79
	TULOSO-MIDWAY ISD	99.9%	.6171	1.4570	.1759	.2322	.3226	.0293	2.8340	52
	WEST OSO ISD	100.4%	.6204	1.5361	.1768	.2334	.3243	.0294	2.9204	24
CORSICANA	CORSICANA ISD	99.7%	.4978	1.4712	.1197	.0000	.2936	.0000	2.3823	260
COTULLA	COTULLA ISD	95.1%	.5363	1.4260	.0000	.0000	.7361	.0000	2.6984	95
CRANE	CRANE ISD	101.4%	.7553	1.4262	.0000	.0000	.4344	.1313	2.7471	73
CROCKETT	CROCKETT ISD	101.5%	.4307	1.1875	.0000	.0972	.2826	.0098	2.0078	384
CROWLEY	CROWLEY ISD	97.8%	.6653	1.4278	.0457	.2368	.2659	.0000	2.6414	115
CRYSTAL CITY	CRYSTAL CITY ISD	102.2%	.8663	1.3795	.0405	.0000	.6068	.0000	2.8931	29
CUERO	CUERO ISD	100.4%	.2891	1.3969	.0000	.0988	.4842	.0000	2.2689	315
DALHART	DALHART ISD	93.9%	\$.4100	\$1.1453	\$.0000	\$.2168	\$.3540	\$.0000	\$2.1260	360
DALLAS	DALLAS ISD	98.8%	.6666	1.4018	.0515	.2046	.2001	.0063	2.5309	177
	DUNCANVILLE ISD	99.2%	.6689	1.5450	.0517	.2053	.2008	.0063	2.6781	99
	GRAND PRAIRIE ISD	94.5%	.6370	1.3864	.0492	.1955	.1912	.0060	2.4654	221
	RICHARDSON ISD	98.6%	.6652	1.5485	.0514	.2042	.1996	.0063	2.6752	101
	IRVING ISD	98.6%	.6651	1.5332	.0514	.2041	.1996	.0063	2.6597	106
	WILMER-HUTCHINS	110.8%	.7473	1.9393	.0577	.2294	.2243	.0071	3.2051	5
DAYTON	DAYTON ISD	99.6%	.6481	1.2053	.0000	.0000	.5518	.0000	2.4052	247
DE SOTO	DE SOTO ISD	100.5%	.6517	1.6216	.0524	.2080	.2034	.0064	2.7436	76
DECATUR	DECATUR ISD	100.1%	.4045	1.5015	.0000	.0000	.4705	.0400	2.4165	243
DEER PARK	DEER PARK ISD	99.2%	.6748	1.4688	.0992	.1884	.3360	.0726	2.8398	51
DEL RIO	SAN FELIPE-DEL RIO	96.8%	.4193	1.2776	.0000	.2088	.5074	.0000	2.4131	245
DENISON	DENISON ISD	96.5%	.7619	1.3889	.0919	.0000	.3779	.0000	2.6206	128
DENTON	DENTON ISD	101.4%	.7581	1.5816	.0000	.0000	.3035	.0000	2.6432	113
DENVER CITY	DENVER CITY ISD	108.4%	.8671	1.7072	.0000	.0000	.3409	.0087	2.9239	22
DEVINE	DEVINE ISD	102.4%	.6287	1.3617	.0000	.0000	.4809	.0102	2.4816	207
DIBOLL	DIBOLL ISD	99.1%	.3591	1.2988	.0834	.0000	.2382	.0000	1.9795	388
DICKINSON	DICKINSON ISD	95.1%	.3109	1.6351	.1577	.0000	.4421	.0000	2.5458	162
DIMMITT	DIMMITT ISD	107.2%	.2519	1.2298	.0000	.3751	.3944	.0086	2.2598	318
DONNA	DONNA ISD	96.5%	.7978	1.2060	.0000	.0000	.3795	.1500	2.5333	173
DUMAS	DUMAS ISD	102.8%	.2570	1.3715	.0000	.0338	.2749	.1520	2.0892	370
DUNCANVILLE	DUNCANVILLE ISD	99.2%	.8511	1.5450	.0517	.2053	.2008	.0063	2.8602	41
EAGLE LAKE	RICE CONSOLIDATED	104.6%	\$.4937	\$1.4877	\$.0000	\$.0000	\$.4029	\$.0000	\$2.3844	258
EAGLE PASS	EAGLE PASS ISD	97.9%	.2190	1.0764	.0000	.2163	.1863	.0000	1.6980	403
EASTLAND	EASTLAND ISD	97.1%	.5975	1.1954	.0000	.2766	.3697	.0000	2.4393	234
EDINBURG	EDINBURG ISD	100.7%	.6568	1.2732	.0000	.0000	.3961	.1566	2.4827	205
EDNA	EDNA ISD	89.4%	.4152	1.2338	.0000	.1824	.6007	.1784	2.6104	132
EL CAMPO	EL CAMPO ISD	99.0%	.4730	1.2273	.1607	.0000	.5345	.0297	2.4251	239
EL PASO	EL PASO ISD	94.1%	.5848	1.2237	.0934	.1932	.2760	.0000	2.3711	264
	CANUTILLO ISD	95.9%	.5962	1.4104	.0953	.1970	.2814	.0000	2.5803	147
	SOCORRO ISD	92.8%	.5765	1.3729	.0921	.1904	.2721	.0000	2.5041	191
	YSLETA ISD	93.0%	.5779	1.3390	.0923	.1909	.2727	.0000	2.4729	215
ELGIN	ELGIN ISD	96.9%	.7544	1.5400	.0000	.0000	.5634	.0000	2.8579	44
ELSA	EDCOUCH ELSA ISD	96.4%	.7151	1.2538	.0000	.0000	.3793	.1500	2.4982	194
ENNIS	ENNIS ISD	99.0%	.6129	1.2905	.0000	.0000	.2985	.0000	2.2019	340
EULESS	GRAPEVINE ISD	95.9%	.5931	1.3607	.0448	.2321	.2607	.0000	2.4914	200
	HURST-EULESS-B	97.3%	.6021	1.4746	.0455	.2356	.2646	.0000	2.6224	126
EVERMAN	EVERMAN ISD	100.9%	.9842	1.4230	.0471	.2443	.2744	.0000	2.9730	13

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FAIRFIELD	FAIRFIELD ISD	100.9%	\$.2515	\$1.1297	\$.0000	\$.0504	\$.2214	\$.0000	\$1.6530	404
FALFURRIAS	BROOKS ISD	111.7%	.1788	1.4301	.0000	.0000	1.2030	.0000	2.8119	57
FARMERS BRANCH	CARROLLTON FARMERS	101.4%	.4461	1.4624	.0528	.2099	.2052	.0065	2.3828	259
	DALLAS ISD	98.8%	.4349	1.4018	.0515	.2046	.2001	.0063	2.2992	301
FLOWER MOUND	LEWISVILLE ISD	100.1%	.4818	1.3919	.0000	.0000	.2998	.0000	2.1735	344
FOREST HILL	FORT WORTH ISD	96.7%	.9475	1.3686	.0452	.2342	.2630	.0000	2.8584	43
	EVERMAN ISD	100.9%	.9886	1.4230	.0471	.2443	.2744	.0000	2.9775	12
FORNEY CITY	FORNEY ISD	100.2%	.6895	1.4703	.0000	.0000	.4367	.0000	2.5964	140
FORT STOCKTON	FT STOCKTON ISD	109.0%	.6540	1.4919	.0000	.0000	.3414	.0000	2.4873	201
FORT WORTH	FORT WORTH ISD	96.7%	.9188	1.3686	.0452	.2342	.2630	.0000	2.8297	54
	CASTLEBERRY ISD	97.7%	.9286	1.3978	.0456	.2366	.2658	.0000	2.8744	34
	BURLESON ISD	100.9%	.9588	1.3524	.0471	.2443	.2744	.0000	2.8771	33
	EAGLE MT-SAGINAW	96.0%	.9124	1.4023	.0449	.2325	.2611	.0000	2.8533	48
	EVERMAN ISD	100.9%	.9588	1.4230	.0471	.2443	.2744	.0000	2.9476	19
	HURST-EULESS-B	97.3%	.9247	1.4746	.0455	.2356	.2646	.0000	2.9450	21
	LAKE WORTH ISD	100.4%	.9535	1.3936	.0469	.2430	.2729	.0000	2.9099	25
	WHITE SETTLEMENT	103.7%	.9849	1.4929	.0484	.2510	.2819	.0000	3.0591	10
FREDERICKSBURG	FREDERICKSBURG ISD	98.9%	.2460	1.2258	.0000	.0000	.2650	.0139	1.7508	402
FREEPORT	BRAZOSPORT ISD	97.7%	.7932	1.2925	.0708	.0000	.3493	.2224	2.7281	81
FRIENDSWOOD	FRIENDSWOOD ISD	96.4%	.6394	1.5604	.0000	.0000	.4484	.1398	2.7880	63
FRISCO	FRISCO ISD	100.1%	.4374	1.3688	.0986	.0000	.2602	.0000	2.1650	347
GAINESVILLE	GAINESVILLE ISD	101.4%	\$.6398	\$1.4810	\$.1309	\$.1300	\$.4869	\$.0000	\$2.8685	38
	LINDSAY ISD	99.2%	.6257	.9872	.1280	.1272	.4762	.0000	2.3444	278
GALENA PARK	GALENA PARK ISD	97.4%	1.0734	1.5462	.0974	.1849	.3299	.0713	3.3032	4
GALVESTON	GALVESTON ISD	96.1%	.5344	1.4515	.1706	.0000	.4470	.0271	2.6306	122
GARLAND	GARLAND ISD	99.1%	.6136	1.3662	.0516	.2052	.2006	.0063	2.4435	233
	RICHARDSON ISD	98.6%	.6107	1.5485	.0514	.2042	.1996	.0063	2.6207	127
GATESVILLE	GATESVILLE ISD	100.5%	.3237	1.2662	.0000	.0000	.3290	.0000	1.9188	393
GEORGETOWN	GEORGETOWN ISD	97.8%	.3563	1.3882	.0000	.0000	.3574	.0000	2.1020	367
GIDDINGS	GIDDINGS ISD	94.6%	.4117	1.2682	.0000	.0928	.3805	.0000	2.1533	350
GILMER	GILMER ISD	103.3%	.5267	1.2807	.0000	.0000	.5720	.0000	2.3794	261
GLADEWATER	GLADEWATER ISD	100.4%	.7372	1.4793	.1385	.0000	.2826	.0000	2.6376	118
GLENN HEIGHTS	DE SOTO ISD	100.5%	.8542	1.6216	.0524	.2080	.2034	.0064	2.9461	20
GONZALES	GONZALES ISD	100.2%	.2906	1.1827	.0000	.1830	.3708	.0732	2.1002	368
GRAHAM	GRAHAM ISD	96.1%	.7324	1.1900	.0000	.0000	.4765	.0000	2.3989	248
GRAND PRAIRIE	GRAND PRAIRIE ISD	94.5%	.6570	1.3864	.0492	.1955	.1912	.0060	2.4855	202
	ARLINGTON ISD	97.2%	.6763	1.3237	.0454	.2354	.2643	.0000	2.5451	163
GRANDBURY	GRANBURY ISD	98.8%	.4235	1.2448	.0000	.1803	.2906	.0132	2.1525	351
GRAPEVINE	GRAPEVINE ISD	95.9%	.4075	1.3607	.0448	.2321	.2607	.0000	2.3057	300
GREENVILLE	GREENVILLE ISD	101.0%	.7552	1.3841	.0000	.2176	.4411	.0000	2.7980	60
GROVES	PORT ARTHUR ISD	99.4%	.7079	1.4118	.0000	.0000	.3182	.2131	2.6510	109
	PORT NECHES ISD	99.2%	.7063	1.3888	.0000	.0000	.3174	.2126	2.6251	125
HALTOM CITY	BIRDVILLE ISD	98.3%	\$.4644	\$1.4647	\$.0459	\$.2380	\$.2673	\$.0000	\$2.4803	208
HARKER HEIGHTS	KILLEEN ISD	96.1%	.6723	1.2776	.1633	.0000	.2827	.0000	2.3960	252
HARLINGEN	HARLINGEN ISD	99.0%	.4503	1.3651	.0000	.0000	.3077	.0371	2.1602	349
	RIO HONDO ISD	104.4%	.4745	1.4192	.0000	.0000	.3242	.0391	2.2571	319
	SAN BENITO ISD	98.9%	.4497	1.4241	.0000	.0000	.3073	.0371	2.2182	335
HEARNE	HEARNE ISD	101.2%	.6028	1.3161	.0000	.0000	.3029	.0000	2.2218	334
HENDERSON	HENDERSON ISD	98.1%	.5042	1.3826	.0000	.0000	.3393	.0294	2.2556	321
HEREFORD	HEREFORD ISD	102.6%	.4307	1.2707	.0000	.2297	.4979	.0082	2.4372	235
HEWITT	MIDWAY ISD	97.5%	.3577	1.4135	.0642	.0000	.4032	.0000	2.2386	328
HIGHLAND PARK	HIGHLAND PARK ISD	96.9%	.2835	1.6287	.0505	.2006	.1962	.0062	2.3658	265
HIGHLAND VILLAGE	LEWISVILLE ISD	100.1%	.5646	1.3919	.0000	.0000	.2998	.0000	2.2562	320
HILLSBORO	HILLSBORO ISD	100.2%	.5681	1.1927	.0786	.0000	.4032	.0301	2.2727	313
HITCHCOCK	HITCHCOCK ISD	89.9%	.5394	1.5374	.1492	.0000	.4181	.0000	2.6441	112
HONDO	HONDO ISD	101.8%	.4073	1.2720	.0000	.0000	.4780	.0102	2.1674	345
HOUSTON	HOUSTON ISD	98.7%	.6217	1.3658	.0541	.1873	.3341	.0722	2.6353	119
	ALDINE ISD	99.3%	.6253	1.4352	.0983	.1884	.3360	.0727	2.7558	70
	ALIEF ISD	97.9%	.6169	1.6642	.0000	.1859	.3315	.0717	2.8702	37
	NORTH FOREST ISD	98.1%	.6182	1.6486	.0000	.1862	.3322	.0718	2.8571	45
	PASADENA ISD	97.5%	.6141	1.3939	.0975	.1850	.3300	.0713	2.6917	96
	SPRING BRANCH ISD	95.9%	.6043	1.7072	.0000	.1820	.3247	.0702	2.8885	30
HUMBLE	HUMBLE ISD	95.4%	.2118	1.6521	.0944	.1810	.3229	.0698	2.5321	174
HUNTSVILLE	HUNTSVILLE ISD	100.8%	.3875	1.4212	.0000	.1688	.5141	.0000	2.4915	199
HURST	HURST-EULESS-B	97.3%	.5801	1.4746	.0455	.2356	.2646	.0000	2.6004	137

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	BIRDVILLE ISD	98.3%	.5859	1.4647	.0459	.2380	.2673	.0000	2.6018	136
INGLESIDE	INGLESIDE ISD	99.2%	\$.7039	\$1.2200	\$.0000	\$.0000	\$.5351	\$.1077	\$2.5668	156
IOWA PARK	IOWA PARK ISD	103.2%	.8253	1.1555	.0000	.0000	.3708	.0000	2.3515	270
IRVING	IRVING ISD	98.6%	.5149	1.5332	.0514	.2041	.1996	.0063	2.5095	189
	CARROLLTON FARMERS	101.4%	.5293	1.4624	.0528	.2099	.2052	.0065	2.4660	220
	COPELL ISD	98.7%	.5153	1.5248	.0514	.2043	.1998	.0063	2.5019	192
JACINTO CITY	GALENA PARK ISD	97.4%	\$.8477	\$1.5462	\$.0974	\$.1849	\$.3299	\$.0713	\$3.0776	8
JACKSONVILLE	JACKSONVILLE ISD	98.1%	.5344	1.3143	.0000	.0000	.4698	.0000	2.3185	293
JASPER	JASPER ISD	96.1%	.1705	1.4844	.0000	.0634	.3680	.0000	2.0864	372
JERSEY VILLAGE	CYPRESS-FAIRBANKS	98.5%	.7192	1.6946	.0000	.1870	.3335	.0721	3.0065	11
KATY	KATY ISD	97.4%	\$.6027	\$1.5882	\$.0000	\$.1849	\$.3299	\$.0713	\$2.7770	66
KAUFMAN	KAUFMAN ISD	100.7%	.4674	1.3786	.0619	.0000	.4387	.0000	2.3466	275
KELLER	KELLER ISD	95.0%	.5168	1.3866	.0444	.2299	.2582	.0000	2.4359	236
KENEDY	KENEDY ISD	98.4%	.2168	1.4190	.0000	.2043	.7143	.0193	2.5736	154
KENNEDALE	KENNEDALE ISD	97.9%	.4982	1.4447	.0457	.2371	.2663	.0000	2.4921	198
KERMIT	KERMIT ISD	102.4%	.6958	1.5766	.0000	.0000	.6901	.0000	2.9625	17
KERRVILLE	KERRVILLE ISD	94.2%	.5309	1.3144	.0000	.0000	.2990	.0209	2.1652	346
KILGORE	KILGORE ISD	98.3%	.6459	1.2590	.1357	.0000	.2768	.0000	2.3173	294
KILLEEN	KILLEEN ISD	96.1%	.5883	1.2776	.1633	.0000	.2827	.0000	2.3119	298
KINGSVILLE	KINGSVILLE ISD	100.3%	.7010	1.3438	.0000	.0000	.6317	.1303	2.8068	58
	RICARDO ISD	97.6%	.6825	1.3178	.0000	.0000	.6150	.1269	2.7422	77
KIRBY	JUDSON ISD	98.5%	.6421	1.4288	.1100	.2416	.3764	.0000	2.7989	59
LA FERIA	LA FERIA ISD	101.0%	\$.6669	\$1.3438	\$.0000	\$.0000	\$.3139	\$.0379	\$2.3625	267
LA GRANGE	LA GRANGE ISD	97.3%	.2480	1.0608	.0000	.0000	.2240	.0000	1.5328	405
LA MARQUE	LA MARQUE ISD	99.1%	.4700	1.6622	.1644	.0000	.4606	.0000	2.7572	69
	HITCHCOCK ISD	89.9%	.4266	1.5374	.1492	.0000	.4181	.0000	2.5313	176
LAKE JACKSON	BRAZOSPORT ISD	97.7%	.3468	1.2925	.0708	.0000	.3493	.2224	2.2818	311
LAMESA	LAMESA ISD	100.6%	.6933	1.4288	.0000	.0000	.3824	.0186	2.5231	182
LAMPASAS	LAMPASAS ISD	101.5%	.2335	1.2792	.0000	.0000	.3309	.0000	1.8436	399
LANCASTER	LANCASTER ISD	103.3%	.6941	1.7246	.0538	.2139	.2092	.0066	2.9023	27
	WILMER-HUTCHINS	110.8%	.7443	1.9393	.0577	.2294	.2243	.0071	3.2021	6
LA PORTE	LA PORTE ISD	99.0%	.7030	1.5248	.0990	.1879	.3352	.0725	2.9224	23
LAREDO	LAREDO ISD	97.3%	.4962	1.0701	.1645	.0000	.3189	.0000	2.0497	379
	UNITED ISD	99.8%	.5093	1.3854	.1688	.0000	.3274	.0000	2.3910	255
LEAGUE CITY	CLEAR CREEK ISD	99.3%	.7895	1.4499	.1648	.0000	.4618	.0000	2.8660	39
LEON VALLEY	NORTHSIDE ISD	99.8%	.4627	1.3896	.1113	.2446	.3811	.0000	2.5894	143
LEVELLAND	LEVELLAND ISD	106.6%	.6824	1.5781	.1983	.0000	.2190	.0000	2.6778	100
LEWISVILLE	LEWISVILLE ISD	100.1%	.5792	1.3919	.0000	.0000	.2998	.0000	2.2708	314
LIBERTY	LIBERTY ISD	97.7%	.5256	1.4357	.0000	.0000	.5411	.1035	2.6059	134
LITTLEFIELD	LITTLEFIELD ISD	96.6%	.4833	1.2081	.0000	.0000	.1820	.0077	1.8811	397
LIVE OAK	JUDSON ISD	98.5%	.5511	1.4288	.1100	.2416	.3764	.0000	2.7079	92
LIVINGSTON	LIVINGSTON ISD	97.5%	.0000	1.4092	.0000	.0000	.5252	.0000	1.9344	392
LOCKHART	LOCKHART ISD	95.6%	.4996	1.3133	.0000	.0000	.5767	.0000	2.3895	256
LONGVIEW	LONGVIEW ISD	99.8%	.5224	1.3774	.0000	.0000	.2809	.0000	2.1808	342
	HALLSVILLE ISD	99.5%	.5206	1.4163	.0000	.0000	.2800	.0000	2.2169	336
	PINE TREE ISD	99.4%	.5203	1.3119	.0000	.0000	.2798	.0000	2.1119	365
	SPRING HILL ISD	99.4%	.5203	1.4910	.0000	.0000	.2798	.0000	2.2910	308
LUBBOCK	LUBBOCK ISD	96.8%	.6198	1.4140	.0000	.1017	.1658	.0077	2.3090	299
	LUBBOCK-COOPER ISD	98.1%	.6278	1.3908	.0000	.1030	.1679	.0078	2.2973	303
	FRENSHIP ISD	100.0%	.6399	1.3998	.0000	.1050	.1711	.0080	2.3239	288
	NEW DEAL ISD	95.3%	.6100	1.3725	.0000	.1001	.1631	.0076	2.2534	323
LUFKIN	LUFKIN ISD	96.5%	.4198	1.3208	.0811	.0000	.2318	.0000	2.0534	378
	HUDSON ISD	97.7%	.4252	1.3331	.0822	.0000	.2348	.0000	2.0752	374
LULING	LULING ISD	93.0%	.4127	.9296	.0000	.0000	.5614	.0000	1.9037	395
LUMBERTON	LUMBERTON ISD	91.4%	.0000	1.2934	.0000	.0000	.5304	.0395	1.8632	398
MANSFIELD	MANSFIELD ISD	96.2%	\$.7232	\$1.3560	\$.0449	\$.2330	\$.2617	\$.0000	\$2.6188	129
MARBLE FALLS	MARBLE FALLS ISD	101.2%	.3852	1.5790	.0000	.0000	.3812	.0000	2.3454	276
MARLIN	MARLIN ISD	98.4%	.4997	1.1617	.0000	.0000	.5787	.0000	2.2401	326
MARSHALL	MARSHALL ISD	101.5%	.5178	1.1826	.0000	.0000	.3340	.0000	2.0345	382
MATHIS	MATHIS ISD	96.0%	.8153	1.2091	.0000	.0000	.5177	.1042	2.6463	111
MCALLEN	MCALLEN ISD	98.4%	.4774	1.3055	.0000	.0000	.3870	.1530	2.3229	289
	SHARYLAND ISD	93.0%	.4510	1.2737	.0000	.0000	.3657	.1446	2.2349	331
MCGREGOR	MCGREGOR ISD	98.9%	.5117	1.2953	.0652	.0000	.4090	.0000	2.2811	312



**APPENDIX A**  
**PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1993-94**

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
MCKINNEY	MCKINNEY ISD	102.6%	.6683	1.4366	.1011	.0000	.2668	.0000	2.4727	216
MEADOWS	FORT BEND ISD	98.4%	.7477	1.5052	.0539	.0000	.5966	.6625	3.5659	1
MERCEDES	MERCEDES ISD	97.7%	.8170	1.2800	.0000	.0000	.3843	.1519	2.6332	121
	WESLACO ISD	97.1%	.8122	1.3576	.0000	.0000	.3821	.1511	2.7029	93
MESQUITE	MESQUITE ISD	101.9%	.5197	1.4877	.0531	.2109	.2062	.0065	2.4842	203
MEXIA	MEXIA ISD	98.3%	.4682	1.2780	.0000	.0000	.3932	.0000	2.1394	357
MIDLOTHIAN	MIDLOTHIAN ISD	99.7%	.0782	1.6894	.0000	.0000	.3006	.2642	2.3325	282
MIDLAND	MIDLAND ISD	99.4%	.6749	1.3784	.1642	.1768	.2341	.0000	2.6285	123
MINEOLA	MINEOLA ISD	98.6%	.5322	1.3609	.0000	.1182	.3827	.0000	2.3939	253
MINERAL WELLS	MINERAL WELLS ISD	100.0%	.6726	1.4978	.0000	.1282	.4096	.1355	2.8436	50
MISSION	MISSION ISD	95.7%	.6077	1.3690	.0000	.0000	.3765	.1537	2.5069	190
	SHARYLAND ISD	93.0%	.5902	1.2737	.0000	.0000	.3657	.1492	2.3787	262
MISSOURI CITY	FORT BEND ISD	98.4%	.5313	1.5052	.0539	.0000	.5966	.0525	2.7395	78
MONAHANS	MONAHANS-WICKETT-P	104.1%	.5273	1.5094	.0000	.0000	.5017	.0000	2.5384	170
MOUNT PLEASANT	MOUNT PLEASANT ISD	99.2%	.3272	1.2820	.0992	.1098	.2279	.0000	2.0461	381
MULESHOE CITY	MULESHOE ISD	102.0%	.6769	1.2851	.0000	.2550	.4206	.0000	2.6376	117
NACOGDOCHES	NACOGDOCHES ISD	94.0%	\$.6276	\$1.4197	\$.0000	\$.0000	\$.2924	\$.0000	\$2.3397	279
NASSAU BAY	CLEAR CREEK ISD	99.3%	.4124	1.4499	.0000	.1885	.3362	.0727	2.4598	223
NAVASOTA	NAVASOTA ISD	100.0%	.6941	1.3302	.0000	.0000	.4521	.0000	2.4764	211
NEDERLAND	NEDERLAND ISD	98.1%	.6864	1.4217	.0000	.0000	.3138	.1564	2.5782	148
NEW BOSTON	NEW BOSTON ISD	98.9%	.1776	1.3349	.0000	.0000	.2981	.0000	1.8107	401
NEW BRAUNFELS	NEW BRAUNFELS ISD	95.4%	.3912	1.4313	.0000	.0000	.2937	.0000	2.1162	362
	COMAL ISD	96.4%	.3951	1.5224	.0000	.0000	.2965	.0000	2.2140	338
NO RICHLAND HILL	BIRDVILLE ISD	98.3%	.5604	1.4647	.0459	.2380	.2673	.0000	2.5762	151
ODESSA	ECTOR COUNTY ISD	100.8%	\$.6180	\$1.3252	\$.1688	\$.1220	\$.3831	\$.0000	\$2.6170	130
ORANGE	WEST ORANGE-COVE	99.5%	.8059	1.5664	.0000	.0000	.4336	.0769	2.8829	31
	LITTLE CYPRESS-M.	99.9%	.8090	1.4761	.0000	.0000	.4352	.0772	2.7975	61
PALACIOS	PALACIOS ISD	103.8%	\$.7266	\$1.4013	\$.0000	\$.1157	\$.2854	\$.4255	\$2.9545	18
PALESTINE	PALESTINE ISD	98.7%	.6056	1.3070	.0405	.0000	.3984	.0000	2.3515	271
	WESTWOOD ISD	102.5%	.6288	1.3141	.0000	.0000	.4137	.0000	2.3566	269
PAMPA	PAMPA ISD	101.3%	.6043	1.4695	.0000	.0000	.3390	.0086	2.4215	240
PARIS	PARIS ISD	97.9%	.4590	1.3458	.1399	.0000	.3383	.0000	2.2828	310
PASADENA	PASADENA ISD	97.5%	.6311	1.3939	.0975	.1850	.3300	.0713	2.7088	90
PEARLAND	PEARLAND ISD	92.9%	.6647	1.4237	.0000	.0000	.3322	.0000	2.4206	241
PEARSALL	PEARSALL ISD	98.8%	.4000	1.2648	.0000	.1074	.6439	.0327	2.4487	228
PECOS	PECOS-BARSTOW-TOYA	111.2%	.7969	1.5567	.0000	.3947	.6440	.0000	3.3924	3
PERRYTON	PERRYTON ISD	97.0%	.5469	1.3355	.0000	.1454	.4848	.0148	2.5275	179
PFLUGERVILLE	PFLUGERVILLE ISD	97.4%	.5358	1.4027	.0000	.0000	.5811	.0000	2.5196	185
PHARR	PHARR-SAN JUAN-ALA	97.0%	.5527	1.3862	.0000	.0000	.3814	.0364	2.3566	268
PITTSBURG	PITTSBURG ISD	100.2%	.3931	1.1290	.1002	.0000	.4240	.0000	2.0463	380
PLAINVIEW	PLAINVIEW ISD	99.7%	.4699	1.2162	.0000	.0000	.4170	.0080	2.1111	366
PLANO	PLANO ISD	99.1%	.5057	1.4587	.0976	.0000	.2577	.0000	2.3198	292
PLEASANTON	PLEASANTON ISD	99.3%	.3971	1.2814	.0000	.0000	.4645	.0060	2.1490	354
PORT ARTHUR	PORT ARTHUR ISD	99.4%	.7705	1.4118	.0000	.0000	.3182	.2131	2.7136	86
	SABINE PASS ISD	103.5%	.8021	1.5007	.0000	.0000	.3312	.2218	2.8559	46
	PORT NECHES ISD	99.2%	.7688	1.3888	.0000	.0000	.3174	.2126	2.6876	97
PORT ISABEL	POINT ISABEL ISD	98.6%	.6449	1.1245	.1061	.0000	.3065	.2630	2.4450	230
PORT LAVACA	CALHOUN COUNTY ISD	99.3%	.6696	1.2577	.0000	.0000	.3477	.0423	2.3172	295
PORT NECHES	PORT NECHES ISD	99.2%	.7440	1.3888	.0000	.0000	.3174	.1582	2.6084	133
	NEDERLAND ISD	98.1%	.7354	1.4217	.0000	.0000	.3138	.1564	2.6273	124
PORTLAND	GREGORY-PORTLAND	98.0%	.5698	1.3717	.0000	.0000	.5286	.1064	2.5766	150
POST	POST ISD	108.1%	.3701	1.4680	.0000	.1460	.3081	.0000	2.2922	307
PRAIRIE VIEW	WALLER ISD	98.4%	.3799	1.6037	.0000	.0000	.6558	.0000	2.6394	116
RAYMONDVILLE	RAYMONDVILLE ISD	98.7%	\$.5433	\$1.1947	\$.0000	\$.0395	\$.5616	\$.1875	\$2.5265	180
RICHARDSON	RICHARDSON ISD	98.6%	.4477	1.5485	.0514	.2042	.1996	.0063	2.4577	224
RICHLAND HILLS	BIRDVILLE ISD	98.3%	.3992	1.4647	.0459	.2380	.2673	.0000	2.4151	244
RICHMOND	LAMAR CONSOLIDATED	99.0%	.8283	1.4894	.0000	.0000	.6001	.0528	2.9706	15
RIVER OAKS	CASTLEBERRY ISD	97.7%	.6352	1.3978	.0456	.2366	.2658	.0000	2.5810	145
ROBINSON	ROBINSON ISD	98.3%	.0124	1.3563	.0648	.0000	.4065	.0000	1.8400	400
ROBSTOWN	ROBSTOWN ISD	100.9%	1.0913	1.4058	.0000	.2345	.3258	.3926	3.4501	2
ROCKDALE	ROCKDALE ISD	99.8%	.5382	1.1581	.0000	.0000	.2795	.0000	1.9758	389
ROCKPORT	ARANSAS COUNTY ISD	99.5%	.3608	1.5281	.0000	.0000	.3972	.0496	2.3357	281
ROCKWALL	ROCKWALL ISD	100.5%	.3920	1.3860	.0000	.0000	.2781	.0000	2.0562	377
ROMA CITY	ROMA ISD	99.4%	.2699	1.0538	.0000	.1690	.5853	.0000	2.0780	373

**APPENDIX A**  
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City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
ROSENBERG	LAMAR CONSOLIDATED	99.0%	.5690	1.4894	.0000	.0000	.6001	.0528	2.7114	87
ROUND ROCK	ROUND ROCK ISD	99.5%	.5662	1.5655	.0000	.0000	.3637	.0000	2.4954	195
ROWLETT	GARLAND ISD	99.1%	.5681	1.3662	.0516	.2052	.2006	.0063	2.3980	250
RUSK TOWN	RUSK ISD	101.0%	.4161	1.2625	.0000	.0000	.4838	.0000	2.1624	348
SACHSE CITY	GARLAND ISD	99.1%	\$.6442	\$1.3662	\$.0516	\$.2052	\$.2006	\$.0063	\$2.4741	214
SAGINAW	EAGLE MT-SAGINAW	96.0%	.6041	1.4023	.0449	.2325	.2611	.0000	2.5449	164
SAN ANGELO	SAN ANGELO ISD	97.7%	.8093	1.2036	.0000	.0000	.3098	.0000	2.3227	290
SAN ANTONIO	SAN ANTONIO ISD	98.7%	.5885	1.4945	.1102	.2421	.3772	.0000	2.8125	56
	ALAMO HEIGHTS ISD	101.4%	.6041	1.5104	.1131	.2486	.3873	.0000	2.8635	40
	EAST CENTRAL ISD	101.4%	.6045	1.5012	.1132	.2487	.3875	.0000	2.8551	47
	EDGEWOOD ISD	99.5%	.5932	1.5712	.1111	.2440	.3802	.0000	2.8997	28
	HARLANDALE ISD	97.2%	.5794	1.8087	.1085	.2384	.3714	.0000	3.1064	7
	JUDSON ISD	98.5%	.5872	1.4288	.1100	.2416	.3764	.0000	2.7440	75
	NORTHSIDE ISD	99.8%	.5945	1.3896	.1113	.2446	.3811	.0000	2.7212	84
	NORTH EAST ISD	99.5%	.5932	1.4552	.1111	.2441	.3802	.0000	2.7838	65
	SO. SAN ANTONIO ISD	98.3%	.5858	1.5693	.1097	.2410	.3755	.0000	2.8813	32
SAN BENITO	SAN BENITO ISD	98.9%	.6844	1.4241	.0000	.0000	.3073	.1189	2.5347	172
SAN DIEGO	SAN DIEGO ISD	100.0%	.0000	1.1105	.0000	.0000	.8770	.0147	2.0022	386
SAN JUAN	PHARR-SAN JUAN-ALA	97.0%	.8417	1.3862	.0000	.0000	.3814	.1508	2.7601	68
SAN MARCOS	SAN MARCOS ISD	97.8%	.4499	1.5158	.0000	.0000	.4132	.0196	2.3984	249
SANTA FE	SANTA FE ISD	98.4%	.3580	1.3722	.1633	.0000	.4576	.0000	2.3512	272
SCHERTZ	SCHERTZ-CIBOLO-UC.	98.6%	.4621	1.4303	.0000	.0000	.3932	.0000	2.2856	309
SEABROOK	CLEAR CREEK ISD	99.3%	.5293	1.4499	.0000	.1885	.3362	.0727	2.5767	149
SEAGOVILLE	DALLAS ISD	98.8%	.5933	1.4018	.0515	.2046	.2001	.0063	2.4576	225
SEALY	SEALY ISD	97.9%	.3783	1.3410	.0000	.0000	.5142	.0000	2.2335	333
SEGUIN	SEGUIN ISD	99.1%	.5974	1.5516	.0000	.0000	.3952	.0000	2.5442	165
SEMINOLE	SEMINOLE ISD	93.6%	.5240	1.0770	.0000	.0837	.2180	.2152	2.1181	361
SHERMAN	SHERMAN ISD	98.8%	.5800	1.3351	.0941	.0000	.3870	.0000	2.3962	251
SILSBEE	SILSBEE ISD	97.3%	.3472	1.3810	.0000	.0000	.5643	.0000	2.2925	306
SINTON	SINTON ISD	98.3%	.6785	1.4061	.0000	.0000	.5305	.1068	2.7218	83
SLATON	SLATON ISD	97.0%	.6000	1.4557	.0000	.1018	.1660	.0078	2.3313	283
SMITHVILLE	SMITHVILLE ISD	95.2%	.3010	1.3220	.0000	.0000	.5538	.0000	2.1768	343
SNYDER	SNYDER ISD	100.8%	.3978	1.3708	.2534	.0000	.5029	.0000	2.5249	181
SONORA	SONORA ISD	122.8%	.6385	1.3628	.0000	.1685	.4596	.0183	2.6477	110
SOUTH HOUSTON	PASADENA ISD	97.5%	.6775	1.3939	.0975	.1850	.3300	.0713	2.7552	71
STAFFORD	STAFFORD (CITY)	101.7%	.2119	1.6976	.0000	.0000	.6164	.2434	2.7693	67
STAMFORD	STAMFORD ISD	98.5%	.6650	1.4289	.0000	.3296	.4488	.0000	2.8723	36
STEPHENVILLE	STEPHENVILLE ISD	98.5%	.4301	1.1534	.0000	.0000	.4842	.0000	2.0677	376
SUGAR LAND	FORT BEND ISD	98.4%	.4496	1.5052	.0000	.0000	.5966	.0525	2.6039	135
SULPHUR SPRINGS	SULPHUR SPRINGS	100.2%	.3018	1.2796	.0000	.0939	.4383	.0000	2.1136	364
SWEETWATER	SWEETWATER ISD	98.1%	.4709	1.1085	.0000	.2503	.4150	.0000	2.2447	324
TAYLOR	TAYLOR ISD	101.9%	\$.5450	\$1.5288	\$.0000	\$.0000	\$.3726	\$.0000	\$2.4463	229
TEMPLE	TEMPLE ISD	97.7%	.5729	1.5276	.1935	.0000	.2876	.0000	2.5816	144
TERRELL	TERRELL ISD	99.6%	.6472	1.2845	.0612	.0000	.4338	.0000	2.4267	238
TEXARKANA	TEXARKANA ISD	97.2%	.4859	1.2665	.0818	.0000	.2929	.0000	2.1271	359
	LIBERTY-EYLAU ISD	98.9%	.4945	1.2745	.0833	.0000	.2981	.0000	2.1503	352
TEXAS CITY	TEXAS CITY ISD	99.7%	.2442	1.4422	.1654	.0000	.4635	.0000	2.3152	296
	DICKINSON ISD	95.1%	.2329	1.6351	.1577	.0000	.4421	.0000	2.4678	218
	LA MARQUE ISD	99.1%	.2427	1.6622	.1644	.0000	.4606	.0000	2.5299	178
THE COLONY	LEWISVILLE ISD	100.1%	.8011	1.3919	.0000	.0000	.2998	.0000	2.4927	197
TOMBALL	TOMBALL ISD	97.5%	.3338	1.4618	.0965	.1850	.3299	.0713	2.4784	210
TULIA	TULIA ISD	107.0%	.2783	1.1773	.0000	.3072	.6422	.3055	2.7104	88
TYLER	TYLER ISD	98.8%	.5272	1.2893	.1208	.0000	.2121	.0000	2.1495	353
UNIVERSAL CITY	JUDSON ISD	98.5%	\$.3659	\$1.4288	\$.1100	\$.2416	\$.3764	\$.0000	\$2.5227	184
UNIVERSITY PARK	HIGHLAND PARK ISD	96.9%	.4809	1.6287	.0505	.2006	.1962	.0062	2.5632	157
UVALDE	UVALDE ISD	101.4%	.4023	1.2804	.0000	.0000	.3182	.0000	2.0009	387
VERNON	VERNON ISD	97.1%	\$.4569	\$1.1451	\$.2002	\$.1723	\$.3465	\$.0000	\$2.3211	291
VICTORIA	VICTORIA ISD	99.2%	.7041	1.3260	.1537	.0000	.3283	.0000	2.5121	188
VIDOR	VIDOR ISD	97.5%	.3317	1.4827	.0000	.0000	.4249	.3030	2.5423	166
WACO	WACO ISD	98.8%	\$.6593	\$1.4023	\$.0651	\$.0000	\$.4084	\$.0000	\$2.5352	171
	CHINA SPRING ISD	97.3%	.6498	1.3820	.0641	.0000	.4025	.0000	2.4984	193
	BOSQUEVILLE ISD	100.9%	.6736	1.3901	.0665	.0000	.4173	.0000	2.5476	161
	MIDWAY ISD	97.5%	.6508	1.4135	.0642	.0000	.4032	.0000	2.5317	175

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City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
WATAUGA	BIRDVILLE ISD	98.3%	.6849	1.4647	.0459	.2380	.2673	.0000	2.7008	94
	KELLER ISD	95.0%	.6617	1.3866	.0444	.2299	.2582	.0000	2.5808	146
WAXAHACHIE	WAXAHACHIE ISD	99.2%	.6188	1.3672	.0000	.0000	.2990	.0298	2.3148	297
WEATHERFORD	WEATHERFORD ISD	97.6%	.2976	1.2295	.0607	.1422	.3845	.0000	2.1144	363
WEBSTER	CLEAR CREEK ISD	99.3%	.2980	1.4499	.0000	.1885	.3362	.0727	2.3453	277
WESLACO	WESLACO ISD	97.1%	.5651	1.3576	.0000	.0000	.3821	.1511	2.4557	226
WEST ORANGE	WEST ORANGE-COVE	99.5%	.4622	1.5664	.0000	.0000	.4336	.0769	2.5391	169
WEST UNIV. PLACE	HOUSTON ISD	98.7%	.3701	1.3658	.0000	.1873	.3341	.0722	2.3296	285
WHARTON	WHARTON ISD	98.7%	.5723	1.3479	.1602	.0000	.5328	.0296	2.6428	114
WHITE OAK	WHITE OAK ISD	100.4%	.3112	1.3554	.1386	.0000	.2826	.0000	2.0878	371
WHITE SETTLEMENT	WHITE SETTLEMENT	103.7%	.5184	1.4929	.0484	.2510	.2819	.0000	2.5926	141
WHITEHOUSE	WHITEHOUSE ISD	99.0%	.5301	1.3469	.0000	.0000	.2126	.0000	2.0896	369
WICHITA FALLS	WICHITA FALLS ISD	99.1%	.6672	1.2709	.0000	.0000	.3560	.0000	2.2941	305
	CITY VIEW ISD	100.2%	.6751	1.2027	.0000	.0000	.3602	.0000	2.2380	329
WINDCREST	NORTH EAST ISD	99.5%	.2836	1.4552	.1111	.2441	.3802	.0000	2.4742	213
WOODWAY	MIDWAY ISD	97.5%	.4441	1.4135	.0642	.0000	.4032	.0000	2.3251	287
WYLIE	WYLIE ISD	101.2%	.6426	1.5686	.0997	.0000	.2631	.0000	2.5740	153
YOAKUM	YOAKUM ISD	101.9%	\$.2586	\$1.3451	\$.0000	\$.1722	\$.4913	\$.0000	\$2.2673	316

APPENDIX B  
LOCAL PROPERTY TAXES 1993-94

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	\$ 1879	\$ 1645	\$ 1986	\$ 1986	\$ 2184
	WYLIE ISD	2027	1860	2043	1978	2031
ADDISON	CARROLLTON FARMERS	1918	1731	1977	1950	2049
	DALLAS ISD	1925	1624	1908	1931	1933
ALAMO	PHARR-SAN JUAN-ALA	2066	1994	2077	2142	2060
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	2078	2003	2135	2106	2163
ALICE	ALICE ISD	2143	2067	2168	2160	2197
ALLEN	ALLEN ISD	2154	2070	2172	2214	2214
ALPINE	ALPINE ISD	1482	1425	1548	1515	1515
ALVIN	ALVIN ISD	1917	1799	2079	2203	2174
AMARILLO	AMARILLO ISD	1940	1870	1985	1944	2203
	CANYON ISD	1772	1703	1791	1816	1816
	RIVER ROAD ISD	2025	1944	2054	0	2120
ANDREWS	ANDREWS ISD	1670	1340	1878	1819	1819
ANGLETON	ANGLETON ISD	2291	2174	2451	2481	2481
ARANSAS PASS	ARANSAS PASS ISD	2261	2185	2299	2398	2399
ARLINGTON	ARLINGTON ISD	1943	1778	1994	2051	2042
	MANSFIELD ISD	1948	1782	2011	2089	2075
ATHENS	ATHENS ISD	1816	1728	1862	1865	1996
ATLANTA	ATLANTA ISD	1742	1622	1804	1825	1825
	QUEEN CITY ISD	1725	1411	1813	1817	1817
AUSTIN	AUSTIN ISD	2047	1881	2125	2184	2185
	DEL VALLE ISD	2049	1885	2136	2128	2105
	MANOR ISD	1801	1646	2166	2201	2242
	PFLUGERVILLE ISD	2032	1869	2072	2127	2127
AZLE	AZLE ISD	1712	1642	1787	1902	1902
BALCH SPRINGS	DALLAS ISD	\$ 1972	\$ 1756	\$ 1955	\$ 1978	\$ 1981
	MESQUITE ISD	2038	1932	2050	2011	2130
BALLINGER	BALLINGER ISD	1903	1841	1864	1924	1853
BASTROP	BASTROP ISD	1667	1588	1788	1917	1917
BAY CITY	BAY CITY ISD	1871	1748	1914	1923	1923
BAYTOWN	GOOSE CREEK ISD	2228	1992	2377	2420	2420
BEAUMONT	BEAUMONT ISD	1942	1789	1980	2019	1911
BEDFORD	HURST-EULESS-B	1906	1754	1956	2009	2005
BEEVILLE	BEEVILLE ISD	2205	2050	2287	2295	2340
BELLAIRE	HOUSTON ISD	1990	1572	2014	2040	2082
BELLMEAD	LA VEGA ISD	1868	1719	1871	1880	1880
BELTON	BELTON ISD	1869	1797	1930	2052	2037
BENBROOK	FORT WORTH ISD	2085	1976	2128	2201	2162
BIG LAKE	REAGAN ISD	1793	1512	1838	1838	1836
BIG SPRING	BIG SPRING ISD	1935	1477	2108	2150	2147
BOERNE	BOERNE ISD	1626	1564	1604	1614	1614
BONHAM	BONHAM ISD	1720	1654	1764	1802	1687
BORGER	BORGER ISD	1798	1463	1881	1848	1941
BOWIE	BOWIE ISD	1634	1503	1579	1629	1629
BRADY	BRADY ISD	1654	1588	1708	1697	1677
BRECKENRIDGE	BRECKENRIDGE ISD	2350	2279	2233	2240	2240
BRENHAM	BRENHAM ISD	1615	1551	1656	1706	1547
BRIDGE CITY	BRIDGE CITY ISD	2012	1538	1983	2014	2014
BROWNFIELD	BROWNFIELD ISD	2106	2037	2265	2130	2130
BROWNSVILLE	BROWNSVILLE ISD	2006	1939	2033	2058	2017
BROWNWOOD	BROWNWOOD ISD	1973	1900	1945	1924	1898
BRYAN	BRYAN ISD	2043	1969	2034	2023	1806
BURKBURNETT	BURKBURNETT ISD	1653	1592	1713	1733	1733
BURLESON	BURLESON ISD	1937	1852	1973	1955	2030
CAMERON	CAMERON ISD	\$ 1753	\$ 1691	\$ 1713	\$ 1688	\$ 1688
CANADIAN	CANADIAN ISD	2223	1941	2371	2338	2338
CANYON	CANYON ISD	1753	1683	1772	1796	1796
CARRIZO SPRINGS	CARRIZO SPRINGS ISD	2126	1708	2323	2203	2203
CARROLLTON	CARROLLTON FARMERS	1958	1763	2018	1991	2092
CARTHAGE	CARTHAGE ISD	2025	1552	2196	2160	2160
CASTLE HILLS	NORTH EAST ISD	2081	1970	2137	2147	2127
CEDAR HILL	CEDAR HILL ISD	2152	2037	2230	2208	2208
CENTER	CENTER ISD	2105	1613	2180	2298	2162
CHILDRESS	CHILDRESS ISD	1356	1302	1531	1872	1100

APPENDIX B  
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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	2099	2039	2127	2125	2111
CLARKSVILLE	CLARKSVILLE ISD	2021	1872	1934	1919	1919
CLEBURNE	CLEBURNE ISD	1837	1550	1901	1963	1910
CLEVELAND	CLEVELAND ISD	1906	1845	1969	1975	1920
CLUTE CITY	BRAZOSPORT ISD	1941	1636	2060	2109	2109
COLEMAN	COLEMAN ISD	1598	1460	1622	1704	1706
COLLEGE STATION	COLLEGE STATION	1904	1822	1962	2007	2027
COLLEYVILLE	GRAPEVINE ISD	1659	1588	1756	1832	1874
COLORADO CITY	COLORADO ISD	2144	2068	2092	2095	2095
COLUMBUS	COLUMBUS ISD	1474	1169	1515	1539	1478
COMANCHE	COMANCHE ISD	1874	1818	1794	1800	1757
COMMERCE	COMMERCE ISD	1931	1868	1892	1928	1688
CONROE	CONROE ISD	2017	1900	2040	2102	1993
CONVERSE	JUDSON ISD	2197	2124	2183	2215	2236
COPPELL	COPPELL ISD	2183	1838	2252	2282	2306
COPPERAS COVE	COPPERAS COVE ISD	1812	1749	1836	2010	2010
CORPUS CHRISTI	CORPUS CHRISTI ISD	2204	2035	2203	2224	2226
	CALALLEN ISD	2190	2021	2281	2287	2287
	FLOUR BLUFF ISD	2039	1877	2148	2221	2221
	PORT ARANSAS ISD	2127	1961	2191	2255	2255
	TULOSO-MIDWAY ISD	2197	2027	2267	2270	2270
	WEST OSO ISD	2550	2364	2336	2327	2513
CORSICANA	CORSICANA ISD	2045	1971	1906	1911	1646
COTULLA	COTULLA ISD	2215	2137	2159	2271	2271
CRANE	CRANE ISD	2173	2043	2198	2168	2009
CROCKETT	CROCKETT ISD	1642	1272	1606	1583	1511
CROWLEY	CROWLEY ISD	2068	1884	2113	2161	2237
CRYSTAL CITY	CRYSTAL CITY ISD	2296	2229	2315	2265	2265
CUERO	CUERO ISD	1836	1766	1815	1807	1765
DALHART	DALHART ISD	\$ 1656	\$ 1595	\$ 1701	\$ 0	\$ 1812
DALLAS	DALLAS ISD	2042	1718	2025	2048	2051
	DUNCANVILLE ISD	2141	1924	2142	2160	2213
	GRAND PRAIRIE ISD	2089	1876	1972	2088	2103
	RICHARDSON ISD	2096	1700	2140	2170	2251
	IRVING ISD	2078	1625	2128	2158	2163
	WILMER-HUTCHINS	2711	2131	2564	2314	2272
DAYTON	DAYTON ISD	1884	1824	1924	1932	1932
DE SOTO	DE SOTO ISD	2142	2030	2195	2184	2184
DECATUR	DECATUR ISD	1858	1490	1933	1931	1931
DEER PARK	DEER PARK ISD	2163	1814	2272	2289	2289
DEL RIO	SAN FELIPE-DEL RIO	1883	1817	1931	1995	1897
DENISON	DENISON ISD	2127	2055	2096	2174	2136
DENTON	DENTON ISD	2126	2011	2115	2086	2126
DENVER CITY	DENVER CITY ISD	2158	2077	2339	2158	2158
DEVINE	DEVINE ISD	1905	1836	1985	1939	1992
DIBOLL	DIBOLL ISD	1651	1369	1584	1597	1377
DICKINSON	DICKINSON ISD	1943	1519	2037	2142	2142
DIMMITT	DIMMITT ISD	1572	1514	1808	1687	1687
DONNA	DONNA ISD	1978	1916	2027	2101	2101
DUMAS	DUMAS ISD	1525	1225	1671	1626	1632
DUNCANVILLE	DUNCANVILLE ISD	2286	2176	2288	2307	2364
EAGLE LAKE	RICE CONSOLIDATED	\$ 1724	\$ 1395	\$ 1907	\$ 1823	\$ 1823
EAGLE PASS	EAGLE PASS ISD	1336	1281	1358	1388	1380
EASTLAND	EASTLAND ISD	1905	1843	1951	2010	1894
EDINBURG	EDINBURG ISD	1900	1837	1986	1972	1972
EDNA	EDNA ISD	2003	1857	2088	2336	1764
EL CAMPO	EL CAMPO ISD	2082	2017	1940	1960	1740
EL PASO	EL PASO ISD	1839	1774	1897	2016	1982
	CANUTILLO ISD	1944	1871	2064	2151	2151
	SOCORRO ISD	1939	1865	2003	2159	2159
	YSLETA ISD	1942	1870	1978	2127	1972
ELGIN	ELGIN ISD	2205	2126	2286	2360	2360
ELSA	EDCOUCH ELSA ISD	1940	1875	1999	2072	2072
ENNIS	ENNIS ISD	1751	1342	1761	1779	1810
EULESS	GRAPEVINE ISD	1882	1722	1993	2079	2126
	HURST-EULESS-B	2044	1799	2098	2155	2150

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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	2362	2291	2378	2357	2357
FAIRFIELD	FAIRFIELD ISD	\$ 1362	\$ 1306	\$ 1322	\$ 1311	\$ 1311
FALFURRIAS	BROOKS ISD	2164	1850	2250	2013	2013
FARMERS BRANCH	CARROLLTON FARMERS	1849	1676	1906	1880	1976
	DALLAS ISD	1855	1569	1839	1861	1863
FLOWER MOUND	LEWISVILLE ISD	1727	1658	1739	1736	1766
FOREST HILL	FORT WORTH ISD	2240	2169	2287	2364	2323
	EVERMAN ISD	2365	2295	2382	2360	2361
FORNEY CITY	FORNEY ISD	2002	1758	2077	2072	2224
FORT STOCKTON	FT STOCKTON ISD	1722	1400	1990	1826	1599
FORT WORTH	FORT WORTH ISD	2218	2003	2264	2341	2300
	CASTLEBERRY ISD	2296	2076	2300	2353	2348
	BURLESON ISD	2259	2041	2302	2281	2367
	EAGLE MT-SAGINAW	2173	1961	2283	2377	2312
	EVERMAN ISD	2341	2119	2358	2337	2337
	HURST-EULESS-B	2296	2000	2356	2421	2415
	LAKE WORTH ISD	2333	2111	2328	2319	2216
	WHITE SETTLEMENT	2484	2252	2447	2361	2334
FREDERICKSBURG	FREDERICKSBURG ISD	1409	1347	1401	1417	1361
FREEPORT	BRAZOSPORT ISD	2057	1728	2182	2234	2234
FRIENDSWOOD	FRIENDSWOOD ISD	2241	1988	2230	2313	2313
FRISCO	FRISCO ISD	1743	1674	1732	1731	1731
GAINESVILLE	GAINESVILLE ISD	\$ 2222	\$ 2145	\$ 2295	\$ 2262	\$ 2212
	LINDSAY ISD	1799	1746	1875	1890	1965
GALENA PARK	GALENA PARK ISD	2483	2122	2643	2712	2768
GALVESTON	GALVESTON ISD	2059	1575	2104	2189	2214
GARLAND	GARLAND ISD	1930	1830	1955	1972	2173
	RICHARDSON ISD	2053	1761	2097	2125	2205
GATESVILLE	GATESVILLE ISD	1514	1451	1535	1528	1478
GEORGETOWN	GEORGETOWN ISD	1594	1503	1682	1720	1720
GIDDINGS	GIDDINGS ISD	1686	1420	1723	1820	1862
GILMER	GILMER ISD	1871	1719	1904	1843	1879
GLADEWATER	GLADEWATER ISD	2091	1740	2110	2102	2102
GLENN HEIGHTS	DE SOTO ISD	2300	2188	2357	2345	2345
GONZALES	GONZALES ISD	1696	1637	1680	1676	1650
GRAHAM	GRAHAM ISD	1849	1787	1919	1997	1944
GRAND PRAIRIE	GRAND PRAIRIE ISD	2106	2001	1988	2105	2120
	ARLINGTON ISD	1984	1916	2036	2094	2085
GRANDBURY	GRANBURY ISD	1711	1646	1722	1743	1743
GRAPEVINE	GRAPEVINE ISD	1742	1609	1845	1924	1968
GREENVILLE	GREENVILLE ISD	2196	2128	2238	2216	2181
GROVES	PORT ARTHUR ISD	2062	1909	2121	2133	2133
	PORT NECHES ISD	2060	1689	2100	2117	2117
HALTOM CITY	BIRDVILLE ISD	\$ 1931	\$ 1820	\$ 1984	\$ 2018	\$ 1955
HARKER HEIGHTS	KILLEEN ISD	1896	1829	1917	1995	1983
HARLINGEN	HARLINGEN ISD	1686	1617	1728	1745	1749
	RIO HONDO ISD	1715	1647	1806	1730	1730
	SAN BENITO ISD	1702	1630	1775	1794	1826
HEARNE	HEARNE ISD	1816	1751	1777	1756	1680
HENDERSON	HENDERSON ISD	1698	1298	1804	1840	1618
HEREFORD	HEREFORD ISD	1959	1897	1950	1901	1876
HEWITT	MIDWAY ISD	1737	1539	1791	1837	1837
HIGHLAND PARK	HIGHLAND PARK ISD	1883	1463	1893	1953	1953
HIGHLAND VILLAGE	LEWISVILLE ISD	1793	1723	1805	1803	1833
HILLSBORO	HILLSBORO ISD	1813	1751	1818	1814	1746
HITCHCOCK	HITCHCOCK ISD	2066	1775	2115	2353	2307
HONDO	HONDO ISD	1685	1620	1734	1704	1630
HOUSTON	HOUSTON ISD	2083	1638	2108	2136	2180
	ALDINE ISD	2137	1915	2205	2221	2202
	ALIEF ISD	2239	2006	2296	2345	2294
	NORTH FOREST ISD	2289	2052	2286	2329	2363
	PASADENA ISD	2094	1768	2153	2209	2163
	SPRING BRANCH ISD	2298	1789	2311	2409	2401
HUMBLE	HUMBLE ISD	1995	1858	2026	2124	2124
HUNTSVILLE	HUNTSVILLE ISD	1929	1858	1993	1978	1978

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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	2027	1785	2080	2137	2132
	BIRDVILLE ISD	2025	1859	2081	2117	2051
INGLESIDE	INGLESIDE ISD	\$ 1914	\$ 1669	\$ 2053	\$ 2070	\$ 2070
IOWA PARK	IOWA PARK ISD	1848	1792	1881	1824	1842
IRVING	IRVING ISD	1960	1531	2008	2036	2041
	CARROLLTON FARMERS COPPELL ISD	1914 1940	1728 1516	1973 2002	1946 2028	2045 2050
JACINTO CITY	GALENA PARK ISD	\$ 2314	\$ 1952	\$ 2462	\$ 2527	\$ 2579
JACKSONVILLE	JACKSONVILLE ISD	1643	1572	1855	1891	1850
JASPER	JASPER ISD	1576	1201	1669	1737	1666
JERSEY VILLAGE	CYPRESS-FAIRBANKS	2360	1956	2405	2441	2436
KATY	KATY ISD	\$ 2166	\$ 2033	\$ 2222	\$ 2280	\$ 2277
KAUFMAN	KAUFMAN ISD	1868	1580	1877	1864	1864
KELLER	KELLER ISD	1905	1805	1949	2052	2052
KENEDY	KENEDY ISD	2058	1869	2059	2091	1964
KENNEDALE	KENNEDALE ISD	1942	1869	1994	2035	2035
KERMIT	KERMIT ISD	2605	2139	2370	2315	2247
KERRVILLE	KERRVILLE ISD	1679	1608	1732	1838	1941
KILGORE	KILGORE ISD	1784	1385	1854	1885	1883
KILLEEN	KILLEEN ISD	1829	1763	1850	1925	1913
KINGSVILLE	KINGSVILLE ISD	2133	2066	2245	2240	2209
	RICARDO ISD	2095	1826	2194	2247	2247
KIRBY	JUDSON ISD	2253	2180	2239	2272	2293
LA FERIA	LA FERIA ISD	\$ 1774	\$ 1707	\$ 1890	\$ 1871	\$ 1871
LA GRANGE	LA GRANGE ISD	1249	1154	1226	1260	1260
LA MARQUE	LA MARQUE ISD	2185	2005	2206	2227	2227
	HITCHCOCK ISD	1978	1687	2025	2252	2209
LAKE JACKSON	BRAZOSPORT ISD	1720	1511	1825	1869	1869
LAMESA	LAMESA ISD	2282	1893	2018	2006	1878
LAMPASAS	LAMPASAS ISD	1489	1426	1475	1453	1453
LANCASTER	LANCASTER ISD	2403	2285	2322	2247	2247
	WILMER-HUTCHINS	2709	2255	2562	2312	2270
LA PORTE	LA PORTE ISD	2207	1743	2338	2361	2361
LAREDO	LAREDO ISD	1598	1543	1640	1686	1708
	UNITED ISD	1848	1778	1913	1916	1811
LEAGUE CITY	CLEAR CREEK ISD	2274	2105	2293	2309	2114
LEON VALLEY	NORTHSIDE ISD	1985	1892	2072	2077	2165
LEVELLAND	LEVELLAND ISD	1797	1455	2142	2009	2009
LEWISVILLE	LEWISVILLE ISD	1804	1735	1817	1814	1845
LIBERTY	LIBERTY ISD	2008	1935	2085	2135	2079
LITTLEFIELD	LITTLEFIELD ISD	1486	1423	1505	1557	1835
LIVE OAK	JUDSON ISD	2180	2107	2166	2198	2219
LIVINGSTON	LIVINGSTON ISD	1510	1438	1548	1587	1596
LOCKHART	LOCKHART ISD	1853	1784	1912	2001	2001
LONGVIEW	LONGVIEW ISD	1705	1594	1745	1748	1731
	HALLSVILLE ISD	1667	1342	1774	1783	1783
	PINE TREE ISD	1643	1331	1690	1700	1700
	SPRING HILL ISD	1728	1387	1833	1844	1844
	LUBBOCK	LUBBOCK ISD	1860	1787	1847	1907
LUBBOCK	LUBBOCK-COOPER ISD	1780	1709	1838	1874	2001
	FRENSHIP ISD	1763	1693	1859	1859	1858
	NEW DEAL ISD	1746	1674	1803	1891	1891
LUFKIN	LUFKIN ISD	1531	1463	1643	1703	1603
	HUDSON ISD	1628	1560	1660	1699	1699
LULING	LULING ISD	1483	1433	1523	1637	1637
LUMBERTON	LUMBERTON ISD	1441	1288	1491	1631	1631
MANSFIELD	MANSFIELD ISD	\$ 2030	\$ 1960	\$ 2095	\$ 2177	\$ 2163
MARBLE FALLS	MARBLE FALLS ISD	1806	1727	1876	1854	1854
MARLIN	MARLIN ISD	1815	1754	1792	1822	1376
MARSHALL	MARSHALL ISD	1544	1177	1628	1603	1603
MATHIS	MATHIS ISD	1999	1934	2117	2206	2206
MCALLEN	MCALLEN ISD	1826	1759	1858	1888	1817
	SHARYLAND ISD	1761	1692	1788	1923	1850

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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	1805	1667	1825	1846	1815
MCKINNEY	MCKINNEY ISD	1963	1893	1978	1928	1780
MEADOWS	FORT BEND ISD	2815	2564	2853	2900	2900
MERCEDES	MERCEDES ISD	2078	2013	2107	2156	2039
	WESLACO ISD	2118	2048	2162	2226	2202
MESQUITE	MESQUITE ISD	1976	1871	1987	1950	2066
MEXIA	MEXIA ISD	1713	1618	1712	1741	1611
MIDLOTHIAN	MIDLOTHIAN ISD	1861	1452	1866	1871	1871
MIDLAND	MIDLAND ISD	2037	1861	2103	2116	2080
MINEOLA	MINEOLA ISD	1835	1708	1915	1943	1943
MINERAL WELLS	MINERAL WELLS ISD	2335	2260	2275	2275	2210
MISSION	MISSION ISD	1979	1908	2006	2095	2165
	SHARYLAND ISD	1874	1806	1903	2047	1969
MISSOURI CITY	FORT BEND ISD	2163	1989	2192	2228	2228
MONAHANS	MONAHANS-WICKETT-P	2075	1676	2031	1951	1891
MOUNT PLEASANT	MOUNT PLEASANT ISD	1563	1201	1637	1650	1654
MULESHOE CITY	MULESHOE ISD	2075	2010	2110	2069	2178
NACOGDOCHES	NACOGDOCHES ISD	\$ 1795	\$ 1360	\$ 1872	\$ 1991	\$ 1759
NASSAU BAY	CLEAR CREEK ISD	1952	1804	1968	1981	1814
NAVASOTA	NAVASOTA ISD	1895	1625	1981	1981	1981
NEDERLAND	NEDERLAND ISD	2025	1878	2063	2104	2054
NEW BOSTON	NEW BOSTON ISD	1439	1324	1449	1465	1485
NEW BRAUNFELS	NEW BRAUNFELS ISD	1678	1502	1693	1774	1558
	COMAL ISD	1737	1317	1771	1838	1821
NO RICHLAND HILL	BIRDVILLE ISD	2005	1865	2061	2096	2031
ODESSA	ECTOR COUNTY ISD	\$ 1909	\$ 1508	\$ 2094	\$ 2077	\$ 2077
ORANGE	WEST ORANGE-COVE	2255	1726	2306	2317	2317
	LITTLE CYPRESS-M.	2223	1705	2238	2240	2240
PALACIOS	PALACIOS ISD	\$ 2277	\$ 1866	\$ 2364	\$ 2277	\$ 2277
PALESTINE	PALESTINE ISD	1890	1776	1881	1906	1777
	WESTWOOD ISD	1884	1561	1885	1839	1839
PAMPA	PAMPA ISD	1922	1848	1937	1911	1911
PARIS	PARIS ISD	1801	1732	1826	1866	1866
PASADENA	PASADENA ISD	2108	1876	2167	2223	2177
PEARLAND	PEARLAND ISD	1876	1755	1936	2084	2008
PEARSALL	PEARSALL ISD	1944	1879	1959	1983	1983
PECOS	PECOS-BARSTOW-TOYA	2860	2658	2714	2441	2441
PERRYTON	PERRYTON ISD	2095	1922	2022	0	2075
PFLUGERVILLE	PFLUGERVILLE ISD	1977	1814	2016	2069	2069
PHARR	PHARR-SAN JUAN-ALA	1875	1803	1885	1944	1870
PITTSBURG	PITTSBURG ISD	1652	1596	1637	1633	1633
PLAINVIEW	PLAINVIEW ISD	1623	1562	1689	1694	1811
PLANO	PLANO ISD	1842	1688	1856	1872	1905
PLEASANTON	PLEASANTON ISD	1738	1670	1719	1732	1732
PORT ARTHUR	PORT ARTHUR ISD	2111	1838	2171	2183	2183
	SABINE PASS ISD	2207	1693	2285	2207	2207
	PORT NECHES ISD	2109	1617	2150	2167	2167
PORT ISABEL	POINT ISABEL ISD	1930	1873	1956	1983	1983
PORT LAVACA	CALHOUN COUNTY ISD	1741	1441	1854	1866	1866
PORT NECHES	PORT NECHES ISD	2047	1567	2087	2104	2104
	NEDERLAND ISD	2063	1801	2102	2144	2093
PORTLAND	GREGORY-PORTLAND	2006	1934	2061	2104	2104
POST	POST ISD	1436	1368	1834	1696	1696
PRAIRIE VIEW	WALLER ISD	1988	1811	2112	2146	2146
RAYMONDVILLE	RAYMONDVILLE ISD	\$ 1779	\$ 1719	\$ 2021	\$ 2047	\$ 2020
RICHARDSON	RICHARDSON ISD	1925	1634	1966	1993	2068
RICHLAND HILLS	BIRDVILLE ISD	1880	1805	1932	1965	1904
RICHMOND	LAMAR CONSOLIDATED	2339	2174	2377	2401	2401
RIVER OAKS	CASTLEBERRY ISD	2062	1990	2065	2112	2108
ROBINSON	ROBINSON ISD	1455	1314	1472	1498	1498
ROBSTOWN	ROBSTOWN ISD	2780	2659	2760	2737	2736
ROCKDALE	ROCKDALE ISD	1520	1462	1581	1583	1583
ROCKPORT	ARANSAS COUNTY ISD	1850	1708	1869	1877	1877
ROCKWALL	ROCKWALL ISD	1663	1594	1645	1636	1636



APPENDIX B  
LOCAL PROPERTY TAXES 1993-94

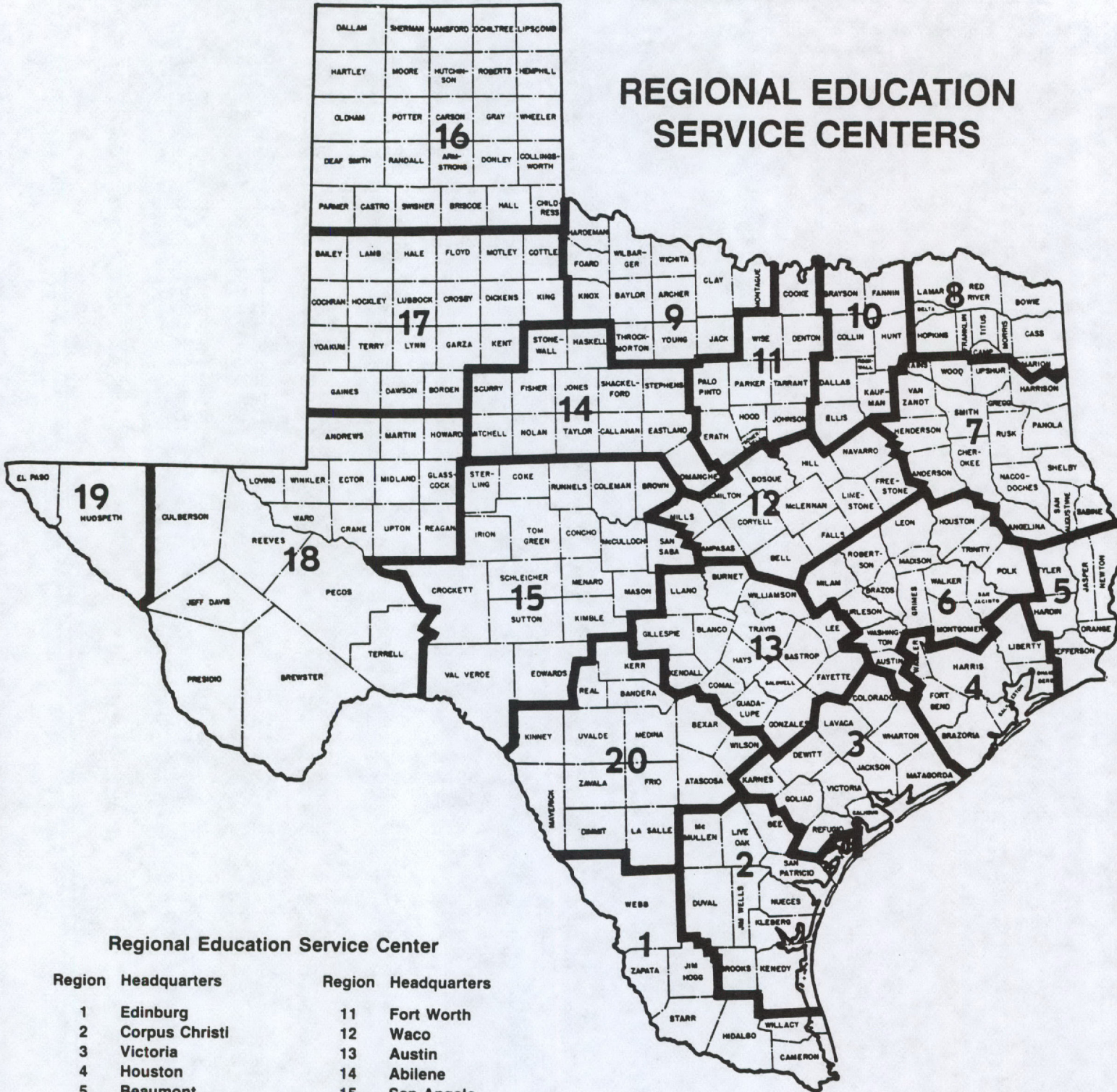
City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
ROMA CITY	ROMA ISD	1706	1649	1662	1672	1672
ROSENBERG	LAMAR CONSOLIDATED	2135	1970	2169	2192	2192
ROUND ROCK	ROUND ROCK ISD	1968	1887	1996	2007	2007
ROWLETT	GARLAND ISD	1894	1765	1918	1936	2132
RUSK TOWN	RUSK ISD	1637	1571	1730	1713	1713
SACHSE CITY	GARLAND ISD	\$ 1954	\$ 1854	\$ 1979	\$ 1997	\$ 2200
SAGINAW	EAGLE MT-SAGINAW	1938	1865	2036	2120	2062
SAN ANGELO	SAN ANGELO ISD	1863	1429	1858	1902	1764
SAN ANTONIO	SAN ANTONIO ISD	2257	2181	2250	2279	2270
	ALAMO HEIGHTS ISD	2230	2155	2291	2260	2321
	EAST CENTRAL ISD	2279	2205	2284	2252	2363
	EDGEWOOD ISD	2297	2217	2320	2331	2299
	HARLANDALE ISD	2392	2298	2485	2556	2558
	JUDSON ISD	2209	2136	2195	2228	2248
	NORTHSIDE ISD	2086	2016	2177	2182	2276
	NORTH EAST ISD	2169	2095	2227	2237	2217
	SO. SAN ANTONIO ISD	2266	2186	2305	2345	2369
SAN BENITO	SAN BENITO ISD	1945	1873	2028	2050	2086
SAN DIEGO	SAN DIEGO ISD	1501	1160	1602	1601	1601
SAN JUAN	PHARR-SAN JUAN-ALA	2196	2124	2208	2277	2190
SAN MARCOS	SAN MARCOS ISD	1846	1750	1919	1962	1744
SANTA FE	SANTA FE ISD	1877	1711	1881	1911	1911
SCHERTZ	SCHERTZ-CIBOLO-UC.	1813	1738	1828	1854	1893
SEABROOK	CLEAR CREEK ISD	2044	1834	2061	2076	1900
SEAGOVILLE	DALLAS ISD	1983	1767	1966	1989	1992
SEALY	SEALY ISD	1661	1590	1787	1825	1688
SEGUIN	SEGUIN ISD	2003	1922	2035	2053	2059
SEMINOLE	SEMINOLE ISD	1811	1722	1694	1811	1811
SHERMAN	SHERMAN ISD	1923	1856	1917	1941	1757
SILSBEE	SILSBEE ISD	1810	1377	1834	1886	1770
SINTON	SINTON ISD	2048	1974	2177	2214	2214
SLATON	SLATON ISD	1788	1713	1865	1923	1776
SMITHVILLE	SMITHVILLE ISD	1692	1622	1741	1829	1829
SNYDER	SNYDER ISD	1962	1816	2020	2003	2003
SONORA	SONORA ISD	1650	1592	2118	1725	1725
SOUTH HOUSTON	PASADENA ISD	2144	1913	2204	2261	2214
STAFFORD	STAFFORD (CITY)	2114	1941	2215	2179	2065
STAMFORD	STAMFORD ISD	2078	2005	2298	2332	2365
STEPHENVILLE	STEPHENVILLE ISD	1624	1562	1654	1680	1673
SUGAR LAND	FORT BEND ISD	2056	1890	2083	2117	2117
SULPHUR SPRINGS	SULPHUR SPRINGS	1644	1517	1691	1688	1622
SWEETWATER	SWEETWATER ISD	1755	1696	1796	1831	1809
TAYLOR	TAYLOR ISD	\$ 1912	\$ 1835	\$ 1957	\$ 1920	\$ 1951
TEMPLE	TEMPLE ISD	1990	1824	2065	2113	2083
TERRELL	TERRELL ISD	1881	1617	1941	1950	1996
TEXARKANA	TEXARKANA ISD	1681	1570	1702	1751	1703
	LIBERTY-EYLAU ISD	1689	1578	1720	1739	1732
TEXAS CITY	TEXAS CITY ISD	1805	1374	1852	1858	1858
	DICKINSON ISD	1884	1424	1974	2077	2077
	LA MARQUE ISD	2004	1786	2024	2043	2043
THE COLONY	LEWISVILLE ISD	1981	1911	1994	1992	2025
TOMBALL	TOMBALL ISD	1890	1764	1983	2034	2034
TULIA	TULIA ISD	1840	1784	2168	2026	2038
TYLER	TYLER ISD	1627	1522	1720	1740	1742
UNIVERSAL CITY	JUDSON ISD	\$ 2031	\$ 1940	\$ 2018	\$ 2048	\$ 2067
UNIVERSITY PARK	HIGHLAND PARK ISD	2040	1589	2051	2116	2116
UVALDE	UVALDE ISD	1558	1495	1601	1579	1542
VERNON	VERNON ISD	\$ 1780	\$ 1720	\$ 1857	\$ 1911	\$ 1911
VICTORIA	VICTORIA ISD	1978	1911	2010	2026	2002
VIDOR	VIDOR ISD	1986	1548	2034	2085	2085
WACO	WACO ISD	\$ 2001	\$ 1858	\$ 2028	\$ 2054	\$ 1987
	CHINA SPRING ISD	1954	1813	1999	2054	2054
	BOSQUEVILLE ISD	2080	1935	2038	2020	2009

APPENDIX B  
LOCAL PROPERTY TAXES 1993-94

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	1965	1822	2025	2078	2078
WATAUGA	BIRDVILLE ISD	2102	2028	2161	2198	2129
	KELLER ISD	2019	1946	2065	2174	2174
WAXAHACHIE	WAXAHACHIE ISD	1840	1413	1852	1867	1852
WEATHERFORD	WEATHERFORD ISD	1636	1569	1692	1734	1731
WEBSTER	CLEAR CREEK ISD	1861	1699	1876	1889	1730
WESLACO	WESLACO ISD	1924	1854	1965	2022	2001
WEST ORANGE	WEST ORANGE-COVE	1987	1510	2031	2041	2041
WEST UNIV. PLACE	HOUSTON ISD	1842	1504	1864	1888	1927
WHARTON	WHARTON ISD	2125	2054	2114	2143	1878
WHITE OAK	WHITE OAK ISD	1644	1271	1670	1664	1664
WHITE SETTLEMENT	WHITE SETTLEMENT	2105	1949	2074	2001	1978
WHITEHOUSE	WHITEHOUSE ISD	1610	1542	1672	1688	1688
WICHITA FALLS	WICHITA FALLS ISD	1788	1724	1835	1853	1900
	CITY VIEW ISD	1745	1685	1790	1786	2026
WINDCREST	NORTH EAST ISD	1928	1854	1979	1989	1970
WOODWAY	MIDWAY ISD	1804	1662	1860	1908	1908
WYLIE	WYLIE ISD	2035	1958	2059	2035	2035
YOAKUM	YOAKUM ISD	\$ 1791	\$ 1725	\$ 1814	\$ 1780	\$ 1685

# 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 1993-94**

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
REGION 1										
ALAMO	PHARR-SAN JUAN-ALA	97.0%	\$.6782	\$1.3862	\$.0000	\$.0000	\$.3814	\$.1508	\$2.5965	139
BROWNSVILLE	BROWNSVILLE ISD	98.8%	.6465	1.3193	.1062	.0000	.3069	.1625	2.5415	168
DONNA	DONNA ISD	96.5%	.7978	1.2060	.0000	.0000	.3795	.1500	2.5333	173
EDINBURG	EDINBURG ISD	100.7%	.6568	1.2732	.0000	.0000	.3961	.1566	2.4827	205
ELSA	EDCOUCH ELSA ISD	96.4%	.7151	1.2538	.0000	.0000	.3793	.1500	2.4982	194
HARLINGEN	HARLINGEN ISD	99.0%	.4503	1.3651	.0000	.0000	.3077	.0371	2.1602	349
	RIO HONDO ISD	104.4%	.4745	1.4192	.0000	.0000	.3242	.0391	2.2571	319
	SAN BENITO ISD	98.9%	.4497	1.4241	.0000	.0000	.3073	.0371	2.2182	335
LA FERIA	LA FERIA ISD	101.0%	.6669	1.3438	.0000	.0000	.3139	.0379	2.3625	267
LAREDO	LAREDO ISD	97.3%	.4962	1.0701	.1645	.0000	.3189	.0000	2.0497	379
	UNITED ISD	99.8%	.5093	1.3854	.1688	.0000	.3274	.0000	2.3910	255
MCALLEN	MCALLEN ISD	98.4%	.4774	1.3055	.0000	.0000	.3870	.1530	2.3229	289
	SHARYLAND ISD	93.0%	.4510	1.2737	.0000	.0000	.3657	.1446	2.2349	331
MERCEDES	MERCEDES ISD	97.7%	.8170	1.2800	.0000	.0000	.3843	.1519	2.6332	121
	WESLACO ISD	97.1%	.8122	1.3576	.0000	.0000	.3821	.1511	2.7029	93
MISSION	MISSION ISD	95.7%	.6077	1.3690	.0000	.0000	.3765	.1537	2.5069	190
	SHARYLAND ISD	93.0%	.5902	1.2737	.0000	.0000	.3657	.1492	2.3787	262
PHARR	PHARR-SAN JUAN-ALA	97.0%	.5527	1.3862	.0000	.0000	.3814	.0364	2.3566	268
PORT ISABEL	POINT ISABEL ISD	98.6%	.6449	1.1245	.1061	.0000	.3065	.2630	2.4450	130
RAYMONDVILLE	RAYMONDVILLE ISD	98.7%	.5433	1.1947	.0000	.0395	.5616	.1875	2.5265	280
ROMA CITY	ROMA ISD	99.4%	.2699	1.0538	.0000	.1690	.5853	.0000	2.0780	373
SAN BENITO	SAN BENITO ISD	98.9%	.6844	1.4241	.0000	.0000	.3073	.1189	2.5347	172
SAN JUAN	PHARR-SAN JUAN-ALA	97.0%	.8417	1.3862	.0000	.0000	.3814	.1508	2.7601	68
WESLACO	WESLACO ISD	97.1%	.5651	1.3576	.0000	.0000	.3821	.1511	2.4557	226
REGION 2										
ALICE	ALICE ISD	100.4%	\$.4355	\$1.4654	\$.0000	\$.0000	\$.6423	\$.1667	\$2.7099	89
ARANSAS PASS	ARANSAS PASS ISD	95.9%	.8533	1.3997	.0000	.0000	.5172	.1041	2.8743	35
BEEVILLE	BEEVILLE ISD	99.7%	.5158	1.3556	.1461	.0000	.5224	.3193	2.8592	42
CORPUS CHRISTI	CORPUS CHRISTI ISD	99.1%	.6121	1.3877	.1744	.2303	.3199	.0290	2.7535	72
	CALALLEN ISD	99.7%	.6164	1.4762	.1756	.2319	.3222	.0292	2.8515	49
	FLOUR BLUFF ISD	96.7%	.5978	1.3515	.1704	.2249	.3125	.0283	2.6854	98
	PORT ARANSAS ISD	97.2%	.6004	1.3991	.1711	.2259	.3138	.0285	2.7388	79
	TULOSO-MIDWAY ISD	99.9%	.6171	1.4570	.1759	.2322	.3226	.0293	2.8340	52
	WEST OSO ISD	100.4%	.6204	1.5361	.1768	.2334	.3243	.0294	2.9204	24
FALFURRIAS	BROOKS ISD	111.7%	.1788	1.4301	.0000	.0000	1.2030	.0000	2.8119	57
INGLESIDE	INGLESIDE ISD	99.2%	.7039	1.2200	.0000	.0000	.5351	.1077	2.5668	156
KINGSVILLE	KINGSVILLE ISD	100.3%	.7010	1.3438	.0000	.0000	.6317	.1303	2.8068	58
	RICARDO ISD	97.6%	.6825	1.3178	.0000	.0000	.6150	.1269	2.7422	77
MATHIS	MATHIS ISD	96.0%	.8153	1.2091	.0000	.0000	.5177	.1042	2.6463	111
PORTLAND	GREGORY-PORTLAND	98.0%	.5698	1.3717	.0000	.0000	.5286	.1064	2.5766	150
ROBSTOWN	ROBSTOWN ISD	100.9%	1.0913	1.4058	.0000	.2345	.3258	.3926	3.4501	2
ROCKPORT	ARANSAS COUNTY ISD	99.5%	.3608	1.5281	.0000	.0000	.3972	.0496	2.3357	281
SAN DIEGO	SAN DIEGO ISD	100.0%	.0000	1.1105	.0000	.0000	.8770	.0147	2.0022	386
SINTON	SINTON ISD	98.3%	.6785	1.4061	.0000	.0000	.5305	.1068	2.7218	83
REGION 3										
BAY CITY	BAY CITY ISD	99.5%	\$.6939	\$1.2546	\$.0000	\$.1110	\$.2737	\$.0597	\$2.3928	254
COLUMBUS	COLUMBUS ISD	98.5%	.1756	1.2703	.0000	.0689	.3792	.0000	1.8941	396
CUERO	CUERO ISD	100.4%	.2891	1.3969	.0000	.0988	.4842	.0000	2.2689	315
EAGLE LAKE	RICE CONSOLIDATED	104.6%	.4937	1.4877	.0000	.0000	.4029	.0000	2.3844	258
EDNA	EDNA ISD	89.4%	.4152	1.2338	.0000	.1824	.6007	.1784	2.6104	132
EL CAMPO	EL CAMPO ISD	99.0%	.4730	1.2273	.1607	.0000	.5345	.0297	2.4251	239
KENEDY	KENEDY ISD	98.4%	.2168	1.4190	.0000	.2043	.7143	.0193	2.5736	154
PALACIOS	PALACIOS ISD	103.8%	.7266	1.4013	.0000	.1157	.2854	.4255	2.9545	18
PORT LAVACA	CALHOUN COUNTY ISD	99.3%	.6696	1.2577	.0000	.0000	.3477	.0423	2.3172	295
VICTORIA	VICTORIA ISD	99.2%	.7041	1.3260	.1537	.0000	.3283	.0000	2.5121	188
WHARTON	WHARTON ISD	98.7%	.5723	1.3479	.1602	.0000	.5328	.0296	2.6428	114
YOAKUM	YOAKUM ISD	101.9%	.2586	1.3451	.0000	.1722	.4913	.0000	2.2673	316
REGION 4										
ALVIN	ALVIN ISD	94.4%	\$.6926	\$1.4091	\$.1595	\$.0000	\$.3374	\$.0000	\$2.5986	138
ANGLETON	ANGLETON ISD	98.8%	.6951	1.4120	.0000	.2068	.3533	.3966	3.0639	9
BAYTOWN	GOOSE CREEK ISD	98.2%	.7238	1.4800	.1764	.1864	.3325	.0719	2.9710	14
BELLAIRE	HOUSTON ISD	98.7%	.5033	1.3658	.0541	.1873	.3341	.0722	2.5169	186
CLEVELAND	CLEVELAND ISD	99.7%	.6830	1.2265	.0000	.0000	.5523	.0000	2.4618	222

**APPENDIX C**  
**BY REGION-PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1993-94**

City	School District	Ratio Used	Tax Burden							Total	Rank
			City	School	College	Hospital	County	Other			
CLUTE CITY	BRAZOSPORT ISD	97.7%	.6399	1.2925	.0708	.0000	.3493	.2224	2.5748	152	
DAYTON	DAYTON ISD	99.6%	.6481	1.2053	.0000	.0000	.5518	.0000	2.4052	247	
DEER PARK	DEER PARK ISD	99.2%	.6748	1.4688	.0992	.1884	.3360	.0726	2.8398	51	
DICKINSON	DICKINSON ISD	95.1%	.3109	1.6351	.1577	.0000	.4421	.0000	2.5458	162	
FREEPORT	BRAZOSPORT ISD	97.7%	.7932	1.2925	.0708	.0000	.3493	.2224	2.7281	81	
FRIENDSWOOD	FRIENDSWOOD ISD	96.4%	.6394	1.5604	.0000	.0000	.4484	.1398	2.7880	63	
GALENA PARK	GALENA PARK ISD	97.4%	1.0734	1.5462	.0974	.1849	.3299	.0713	3.3032	4	
GALVESTON	GALVESTON ISD	96.1%	.5344	1.4515	.1706	.0000	.4470	.0271	2.6306	122	
HITCHCOCK	HITCHCOCK ISD	89.9%	.5394	1.5374	.1492	.0000	.4181	.0000	2.6441	112	
HOUSTON	HOUSTON ISD	98.7%	.6217	1.3658	.0541	.1873	.3341	.0722	2.6353	119	
	ALDINE ISD	99.3%	.6253	1.4352	.0983	.1884	.3360	.0727	2.7558	70	
	ALIEF ISD	97.9%	.6169	1.6642	.0000	.1859	.3315	.0717	2.8702	37	
	NORTH FOREST ISD	98.1%	.6182	1.6486	.0000	.1862	.3322	.0718	2.8571	45	
	PASADENA ISD	97.5%	.6141	1.3939	.0975	.1850	.3300	.0713	2.6917	96	
	SPRING BRANCH ISD	95.9%	.6043	1.7072	.0000	.1820	.3247	.0702	2.8885	30	
HUMBLE	HUMBLE ISD	95.4%	.2118	1.6521	.0944	.1810	.3229	.0698	2.5321	174	
JACINTO CITY	GALENA PARK ISD	97.4%	.8477	1.5462	.0974	.1849	.3299	.0713	3.0776	8	
JERSEY VILLAGE	CYPRESS-FAIRBANKS	98.5%	.7192	1.6946	.0000	.1870	.3335	.0721	3.0065	11	
KATY	KATY ISD	97.4%	.6027	1.5882	.0000	.1849	.3299	.0713	2.7770	66	
LA MARQUE	LA MARQUE ISD	99.1%	.4700	1.6622	.1644	.0000	.4606	.0000	2.7572	69	
	HITCHCOCK ISD	89.9%	.4266	1.5374	.1492	.0000	.4181	.0000	2.5313	176	
LAKE JACKSON	BRAZOSPORT ISD	97.7%	.3468	1.2925	.0708	.0000	.3493	.2224	2.2818	311	
LA PORTE	LA PORTE ISD	99.0%	.7030	1.5248	.0990	.1879	.3352	.0725	2.9224	23	
LEAGUE CITY	CLEAR CREEK ISD	99.3%	.7895	1.4499	.1648	.0000	.4618	.0000	2.8660	39	
LIBERTY	LIBERTY ISD	97.7%	.5256	1.4357	.0000	.0000	.5411	.1035	2.6059	134	
MEADOWS	FORT BEND ISD	98.4%	.7477	1.5052	.0539	.0000	.5966	.6625	3.5659	1	
MISSOURI CITY	FORT BEND ISD	98.4%	.5313	1.5052	.0539	.0000	.5966	.0525	2.7395	78	
NASSAU BAY	CLEAR CREEK ISD	99.3%	.4124	1.4499	.0000	.1885	.3362	.0727	2.4598	223	
PASADENA	PASADENA ISD	97.5%	.6311	1.3939	.0975	.1850	.3300	.0713	2.7088	90	
PEARLAND	PEARLAND ISD	92.9%	.6647	1.4237	.0000	.0000	.3322	.0000	2.4206	241	
PRAIRIE VIEW	WALLER ISD	98.4%	.3799	1.6037	.0000	.0000	.6558	.0000	2.6394	116	
RICHMOND	LAMAR CONSOLIDATED	99.0%	.8283	1.4894	.0000	.0000	.6001	.0528	2.9706	15	
ROSENBERG	LAMAR CONSOLIDATED	99.0%	.5690	1.4894	.0000	.0000	.6001	.0528	2.7114	87	
SANTA FE	SANTA FE ISD	98.4%	.3580	1.3722	.1633	.0000	.4576	.0000	2.3512	272	
SEABROOK	CLEAR CREEK ISD	99.3%	.5293	1.4499	.0000	.1885	.3362	.0727	2.5767	149	
SOUTH HOUSTON	PASADENA ISD	97.5%	.6775	1.3939	.0975	.1850	.3300	.0713	2.7552	71	
STAFFORD	STAFFORD (CITY)	101.7%	.2119	1.6976	.0000	.0000	.6164	.2434	2.7693	67	
SUGAR LAND	FORT BEND ISD	98.4%	.4496	1.5052	.0000	.0000	.5966	.0525	2.6039	135	
TEXAS CITY	TEXAS CITY ISD	99.7%	.2442	1.4422	.1654	.0000	.4635	.0000	2.3152	296	
	DICKINSON ISD	95.1%	.2329	1.6351	.1577	.0000	.4421	.0000	2.4678	218	
	LA MARQUE ISD	99.1%	.2427	1.6622	.1644	.0000	.4606	.0000	2.5299	178	
TOMBALL	TOMBALL ISD	97.5%	.3338	1.4618	.0965	.1850	.3299	.0713	2.4784	210	
WEBSTER	CLEAR CREEK ISD	99.3%	.2980	1.4499	.0000	.1885	.3362	.0727	2.3453	277	
WEST UNIV. PLACE	HOUSTON ISD	98.7%	.3701	1.3658	.0000	.1873	.3341	.0722	2.3296	285	
REGION 5											
BEAUMONT	BEAUMONT ISD	98.0%	\$.6029	\$1.3244	\$.0000	\$.0000	\$.3137	\$.2335	\$2.4745	212	
BRIDGE CITY	BRIDGE CITY ISD	98.5%	.5701	1.4036	.0000	.0000	.4289	.0761	2.4787	209	
GROVES	PORT ARTHUR ISD	99.4%	.7079	1.4118	.0000	.0000	.3182	.2131	2.6510	109	
	PORT NECHES ISD	99.2%	.7063	1.3888	.0000	.0000	.3174	.2126	2.6251	125	
JASPER	JASPER ISD	96.1%	.1705	1.4844	.0000	.0634	.3680	.0000	2.0864	372	
LUMBERTON	LUMBERTON ISD	91.4%	.0000	1.2934	.0000	.0000	.5304	.0395	1.8632	398	
NEDERLAND	NEDERLAND ISD	98.1%	.6864	1.4217	.0000	.0000	.3138	.1564	2.5782	148	
ORANGE	WEST ORANGE-COVE	99.5%	.8059	1.5664	.0000	.0000	.4336	.0769	2.8829	31	
	LITTLE CYPRESS-M.	99.9%	.8090	1.4761	.0000	.0000	.4352	.0772	2.7975	61	
PORT ARTHUR	PORT ARTHUR ISD	99.4%	.7705	1.4118	.0000	.0000	.3182	.2131	2.7136	86	
	SABINE PASS ISD	103.5%	.8021	1.5007	.0000	.0000	.3312	.2218	2.8559	46	
	PORT NECHES ISD	99.2%	.7688	1.3888	.0000	.0000	.3174	.2126	2.6876	97	
PORT NECHES	PORT NECHES ISD	99.2%	.7440	1.3888	.0000	.0000	.3174	.1582	2.6084	133	
	NEDERLAND ISD	98.1%	.7354	1.4217	.0000	.0000	.3138	.1564	2.6273	124	
SILSBEE	SILSBEE ISD	97.3%	.3472	1.3810	.0000	.0000	.5643	.0000	2.2925	306	
VIDOR	VIDOR ISD	97.5%	.3317	1.4827	.0000	.0000	.4249	.3030	2.5423	166	
WEST ORANGE	WEST ORANGE-COVE	99.5%	.4622	1.5664	.0000	.0000	.4336	.0769	2.5391	169	
REGION 6											
BRENHAM	BRENHAM ISD	97.0%	\$.3877	\$1.1749	\$.0444	\$.0000	\$.4630	\$.0000	\$2.0700	375	
BRYAN	BRYAN ISD	100.6%	.6126	1.4932	.0000	.0000	.4366	.0000	2.5423	167	
CAMERON	CAMERON ISD	101.5%	.5988	1.2584	.0000	.0000	.2842	.0000	2.1413	355	

APPENDIX C  
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City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
COLLEGE STATION	COLLEGE STATION	97.7%	.4349	1.5932	.0000	.0000	.4244	.0000	2.4525	227
CONROE	CONROE ISD	97.0%	.3304	1.4998	.0961	.1456	.4781	.0000	2.5500	160
CROCKETT	CROCKETT ISD	101.5%	.4307	1.1875	.0000	.0972	.2826	.0098	2.0078	384
HEARNE	HEARNE ISD	101.2%	.6028	1.3161	.0000	.0000	.3029	.0000	2.2218	334
HUNTSVILLE	HUNTSVILLE ISD	100.8%	.3875	1.4212	.0000	.1688	.5141	.0000	2.4915	199
LIVINGSTON	LIVINGSTON ISD	97.5%	.0000	1.4092	.0000	.0000	.5252	.0000	1.9344	392
NAVASOTA	NAVASOTA ISD	100.0%	.6941	1.3302	.0000	.0000	.4521	.0000	2.4764	211
ROCKDALE	ROCKDALE ISD	99.8%	.5382	1.1581	.0000	.0000	.2795	.0000	1.9758	389
SEALY	SEALY ISD	97.9%	.3783	1.3410	.0000	.0000	.5142	.0000	2.2335	333
REGION 7										
ATHENS	ATHENS ISD	99.9%	\$.2579	\$1.4481	\$.0614	\$.0000	\$.4137	\$.1468	\$2.3280	286
CARTHAGE	CARTHAGE ISD	101.7%	.7358	1.4136	.1651	.0000	.4311	.0000	2.7455	74
CENTER	CENTER ISD	94.9%	.7513	1.3433	.0000	.0000	.6301	.0000	2.7247	82
DIBOLL	DIBOLL ISD	99.1%	.3591	1.2988	.0834	.0000	.2382	.0000	1.9795	388
GILMER	GILMER ISD	103.3%	.5267	1.2807	.0000	.0000	.5720	.0000	2.3794	261
GLADEWATER	GLADEWATER ISD	100.4%	.7372	1.4793	.1385	.0000	.2826	.0000	2.6376	118
HENDERSON	HENDERSON ISD	98.1%	.5042	1.3826	.0000	.0000	.3393	.0294	2.2556	321
JACKSONVILLE	JACKSONVILLE ISD	98.1%	.5344	1.3143	.0000	.0000	.4698	.0000	2.3185	293
KILGORE	KILGORE ISD	98.3%	.6459	1.2590	.1357	.0000	.2768	.0000	2.3173	294
LONGVIEW	LONGVIEW ISD	99.8%	.5224	1.3774	.0000	.0000	.2809	.0000	2.1808	342
	HALLSVILLE ISD	99.5%	.5206	1.4163	.0000	.0000	.2800	.0000	2.2169	336
	PINE TREE ISD	99.4%	.5203	1.3119	.0000	.0000	.2798	.0000	2.1119	365
	SPRING HILL ISD	99.4%	.5203	1.4910	.0000	.0000	.2798	.0000	2.2910	308
LUFKIN	LUFKIN ISD	96.5%	.4198	1.3208	.0811	.0000	.2318	.0000	2.0534	378
	HUDSON ISD	97.7%	.4252	1.3331	.0822	.0000	.2348	.0000	2.0752	374
MARSHALL	MARSHALL ISD	101.5%	.5178	1.1826	.0000	.0000	.3340	.0000	2.0345	382
MINEOLA	MINEOLA ISD	98.6%	.5322	1.3609	.0000	.1182	.3827	.0000	2.3939	253
NACOGDOCHES	NACOGDOCHES ISD	94.0%	.6276	1.4197	.0000	.0000	.2924	.0000	2.3397	279
PALESTINE	PALESTINE ISD	98.7%	.6056	1.3070	.0405	.0000	.3984	.0000	2.3515	271
	WESTWOOD ISD	102.5%	.6288	1.3141	.0000	.0000	.4137	.0000	2.3566	269
RUSK TOWN	RUSK ISD	101.0%	.4161	1.2625	.0000	.0000	.4838	.0000	2.1624	348
TYLER	TYLER ISD	98.8%	.5272	1.2893	.1208	.0000	.2121	.0000	2.1495	353
WHITE OAK	WHITE OAK ISD	100.4%	.3112	1.3554	.1386	.0000	.2826	.0000	2.0878	371
WHITEHOUSE	WHITEHOUSE ISD	99.0%	.5301	1.3469	.0000	.0000	.2126	.0000	2.0896	369
REGION 8										
ATLANTA	ATLANTA ISD	98.8%	\$.5766	\$1.2722	\$.0000	\$.0000	\$.4060	\$.0000	\$2.2548	322
	QUEEN CITY ISD	99.8%	.5820	1.2740	.0000	.0000	.4098	.0000	2.2658	317
CLARKSVILLE	CLARKSVILLE ISD	100.8%	.7539	1.0982	.0000	.0000	.5650	.0000	2.4171	242
MOUNT PLEASANT	MOUNT PLEASANT ISD	99.2%	.3272	1.2820	.0992	.1098	.2279	.0000	2.0461	381
NEW BOSTON	NEW BOSTON ISD	98.9%	.1776	1.3349	.0000	.0000	.2981	.0000	1.8107	401
PARIS	PARIS ISD	97.9%	.4590	1.3458	.1399	.0000	.3383	.0000	2.2828	310
PITTSBURG	PITTSBURG ISD	100.2%	.3931	1.1290	.1002	.0000	.4240	.0000	2.0463	380
SULPHUR SPRINGS	SULPHUR SPRINGS	100.2%	.3018	1.2796	.0000	.0939	.4383	.0000	2.1136	364
TEXARKANA	TEXARKANA ISD	97.2%	.4859	1.2665	.0818	.0000	.2929	.0000	2.1271	359
	LIBERTY-EYLAU ISD	98.9%	.4945	1.2745	.0833	.0000	.2981	.0000	2.1503	352
REGION 9										
BOWIE	BOWIE ISD	97.0%	\$.3781	\$1.1673	\$.0000	\$.0000	\$.4285	\$.0000	\$1.9739	390
BURKBURNETT	BURKBURNETT ISD	98.9%	.5796	1.2060	.0000	.0000	.3553	.0000	2.1409	356
GRAHAM	GRAHAM ISD	96.1%	.7324	1.1900	.0000	.0000	.4765	.0000	2.3989	248
IOWA PARK	IOWA PARK ISD	103.2%	.8253	1.1555	.0000	.0000	.3708	.0000	2.3515	270
VERNON	VERNON ISD	97.1%	.4569	1.1451	.2002	.1723	.3465	.0000	2.3211	291
WICHITA FALLS	WICHITA FALLS ISD	99.1%	.6672	1.2709	.0000	.0000	.3560	.0000	2.2941	305
	CITY VIEW ISD	100.2%	.6751	1.2027	.0000	.0000	.3602	.0000	2.2380	329
REGION 10										
ADDISON	CARROLLTON FARMERS	101.4%	\$.5344	\$1.4624	\$.0528	\$.2099	\$.2052	\$.0065	\$2.4711	217
	DALLAS ISD	98.8%	.5210	1.4018	.0515	.2046	.2001	.0063	2.3853	257
ALLEN	ALLEN ISD	98.1%	.7262	1.6374	.0967	.0000	.2551	.0000	2.7154	85
BALCH SPRINGS	DALLAS ISD	98.8%	.5795	1.4018	.0515	.2046	.2001	.0063	2.4438	232
	MESQUITE ISD	101.9%	.5974	1.4877	.0531	.2109	.2062	.0065	2.5619	158
BONHAM	BONHAM ISD	97.9%	.5383	1.2899	.0000	.0000	.3766	.0000	2.2048	339
CARROLLTON	CARROLLTON FARMERS	101.4%	.5863	1.4624	.0528	.2099	.2052	.0065	2.5230	183
CEDAR HILL	CEDAR HILL ISD	101.0%	.6486	1.6665	.0526	.2091	.2044	.0065	2.7876	64
COMMERCE	COMMERCE ISD	98.1%	.4865	1.2388	.0000	.2114	.4285	.0000	2.3652	266
COPPELL	COPPELL ISD	98.7%	.6805	1.5248	.0514	.2043	.1998	.1544	2.8152	55

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DALLAS	DALLAS ISD	98.8%	.6666	1.4018	.0515	.2046	.2001	.0063	2.5309	177
	DUNCANVILLE ISD	99.2%	.6689	1.5450	.0517	.2053	.2008	.0063	2.6781	99
	GRAND PRAIRIE ISD	94.5%	.6370	1.3864	.0492	.1955	.1912	.0060	2.4654	221
	RICHARDSON ISD	98.6%	.6652	1.5485	.0514	.2042	.1996	.0063	2.6752	101
	IRVING ISD	98.6%	.6651	1.5332	.0514	.2041	.1996	.0063	2.6597	106
	WILMER-HUTCHINS	110.8%	.7473	1.9393	.0577	.2294	.2243	.0071	3.2051	5
DE SOTO	DE SOTO ISD	100.5%	.6517	1.6216	.0524	.2080	.2034	.0064	2.7436	76
DENISON	DENISON ISD	96.5%	.7619	1.3889	.0919	.0000	.3779	.0000	2.6206	128
DUNCANVILLE	DUNCANVILLE ISD	99.2%	.8511	1.5450	.0517	.2053	.2008	.0063	2.8602	41
ENNIS	ENNIS ISD	99.0%	.6129	1.2905	.0000	.0000	.2985	.0000	2.2019	340
FARMERS BRANCH	CARROLLTON FARMERS	101.4%	.4461	1.4624	.0528	.2099	.2052	.0065	2.3828	259
	DALLAS ISD	98.8%	.4349	1.4018	.0515	.2046	.2001	.0063	2.2992	301
FORNEY CITY	FORNEY ISD	100.2%	.6895	1.4703	.0000	.0000	.4367	.0000	2.5964	140
FRISCO	FRISCO ISD	100.1%	.4374	1.3688	.0986	.0000	.2602	.0000	2.1650	347
GARLAND	GARLAND ISD	99.1%	.6136	1.3662	.0516	.2052	.2006	.0063	2.4435	233
	RICHARDSON ISD	98.6%	.6107	1.5485	.0514	.2042	.1996	.0063	2.6207	127
GLENN HEIGHTS	DE SOTO ISD	100.5%	.8542	1.6216	.0524	.2080	.2034	.0064	2.9461	20
GRAND PRAIRIE	GRAND PRAIRIE ISD	94.5%	.6570	1.3864	.0492	.1955	.1912	.0060	2.4855	202
GREENVILLE	GREENVILLE ISD	101.0%	.7552	1.3841	.0000	.2176	.4411	.0000	2.7980	60
HIGHLAND PARK	HIGHLAND PARK ISD	96.9%	.2835	1.6287	.0505	.2006	.1962	.0062	2.3658	265
IRVING	IRVING ISD	98.6%	.5149	1.5332	.0514	.2041	.1996	.0063	2.5095	189
	CARROLLTON FARMERS	101.4%	.5293	1.4624	.0528	.2099	.2052	.0065	2.4660	220
	COPPELL ISD	98.7%	.5153	1.5248	.0514	.2043	.1998	.0063	2.5019	192
KAUFMAN	KAUFMAN ISD	100.7%	.4674	1.3786	.0619	.0000	.4387	.0000	2.3466	275
LANCASTER	LANCASTER ISD	103.3%	.6941	1.7246	.0538	.2139	.2092	.0066	2.9023	27
	WILMER-HUTCHINS	110.8%	.7443	1.9393	.0577	.2294	.2243	.0071	3.2021	6
MCKINNEY	MCKINNEY ISD	102.6%	.6683	1.4366	.1011	.0000	.2668	.0000	2.4727	216
MESQUITE	MESQUITE ISD	101.9%	.5197	1.4877	.0531	.2109	.2062	.0065	2.4842	203
MIDLOTHIAN	MIDLOTHIAN ISD	99.7%	.0782	1.6894	.0000	.0000	.3006	.2642	2.3325	282
PLANO	PLANO ISD	99.1%	.5057	1.4587	.0976	.0000	.2577	.0000	2.3198	292
RICHARDSON	RICHARDSON ISD	98.6%	.4477	1.5485	.0514	.2042	.1996	.0063	2.4577	224
ROCKWALL	ROCKWALL ISD	100.5%	.3920	1.3860	.0000	.0000	.2781	.0000	2.0562	377
ROWLETT	GARLAND ISD	99.1%	.5681	1.3662	.0516	.2052	.2006	.0063	2.3980	250
SACHSE CITY	GARLAND ISD	99.1%	.6442	1.3662	.0516	.2052	.2006	.0063	2.4741	214
SEAGOVILLE	DALLAS ISD	98.8%	.5933	1.4018	.0515	.2046	.2001	.0063	2.4576	225
SHERMAN	SHERMAN ISD	98.8%	.5800	1.3351	.0941	.0000	.3870	.0000	2.3962	251
TERRELL	TERRELL ISD	99.6%	.6472	1.2845	.0612	.0000	.4338	.0000	2.4267	238
UNIVERSITY PARK	HIGHLAND PARK ISD	96.9%	.4809	1.6287	.0505	.2006	.1962	.0062	2.5632	157
WAXAHACHIE	WAXAHACHIE ISD	99.2%	.6188	1.3672	.0000	.0000	.2990	.0298	2.3148	297
WYLIE	WYLIE ISD	101.2%	.6426	1.5686	.0997	.0000	.2631	.0000	2.5740	153
REGION 11										
ARLINGTON	ARLINGTON ISD	97.2%	\$.6239	\$1.3237	\$.0454	\$.2354	\$.2643	\$.0000	\$2.4927	196
	MANSFIELD ISD	96.2%	.6176	1.3560	.0449	.2330	.2617	.0000	2.5131	187
AZLE	AZLE ISD	93.9%	.4341	1.2344	.0584	.1369	.3701	.0000	2.2339	332
BEDFORD	HURST-EULESS-B	97.3%	.4243	1.4746	.0455	.2356	.2646	.0000	2.4446	231
BENBROOK	FORT WORTH ISD	96.7%	.7496	1.3686	.0452	.2342	.2630	.0000	2.6605	105
BURLESON	BURLESON ISD	100.9%	.6997	1.3524	.0000	.0000	.3845	.0303	2.4669	219
CLEBURNE	CLEBURNE ISD	96.8%	.6701	1.3079	.0000	.0000	.3688	.0290	2.3758	263
COLLEYVILLE	GRAPEVINE ISD	95.9%	.2972	1.3607	.0448	.2321	.2607	.0000	2.1955	341
CROWLEY	CROWLEY ISD	97.8%	.6653	1.4278	.0457	.2368	.2659	.0000	2.6414	115
DECATUR	DECATUR ISD	100.1%	.4045	1.5015	.0000	.0000	.4705	.0400	2.4165	243
DENTON	DENTON ISD	101.4%	.7581	1.5816	.0000	.0000	.3035	.0000	2.6432	113
EULESS	GRAPEVINE ISD	95.9%	.5931	1.3607	.0448	.2321	.2607	.0000	2.4914	200
	HURST-EULESS-B	97.3%	.6021	1.4746	.0455	.2356	.2646	.0000	2.6224	126
EVERMAN	EVERMAN ISD	100.9%	.9842	1.4230	.0471	.2443	.2744	.0000	2.9730	13
FLOWER MOUND	LEWISVILLE ISD	100.1%	.4818	1.3919	.0000	.0000	.2998	.0000	2.1735	344
FOREST HILL	FORT WORTH ISD	96.7%	.9475	1.3686	.0452	.2342	.2630	.0000	2.8584	43
	EVERMAN ISD	100.9%	.9886	1.4230	.0471	.2443	.2744	.0000	2.9775	12
FORT WORTH	FORT WORTH ISD	96.7%	.9188	1.3686	.0452	.2342	.2630	.0000	2.8297	54
	CASTLEBERRY ISD	97.7%	.9286	1.3978	.0456	.2366	.2658	.0000	2.8744	34
	BURLESON ISD	100.9%	.9588	1.3524	.0471	.2443	.2744	.0000	2.8771	33
	EAGLE MT-SAGINAW	96.0%	.9124	1.4023	.0449	.2325	.2611	.0000	2.8533	48
	EVERMAN ISD	100.9%	.9588	1.4230	.0471	.2443	.2744	.0000	2.9476	19
	HURST-EULESS-B	97.3%	.9247	1.4746	.0455	.2356	.2646	.0000	2.9450	21
	LAKE WORTH ISD	100.4%	.9535	1.3936	.0469	.2430	.2729	.0000	2.9099	25
	WHITE SETTLEMENT	103.7%	.9849	1.4929	.0484	.2510	.2819	.0000	3.0591	10
GAINESVILLE	GAINESVILLE ISD	101.4%	.6398	1.4810	.1309	.1300	.4869	.0000	2.8685	38

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	LINDSAY ISD	99.2%	.6257	.9872	.1280	.1272	.4762	.0000	2.3444	278
	ARLINGTON ISD	97.2%	.6763	1.3237	.0454	.2354	.2643	.0000	2.5451	163
GRANDBURY	GRANBURY ISD	98.8%	.4235	1.2448	.0000	.1803	.2906	.0132	2.1525	351
GRAPEVINE	GRAPEVINE ISD	95.9%	.4075	1.3607	.0448	.2321	.2607	.0000	2.3057	300
HALTOM CITY	BIRDVILLE ISD	98.3%	.4644	1.4647	.0459	.2380	.2673	.0000	2.4803	208
HIGHLAND VILLAGE	LEWISVILLE ISD	100.1%	.5646	1.3919	.0000	.0000	.2998	.0000	2.2562	320
HURST	HURST-EULESS-B	97.3%	.5801	1.4746	.0455	.2356	.2646	.0000	2.6004	137
	BIRDVILLE ISD	98.3%	.5859	1.4647	.0459	.2380	.2673	.0000	2.6018	136
KELLER	KELLER ISD	95.0%	.5168	1.3866	.0444	.2299	.2582	.0000	2.4359	236
KENNEDALE	KENNEDALE ISD	97.9%	.4982	1.4447	.0457	.2371	.2663	.0000	2.4921	198
LEWISVILLE	LEWISVILLE ISD	100.1%	.5792	1.3919	.0000	.0000	.2998	.0000	2.2708	314
MANSFIELD	MANSFIELD ISD	96.2%	.7232	1.3560	.0449	.2330	.2617	.0000	2.6188	129
MINERAL WELLS	MINERAL WELLS ISD	100.0%	.6726	1.4978	.0000	.1282	.4096	.1355	2.8436	50
NO RICHLAND HILL	BIRDVILLE ISD	98.3%	.5604	1.4647	.0459	.2380	.2673	.0000	2.5762	151
RICHLAND HILLS	BIRDVILLE ISD	98.3%	.3992	1.4647	.0459	.2380	.2673	.0000	2.4151	244
RIVER OAKS	CASTLEBERRY ISD	97.7%	.6352	1.3978	.0456	.2366	.2658	.0000	2.5810	145
SAGINAW	EAGLE MT-SAGINAW	96.0%	.6041	1.4023	.0449	.2325	.2611	.0000	2.5449	164
STEPHENVILLE	STEPHENVILLE ISD	98.5%	.4301	1.1534	.0000	.0000	.4842	.0000	2.0677	376
THE COLONY	LEWISVILLE ISD	100.1%	.8011	1.3919	.0000	.0000	.2998	.0000	2.4927	197
WATAUGA	BIRDVILLE ISD	98.3%	.6849	1.4647	.0459	.2380	.2673	.0000	2.7008	94
	KELLER ISD	95.0%	.6617	1.3866	.0444	.2299	.2582	.0000	2.5808	146
WEATHERFORD	WEATHERFORD ISD	97.6%	.2976	1.2295	.0607	.1422	.3845	.0000	2.1144	363
WHITE SETTLEMENT	WHITE SETTLEMENT	103.7%	.5184	1.4929	.0484	.2510	.2819	.0000	2.5926	141
REGION 12										
BELLMEAD	LA VEGA ISD	99.5%	\$.3631	\$1.4987	\$.0656	\$.0000	\$.4116	\$.0000	\$2.3389	280
BELTON	BELTON ISD	94.0%	.7747	1.3606	.0000	.0000	.2767	.0000	2.4121	246
COPPERAS COVE	COPPERAS COVE ISD	91.4%	.6898	1.1513	.1553	.0000	.2991	.0000	2.2956	304
CORSICANA	CORSICANA ISD	99.7%	.4978	1.4712	.1197	.0000	.2936	.0000	2.3823	260
FAIRFIELD	FAIRFIELD ISD	100.9%	.2515	1.1297	.0000	.0504	.2214	.0000	1.6530	404
GATESVILLE	GATESVILLE ISD	100.5%	.3237	1.2662	.0000	.0000	.3290	.0000	1.9188	393
HARKER HEIGHTS	KILLEEN ISD	96.1%	.6723	1.2776	.1633	.0000	.2827	.0000	2.3960	252
HEWITT	MIDWAY ISD	97.5%	.3577	1.4135	.0642	.0000	.4032	.0000	2.2386	328
HILLSBORO	HILLSBORO ISD	100.2%	.5681	1.1927	.0786	.0000	.4032	.0301	2.2727	313
KILLEEN	KILLEEN ISD	96.1%	.5883	1.2776	.1633	.0000	.2827	.0000	2.3119	298
LAMPASAS	LAMPASAS ISD	101.5%	.2335	1.2792	.0000	.0000	.3309	.0000	1.8436	399
MARLIN	MARLIN ISD	98.4%	.4997	1.1617	.0000	.0000	.5787	.0000	2.2401	326
MCGREGOR	MCGREGOR ISD	98.9%	.5117	1.2953	.0652	.0000	.4090	.0000	2.2811	312
MEXIA	MEXIA ISD	98.3%	.4682	1.2780	.0000	.0000	.3932	.0000	2.1394	357
ROBINSON	ROBINSON ISD	98.3%	.0124	1.3563	.0648	.0000	.4065	.0000	1.8400	400
TEMPLE	TEMPLE ISD	97.7%	.5729	1.5276	.1935	.0000	.2876	.0000	2.5816	144
WACO	WACO ISD	98.8%	.6593	1.4023	.0651	.0000	.4084	.0000	2.5352	171
	CHINA SPRING ISD	97.3%	.6498	1.3820	.0641	.0000	.4025	.0000	2.4984	193
	BOSQUEVILLE ISD	100.9%	.6736	1.3901	.0665	.0000	.4173	.0000	2.5476	161
	MIDWAY ISD	97.5%	.6508	1.4135	.0642	.0000	.4032	.0000	2.5317	175
WOODWAY	MIDWAY ISD	97.5%	.4441	1.4135	.0642	.0000	.4032	.0000	2.3251	287
REGION 13										
AUSTIN	AUSTIN ISD	97.3%	\$.6058	\$1.4231	\$.0469	\$.0000	\$.5806	\$.0000	\$2.6565	108
	DEL VALLE ISD	100.3%	.6247	1.4461	.0000	.0000	.5987	.0000	2.6695	103
	MANOR ISD	98.4%	.6127	1.5081	.0000	.0000	.5872	.0000	2.7080	91
	PFLUGERVILLE ISD	97.4%	.6064	1.4027	.0000	.0000	.5811	.0000	2.5902	142
BASTROP	BASTROP ISD	93.3%	.2143	1.4784	.0000	.0000	.5426	.0000	2.2353	330
BOERNE	BOERNE ISD	99.4%	.4214	1.2423	.0000	.0000	.3419	.0000	2.0056	385
ELGIN	ELGIN ISD	96.9%	.7544	1.5400	.0000	.0000	.5634	.0000	2.8579	44
FREDERICKSBURG	FREDERICKSBURG ISD	98.9%	.2460	1.2258	.0000	.0000	.2650	.0139	1.7508	402
GEORGETOWN	GEORGETOWN ISD	97.8%	.3563	1.3882	.0000	.0000	.3574	.0000	2.1020	367
GIDDINGS	GIDDINGS ISD	94.6%	.4117	1.2682	.0000	.0928	.3805	.0000	2.1533	350
GONZALES	GONZALES ISD	100.2%	.2906	1.1827	.0000	.1830	.3708	.0732	2.1002	368
LA GRANGE	LA GRANGE ISD	97.3%	.2480	1.0608	.0000	.0000	.2240	.0000	1.5328	405
LOCKHART	LOCKHART ISD	95.6%	.4996	1.3133	.0000	.0000	.5767	.0000	2.3895	256
LULING	LULING ISD	93.0%	.4127	.9296	.0000	.0000	.5614	.0000	1.9037	395
MARBLE FALLS	MARBLE FALLS ISD	101.2%	.3852	1.5790	.0000	.0000	.3812	.0000	2.3454	276
NEW BRAUNFELS	NEW BRAUNFELS ISD	95.4%	.3912	1.4313	.0000	.0000	.2937	.0000	2.1162	362
	COMAL ISD	96.4%	.3951	1.5224	.0000	.0000	.2965	.0000	2.2140	338
PFLUGERVILLE	PFLUGERVILLE ISD	97.4%	.5358	1.4027	.0000	.0000	.5811	.0000	2.5196	185
ROUND ROCK	ROUND ROCK ISD	99.5%	.5662	1.5655	.0000	.0000	.3637	.0000	2.4954	195
SAN MARCOS	SAN MARCOS ISD	97.8%	.4499	1.5158	.0000	.0000	.4132	.0196	2.3984	249



**APPENDIX C**  
**BY REGION-PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1993-94**

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
SCHERTZ	SCHERTZ-CIBOLO-UC.	98.6%	.4621	1.4303	.0000	.0000	.3932	.0000	2.2856	309
SEGUIN	SEGUIN ISD	99.1%	.5974	1.5516	.0000	.0000	.3952	.0000	2.5442	165
SMITHVILLE	SMITHVILLE ISD	95.2%	.3010	1.3220	.0000	.0000	.5538	.0000	2.1768	343
TAYLOR	TAYLOR ISD	101.9%	.5450	1.5288	.0000	.0000	.3726	.0000	2.4463	229
REGION 14										
ABILENE	ABILENE ISD	100.0%	\$.5875	\$1.4499	\$.0000	\$.0000	\$.4454	\$.0000	\$2.4828	204
	WYLIE ISD	103.3%	.6067	1.4870	.0000	.0000	.4599	.0000	2.5536	159
BRECKENRIDGE	BRECKENRIDGE ISD	99.7%	.9767	1.4262	.0000	.0000	.3883	.0000	2.7912	62
CISCO	CISCO ISD	100.1%	.7107	1.2057	.2002	.1610	.3813	.0000	2.6589	107
COLORADO CITY	COLORADO ISD	99.9%	.3759	1.4555	.0000	.3346	.4495	.0000	2.6156	131
COMANCHE	COMANCHE ISD	99.7%	.5880	1.0464	.0000	.1794	.4291	.0000	2.2430	325
EASTLAND	EASTLAND ISD	97.1%	.5975	1.1954	.0000	.2766	.3697	.0000	2.4393	234
SNYDER	SNYDER ISD	100.8%	.3978	1.3708	.2534	.0000	.5029	.0000	2.5249	181
STAMFORD	STAMFORD ISD	98.5%	.6650	1.4289	.0000	.3296	.4488	.0000	2.8723	36
SWEETWATER	SWEETWATER ISD	98.1%	.4709	1.1085	.0000	.2503	.4150	.0000	2.2447	324
REGION 15										
BALLINGER	BALLINGER ISD	96.9%	\$.2907	\$1.1967	\$.0000	\$.2350	\$.6081	\$.0000	\$2.3305	284
BRADY	BRADY ISD	100.6%	.2822	1.3239	.0000	.1513	.3777	.0000	2.1350	358
BROWNWOOD	BROWNWOOD ISD	101.1%	.6620	1.4187	.0000	.0000	.3512	.0000	2.4318	237
COLEMAN	COLEMAN ISD	95.2%	.0924	1.4375	.0000	.0023	.4956	.0000	2.0278	383
DEL RIO	SAN FELIPE-DEL RIO	96.8%	.4193	1.2776	.0000	.2088	.5074	.0000	2.4131	245
SAN ANGELO	SAN ANGELO ISD	97.7%	.8093	1.2036	.0000	.0000	.3098	.0000	2.3227	290
SONORA	SONORA ISD	122.8%	.6385	1.3628	.0000	.1685	.4596	.0183	2.6477	110
REGION 16										
AMARILLO	AMARILLO ISD	102.1%	\$.2848	\$1.4257	\$.1343	\$.1944	\$.4424	\$.0000	\$2.4816	206
	CANYON ISD	98.6%	.2751	1.3708	.1297	.1878	.2759	.0000	2.2392	327
	RIVER ROAD ISD	97.0%	.2704	1.5650	.1275	.1846	.4200	.0000	2.5676	155
BORGER	BORGER ISD	101.8%	.3104	1.3943	.2005	.0998	.3460	.0000	2.3510	273
CANADIAN	CANADIAN ISD	101.4%	1.0350	1.3990	.0000	.1790	.3514	.0000	2.9643	16
CANYON	CANYON ISD	98.6%	.4207	1.3708	.0000	.1472	.2759	.0000	2.2146	337
CHILDRESS	CHILDRESS ISD	81.8%	.5807	.8915	.0000	.0818	.3599	.0000	1.9139	394
DALHART	DALHART ISD	93.9%	.4100	1.1453	.0000	.2168	.3540	.0000	2.1260	360
DIMMITT	DIMMITT ISD	107.2%	.2519	1.2298	.0000	.3751	.3944	.0086	2.2598	318
DUMAS	DUMAS ISD	102.8%	.2570	1.3715	.0000	.0338	.2749	.1520	2.0892	370
HEREFORD	HEREFORD ISD	102.6%	.4307	1.2707	.0000	.2297	.4979	.0082	2.4372	235
PAMPA	PAMPA ISD	101.3%	.6043	1.4695	.0000	.0000	.3390	.0086	2.4215	240
PERRYTON	PERRYTON ISD	97.0%	.5469	1.3355	.0000	.1454	.4848	.0148	2.5275	179
TULIA	TULIA ISD	107.0%	.2783	1.1773	.0000	.3072	.6422	.3055	2.7104	88
REGION 17										
BROWNFIELD	BROWNFIELD ISD	106.3%	\$.5630	\$1.4845	\$.0000	\$.1922	\$.5705	\$.0211	\$2.8312	53
DENVER CITY	DENVER CITY ISD	108.4%	.8671	1.7072	.0000	.0000	.3409	.0087	2.9239	22
LAMESA	LAMESA ISD	100.6%	.6933	1.4288	.0000	.0000	.3824	.0186	2.5231	182
LEVELLAND	LEVELLAND ISD	106.6%	.6824	1.5781	.1983	.0000	.2190	.0000	2.6778	100
LITTLEFIELD	LITTLEFIELD ISD	96.6%	.4833	1.2081	.0000	.0000	.1820	.0077	1.8811	397
LUBBOCK	LUBBOCK ISD	96.8%	.6198	1.4140	.0000	.1017	.1658	.0077	2.3090	299
	LUBBOCK-COOPER ISD	98.1%	.6278	1.3908	.0000	.1030	.1679	.0078	2.2973	303
	FRENSHIP ISD	100.0%	.6399	1.3998	.0000	.1050	.1711	.0080	2.3239	288
	NEW DEAL ISD	95.3%	.6100	1.3725	.0000	.1001	.1631	.0076	2.2534	323
MULESHOE CITY	MULESHOE ISD	102.0%	.6769	1.2851	.0000	.2550	.4206	.0000	2.6376	117
PLAINVIEW	PLAINVIEW ISD	99.7%	.4699	1.2162	.0000	.0000	.4170	.0080	2.1111	366
POST	POST ISD	108.1%	.3701	1.4680	.0000	.1460	.3081	.0000	2.2922	307
SEMINOLE	SEMINOLE ISD	93.6%	.5240	1.0770	.0000	.0837	.2180	.2152	2.1181	361
SLATON	SLATON ISD	97.0%	.6000	1.4557	.0000	.1018	.1660	.0078	2.3313	283
REGION 18										
ALPINE	ALPINE ISD	102.1%	\$.4246	\$1.1645	\$.0000	\$.1645	\$.1811	\$.0000	\$1.9346	391
ANDREWS	ANDREWS ISD	103.2%	.4893	1.4965	.0000	.0000	.3612	.0000	2.3470	274
BIG LAKE	REAGAN ISD	100.0%	.3100	1.3548	.0000	.2378	.3950	.0000	2.2975	302
BIG SPRING	BIG SPRING ISD	98.1%	.6423	1.3944	.1961	.0000	.4019	.0000	2.6347	120
CRANE	CRANE ISD	101.4%	.7553	1.4262	.0000	.0000	.4344	.1313	2.7471	73
FORT STOCKTON	FT STOCKTON ISD	109.0%	.6540	1.4919	.0000	.0000	.3414	.0000	2.4873	201
KERMIT	KERMIT ISD	102.4%	.6958	1.5766	.0000	.0000	.6901	.0000	2.9625	17
MIDLAND	MIDLAND ISD	99.4%	.6749	1.3784	.1642	.1768	.2341	.0000	2.6285	123
MONAHANS	MONAHANS-WICKETT-P	104.1%	.5273	1.5094	.0000	.0000	.5017	.0000	2.5384	170

**APPENDIX C**  
**BY REGION-PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1993-94**

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
ODESSA	ECTOR COUNTY ISD	100.8%	.6180	1.3252	.1688	.1220	.3831	.0000	2.6170	130
PECOS	PECOS-BARSTOW-TOYA	111.2%	.7969	1.5567	.0000	.3947	.6440	.0000	3.3924	3
REGION 19										
EL PASO	EL PASO ISD	94.1%	\$.5848	\$1.2237	\$.0934	\$.1932	\$.2760	\$.0000	\$2.3711	264
	CANUTILLO ISD	95.9%	.5962	1.4104	.0953	.1970	.2814	.0000	2.5803	147
	SOCORRO ISD	92.8%	.5765	1.3729	.0921	.1904	.2721	.0000	2.5041	191
	YSLETA ISD	93.0%	.5779	1.3390	.0923	.1909	.2727	.0000	2.4729	215
REGION 20										
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	101.4%	\$.4096	\$1.5104	\$.1131	\$.2486	\$.3873	\$.0000	\$2.6690	104
CARRIZO SPRINGS	CARRIZO SPRINGS ISD	105.4%	.5616	1.5816	.0000	.0000	.7603	.0000	2.9035	26
CASTLE HILLS	NORTH EAST ISD	99.5%	.4801	1.4552	.1111	.2441	.3802	.0000	2.6706	102
CONVERSE	JUDSON ISD	98.5%	.5720	1.4288	.1100	.2416	.3764	.0000	2.7288	80
COTULLA	COTULLA ISD	95.1%	.5363	1.4260	.0000	.0000	.7361	.0000	2.6984	95
CRYSTAL CITY	CRYSTAL CITY ISD	102.2%	.8663	1.3795	.0405	.0000	.6068	.0000	2.8931	29
DEVINE	DEVINE ISD	102.4%	.6287	1.3617	.0000	.0000	.4809	.0102	2.4816	207
EAGLE PASS	EAGLE PASS ISD	97.9%	.2190	1.0764	.0000	.2163	.1863	.0000	1.6980	403
HONDO	HONDO ISD	101.8%	.4073	1.2720	.0000	.0000	.4780	.0102	2.1674	345
KERRVILLE	KERRVILLE ISD	94.2%	.5309	1.3144	.0000	.0000	.2990	.0209	2.1652	346
KIRBY	JUDSON ISD	98.5%	.6421	1.4288	.1100	.2416	.3764	.0000	2.7989	59
LEON VALLEY	NORTHSIDE ISD	99.8%	.4627	1.3896	.1113	.2446	.3811	.0000	2.5894	143
LIVE OAK	JUDSON ISD	98.5%	.5511	1.4288	.1100	.2416	.3764	.0000	2.7079	92
PEARSALL	PEARSALL ISD	98.8%	.4000	1.2648	.0000	.1074	.6439	.0327	2.4487	228
PLEASANTON	PLEASANTON ISD	99.3%	.3971	1.2814	.0000	.0000	.4645	.0060	2.1490	354
SAN ANTONIO	SAN ANTONIO ISD	98.7%	.5885	1.4945	.1102	.2421	.3772	.0000	2.8125	56
	ALAMO HEIGHTS ISD	101.4%	.6041	1.5104	.1131	.2486	.3873	.0000	2.8635	40
	EAST CENTRAL ISD	101.4%	.6045	1.5012	.1132	.2487	.3875	.0000	2.8551	47
	EDGEWOOD ISD	99.5%	.5932	1.5712	.1111	.2440	.3802	.0000	2.8997	28
	HARLANDALE ISD	97.2%	.5794	1.8087	.1085	.2384	.3714	.0000	3.1064	7
	JUDSON ISD	98.5%	.5872	1.4288	.1100	.2416	.3764	.0000	2.7440	75
	NORTHSIDE ISD	99.8%	.5945	1.3896	.1113	.2446	.3811	.0000	2.7212	84
	NORTH EAST ISD	99.5%	.5932	1.4552	.1111	.2441	.3802	.0000	2.7838	65
	SO. SAN ANTONIO ISD	98.3%	.5858	1.5693	.1097	.2410	.3755	.0000	2.8813	32
UNIVERSAL CITY	JUDSON ISD	98.5%	.3659	1.4288	.1100	.2416	.3764	.0000	2.5227	184
UVALDE	UVALDE ISD	101.4%	.4023	1.2804	.0000	.0000	.3182	.0000	2.0009	387
WINDCREST	NORTH EAST ISD	99.5%	.2836	1.4552	.1111	.2441	.3802	.0000	2.4742	213

APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1993-94

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
REGION 1						
ALAMO	PHARR-SAN JUAN-ALA	2066	1994	2077	2142	2060
BROWNSVILLE	BROWNSVILLE ISD	2006	1939	2033	2058	2017
DONNA	DONNA ISD	1978	1916	2027	2101	2101
EDINBURG	EDINBURG ISD	1900	1837	1986	1972	1972
ELSA	EDCOUCH ELSA ISD	1940	1875	1999	2072	2072
HARLINGEN	HARLINGEN ISD	1686	1617	1728	1745	1749
	RIO HONDO ISD	1715	1647	1806	1730	1730
	SAN BENITO ISD	1702	1630	1775	1794	1826
LA FERIA	LA FERIA ISD	1774	1707	1890	1871	1871
LAREDO	LAREDO ISD	1598	1543	1640	1686	1708
	UNITED ISD	1848	1778	1913	1916	1811
MCALLEN	MCALLEN ISD	1826	1759	1858	1888	1817
	SHARYLAND ISD	1761	1692	1788	1923	1850
MERCEDDES	MERCEDDES ISD	2078	2013	2107	2156	2039
	WESLACO ISD	2118	2048	2162	2226	2202
MISSION	MISSION ISD	1979	1908	2006	2095	2165
	SHARYLAND ISD	1874	1806	1903	2047	1969
PHARR	PHARR-SAN JUAN-ALA	1875	1803	1885	1944	1870
PORT ISABEL	POINT ISABEL ISD	1930	1873	1956	1983	1983
RAYMONDVILLE	RAYMONDVILLE ISD	1779	1719	2021	2047	2020
ROMA CITY	ROMA ISD	1706	1649	1662	1672	1672
SAN BENITO	SAN BENITO ISD	1945	1873	2028	2050	2086
SAN JUAN	PHARR-SAN JUAN-ALA	2196	2124	2208	2277	2190
WESLACO	WESLACO ISD	1924	1854	1965	2022	2001
REGION 2						
ALICE	ALICE ISD	2143	2067	2168	2160	2197
ARANSAS PASS	ARANSAS PASS ISD	2261	2185	2299	2398	2399
BEEVILLE	BEEVILLE ISD	2205	2050	2287	2295	2340
CORPUS CHRISTI	CORPUS CHRISTI ISD	2204	2035	2203	2224	2226
	CALALLEN ISD	2190	2021	2281	2287	2287
	FLOUR BLUFF ISD	2039	1877	2148	2221	2221
	PORT ARANSAS ISD	2127	1961	2191	2255	2255
	TULOSO-MIDWAY ISD	2197	2027	2267	2270	2270
	WEST OSO ISD	2550	2364	2336	2327	2513
	BROOKS ISD	2164	1850	2250	2013	2013
INGLESIDE	INGLESIDE ISD	1914	1669	2053	2070	2070
KINGSVILLE	KINGSVILLE ISD	2133	2066	2245	2240	2209
	RICARDO ISD	2095	1826	2194	2247	2247
MATHIS	MATHIS ISD	1999	1934	2117	2206	2206
PORTLAND	GREGORY-PORTLAND	2006	1934	2061	2104	2104
ROBSTOWN	ROBSTOWN ISD	2780	2659	2760	2737	2736
ROCKPORT	ARANSAS COUNTY ISD	1850	1708	1869	1877	1877
SAN DIEGO	SAN DIEGO ISD	1501	1160	1602	1601	1601
SINTON	SINTON ISD	2048	1974	2177	2214	2214
REGION 3						
BAY CITY	BAY CITY ISD	1871	1748	1914	1923	1923
COLUMBUS	COLUMBUS ISD	1474	1169	1515	1539	1478
CUERO	CUERO ISD	1836	1766	1815	1807	1765
EAGLE LAKE	RICE CONSOLIDATED	1724	1395	1907	1823	1823
EDNA	EDNA ISD	2003	1857	2088	2336	1764
EL CAMPO	EL CAMPO ISD	2082	2017	1940	1960	1740
KENEDY	KENEDY ISD	2058	1869	2059	2091	1964
PALACIOS	PALACIOS ISD	2277	1866	2364	2277	2277
PORT LAVACA	CALHOUN COUNTY ISD	1741	1441	1854	1866	1866
VICTORIA	VICTORIA ISD	1978	1911	2010	2026	2002
WHARTON	WHARTON ISD	2125	2054	2114	2143	1878
YOAKUM	YOAKUM ISD	1791	1725	1814	1780	1685
REGION 4						
ALVIN	ALVIN ISD	1917	1799	2079	2203	2174
ANGLETON	ANGLETON ISD	2291	2174	2451	2481	2481
BAYTOWN	GOOSE CREEK ISD	2228	1992	2377	2420	2420
BELLAIRE	HOUSTON ISD	1990	1572	2014	2040	2082
CLEVELAND	CLEVELAND ISD	1906	1845	1969	1975	1920

APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1993-94

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	1941	1636	2060	2109	2109
DAYTON	DAYTON ISD	1884	1824	1924	1932	1932
DEER PARK	DEER PARK ISD	2163	1814	2272	2289	2289
DICKINSON	DICKINSON ISD	1943	1519	2037	2142	2142
FREEPOR	BRAZOSPORT ISD	2057	1728	2182	2234	2234
FRIENDSWOOD	FRIENDSWOOD ISD	2241	1988	2230	2313	2313
GALENA PARK	GALENA PARK ISD	2483	2122	2643	2712	2768
GALVESTON	GALVESTON ISD	2059	1575	2104	2189	2214
HITCHCOCK	HITCHCOCK ISD	2066	1775	2115	2353	2307
HOUSTON	HOUSTON ISD	2083	1638	2108	2136	2180
	ALDINE ISD	2137	1915	2205	2221	2202
	ALIEF ISD	2239	2006	2296	2345	2294
	NORTH FOREST ISD	2289	2052	2286	2329	2363
	PASADENA ISD	2094	1768	2153	2209	2163
	SPRING BRANCH ISD	2298	1789	2311	2409	2401
HUMBLE	HUMBLE ISD	1995	1858	2026	2124	2124
JACINTO CITY	GALENA PARK ISD	2314	1952	2462	2527	2579
JERSEY VILLAGE	CYPRESS-FAIRBANKS	2360	1956	2405	2441	2436
KATY	KATY ISD	2166	2033	2222	2280	2277
LA MARQUE	LA MARQUE ISD	2185	2005	2206	2227	2227
	HITCHCOCK ISD	1978	1687	2025	2252	2209
LAKE JACKSON	BRAZOSPORT ISD	1720	1511	1825	1869	1869
LA PORTE	LA PORTE ISD	2207	1743	2338	2361	2361
LEAGUE CITY	CLEAR CREEK ISD	2274	2105	2293	2309	2114
LIBERTY	LIBERTY ISD	2008	1935	2085	2135	2079
MEADOWS	FORT BEND ISD	2815	2564	2853	2900	2900
MISSOURI CITY	FORT BEND ISD	2163	1989	2192	2228	2228
NASSAU BAY	CLEAR CREEK ISD	1952	1804	1968	1981	1814
PASADENA	PASADENA ISD	2108	1876	2167	2223	2177
PEARLAND	PEARLAND ISD	1876	1755	1936	2084	2008
PRAIRIE VIEW	WALLER ISD	1988	1811	2112	2146	2146
RICHMOND	LAMAR CONSOLIDATED	2339	2174	2377	2401	2401
ROSENBERG	LAMAR CONSOLIDATED	2135	1970	2169	2192	2192
SANTA FE	SANTA FE ISD	1877	1711	1881	1911	1911
SEABROOK	CLEAR CREEK ISD	2044	1834	2061	2076	1900
SOUTH HOUSTON	PASADENA ISD	2144	1913	2204	2261	2214
STAFFORD	STAFFORD (CITY)	2114	1941	2215	2179	2065
SUGAR LAND	FORT BEND ISD	2056	1890	2083	2117	2117
TEXAS CITY	TEXAS CITY ISD	1805	1374	1852	1858	1858
	DICKINSON ISD	1884	1424	1974	2077	2077
	LA MARQUE ISD	2004	1786	2024	2043	2043
TOMBALL	TOMBALL ISD	1890	1764	1983	2034	2034
WEBSTER	CLEAR CREEK ISD	1861	1699	1876	1889	1730
WEST UNIV. PLACE	HOUSTON ISD	1842	1504	1864	1888	1927
REGION 5						
BEAUMONT	BEAUMONT ISD	1942	1789	1980	2019	1911
BRIDGE CITY	BRIDGE CITY ISD	2012	1538	1983	2014	2014
GROVES	PORT ARTHUR ISD	2062	1909	2121	2133	2133
	PORT NECHES ISD	2060	1689	2100	2117	2117
JASPER	JASPER ISD	1576	1201	1669	1737	1666
LUMBERTON	LUMBERTON ISD	1441	1288	1491	1631	1631
NEDERLAND	NEDERLAND ISD	2025	1878	2063	2104	2054
ORANGE	WEST ORANGE-COVE	2255	1726	2306	2317	2317
	LITTLE CYPRESS-M.	2223	1705	2238	2240	2240
PORT ARTHUR	PORT ARTHUR ISD	2111	1838	2171	2183	2183
	SABINE PASS ISD	2207	1693	2285	2207	2207
	PORT NECHES ISD	2109	1617	2150	2167	2167
PORT NECHES	PORT NECHES ISD	2047	1567	2087	2104	2104
	NEDERLAND ISD	2063	1801	2102	2144	2093
SILSBEE	SILSBEE ISD	1810	1377	1834	1886	1770
VIDOR	VIDOR ISD	1986	1548	2034	2085	2085
WEST ORANGE	WEST ORANGE-COVE	1987	1510	2031	2041	2041
REGION 6						
BREHAM	BREHAM ISD	1615	1551	1656	1706	1547
BRYAN	BRYAN ISD	2043	1969	2034	2023	1806
CAMERON	CAMERON ISD	1753	1691	1713	1688	1688

APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1993-94

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	1904	1822	1962	2007	2027
CONROE	CONROE ISD	2017	1900	2040	2102	1993
CROCKETT	CROCKETT ISD	1642	1272	1606	1583	1511
HEARNE	HEARNE ISD	1816	1751	1777	1756	1680
HUNTSVILLE	HUNTSVILLE ISD	1929	1858	1993	1978	1978
LIVINGSTON	LIVINGSTON ISD	1510	1438	1548	1587	1596
NAVASOTA	NAVASOTA ISD	1895	1625	1981	1981	1981
ROCKDALE	ROCKDALE ISD	1520	1462	1581	1583	1583
SEALY	SEALY ISD	1661	1590	1787	1825	1688
REGION 7						
ATHENS	ATHENS ISD	1816	1728	1862	1865	1996
CARTHAGE	CARTHAGE ISD	2025	1552	2196	2160	2160
CENTER	CENTER ISD	2105	1613	2180	2298	2162
DIBOLL	DIBOLL ISD	1651	1369	1584	1597	1377
GILMER	GILMER ISD	1871	1719	1904	1843	1879
GLADEWATER	GLADEWATER ISD	2091	1740	2110	2102	2102
HENDERSON	HENDERSON ISD	1698	1298	1804	1840	1618
JACKSONVILLE	JACKSONVILLE ISD	1643	1572	1855	1891	1850
KILGORE	KILGORE ISD	1784	1385	1854	1885	1883
LONGVIEW	LONGVIEW ISD	1705	1594	1745	1748	1731
	HALLSVILLE ISD	1667	1342	1774	1783	1783
	PINE TREE ISD	1643	1331	1690	1700	1700
	SPRING HILL ISD	1728	1387	1833	1844	1844
LUFKIN	LUFKIN ISD	1531	1463	1643	1703	1603
	HUDSON ISD	1628	1560	1660	1699	1699
MARSHALL	MARSHALL ISD	1544	1177	1628	1603	1603
MINEOLA	MINEOLA ISD	1835	1708	1915	1943	1943
NACOGDOCHES	NACOGDOCHES ISD	1795	1360	1872	1991	1759
PALESTINE	PALESTINE ISD	1890	1776	1881	1906	1777
	WESTWOOD ISD	1884	1561	1885	1839	1839
RUSK TOWN	RUSK ISD	1637	1571	1730	1713	1713
TYLER	TYLER ISD	1627	1522	1720	1740	1742
WHITE OAK	WHITE OAK ISD	1644	1271	1670	1664	1664
WHITEHOUSE	WHITEHOUSE ISD	1610	1542	1672	1688	1688
REGION 8						
ATLANTA	ATLANTA ISD	1742	1622	1804	1825	1825
	QUEEN CITY ISD	1725	1411	1813	1817	1817
CLARKSVILLE	CLARKSVILLE ISD	2021	1872	1934	1919	1919
MOUNT PLEASANT	MOUNT PLEASANT ISD	1563	1201	1637	1650	1654
NEW BOSTON	NEW BOSTON ISD	1439	1324	1449	1465	1485
PARIS	PARIS ISD	1801	1732	1826	1866	1866
PITTSBURG	PITTSBURG ISD	1652	1596	1637	1633	1633
SULPHUR SPRINGS	SULPHUR SPRINGS	1644	1517	1691	1688	1622
TEXARKANA	TEXARKANA ISD	1681	1570	1702	1751	1703
	LIBERTY-EYLAU ISD	1689	1578	1720	1739	1732
REGION 9						
BOWIE	BOWIE ISD	1634	1503	1579	1629	1629
BURKBURNETT	BURKBURNETT ISD	1653	1592	1713	1733	1733
GRAHAM	GRAHAM ISD	1849	1787	1919	1997	1944
IOWA PARK	IOWA PARK ISD	1848	1792	1881	1824	1842
VERNON	VERNON ISD	1780	1720	1857	1911	1911
WICHITA FALLS	WICHITA FALLS ISD	1788	1724	1835	1853	1900
	CITY VIEW ISD	1745	1685	1790	1786	2026
REGION 10						
ADDISON	CARROLLTON FARMERS	1918	1731	1977	1950	2049
	DALLAS ISD	1925	1624	1908	1931	1933
ALLEN	ALLEN ISD	2154	2070	2172	2214	2214
BALCH SPRINGS	DALLAS ISD	1972	1756	1955	1978	1981
	MESQUITE ISD	2038	1932	2050	2011	2130
BONHAM	BONHAM ISD	1720	1654	1764	1802	1687
CARROLLTON	CARROLLTON FARMERS	1958	1763	2018	1991	2092
CEDAR HILL	CEDAR HILL ISD	2152	2037	2230	2208	2208
COMMERCE	COMMERCE ISD	1931	1868	1892	1928	1688
COPELL	COPELL ISD	2183	1838	2252	2282	2306

APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1993-94

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	2042	1718	2025	2048	2051
	DUNCANVILLE ISD	2141	1924	2142	2160	2213
	GRAND PRAIRIE ISD	2089	1876	1972	2088	2103
	RICHARDSON ISD	2096	1700	2140	2170	2251
	IRVING ISD	2078	1625	2128	2158	2163
	WILMER-HUTCHINS	2711	2131	2564	2314	2272
DE SOTO	DE SOTO ISD	2142	2030	2195	2184	2184
DENISON	DENISON ISD	2127	2055	2096	2174	2136
DUNCANVILLE	DUNCANVILLE ISD	2286	2176	2288	2307	2364
ENNIS	ENNIS ISD	1751	1342	1761	1779	1810
FARMERS BRANCH	CARROLLTON FARMERS	1849	1676	1906	1880	1976
	DALLAS ISD	1855	1569	1839	1861	1863
FORNEY CITY	FORNEY ISD	2002	1758	2077	2072	2224
FRISCO	FRISCO ISD	1743	1674	1732	1731	1731
GARLAND	GARLAND ISD	1930	1830	1955	1972	2173
	RICHARDSON ISD	2053	1761	2097	2125	2205
GLENN HEIGHTS	DE SOTO ISD	2300	2188	2357	2345	2345
GRAND PRAIRIE	GRAND PRAIRIE ISD	2106	2001	1988	2105	2120
GREENVILLE	GREENVILLE ISD	2196	2128	2238	2216	2181
HIGHLAND PARK	HIGHLAND PARK ISD	1883	1463	1893	1953	1953
IRVING	IRVING ISD	1960	1531	2008	2036	2041
	CARROLLTON FARMERS	1914	1728	1973	1946	2045
	COPPELL ISD	1940	1516	2002	2028	2050
KAUFMAN	KAUFMAN ISD	1868	1580	1877	1864	1864
LANCASTER	LANCASTER ISD	2403	2285	2322	2247	2247
	WILMER-HUTCHINS	2709	2255	2562	2312	2270
MCKINNEY	MCKINNEY ISD	1963	1893	1978	1928	1780
MESQUITE	MESQUITE ISD	1976	1871	1987	1950	2066
MIDLOTHIAN	MIDLOTHIAN ISD	1861	1452	1866	1871	1871
PLANO	PLANO ISD	1842	1688	1856	1872	1905
RICHARDSON	RICHARDSON ISD	1925	1634	1966	1993	2068
ROCKWALL	ROCKWALL ISD	1663	1594	1645	1636	1636
ROWLETT	GARLAND ISD	1894	1765	1918	1936	2132
SACHSE CITY	GARLAND ISD	1954	1854	1979	1997	2200
SEAGOVILLE	DALLAS ISD	1983	1767	1966	1989	1992
SHERMAN	SHERMAN ISD	1923	1856	1917	1941	1757
TERRELL	TERRELL ISD	1881	1617	1941	1950	1996
UNIVERSITY PARK	HIGHLAND PARK ISD	2040	1589	2051	2116	2116
WAXAHACHIE	WAXAHACHIE ISD	1840	1413	1852	1867	1852
WYLIE	WYLIE ISD	2035	1958	2059	2035	2035
REGION 11						
ARLINGTON	ARLINGTON ISD	1943	1778	1994	2051	2042
	MANSFIELD ISD	1948	1782	2011	2089	2075
AZLE	AZLE ISD	1712	1642	1787	1902	1902
BEDFORD	HURST-EULESS-B	1906	1754	1956	2009	2005
BENBROOK	FORT WORTH ISD	2085	1976	2128	2201	2162
BURLESON	BURLESON ISD	1937	1852	1973	1955	2030
CLEBURNE	CLEBURNE ISD	1837	1550	1901	1963	1910
COLLEYVILLE	GRAPEVINE ISD	1659	1588	1756	1832	1874
CROWLEY	CROWLEY ISD	2068	1884	2113	2161	2237
DECATUR	DECATUR ISD	1858	1490	1933	1931	1931
DENTON	DENTON ISD	2126	2011	2115	2086	2126
EULESS	GRAPEVINE ISD	1882	1722	1993	2079	2126
	HURST-EULESS-B	2044	1799	2098	2155	2150
EVERMAN	EVERMAN ISD	2362	2291	2378	2357	2357
FLOWER MOUND	LEWISVILLE ISD	1727	1658	1739	1736	1766
FOREST HILL	FORT WORTH ISD	2240	2169	2287	2364	2323
	EVERMAN ISD	2365	2295	2382	2360	2361
FORT WORTH	FORT WORTH ISD	2218	2003	2264	2341	2300
	CASTLEBERRY ISD	2296	2076	2300	2353	2348
	BURLESON ISD	2259	2041	2302	2281	2367
	EAGLE MT-SAGINAW	2173	1961	2283	2377	2312
	EVERMAN ISD	2341	2119	2358	2337	2337
	HURST-EULESS-B	2296	2000	2356	2421	2415
	LAKE WORTH ISD	2333	2111	2328	2319	2216
	WHITE SETTLEMENT	2484	2252	2447	2361	2334
GAINESVILLE	GAINESVILLE ISD	2222	2145	2295	2262	2212

APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1993-94

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	1799	1746	1875	1890	1965
	ARLINGTON ISD	1984	1916	2036	2094	2085
GRANDBURY	GRANBURY ISD	1711	1646	1722	1743	1743
GRAPEVINE	GRAPEVINE ISD	1742	1609	1845	1924	1968
HALTOM CITY	BIRDVILLE ISD	1931	1820	1984	2018	1955
HIGHLAND VILLAGE	LEWISVILLE ISD	1793	1723	1805	1803	1833
HURST	HURST-EULESS-B	2027	1785	2080	2137	2132
	BIRDVILLE ISD	2025	1859	2081	2117	2051
KELLER	KELLER ISD	1905	1805	1949	2052	2052
KENNEDALE	KENNEDALE ISD	1942	1869	1994	2035	2035
LEWISVILLE	LEWISVILLE ISD	1804	1735	1817	1814	1845
MANSFIELD	MANSFIELD ISD	2030	1960	2095	2177	2163
MINERAL WELLS	MINERAL WELLS ISD	2335	2260	2275	2275	2210
NO RICHLAND HILL	BIRDVILLE ISD	2005	1865	2061	2096	2031
RICHLAND HILLS	BIRDVILLE ISD	1880	1805	1932	1965	1904
RIVER OAKS	CASTLEBERRY ISD	2062	1990	2065	2112	2108
SAGINAW	EAGLE MT-SAGINAW	1938	1865	2036	2120	2062
STEPHENVILLE	STEPHENVILLE ISD	1624	1562	1654	1680	1673
THE COLONY	LEWISVILLE ISD	1981	1911	1994	1992	2025
WATAUGA	BIRDVILLE ISD	2102	2028	2161	2198	2129
	KELLER ISD	2019	1946	2065	2174	2174
WEATHERFORD	WEATHERFORD ISD	1636	1569	1692	1734	1731
WHITE SETTLEMENT	WHITE SETTLEMENT	2105	1949	2074	2001	1978
REGION 12						
BELMEAD	LA VEGA ISD	1868	1719	1871	1880	1880
BELTON	BELTON ISD	1869	1797	1930	2052	2037
COPPERAS COVE	COPPERAS COVE ISD	1812	1749	1836	2010	2010
CORSICANA	CORSICANA ISD	2045	1971	1906	1911	1646
FAIRFIELD	FAIRFIELD ISD	1362	1306	1322	1311	1311
GATESVILLE	GATESVILLE ISD	1514	1451	1535	1528	1478
HARKER HEIGHTS	KILLEEN ISD	1896	1829	1917	1995	1983
HEWITT	MIDWAY ISD	1737	1539	1791	1837	1837
HILLSBORO	HILLSBORO ISD	1813	1751	1818	1814	1746
KILLEEN	KILLEEN ISD	1829	1763	1850	1925	1913
LAMPASAS	LAMPASAS ISD	1489	1426	1475	1453	1453
MARLIN	MARLIN ISD	1815	1754	1792	1822	1376
MCGREGOR	MCGREGOR ISD	1805	1667	1825	1846	1815
MEXIA	MEXIA ISD	1713	1618	1712	1741	1611
ROBINSON	ROBINSON ISD	1455	1314	1472	1498	1498
TEMPLE	TEMPLE ISD	1990	1824	2065	2113	2083
WACO	WACO ISD	2001	1858	2028	2054	1987
	CHINA SPRING ISD	1954	1813	1999	2054	2054
	BOSQUEVILLE ISD	2080	1935	2038	2020	2009
	MIDWAY ISD	1965	1822	2025	2078	2078
WOODWAY	MIDWAY ISD	1804	1662	1860	1908	1908
REGION 13						
AUSTIN	AUSTIN ISD	2047	1881	2125	2184	2185
	DEL VALLE ISD	2049	1885	2136	2128	2105
	MANOR ISD	1801	1646	2166	2201	2242
	PFLUGERVILLE ISD	2032	1869	2072	2127	2127
BASTROP	BASTROP ISD	1667	1588	1788	1917	1917
BOERNE	BOERNE ISD	1626	1564	1604	1614	1614
ELGIN	ELGIN ISD	2205	2126	2286	2360	2360
FREDERICKSBURG	FREDERICKSBURG ISD	1409	1347	1401	1417	1361
GEORGETOWN	GEORGETOWN ISD	1594	1503	1682	1720	1720
GIDDINGS	GIDDINGS ISD	1686	1420	1723	1820	1862
GONZALES	GONZALES ISD	1696	1637	1680	1676	1650
LA GRANGE	LA GRANGE ISD	1249	1154	1226	1260	1260
LOCKHART	LOCKHART ISD	1853	1784	1912	2001	2001
LULING	LULING ISD	1483	1433	1523	1637	1637
MARBLE FALLS	MARBLE FALLS ISD	1806	1727	1876	1854	1854
NEW BRAUNFELS	NEW BRAUNFELS ISD	1678	1502	1693	1774	1558
	COMAL ISD	1737	1317	1771	1838	1821
PFLUGERVILLE	PFLUGERVILLE ISD	1977	1814	2016	2069	2069
ROUND ROCK	ROUND ROCK ISD	1968	1887	1996	2007	2007
SAN MARCOS	SAN MARCOS ISD	1846	1750	1919	1962	1744

APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1993-94

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-CIBOLO-UC.	1813	1738	1828	1854	1893
SEGUIN	SEGUIN ISD	2003	1922	2035	2053	2059
SMITHVILLE	SMITHVILLE ISD	1692	1622	1741	1829	1829
TAYLOR	TAYLOR ISD	1912	1835	1957	1920	1951
REGION 14						
ABILENE	ABILENE ISD	1879	1645	1986	1986	2184
	WYLIE ISD	2027	1860	2043	1978	2031
BRECKENRIDGE	BRECKENRIDGE ISD	2350	2279	2233	2240	2240
CISCO	CISCO ISD	2099	2039	2127	2125	2111
COLORADO CITY	COLORADO ISD	2144	2068	2092	2095	2095
COMANCHE	COMANCHE ISD	1874	1818	1794	1800	1757
EASTLAND	EASTLAND ISD	1905	1843	1951	2010	1894
SNYDER	SNYDER ISD	1962	1816	2020	2003	2003
STAMFORD	STAMFORD ISD	2078	2005	2298	2332	2365
SWEETWATER	SWEETWATER ISD	1755	1696	1796	1831	1809
REGION 15						
BALLINGER	BALLINGER ISD	1903	1841	1864	1924	1853
BRADY	BRADY ISD	1654	1588	1708	1697	1677
BROWNWOOD	BROWNWOOD ISD	1973	1900	1945	1924	1898
COLEMAN	COLEMAN ISD	1598	1460	1622	1704	1706
DEL RIO	SAN FELIPE-DEL RIO	1883	1817	1931	1995	1897
SAN ANGELO	SAN ANGELO ISD	1863	1429	1858	1902	1764
SONORA	SONORA ISD	1650	1592	2118	1725	1725
REGION 16						
AMARILLO	AMARILLO ISD	1940	1870	1985	1944	2203
	CANYON ISD	1772	1703	1791	1816	1816
	RIVER ROAD ISD	2025	1944	2054	0	2120
BORGER	BORGER ISD	1798	1463	1881	1848	1941
CANADIAN	CANADIAN ISD	2223	1941	2371	2338	2338
CANYON	CANYON ISD	1753	1683	1772	1796	1796
CHILDRESS	CHILDRESS ISD	1356	1302	1531	1872	1100
DALHART	DALHART ISD	1656	1595	1701	0	1812
DIMMITT	DIMMITT ISD	1572	1514	1808	1687	1687
DUMAS	DUMAS ISD	1525	1225	1671	1626	1632
HEREFORD	HEREFORD ISD	1959	1897	1950	1901	1876
PAMPA	PAMPA ISD	1922	1848	1937	1911	1911
PERRYTON	PERRYTON ISD	2095	1922	2022	0	2075
TULIA	TULIA ISD	1840	1784	2168	2026	2038
REGION 17						
BROWNFIELD	BROWNFIELD ISD	2106	2037	2265	2130	2130
DENVER CITY	DENVER CITY ISD	2158	2077	2339	2158	2158
LAMESA	LAMESA ISD	2282	1893	2018	2006	1878
LEVELLAND	LEVELLAND ISD	1797	1455	2142	2009	2009
LITTLEFIELD	LITTLEFIELD ISD	1486	1423	1505	1557	1835
LUBBOCK	LUBBOCK ISD	1860	1787	1847	1907	1858
	LUBBOCK-COOPER ISD	1780	1709	1838	1874	2001
	FRENSHIP ISD	1763	1693	1859	1859	1858
	NEW DEAL ISD	1746	1674	1803	1891	1891
MULESHOE CITY	MULESHOE ISD	2075	2010	2110	2069	2178
PLAINVIEW	PLAINVIEW ISD	1623	1562	1689	1694	1811
POST	POST ISD	1436	1368	1834	1696	1696
SEMINOLE	SEMINOLE ISD	1811	1722	1694	1811	1811
SLATON	SLATON ISD	1788	1713	1865	1923	1776
REGION 18						
ALPINE	ALPINE ISD	1482	1425	1548	1515	1515
ANDREWS	ANDREWS ISD	1670	1340	1878	1819	1819
BIG LAKE	REAGAN ISD	1793	1512	1838	1838	1836
BIG SPRING	BIG SPRING ISD	1935	1477	2108	2150	2147
CRANE	CRANE ISD	2173	2043	2198	2168	2009
FORT STOCKTON	FT STOCKTON ISD	1722	1400	1990	1826	1599
KERMIT	KERMIT ISD	2605	2139	2370	2315	2247
MIDLAND	MIDLAND ISD	2037	1861	2103	2116	2080
MONAHANS	MONAHANS-WICKETT-P	2075	1676	2031	1951	1891



APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1993-94

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	1909	1508	2094	2077	2077
PECOS	PECOS-BARSTOW-TOYA	2860	2658	2714	2441	2441
REGION 19						
EL PASO	EL PASO ISD	1839	1774	1897	2016	1982
	CANUTILLO ISD	1944	1871	2064	2151	2151
	SOCORRO ISD	1939	1865	2003	2159	2159
	YSLETA ISD	1942	1870	1978	2127	1972
REGION 20						
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	2078	2003	2135	2106	2163
CARRIZO SPRINGS	CARRIZO SPRINGS ISD	2126	1708	2323	2203	2203
CASTLE HILLS	NORTH EAST ISD	2081	1970	2137	2147	2127
CONVERSE	JUDSON ISD	2197	2124	2183	2215	2236
COTULLA	COTULLA ISD	2215	2137	2159	2271	2271
CRYSTAL CITY	CRYSTAL CITY ISD	2296	2229	2315	2265	2265
DEVINE	DEVINE ISD	1905	1836	1985	1939	1992
EAGLE PASS	EAGLE PASS ISD	1336	1281	1358	1388	1380
HONDO	HONDO ISD	1685	1620	1734	1704	1630
KERRVILLE	KERRVILLE ISD	1679	1608	1732	1838	1941
KIRBY	JUDSON ISD	2253	2180	2239	2272	2293
LEON VALLEY	NORTHSIDE ISD	1985	1892	2072	2077	2165
LIVE OAK	JUDSON ISD	2180	2107	2166	2198	2219
PEARSALL	PEARSALL ISD	1944	1879	1959	1983	1983
PLEASANTON	PLEASANTON ISD	1738	1670	1719	1732	1732
SAN ANTONIO	SAN ANTONIO ISD	2257	2181	2250	2279	2270
	ALAMO HEIGHTS ISD	2230	2155	2291	2260	2321
	EAST CENTRAL ISD	2279	2205	2284	2252	2363
	EDGEWOOD ISD	2297	2217	2320	2331	2299
	HARLANDALE ISD	2392	2298	2485	2556	2558
	JUDSON ISD	2209	2136	2195	2228	2248
	NORTHSIDE ISD	2086	2016	2177	2182	2276
	NORTH EAST ISD	2169	2095	2227	2237	2217
	SO. SAN ANTONIO ISD	2266	2186	2305	2345	2369
UNIVERSAL CITY	JUDSON ISD	2031	1940	2018	2048	2067
UVALDE	UVALDE ISD	1558	1495	1601	1579	1542
WINDCREST	NORTH EAST ISD	1928	1854	1979	1989	1970

APPENDIX E  
COUNTY PROPERTY RATES 1993-94

County	ISD RATIO*	County Only		Countywide Special Districts			Total True	
		Rate	Rank	College	Hospital	Other	Rate	Rank
Anderson	98.7%	\$0.398	140	\$0.000	\$0.000	\$0.000	\$0.398	183
Andrews	103.2%	0.361	174	0.000	0.000	0.000	0.361	199
Angelina	96.5%	0.232	241	0.081	0.000	0.000	0.313	229
Aransas	99.5%	0.397	141	0.000	0.000	0.050	0.447	154
Archer	102.1%	0.518	73	0.000	0.000	0.000	0.518	116
Armstrong	97.5%	0.321	205	0.000	0.000	0.000	0.321	224
Atascosa	99.3%	0.465	95	0.000	0.000	0.006	0.471	142
Austin	97.9%	0.514	74	0.000	0.000	0.000	0.514	117
Bailey	102.0%	0.421	122	0.000	0.000	0.000	0.421	172
Bandera	101.5%	0.418	123	0.000	0.000	0.000	0.418	174
Bastrop	93.3%	0.543	64	0.000	0.000	0.000	0.543	108
Baylor	91.4%	0.544	63	0.000	0.178	0.000	0.722	37
Bee	99.7%	0.523	72	0.146	0.000	0.000	0.669	55
Bell	96.1%	0.283	225	0.000	0.000	0.000	0.283	240
Bexar	98.7%	0.377	163	0.110	0.242	0.000	0.729	34
Blanco	99.9%	0.443	106	0.000	0.000	0.000	0.443	158
Borden	101.4%	0.274	234	0.000	0.000	0.000	0.274	247
Bosque	100.3%	0.324	204	0.000	0.000	0.000	0.324	222
Bowie	97.2%	0.293	222	0.000	0.000	0.000	0.293	237
Brazoria	97.7%	0.349	181	0.000	0.000	0.000	0.349	206
Brazos	100.6%	0.437	111	0.000	0.000	0.000	0.437	163
Brewster	102.1%	0.181	251	0.000	0.164	0.000	0.345	212
Briscoe	123.3%	0.690	22	0.000	0.000	0.000	0.690	48
Brooks	111.7%	1.203	1	0.000	0.000	0.000	1.203	2
Brown	101.1%	0.351	180	0.000	0.000	0.000	0.351	204
Burleson	97.1%	0.387	148	0.000	0.111	0.000	0.498	122
Burnet	101.2%	0.381	156	0.000	0.000	0.000	0.381	192
Caldwell	95.6%	0.577	51	0.000	0.000	0.000	0.577	92
Calhoun	99.3%	0.348	183	0.000	0.000	0.000	0.348	208
Callahan	99.4%	0.347	184	0.000	0.000	0.000	0.347	210
Cameron	98.8%	0.307	213	0.000	0.000	0.037	0.344	213
Camp	100.2%	0.424	120	0.100	0.000	0.000	0.524	115
Carson	100.1%	0.338	195	0.000	0.000	0.009	0.346	211
Cass	98.8%	0.406	133	0.000	0.000	0.000	0.406	178
Castro	107.2%	0.394	144	0.000	0.375	0.009	0.778	26
Chambers	98.4%	0.405	134	0.000	0.000	0.046	0.451	152
Cherokee	98.1%	0.470	94	0.000	0.000	0.000	0.470	144
Childress	81.8%	0.360	175	0.000	0.082	0.000	0.442	160
Clay	99.6%	0.716	16	0.000	0.000	0.000	0.716	40
Cochran	102.7%	0.382	155	0.000	0.000	0.106	0.488	127
Coke	101.2%	0.439	109	0.000	0.000	0.013	0.452	151
Coleman	95.2%	0.496	80	0.000	0.000	0.000	0.496	123
Collin	99.1%	0.258	239	0.098	0.000	0.000	0.355	203
Collingsworth	81.9%	0.606	42	0.000	0.245	0.000	0.852	21
Colorado	98.5%	0.379	159	0.000	0.000	0.000	0.379	193
Comal	96.4%	0.297	220	0.000	0.000	0.000	0.297	236
Comanche	99.7%	0.429	115	0.000	0.000	0.000	0.429	166
Concho	97.9%	0.378	161	0.000	0.065	0.063	0.506	119
Cooke	101.4%	0.487	83	0.131	0.000	0.000	0.618	79
Coryell	91.4%	0.299	217	0.000	0.000	0.000	0.299	234
Cottle	100.3%	0.752	12	0.000	0.000	0.000	0.752	30
Crane	101.4%	0.434	112	0.000	0.000	0.131	0.566	97
Crockett	97.9%	0.723	15	0.000	0.000	0.000	0.723	36
Crosby	105.9%	0.669	24	0.000	0.000	0.000	0.669	54
Culberson	100.8%	0.657	27	0.000	0.368	0.000	1.025	8
Dallam	93.9%	0.354	178	0.000	0.217	0.000	0.571	96
Dallas	98.8%	0.200	248	0.051	0.205	0.006	0.462	145
Dawson	100.6%	0.382	154	0.000	0.000	0.019	0.401	181
Deaf Smith	102.6%	0.498	79	0.000	0.230	0.008	0.736	33
Delta	97.7%	0.988	3	0.000	0.000	0.117	1.105	5
Denton	100.1%	0.300	216	0.000	0.000	0.000	0.300	233
Dewitt	100.4%	0.484	86	0.000	0.000	0.000	0.484	130
Dickens	102.9%	0.611	39	0.000	0.000	0.000	0.611	81
Dimmit	105.4%	0.760	11	0.000	0.000	0.000	0.760	28
Donley	94.3%	0.338	194	0.182	0.183	0.008	0.710	42

\* Ratio of school district in county with largest enrollment.

APPENDIX E  
COUNTY PROPERTY RATES 1993-94

County	ISD RATIO*	County Only		Countywide Special Districts			Total True	
		Rate	Rank	College	Hospital	Other	Rate	Rank
Duval	100.0%	\$0.877	7	0.000	0.000	\$0.015	\$0.891	17
Eastland	97.1%	0.370	167	0.000	0.000	0.000	0.370	195
Ector	100.8%	0.383	152	0.169	0.122	0.000	0.674	52
Edwards	105.1%	0.652	30	0.000	0.000	0.000	0.652	63
El Paso	99.2%	0.299	218	0.000	0.000	0.000	0.299	235
Ellis	94.1%	0.276	230	0.093	0.193	0.000	0.563	102
Erath	98.5%	0.484	85	0.000	0.000	0.000	0.484	128
Falls	98.4%	0.579	50	0.000	0.000	0.000	0.579	91
Fannin	97.9%	0.377	164	0.000	0.000	0.000	0.377	194
Fayette	97.3%	0.224	243	0.000	0.000	0.000	0.224	249
Fisher	92.4%	0.735	14	0.000	0.517	0.000	1.252	1
Floyd	103.2%	0.416	125	0.000	0.000	0.008	0.424	170
Foard	88.1%	0.792	8	0.000	0.167	0.000	0.959	11
Fort Bend	98.4%	0.597	44	0.000	0.000	0.053	0.649	64
Franklin	100.3%	0.659	26	0.000	0.000	0.000	0.659	59
Freestone	100.9%	0.221	244	0.000	0.000	0.000	0.221	250
Frio	98.8%	0.644	32	0.000	0.000	0.033	0.676	51
Gaines	93.6%	0.218	246	0.000	0.000	0.215	0.433	164
Galveston	99.3%	0.462	98	0.000	0.000	0.000	0.462	146
Garza	108.1%	0.308	212	0.000	0.146	0.000	0.454	149
Gillespie	98.9%	0.265	236	0.000	0.000	0.014	0.279	243
Glasscock	106.9%	0.448	104	0.000	0.000	0.023	0.471	141
Goliad	106.9%	0.882	6	0.000	0.000	0.000	0.882	19
Gonzales	100.2%	0.371	166	0.000	0.000	0.073	0.444	157
Gray	101.3%	0.339	192	0.000	0.000	0.009	0.347	209
Grayson	98.8%	0.387	149	0.094	0.000	0.000	0.481	134
Gregg	99.8%	0.281	227	0.000	0.000	0.000	0.281	241
Grimes	100.0%	0.452	101	0.000	0.000	0.000	0.452	150
Guadalupe	99.1%	0.395	142	0.000	0.000	0.000	0.395	185
Hale	99.7%	0.417	124	0.000	0.000	0.008	0.425	168
Hall	89.1%	0.463	96	0.000	0.178	0.000	0.642	70
Hamilton	104.2%	0.529	69	0.000	0.000	0.000	0.529	113
Hansford	106.4%	0.416	126	0.000	0.383	0.157	0.956	13
Hardeman	93.1%	0.388	147	0.000	0.000	0.000	0.388	189
Hardin	97.3%	0.565	56	0.000	0.000	0.000	0.565	101
Harris	98.7%	0.334	197	0.000	0.187	0.072	0.594	86
Harrison	101.5%	0.334	198	0.000	0.000	0.000	0.334	218
Hartley	98.6%	0.336	196	0.000	0.000	0.000	0.336	217
Haskell	98.0%	0.551	60	0.000	0.311	0.000	0.862	20
Hays	97.8%	0.413	129	0.000	0.000	0.000	0.413	176
Hemphill	101.4%	0.351	179	0.000	0.179	0.000	0.530	111
Henderson	99.9%	0.414	128	0.061	0.000	0.000	0.475	137
Hidalgo	98.4%	0.387	150	0.000	0.000	0.037	0.424	171
Hill	100.2%	0.403	137	0.000	0.000	0.030	0.433	165
Hockley	106.6%	0.219	245	0.198	0.000	0.000	0.417	175
Hood	98.8%	0.291	224	0.000	0.180	0.013	0.484	129
Hopkins	100.2%	0.438	110	0.000	0.094	0.000	0.532	110
Houston	101.5%	0.283	226	0.000	0.000	0.010	0.292	238
Howard	98.1%	0.402	138	0.196	0.000	0.000	0.598	84
Hudspeth	116.7%	0.693	20	0.000	0.000	0.000	0.693	46
Hunt	101.0%	0.441	108	0.000	0.218	0.000	0.659	60
Hutchinson	101.8%	0.346	186	0.000	0.100	0.000	0.446	155
Irion	100.2%	0.364	172	0.000	0.000	0.030	0.394	186
Jack	102.5%	0.379	160	0.000	0.256	0.062	0.697	44
Jackson	89.4%	0.601	43	0.000	0.182	0.178	0.961	10
Jasper	96.1%	0.368	171	0.000	0.000	0.000	0.368	197
Jeff Davis	99.6%	0.327	202	0.000	0.000	0.000	0.327	220
Jefferson	98.0%	0.314	210	0.000	0.000	0.000	0.314	228
Jim Hogg	98.8%	1.116	2	0.000	0.000	0.032	1.148	3
Jim Wells	100.4%	0.643	33	0.000	0.000	0.000	0.643	69
Johnson	96.8%	0.369	169	0.000	0.000	0.029	0.398	184
Jones	98.5%	0.449	103	0.000	0.000	0.000	0.449	153
Karnes	98.4%	0.714	18	0.000	0.204	0.012	0.931	16

APPENDIX E  
COUNTY PROPERTY RATES 1993-94

County	ISD RATIO*	County Only		Countywide Special Districts			Total True	
		Rate	Rank	College	Hospital	Other	Rate	Rank
Kaufman	99.6%	\$0.434	113	\$0.185	0.000	0.000	\$0.619	77
Kendall	99.4%	0.342	187	0.000	0.000	0.000	0.342	214
Kenedy	151.9%	0.942	5	0.000	0.000	0.000	0.942	15
Kent	101.8%	0.348	182	0.000	0.000	0.000	0.348	207
Kerr	94.2%	0.299	219	0.000	0.000	0.021	0.320	225
Kimble	107.6%	0.357	176	0.000	0.203	0.000	0.561	104
King	108.8%	0.325	203	0.000	0.000	0.000	0.325	221
Kinney	95.9%	0.653	29	0.000	0.000	0.000	0.653	62
Kleberg	100.3%	0.632	35	0.000	0.000	0.000	0.632	73
Knox	93.4%	0.589	47	0.000	0.430	0.000	1.018	9
Lamar	97.9%	0.338	193	0.000	0.000	0.000	0.338	216
Lamb	96.6%	0.182	250	0.000	0.000	0.008	0.190	252
Lampasas	101.5%	0.331	200	0.000	0.000	0.000	0.331	219
LaSalle	95.1%	0.736	13	0.000	0.000	0.000	0.736	32
Lavaca	96.2%	0.400	139	0.000	0.000	0.000	0.400	182
Lee	94.6%	0.380	157	0.000	0.093	0.000	0.473	139
Leon	100.2%	0.150	254	0.000	0.000	0.000	0.150	254
Liberty	99.6%	0.552	59	0.000	0.000	0.000	0.552	106
Limestone	98.3%	0.393	145	0.000	0.000	0.000	0.393	187
Lipscomb	99.0%	0.423	121	0.000	0.000	0.016	0.439	161
Live Oak	99.4%	0.590	46	0.000	0.000	0.002	0.593	87
Llano	93.8%	0.305	214	0.000	0.000	0.000	0.305	231
Loving	102.4%	0.619	37	0.000	0.000	0.000	0.619	78
Lubbock	96.8%	0.166	253	0.000	0.102	0.008	0.275	246
Lynn	100.0%	0.534	66	0.000	0.256	0.008	0.798	23
Madison	95.7%	0.776	10	0.000	0.000	0.000	0.776	27
Marion	99.5%	0.528	70	0.000	0.037	0.000	0.565	100
Martin	103.5%	0.369	170	0.000	0.292	0.021	0.681	50
Mason	97.6%	0.488	82	0.000	0.000	0.000	0.488	126
Matagorda	99.5%	0.274	235	0.000	0.111	0.000	0.385	190
Maverick	97.9%	0.186	249	0.000	0.216	0.000	0.403	180
McCulloch	100.6%	0.378	162	0.000	0.151	0.000	0.529	112
McLennan	98.8%	0.409	131	0.065	0.000	0.000	0.474	138
McMullen	89.3%	0.424	119	0.000	0.000	0.000	0.424	169
Medina	101.9%	0.479	89	0.000	0.000	0.010	0.489	125
Menard	99.4%	0.405	135	0.000	0.258	0.000	0.663	57
Midland	99.4%	0.234	240	0.164	0.177	0.000	0.575	93
Milam	99.8%	0.279	228	0.000	0.000	0.000	0.279	242
Mills	99.6%	0.546	61	0.000	0.000	0.000	0.546	107
Mitchell	99.9%	0.450	102	0.000	0.335	0.000	0.784	24
Montague	97.0%	0.429	116	0.000	0.000	0.000	0.429	167
Montgomery	97.0%	0.478	90	0.000	0.146	0.000	0.623	75
Moore	102.8%	0.275	232	0.000	0.034	0.152	0.461	147
Morris	115.6%	0.274	233	0.116	0.029	0.000	0.418	173
Motley	98.9%	0.781	9	0.000	0.105	0.000	0.887	18
Nacogdoches	94.0%	0.292	223	0.000	0.000	0.000	0.292	239
Navarro	99.7%	0.294	221	0.120	0.000	0.000	0.413	177
Newton	102.3%	0.613	38	0.000	0.000	0.000	0.613	80
Nolan	98.1%	0.415	127	0.000	0.250	0.000	0.665	56
Nueces	99.1%	0.320	206	0.000	0.230	0.029	0.580	90
Ochiltree	97.0%	0.485	84	0.000	0.146	0.015	0.645	67
Oldham	101.2%	0.715	17	0.000	0.000	0.000	0.715	41
Orange	97.5%	0.425	118	0.000	0.000	0.075	0.500	121
Palo Pinto	100.0%	0.410	130	0.000	0.128	0.018	0.556	105
Panola	101.7%	0.431	114	0.165	0.000	0.000	0.596	85
Parker	97.6%	0.385	151	0.061	0.142	0.000	0.587	88
Parmer	98.8%	0.314	209	0.000	0.000	0.000	0.322	223
Pecos	109.0%	0.341	188	0.000	0.000	0.000	0.341	215
Polk	97.5%	0.525	71	0.000	0.000	0.000	0.525	114
Potter	102.1%	0.442	107	0.000	0.000	0.000	0.442	159
Presido	93.9%	0.454	100	0.000	0.151	0.000	0.605	83
Rains	98.8%	0.666	25	0.000	0.000	0.030	0.696	45
Randall	98.6%	0.276	231	0.000	0.000	0.000	0.276	245
Reagan	100.0%	0.395	143	0.000	0.238	0.000	0.633	72

APPENDIX E  
COUNTY PROPERTY RATES 1993-94

County	ISD RATIO*	County Only		Countywide Special Districts			Total True	
		Rate	Rank	College	Hospital	Other	Rate	Rank
Real	98.9%	\$0.484	87	0.000	0.000	0.000	\$0.484	131
Red River	100.8%	0.565	55	0.000	0.000	0.000	0.565	99
Reeves	111.2%	0.644	31	0.000	0.395	0.000	1.039	6
Refugio	98.4%	0.369	168	0.000	0.271	0.003	0.643	68
Roberts	98.8%	0.483	88	0.000	0.000	0.000	0.483	132
Robertson	101.2%	0.303	215	0.000	0.000	0.000	0.303	232
Rockwall	100.5%	0.278	229	0.000	0.000	0.000	0.278	244
Runnels	96.9%	0.608	40	0.000	0.000	0.000	0.608	82
Rusk	98.1%	0.339	191	0.000	0.000	0.029	0.369	196
Sabine	97.6%	0.371	165	0.000	0.102	0.000	0.472	140
San Augustine	99.6%	0.408	132	0.000	0.253	0.000	0.661	58
San Jacinto	93.9%	0.545	62	0.000	0.000	0.028	0.574	94
San Patricio	98.0%	0.529	68	0.000	0.000	0.106	0.635	71
San Saba	101.1%	0.495	81	0.000	0.000	0.000	0.495	124
Schleicher	101.7%	0.686	23	0.000	0.428	0.000	1.115	4
Scurry	100.8%	0.503	77	0.253	0.000	0.000	0.756	29
Shackelford	100.3%	0.593	45	0.000	0.223	0.000	0.816	22
Shelby	94.9%	0.630	36	0.000	0.000	0.000	0.630	74
Sherman	95.9%	0.340	190	0.000	0.000	0.016	0.355	202
Smith	98.8%	0.212	247	0.000	0.000	0.000	0.212	251
Somervell	105.0%	0.167	252	0.000	0.000	0.002	0.169	253
Starr	98.4%	0.579	49	0.000	0.167	0.000	0.747	31
Stephens	99.7%	0.388	146	0.000	0.000	0.000	0.388	188
Sterling	93.3%	0.332	199	0.000	0.000	0.025	0.358	200
Stonewall	102.8%	0.555	58	0.000	0.477	0.000	1.032	7
Sutton	122.8%	0.460	99	0.000	0.168	0.018	0.646	66
Swisher	107.0%	0.642	34	0.000	0.307	0.000	0.949	14
Tarrant	96.7%	0.263	237	0.045	0.234	0.000	0.542	109
Taylor	100.0%	0.445	105	0.000	0.000	0.000	0.445	156
Terrell	100.1%	0.566	54	0.000	0.000	0.000	0.566	98
Terry	106.3%	0.570	53	0.000	0.192	0.021	0.783	25
Throckmorton	99.0%	0.957	4	0.000	0.000	0.000	0.957	12
Titus	99.2%	0.228	242	0.099	0.110	0.000	0.437	162
Tom Green	97.7%	0.310	211	0.000	0.000	0.000	0.310	230
Travis	97.3%	0.580	48	0.000	0.000	0.000	0.580	89
Trinity	101.8%	0.260	238	0.000	0.000	0.000	0.260	248
Tyler	94.6%	0.530	67	0.000	0.090	0.000	0.620	76
Upshur	103.3%	0.572	52	0.000	0.000	0.000	0.572	95
Upton	100.7%	0.425	117	0.000	0.000	0.030	0.455	148
Uvalde	101.4%	0.318	208	0.000	0.000	0.000	0.318	227
Val Verde	96.8%	0.508	76	0.000	0.209	0.000	0.716	39
Van Zandt	98.3%	0.476	92	0.000	0.000	0.000	0.476	136
Victoria	99.2%	0.328	201	0.154	0.000	0.000	0.482	133
Walker	100.8%	0.514	75	0.000	0.169	0.000	0.683	49
Waller	98.4%	0.656	28	0.000	0.000	0.000	0.656	61
Ward	104.1%	0.502	78	0.000	0.000	0.000	0.502	120
Washington	97.0%	0.463	97	0.044	0.000	0.000	0.507	118
Webb	97.3%	0.319	207	0.000	0.000	0.000	0.319	226
Wharton	99.0%	0.535	65	0.161	0.000	0.030	0.725	35
Wheeler	98.6%	0.405	136	0.000	0.000	0.000	0.405	179
Wichita	99.1%	0.356	177	0.000	0.000	0.000	0.356	201
Wilbarger	97.1%	0.346	185	0.200	0.172	0.000	0.719	38
Willacy	98.7%	0.561	57	0.000	0.039	0.069	0.670	53
Williamson	99.5%	0.364	173	0.000	0.000	0.000	0.364	198
Wilson	96.9%	0.380	158	0.000	0.176	0.006	0.562	103
Winkler	102.4%	0.690	21	0.000	0.000	0.000	0.690	47
Wise	100.1%	0.470	93	0.000	0.000	0.000	0.470	143
Wood	98.6%	0.383	153	0.000	0.000	0.000	0.383	191
Yoakum	108.4%	0.341	189	0.000	0.000	0.009	0.350	205
Young	96.1%	0.477	91	0.000	0.000	0.000	0.477	135
Zapata	97.1%	0.708	19	0.000	0.000	0.000	0.708	43
Zavala	102.2%	0.607	41	0.040	0.000	0.000	0.647	65

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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
<b>ANDERSON COUNTY</b>													
CAYUGA ISD	100.7%	102%	100%	100%	100%	100%	109%	103%	100%	100%	100%	88%	122%
ELKHART ISD	99.7	99	100	100	101	100	100	105	100	100	0	96	112
FRANKSTON ISD	101.4	93	100	100	100	100	107	97	100	100	0	110	114
NECHES ISD	98.1	93	0	100	100	100	101	109	100	100	100	90	102
PALESTINE ISD	98.7	99	100	100	103	100	100	104	93	100	0	94	114
WESTWOOD ISD	102.5	102	100	100	101	100	107	103	100	100	100	105	116
SLOCUM ISD	98.5	110	0	100	100	100	102	103	100	100	100	90	103
<b>ANDREWS COUNTY</b>													
ANDREWS ISD	103.2	92	100	100	99	100	104	116	100	100	100	100	79
<b>ANGELINA COUNTY</b>													
HUDSON ISD	97.7	96	100	100	95	100	100	100	100	100	100	96	105
LUFKIN ISD	96.5	90	100	100	105	100	100	101	94	100	100	100	113
HUNTINGTON ISD	97.1	88	100	100	100	0	100	104	100	0	100	101	110
DIBOLL ISD	99.1	103	100	100	83	100	100	99	86	100	100	100	109
ZAVALLA ISD	98.9	94	100	100	100	100	100	104	100	100	0	105	104
CENTRAL ISD	94.4	93	100	100	100	100	100	100	100	100	100	91	105
<b>ARANSAS COUNTY</b>													
ARANSAS COUNTY ISD	99.5	99	100	99	100	100	100	109	100	100	100	100	130
<b>ARCHER COUNTY</b>													
ARCHER CITY ISD	99.8	100	100	100	104	100	99	99	100	100	100	97	102
HOLLIDAY ISD	102.1	107	100	100	100	100	95	103	100	100	100	94	101
MEGARGEL ISD	98.7	96	0	100	100	0	99	100	100	100	100	87	104
WINDTHORST ISD	101.0	100	0	100	136	100	105	91	100	100	100	98	103
<b>ARMSTRONG COUNTY</b>													
CLAUDE ISD	97.5	97	0	100	95	100	100	88	100	100	100	82	104
<b>ATASCOSA COUNTY</b>													
CHARLOTTE ISD	104.5	98	0	100	100	100	124	106	100	100	100	96	100
JOURDANTON ISD	102.7	103	100	100	100	100	108	104	100	100	100	91	99
LYTLE ISD	97.7	97	100	103	95	100	100	105	97	100	100	95	101
PLEASANTON ISD	99.3	100	100	100	105	100	88	104	100	100	100	99	98
POTEET ISD	98.0	99	100	93	92	100	100	102	100	100	100	97	101
<b>AUSTIN COUNTY</b>													
BELLVILLE ISD	99.2	92	100	100	102	100	97	102	100	100	100	107	96
SEALY ISD	97.9	91	100	100	99	100	100	100	92	100	100	112	93
WALLIS-ORCHARD	101.7	100	100	100	100	100	103	100	100	100	100	110	86
<b>BAILEY COUNTY</b>													
MULESHOE ISD	102.0	100	100	100	97	100	0	101	105	100	100	99	109
THREE WAY ISD	123.9	100	0	100	100	100	0	100	100	100	100	114	141
<b>BANDERA COUNTY</b>													
MEDINA ISD	100.5	100	100	100	100	100	100	101	100	100	100	102	93
BANDERA ISD	101.5	97	100	108	110	0	100	102	100	0	100	102	104
<b>BASTROP COUNTY</b>													
MCDADE ISD	97.5	93	0	100	100	0	0	107	100	0	100	100	87
BASTROP ISD	93.3	87	100	95	93	100	100	99	100	100	100	101	86
ELGIN ISD	96.9	93	100	110	102	100	100	102	100	100	100	96	108
SMITHVILLE ISD	95.2	92	100	100	100	100	109	95	100	100	100	95	86
<b>BAYLOR COUNTY</b>													
SEYMQUR ISD	91.4	113	100	100	88	100	97	101	85	100	100	136	65
<b>BEE COUNTY</b>													
BEEVILLE ISD	99.7	96	100	100	98	100	100	106	102	100	100	112	108
PAWNEE ISD	106.2	100	0	100	100	100	114	118	100	100	100	98	86
PETTUS ISD	102.3	104	0	100	100	100	102	104	100	100	100	108	97

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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	104.0%	94%	100%	100%	100%	0	108%	105%	100%	100%	100%	104%	109%
<b>BELL COUNTY</b>													
ACADEMY ISD	94.4	92	100	100	100	100	100	100	100	100	100	97	91
BARTLETT ISD	95.4	96	100	100	101	0	100	99	100	100	100	95	90
BELTON ISD	94.0	91	100	98	101	100	100	101	99	100	100	93	92
HOLLAND ISD	95.8	97	100	100	100	0	0	99	100	0	100	95	91
KILLEEN ISD	96.1	95	94	100	98	100	100	101	99	100	100	100	95
ROGERS ISD	95.2	95	100	100	100	100	100	98	100	0	100	96	90
SALADO ISD	95.9	95	100	93	99	0	100	99	100	100	100	98	93
TEMPLE ISD	97.7	94	101	100	101	100	100	101	99	100	100	100	90
TROY ISD	95.7	93	100	100	100	100	100	101	100	100	100	98	89
<b>BEXAR COUNTY</b>													
ALAMO HEIGHTS ISD	101.4	99	100	100	112	100	0	107	103	100	0	100	0
HARLANDALE ISD	97.2	94	100	100	106	100	0	106	100	100	100	100	99
EDGEWOOD ISD	99.5	99	100	100	103	100	0	106	99	100	100	100	103
SAN ANTONIO ISD	98.7	99	126	76	96	100	0	107	100	100	100	100	103
SO. SAN ANTONIO IS	98.3	97	100	100	99	100	100	105	101	100	100	100	101
SOMERSET ISD	108.9	111	100	131	100	0	110	104	100	100	100	106	91
NORTH EAST ISD	99.5	97	101	97	108	100	0	106	99	100	100	100	75
EAST CENTRAL ISD	101.4	101	100	100	112	100	100	106	105	100	100	94	101
SOUTHWEST ISD	99.7	99	100	100	103	100	100	109	100	100	100	100	102
NORTHSIDE ISD	99.8	96	102	96	108	100	0	106	104	100	100	112	84
JUDSON ISD	98.5	99	100	100	92	100	0	105	101	100	100	100	94
SOUTHSIDE ISD	99.1	97	100	93	106	100	100	107	100	100	100	102	116
<b>BLANCO COUNTY</b>													
JOHNSON CITY ISD	96.2	100	100	100	99	100	0	97	100	0	100	91	108
BLANCO ISD	99.9	100	100	101	103	100	100	98	100	100	100	98	108
<b>BORDEN COUNTY</b>													
BORDEN COUNTY ISD	101.4	105	0	100	103	100	103	98	100	100	100	100	84
<b>BOSQUE COUNTY</b>													
IREDELL ISD	104.2	94	0	100	100	100	0	111	100	100	100	103	110
KOPPEL ISD	99.9	96	0	101	100	100	0	105	100	100	100	99	113
CLIFTON ISD	100.3	99	100	100	93	100	0	98	93	100	100	109	113
MERIDIAN ISD	102.7	103	100	100	99	100	0	99	98	100	100	103	109
MORGAN ISD	100.3	98	0	100	100	100	0	99	100	100	100	99	113
VALLEY MILLS ISD	98.9	99	100	100	100	100	100	97	100	100	100	94	110
WALNUT SPRINGS ISD	102.5	96	0	100	100	100	0	107	100	0	100	99	114
CRANFILLS GAP ISD	103.4	98	100	100	100	0	0	98	100	0	100	104	107
<b>BOWIE COUNTY</b>													
SIMMS ISD	94.9	103	0	100	100	0	100	97	100	0	100	92	89
MALTA ISD	99.0	100	0	100	100	0	0	108	100	0	100	98	90
RED LICK ISD	99.5	96	0	100	100	0	0	112	100	0	100	102	93
PLEASANT GROVE ISD	96.6	96	100	100	100	100	0	103	100	0	100	97	91
HUBBARD ISD	99.2	99	0	100	100	0	0	109	100	0	100	98	96
LEARY ISD	101.8	101	100	100	100	0	0	106	100	0	100	103	96
LIBERTY-EYLAU ISD	98.9	97	100	100	99	100	100	99	100	100	100	102	99
DEKALB ISD	98.1	101	100	100	95	0	100	109	100	0	100	95	92
HOOKS ISD	98.3	97	100	100	97	0	0	105	97	0	100	99	94
MAUD ISD	99.0	98	0	100	98	0	100	104	100	0	100	100	92
NEW BOSTON ISD	98.9	98	100	100	99	100	0	107	101	100	100	95	95
REDWATER ISD	97.4	97	100	100	100	0	100	102	100	0	100	95	96
TEXARKANA ISD	97.2	96	100	100	96	100	0	103	97	100	100	100	94
<b>BRAZORIA COUNTY</b>													
ALVIN ISD	94.4	87	100	100	88	100	103	99	99	100	100	123	113
ANGLETON ISD	98.8	92	100	100	100	100	100	99	100	100	100	100	127
DANBURY ISD	94.7	86	100	100	100	100	92	103	100	100	100	92	129
BRAZOSPORT ISD	97.7	92	100	100	85	100	100	101	100	100	100	100	121
SWEENEY ISD	99.5	96	100	100	100	100	103	88	100	100	100	100	122

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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
COLUMBIA-BRAZORIA	96.4%	93%	100%	98%	101%	100%	100%	94%	100%	100%	100%	98	120	
PEARLAND ISD	92.9	90	100	100	100	100	100	100	96	100	100	97	101	
DAMON ISD	102.2	108	100	96	100	100	97	96	100	100	100	95	118	
<b>BRAZOS COUNTY</b>														
COLLEGE STATION	97.7	95	97	100	101	100	100	103	101	100	100	100	85	
BRYAN ISD	100.6	101	95	100	114	100	101	101	89	100	100	100	80	
<b>BREWSTER COUNTY</b>														
SAN VICENTE ISD	96.0	100	0	100	100	0	100	84	100	0	100	94	102	
TERLINGUA CSD	92.6	84	100	103	80	0	100	83	100	0	100	102	92	
ALPINE ISD	102.1	98	100	100	85	100	100	100	100	100	100	106	157	
MARATHON ISD	99.1	90	0	100	100	100	100	115	100	100	100	102	96	
<b>BRISCOE COUNTY</b>														
SILVERTON ISD	123.3	105	0	100	130	100	100	96	100	100	100	96	148	
<b>BROOKS COUNTY</b>														
BROOKS ISD	111.7	107	100	100	100	100	123	106	100	100	100	100	95	
<b>BROWN COUNTY</b>														
BLANKET RHSD	97.9	98	100	100	100	100	100	98	100	100	100	99	96	
MAY ISD	99.6	98	0	98	100	100	100	99	100	100	100	100	104	
ZEPHYR CSD	96.1	100	0	100	100	100	100	98	100	100	100	94	96	
BANGS ISD	100.2	100	100	100	100	100	100	99	100	100	100	103	96	
BROWNWOOD ISD	101.1	103	100	100	102	100	100	101	99	100	100	100	96	
BROOKSMITH ISD	100.6	105	0	100	100	0	100	98	100	100	100	103	96	
EARLY ISD	99.6	99	100	100	99	100	100	100	98	100	100	102	97	
<b>BURLESON COUNTY</b>														
CALDWELL ISD	97.1	100	100	100	100	100	96	100	100	100	100	96	88	
SOMERVILLE ISD	104.4	105	100	105	100	100	109	103	100	100	100	104	100	
SNOOK ISD	101.9	90	100	100	100	100	105	106	100	100	100	98	96	
<b>BURNET COUNTY</b>														
BURNET ISD	98.7	97	100	98	96	100	100	103	100	100	100	97	124	
MARBLE FALLS ISD	101.2	97	100	110	102	100	100	99	100	100	100	114	123	
<b>CALDWELL COUNTY</b>														
LOCKHART ISD	95.6	93	100	100	91	100	100	105	100	100	100	95	104	
LULING ISD	93.0	91	100	100	109	100	84	106	100	100	100	86	108	
PRAIRIE LEA ISD	93.1	94	0	100	100	100	84	111	100	100	100	104	104	
<b>CALHOUN COUNTY</b>														
CALHOUN COUNTY ISD	99.3	93	100	100	96	100	100	112	100	100	100	100	62	
<b>CALLAHAN COUNTY</b>														
EULA ISD	100.0	108	0	100	84	100	100	105	105	100	100	100	99	
CROSS PLAINS ISD	94.5	95	100	100	100	100	103	105	103	100	100	83	96	
CLYDE ISD	99.4	96	100	100	100	100	106	100	100	100	100	100	104	
BAIRD ISD	94.2	94	100	100	100	0	104	111	67	100	100	90	82	
<b>CAMERON COUNTY</b>														
BROWNSVILLE ISD	98.8	97	100	98	101	100	0	104	98	100	100	100	115	
HARLINGEN ISD	99.0	97	100	100	101	100	0	105	100	100	100	100	116	
LA FERIA ISD	101.0	95	100	122	101	100	100	103	100	100	100	132	116	
LOS FRESNOS ISD	97.3	92	100	95	102	100	100	104	100	100	100	117	107	
POINT ISABEL ISD	98.6	97	100	98	104	100	100	108	100	100	100	100	66	
RIO HONDO ISD	104.4	99	100	100	100	100	0	99	100	100	100	125	115	
SAN BENITO ISD	98.9	95	100	98	95	100	0	108	102	100	100	103	121	
SANTA MARIA ISD	113.6	116	0	100	100	0	0	104	95	100	0	117	123	
SANTA ROSA ISD	107.6	102	100	100	100	100	100	99	100	100	100	136	119	
<b>CAMP COUNTY</b>														
PITTSBURG ISD	100.2	101	100	100	93	100	105	101	100	100	100	95	123	



APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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
<b>CARSON COUNTY</b>													
GROOM ISD	99.5%	89%	100%	100%	100%	100%	102%	101%	100%	100%	100%	93%	103%
PANHANDLE ISD	100.1	95	100	100	92	100	104	96	100	100	100	89	102
WHITE DEER ISD	103.9	96	100	100	100	100	103	110	100	100	100	100	103
<b>CASS COUNTY</b>													
MARIETTA ISD	102.1	101	0	100	100	0	100	108	100	0	100	96	112
BLOOMBURG ISD	97.7	105	100	100	100	0	0	88	100	0	100	93	106
ATLANTA ISD	98.8	95	100	100	94	100	101	103	100	100	100	101	107
AVINGER ISD	98.9	96	0	98	100	100	110	98	100	100	100	97	103
HUGHES SPRINGS ISD	99.1	97	100	100	100	100	100	101	100	100	100	94	111
LINDEN-KILDARE ISD	103.6	111	100	100	100	100	102	103	100	100	100	98	104
MCLEOD ISD	99.5	102	0	100	100	0	99	105	100	100	100	96	103
QUEEN CITY ISD	99.8	95	100	100	100	100	100	104	100	100	100	100	105
<b>CASTRO COUNTY</b>													
DIMMITT ISD	107.2	93	100	100	104	100	100	111	100	100	100	94	143
HART ISD	109.4	105	100	100	100	100	100	102	100	100	100	96	117
NAZARETH ISD	125.7	96	0	100	100	100	0	106	100	100	100	98	175
<b>CHAMBERS COUNTY</b>													
ANAHUAC ISD	99.0	100	100	100	100	100	100	96	100	100	100	93	96
BARBERS HILL ISD	98.4	80	100	100	100	100	100	97	100	100	100	100	103
EAST CHAMBERS ISD	96.7	94	100	100	90	100	105	92	100	100	100	93	100
<b>CHEROKEE COUNTY</b>													
ALTO ISD	90.7	98	100	100	100	100	104	107	100	100	100	65	110
JACKSONVILLE ISD	98.1	87	100	100	131	100	100	102	98	100	100	100	116
RUSK ISD	101.0	96	100	100	90	100	100	101	100	100	100	107	111
NEW SUMMERFIELD	97.9	93	0	100	81	0	100	100	82	100	100	99	121
WELLS ISD	96.6	96	100	100	92	0	100	96	100	100	100	87	107
<b>CHILDRESS COUNTY</b>													
CHILDRESS ISD	81.8	72	100	100	79	100	100	97	59	100	100	100	97
<b>CLAY COUNTY</b>													
BYERS ISD	104.4	100	0	100	96	100	100	84	100	0	100	103	125
HENRIETTA ISD	99.6	98	100	100	98	100	103	101	100	100	100	98	106
PETROLIA ISD	100.4	97	100	100	100	0	99	94	100	0	100	100	113
BELLEVUE ISD	101.4	96	100	100	100	0	98	100	100	0	100	111	102
MIDWAY ISD	102.2	100	0	100	100	0	106	93	100	0	100	102	103
<b>COCHRAN COUNTY</b>													
MORTON ISD	102.7	98	100	100	89	100	100	100	101	100	100	106	110
WHITEFACE ISD	104.2	100	0	100	100	100	104	99	100	100	100	100	115
BLED SOE ISD	106.3	100	0	100	100	100	110	94	100	100	100	100	111
<b>COKE COUNTY</b>													
BRONTE ISD	95.6	94	0	100	100	100	109	97	100	100	100	69	88
ROBERT LEE ISD	101.2	102	100	100	100	100	105	101	100	100	100	100	79
<b>COLEMAN COUNTY</b>													
PANTHER CREEK ISD	93.7	100	0	100	100	0	109	95	100	100	100	103	82
NOVICE ISD	92.4	102	0	100	100	100	93	93	100	100	100	95	79
COLEMAN ISD	95.2	94	100	100	105	100	100	97	100	100	100	95	84
SANTA ANNA ISD	95.7	102	100	100	100	0	100	91	100	100	100	107	85
<b>COLLIN COUNTY</b>													
LOVEJOY ISD	99.3	100	0	90	100	100	0	101	100	100	100	101	112
MELISSA ISD	105.4	103	100	113	99	0	0	103	100	100	100	119	118
BLUE RIDGE ISD	108.3	105	100	100	100	0	100	111	100	0	0	109	121
COMMUNITY ISD	103.6	101	100	111	100	100	100	97	100	100	100	110	112
ALLEN ISD	98.1	97	100	100	101	100	0	102	100	100	100	100	108
ANNA ISD	101.7	97	100	100	100	100	0	101	100	100	100	112	111
CELINA ISD	101.6	99	100	100	96	100	100	100	75	100	100	112	115

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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	
FARMERSVILLE ISD	99.7%	99%	100%	100%	92%	100%	0	97%	100%	100%	100%	102%	117%	
FRISCO ISD	100.1	101	100	103	86	100	0	96	100	100	100	104	110	
MCKINNEY ISD	102.6	102	100	125	108	100	0	102	92	100	0	100	117	
PLANO ISD	99.1	98	99	101	99	100	0	101	102	100	100	99	110	
PRINCETON ISD	96.9	94	100	115	100	100	0	102	100	100	100	96	102	
PROSPER ISD	99.8	99	100	79	95	100	0	100	100	100	100	108	111	
WYLIE ISD	101.2	100	100	126	106	100	0	99	100	100	100	96	115	
<b>COLLINGSWORTH COUNTY</b>														
SAMNORWOOD ISD	100.8	100	0	100	100	100	116	102	100	0	100	56	97	
WELLINGTON ISD	81.9	80	100	100	110	100	100	100	100	100	100	42	91	
<b>COLORADO COUNTY</b>														
COLUMBUS ISD	98.5	96	100	100	91	100	104	103	96	100	100	97	125	
RICE CONSOLIDATED	104.6	95	100	100	97	100	113	104	100	100	100	99	125	
WEIMAR ISD	97.1	96	100	100	89	100	100	101	90	100	100	94	125	
<b>COMAL COUNTY</b>														
NEW BRAUNFELS ISD	95.4	95	100	100	97	100	0	106	88	100	100	100	142	
COMAL ISD	96.4	94	100	95	103	100	100	93	99	100	100	91	138	
<b>COMANCHE COUNTY</b>														
COMANCHE ISD	99.7	104	100	100	96	100	100	98	98	100	100	99	93	
DE LEON ISD	97.0	94	100	100	97	100	100	97	100	100	100	96	98	
GUSTINE ISD	95.5	94	0	100	100	100	100	99	100	100	100	95	95	
SIDNEY ISD	96.1	99	0	100	100	0	100	94	100	100	100	97	94	
<b>CONCHO COUNTY</b>														
PAINT ROCK ISD	97.4	105	0	100	100	100	108	99	100	100	0	103	89	
EDEN ISD	97.9	98	0	100	100	100	105	98	100	100	0	106	72	
<b>COOKE COUNTY</b>														
WALNUT BEND ISD	111.5	100	0	100	100	100	114	106	100	100	100	100	120	
SIVELLS BEND ISD	100.3	95	100	100	100	0	101	105	100	100	100	99	114	
GAINESVILLE ISD	101.4	98	100	100	105	100	100	102	98	100	100	132	118	
MUENSTER ISD	97.5	93	100	100	92	100	95	96	100	100	100	104	113	
VALLEY VIEW ISD	98.7	100	100	100	100	0	100	94	90	100	100	99	114	
CALLISBURG ISD	89.4	83	0	100	100	0	92	101	100	100	100	99	123	
ERA ISD	97.0	89	0	100	100	0	98	97	100	0	100	93	113	
LINDSAY ISD	99.2	95	100	100	100	100	100	105	104	100	100	95	111	
<b>CORYELL COUNTY</b>														
JONESBORO ISD	105.2	97	0	100	100	0	0	101	100	0	100	100	119	
EVANT ISD	107.5	98	100	100	100	0	100	97	100	0	100	96	140	
GATESVILLE ISD	100.5	99	100	100	98	100	100	100	97	100	100	98	121	
OGLESBY ISD	100.4	99	100	100	100	100	100	101	100	100	100	97	105	
COPPERAS COVE ISD	91.4	90	92	100	90	100	0	102	100	100	100	100	150	
<b>COTTLE COUNTY</b>														
PADUCAH ISD	100.3	94	100	100	112	100	114	98	100	100	100	84	104	
<b>CRANE COUNTY</b>														
CRANE ISD	101.4	100	100	100	100	100	102	105	93	100	100	100	68	
<b>CROCKETT COUNTY</b>														
CROCKETT CO. CSD	97.9	83	100	100	80	100	101	105	100	100	100	100	65	
<b>CROSBY COUNTY</b>														
CROSBYTON ISD	102.3	95	100	100	85	100	100	104	100	100	100	84	119	
LORENZO ISD	103.3	111	100	100	100	100	107	102	84	100	100	81	107	
RALLS ISD	105.9	105	100	100	100	100	107	102	95	100	100	87	117	
<b>CULBERSON COUNTY</b>														
CULBERSON CO. ISD	100.8	80	100	100	88	100	107	105	100	100	100	100	100	

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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	
<b>DALLAM COUNTY</b>														
DALHART ISD	93.9%	91%	100%	100%	81%	0	117%	96%	100%	0	100%	100%	94%	
TEXLINE ISD	96.7	100	0	100	103	0	0	94	100	0	100	101	95	
<b>DALLAS COUNTY</b>														
CARROLLTON FARMERS	101.4	98	117	98	97	100	100	102	105	100	100	100	3412	
CEDAR HILL ISD	101.0	97	100	127	107	100	0	101	100	100	100	100	129	
DALLAS ISD	98.8	100	96	100	96	100	100	104	100	100	100	100	161	
DE SOTO ISD	100.5	98	99	131	109	100	0	102	100	100	100	100	134	
DUNCANVILLE ISD	99.2	99	100	99	94	100	100	102	102	100	0	100	139	
GARLAND ISD	99.1	98	89	77	112	100	100	101	110	100	100	100	133	
GRAND PRAIRIE ISD	94.5	100	101	100	64	100	0	102	101	100	100	100	146	
HIGHLAND PARK ISD	96.9	96	95	100	102	0	0	102	100	100	0	0	0	
IRVING ISD	98.6	96	104	100	96	100	0	116	100	100	100	100	139	
LANCASTER ISD	103.3	107	98	100	97	100	0	104	100	100	100	100	144	
MESQUITE ISD	101.9	101	83	100	112	100	0	103	106	100	100	100	171	
RICHARDSON ISD	98.6	97	100	100	98	100	100	124	104	100	0	100	131	
SUNNYVALE ISD	99.7	98	0	100	100	100	0	103	105	100	0	100	144	
WILMER-HUTCHINS	110.8	117	100	104	106	100	0	103	98	100	100	100	494	
COPELL ISD	98.7	96	100	110	97	100	100	101	101	100	0	100	137	
<b>DAWSON COUNTY</b>														
DAWSON ISD	100.4	100	0	100	100	100	107	98	100	100	100	100	52	
KLONDIKE ISD	91.3	100	0	100	100	100	102	98	100	100	100	100	66	
LAMESA ISD	100.6	114	100	100	96	100	109	98	94	100	100	100	63	
SANDS ISD	97.1	100	0	100	100	100	105	102	100	100	100	102	76	
<b>DEAF SMITH COUNTY</b>														
HEREFORD ISD	102.6	103	100	100	100	100	100	97	99	100	100	118	108	
WALCOTT ISD	117.1	0	0	100	100	100	100	97	100	0	100	100	121	
<b>DELTA COUNTY</b>														
COOPER ISD	97.7	96	100	100	98	100	100	102	100	100	100	95	105	
FANNINDEL ISD	94.9	87	100	100	100	100	100	102	100	100	100	93	107	
<b>DENTON COUNTY</b>														
LITTLE ELM ISD	103.8	99	100	133	100	0	0	98	100	0	100	113	150	
ARGYLE ISD	99.3	98	0	99	100	100	100	100	100	100	100	100	137	
DENTON ISD	101.4	102	99	100	101	100	0	101	102	100	100	102	141	
LEWISVILLE ISD	100.1	99	100	99	104	100	0	100	102	100	100	100	141	
PILOT POINT ISD	101.1	97	100	100	96	100	100	99	100	100	100	103	149	
KRUM ISD	103.6	98	100	100	100	0	100	104	100	100	100	108	148	
PONDER ISD	109.8	103	100	100	112	0	105	101	100	100	100	116	146	
AUBREY ISD	99.7	98	100	100	100	0	0	101	100	100	100	99	131	
SANGER ISD	101.8	99	100	100	102	100	100	99	100	100	100	105	139	
NORTHWEST ISD	100.8	97	100	95	105	100	100	102	100	100	100	110	144	
LAKE DALLAS ISD	103.0	100	100	100	119	100	0	104	100	100	100	121	123	
<b>DEWITT COUNTY</b>														
MEYERSVILLE ISD	100.3	0	0	0	100	100	98	105	100	100	100	101	103	
WESTHOFF ISD	103.9	106	0	100	100	0	100	100	100	0	100	104	105	
CUERO ISD	100.4	102	100	100	99	100	100	105	98	100	100	98	100	
NORDHEIM ISD	103.2	106	0	100	100	0	104	109	100	100	100	96	103	
YOAKUM ISD	101.9	101	100	100	96	100	110	106	95	100	100	104	103	
YORKTOWN ISD	105.3	103	100	100	107	0	109	114	100	100	100	105	103	
<b>DICKENS COUNTY</b>														
SPUR ISD	102.9	89	0	100	100	100	116	97	100	100	100	70	122	
PATTON SPRINGS ISD	100.9	100	0	100	100	100	100	118	100	100	100	58	116	
<b>DIMITT COUNTY</b>														
ASHERTON ISD	107.3	98	100	100	100	100	96	106	100	100	100	90	136	
CARRIZO SPRINGS IS	105.4	97	100	100	94	100	108	106	100	100	100	99	135	

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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
<b>DONLEY COUNTY</b>														
CLARENDON ISD	94.3%		100%	100%	93%	100%	100%	97%	100%	100%	100%	101%	88%	
HEDLEY ISD	89.9	116	100	100	100	100	100	96	100	100	100	91	79	
<b>DUVAL COUNTY</b>														
RAMIREZ ISD	93.3	100	0	100	100	100	100	100	100	100	100	100	82	
BENAVIDES ISD	102.7	100	100	100	100	100	116	103	100	100	100	100	75	
FREER (CITY)	96.6	98	100	100	100	100	95	108	100	100	100	100	79	
SAN DIEGO ISD	100.0	94	100	100	100	100	107	93	100	100	100	108	79	
<b>EASTLAND COUNTY</b>														
CISCO ISD	100.1	99	100	100	106	100	103	102	99	100	100	110	76	
EASTLAND ISD	97.1	95	100	100	93	100	101	104	94	100	100	102	79	
GORMAN ISD	92.6	90	100	100	90	100	100	106	100	100	100	97	71	
RANGER ISD	104.0	115	100	100	101	100	104	108	100	100	100	101	85	
RISING STAR ISD	92.2	95	100	100	99	0	102	100	100	100	100	103	69	
<b>ECTOR COUNTY</b>														
ECTOR COUNTY ISD	100.8	92	100	100	93	100	109	104	100	100	100	100	112	
<b>EDWARDS COUNTY</b>														
ROCKSPRINGS ISD	105.1	114	0	100	100	0	109	104	100	100	100	104	101	
NUECES CANYON ISD	101.7	100	100	100	100	0	100	98	100	100	100	103	102	
<b>ELLIS COUNTY</b>														
AVALON ISD	98.5	103	0	100	100	100	100	99	100	100	100	107	84	
ENNIS ISD	99.0	98	100	100	101	100	100	101	102	100	100	93	97	
FERRIS ISD	100.3	101	100	103	101	100	0	102	100	100	100	100	89	
ITALY ISD	100.7	102	100	100	97	100	0	104	100	100	100	102	90	
MIDLOTHIAN ISD	99.7	99	100	100	100	100	0	101	100	100	100	97	96	
MILFORD ISD	102.5	111	100	100	100	0	0	98	100	0	100	101	95	
PALMER ISD	101.5	103	100	104	100	100	0	100	100	100	100	97	94	
RED OAK ISD	98.6	98	100	100	100	100	0	103	100	100	100	98	88	
WAXAHACHIE ISD	99.2	99	100	100	100	100	0	102	99	100	100	100	86	
MAYPEARL ISD	99.5	98	100	100	100	100	100	95	100	100	100	106	100	
<b>EL PASO COUNTY</b>														
CLINT ISD	90.6	86	100	87	105	100	100	101	100	100	100	92	92	
EL PASO ISD	94.1	91	103	100	91	100	100	103	98	100	100	100	83	
FABENS ISD	96.9	95	100	100	92	100	100	103	98	100	100	103	97	
SAN ELIZARIO ISD	96.3	96	100	96	100	100	0	103	100	100	100	101	83	
YSLETA ISD	93.0	91	106	100	88	100	100	105	93	100	100	100	85	
ANTHONY ISD	98.1	95	100	100	95	100	0	104	100	100	100	100	83	
CANUTILLO ISD	95.9	90	100	74	118	100	100	104	100	100	100	101	83	
TORNILLO ISD	97.1	103	100	100	100	100	100	108	100	100	100	100	87	
SOCORRO ISD	92.8	90	100	99	97	100	100	103	100	100	100	90	96	
<b>ERATH COUNTY</b>														
THREE WAY ISD	98.8	100	0	100	100	0	100	100	100	0	100	96	108	
HUCKABAY ISD	99.6	100	0	100	100	0	112	101	100	0	100	94	108	
LINGLEVILLE ISD	102.3	100	0	100	100	100	100	107	100	100	100	98	114	
BLUFF DALE ISD	98.3	95	0	100	100	100	100	95	100	100	100	96	111	
MORGAN MILL ISD	99.1	95	0	100	100	100	101	87	100	0	100	100	110	
DUBLIN ISD	97.5	94	100	100	95	100	100	101	100	100	100	95	117	
STEPHENVILLE ISD	98.5	97	100	100	97	100	100	102	100	100	100	100	116	
<b>FALLS COUNTY</b>														
WESTPHALIA ISD	102.0	100	0	100	100	100	0	101	100	0	100	98	113	
CHILTON ISD	100.2	102	0	100	100	100	100	100	100	0	100	98	99	
MARLIN ISD	98.4	100	100	100	107	100	100	104	75	100	100	89	104	
ROSEBUD-LOTT ISD	99.2	100	100	100	96	100	100	101	100	100	100	96	102	
<b>FANNIN COUNTY</b>														
DODD CITY ISD	99.6	88	100	100	100	100	100	102	100	100	100	110	112	
ECTOR ISD	102.4	91	0	100	100	100	100	113	100	100	100	112	103	

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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	97.9%	95%	100%	100%	92%	100%	100%	101%	94%	100%	100%	105%	99%
HONEY GROVE ISD	97.7	96	100	100	99	100	100	107	100	100	100	97	92
LEONARD ISD	95.6	90	100	100	100	100	100	100	100	100	100	98	115
SAVOY ISD	97.3	80	100	100	100	100	100	100	100	100	100	100	118
TRENTON ISD	97.1	95	100	100	85	100	100	99	100	100	100	98	113
SAM RAYBURN ISD	99.7	92	0	100	100	100	100	108	100	100	100	101	102
<b>FAYETTE COUNTY</b>													
FAYETTEVILLE ISD	101.3	99	100	100	100	100	101	106	100	100	100	98	121
FLATONIA ISD	101.8	104	100	100	104	100	101	103	100	100	100	94	121
LA GRANGE ISD	97.3	99	100	100	90	100	99	96	100	100	100	88	116
SCHULENBURG ISD	99.0	103	100	100	97	100	100	97	100	100	100	92	119
ROUND TOP CARMINE	102.2	99	0	100	100	100	111	102	100	100	100	88	122
<b>FISHER COUNTY</b>													
ROBY ISD	95.8	67	100	100	100	100	107	102	100	100	100	83	96
ROTAN ISD	92.4	64	100	100	100	100	111	104	100	100	100	89	95
<b>FLOYD COUNTY</b>													
FLOYDADA ISD	103.2	82	100	100	94	0	100	107	83	0	100	103	120
LOCKNEY ISD	96.2	79	100	100	103	0	0	102	98	0	100	84	104
<b>FOARD COUNTY</b>													
CROWELL ISD	88.1	100	100	100	109	100	97	100	100	100	100	69	80
<b>FORT BEND COUNTY</b>													
LAMAR CONSOLIDATED	99.0	97	100	100	101	100	100	99	100	100	0	100	117
STAFFORD (CITY)	101.7	97	100	121	110	100	0	93	95	100	100	100	93
NEEDVILLE ISD	101.1	99	100	105	98	0	100	107	100	100	100	101	104
FORT BEND ISD	98.4	97	100	99	109	100	100	98	100	100	100	100	128
KENDLETON ISD	101.1	103	100	98	100	0	100	108	100	0	100	94	103
<b>FRANKLIN COUNTY</b>													
MOUNT VERNON ISD	100.3	93	100	103	100	100	101	102	100	100	100	100	264
<b>FREESTONE COUNTY</b>													
DEW ISD	101.9	96	0	100	100	0	105	102	100	0	0	100	115
FAIRFIELD ISD	100.9	104	100	100	100	100	101	101	100	100	100	96	105
TEAGUE ISD	102.7	105	100	100	100	100	105	100	100	100	100	101	114
WORTHAM ISD	100.8	96	100	100	100	100	99	104	100	100	100	104	111
<b>FRIO COUNTY</b>													
DILLEY ISD	97.6	101	100	100	100	100	94	102	100	100	100	103	91
PEARSALL ISD	98.8	98	100	100	98	100	107	104	100	100	100	100	89
<b>GAINES COUNTY</b>													
SEMINOLE ISD	93.6	100	100	100	100	100	95	92	100	100	100	100	58
SEAGRAVES ISD	84.7	83	100	100	100	100	99	96	100	100	100	78	56
LOOP ISD	95.3	0	0	100	100	100	100	92	100	100	100	100	61
<b>GALVESTON COUNTY</b>													
DICKINSON ISD	95.1	91	100	100	95	100	100	98	100	100	100	98	94
GALVESTON ISD	96.1	94	98	90	100	100	100	103	101	100	100	100	69
HIGH ISLAND ISD	98.8	96	100	83	100	100	111	118	100	100	100	99	68
LA MARQUE ISD	99.1	98	100	100	96	100	100	99	100	100	100	100	72
TEXAS CITY ISD	99.7	97	100	100	100	100	100	100	100	100	100	100	4084
HITCHCOCK ISD	89.9	88	100	77	92	100	100	96	98	100	100	100	104
SANTA FE ISD	98.4	98	100	99	100	100	100	99	100	100	100	96	117
CLEAR CREEK ISD	99.3	98	102	100	105	100	100	101	92	100	100	93	96
FRIENDSWOOD ISD	96.4	97	100	84	95	100	100	101	100	100	100	100	121
<b>GARZA COUNTY</b>													
POST ISD	108.1	85	100	100	132	100	112	98	100	100	100	100	112
SOUTHLAND ISD	108.2	100	0	100	100	100	116	97	100	100	100	94	105

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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
<b>GILLESPIE COUNTY</b>													
DOSS CSD	102.2%	100%	0	100%	100%	0	0	93%	100%	0	0	96%	113%
FREDERICKSBURG ISD	98.9	99	100	100	97	100	100	96	96	100	100	97	112
HARPER ISD	102.6	104	0	100	100	100	100	115	100	100	0	99	115
<b>GLASSCOCK COUNTY</b>													
GLASSCOCK ISD	106.9	94	0	100	100	100	108	110	97	100	100	100	100
<b>GOLIAD COUNTY</b>													
GOLIAD ISD	106.9	98	100	100	100	0	119	110	100	100	100	102	88
<b>GONZALES COUNTY</b>													
GONZALES ISD	100.2	101	100	100	99	100	103	89	98	100	100	104	99
NIXON-SMILEY	102.9	103	100	100	100	100	104	116	100	100	100	103	98
WAEOLDER ISD	106.2	115	0	100	100	100	103	108	100	100	100	111	98
<b>GRAY COUNTY</b>													
ALANREED ISD	00.0	0	0	0	0	0	0	0	0	0	0	0	0
LEFORS ISD	101.6	120	0	100	100	100	101	104	100	100	100	100	79
MCLEAN ISD	99.0	98	100	100	100	100	99	106	100	100	100	92	92
PAMPA ISD	101.3	101	100	100	105	100	104	103	100	100	100	100	108
GRANDVIEW-HOPKINS	104.9	0	0	0	100	100	104	107	100	0	100	87	124
<b>GRAYSON COUNTY</b>													
S AND S CONS. ISD	105.7	96	0	100	100	100	112	99	100	100	100	107	148
GUNTER ISD	110.6	101	100	100	100	100	100	99	100	100	100	112	142
TOM BEAN ISD	99.2	96	100	100	100	0	100	98	100	100	100	99	142
TIOGA ISD	105.4	104	0	100	100	100	100	101	100	0	100	100	144
POTTSBORO ISD	99.6	99	100	102	85	100	99	103	100	100	100	105	158
BELLS ISD	100.5	98	100	100	100	0	0	100	100	100	100	96	160
COLLINSVILLE ISD	98.9	97	100	100	88	0	102	101	100	0	100	90	141
DENISON ISD	96.5	98	100	100	89	100	0	102	98	100	100	84	158
HOWE ISD	103.3	101	100	100	100	100	100	100	100	100	100	102	137
SHERMAN ISD	98.8	99	100	100	98	100	100	101	91	100	100	100	146
VAN ALSTYNE ISD	101.1	104	100	100	75	100	100	99	100	100	100	98	143
WHITESBORO ISD	99.9	99	100	100	86	100	98	100	100	100	100	102	160
WHITEWRIGHT ISD	100.5	96	100	100	97	100	100	100	91	100	100	99	138
<b>GREGG COUNTY</b>													
GLADEWATER ISD	100.4	99	100	100	100	100	101	106	100	100	100	98	105
KILGORE ISD	98.3	95	100	100	102	100	100	107	100	100	100	95	103
LONGVIEW ISD	99.8	98	100	100	98	100	100	123	99	100	100	100	108
PINE TREE ISD	99.4	97	100	100	97	100	101	110	100	100	100	100	99
SABINE ISD	100.0	98	100	100	100	100	103	103	100	100	100	92	96
SPRING HILL ISD	99.4	94	100	100	100	100	102	111	100	100	100	100	103
WHITE OAK ISD	100.4	99	100	100	100	100	101	109	100	100	100	100	99
<b>GRIMES COUNTY</b>													
ANDERSON-SHIRO ISD	97.2	85	100	100	100	100	100	92	100	100	100	102	103
IOLA ISD	98.6	87	100	100	100	100	105	100	100	100	100	97	105
NAVASOTA ISD	100.0	96	100	111	91	100	100	99	100	100	100	106	107
RICHARDS ISD	99.3	95	0	100	100	100	100	100	100	0	100	97	110
<b>GUADALUPE COUNTY</b>													
SEGUIN ISD	99.1	98	100	100	101	100	100	101	100	100	100	104	95
SCHERTZ-CIBOLO-UC.	98.6	98	100	100	100	100	0	101	102	100	100	99	100
NAVARRO ISD	100.0	98	100	100	100	100	0	94	100	100	100	106	101
MARION ISD	99.4	97	100	100	100	0	0	100	100	100	100	102	100
<b>HALE COUNTY</b>													
ABERNATHY ISD	100.7	94	100	100	100	100	97	97	100	100	100	100	129
COTTON CENTER ISD	95.7	100	0	100	100	100	100	99	100	100	100	123	91
HALE CENTER ISD	100.9	92	100	100	89	100	100	111	100	100	100	111	105
PETERSBURG ISD	104.5	93	100	100	96	100	100	98	100	100	100	121	110
PLAINVIEW ISD	99.7	96	100	100	109	100	100	103	107	100	100	100	93

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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
<b>HALL COUNTY</b>													
MEMPHIS ISD	89.1%	102%	100%	100%	87%	100%	0	101%	86%	100%	100%	100%	70%
TURKEY-QUITAQUE	84.5	109	100	100	100	100	0	98	100	100	100	60	76
LAKEVIEW ISD	106.0	100	100	100	100	100	0	96	100	100	100	103	110
<b>HAMILTON COUNTY</b>													
HAMILTON ISD	104.2	102	100	100	82	100	100	100	100	100	100	118	110
HICO ISD	103.0	102	100	100	97	100	0	100	100	100	100	103	112
<b>HANSFORD COUNTY</b>													
GRUVER ISD	103.6	92	100	100	100	100	103	105	100	100	100	100	117
PRINGLE-MORSE ISD	100.8	100	0	100	100	100	98	99	100	100	100	100	114
SPEARMAN ISD	106.4	103	100	100	106	100	107	104	100	100	100	100	120
<b>HARDEMAN COUNTY</b>													
CHILLICOTHE ISD	95.5	100	100	100	100	100	97	98	100	100	100	100	83
QUANAH ISD	93.1	95	100	100	100	100	106	98	100	100	100	55	81
<b>HARDIN COUNTY</b>													
KOUNTZE ISD	97.7	95	100	100	100	100	105	94	100	100	100	96	101
SILSBEE ISD	97.3	96	100	100	93	100	100	100	94	100	100	97	102
HARDIN-JEFFERSON	98.8	92	100	100	100	100	97	100	100	100	100	98	136
LUMBERTON ISD	91.4	88	100	100	88	100	100	103	100	100	100	100	101
WEST HARDIN ISD	104.9	104	0	100	100	100	112	112	100	100	100	97	103
<b>HARRIS COUNTY</b>													
ALDINE ISD	99.3	96	101	100	101	100	100	102	99	100	100	107	102
ALIEF ISD	97.9	96	98	100	100	100	100	101	98	100	100	102	159
CHANNELVIEW ISD	98.6	93	100	100	93	100	100	101	101	100	100	100	132
CROSBY ISD	98.1	96	100	90	109	100	102	101	101	100	100	100	112
CYPRESS-FAIRBANKS	98.5	97	100	89	106	100	100	101	100	100	100	96	136
DEER PARK ISD	99.2	94	100	100	100	100	100	98	100	100	100	100	174
NORTH FOREST ISD	98.1	98	100	100	92	100	100	101	101	100	100	100	106
GALENA PARK ISD	97.4	92	100	100	97	100	100	98	102	100	100	100	233
GOOSE CREEK ISD	98.2	92	100	100	96	100	100	99	100	100	100	100	107
HOUSTON ISD	98.7	98	103	92	98	100	100	103	102	100	100	90	130
HUMBLE ISD	95.4	94	100	100	98	100	100	101	100	100	100	100	101
KATY ISD	97.4	95	100	100	101	100	100	100	100	100	100	102	140
KLEIN ISD	95.7	95	100	100	95	100	100	102	100	100	100	100	102
LA PORTE ISD	99.0	93	100	100	100	100	100	99	100	100	100	100	132
PASADENA ISD	97.5	95	99	100	99	100	100	99	98	100	100	100	130
SPRING ISD	99.5	94	94	100	105	100	100	101	94	100	100	157	100
SPRING BRANCH ISD	95.9	95	95	100	94	100	0	101	100	100	100	100	1059
TOMBALL ISD	97.5	93	100	100	96	100	100	103	100	100	100	100	103
SHELDON ISD	99.3	92	100	100	100	100	100	104	98	100	100	100	101
HUFFMAN ISD	96.1	91	100	105	100	0	100	105	100	0	100	147	101
<b>HARRISON COUNTY</b>													
KARNACK ISD	98.0	94	100	103	100	100	102	96	100	100	100	108	104
MARSHALL ISD	101.5	96	100	100	101	100	105	106	100	100	100	100	107
WASKOM ISD	104.7	103	100	100	100	100	108	104	100	100	100	100	105
HALLSVILLE ISD	99.5	94	100	100	100	100	100	107	100	100	100	100	117
HARLETON ISD	100.9	96	0	100	100	100	96	112	100	100	100	112	107
ELYSIAN FIELDS ISD	99.1	96	100	100	100	0	100	97	100	100	100	96	107
<b>HARTLEY COUNTY</b>													
HARTLEY ISD	98.6	95	0	100	95	100	100	101	100	100	100	92	100
CHANNING ISD	103.6	100	0	100	100	0	103	99	100	100	100	100	106
<b>HASKELL COUNTY</b>													
PAINT CREEK ISD	101.0	101	0	100	100	100	101	100	100	100	100	104	103
HASKELL ISD	98.0	99	100	100	97	100	101	103	78	100	100	100	100
ROCHESTER ISD	101.7	87	0	100	100	100	135	107	100	100	100	87	84
RULE ISD	103.5	118	100	100	100	100	100	103	100	100	100	109	100

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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	
<b>HAYS COUNTY</b>														
SAN MARCOS ISD	97.8%	94%	112%	100%	103%	100%	100%	93%	89%	100%	100%	104%	88%	
DRIPPING SPRINGS	95.5	91	100	106	100	0	100	101	100	100	100	99	102	
HAYS CONS. ISD	97.1	94	100	107	98	100	100	99	100	100	100	103	93	
WIMBERLY ISD	97.0	98	100	95	100	0	0	100	100	100	0	94	101	
<b>HEMPHILL COUNTY</b>														
CANADIAN ISD	101.4	95	100	100	112	100	102	105	100	100	100	100	82	
<b>HENDERSON COUNTY</b>														
LA POYNOR ISD	101.8	97	100	100	100	100	103	105	100	100	100	94	120	
MURCHISON ISD	101.0	104	100	100	100	0	102	99	100	0	100	95	127	
ATHENS ISD	99.9	97	100	100	100	100	100	107	107	100	100	94	126	
BROWNSBORO ISD	97.0	93	100	100	100	100	103	99	100	100	100	92	120	
CROSS ROADS ISD	103.9	92	0	100	100	100	105	101	100	100	100	111	129	
EUSTACE ISD	101.6	99	100	94	100	100	100	96	100	100	100	132	127	
MALAKOFF ISD	99.5	97	100	109	100	100	100	102	100	100	100	106	124	
TRINIDAD ISD	99.2	95	100	100	100	100	100	100	100	100	100	98	131	
<b>HIDALGO COUNTY</b>														
VALLEY VIEW ISD	98.7	98	100	100	95	100	100	100	94	100	0	100	116	
DONNA ISD	96.5	94	100	99	92	100	100	102	100	100	100	100	110	
EDCOUCH ELSA ISD	96.4	94	100	104	92	100	100	104	100	100	0	100	110	
EDINBURG ISD	100.7	96	100	100	105	100	102	102	100	100	100	100	114	
HIDALGO ISD	99.6	96	100	108	99	100	103	101	93	100	0	100	117	
MCALLEN ISD	98.4	97	100	100	101	100	100	108	96	100	100	100	97	
MERCEDES ISD	97.7	96	100	102	91	100	100	104	95	100	100	100	111	
MISSION ISD	95.7	94	100	93	95	100	100	106	103	100	100	100	86	
PHARR-SAN JUAN-ALA	97.0	96	100	99	95	100	100	106	96	100	100	100	106	
PROGRESSO ISD	98.6	96	100	99	87	100	100	104	100	100	100	100	115	
SHARYLAND ISD	93.0	92	100	97	92	100	0	101	96	100	100	100	82	
LA JOYA ISD	98.3	93	100	93	100	100	103	108	100	100	100	100	108	
WESLACO ISD	97.1	95	100	107	95	100	100	99	99	100	100	100	104	
LA VILLA ISD	101.9	95	0	100	100	100	100	104	100	100	100	100	115	
MONTE ALTO ISD	99.9	97	100	100	96	100	100	96	100	100	100	100	103	
<b>HILL COUNTY</b>														
ABBOTT ISD	95.0	103	0	100	100	100	100	103	100	100	100	102	76	
BYNUM ISD	94.5	101	0	100	100	100	100	105	100	100	100	103	79	
COVINGTON ISD	101.8	103	0	100	100	0	100	98	100	0	100	101	106	
HILLSBORO ISD	100.2	100	100	100	108	100	100	106	96	100	100	98	80	
HUBBARD ISD	99.5	101	100	100	98	0	100	100	83	0	100	99	111	
ITASCA ISD	95.5	99	100	100	95	100	100	98	100	100	100	101	80	
MALONE ISD	95.9	104	0	100	107	100	0	102	100	100	100	106	80	
MOUNT CALM ISD	102.5	100	0	100	100	0	100	103	100	0	100	108	95	
WHITNEY ISD	99.9	101	100	101	96	0	100	101	100	0	100	98	96	
AQUILLA ISD	99.9	97	0	100	100	0	100	99	100	100	100	101	100	
BLUM ISD	101.6	103	0	100	100	100	100	106	100	100	100	99	107	
PENELOPE ISD	91.4	105	0	100	100	100	0	102	100	100	100	104	75	
<b>HOCKLEY COUNTY</b>														
ANTON ISD	96.1	87	100	100	100	100	103	98	100	100	100	102	92	
LEVELLAND ISD	106.6	89	100	100	100	100	114	101	100	100	100	100	87	
ROPES ISD	93.9	84	0	100	100	100	104	101	100	100	100	87	94	
SMYER ISD	115.2	92	0	100	100	100	123	102	100	100	0	108	111	
SUNDOWN ISD	109.2	100	100	100	100	100	111	99	100	100	100	100	115	
WHITHARRAL ISD	109.4	118	0	100	100	100	119	100	100	100	0	119	102	
<b>HOOD COUNTY</b>														
GRANBURY ISD	98.8	98	100	109	95	100	100	99	100	100	100	95	99	
LIPAN ISD	98.0	97	0	100	100	100	106	86	100	100	100	99	112	
TOLAR ISD	96.7	96	0	100	100	100	100	98	100	100	100	97	92	
<b>HOPKINS COUNTY</b>														
CUMBY ISD	100.7	107	100	100	100	0	100	93	100	100	100	105	83	



APPENDIX F  
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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
NORTH HOPKINS ISD	96.0%	85%	0	100%	100%	0	101%	97%	100%	100%	100%	110%	78%
MILLER GROVE ISD	100.0	105	0	100	100	0	100	82	100	100	100	110	80
SALTILLO ISD	100.3	104	0	100	100	0	100	97	100	0	100	119	66
SULPHUR SPRINGS	100.2	97	100	100	121	100	100	97	96	100	100	105	72
COMO-PICKTON ISD	98.7	99	0	100	100	100	101	94	100	100	100	106	76
SULPHUR BLUFF ISD	98.1	110	0	100	100	100	104	97	100	100	100	103	83
<b>HOUSTON COUNTY</b>													
KENNARD ISD	101.8	99	0	100	100	100	112	102	100	100	100	99	104
CROCKETT ISD	101.5	104	100	100	106	100	100	106	95	100	100	91	110
GRAPELAND ISD	103.9	93	100	100	100	100	103	110	100	100	100	120	107
LOVELADY ISD	102.7	96	0	100	100	100	105	110	100	100	100	99	107
LATEXO ISD	102.1	96	0	100	100	100	0	107	100	100	100	113	107
<b>HOWARD COUNTY</b>													
BIG SPRING ISD	98.1	90	100	100	102	100	114	104	100	100	100	100	82
COAHOMA ISD	96.2	88	100	100	100	100	98	103	100	100	100	100	88
FORSAN ISD	106.4	81	100	100	100	100	110	105	100	100	100	100	83
<b>HUDSPETH COUNTY</b>													
ALLAMOORE CSD	118.7	100	0	100	100	100	100	107	0	100	100	143	139
FT HANCOCK ISD	116.7	95	0	119	100	0	100	134	100	0	100	125	92
SIERRA BLANCA ISD	132.6	101	100	100	93	0	100	170	100	0	100	144	139
DELL CITY ISD	98.7	100	100	88	100	100	100	85	100	0	100	114	105
<b>HUNT COUNTY</b>													
BOLES HOME ISD	105.8	100	0	129	100	0	0	107	0	0	100	105	116
CADDO MILLS ISD	97.1	97	100	100	100	100	0	101	100	100	100	88	116
CELESTE ISD	95.0	95	100	100	100	0	0	106	100	100	100	85	121
COMMERCE ISD	98.1	100	100	100	102	100	0	99	88	100	100	88	118
GREENVILLE ISD	101.0	99	100	100	112	100	0	100	98	100	100	100	119
LONE OAK ISD	91.0	92	100	100	100	0	100	100	100	100	100	83	124
QUINLAN ISD	90.0	89	100	93	103	0	0	97	100	100	100	79	122
WOLFE CITY ISD	95.1	93	100	100	78	100	0	104	100	100	100	91	119
CAMPBELL ISD	96.9	97	100	100	100	0	100	83	100	0	100	96	124
BLAND ISD	95.6	100	0	100	100	0	0	103	100	0	100	86	118
<b>HUTCHINSON COUNTY</b>													
BORGER ISD	101.8	97	100	100	118	100	109	101	105	100	100	100	77
SANFORD ISD	101.9	99	100	100	100	100	106	110	100	0	100	100	68
PLEMONS-STINNETT-P	100.0	100	100	100	100	100	105	98	100	100	100	100	69
SPRING CREEK ISD	96.4	100	0	100	100	100	100	100	100	0	100	100	68
<b>IRION COUNTY</b>													
IRION COUNTY ISD	100.2	82	100	100	100	100	104	118	113	100	100	100	58
<b>JACK COUNTY</b>													
BRYSON ISD	100.4	109	100	100	100	100	101	102	100	100	100	107	77
JACKSBORO ISD	102.5	106	100	100	94	100	107	108	100	100	100	98	80
PERRIN-WHITT CISD	101.8	98	0	100	100	100	103	104	100	100	100	103	94
<b>JACKSON COUNTY</b>													
EDNA ISD	89.4	86	100	100	74	100	100	101	76	100	100	88	93
GANADO ISD	93.1	88	100	100	102	0	107	84	100	100	100	85	101
INDUSTRIAL ISD	97.7	87	0	100	100	100	107	96	100	100	100	85	87
<b>JASPER COUNTY</b>													
BROOKELAND ISD	94.9	88	0	100	100	0	99	101	100	100	100	100	100
BUNA ISD	102.6	98	100	100	100	100	106	107	100	100	100	107	103
JASPER ISD	96.1	91	100	100	103	100	100	101	96	100	100	97	103
KIRBYVILLE ISD	103.2	102	100	100	93	100	100	102	100	100	100	110	104
EVADALE ISD	100.0	100	0	100	100	100	100	96	100	100	100	100	102
<b>JEFF DAVIS COUNTY</b>													
FT DAVIS ISD	99.6	98	100	84	91	0	100	103	100	0	100	101	120

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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	
VALENTINE ISD	108.9%	97%	0	103%	100%	0	100%	115%	100%	0	100%	110%	113%	
<b>JEFFERSON COUNTY</b>														
NEDERLAND ISD	98.1	96	100	100	100	100	100	103	98	100	100	100	124	
PORT ARTHUR ISD	99.4	97	100	100	100	100	100	99	100	100	100	100	92	
PORT NECHES ISD	99.2	97	100	100	100	100	100	99	100	100	100	100	89	
BEAUMONT ISD	98.0	96	100	100	96	100	100	99	95	100	100	100	131	
SABINE PASS ISD	103.5	100	100	100	100	100	104	166	100	100	100	100	86	
HAMSHIRE-FANNETT	100.9	96	100	100	100	100	108	101	100	100	100	97	117	
<b>JIM HOGG COUNTY</b>														
JIM HOGG CO. ISD	98.8	91	100	100	100	100	103	104	100	100	100	100	94	
<b>JIM WELLS COUNTY</b>														
LA GLORIA ISD	101.2	100	0	100	100	100	104	100	100	100	100	91	112	
ALICE ISD	100.4	99	100	100	97	100	100	106	102	100	100	100	116	
BEN BOLT-PALITO B.	98.9	99	0	100	100	100	101	90	100	100	100	90	113	
ORANGE GROVE ISD	96.6	101	100	85	100	100	100	94	100	100	100	81	119	
PREMONT ISD	99.4	94	100	100	100	100	101	107	100	100	100	79	111	
<b>JOHNSON COUNTY</b>														
ALVARADO ISD	97.6	95	100	75	127	100	0	101	100	100	100	98	206	
BURLESON ISD	100.9	99	100	100	106	100	0	102	104	100	100	108	169	
CLEBURNE ISD	96.8	94	100	100	101	100	0	99	97	100	100	94	159	
GRANDVIEW ISD	102.4	98	100	100	100	100	100	100	100	100	100	101	163	
JOSHUA ISD	97.9	97	100	94	106	100	0	104	100	100	100	93	225	
KEENE ISD	102.3	104	110	100	93	100	0	101	100	100	100	98	193	
RIO VISTA ISD	104.5	105	0	100	100	0	100	96	100	0	100	97	223	
VENUS ISD	104.9	108	100	100	108	100	100	95	100	100	100	102	138	
GODLEY ISD	105.3	97	100	100	100	0	100	96	100	0	100	101	202	
<b>JONES COUNTY</b>														
ANSON ISD	96.8	86	100	100	100	100	107	101	97	100	100	86	119	
HAMLIN ISD	105.8	109	100	100	101	100	102	102	100	100	100	92	117	
HAWLEY ISD	94.3	78	100	100	100	100	100	96	100	100	100	100	120	
LUEDERS - AVOCA	104.6	156	0	100	100	100	109	97	100	100	100	61	130	
STAMFORD ISD	98.5	89	100	100	109	100	100	100	101	100	100	100	119	
<b>KARNES COUNTY</b>														
FALLS CITY ISD	96.6	99	0	100	100	100	95	100	100	100	100	96	87	
KARNES CITY ISD	102.0	99	100	100	100	100	113	101	100	100	100	95	89	
KENEDY ISD	98.4	98	100	100	97	100	98	104	94	100	100	101	89	
RUNGE ISD	100.0	98	100	100	100	0	104	110	100	100	100	94	88	
<b>KAUFMAN COUNTY</b>														
CRANDALL ISD	105.2	102	100	100	100	100	0	99	100	100	100	104	217	
FORNEY ISD	100.2	97	100	93	110	100	0	100	107	100	100	100	215	
KAUFMAN ISD	100.7	100	100	100	93	100	100	95	100	100	100	98	256	
KEMP ISD	108.9	112	100	100	101	0	100	99	100	0	100	105	258	
MABANK ISD	97.7	98	100	93	98	100	100	102	90	0	100	100	127	
TERRELL ISD	99.6	96	100	100	89	100	100	101	102	100	100	107	247	
SCURRY-ROSSER ISD	104.9	108	100	100	100	0	100	93	100	0	100	97	246	
<b>KENDALL COUNTY</b>														
BOERNE ISD	99.4	101	100	102	94	100	100	101	100	100	100	94	103	
COMFORT ISD	101.5	103	100	100	103	100	100	103	100	100	100	100	100	
<b>KENEDY COUNTY</b>														
KENEDY COUNTY WIDE	151.9	107	100	100	100	100	540	121	100	100	100	98	26	
<b>KENT COUNTY</b>														
JAYTON-GIRARD ISD	101.8	98	0	100	97	100	102	112	100	100	100	100	97	
<b>KERR COUNTY</b>														
DIVIDE CSD	101.1	100	0	0	100	0	0	97	100	0	100	100	103	

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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	97.1%	99%	100%	100%	91%	100%	0	101%	100%	100%	100%	95	104
HUNT ISD	95.2	98	0	101	91	0	0	102	100	0	100	90	102
KERRVILLE ISD	94.2	91	100	100	97	100	0	94	106	100	100	91	104
INGRAM ISD	92.5	87	100	100	95	0	100	97	100	0	100	95	103
<b>KIMBLE COUNTY</b>													
JUNCTION ISD	107.6	104	100	100	108	100	100	124	100	100	100	120	91
<b>KING COUNTY</b>													
GUTHRIE CSD	108.8	113	0	100	106	100	109	105	100	100	100	100	111
<b>KINNEY COUNTY</b>													
BRACKETT ISD	95.9	90	100	98	92	0	0	108	100	0	100	105	93
<b>KLEBERG COUNTY</b>													
LAURELES ISD	00.0	0	0	0	0	0	0	0	0	0	0	0	0
KINGSVILLE ISD	100.3	95	100	100	104	100	114	110	99	100	100	100	101
RICARDO ISD	97.6	93	0	100	100	100	100	126	100	100	100	100	87
RIVIERA ISD	106.5	88	100	100	100	100	114	141	100	100	100	121	78
SANTA GERTRUDIS	103.2	100	0	0	100	100	104	131	100	100	100	100	66
<b>KNOX COUNTY</b>													
BENJAMIN ISD	96.2	93	0	100	100	100	97	106	100	100	100	100	93
GOREE ISD	96.8	94	0	100	100	100	100	97	100	100	100	96	97
KNOX CITY-O'BRIEN	96.5	94	0	100	100	100	95	100	100	100	100	100	98
MUNDAY ISD	93.4	86	0	100	97	100	100	98	97	100	100	95	98
<b>LAMAR COUNTY</b>													
CHISUM ISD	103.3	98	0	100	100	100	100	113	100	100	0	112	124
ROXTON ISD	108.7	101	100	100	100	0	100	114	100	0	0	101	125
PARIS ISD	97.9	96	100	100	97	100	100	102	100	100	100	100	114
NORTH LAMAR ISD	99.0	95	100	100	100	100	100	104	100	100	100	96	115
PRAIRILAND ISD	101.2	97	100	100	100	100	100	102	100	100	100	99	119
<b>LAMB COUNTY</b>													
AMHERST ISD	98.7	94	100	100	100	100	0	98	100	100	100	100	100
LITTLEFIELD ISD	96.6	95	100	100	73	100	100	99	118	100	100	100	98
OLTON ISD	98.7	104	100	100	100	100	0	98	100	100	100	105	96
SPADE ISD	96.1	89	0	100	100	100	0	99	100	100	100	82	100
SPRINGLAKE-EARTH	98.9	102	100	100	100	100	0	100	99	100	100	110	96
SUDAN ISD	103.6	100	100	100	100	100	0	104	100	100	100	100	98
<b>LAMPASAS COUNTY</b>													
LAMPASAS ISD	101.5	102	100	100	95	100	100	101	100	100	100	101	108
LOMETA ISD	99.5	99	100	100	100	100	0	98	100	100	100	95	105
<b>LA SALLE COUNTY</b>													
COTULLA ISD	95.1	98	100	100	94	0	107	106	100	100	100	100	81
<b>LAVACA COUNTY</b>													
VYSEHRAD ISD	100.4	92	0	100	100	100	102	94	100	100	100	103	92
SWEET HOME ISD	101.8	95	0	100	100	100	100	128	100	100	100	102	89
EZZELL ISD	99.3	100	0	100	100	100	99	105	100	100	100	106	86
HALLETTVILLE ISD	96.2	92	100	100	82	100	97	118	100	100	100	98	87
MOULTON ISD	99.1	98	100	100	97	100	100	100	100	100	100	102	92
SHINER ISD	97.9	96	100	100	90	100	0	96	97	100	100	104	92
<b>LEE COUNTY</b>													
GIDDINGS ISD	94.6	93	100	100	86	100	95	98	102	100	100	91	101
LEXINGTON ISD	93.2	91	100	100	100	0	100	98	100	100	100	93	86
DIME BOX ISD	97.5	98	100	100	100	0	103	99	100	100	100	87	88
<b>LEON COUNTY</b>													
BUFFALO ISD	100.2	103	100	100	96	0	104	103	100	100	100	93	139
CENTERVILLE ISD	100.1	95	100	100	100	100	102	102	100	100	100	90	130

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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
NORMANGEE ISD	96.8%	103%	100%	95%	100%	0	100%	99%	100%	0	0	88%	136%
OAKWOOD ISD	104.8	99	0	100	100	0	100	107	100	100	100	103	130
LEON ISD	101.3	99	100	100	100	100	104	100	100	100	100	99	134
<b>LIBERTY COUNTY</b>													
CLEVELAND ISD	99.7	96	100	100	106	100	100	105	97	100	100	98	101
DAYTON ISD	99.6	98	100	104	94	100	112	102	100	100	100	97	107
DEVERS ISD	105.8	88	0	100	100	100	105	112	100	100	100	100	118
HARDIN ISD	100.7	92	0	106	100	100	100	122	100	100	100	95	122
HULL DAISSETTA ISD	100.4	101	100	100	100	100	99	105	100	100	100	96	110
LIBERTY ISD	97.7	94	100	100	106	100	94	103	97	100	100	86	131
TARKINGTON ISD	98.6	96	0	88	100	100	100	107	100	100	100	98	108
<b>LIMESTONE COUNTY</b>													
COOLIDGE ISD	87.7	99	100	100	100	100	100	87	100	100	100	93	68
GROESBECK ISD	98.7	97	100	100	100	100	106	98	100	100	100	100	79
MEXIA ISD	98.3	98	100	100	105	100	113	100	93	100	100	100	57
<b>LIPSCOMB COUNTY</b>													
BOOKER ISD	99.0	92	100	100	100	100	107	82	100	100	100	100	88
FOLLETT ISD	98.1	100	100	100	100	100	103	83	100	100	100	100	86
HIGGINS ISD	92.5	81	100	100	100	100	100	81	100	100	100	100	76
DARROUZETT ISD	99.1	100	100	100	100	100	106	71	100	100	100	100	85
<b>LIVE OAK COUNTY</b>													
GEORGE WEST ISD	99.4	94	100	100	100	100	98	105	100	100	100	95	115
THREE RIVERS ISD	101.3	95	100	100	100	100	104	106	100	100	100	96	114
<b>LLANO COUNTY</b>													
LLANO ISD	93.8	93	100	93	94	0	100	99	100	100	100	100	96
<b>LUBBOCK COUNTY</b>													
LUBBOCK-COOPER ISD	98.1	95	100	100	117	100	0	101	107	100	100	85	118
FRENSHIP ISD	100.0	95	111	115	107	100	100	100	100	100	100	100	117
ROOSEVELT ISD	101.9	95	100	100	100	100	122	97	100	100	100	91	115
IDALOU ISD	98.9	92	100	100	100	100	110	102	101	100	100	94	103
LUBBOCK ISD	96.8	97	103	100	90	100	100	103	97	100	100	100	113
NEW DEAL ISD	95.3	92	100	100	100	100	114	97	100	100	100	70	111
SLATON ISD	97.0	93	100	100	116	100	0	100	92	100	100	83	120
SHALLOWATER I S D	101.5	100	100	100	100	100	111	98	100	100	100	89	115
<b>LYNN COUNTY</b>													
O'DONNELL ISD	101.6	107	100	100	100	100	99	104	100	100	100	103	101
TAHOKA ISD	100.0	100	100	100	100	100	100	106	90	100	100	100	100
NEW HOME ISD	88.9	84	0	100	100	100	100	83	100	100	100	89	90
WILSON ISD	95.4	88	0	100	100	100	109	98	100	100	100	95	92
<b>MADISON COUNTY</b>													
MADISONVILLE ISD	95.7	94	100	100	84	100	105	102	100	100	100	92	93
NORTH ZULCH ISD	99.0	90	0	100	100	0	108	100	100	100	100	93	92
<b>MARION COUNTY</b>													
JEFFERSON ISD	99.5	95	100	101	86	100	100	110	100	100	100	102	106
<b>MARTIN COUNTY</b>													
STANTON ISD	103.5	102	100	100	100	100	118	108	100	100	100	80	75
GRADY ISD	104.8	100	0	100	100	100	109	106	100	100	100	100	79
<b>MASON COUNTY</b>													
MASON ISD	97.6	100	100	100	97	100	0	97	100	100	100	98	96
<b>MATAGORDA COUNTY</b>													
BAY CITY ISD	99.5	97	100	100	100	100	100	104	100	100	100	100	105
TIDEHAVEN ISD	99.8	95	100	100	100	100	107	102	100	100	100	98	96
MATAGORDA ISD	99.0	96	100	104	100	100	100	105	100	100	100	105	97

APPENDIX F  
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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	103.8%	100%	100%	100%	100%	100%	100%	104%	100%	100%	100%	100%	97%
VAN VLECK ISD	95.4	87	100	100	100	100	100	101	100	100	100	99	100
<b>MAVERICK COUNTY</b>													
EAGLE PASS ISD	97.9	96	100	92	97	100	102	105	99	100	100	100	98
<b>MCCULLOCH COUNTY</b>													
ROCHELLE ISD	102.5	100	0	100	100	100	100	95	100	100	100	102	108
LOHN ISD	103.4	100	0	100	100	100	100	100	100	100	100	94	110
BRADY ISD	100.6	97	100	100	103	100	100	100	99	100	100	103	109
<b>MCLENNAN COUNTY</b>													
HALLSBURG ISD	100.5	97	0	100	100	0	0	101	100	0	100	94	149
GHOLSON ISD	99.4	98	100	100	100	0	0	102	100	0	100	95	127
AXTELL ISD	102.0	98	0	100	100	100	100	103	100	100	100	98	140
BRUCEVILLE-EDDY	99.8	95	0	100	100	100	100	100	100	100	100	102	115
CRAWFORD ISD	101.4	94	100	100	100	100	100	107	100	100	100	96	128
MIDWAY ISD	97.5	95	100	100	97	100	0	103	100	100	100	100	114
LA VEGA ISD	99.5	99	100	100	96	100	100	104	100	100	100	100	134
LORENA ISD	96.7	95	100	100	100	100	0	101	100	100	100	96	115
MART ISD	100.0	93	100	100	97	100	0	100	100	100	100	95	117
MCGREGOR ISD	98.9	98	100	100	96	100	100	101	98	100	100	96	112
MOODY ISD	96.8	97	100	100	103	0	100	99	98	0	100	96	91
RIESEL ISD	100.7	100	100	100	100	0	0	100	100	100	100	102	104
WACO ISD	98.8	97	98	100	101	100	0	103	97	100	100	100	132
WEST ISD	98.1	95	100	100	100	100	100	101	98	100	100	96	113
CHINA SPRING ISD	97.3	95	100	100	100	100	100	102	100	100	100	95	147
CONNALLY ISD	97.2	94	100	100	97	100	100	102	95	100	100	99	140
ROBINSON ISD	98.3	97	100	100	100	100	0	103	100	100	100	96	114
BOSQUEVILLE ISD	100.9	103	100	100	99	100	100	102	99	100	100	96	128
<b>MCMULLEN COUNTY</b>													
MCMULLEN ISD	89.3	92	0	100	89	100	93	107	100	100	100	100	38
<b>MEDINA COUNTY</b>													
DEVINE ISD	102.4	98	100	100	98	100	122	102	103	100	100	98	134
D HANIS ISD	107.1	106	0	100	100	100	0	98	100	100	100	98	119
NATALIA ISD	100.5	99	100	100	100	100	100	104	100	100	100	99	121
HONDO ISD	101.8	99	100	100	98	100	100	100	96	100	100	99	124
MEDINA VALLEY ISD	101.9	98	100	97	110	100	100	104	100	100	100	101	124
<b>MENARD COUNTY</b>													
MENARD ISD	99.4	99	100	100	100	0	100	100	100	100	100	105	96
<b>MIDLAND COUNTY</b>													
MIDLAND ISD	99.4	96	100	100	102	100	107	101	98	100	100	100	77
GREENWOOD ISD	99.0	95	0	100	100	100	101	107	100	100	100	95	76
<b>MILAM COUNTY</b>													
BUCKHOLTS ISD	105.3	108	100	100	100	100	0	101	100	100	100	129	91
CAMERON ISD	101.5	104	100	100	96	100	100	102	100	100	100	105	96
GAUSE ISD	97.8	121	0	100	100	0	100	109	100	100	100	85	90
MILANO ISD	103.2	114	0	100	100	0	104	104	100	100	100	106	89
ROCKDALE ISD	99.8	96	100	100	100	100	100	101	100	100	100	109	89
THORNDALE ISD	100.5	98	100	100	100	100	100	102	100	100	100	101	104
<b>MILLS COUNTY</b>													
PRIDY ISD	107.1	106	0	100	100	0	0	93	100	0	100	104	116
GOLDTHWAITE ISD	99.6	104	100	100	89	0	0	94	95	0	100	93	114
MULLIN ISD	100.8	94	0	100	100	0	0	93	100	0	100	93	115
STAR ISD	98.3	100	0	100	100	0	100	92	100	0	100	98	100
<b>MITCHELL COUNTY</b>													
WESTBROOK ISD	105.7	93	0	100	100	100	113	99	100	100	100	100	71
COLORADO ISD	99.9	102	100	100	100	100	107	101	100	100	100	113	70

APPENDIX F  
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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
LORAIN ISD	85.2%	116%	0	100%	100%	100%	100%	105%	100%	100%	100%	86%	64%
<b>MONTAGUE COUNTY</b>													
BOWIE ISD	97.0	100	100	100	105	100	106	103	100	100	100	81	95
NOCONA ISD	97.4	100	100	100	88	100	98	99	100	100	100	93	95
GOLD BURG ISD	95.2	95	0	100	100	100	107	107	100	100	100	82	90
MONTAGUE ISD	96.7	100	0	100	77	0	106	100	100	0	100	87	112
PRAIRIE VALLEY ISD	98.1	90	100	100	100	100	100	98	100	100	100	89	119
FORESTBURG ISD	93.4	93	0	100	100	0	100	90	100	0	100	90	100
SAINT JO ISD	90.8	86	100	100	100	100	94	109	100	100	100	81	87
<b>MONTGOMERY COUNTY</b>													
CONROE ISD	97.0	96	100	100	99	100	100	101	95	100	100	95	102
MONTGOMERY ISD	98.0	95	100	105	97	100	100	99	100	100	100	101	115
WILLIS ISD	98.3	95	100	96	103	100	100	109	100	100	100	103	104
MAGNOLIA ISD	98.3	94	100	98	100	100	119	103	100	100	100	96	103
SPLENDORA ISD	95.6	93	100	96	100	0	100	101	100	0	100	96	101
NEW CANEY ISD	96.2	97	100	94	94	100	100	102	100	100	100	93	101
<b>MOORE COUNTY</b>													
DUMAS ISD	102.8	94	100	100	127	100	107	110	100	100	100	100	84
SUNRAY ISD	96.5	92	100	100	100	100	101	95	100	100	100	100	78
<b>MORRIS COUNTY</b>													
DAINGRFLD-LONE STR	115.6	101	100	100	107	100	100	135	100	100	100	97	108
PEWITT ISD	105.2	107	100	100	100	100	101	109	96	100	100	101	130
<b>MOTLEY COUNTY</b>													
MOTLEY CO. ISD	98.9	97	0	100	118	100	100	97	100	100	100	92	99
<b>NACOGDOCHES COUNTY</b>													
ETOILE ISD	91.9	84	0	93	100	0	100	98	100	0	100	105	101
DOUGLASS ISD	97.4	92	100	78	100	0	102	103	100	100	100	99	104
MARTINSVILLE ISD	102.5	97	100	100	100	0	100	100	100	0	100	103	109
CHIRENO ISD	106.5	112	100	100	100	0	100	103	100	0	100	107	105
CUSHING ISD	102.4	85	0	100	100	100	103	105	100	100	100	109	105
GARRISON ISD	99.6	96	100	100	100	100	103	89	100	100	100	104	106
NACOGDOCHES ISD	94.0	90	119	100	91	100	100	103	88	100	100	96	106
WODEN ISD	96.5	91	100	100	100	100	100	104	100	100	100	92	103
CENTRAL HEIGHTS	98.8	93	0	100	100	100	100	108	100	100	100	99	106
<b>NAVARRO COUNTY</b>													
RICE ISD	101.1	97	0	100	100	0	100	100	100	0	100	114	88
BLOOMING GROVE ISD	101.7	104	100	100	100	0	0	108	100	100	100	96	102
CORSICANA ISD	99.7	107	100	100	98	100	100	103	86	100	100	100	112
DAWSON ISD	102.1	93	0	100	100	0	0	99	100	0	100	116	104
FROST ISD	109.8	114	0	100	100	0	0	122	100	0	100	115	95
KERENS ISD	102.2	108	100	100	100	100	104	96	100	100	100	98	105
MILDRED ISD	98.1	97	0	85	100	100	100	102	100	100	100	92	154
<b>NEWTON COUNTY</b>													
BURKEVILLE ISD	99.0	90	0	99	100	100	100	134	100	100	100	99	100
NEWTON ISD	102.3	99	100	100	100	100	100	132	100	100	100	98	100
DEWEYVILLE ISD	97.0	88	0	100	100	100	104	94	100	100	100	100	100
<b>NOLAN COUNTY</b>													
BLACKWELL ISD	95.8	94	0	100	100	0	106	105	100	100	100	64	83
ROSCOE ISD	98.5	101	100	100	94	100	100	104	98	100	100	96	91
SWEETWATER ISD	98.1	96	100	100	94	100	100	99	99	100	100	100	88
HIGHLAND ISD	99.6	100	0	100	100	100	104	100	100	100	100	104	84
<b>NUECES COUNTY</b>													
AGUA DULCE ISD	103.1	100	0	100	100	100	101	101	99	100	100	98	114
BISHOP ISD	100.9	98	100	100	100	100	104	106	100	100	100	100	117
CALALLEN ISD	99.7	96	100	100	108	100	100	110	100	100	100	100	111

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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	99.1%	99%	109%	100%	94%	100%	100%	108%	100%	100%	100%	100%	115%
DRISCOLL ISD	104.0	101	0	100	100	100	103	106	100	100	100	100	114
LONDON ISD	105.5	100	100	100	100	100	95	107	100	100	100	103	115
PORT ARANSAS ISD	97.2	94	100	90	95	100	100	129	100	100	100	100	126
ROBSTOWN ISD	100.9	102	100	100	96	100	100	101	100	100	100	95	115
TULOSO-MIDWAY ISD	99.9	97	100	100	100	100	100	106	100	100	100	100	116
BANQUETE ISD	105.7	101	100	100	100	100	116	95	100	100	100	102	114
FLOUR BLUFF ISD	96.7	92	100	101	102	100	100	110	100	100	100	100	67
WEST OSO ISD	100.4	110	100	100	90	100	100	110	108	100	100	100	115
<b>OCHILTREE COUNTY</b>													
PERRYTON ISD	97.0	100	100	100	106	0	99	99	100	0	100	100	78
<b>OLDHAM COUNTY</b>													
VEGA ISD	101.2	88	0	100	104	100	106	102	100	100	100	61	129
ADRIAN ISD	117.4	69	0	100	100	100	100	100	100	100	100	110	134
WILDORADO ISD	99.7	58	0	100	100	100	100	108	100	100	100	89	122
<b>ORANGE COUNTY</b>													
BRIDGE CITY ISD	98.5	100	100	100	95	100	100	97	100	100	100	100	132
ORANGFIELD ISD	97.3	94	100	100	100	100	100	100	100	100	100	92	118
WEST ORANGE-COVE	99.5	97	100	100	100	100	100	97	100	100	100	100	145
VIDOR ISD	97.5	95	100	100	90	100	105	97	100	100	100	100	103
LITTLE CYPRESS-M.	99.9	99	100	100	100	100	103	98	100	100	100	100	104
<b>PALO PINTO COUNTY</b>													
PALO PINTO ISD	99.2	95	0	99	139	0	112	99	100	100	100	111	84
GORDON ISD	95.4	83	0	100	100	0	111	101	100	100	100	92	85
GRAFORD ISD	94.4	90	0	100	99	0	106	102	100	100	100	100	85
MINERAL WELLS ISD	100.0	103	100	100	97	100	100	104	97	100	100	93	90
SANTO ISD	94.5	90	0	100	100	100	93	98	100	100	100	94	87
STRAWN ISD	98.3	98	0	100	100	100	100	103	100	100	100	102	85
<b>PANOLA COUNTY</b>													
BECKVILLE ISD	103.0	112	100	100	100	100	102	101	100	100	100	114	114
CARTHAGE ISD	101.7	94	100	100	108	100	103	105	100	100	100	100	105
GARY ISD	100.1	93	0	100	100	100	99	101	100	100	100	111	107
<b>PARKER COUNTY</b>													
GARNER ISD	99.8	100	0	100	100	100	100	105	100	100	100	99	95
BROCK ISD	99.6	103	0	100	100	0	109	99	100	0	100	97	98
POOLVILLE ISD	99.3	103	0	100	100	0	101	107	100	0	100	96	95
SPRINGTOWN ISD	99.7	101	100	100	100	100	118	97	100	100	100	96	97
WEATHERFORD ISD	97.6	94	100	100	103	100	100	102	100	100	100	102	96
MILLSAP ISD	99.8	99	100	100	100	100	105	103	100	100	100	98	98
ALEDO ISD	98.7	98	100	99	97	100	100	105	100	100	100	99	97
PEASTER ISD	98.2	96	100	100	100	100	107	102	100	0	100	97	97
<b>PARMER COUNTY</b>													
BOVINA ISD	109.3	153	100	100	100	100	0	95	100	100	100	101	104
FARWELL ISD	90.2	91	100	100	100	100	0	100	100	100	100	94	81
FRIONA ISD	98.8	92	100	100	100	100	0	95	100	100	100	98	104
LAZBUDDIE ISD	88.8	100	0	100	100	100	0	96	100	100	100	113	81
<b>PECOS COUNTY</b>													
BUENA VISTA ISD	104.9	100	0	100	100	100	111	99	100	100	100	100	89
FT STOCKTON ISD	109.0	94	100	100	100	100	113	105	88	100	100	100	74
IRAAN-SHEFFIELD	110.2	100	100	100	100	100	111	109	100	100	100	100	89
<b>POLK COUNTY</b>													
BIG SANDY ISD	102.6	108	0	100	100	100	103	103	100	100	100	98	101
GOODRICH ISD	97.8	91	0	107	100	100	107	92	100	100	100	100	116
CORRIGAN-CAMDEN	100.0	89	100	100	100	100	103	102	100	100	100	103	106
LEGGETT ISD	101.9	97	0	100	100	0	95	110	100	100	100	108	105
LIVINGSTON ISD	97.5	95	100	107	104	100	100	94	101	100	100	86	106

APPENDIX F  
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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
ONALASKA ISD	92.9%	88%	100%	101%	100%	0	0	94%	100%	0	100%	100%	102%	
<b>POTTER COUNTY</b>														
HIGHLAND PARK ISD	99.5	100	0	100	100	100	96	99	100	100	100	100	95	
BUSHLAND ISD	100.2	96	0	100	100	0	103	99	100	100	100	100	93	
AMARILLO ISD	102.1	100	100	100	104	100	0	103	113	100	100	100	98	
RIVER ROAD ISD	97.0	96	0	100	100	0	100	94	100	0	100	100	104	
<b>PRESIDIO COUNTY</b>														
MARFA ISD	96.2	107	100	100	96	100	100	107	100	100	100	103	74	
PRESIDIO ISD	93.9	105	100	90	88	100	100	84	99	100	100	97	68	
<b>RAINS COUNTY</b>														
RAINS ISD	98.8	93	100	100	100	100	106	92	100	100	100	106	91	
<b>RANDALL COUNTY</b>														
CANYON ISD	98.6	98	100	100	102	100	0	100	100	100	100	100	91	
<b>REAGAN COUNTY</b>														
REAGAN ISD	100.0	98	100	100	100	100	101	107	100	100	100	100	58	
<b>REAL COUNTY</b>														
LEAKEY ISD	98.9	94	0	99	102	100	100	98	100	100	100	103	105	
<b>RED RIVER COUNTY</b>														
AVERY ISD	104.4	101	0	100	100	0	0	113	100	100	100	98	114	
TALCO-BOGATA ISD	101.6	97	100	100	100	100	101	100	100	100	100	104	115	
CLARKSVILLE ISD	100.8	105	100	100	87	100	100	101	100	100	100	88	118	
DETROIT ISD	99.5	93	100	100	100	0	100	106	100	100	100	94	112	
<b>REEVES COUNTY</b>														
PECOS-BARSTOW-TOYA	111.2	117	100	100	129	100	114	108	100	100	100	100	74	
BALMORHEA ISD	102.0	101	0	100	100	100	102	109	100	100	100	114	76	
<b>REFUGIO COUNTY</b>														
AUSTWELL-TIVOLI	106.5	100	100	100	100	100	108	113	100	100	100	100	95	
WOODSBORO ISD	100.0	100	100	100	100	100	100	104	100	100	100	95	98	
REFUGIO ISD	98.4	91	100	100	100	100	99	106	100	100	100	100	88	
<b>ROBERTS COUNTY</b>														
MIAMI ISD	98.8	72	100	100	85	100	99	107	100	100	0	100	103	
<b>ROBERTSON COUNTY</b>														
BREMOND ISD	97.4	100	100	100	100	100	100	97	100	100	100	100	103	
CALVERT ISD	101.1	100	100	100	97	100	100	106	100	100	100	104	95	
FRANKLIN ISD	100.8	98	100	100	100	0	106	101	100	100	100	100	99	
HEARNE ISD	101.2	103	100	100	99	100	100	106	96	100	100	98	99	
MUMFORD ISD	96.3	100	100	100	100	100	100	103	100	100	100	94	95	
<b>ROCKWALL COUNTY</b>														
ROCKWALL ISD	100.5	102	100	91	108	100	100	101	100	100	100	90	176	
ROYSE CITY ISD	96.1	96	100	84	100	100	0	100	100	100	100	88	151	
<b>RUNNELS COUNTY</b>														
OLFEN ISD	93.0	0	0	100	100	0	100	99	100	100	100	97	83	
MILES ISD	95.1	101	0	100	100	100	100	99	100	100	100	91	90	
BALLINGER ISD	96.9	99	100	100	100	100	100	100	96	100	100	99	81	
WINTERS ISD	95.1	92	100	100	106	100	107	98	100	100	100	94	83	
<b>RUSK COUNTY</b>														
HENDERSON ISD	98.1	92	100	100	98	100	104	101	88	100	100	107	118	
LANEVILLE ISD	102.6	101	0	100	100	100	99	105	100	100	100	96	116	
LEVERETTS CHAPEL	101.3	99	0	100	100	100	101	122	100	100	100	92	110	
MOUNT ENTERPRISE	103.4	95	0	100	100	100	103	108	100	100	100	108	114	
OVERTON ISD	95.3	92	100	100	83	100	99	107	101	100	100	94	121	



APPENDIX F  
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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
TATUM ISD	100.7%	100%	100%	100%	100%	100%	105%	100%	100%	100%	100%	100%	116%
CARLISLE ISD	99.2	91	0	100	100	100	100	102	100	100	100	95	125
WEST RUSK ISD	99.6	92	100	100	100	100	100	107	100	100	100	99	121
<b>SABINE COUNTY</b>													
HEMPHILL ISD	97.6	96	100	105	88	100	100	102	100	100	100	96	102
WEST SABINE ISD	98.8	98	0	100	100	100	100	103	100	100	100	90	102
<b>SAN AUGUSTINE COUNTY</b>													
SAN AUGUSTINE ISD	99.6	102	100	100	96	100	100	101	100	100	100	98	100
BROADDUS ISD	87.1	82	100	65	100	0	100	103	100	100	100	82	107
<b>SAN JACINTO COUNTY</b>													
COLD SPGS-OAKHURST	93.9	91	100	94	100	100	99	91	100	100	100	96	104
SHEPHERD ISD	99.2	98	100	90	100	100	97	102	100	100	100	104	108
<b>SAN PATRICIO COUNTY</b>													
ARANSAS PASS ISD	95.9	94	100	94	91	100	101	103	100	100	100	100	80
GREGORY-PORTLAND	98.0	95	100	100	99	100	100	103	100	100	100	100	100
INGLESIDE ISD	99.2	92	100	100	100	100	100	106	100	100	100	100	94
MATHIS ISD	96.0	91	100	86	99	100	100	108	100	100	100	110	101
ODEM-EDROY ISD	101.5	99	100	100	100	100	103	107	100	100	100	102	101
SINTON ISD	98.3	92	100	100	129	100	102	105	100	100	100	88	98
TAFT ISD	99.9	99	100	100	95	100	101	101	100	100	100	100	100
<b>SAN SABA COUNTY</b>													
CHEROKEE ISD	96.6	107	0	100	100	0	100	78	100	0	100	90	108
SAN SABA ISD	101.1	102	100	100	104	100	100	93	98	100	100	94	111
RICHLAND SPRINGS	103.8	105	0	100	100	100	100	88	100	0	100	100	112
<b>SCHLEICHER COUNTY</b>													
SCHLEICHER ISD	101.7	92	100	100	100	100	110	101	100	100	100	92	92
<b>SCURRY COUNTY</b>													
HERMLEIGH ISD	108.4	103	100	100	100	100	107	97	100	0	100	95	138
SNYDER ISD	100.8	98	100	100	98	100	102	99	100	100	100	100	119
IRA ISD	106.5	100	0	100	100	100	106	119	100	100	100	100	120
<b>SHACKELFORD COUNTY</b>													
ALBANY ISD	100.3	100	100	100	100	100	102	101	100	100	100	112	91
MORAN ISD	102.2	108	100	100	100	100	104	103	100	100	100	105	94
<b>SHELBY COUNTY</b>													
EXCELSIOR ISD	94.3	88	0	100	100	0	0	103	100	0	100	89	101
CENTER ISD	94.9	92	100	100	91	100	100	106	94	100	100	93	100
JOAQUIN ISD	90.5	80	100	100	100	0	99	102	100	100	100	79	101
SHELBYVILLE ISD	97.2	85	100	100	100	0	100	101	100	100	100	101	101
TENAHA ISD	96.2	88	100	100	84	100	100	103	100	100	100	99	102
TIMPSON ISD	93.0	78	100	100	100	100	102	103	100	100	100	88	102
<b>SHERMAN COUNTY</b>													
TEXHOMA ISD	97.2	100	0	100	100	0	101	101	100	0	100	100	77
STRATFORD ISD	95.9	96	100	100	90	100	110	92	100	0	100	100	75
<b>SMITH COUNTY</b>													
ARP ISD	98.2	93	100	100	100	100	106	101	100	100	100	101	113
BULLARD ISD	92.0	87	100	102	100	100	100	101	100	100	100	102	119
LINDALE ISD	95.3	91	100	100	112	100	100	102	100	100	100	96	117
TROUP ISD	100.4	92	100	100	100	100	104	104	100	100	100	98	121
TYLER ISD	98.8	93	100	100	111	100	100	102	100	100	100	100	111
WHITEHOUSE ISD	99.0	95	100	100	128	100	100	105	100	100	100	101	112
CHAPEL HILL ISD	100.1	98	100	100	104	100	101	102	95	100	100	105	107
WINONA ISD	103.2	101	100	100	98	100	104	111	97	100	100	107	114

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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	
<b>SOMERVELL COUNTY</b>														
GLEN ROSE ISD	105.0%	99%	100%	100%	103%	0	100%	105%	100%	0	100%	100%	87%	
<b>STARR COUNTY</b>														
RIO GRANDE CITY	98.4	94	100	91	112	100	100	104	100	100	100	100	96	
SAN ISIDRO ISD	98.1	82	0	100	100	100	100	93	100	100	100	100	95	
ROMA ISD	99.4	102	100	94	99	100	100	103	100	100	100	97	92	
<b>STEPHENS COUNTY</b>														
BRECKENRIDGE ISD	99.7	105	100	100	104	100	100	96	100	100	100	83	101	
<b>STERLING COUNTY</b>														
STERLING CITY ISD	93.3	100	100	100	100	100	93	104	100	100	100	77	55	
<b>STONEWALL COUNTY</b>														
ASPERMONT ISD	102.8	97	100	100	83	100	109	97	100	100	0	100	85	
<b>SUTTON COUNTY</b>														
SONORA ISD	122.8	96	100	100	100	100	141	112	100	100	100	97	89	
<b>SWISHER COUNTY</b>														
HAPPY ISD	133.0	106	0	100	100	100	0	102	100	100	100	101	230	
TULIA ISD	107.0	91	100	100	100	100	100	107	101	100	100	100	172	
KRESS ISD	104.0	97	100	100	100	100	100	102	100	100	100	79	120	
<b>TARRANT COUNTY</b>														
ARLINGTON ISD	97.2	95	99	100	99	100	0	103	100	100	100	99	115	
BIRDVILLE ISD	98.3	96	100	100	106	100	0	103	97	100	100	100	123	
EVERMAN ISD	100.9	100	100	100	111	100	0	102	100	100	100	100	119	
FORT WORTH ISD	96.7	95	100	99	97	100	0	103	98	100	100	104	118	
GRAPEVINE ISD	95.9	91	100	100	98	100	0	101	102	100	100	100	123	
KELLER ISD	95.0	93	100	100	100	100	0	100	100	100	100	108	123	
MANSFIELD ISD	96.2	93	100	102	101	100	0	102	99	100	100	100	118	
LAKE WORTH ISD	100.4	101	99	100	101	100	0	103	96	100	100	103	120	
CROWLEY ISD	97.8	96	96	100	99	100	0	101	104	100	100	100	123	
KENNEDALE ISD	97.9	95	100	100	109	100	0	103	100	100	100	101	126	
AZLE ISD	93.9	90	100	101	104	100	0	99	100	100	100	103	122	
HURST-EULESS-B	97.3	95	99	100	99	100	0	103	100	100	100	100	116	
CASTLEBERRY ISD	97.7	98	100	100	94	100	0	103	100	100	100	100	104	
EAGLE MT-SAGINAW	96.0	91	100	100	99	100	0	101	97	100	100	103	117	
CARROLL ISD	94.2	90	100	99	101	100	0	100	103	100	100	96	130	
WHITE SETTLEMENT	103.7	105	100	100	106	100	0	103	99	100	100	99	122	
<b>TAYLOR COUNTY</b>														
WYLIE ISD	103.3	102	100	110	127	100	100	104	103	100	100	86	96	
ABILENE ISD	100.0	95	100	100	100	100	100	128	110	100	100	100	96	
MERKEL ISD	102.6	106	100	100	117	100	106	105	97	100	100	96	94	
TRENT ISD	96.2	93	0	100	100	0	99	105	100	0	100	70	96	
JIM NED ISD	93.4	97	100	100	100	0	106	96	100	0	100	80	101	
<b>TERRELL COUNTY</b>														
TERRELL COUNTY ISD	100.1	100	0	100	100	100	101	97	100	100	100	95	97	
<b>TERRY COUNTY</b>														
BROWNFIELD ISD	106.3	99	100	100	102	100	117	102	100	100	100	100	82	
MEADOW ISD	105.0	101	0	100	100	100	108	100	100	100	100	98	106	
UNION ISD	103.0	100	0	100	100	100	107	97	100	100	100	109	99	
WELLMAN ISD	99.9	100	0	100	100	100	109	103	100	100	100	100	83	
<b>THROCKMORTON COUNTY</b>														
THROCKMORTON ISD	99.0	101	0	100	100	100	97	112	100	100	100	107	95	
WOODSON ISD	98.6	101	0	100	100	100	100	99	100	100	100	93	95	
<b>TITUS COUNTY</b>														
HARTS BLUFF ISD	94.4	94	100	100	100	0	0	100	100	0	100	91	0	

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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	98.1%	107%	0	100%	100%	0	0	107%	100%	0	100%	89%	0
WINFIELD ISD	99.5	104	0	100	100	100	0	100	100	100	100	95	0
MOUNT PLEASANT ISD	99.2	95	100	100	101	100	100	101	100	100	100	98	0
<b>TOM GREEN COUNTY</b>													
GRAPE CREEK -PULLI	95.0	94	100	109	100	100	100	99	100	100	100	91	86
VERIBEST ISD	98.3	99	0	100	101	100	100	99	100	100	100	89	98
CHRISTOVAL ISD	95.3	91	0	100	100	100	107	102	100	100	100	98	80
SAN ANGELO ISD	97.7	98	100	100	97	100	100	101	93	100	100	100	89
WATER VALLEY ISD	96.6	110	0	100	100	0	96	101	100	100	100	105	80
WALL ISD	98.0	95	100	100	100	100	110	98	100	100	100	104	98
<b>TRAVIS COUNTY</b>													
LAGO VISTA ISD	97.0	95	100	99	90	0	0	103	100	100	100	107	153
AUSTIN ISD	97.3	94	99	101	100	100	100	107	100	100	100	102	117
PFLUGERVILLE ISD	97.4	96	99	100	102	100	0	103	100	100	100	100	103
MANOR ISD	98.4	82	100	82	103	100	0	106	102	100	100	121	111
EANES ISD	96.3	94	100	100	103	100	0	114	100	100	100	100	127
DEL VALLE ISD	100.3	96	114	100	96	100	0	104	99	100	100	104	110
LAKE TRAVIS ISD	97.9	96	100	98	105	100	0	103	100	100	100	109	137
<b>TRINITY COUNTY</b>													
GROVETON ISD	99.8	99	100	107	100	100	100	106	100	100	100	90	103
TRINITY ISD	101.8	98	100	112	96	100	100	104	100	100	100	98	103
CENTERVILLE ISD	105.2	116	0	100	100	0	100	89	100	0	100	110	103
APPLE SPRINGS ISD	108.8	111	0	100	100	0	100	88	100	0	100	129	103
<b>TYLER COUNTY</b>													
COLMESNEIL ISD	94.4	93	100	100	100	0	100	100	100	100	100	77	103
WOODVILLE ISD	94.6	90	100	100	97	100	100	97	105	100	100	88	104
WARREN ISD	90.9	78	100	90	100	100	105	101	100	100	100	93	101
SPURGER ISD	96.6	88	0	100	100	0	99	103	100	100	100	105	103
CHESTER ISD	95.0	87	100	100	100	0	100	93	100	100	100	81	104
<b>UPSHUR COUNTY</b>													
BIG SANDY ISD	108.4	119	100	100	100	100	105	110	100	100	100	101	145
GILMER ISD	103.3	101	100	100	105	100	105	100	102	100	100	101	145
ORE CITY ISD	100.6	103	100	100	97	0	100	101	100	100	100	94	131
UNION HILL ISD	102.2	103	0	100	100	0	111	100	100	0	100	91	176
HARMONY ISD	107.6	104	100	117	100	0	112	99	100	100	100	105	145
NEW DIANA ISD	106.7	102	100	100	100	0	100	102	100	0	100	110	145
UNION GROVE ISD	107.3	96	0	100	100	100	118	110	100	100	100	96	157
<b>UPTON COUNTY</b>													
MCCAMEY ISD	100.7	88	100	100	100	100	102	106	103	100	100	100	36
RANKIN ISD	100.7	100	0	100	100	100	104	102	100	100	100	100	40
<b>UVALDE COUNTY</b>													
KNIPPA ISD	99.2	103	100	100	100	100	0	101	100	100	100	123	85
SABINAL ISD	102.1	103	100	96	93	0	0	111	100	0	100	110	97
UVALDE ISD	101.4	99	100	100	101	100	100	112	98	100	100	110	105
UTOPIA ISD	101.2	106	0	100	100	100	100	100	100	100	100	102	99
<b>VAL VERDE COUNTY</b>													
SAN FELIPE-DEL RIO	96.8	94	100	82	113	100	100	104	95	100	100	100	72
COMSTOCK ISD	102.5	103	0	100	100	100	110	102	100	100	100	98	95
<b>VAN ZANDT COUNTY</b>													
CANTON ISD	100.0	97	100	100	113	100	100	99	100	100	100	95	138
EDGEWOOD ISD	100.4	96	100	100	100	100	104	101	100	100	100	98	154
GRAND SALINE ISD	100.0	96	100	100	90	100	102	105	100	100	100	101	148
MARTINS MILL ISD	105.0	96	0	100	100	0	100	100	100	100	100	105	137
VAN ISD	97.5	86	100	100	100	100	104	101	100	100	100	100	132
WILLS POINT ISD	98.3	96	100	100	93	100	0	102	100	100	100	97	133
FRUITVALE ISD	101.7	89	0	100	100	100	108	107	100	100	100	99	141

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1993

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
<b>VICTORIA COUNTY</b>														
NURSERY ISD	101.2%	99%	100%	100%	100%	0	100%	107%	100%	100%	100%	102%	106%	
MCFADDIN ISD	97.6	0	0	100	100	0	97	98	100	100	0	100	100	
BLOOMINGTON ISD	99.0	98	100	100	100	100	108	100	100	100	100	95	89	
VICTORIA ISD	99.2	98	100	100	99	100	100	105	99	100	100	100	100	
<b>WALKER COUNTY</b>														
NEW WAVERLY ISD	100.3	95	100	100	100	100	100	104	100	100	100	105	103	
HUNTSVILLE ISD	100.8	98	99	100	113	100	100	102	100	100	100	103	101	
<b>WALLER COUNTY</b>														
HEMPSTEAD ISD	100.1	100	100	100	95	100	100	107	97	100	100	96	150	
WALLER ISD	98.4	93	100	100	100	100	100	104	100	100	100	97	136	
ROYAL ISD	101.9	87	100	101	91	100	102	100	100	100	100	123	155	
<b>WARD COUNTY</b>														
MONAHANS-WICKETT-P	104.1	106	100	100	100	100	106	102	97	100	100	100	193	
GRANDFALLS-ROYALTY	105.2	100	0	100	100	100	106	103	100	100	100	100	196	
<b>WASHINGTON COUNTY</b>														
BRENNHAM ISD	97.0	95	100	100	99	100	100	100	91	100	100	94	154	
BURTON ISD	96.9	88	100	100	100	100	103	96	100	100	100	96	109	
<b>WEBB COUNTY</b>														
WEBB CONS. ISD	100.1	100	0	100	100	100	99	117	100	100	100	100	95	
LAREDO ISD	97.3	95	100	93	99	100	0	106	101	100	100	100	79	
MIRANDO CITY ISD	106.1	100	0	100	100	100	107	112	100	100	100	100	96	
UNITED ISD	99.8	96	100	100	106	100	100	109	95	100	100	100	95	
<b>WHARTON COUNTY</b>														
BOLING ISD	97.6	109	100	100	100	100	100	102	100	100	100	79	91	
EAST BERNARD ISD	98.5	100	100	100	91	100	99	97	100	100	100	113	90	
EL CAMPO ISD	99.0	106	100	100	97	100	101	103	89	100	100	87	87	
WHARTON ISD	98.7	99	100	100	86	100	105	102	88	100	100	133	87	
LOUISE ISD	97.9	94	0	100	100	100	113	97	106	100	100	107	85	
<b>WHEELER COUNTY</b>														
SHAMROCK ISD	98.6	99	100	100	92	100	98	108	103	100	100	96	87	
WHEELER ISD	99.2	109	100	100	100	100	97	102	100	100	100	100	85	
ALLISON ISD	104.3	100	0	100	100	0	105	107	100	0	100	100	83	
KELTON ISD	106.6	100	0	100	100	0	105	120	100	100	100	100	88	
FORT ELLIOTT CISD	98.4	100	0	100	100	100	98	107	100	100	100	100	86	
<b>WICHITA COUNTY</b>														
BURKBURNETT ISD	98.9	95	100	100	100	100	100	103	100	100	100	100	125	
ELECTRA ISD	102.0	112	100	100	100	100	94	120	97	100	100	100	92	
IOWA PARK ISD	103.2	101	100	100	100	100	99	114	101	100	100	115	127	
WICHITA FALLS ISD	99.1	97	100	100	101	100	100	104	103	100	100	100	127	
CITY VIEW ISD	100.2	98	100	100	108	100	100	103	113	100	100	100	125	
<b>WILBARGER COUNTY</b>														
HARROLD ISD	88.6	100	0	100	100	100	102	98	100	100	100	100	64	
VERNON ISD	97.1	93	100	100	105	100	100	99	100	100	100	100	67	
NORTHSIDE ISD	85.4	100	0	100	100	100	101	112	100	100	100	94	69	
<b>WILLACY COUNTY</b>														
LASARA ISD	95.7	98	0	81	100	100	97	86	100	100	100	91	101	
LYFORD ISD	103.3	98	100	100	100	100	104	100	100	100	100	89	114	
RAYMONDVILLE ISD	98.7	87	100	100	100	100	116	94	99	100	100	99	106	
SAN PERLITA ISD	104.5	94	100	100	96	100	100	147	100	100	100	94	103	
<b>WILLIAMSON COUNTY</b>														
COUPLAND ISD	104.0	112	0	100	100	0	100	104	100	0	100	99	102	
FLORENCE ISD	93.8	86	100	100	100	100	0	99	100	100	100	97	104	
GEORGETOWN ISD	97.8	93	100	100	121	100	0	100	100	100	100	115	99	

APPENDIX F  
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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	
GRANGER ISD	99.7%	112%	100%	100%	100%	100%	0	99%	100%	100%	100%	89%	96%	
HUTTO ISD	98.1	92	100	100	100	100	0	101	100	100	100	108	92	
JARRELL ISD	106.1	98	100	100	100	100	0	100	100	100	100	124	100	
LIBERTY HILL ISD	94.9	95	100	85	103	100	0	101	100	100	100	94	106	
ROUND ROCK ISD	99.5	98	99	100	109	100	0	103	100	100	100	100	102	
TAYLOR ISD	101.9	100	100	100	121	100	0	103	102	100	100	100	92	
THRALL ISD	102.0	91	0	100	100	100	100	103	100	100	100	113	98	
LEANDER ISD	101.1	100	100	94	109	100	0	102	100	100	100	110	106	
<b>WILSON COUNTY</b>														
FLORESVILLE ISD	96.9	98	100	96	97	100	100	108	88	100	100	93	106	
LA VERNIA ISD	93.3	93	100	94	100	100	100	101	100	100	100	89	102	
POTH ISD	99.3	98	100	100	100	100	100	121	100	100	100	91	102	
STOCKDALE ISD	100.9	102	100	100	100	100	99	96	100	100	100	102	102	
<b>WINKLER COUNTY</b>														
KERMIT ISD	102.4	113	100	100	100	100	100	104	97	100	100	100	89	
WINK-LOVING ISD	102.0	100	100	100	100	100	102	103	100	100	100	100	82	
<b>WISE COUNTY</b>														
ALVORD ISD	100.3	98	100	100	100	100	101	105	100	100	100	101	96	
BOYD ISD	99.8	97	100	100	100	100	105	113	100	100	100	94	95	
BRIDGEPORT ISD	100.7	95	100	100	109	100	103	106	100	100	100	100	96	
CHICO ISD	98.8	98	100	100	100	100	98	108	100	100	100	89	98	
DECATUR ISD	100.1	96	100	100	101	100	104	103	100	100	100	100	96	
PARADISE ISD	106.8	121	0	100	100	100	106	116	100	100	100	100	98	
SLIDELL ISD	100.8	103	100	100	100	0	101	112	100	0	100	99	93	
<b>WOOD COUNTY</b>														
HAWKINS ISD	105.4	91	100	100	100	100	109	106	100	100	100	107	115	
MINEOLA ISD	98.6	94	100	100	103	100	103	109	100	100	100	87	142	
QUITMAN ISD	98.2	90	100	100	109	100	99	97	100	100	100	100	142	
YANTIS ISD	97.9	94	100	91	100	100	101	99	100	100	100	99	151	
ALBA-GOLDEN ISD	95.2	86	0	100	100	0	106	105	100	100	100	95	144	
WINNSBORO ISD	95.9	88	100	100	93	100	105	103	100	100	100	93	134	
<b>YOAKUM COUNTY</b>														
DENVER CITY ISD	108.4	100	100	100	133	100	110	97	100	100	100	100	75	
PLAINS ISD	99.2	100	100	100	100	100	101	89	100	100	100	100	91	
<b>YOUNG COUNTY</b>														
GRAHAM ISD	96.1	93	100	100	83	100	105	102	97	100	100	92	97	
NEWCASTLE ISD	95.8	97	0	100	100	100	94	104	100	100	100	93	96	
OLNEY ISD	95.4	92	100	100	87	100	108	96	100	100	100	91	89	
<b>ZAPATA COUNTY</b>														
ZAPATA ISD	97.1	96	100	100	100	100	99	103	100	100	100	100	59	
<b>ZAVALA COUNTY</b>														
CRYSTAL CITY ISD	102.2	101	100	100	100	100	99	115	100	100	100	100	107	
LA PRYOR ISD	103.3	98	0	100	100	100	102	125	100	100	100	102	99	

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.



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