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1987 1985-86



REFERENCE

Government Publications
Texas

JUN 23 1987

A Report By The Texas Research League

April 1987

Price \$5.00

State Property Tax Board
Homestead Exemption Form 11.13(4/84)
RESIDENTIAL HOMESTEAD EXEMPTION APPLICATION FOR 19
OWNER: _____
ADDRESS: _____
CITY, STATE ZIP CODE: _____
PROPERTY DESCRIPTION: _____

Dallas Public Library
SAMPLE CURRENT TAX RECEIPT
TAX RECEIPT FOR 19 _____ TAXES PAID _____
Collecting Office Name _____
Address _____
City, State Zip Code _____
Property Owner Name _____
Address _____
City, State Zip Code _____
Property Account Number _____
Property Description _____
Taxing Units _____ Taxes Paid _____
Split Payment: _____ Date Paid _____

General APPRAISAL Manual

Requirements, regulations, valuation procedures

STATE PROPERTY TAX BOARD P.O. Box 15900 Austin, Texas 78761-5900
SCHOOL DISTRICT 1985 REPORT of PROPERTY VALUE
School District Name: STATE TOTALS 1063 DISTRICTS County/District No. _____
All numeric answers in this report must be right-justified, except those containing decimals (e.g. tax rates).
I. Total Appraised Value of Tax Roll Before All Partial Exemptions and Reductions for Productive Valuation: \$ 7,263,414,140.60
B. Total Appraised Value Lost to State-mandated Residence Homestead Exemptions: \$ 2,003,816,519.00
C. Total Appraised Value Lost to Local, Optional Over-65 or Disabled Homestead Exemptions: \$ 2,464,312,715.40
D. Total Appraised Value Lost to Local, Optional Percentage Homestead Exemptions: \$ 1,358,543,212.40
E. Total Appraised Value Lost to Disabled and Deceased Veterans' Exemptions: \$ 246,179,113.30
F. Total Reduction in Appraised Value Because of Productive Valuation of Agricultural Land: \$ 1,325,312.00
G. Total Reduction in Appraised Value Because of Productive Valuation of Open-space Land and Wind-Powered Energy Device: \$ 1,325,312.00
H. Total Appraised Value Exempted from Taxation under the Property Abatement Act: \$ 501,000.00

Annual Report of the Findings of the
1985 Property Value Study School & Appraisal Districts APPRAISAL DISTRICT RATIO COMPONENT

Valuation Division
STATE PROPERTY TAX BOARD
P.O. Box 15900
Austin, Texas 78761
Instructions for Completion of Page 1
SCHOOL DISTRICT REPORT OF PROPERTY VALUE
(In accordance with requirements of Section 11.82 of the Texas Education Code)
A. Total Appraised Value Per Tax Roll: Total certified dollar value of entire 1985 tax roll as approved by the School District Board of Equalization and all tax-roll supplements added after certification. This figure must be before all Homestead Exemptions and Disabled Veterans' Exemptions (if any) and all Reductions due to Productive Valuation of Agricultural Lands. If the certified value in your district is after homestead and disabled veterans' exemptions and reductions, agricultural value, include these losses from your tax base (I-B) in this figure. Detail these losses on Page 2. This figure must total and balance to this figure.
B. Total Appraised Value Lost to State-mandated Residence Homestead Exemptions: \$ _____
C. Total Appraised Value Lost to Local, Optional Over-65 or Disabled Homestead Exemptions: \$ _____
D. Total Appraised Value Lost to Local, Optional Percentage Homestead Exemptions: \$ _____
E. Total Appraised Value Lost to Disabled and Deceased Veterans' Exemptions: \$ _____

GOVERNMENT PUBLICATIONS

R1800.8
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5

Appraisal Practices and Tax Burdens Texas Local Governments 1985-86

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APPRAISAL PRACTICES AND TAX BURDENS

TEXAS LOCAL GOVERNMENTS 1985-86

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INTRODUCTION

Property appraisals in many jurisdictions fall short of market value. In other instances and for some types of property, tax appraisals exceed 100% of market value. The purpose of this report is two fold: first, to help individual taxpayers determine if their property is taxed equitably, and second, to enable the taxpaying public and public officials to compare the level of property taxation in their jurisdiction with that of other major locations in Texas, including evaluation and comparison of the impact of homestead exemptions.

This is the sixth Texas Research League report to list appraisal ratios for school districts based upon market-value studies by a state agency. For the second time the amount of property tax has been computed for a single-family house that would sell for \$80,000 if it were not a homestead, if a regular homestead, or if a homestead owned by an elderly taxpayer.

Of special interest to community and business leaders competing with other localities for new industries, a similar calculation of the local property tax on \$80,000 of commercial or industrial equipment and inventories has been made for each city. For municipalities that overlap two or more school districts, the tax burden has been calculated for each major overlapping district.

This report was prepared by Alan E. Barnes, Senior Research Associate, and was possible only through the generous cooperation and help of the staff of the State Property Tax Board and the many local officials who provided the information.

Jared E. Hazleton
President

APPRAISAL PRACTICES AND TAX BURDENS TEXAS LOCAL
GOVERNMENTS 1985-86

In the 1985-86 fiscal year, local governments in Texas levied property taxes totaling \$9 billion, an amount more than twice the revenue produced by the state's sales tax.

Tax burdens on similar properties ranged widely over the state. In Crystal City, for example, taxes imposed by the city, school, county, and other districts averaged 2.7 percent of market value. In contrast, local property taxes in Highland Park (Dallas) averaged 0.7 percent, less than one-third the tax burden imposed by local governments in Crystal City.

Another way to measure local property tax burden is to calculate the tax that would be levied in different jurisdictions on a single-family house selling for \$80,000. Again the highest tax in 1985-86 was in Crystal City with a total tax of \$2,602 imposed by all overlapping taxing jurisdictions. The lowest tax bill for such a house was \$536 in Highland Park.

If the house qualified for various homestead exemptions, the tax was reduced to \$2,533 in Crystal City as compared to \$452 in Highland Park. If owned by a person age 65 or over, the tax was reduced to \$1,935 in Crystal City and to \$167 in that part of the City of Irving located in the Coppell school district. 1

A third measure of property tax burden is calculated for business personal property (inventories, machinery, furniture, fixtures, etc.). Tax bills upon commercial and industrial personal property depend upon the ratio of the appraised value determined by the appraisal district as well as the tax rates levied 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 ratio for that type of property.

For industrial personal property valued at \$80,000 the tax bill ranged from \$445 in Bonham to \$1,979 in that part of the City of Orange located in the Little Cypress school district. For commercial personal property valued at \$80,000, the tax bill ranged from \$445 in Bonham to \$1,899 in Port Arthur (Sabine ISD).

1. The elderly owner may have had his school taxes frozen at the level which existed when he turned 65. The tax freeze depends upon the situation of each elderly homeowner and cannot be calculated for this generalized example.

Table 1
 Property Tax per \$100 of Market Value (True Tax Rate)
 Levied in 21 Largest Texas Cities 1985-86

City	Ratio	City	School	College	Hospital	County	Other	Total
Abilene	97.9%	\$0.4763	\$0.8222	\$ 0	\$ 0	\$0.2411	\$0.0196	\$1.5592
Amarillo	76.0	0.3726	0.7453	0.1042	0.2535	0.2774	0	1.7530
Arlington	72.3	0.3603	0.5375	0.0215	0.0826	0.0906	0.0059	1.0984
Austin	73.1	0.3860	0.6104	0	0	0.1836	0	1.1800
Beaumont	94.0	0.6484	0.8082	0	0	0.2115	0.2306	1.8987
Brownsville	83.4	0.6007	0.7676	0.0477	0	0.1911	0.0747	1.6818
Corpus Christi	95.0	0.5366	0.6885	0.1022	0.1398	0.2221	0	1.6892
Dallas	82.7	0.4065	0.5392	0.0321	0.1042	0.1094	0.0025	1.1939
El Paso	87.8	0.3969	0.5952	0.0506	0.1260	0.1827	0	1.3514
Fort Worth	76.2	0.5633	0.5004	0.0226	0.0870	0.0955	0.0184	1.2872
Garland	91.1	0.3565	0.7284	0.0353	0.1147	0.1206	0.0027	1.3582
Houston	87.4	0.4326	0.5972	0.0185	0.1161	0.2436	0.0579	1.4659
Irving	95.2	0.3510	0.6845	0.0369	0.1200	0.1260	0.0029	1.3213
Laredo	90.5	0.3439	0.4163	0.0862	0	0.2905	0	1.1369
Lubbock	91.8	0.5506	0.8534	0	0.1060	0.1533	0.0064	1.6697
Odessa	96.4	0.4689	0.8009	0.1253	0	0.3181	0	1.7132
Pasadena	90.2	0.5429	0.8207	0.0721	0.1198	0.2514	0.0597	1.8666
San Angelo	92.8	0.6449	0.6403	0	0	0.2260	0	1.5112
San Antonio	91.0	0.3730	0.6568	0.0398	0.1637	0.1547	0.0091	1.3971
Waco	86.7	0.4875	0.6601	0.0501	0	0.2500	0	1.4477
Wichita Falls	97.4	0.6126	0.8516	0	0	0.2339	0	1.6981

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

Similar calculations of 1985-86 local property tax burdens have been calculated in 338 locations throughout the state and are shown in detail in the appendix tables. 2

LOCAL TAX
BURDEN

"True" tax rates for the 21 largest cities and overlapping taxing jurisdictions in 1985-86 are listed in Table 1. The total rate for all jurisdictions ranged from 1.10% in Arlington to 1.90% in Beaumont, or 73 percent higher than Arlington. Total "true" tax rates in Dallas totaled 1.19% and 1.46% in Houston. 3

CALCULATION
OF "TRUE RATE"

Once the value of the property has been appraised 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.

Each city with a 1980 population of more than 5,000 is listed in Appendix A, with multiple listings for each school district that serves a major portion of the city. The tax rate imposed by each taxing jurisdiction has been adjusted to reflect the "true" tax rate according to the ratio of appraisal to market value. These overlapping "true" tax rates are totaled so that tax burdens in one city and school district can be compared with that in other locations in Texas.

2. True tax rates and tax levies on an \$80,000 house for each of the 1,063 school districts in Texas are listed in Texas Research League, Bench Marks for 1986-87 School District Budgets in Texas, Austin: July 1986

3. In Texas tax rates are quoted as an amount per \$100 of value. That provides the same figure as a percentage so that a rate of \$2.00 per \$100 is the same as 2% of value.

Using the first entry in Table 1 as an illustration, the City Council in Abilene imposed a tax rate of 48.66 cents per \$100 of taxable value in 1985-86. The study by the State Property Tax Board (SPTB) determined that the weighted average appraisal in the Taylor County Appraisal District was 97.9%. Multiplying the 48.66-cent tax rate by 97.9% ratio gives a true tax rate of \$.4763 per \$100 of market value (selling price). Hence, a house or property that would sell for \$80,000 in Abilene on the average would be taxed \$381 by the city. (80,000 times .4763 divided by 100).

The Abilene Independent School District levied a "true" tax rate of \$.8222 per \$100 of market value. Adding the \$.2411 "true" rate imposed by Taylor County and the \$.0196 rate imposed by the West Central Texas Municipal Water District, the total tax rate was \$1.5592 per \$100 of market value. Hence, a property in this location that would sell for \$80,000 was taxed \$1,247 in 1985-86 (80,000 times 1.5592 divided by 100). 4

If the property in Abilene were located in the Wylie school district, instead of the Abilene ISD, the total rate would have been \$1.6192 as shown on the second line in Appendix A. The average tax on \$80,000 of property in Abilene but in the Wylie school district would have been \$1,266 as compared to \$1,236 in the Abilene ISD. The use of "true" tax rates permits comparison of tax burdens in different locations throughout the state. As shown in the last column of Appendix A, the overlapping tax in Abilene and the Abilene ISD ranked 131st among the 338 locations listed. There were 130 locations with true taxes higher than that in Abilene and 207 with lower tax burdens.

HOMESTEAD EXEMPTIONS

Table 2 shows the 1985-86 local property tax on a single-family house that would sell for \$80,000 in the 21 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.)

4. The taxpayer actually received bills with rates totaling \$1.5926 but his \$80,000 property was appraised for \$78,320. The \$1.5926 rate times \$78,320 produced a tax bill of \$1,247, which is the same amount as that calculated by using a true tax rate.

Using the first entry, Abilene as an illustration, the tax on an \$80,000 single-family house was \$1,236. 5 However, that tax dropped to \$1,101 if the house were claimed as a homestead. The State mandates a \$5000 exemption in the assessed value of a homestead for school taxes and a \$3000 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 30% of the value of a homestead. These exemptions for all local taxing jurisdictions in each of the 21 largest cities have been considered before the tax shown in Table 2 was calculated.

If the house were owned by a person age 65 or older, the exemption mandated for school taxes is \$15,000 of the assessed value. Also, local taxing jurisdictions can, and do, offer additional exemptions to senior citizens on a local option basis. The exemption extended to the elderly ranged upward to \$156,420 in Harris County.

School taxes for the elderly are frozen at the level in effect when the owner turned 65. Such exemption varies with each person and can not be calculated for a generalized example. For many elderly homeowners the tax actually is less than that shown herein.

5. Taxes on a typical house are based on the ratio of appraisal 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 almost the same in 1985.

Table 2
Local Property Taxes 1985-86 on an \$80,000 Single-Family House

CITY	<-----Single-Family House----->		
	Not Homestead	Homestead	Elderly Over 65
ABILENE	\$1,236	\$1,101	\$ 891
AMARILLO	1,265	1,216	965
ARLINGTON	1,053	912	449
AUSTIN	1,016	927	307
BEAUMONT	1,440	1,330	892
BROWNSVILLE	1,420	1,374	1,168
CORPUS CHRISTI	1,321	1,171	658
DALLAS	841	661	197
EL PASO	1,142	1,108	995
FORT WORTH	1,032	931	414
GARLAND	1,051	982	679
HOUSTON	1,316	887	379
IRVING	1,045	810	519
LAREDO	934	910	785
LUBBOCK	1,313	1,266	980
ODESSA	1,307	961	733
PASADENA	1,695	1,358	584
SAN ANGELO	1,209	867	482
SAN ANTONIO	1,085	1,048	681
WACO	1,130	1,021	810
WICHITA FALLS	\$1,356	\$1,312	\$1,068
Minimum	841	661	197
Maximum	1,695	1,374	1,168

TAX ON
HOMESTEADS

For an \$80,000 house in Dallas, the 1985-86 local property tax averaged \$841 if the house were rented or leased. If occupied by the owner, the tax would have been \$661, or \$197 if owned and occupied by a person age 65 or over.

Located in Houston and in the Houston ISD, the tax on an \$80,000 house rented or leased (not a homestead) was \$1,316. For a homestead the tax averaged \$887, or one-third less. For the elderly homeowner, the tax in Houston was \$379 or almost \$1,000 less than the tax before homestead exemptions.

BUSINESS PERSONAL
PROPERTY TAXES

In Table 3 the average tax on commercial and industrial personalty has been calculated for \$80,000 of market value in the 21 largest cities. For example, the average tax in Abilene and overlapping taxing jurisdictions on \$80,000 was \$1,247. As shown on the first line, business personal property was taxed at the same level with a tax of \$1,229 on industrial machinery, equipment, and inventories and \$1,160 for commercial furniture, fixtures, and inventories.

The pattern was different in Austin, where industrial personal property was taxed 34% higher than the average (\$1,267 vs. \$944) and commercial property was taxed 3.5% higher (\$977 vs. \$944). 6

Community and business leaders are concerned with tax comparisons on business personal property when seeking new industries for their communities. State and federal taxes apply regardless of which community a new industry chooses as a location, 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).

6. As detailed in Appendix F, the average ratio of appraisal to market value for industrial personal property in 1985 was 98% compared to 76% for commercial personalty and to 73.1% average for all types of property in the Austin ISD portion of Travis County.

Table 3
Property Tax 1985-86 on \$80,000 of Business Personal Property

CITY	Average Property	Business Personalty	
		Industrial	Commercial
ABILENE	\$1,247	\$1,229	\$1,160
AMARILLO	1,402	1,346	1,662
ARLINGTON	879	1,149	942
AUSTIN	944	1,267	977
BEAUMONT	1,519	1,616	1,485
BROWNSVILLE	1,346	1,613	1,214
CORPUS CHRISTI	1,351	1,423	1,420
DALLAS	955	1,160	1,103
EL PASO	1,081	840	990
FORT WORTH	1,030	1,278	1,070
GARLAND	1,087	1,198	1,132
HOUSTON	1,173	1,336	1,013
IRVING	1,057	1,115	1,100
LAREDO	909	934	930
LUBBOCK	1,336	1,234	1,225
ODESSA	1,371	1,419	1,027
PASADENA	1,493	1,649	1,069
SAN ANGELO	1,209	1,273	1,186
SAN ANTONIO	1,118	1,229	1,183
WACO	1,158	1,212	1,140
WICHITA FALLS	\$1,358	\$1,260	\$1,394
Minimum	879	840	930
Maximum	1,519	1,649	1,662

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-11.

In Region 1, the Rio Grande Valley, the true tax rates ranged from a low of 1.05% in Harlingen to a high of 1.89% in Mercedes. The tax on an \$80,000 homestead ranged from \$829 in that part of the City of Harlingen in the San Benito school district to a high of \$1,454 in Elsa.

The businessman looking for an industrial location in the Rio Grande Valley will find local property taxes on \$80,000 of industrial personal property ranging from \$533 in Harlingen (San Benito ISD) to a high of \$1,658 in Elsa. The tabulations for the other regions show a significant range of tax burdens in nearby locations.

SEPARATING EQUITY AND TAX BURDENS

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 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 and to obtain adequate tools to better determine the value of 12,124,000 parcels or accounts that were taxable in 1985.

To determine how well these central appraisal districts function and to provide an equitable basis upon which the legislature can disburse billions of dollars of state aid to the 1,063 school districts, the State Property Tax Board (SPTB) was created and charged with the responsibility of determining the market value of taxable property. The selling price for a sample of sales of different types of property is compared to the appraised value for tax purposes. The ratio of appraisal to sales is applied to all of the property of that type on the tax roll. (See page 13 for a description of the methodology used by the SPTB.)

Variations in local appraisal practices not only are determined by major types of property, but also geographically by school-district areas within the county-wide central appraisal district.

AVERAGE RATIOS
STILL VARY

As detailed in Table 4, the local tax appraisals were less than 60% of true market value in seven school-district areas in 1985. At the other extreme tax appraisals on the average were 100% or more of market value in 204 school-district areas.

Specifically, the lowest average was 22.4% in the Malta ISD in Bowie County. The highest ratio was 165.5% in Allamoore ISD in Hudspeth County. The average often masks wide variations among different types of property. In the Allamoore ISD, for example, single-family houses were taxed at values averaging 83% of their selling price. Open-space land was valued by the tax appraiser at \$13.25 an acre whereas the SPTB staff determined its productivity value was \$2.75 an acre, giving a ratio of 482%.

APPEALS OF
INEQUITABLE ASSESSMENT

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

Appendix E lists, in alphabetic order, the 1,063 local school districts in Texas, along with the average ratio of local appraisals to market value and the ratio for single-family houses. By law local appraisals should be 100% of market value. The ratio for single-family houses should be about the same as the average for all types of property. The county in which the school district is located also is shown, and more detailed information can be referenced in Appendix F under that county.

Appendix F lists school districts within each county and shows the average ratio of appraised to market value for 12 types of property. The productivity value of open-space land that qualifies is a comparison of productivity valuation calculated by the local assessor and less detailed comparisons by the State Property Tax Board. To cover the 142 million acres that qualified in 1985, the SPTB staff primarily relied upon lease contracts rather than owner-operator budgets.

Table 4
 Distribution of Texas School Districts by Ratio of 1985
 Appraised Values to Market Value by Type of Property

Ratio	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo
<-----Number of Districts by Ratio----->														
Under 10%	0	0	0	0	0	0	0	0	0	1	0	16	0	0
10% - 19.9%	0	0	0	4	0	0	0	0	0	3	1	29	3	1
20 - 29.9	0	0	1	8	0	2	0	0	0	4	1	67	7	6
30 - 39.9	0	4	2	21	4	6	2	0	0	10	3	155	21	7
40 - 49.9	0	6	2	35	8	31	9	1	0	18	7	156	37	20
50 - 59.9	7	16	8	68	20	33	13	1	2	35	9	207	68	25
60 - 69.9	25	51	29	121	63	95	54	0	12	96	55	153	152	41
70 - 79.9	72	174	80	195	184	197	83	4	45	196	67	118	183	94
80 - 89.9	288	399	237	255	371	319	154	20	158	297	109	56	241	150
90 - 99.9	468	344	269	235	322	312	283	189	448	323	270	28	257	269
100% & Over	203	61	131	111	83	64	261	711	398	79	359	68	93	449
TOTAL	1,063	1,055	759	1,053	1,055	1,059	859	926	1,063	1,062	881	1,053	1,062	1,062

Note: Count by type of property excludes districts without any property of that type.

The appraised value of the other 11 million acres that did not qualify for productivity valuation is compared with market value (selling price). Two ratios are shown for land: (1) Land Ratio Market is the ratio of appraisals of land on a market value basis to the market value; (2) Land Ratio Combo is a combination of the market value ratio for land that does not qualify and the ratio of assessment on a productivity basis with the productivity value determined by the SPTB.

The last two columns of Appendix F show the average value of land per acre. Average per-acre market value is shown in the next to last column. The average agricultural use value per acre for land that qualifies is shown in the last column.

COMMERCIAL AND INDUSTRIAL RATIOS

Commercial personal property, which consists of furniture, fixtures and inventories, is a difficult problem for both the taxpayer and the tax assessor. The 100% market value of inventories is readily determinable because the inventory has recently been sold to the proprietor, and if he is to remain in business he must turn it 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 was less than 100%. Ineffective enforcement of valuation of commercial property gives a competitive advantage to business firms whose property is under appraised. The data indicates that ratios for personal property are well below 100% in many districts.

From the tax assessor's viewpoint, determining how many items and the value of the hundreds, thousands, or tens of thousands of items in a commercial store is an onerous task. Furthermore, the appraiser must determine how many items were in inventory on January 1st. More and more, accounting records are being maintained on computers in other locations, often in other states. In metropolitan areas several retail outlets are maintained by the same business. The stores often are located in different taxing jurisdictions with merchandise being continually moved from one location to another to meet demand, which only further complicates the appraisal task.

METHODOLOGY
USED BY SPTB

The State Property Tax Board employs professional appraisers to work each of the 1,063 school-district areas. The estimate of market value is made separately for each category of property. For those categories that are readily sold, sales of houses, lots, land, etc. are obtained. The selling price is verified and compared with the appraised value for tax purposes, and a ratio is calculated for that sample of properties. That ratio is then applied to the total for that category of property.

If there were no sales of that type of property, the professional appraisers made an independent appraisal of a sample of properties which was compared with the appraised value for tax purposes. For mineral property, the SPTB staff independently calculated the decline curves and the present value of future benefits for a sample of leases.

For utility property, the SPTB determined the total value of the utility company using income and cost approaches. The statewide value was allocated to individual taxing jurisdictions and compared with the locally determined value for tax purposes.

7

Preliminary findings were sent to the chief appraiser in the 253 central appraisal districts, and 94 appraisal districts and 540 school districts filed an appeal. Appeals were first heard by two administrative panels consisting of independent professional appraisers appointed by the SPTB Chairman. Further appeal was heard by the Board. In May 1986 median ratios for the 13 categories of property were published for each of the 253 appraisal districts along with measures of dispersion.

The ratios used in this report are based on final determinations after the disposition of all administrative appeals.

7. For a more detailed description of the methodology used, see State Property Tax Board, 1985 Property Value Study of School & Appraisal Districts, Appraisal District Ratio Component, Austin: May 1986.

APPENDICES

APPENDIX A

PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1985-86

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
ABILENE	ABILENE ISD	97.9%	\$.4763	\$.8222	\$.0000	\$.0000	\$.2411	\$.0196	\$1.5592	131
ABILENE	WYLIE ISD	99.8%	.4855	.8680	.0000	.0000	.2457	.0200	1.6192	118
ADDISON	CARROLLTON FARMERS	89.8%	.2872	.6095	.0348	.1131	.1188	.0027	1.1662	287
	DALLAS ISD	82.7%	.2545	.5392	.0321	.1042	.1094	.0025	1.0519	319
ALAMO	PHARR-SAN JUAN-ALA	88.6%	.4749	.6376	.0000	.0000	.2081	.3177	1.6382	113
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	83.3%	.2500	.5666	.0365	.1500	.1417	.0083	1.1531	293
ALICE	ALICE ISD	90.6%	.5092	.7858	.0000	.0000	.3622	.1695	1.8268	64
ALLEN	ALLEN ISD	99.9%	.4248	.8495	.0800	.0000	.1528	.0000	1.5070	147
ALPINE	ALPINE ISD	91.9%	.3941	.7197	.0000	.1102	.1837	.0000	1.4078	192
ALVIN	ALVIN ISD	90.2%	.6488	.8885	.1659	.0000	.2479	.0037	1.9548	28
AMARILLO	AMARILLO ISD	76.0%	.3726	.7453	.1042	.2535	.2774	.0000	1.7530	83
	CANYON ISD	76.1%	.3728	.7766	.1042	.2536	.1699	.0000	1.6771	102
	RIVER ROAD ISD	74.8%	.3663	.8373	.1024	.2492	.2727	.0000	1.8280	62
ANDREWS	ANDREWS ISD	98.3%	.3341	.4913	.0000	.0000	.2159	.0000	1.0414	324
ANGLETON	ANGLETON ISD	91.8%	.5949	.6518	.0000	.0498	.2525	.2919	1.8409	55
ARANSAS PASS	ARANSAS PASS ISD	87.0%	.5571	.7138	.0000	.0000	.3308	.0827	1.6844	98
ARLINGTON	ARLINGTON ISD	72.3%	.3603	.5375	.0215	.0826	.0906	.0059	1.0983	308
	MANSFIELD ISD	61.5%	.3061	.5326	.0183	.0707	.0770	.0050	1.0091	330
ATHENS	ATHENS ISD	84.9%	.3355	.8365	.0518	.0000	.2020	.1224	1.5483	137
ATLANTA	ATLANTA ISD	93.5%	.4303	.5706	.0000	.0000	.1865	.0000	1.1874	277
	QUEEN CITY ISD	97.1%	.4466	.6013	.0000	.0000	.1936	.0000	1.2415	261
AUSTIN	AUSTIN ISD	73.1%	.3860	.6104	.0000	.0000	.1836	.0000	1.1800	283
	DEL VALLE ISD	85.9%	.4536	.5842	.0000	.0000	.2157	.0000	1.2536	256
	MANOR ISD	81.9%	.4323	.6785	.0000	.0000	.2056	.0000	1.3164	233
	PFLUGERVILLE ISD	82.7%	.4366	.6864	.0000	.0000	.2077	.0000	1.3307	228
AZLE	AZLE ISD	80.3%	.2408	.4655	.0300	.0290	.2259	.0000	.9912	332
BALCH SPRINGS	DALLAS ISD	82.7%	\$.4114	\$.5392	\$.0321	\$.1042	\$.1094	\$.0025	\$1.1988	271
	MESQUITE ISD	93.1%	.4634	.6424	.0361	.1173	.1233	.0028	1.3852	204
BAY CITY	BAY CITY ISD	92.6%	.4606	.8124	.0000	.0837	.2594	.0653	1.6806	100
BAYTOWN	GOOSE CREEK ISD	95.1%	.5614	.8516	.1189	.1264	.2653	.0630	1.9865	23
BEAUMONT	BEAUMONT ISD	94.0%	.6484	.8082	.0000	.0000	.2115	.2306	1.8987	42
BEDFORD	HURST-EULESS-B	74.5%	.2682	.6110	.0221	.0851	.0934	.0060	1.0858	309
BEEVILLE	BEEVILLE ISD	84.4%	.3293	.6920	.1456	.0000	.2283	.0000	1.3951	198
BELLAIRE	HOUSTON ISD	87.4%	.3933	.5972	.0000	.1161	.2436	.0579	1.4080	190
BELLMEAD	LA VEGA ISD	82.1%	.2463	.9030	.0474	.0000	.2366	.0000	1.4333	182
BELTON	BELTON ISD	84.8%	.6041	.7823	.0000	.0000	.2333	.0000	1.6198	117
BENBROOK	FORT WORTH ISD	76.2%	.3506	.5004	.0226	.0870	.0955	.0062	1.0624	314
BIG SPRING	BIG SPRING ISD	94.5%	.6426	.8335	.1512	.0000	.2079	.0000	1.8352	59
BONHAM	BONHAM ISD	79.6%	.3291	.5096	.0000	.0000	.2229	.0379	1.0994	307
BORGER	BORGER ISD	93.7%	.4451	.9182	.1499	.0000	.2530	.0000	1.7662	80
BOWIE	BOWIE ISD	95.0%	.2895	.7129	.0000	.0000	.2331	.0095	1.2449	259
BRADY	BRADY ISD	85.7%	.1856	.6481	.0000	.0000	.3193	.0000	1.1530	294
BRECKENRIDGE	BRECKENRIDGE ISD	97.9%	.6660	.5729	.0000	.0000	.2057	.0196	1.4642	166
BRENHAM	BRENHAM ISD	82.9%	.2227	.5386	.0297	.0000	.2010	.0000	.9920	331
BRIDGE CITY	BRIDGE CITY ISD	111.5%	.4349	1.2021	.0000	.0000	.3895	.3722	2.3987	3
BROWNFIELD	BROWNFIELD ISD	101.9%	.4485	.6931	.0000	.0748	.2039	.0000	1.4203	186
BROWNSVILLE	BROWNSVILLE ISD	83.4%	.6007	.7676	.0477	.0000	.1911	.0747	1.6819	99
BROWNWOOD	BROWNWOOD ISD	90.2%	.5006	.9925	.0000	.0000	.1802	.0000	1.6732	103
BRYAN	BRYAN ISD	84.0%	.4552	.5836	.0000	.0000	.2732	.0000	1.3120	235
BURKBURNETT	BURKBURNETT ISD	95.4%	.4102	.6391	.0000	.0000	.2289	.0000	1.2783	243
BURLESON	BURLESON ISD	64.8%	.3654	.6249	.0000	.0000	.1748	.0173	1.1824	281
CANYON	CANYON ISD	76.1%	.3804	.7766	.0000	.0825	.1699	.0000	1.4094	188
CARRIZO SPRINGS	CARRIZO SPRINGS	97.1%	.5634	1.0199	.0000	.0000	.3196	.0000	1.9028	38
CARROLLTON	CARROLLTON FARMERS	89.8%	.3950	.6095	.0348	.1131	.1188	.0027	1.2739	248
CARTHAGE	CARTHAGE ISD	103.4%	.6512	.6923	.0572	.0000	.2398	.0000	1.6405	112
CEDAR HILL	CEDAR HILL ISD	72.7%	.4027	.8938	.0282	.0916	.0962	.0022	1.5147	143
CENTER	CENTER ISD	81.8%	.5606	.6137	.0000	.0000	.3191	.0000	1.4934	151
CHILDRESS	CHILDRESS ISD	77.6%	.3881	.6209	.0000	.0776	.3027	.0000	1.3893	200
CLEBURNE	CLEBURNE ISD	69.6%	.4387	.5641	.0000	.0000	.1880	.0186	1.2094	269
CLEVELAND	CLEVELAND ISD	89.5%	.6535	.9847	.0000	.0000	.3413	.0000	1.9794	25
CLUTE CITY	BRAZOSPORT ISD	91.6%	.4241	.6369	.0550	.0000	.2520	.2098	1.5778	126
COLEMAN	COLEMAN ISD	67.8%	.1459	.5596	.0000	.0000	.2712	.0000	.9867	333
COLLEGE STATION	COLLEGE STATION	84.9%	.3227	.8304	.0000	.0000	.2762	.0000	1.4293	183
COLLEYVILLE	GRAPEVINE ISD	73.8%	.2051	.6183	.0219	.0843	.0924	.0060	1.0280	329
COLONY	LEWISVILLE ISD	89.9%	.3688	.8455	.0000	.0000	.1574	.4227	1.7944	73
COLORADO CITY	COLORADO ISD	103.7%	.5514	.7983	.0000	.2184	.3350	.0000	1.9011	40
COMMERCE	COMMERCE ISD	94.1%	.3180	.7949	.0000	.1295	.3294	.1798	1.7516	86
CONROE	CONROE ISD	88.2%	.4321	.9788	.0000	.0459	.3711	.0000	1.8279	63
COPPERAS COVE	COPPERAS COVE ISD	85.5%	.5543	.6239	.1325	.0000	.1263	.0000	1.4470	174
CORPUS CHRISTI	CORPUS CHRISTI ISD	95.0%	.5366	.6885	.1022	.1398	.2221	.0000	1.6891	96
	CALALLEN ISD	98.3%	.5555	1.0128	.0000	.1447	.2299	.0000	1.9430	30
	FLOUR BLUFF ISD	95.0%	.5365	.7715	.0000	.1398	.2220	.0000	1.6698	104
	PORT ARANSAS ISD	100.0%	.5551	.5201	.0000	.1472	.2339	.0000	1.4664	163
	TULOSO-MIDWAY ISD	99.2%	.5605	.8135	.0000	.1460	.2320	.0000	1.7520	85
	WEST OSO ISD	96.1%	.5427	.9414	.0000	.1414	.2246	.0000	1.8502	51
CORSICANA	CORSICANA ISD	76.9%	.3536	.8456	.1045	.0000	.2229	.0000	1.5266	139
CROCKETT	CROCKETT ISD	85.1%	.2438	.7657	.0000	.0000	.1446	.0083	1.1624	290
CROWLEY	CROWLEY ISD	64.7%	.2595	.6729	.0192	.0739	.0811	.0052	1.1119	305
CRYSTAL CITY	CRYSTAL CITY ISD	89.8%	.8354	1.2307	.0287	.0000	.6198	.0000	2.7146	1
CUERO	CUERO ISD	79.3%	.1525	.8761	.0000	.0000	.1451	.0000	1.1737	285

APPENDIX A

PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1985-86

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
DALHART	DALHART ISD	75.8%	\$.3788	\$.8156	\$.0000	\$.0000	\$.3333	\$.0000	\$ 1.5277	138
DALLAS	DALLAS ISD	82.7%	.4065	.5392	.0321	.1042	.1094	.0025	1.1939	275
	DUNCANVILLE ISD	86.7%	.4262	.7828	.0336	.1092	.1147	.0026	1.4692	161
	GRAND PRAIRIE ISD	95.1%	.4678	.7610	.0369	.1199	.1259	.0029	1.5144	144
	RICHARDSON ISD	94.5%	.4649	.9066	.0367	.1191	.1252	.0028	1.6553	110
	IRVING ISD	95.2%	.4682	.6845	.0369	.1200	.1260	.0029	1.4385	178
	WILMER-HUTCHINS	79.4%	.3907	1.1439	.0308	.1001	.1052	.0024	1.7731	78
DE SOTO	DE SOTO ISD	88.2%	.4532	.8604	.0342	.1112	.1168	.0026	1.5785	125
DEER PARK	DEER PARK ISD	93.8%	.6002	.6752	.0750	.1245	.2614	.0621	1.7985	71
DE L RIO	SAN FELIPE-DE L RIO	88.7%	.3127	.4257	.0000	.1852	.2691	.0000	1.1927	276
DENISON	DENISON ISD	84.3%	.7247	.9017	.0773	.0000	.2781	.0000	1.9818	24
DENTON	DENTON ISD	84.5%	.4988	.7186	.0000	.0000	.1479	.0000	1.3653	210
DIBOLL	DIBOLL ISD	87.4%	.2496	.6130	.0669	.0000	.1879	.0000	1.1174	304
DICKINSON	DICKINSON ISD	103.1%	.2546	1.0875	.0000	.0000	.3968	.0000	1.7389	89
DIMMITT	DIMMITT ISD	95.2%	.2671	.8014	.0000	.0976	.2259	.0067	1.3986	194
DONNA	DONNA ISD	88.0%	.5106	.6515	.0000	.0000	.2069	.3159	1.6848	97
DUMAS	DUMAS ISD	92.7%	.2317	.6210	.0000	.0083	.1854	.0082	1.0547	316
DUNCANVILLE	DUNCANVILLE ISD	86.7%	.5113	.7828	.0336	.1092	.1147	.0026	1.5543	133
EAGLE PASS	EAGLE PASS ISD	94.8%	\$.2147	\$.5213	\$.0000	\$.2691	\$.2137	\$.4236	\$ 1.6424	111
EDINBURG	EDINBURG ISD	90.2%	.4961	.5276	.0000	.0000	.2120	.3236	1.5593	130
EDNA	EDNA ISD	95.2%	.7525	.8001	.0000	.0686	.3281	.1519	2.1012	11
EL CAMPO	EL CAMPO ISD	98.7%	.4160	.9677	.0740	.0000	.3742	.0000	1.8318	60
EL PASO	EL PASO ISD	87.8%	.3969	.5952	.0506	.1260	.1827	.0000	1.3514	216
	CANUITILLO ISD	86.1%	.3895	.5588	.0496	.1237	.1793	.0000	1.3009	236
	SOCORRO ISD	94.1%	.4257	.7062	.0542	.1352	.1960	.0000	1.5173	141
	YSLETA ISD	90.3%	.4083	.6949	.0520	.1297	.1880	.0000	1.4729	159
ELSA	EDCOUCH ELSA ISD	81.5%	.6439	.7743	.0000	.0000	.1915	.2925	1.9023	39
ENNIS	ENNIS ISD	85.1%	.5888	.6975	.0000	.0000	.1673	.0000	1.4536	168
EULESS	GRAPEVINE ISD	73.8%	.3246	.6183	.0219	.0843	.0924	.0060	1.1475	297
	HURST-EULESS-B	74.5%	.3279	.6110	.0221	.0851	.0934	.0060	1.1455	298
EVERMAN	EVERMAN ISD	77.0%	.3811	.8699	.0229	.0879	.0965	.0062	1.4645	165
FALFURRIAS	BROOKS ISD	92.8%	\$.3061	\$.7607	\$.0000	\$.0000	\$.4824	\$.0000	\$ 1.5492	136
FARMERS BRANCH	CARROLLTON FARMERS	89.8%	.3591	.6095	.0348	.1131	.1188	.2432	1.4785	157
	DALLAS ISD	82.7%	.3306	.5392	.0321	.1042	.1094	.2239	1.3395	222
FOREST HILL	FORT WORTH ISD	76.2%	.4573	.5004	.0226	.0870	.0955	.0184	1.1813	282
	EVERMAN ISD	77.0%	.4619	.8699	.0229	.0879	.0965	.0186	1.5576	132
FORT STOCKTON	FT STOCKTON ISD	120.2%	.4806	.7925	.0000	.0000	.1342	.0000	1.4073	193
FORT WORTH	FORT WORTH ISD	76.2%	.5633	.5004	.0226	.0870	.0955	.0184	1.2872	242
	CASTLEBERRY ISD	73.2%	.5409	.4392	.0217	.0836	.0917	.0176	1.1948	274
	BURLESON ISD	64.8%	.4785	.6249	.0192	.0739	.0811	.0156	1.2933	239
	EAGLE MT-SAGINAW	69.8%	.5162	.5448	.0207	.0798	.0875	.0168	1.2658	251
	EVERMAN ISD	77.0%	.5689	.8699	.0229	.0879	.0965	.0186	1.6646	107
	HURST-EULESS-B	74.5%	.5506	.6110	.0221	.0851	.0934	.0180	1.3802	206
	LAKE WORTH ISD	70.8%	.5229	.4830	.0210	.0808	.0887	.0171	1.2135	266
	WHITE SETTLEMENT	75.7%	.5593	.6698	.0225	.0864	.0948	.0182	1.4510	171
FREDERICKSBURG	FREDERICKSBURG ISD	82.4%	.3195	.7390	.0000	.0000	.2799	.0026	1.3410	221
FREEPORT	BRAZOSPORT ISD	91.6%	.6369	.6369	.0550	.0000	.2520	.2098	1.7905	75
FRIENDSWOOD	FRIENDSWOOD ISD	91.2%	.6473	1.3321	.0000	.0000	.3513	.1369	2.4675	2
GAINESVILLE	GAINESVILLE ISD	75.9%	\$.4478	\$.6148	\$.0662	\$.0595	\$.2620	\$.0000	\$ 1.4503	172
	LINDSAY ISD	77.7%	.4586	.4003	.0678	.0609	.2683	.0000	1.2559	253
GALENA PARK	GALENA PARK ISD	95.2%	.7253	.7901	.0762	.1264	.2654	.0630	2.0464	17
GALVESTON	GALVESTON ISD	78.0%	.5343	.9095	.0957	.0000	.3003	.0429	1.8826	45
GARLAND	GARLAND ISD	91.1%	.3565	.7284	.0353	.1147	.1206	.0027	1.3583	213
	RICHARDSON ISD	94.5%	.3701	.9066	.0367	.1191	.1252	.0028	1.5605	129
GATESVILLE	GATESVILLE ISD	91.6%	.3022	.6686	.0000	.0000	.1354	.0000	1.1061	306
GEORGETOWN	GEORGETOWN ISD	97.7%	.2735	.8986	.0000	.0000	.1518	.0000	1.3239	231
GILMER	GILMER ISD	95.2%	.2856	.6759	.0000	.0000	.3827	.0000	1.3442	220
GLADEWATER	GLADEWATER ISD	97.4%	.6256	.7903	.0826	.0000	.2076	.0000	1.7062	93
GONZALES	GONZALES ISD	85.2%	.2376	.8942	.0000	.0826	.2640	.0211	1.4996	148
GRAHAM	GRAHAM ISD	91.9%	.5971	.7257	.0000	.0000	.2710	.0000	1.5938	123
GRAND PRAIRIE	GRAND PRAIRIE ISD	95.1%	.0000	.7610	.0369	.1199	.1259	.0029	1.0466	321
	ARLINGTON ISD	72.3%	.2924	.5375	.0215	.0826	.0906	.0059	1.0305	328
GRAPEVINE	GRAPEVINE ISD	73.8%	.3615	.6183	.0219	.0843	.0924	.0060	1.1844	279
GREENVILLE	GREENVILLE ISD	93.5%	.5659	.8900	.0000	.1286	.3272	.0000	1.9117	34
GROVES	PORT ARTHUR ISD	97.5%	.5946	.8579	.0000	.0000	.2193	.1637	1.8356	58
	PORT NECHES ISD	96.0%	.5859	1.0901	.0000	.0000	.2161	.1613	2.0534	15
HALTOM CITY	BIRDVILLE ISD	81.1%	\$.3326	\$.6653	\$.0241	\$.0927	\$.1017	\$.0066	\$ 1.2229	264
HARPER HEIGHTS	KILLEEN ISD	84.5%	.3128	.3974	.1310	.0000	.2325	.2536	1.3273	230
HARLINGEN	HARLINGEN ISD	76.0%	.2812	.5700	.0000	.0000	.1740	.0258	1.0510	320
	RIO HONDO ISD	78.4%	.2902	.7787	.0000	.0000	.1796	.0267	1.2752	245
	SAN BENITO ISD	77.2%	.2857	.5637	.0000	.0000	.1768	.0263	1.0525	318
HEARNE	HEARNE ISD	91.0%	.2245	.6283	.0000	.0000	.2047	.0000	1.0571	315
HENDERSON	HENDERSON ISD	94.5%	.4670	.8507	.0000	.0000	.2080	.0284	1.5540	134
HEREFORD	HEREFORD ISD	91.0%	.3708	.6279	.0000	.0885	.3730	.0064	1.4667	162
HEWITT	MIDWAY ISD	89.4%	.2815	.6836	.0516	.0000	.2575	.0000	1.2742	247
HIGHLAND PARK	HIGHLAND PARK ISD	68.9%	.1777	.3357	.0267	.0869	.0913	.0021	.7204	338
HILLSBORO	HILLSBORO ISD	84.5%	.4563	.6253	.0654	.0000	.3103	.0127	1.4698	160
HITCHCOCK	HITCHCOCK ISD	86.1%	.5337	1.1364	.1059	.0000	.3314	.0000	2.1075	10
HONDO	HONDO ISD	102.6%	.3951	.5438	.0000	.0000	.3078	.0000	1.2467	258

APPENDIX A

PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1985-86

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
HOUSTON	HOUSTON ISD	87.4%	.4326	.5972	.0185	.1161	.2436	.0579	1.4658	164
	ALDINE ISD	86.1%	.4264	.5513	.0457	.1144	.2401	.0570	1.4348	181
	ALIEF ISD	89.0%	.4406	.9525	.0000	.1182	.2482	.0589	1.8184	67
	NORTH FOREST ISD	99.9%	.4946	1.1190	.0000	.1327	.2785	.0661	2.0910	13
	PASADENA ISD	90.2%	.4464	.8207	.0721	.1198	.2514	.0597	1.7701	79
	SPRING BRANCH ISD	92.8%	.4594	.8613	.0000	.1233	.2587	.0614	1.7641	81
HUMBLE	HUMBLE ISD	92.3%	.2400	1.0616	.0000	.1226	.2573	.0611	1.7426	87
HUNTSVILLE	HUNTSVILLE ISD	84.4%	.4725	1.0378	.0000	.1266	.3839	.0000	2.0208	19
HURST	HURST-EULESS-B	74.5%	.3353	.6110	.0221	.0851	.0934	.0060	1.1529	295
	BIRDVILLE ISD	81.1%	.3651	.6653	.0241	.0927	.1017	.0066	1.2554	254
INGLESIDE	INGLESIDE ISD	91.3%	.6120	.7919	.0000	.0000	.3471	.0868	1.8377	56
	IOWA PARK ISD	97.1%	.7362	.6894	.0000	.0000	.2330	.0000	1.6585	108
	IRVING	IRVING ISD	95.2%	.3510	.6845	.0369	.1200	.0229	1.3213	232
	CARROLLTON FARMERS	89.8%	.3310	.6095	.0348	.1131	.1188	.0027	1.2099	268
IRVING	COPELL ISD	71.9%	.2650	.5606	.0279	.0906	.0952	1.0414	323	
JACINTO CITY	GALENA PARK ISD	95.2%	.4379	.7901	.0762	.1264	.2654	.0630	1.7589	82
JACKSONVILLE	JACKSONVILLE ISD	85.7%	.4534	.6770	.0000	.0000	.2297	.0000	1.3601	211
JASPER	JASPER ISD	83.0%	.1379	.9456	.0000	.0363	.2041	.0041	1.3280	229
KATY	KATY ISD	94.2%	.4144	.8477	.0000	.1251	.2626	.0624	1.7122	92
KERMIT	KERMIT ISD	107.5%	.4621	1.1607	.0000	.0000	.4084	.0000	2.0312	18
KERRVILLE	KERRVILLE ISD	91.0%	.4277	.5326	.0000	.0000	.1923	.0119	1.1645	288
KILGORE	KILGORE ISD	91.5%	.4373	.8512	.0776	.0000	.1950	.0000	1.5612	128
KILLEEN	KILLEEN ISD	84.5%	.4032	.3974	.1310	.0000	.2325	.0000	1.1641	289
KINGSVILLE	KINGSVILLE ISD	98.3%	.5910	.7891	.0000	.0000	.1786	.0590	1.6176	119
	RICARDO ISD	92.7%	.5569	1.2232	.0000	.0000	.1683	.0556	2.0040	22
KIRBY	JUDSON ISD	96.2%	.2583	.6060	.0421	.1731	.1635	.0096	1.2527	257
LA MARQUE	LA MARQUE ISD	88.9%	.4887	.9703	.1093	.0000	.3421	.0000	1.9104	36
	HITCHCOCK ISD	86.1%	.4735	1.1364	.1059	.0000	.3314	.0000	2.0472	16
LAKE JACKSON	BRAZOSPORT ISD	91.6%	.2978	.6369	.0550	.0000	.2520	.2098	1.4515	170
LAMESA	LAMESA ISD	94.4%	.5882	.6467	.0000	.0000	.2455	.0000	1.4804	155
LAMPASAS	LAMPASAS ISD	74.3%	.3285	.7211	.0000	.0000	.3401	.0000	1.3897	199
LANCASTER	LANCASTER ISD	66.7%	.4071	.7088	.0259	.0841	.0884	.0020	1.3162	234
	WILMER-HUTCHINS	79.4%	.4846	1.1439	.0308	.1001	.1052	.0024	1.8670	46
LA PORTE	LA PORTE ISD	96.2%	.6854	.9809	.0769	.1277	.2681	.0637	2.2027	6
LAREDO	LAREDO ISD	90.5%	.3439	.4163	.0862	.0000	.2905	.0000	1.1368	299
	UNITED ISD	97.9%	.3718	.6089	.0932	.0000	.3141	.0000	1.3881	202
LEAGUE CITY	CLEAR CREEK ISD	92.8%	.5751	.8534	.1142	.0000	.3571	.0000	1.8998	41
LEON VALLEY	NORTHSIDE ISD	93.6%	.3059	.5151	.0000	.1685	.1592	.0094	1.1580	292
LEVELLAND	LEVELLAND ISD	94.9%	.3375	.6205	.1214	.0000	.1091	.0080	1.1966	273
LEWISVILLE	LEWISVILLE ISD	89.9%	.4061	.8455	.0000	.0000	.1574	.0000	1.4090	189
LIBERTY	LIBERTY ISD	93.0%	.3929	1.0139	.0000	.0000	.3547	.0849	1.8362	57
LITTLEFIELD	LITTLEFIELD ISD	93.7%	.3689	.7852	.0000	.0000	.1746	.0066	1.3352	226
LIVE OAK	JUDSON ISD	96.2%	.2984	.6060	.0000	.1731	.1635	.0096	1.2407	262
LOCKHART	LOCKHART ISD	84.5%	.2625	.8446	.0000	.0000	.3296	.0000	1.4366	180
LONGVIEW	LONGVIEW ISD	93.8%	.3377	.6379	.0000	.0000	.1999	.0000	1.1754	284
	HALLSVILLE ISD	96.0%	.3457	.7874	.0000	.0000	.2046	.0000	1.3376	223
	PINE TREE ISD	95.9%	.3453	.8009	.0000	.0000	.2044	.0000	1.3507	217
LUBBOCK	LUBBOCK ISD	91.8%	.5506	.8534	.0000	.1060	.1533	.0064	1.6697	105
	LUBBOCK-COOPER ISD	94.1%	.5647	.8658	.0000	.1087	.1573	.0066	1.7030	94
	FRENSHIP ISD	94.9%	.5696	.7765	.0000	.1097	.1586	.0066	1.6212	116
	NEW DEAL ISD	105.9%	.6352	.9631	.0000	.1223	.1769	.0074	1.9049	37
LUFKIN	LUFKIN ISD	81.3%	.3576	.7385	.0623	.0000	.1748	.0000	1.3332	227
	HUDSON ISD	79.7%	.3506	.4621	.0610	.0000	.1713	.0000	1.0451	322
LULING	LULING ISD	91.2%	.2671	.8569	.0000	.0000	.3557	.0000	1.4796	156
MANSFIELD	MANSFIELD ISD	61.5%	.3696	.5326	.0183	.0702	.0770	.0050	1.0727	310
MARLIN	MARLIN ISD	89.3%	.3557	.6249	.0000	.0000	.4464	.0000	1.4369	179
MARSHALL	MARSHALL ISD	98.7%	.6933	.6070	.0000	.0000	.2665	.0000	1.5668	127
MATHIS	MATHIS ISD	82.1%	.6782	.5746	.0000	.0000	.3119	.0780	1.8427	54
MCALLEN	MCALLEN ISD	88.1%	.3589	.5984	.0000	.0000	.2071	.3162	1.4806	154
	PHARR-SAN JUAN-ALA	88.6%	.3606	.6376	.0000	.0000	.2081	.3177	1.5240	140
	SHARYLAND ISD	86.4%	.3517	.7909	.0000	.0000	.2030	.3099	1.6555	109
MCKINNEY	MCKINNEY ISD	96.3%	.5998	.7802	.0771	.0000	.1473	.0000	1.6043	120
MERCEDES	MERCEDES ISD	89.0%	.6939	.6672	.0000	.0000	.2091	.3192	1.8894	43
	WFSLACO ISD	84.9%	.6625	.6964	.0000	.0000	.1996	.3047	1.8632	48
MESQUITE	MESQUITE ISD	93.1%	.4748	.6424	.0361	.1173	.1233	.0028	1.3967	197
MEXIA	MEXIA ISD	97.1%	.4875	.6442	.0000	.0000	.3221	.0609	1.5148	142
MIDLAND	MIDLAND ISD	85.4%	.3806	.7329	.0863	.0623	.1905	.0000	1.4525	169
MINERAL WELLS	MINERAL WELLS ISD	81.3%	.4247	.7191	.0304	.0684	.1573	.0223	1.4222	185
MISSION	MISSION ISD	86.6%	.5282	.7360	.0000	.0000	.2035	.3107	1.7784	77
	SHARYLAND ISD	86.4%	.5269	.7909	.0000	.0000	.2030	.3099	1.8307	61
	FORT BEND ISD	91.3%	.3735	1.0683	.0000	.0000	.2810	.0000	1.7227	90
MISSOURI CITY	MONAHANS-WICKETT-P	106.0%	.4626	.9516	.0000	.0000	.4046	.0000	1.8189	66
MONAHANS	MOUNT PLEASANT ISD	93.5%	.3926	.7922	.0935	.1122	.1346	.0280	1.5531	135
NACOGDOCHES	NACOGDOCHES ISD	58.5%	.4502	.6139	.0000	.0000	.1386	.0000	1.2027	270
NAVASOTA	NAVASOTA ISD	91.5%	.6128	.6951	.0000	.0000	.1829	.0000	1.4907	153
NEDERLAND	NEDERLAND ISD	96.0%	.5953	.9121	.0000	.0000	.2160	.1234	1.8468	53
NEW BRAUNFELS	NEW BRAUNFELS ISD	86.7%	.2488	.9082	.0000	.0000	.3122	.0087	1.4780	158
	COMAL ISD	84.8%	.2433	.8868	.0000	.0000	.3053	.0085	1.4438	177

APPENDIX A

PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1985-86

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
NO RICHLAND HILL	BIRDEVILLE ISD	81.1%	.2718	.6653	.0241	.0927	.1017	.0066	1.1620	291
ODESSA	ECTOR COUNTY ISD	96.4%	\$.4689	\$.8009	\$.1253	\$.0000	\$.3181	\$.0000	\$ 1.7132	91
ORANGE	WEST ORANGE-COVE	94.1%	.7406	.9363	.0000	.0000	.3287	.0571	2.0727	14
	LITTLE CYPRESS-M.	93.4%	.7349	1.1821	.0000	.0000	.3262	.0666	2.3098	4
PALESTINE	PALESTINE ISD	85.4%	\$.5890	\$.8768	\$.0394	\$.0000	\$.2859	\$.0000	\$ 1.7911	74
	WESTWOOD ISD	89.5%	.6173	.8946	.0412	.0000	.2996	.0000	1.8527	50
PAMPA	PAMPA ISD	90.0%	.5852	.6464	.0000	.0000	.1945	.0000	1.4261	184
PARIS	PARIS ISD	61.1%	.3297	.6533	.0794	.0000	.2747	.0000	1.3371	224
PASADENA	PASADENA ISD	90.2%	.5429	.8207	.0721	.1198	.2514	.0597	1.8666	47
PEARLAND	PEARLAND ISD	88.6%	.5318	.8863	.0000	.0000	.2437	.0036	1.6655	106
PEARSALL	PEARSALL ISD	92.3%	.4714	.9973	.0000	.0000	.4511	.0323	1.9521	29
PECOS CITY	PECOS-BARSTOW-TOYA	95.5%	.8020	.9237	.0000	.0000	.4583	.0000	2.1840	7
PERRYTON	PERRYTON ISD	95.2%	.5294	.7236	.0000	.1500	.3999	.0084	1.8111	68
PHARR	PHARR-SAN JUAN-ALA	88.6%	.5756	.6376	.0000	.0000	.2081	.1739	1.5952	122
PLAINVIEW	PLAINVIEW ISD	91.4%	.5668	.7222	.0000	.0000	.2900	.0000	1.5789	124
PLANO	PLANO ISD	96.4%	.4239	.7390	.0771	.0000	.1473	.0000	1.3674	203
PLEASANTON	PLEASANTON ISD	87.9%	.3224	.5623	.0000	.0000	.3075	.0044	1.1967	272
PORT ARTHUR	PORT ARTHUR ISD	97.5%	.7750	.8579	.0000	.0000	.2193	.1637	2.0159	20
	SABINE ISD	97.7%	.7769	1.0065	.0000	.0000	.2199	.1641	2.1674	8
	PORT NECHES ISD	96.0%	.7636	1.0901	.0000	.0000	.2161	.1613	2.2311	5
PORT LAVACA	CALHOUN COUNTY ISD	96.5%	.5452	.7045	.0000	.0000	.2559	.0044	1.5100	146
PORT NECHES	PORT NECHES ISD	96.0%	.6627	1.0901	.0000	.0000	.2161	.1234	2.0924	12
	NEDERLAND ISD	96.0%	.6625	.9121	.0000	.0000	.2160	.1234	1.9140	33
PORTLAND	GREGORY-PORTLAND	93.1%	.5307	.8375	.0000	.0000	.3536	.0884	1.8102	69
RAYMONDVILLE	RAYMONDVILLE ISD	89.9%	\$.3958	\$.4885	\$.0000	\$.0360	\$.2632	\$.0917	\$ 1.2752	246
RICHARDSON	RICHARDSON ISD	94.5%	.3030	.9066	.0367	.1191	.1252	.0028	1.4933	152
	PLANO ISD	96.4%	.3088	.7390	.0374	.1214	.1276	.0029	1.3371	225
RICHLAND HILLS	BIRDEVILLE ISD	81.1%	.2698	.6653	.0241	.0927	.1017	.0196	1.1730	286
RICHMOND	LAMAR CONSOLIDATED	95.4%	.4628	.9828	.0000	.0000	.2936	.0000	1.7393	88
RIVER OAKS	CASTLEBERRY ISD	73.2%	.3221	.4392	.0217	.0836	.0917	.0176	.9759	336
ROBINSON	ROBINSON ISD	92.2%	.0000	.6631	.0532	.0241	.0927	.0000	.9822	335
ROBSTOWN	ROBSTOWN ISD	91.3%	.7044	.6745	.0000	.1343	.2134	.1844	1.9110	35
ROCKDALE	ROCKDALE ISD	96.9%	.3973	.5620	.0000	.0000	.1712	.0000	1.1306	301
ROCKWALL	ROCKWALL ISD	87.0%	.3042	.6088	.0000	.0000	.1570	.0000	1.0700	312
ROSENBERG	LAMAR CONSOLIDATED	95.4%	.6107	.9828	.0000	.0000	.2936	.0000	1.8872	44
ROUND ROCK	ROUND ROCK ISD	96.8%	.3856	.7354	.0000	.0000	.1504	.0000	1.2714	249
ROWLETT	GARLAND ISD	91.1%	.3769	.7284	.0353	.1147	.1206	.0027	1.3787	207
	ROCKWALL ISD	87.0%	.3600	.6088	.0337	.1096	.1151	.0026	1.2298	263
SAGINAW	EAGLE MT-SAGINAW	69.8%	\$.3143	\$.5448	\$.0207	\$.0798	\$.0875	\$.0057	\$ 1.0528	317
SAN ANGELO	SAN ANGELO ISD	92.8%	.6449	.6403	.0000	.0000	.2260	.0000	1.5112	145
SAN ANTONIO	SAN ANTONIO ISD	91.0%	.3730	.6568	.0398	.1637	.1547	.0091	1.3971	196
	ALAMO HEIGHTS ISD	83.3%	.3416	.5665	.0365	.1500	.1417	.0083	1.2448	260
	EAST CENTRAL ISD	88.0%	.3606	.6333	.0385	.1583	.1495	.0088	1.3490	218
	EDGEWOOD ISD	86.2%	.3535	.5629	.0378	.1552	.1466	.0086	1.2645	252
	HARLANDALE ISD	87.4%	.3583	.6467	.0383	.1573	.1486	.0087	1.3579	214
	JUDSON ISD	96.2%	.3944	.6060	.0421	.1731	.1635	.0096	1.3888	201
	NORTHSIDE ISD	93.6%	.3839	.5151	.0410	.1685	.1592	.0094	1.2770	244
	NORTH EAST ISD	87.3%	.3578	.5104	.0382	.1571	.1483	.0087	1.2206	265
	SO SAN ANTONIO ISD	96.7%	.3966	.6577	.0424	.1741	.1644	.0097	1.4449	176
SAN BENITO	SAN BENITO ISD	77.2%	.4873	.5637	.0442	.0000	.1768	.0263	1.2982	237
SAN DIEGO	SAN DIEGO ISD	89.2%	.0000	1.2844	.0000	.0000	.6289	.0996	2.0130	21
SAN JUAN	PHARR-SAN JUAN-ALA	88.6%	.6219	.6376	.0000	.0000	.2081	.3177	1.7853	76
SAN MARCOS	SAN MARCOS ISD	74.1%	.5631	.7039	.0000	.0000	.1945	.0370	1.4986	149
SCHERTZ	SCHERTZ-CIBOLO-UC.	62.3%	.2716	.6915	.0000	.0000	.2243	.0000	1.1873	278
SEAGOVILLE	DALLAS ISD	82.7%	.3472	.5392	.0321	.1042	.1094	.0025	1.1345	300
SEGUIN	SEGUIN ISD	65.1%	.2986	.7217	.0000	.0000	.2342	.0000	1.2545	255
SEMINOLE	SEMINOLE ISD	98.0%	.5389	.1911	.0000	.0563	.1201	.0784	.9848	334
SHERMAN	SHERMAN ISD	88.5%	.5248	.7022	.0812	.0000	.2921	.0000	1.6002	121
SILSBEE	SILSBEE ISD	92.3%	.5226	1.1080	.0000	.0000	.3481	.0000	1.9788	26
SINTON	SINTON ISD	84.7%	.5509	.9331	.0000	.0000	.3220	.0805	1.9365	31
SLATON	SLATON ISD	96.4%	.5800	.9640	.0000	.1113	.1611	.0067	1.8232	65
SNYDER	SNYDER ISD	100.0%	.2549	.5149	.0869	.0000	.1765	.0000	1.0331	326
SOUTH HOUSTON	PASADENA ISD	90.2%	.3562	.8207	.0721	.1198	.2514	.0597	1.6799	101
STEPHENVILLE	STEPHENVILLE ISD	93.5%	.2516	.6079	.0000	.0000	.1800	.0000	1.0396	325
SUGAR LAND	FORT BEND ISD	91.3%	.4474	1.0683	.0000	.0000	.2810	.0000	1.7967	72
SULPHUR SPRINGS	SULPHUR SPRINGS	101.2%	.2855	.7194	.0000	.0738	.3051	.0000	1.3838	205
SWEETWATER	SWEETWATER ISD	88.7%	.6120	.8425	.0000	.0000	.3459	.0000	1.8004	70
TAYLOR	TAYLOR ISD	95.3%	\$.2530	\$1.0068	\$.0000	\$.0000	\$.1481	\$.0000	\$ 1.4079	191
TEMPLE	TEMPLE ISD	83.4%	.4293	.6919	.1084	.0000	.2292	.0000	1.4588	167
TERRELL	TERRELL ISD	93.2%	.7472	.7453	.0000	.0000	.3560	.0000	1.8484	52
TEXARKANA	TEXARKANA ISD	86.2%	.4978	.7771	.0666	.0000	.2930	.0000	1.6345	114
	LIBERTY-EVLAU ISD	89.4%	.5162	.4705	.0591	.0000	.3038	.0000	1.3596	212
TEXAS CITY	TEXAS CITY ISD	96.0%	.2255	.6391	.1181	.0000	.3694	.0000	1.3521	215
	DICKINSON ISD	103.1%	.2422	1.0875	.1268	.0000	.3968	.0000	1.8534	49
	LA MARQUE ISD	88.9%	.2088	.9703	.1093	.0000	.3421	.0000	1.6305	115
TULIA	TULIA ISD	98.9%	.3363	.9001	.0000	.1286	.5045	.2770	2.1464	9
TYLER	TYLER ISD	96.1%	.3652	.6727	.0961	.0000	.2111	.0000	1.3451	219

APPENDIX A

PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1985-86

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
UNIVERSAL CITY	JUDSON ISD	96.2%	\$.2317	\$.6060	\$.0000	\$.1731	\$.1635	\$.0096	\$ 1.1840	280
UNIVERSITY PARK	SCHERTZ-CIBOLO-UC.	62.3%	.1500	.6915	.0000	.1121	.1059	.0062	1.0658	313
	HIGHLAND PARK ISD	68.9%	.2782	.3357	.0267	.0869	.0913	.0021	.8208	337
UVALDE	UVALDE ISD	89.7%	.3298	.6456	.0286	.0000	.1983	.0090	1.2113	267
VERNON	VERNON ISD	85.0%	\$.3298	\$.6290	\$.1488	\$.0337	\$.2701	\$.0000	\$ 1.4115	187
VICTORIA	VICTORIA ISD	92.6%	.4814	.5832	.0727	.0000	.2391	.0000	1.3764	208
VIDOR	VIDOR ISD	88.7%	.2738	1.1534	.0000	.0000	.3099	.2368	1.9739	27
W UNIVERSITY PLA	HOUSTON ISD	87.4%	\$.2735	\$.5972	\$.0000	\$.1161	\$.2436	\$.0579	\$ 1.2883	240
WACO	WACO ISD	86.7%	.4975	.6601	.0501	.0000	.2500	.0000	1.4477	173
	CHINA SPRING ISD	88.9%	.4997	.4801	.0513	.0000	.2562	.0000	1.2874	241
WATAUGA	BOSQUEVILLE ISD	87.3%	.4905	.6058	.0504	.0000	.2516	.0000	1.3982	195
	MIDWAY ISD	89.4%	.5022	.6836	.0516	.0000	.2575	.0000	1.4949	150
	BIRDVILLE ISD	81.1%	.2621	.6653	.0241	.0927	.1017	.0066	1.1523	296
WAXAHACHIE	KELLER ISD	74.4%	.2402	.6246	.0221	.0849	.0932	.0060	1.0710	311
	WAXAHACHIE ISD	82.8%	.3657	.5629	.0000	.0000	.1628	.0331	1.1245	302
WEATHERFORD	WEATHERFORD ISD	93.5%	.3633	.5739	.0350	.0338	.2633	.0000	1.2693	250
WESLACO	WESLACO ISD	84.9%	.5521	.6964	.0000	.0000	.1996	.3047	1.7528	84
WHARTON	WHARTON ISD	95.7%	.6409	.8396	.0716	.0000	.3625	.0000	1.9147	32
WHITE SETTLEMENT	WHITE SETTLEMENT	75.7%	.2270	.6698	.0225	.0864	.0948	.0182	1.1198	303
WICHITA FALLS	WICHITA FALLS ISD	97.4%	.6126	.8516	.0000	.0000	.2339	.0000	1.6981	95
	CITY VIEW ISD	95.9%	.6027	.6126	.0000	.0000	.2301	.0000	1.4454	175
WINDCREST	NORTH EAST ISD	87.3%	.1702	.5104	.0382	.1571	.1483	.0087	1.0329	327
WOODWAY	MIDWAY ISD	89.4%	.3038	.6836	.0516	.0000	.2575	.0000	1.2966	238

Note: Tax rates per \$100 may be considered as a percentage; a \$2.00 rate per \$100 is equivalent to 2% of market value.

APPENDIX B
LOCAL PROPERTY TAXES 1985-86

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Industrial	Personal Commercial
ABILENE	ABILENE ISD	\$ 1236	\$ 1101	\$ 891	\$ 1247	\$ 1229	\$ 1160
ABILENE	WYLIE ISD	1265	1162	949	1295	1263	1230
ADDISON	CARROLLTON FARMERS	936	803	507	933	1043	1076
	DALLAS ISD	741	591	197	841	1022	972
ALAMO	PHARR-SAN JUAN-ALA	1329	1293	1137	1311	1480	1331
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	899	864	706	922	994	926
ALICE	ALICE ISD	1430	1384	1124	1461	1614	1241
ALLEN	ALLEN ISD	1223	1180	1008	1206	1189	1165
ALPINE	ALPINE ISD	1141	1099	946	1126	1151	1151
ALVIN	ALVIN ISD	1652	1559	832	1564	913	913
AMARILLO	AMARILLO ISD	1265	1216	965	1402	1346	1662
	CANYON ISD	1302	1251	1014	1342	1287	1554
	RIVER ROAD ISD	1358	1302	1037	1462	1428	1583
ANDREWS	ANDREWS ISD	800	612	475	833	845	815
ANGLETON	ANGLETON ISD	1493	1360	501	1473	1249	1249
ARANSAS PASS	ARANSAS PASS ISD	1292	1251	1044	1348	1548	1371
ARLINGTON	ARLINGTON ISD	1053	912	449	879	1149	942
	MANSFIELD ISD	1035	897	443	807	1243	816
ATHENS	ATHENS ISD	1211	1158	870	1239	1430	1095
ATLANTA	ATLANTA ISD	915	841	751	950	1016	721
	QUEEN CITY ISD	877	719	628	993	1023	736
AUSTIN	AUSTIN ISD	1015	927	307	944	1267	977
	DEL VALLE ISD	1023	935	498	1003	1145	1045
	MANOR ISD	1031	941	323	1053	1262	1202
	PFLUGERVILLE ISD	1100	1006	478	1065	1263	1207
AZLE	AZLE ISD	822	789	686	793	935	798
BALCH SPRINGS	DALLAS ISD	\$ 844	\$ 750	\$ 412	\$ 959	\$ 1165	\$ 1108
	MESQUITE ISD	1101	1036	822	1108	1195	1187
BAY CITY	BAY CITY ISD	1279	1141	872	1344	1452	1244
BAYTOWN	GOOSE CREEK ISD	1641	1291	472	1589	1664	1098
BEAUMONT	BEAUMONT ISD	1440	1330	892	1519	1616	1485
BEDFORD	HURST-EULESS-3	980	884	502	869	1103	932
BEEVILLE	BEEVILLE ISD	1073	977	864	1116	1323	1096
BELLAIRE	HOUSTON ISD	1264	956	573	1126	1284	973
BELLMEAD	LA VEGA ISD	1032	915	698	1147	1258	1137
BELTON	BELTON ISD	1367	1321	1111	1296	1030	987
BENBROOK	FORT WORTH ISD	851	815	468	850	1055	883
BIG SPRING	BIG SPRING ISD	1419	949	781	1468	1467	1247
BONHAM	BONHAM ISD	986	954	856	879	445	445
BORGER	BORGER ISD	1364	1008	823	1413	1508	1341
BOWIE	BOWIE ISD	932	840	747	996	1048	1011
BRADY	BRADY ISD	959	921	790	922	970	718
BRECKENRIDGE	BRECKENRIDGE ISD	1043	1013	905	1171	1196	975
BRENNHAM	BRENNHAM ISD	741	706	545	794	958	856
BRIDGE CITY	BRIDGE CITY ISD	1541	1024	632	1919	1721	1058
BROWNFIELD	BROWNFIELD ISD	1085	1051	906	1136	1010	1010
BROWNSVILLE	BROWNSVILLE ISD	1420	1374	1158	1346	1613	1214
BROWNWOOD	BROWNWOOD ISD	1368	1312	1100	1339	1484	871
BRYAN	BRYAN ISD	1044	1009	697	1050	1093	1012
EURKBURNETT	BURKBURNETT ISD	1063	1030	887	1023	969	1060
EURLESON	BURLESON ISD	1047	995	744	946	1698	696
CAMERON	CAMERON ISD	\$ 1089	\$ 1052	\$ 950	\$ 1098	\$ 1165	\$ 858
CANYON	CANYON ISD	1094	1043	900	1128	1081	1306
CARRIZO SPRINGS	CARRIZO SPRINGS	1363	1023	707	1522	884	884
CARROLLTON	CARROLLTON FARMERS	1022	896	506	1019	1140	1175
CARTHAGE	CARTHAGE ISD	1013	796	626	1312	1270	1117
CEDAR HILL	CEDAR HILL ISD	1408	1319	1049	1212	1674	1656
CENTER	CENTER ISD	1295	867	740	1195	1460	1317
CHILDRESS	CHILDRESS ISD	1105	1066	986	1111	802	802
CLEBURNE	CLEBURNE ISD	944	765	561	968	1615	706
CLEVELAND	CLEVELAND ISD	1505	1450	1135	1584	1769	1583
CLUTE CITY	BRAZOSPORT ISD	1229	955	260	1262	1136	807
COLEMAN	COLEMAN ISD	762	695	611	789	765	765
COLLEGE STATION	COLLEGE STATION	1164	1115	693	1143	1234	1126
COLLEYVILLE	GRAPEVINE ISD	882	787	349	822	1055	962
COLONY	LEWISVILLE ISD	1362	1315	1089	1436	1600	1615
COLORADO CITY	COLORADO ISD	1244	1203	1090	1521	1232	970
COMMERCE	COMMERCE ISD	1385	1342	1129	1401	1421	1518
CONROE	CONROE ISD	1442	1186	883	1462	1658	1483
COPPERAS COVE	COPPERAS COVE ISD	1220	1183	978	1158	1013	1013
CORPUS CHRISTI	CORPUS CHRISTI ISD	1321	1171	658	1351	1423	1420
	CALALLEN ISD	1505	1219	798	1554	1580	1556
	FLOUR BLUFF ISD	1341	1183	759	1336	1393	1357
	PORT ARANSAS ISD	1205	1053	646	1173	1173	1167
	TULOSO-MIDWAY ISD	1356	1197	795	1402	1413	1366
	WEST OSO ISD	1473	1307	890	1480	1482	1443
CORSICANA	CORSICANA ISD	1093	1038	837	1221	1422	1069
CROCKETT	CROCKETT ISD	881	573	441	930	1093	979
CROWLEY	CROWLEY ISD	1126	1006	593	890	1301	781
CRYSTAL CITY	CRYSTAL CITY ISD	2602	2533	1935	2172	1791	1791
CUERO	CUERO ISD	910	854	744	939	802	786

APPENDIX B
LOCAL PROPERTY TAXES 1985-86

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Personal	
						Industrial	Commercial
DALHART	DALHART ISD	\$ 932	\$ 879	\$ 771	\$ 1222	\$ 0	\$ 1444
DALLAS	DALLAS ISD	841	661	197	955	1160	1103
	DUNCANVILLE ISD	1105	937	516	1175	1361	1310
	GRAND PRAIRIE ISD	1219	1035	597	1212	1279	1256
	RICHARDSON ISD	1334	924	510	1324	1406	1376
	IRVING ISD	1138	852	463	1151	1214	1197
	WILMER-HUTCHINS	1376	922	507	1418	1793	1724
DE SOTO	DE SOTO ISD	1220	1143	940	1263	1437	1334
DEER PARK	DEER PARK ISD	1503	1091	231	1439	1528	901
DEL RIO	SAN FELIPE-DEL RIO	1009	984	889	954	758	754
DENISON	DENISON ISD	1523	1469	1198	1585	1855	1465
DENTON	DENTON ISD	1004	962	739	1092	1294	1341
DIBOLL	DIBOLL ISD	838	711	444	894	832	942
DICKINSON	DICKINSON ISD	1146	824	511	1391	1350	1222
DIMMITT	DIMMITT ISD	920	876	786	1119	1063	1063
DONNA	DONNA ISD	1368	1331	1155	1348	1302	1165
DUMAS	DUMAS ISD	742	537	374	844	910	853
DUNCANVILLE	DUNCANVILLE ISD	1169	1097	770	1243	1440	1386
EAGLE PASS	EAGLE PASS ISD	\$ 1380	\$ 1352	\$ 1240	\$ 1314	\$ 1284	\$ 1087
EDINBURG	EDINBURG ISD	1143	1113	893	1247	1383	1242
EDNA	EDNA ISD	1279	1148	879	1681	1765	1081
EL CAMPO	EL CAMPO ISD	1452	1397	1214	1465	1485	1498
EL PASO	EL PASO ISD	1142	1108	995	1081	840	990
	CANUTILLO ISD	1130	1098	988	1041	824	1052
	SOCORRO ISD	1218	1180	1060	1214	879	1310
	YSLETA ISD	1238	1200	1078	1178	890	1041
ELSA	EDCOUCH ELSA ISD	1502	1454	1236	1522	1658	1658
ENNIS	ENNIS ISD	1112	958	750	1163	1367	1141
EULESS	GRAPEVINE ISD	985	806	315	918	1177	1074
	HURST-EULESS-B	1034	849	483	916	1164	983
EVERMAN	EVERMAN ISD	1265	1208	873	1172	1440	1288
FALFURTTAS	BROOKS ISD	\$ 1329	\$ 888	\$ 696	\$ 1239	\$ 1336	\$ 1345
FARMERS BRANCH	CARROLLTON FARMERS	1186	1037	687	1183	1323	1364
	DALLAS ISD	943	779	339	1072	1301	1238
FOREST HILL	FORT WORTH ISD	947	914	500	945	1173	982
	EVERMAN ISD	1345	1288	827	1246	1532	1369
FORT STOCKTON	FT STOCKTON ISD	909	696	559	1126	937	696
FORT WORTH	FORT WORTH ISD	1032	931	414	1030	1278	1070
	CASTLEBERRY ISD	925	832	324	956	1236	966
	BURLESON ISD	1145	1033	488	1035	1857	761
	EAGLE MT-SAGINAW	1251	1135	582	1013	1372	988
	EVERMAN ISD	1437	1307	743	1332	1637	1463
	HURST-EULESS-B	1246	1075	501	1104	1402	1184
	LAKE WORTH ISD	1210	1098	578	971	1298	840
	WHITE SETTLEMENT	1230	1114	397	1161	1451	874
FREDERICKSBURG	FREDERICKSBURG ISD	1050	1005	916	1073	991	991
FREEPORT	BRAZOSPORT ISD	1394	1088	622	1432	1289	915
FRIENDSWOOD	FRIENDSWOOD ISD	2000	1441	962	1974	0	1696
GAINESVILLE	GAINESVILLE ISD	\$ 1261	\$ 1220	\$ 1062	\$ 1160	\$ 987	\$ 987
	LINDSAY ISD	1032	1006	877	1005	927	927
GALENA PARK	GALENA PARK ISD	1767	1607	958	1637	1713	1325
GALVESTON	GALVESTON ISD	1578	1195	856	1506	1931	1506
GARLAND	GARLAND ISD	1051	982	679	1087	1198	1132
	RICHARDSON ISD	1258	960	635	1248	1326	1297
GATESVILLE	GATESVILLE ISD	930	894	821	885	820	820
GEORGETOWN	GEORGETOWN ISD	1059	1010	861	1059	1017	1049
GILMER	GILMER ISD	1004	883	702	1075	1130	1003
GLADEWATER	GLADEWATER ISD	1329	1055	808	1365	1401	1605
GONZALES	GONZALES ISD	1111	1058	953	1200	1370	1284
GRAHAM	GRAHAM ISD	1102	1063	889	1275	1006	1006
GRAND PRAIRIE	GRAND PRAIRIE ISD	842	771	579	837	884	868
	ARLINGTON ISD	988	951	628	824	1078	884
GRAPEVINE	GRAPEVINE ISD	1016	828	383	948	1215	1108
GREENVILLE	GREENVILLE ISD	1496	1449	1226	1529	1562	1661
GROVES	PORT ARTHUR ISD	1367	1266	815	1468	1506	1399
	PORT NECHES ISD	1573	1208	864	1643	1710	1649
HALTOM CITY	BIRDVILLE ISD	\$ 1064	\$ 1020	\$ 626	\$ 978	\$ 1141	\$ 986
HARKER HEIGHTS	KILLEEN ISD	1138	1115	946	1062	847	844
HARLINGEN	HARLINGEN ISD	890	853	713	841	571	533
	RIO HONDO ISD	984	934	771	1020	1058	843
	SAN BENITO ISD	866	829	692	842	533	533
HEARNE	HEARNE ISD	852	818	735	846	929	732
HENDERSON	HENDERSON ISD	1209	800	644	1243	1315	1214
HEREFORD	HEREFORD ISD	1285	1251	1044	1173	1083	1079
HEWITT	MIDWAY ISD	985	830	634	1019	1035	936
HIGHLAND PARK	HIGHLAND PARK ISD	536	452	303	576	0	870
HILLSBORO	HILLSBORO ISD	1208	1169	1006	1176	1392	1118
HITCHCOCK	HITCHCOCK ISD	1790	1552	1166	1686	0	1295
HONDO	HONDO ISD	964	935	824	997	970	966

**APPENDIX B
LOCAL PROPERTY TAXES 1985-86**

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Personal	
						Industrial	Commercial
HOUSTON	HOUSTON ISD	1316	887	379	1173	1336	1013
	ALDINE ISD	1400	1122	537	1148	1327	945
	ALIEF ISD	1812	1499	813	1455	1628	1058
	NORTH FOREST ISD	1904	1583	1026	1673	1668	1180
	PASADENA ISD	1607	1248	635	1416	1564	1013
	SPRING BRANCH ISD	1475	986	295	1411	1515	1088
	HUMBLE ISD	1498	1326	682	1394	1504	1193
HUMBLE	HUMBLE ISD	1498	1326	682	1394	1504	1193
HUNTSVILLE	HUNTSVILLE ISD	1591	1530	1193	1617	1859	1408
HURST	HURST-EULESS-B	1041	684	501	922	1171	989
	BIRDVILLE ISD	1092	987	645	1004	1171	1012
INGLESIDE	INGLESIDE ISD	\$ 1149	\$ 957	\$ 724	\$ 1470	\$ 1610	\$ 1459
	IOWA PARK ISD	1324	1289	1089	1327	1235	1352
IRVING	IRVING ISD	1045	810	519	1057	1115	1100
	CARROLLTON FARMERS	971	849	566	968	1083	1116
	COPELL ISD	1008	776	167	833	1164	1141
JACINTO CITY	GALENA PARK ISD	\$ 1518	\$ 1358	\$ 754	\$ 1407	\$ 1472	\$ 1139
JACKSONVILLE	JACKSONVILLE ISD	1130	1090	908	1088	940	889
JASPER	JASPER ISD	1012	681	462	1062	1281	812
KATY	KATY ISD	\$ 1532	\$ 1366	\$ 773	\$ 1370	\$ 1459	\$ 1463
KERMIT	KERMIT ISD	1444	1166	918	1625	1512	1464
KERRVILLE	KERRVILLE ISD	918	887	814	932	1023	812
KILGORE	KILGORE ISD	1235	870	608	1249	1365	1100
KILLEEN	KILLEEN ISD	998	975	844	931	743	740
KINGSVILLE	KINGSVILLE ISD	1153	1113	971	1294	1315	1269
KIRBY	RICARDO ISD	1619	1355	1161	1603	0	1724
	JUDSON ISD	1028	995	826	1002	1042	983
LA MARQUE	LA MARQUE ISD	\$ 1453	\$ 1328	\$ 983	\$ 1528	\$ 1720	\$ 1554
	HITCHCOCK ISD	1739	1501	1115	1638	0	1258
LAKE JACKSON	BRAZOSPORT ISD	1130	923	492	1161	1045	742
LAMESA	LAMESA ISD	1144	1007	938	1184	1241	1092
LAMPASAS	LAMPASAS ISD	1085	1036	850	1112	1495	1328
LANCASTER	LANCASTER ISD	1199	1121	866	1053	1584	1580
	WILMER-HUTCHINS	1449	1086	792	1494	1887	1815
LA PORTE	LA PORTE ISD	1746	1321	476	1762	1825	1644
LAREDO	LAREDO ISD	934	910	785	909	934	930
	UNITED ISD	1072	1040	899	1110	1106	1022
LEAGUE CITY	CLEAR CREEK ISD	1549	1425	1073	1520	1636	1192
LEON VALLEY	NORTHSIDE ISD	962	933	630	926	951	896
LEVELLAND	LEVELLAND ISD	899	815	676	957	1000	897
LEWISVILLE	LEWISVILLE ISD	1069	1022	771	1127	1257	1268
LIBERTY	LIBERTY ISD	1318	1259	986	1469	1579	1453
LITTLEFIELD	LITTLEFIELD ISD	961	919	818	1068	1138	1108
LIVE OAK	JUDSON ISD	1018	986	820	993	1032	973
LOCKHART	LOCKHART ISD	1179	1129	956	1149	1160	1130
LONGVIEW	LONGVIEW ISD	938	856	660	940	1002	885
	HALLSVILLE ISD	982	722	551	1070	1114	969
LUBBOCK	PINE TREE ISD	1056	778	522	1081	1126	959
	LUBBOCK ISD	1313	1266	980	1336	1234	1225
LUBBOCK	LUBBOCK-COOPER ISD	1312	1266	1026	1362	1400	1400
	FRENSHIP ISD	1303	1262	1033	1297	1406	1407
	NEW DEAL ISD	1472	1427	1188	1524	1398	1398
LUFKIN	LUFKIN ISD	984	939	690	1067	838	1085
	HUDSON ISD	775	747	392	836	854	800
LULING	LULING ISD	1081	1033	907	1184	1299	1174
MANSFIELD	MANSFIELD ISD	\$ 1100	\$ 1056	\$ 671	\$ 858	\$ 1321	\$ 867
MARLIN	MARLIN ISD	1135	1099	971	1150	1044	1044
MARSHALL	MARSHALL ISD	1089	780	646	1253	1270	723
MATHIS	MATHIS ISD	1331	1296	1133	1474	1796	1774
MCALLEN	MCALLEN ISD	1228	1194	1001	1184	1187	1184
	PHARR-SAN JUAN-ALA	1236	1200	1004	1219	1377	1238
MCKINNEY	SHARYLAND ISD	1280	1234	1018	1324	1415	1415
	MCKINNEY ISD	1249	1208	1076	1283	1314	1208
MERCEDES	MERCEDES ISD	1465	1428	1234	1512	1440	1440
	WESLACO ISD	1419	1378	1177	1491	1518	1500
MESQUITE	MESQUITE ISD	1110	1045	830	1117	1205	1197
MEXIA	MEXIA ISD	1139	1076	966	1212	1392	1118
MIDLAND	MIDLAND ISD	1195	1096	933	1162	1218	1043
MINERAL WELLS	MINERAL WELLS ISD	1127	1083	888	1138	1052	1063
MISSION	MISSION ISD	1419	1376	1207	1423	1371	1371
	SHARYLAND ISD	1416	1370	1194	1465	1564	1564
MISSOURI CITY	FORT BEND ISD	1359	1233	963	1378	1509	1092
MONAHANS	MONAHANS-WICKETT-P	1156	852	655	1455	1372	1310
MOUNT PLEASANT	MOUNT PLEASANT ISD	1228	933	781	1243	1329	1052
NACOGDOCHES	NACOGDOCHES ISD	\$ 1079	\$ 703	\$ 495	\$ 962	\$ 1184	\$ 707
NAVASOTA	NAVASOTA ISD	1112	918	746	1193	1304	979
NEDERLAND	NEDERLAND ISD	1442	1342	1012	1477	1539	1444
NEW BRAUNFELS	NEW BRAUNFELS ISD	1228	1034	836	1182	1223	976
	COMAL ISD	1146	750	591	1155	1362	1096

**APPENDIX B
LOCAL PROPERTY TAXES 1985-86**

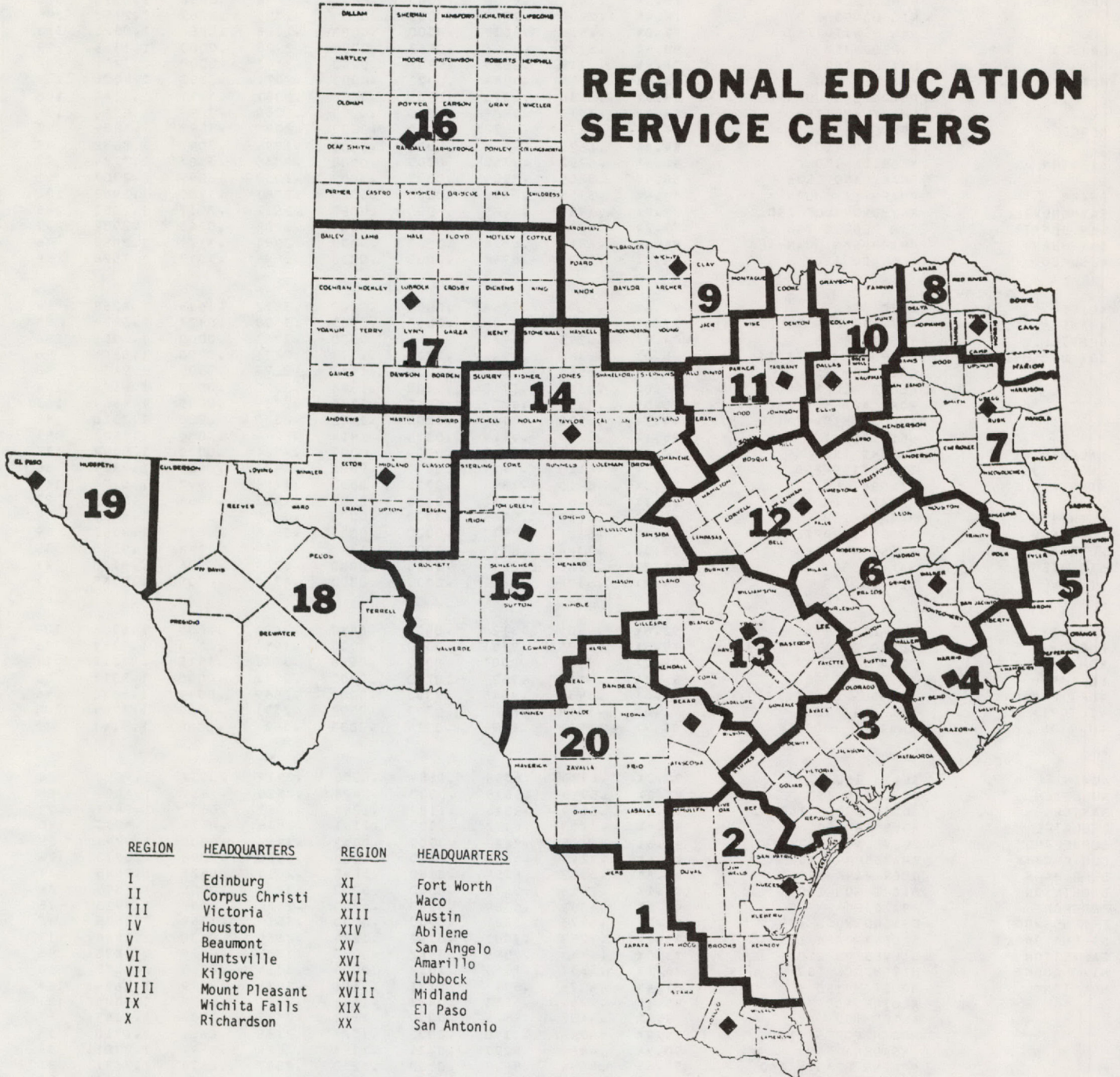
City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Personal	
						Industrial	Commercial
NO RICHLAND HILL	BIRDVILLE ISD	1011	946	632	930	1084	937
ODESSA	ECTOR COUNTY ISD	\$ 1307	\$ 961	\$ 733	\$ 1371	\$ 1419	\$ 1027
ORANGE	WEST ORANGE-COVE	1597	1096	787	1658	1762	1257
	LITTLE CYPRESS-M.	1883	1284	948	1848	1979	1518
PALESTINE	PALESTINE ISD	\$ 1464	\$ 1340	\$ 1144	\$ 1433	\$ 1597	\$ 1216
	WESTWOOD ISD	1492	1151	958	1482	1657	1481
PAMPA	PAMPA ISD	1077	1040	941	1141	1267	1043
PARIS	PARIS ISD	1240	1187	858	1070	1655	910
PASADENA	PASADENA ISD	1695	1358	584	1493	1649	1069
PEARLAND	PEARLAND ISD	1372	1280	936	1332	1210	1128
PEARSALL	PEARSALL ISD	1590	1534	1324	1562	1691	1492
PECOS CITY	PECOS-BARSTOW-TOYA	1514	1466	1297	1747	1826	1306
PERRYTON	PERRYTON ISD	1134	853	630	1449	1195	1195
PHARR	PHARR-SAN JUAN-ALA	1294	1258	1080	1276	1441	1296
PLAINVIEW	PLAINVIEW ISD	1317	1276	1178	1263	1245	1054
PLANO	PLANO ISD	1135	1027	751	1110	1136	1147
PLEASANTON	PLEASANTON ISD	910	876	675	957	1090	943
PORT ARTHUR	PORT ARTHUR ISD	1501	1285	709	1613	1654	1537
	SABINE ISD	1595	1150	537	1734	1774	1899
	PORT NECHES ISD	1709	1227	758	1785	1858	1792
PORT LAVACA	CALHOUN COUNTY ISD	1091	915	659	1208	1248	1180
PORT NECHES	PORT NECHES ISD	1603	1117	747	1674	1742	1680
	NEDERLAND ISD	1495	1265	914	1531	1595	1497
PORTLAND	GREGORY-PORTLAND	1299	1254	1033	1448	1556	1308
RAYMONDVILLE	RAYMONDVILLE ISD	\$ 1003	\$ 976	\$ 895	\$ 1020	\$ 941	\$ 941
RICHARDSON	RICHARDSON ISD	1204	906	673	1195	1269	1241
	PLANO ISD	1093	1023	808	1070	1094	1105
RICHLAND HILLS	BIRDVILLE ISD	1020	979	675	938	1095	945
RICHMOND	LAMAR CONSOLIDATED	1267	1151	927	1391	1458	994
RIVER OAKS	CASTLEBERRY ISD	755	725	447	781	1009	789
ROBINSON	ROBINSON ISD	787	674	495	786	773	703
ROBSTOWN	ROBSTOWN ISD	1525	1381	922	1529	1590	1549
ROCKDALE	ROCKDALE ISD	818	789	673	904	903	649
ROCKWALL	ROCKWALL ISD	863	828	638	856	875	875
ROSENBERG	LAMAR CONSOLIDATED	1375	1258	968	1510	1582	1078
ROUND ROCK	ROUND ROCK ISD	987	948	829	1017	986	993
ROWLETT	GARLAND ISD	1067	995	683	1103	1216	1149
	ROCKWALL ISD	992	925	623	984	1005	1005
SAGINAW	EAGLE MT-SAGINAW	\$ 1040	\$ 1001	\$ 617	\$ 842	\$ 1141	\$ 822
SAN ANGELO	SAN ANGELO ISD	1209	867	482	1209	1273	1186
SAN ANTONIO	SAN ANTONIO ISD	1085	1048	681	1118	1229	1183
	ALAMO HEIGHTS ISD	970	936	572	996	1073	1000
	EAST CENTRAL ISD	1100	1064	696	1079	1062	1062
	EDGEWOOD ISD	1065	1032	671	1012	965	787
	HARLANDALE ISD	1089	1052	645	1086	965	928
	JUDSON ISD	1139	1107	749	1111	1155	1090
	NORTHSIDE ISD	1060	1032	609	1022	1049	988
	NORTH EAST ISD	1049	1019	587	976	1083	940
	SO SAN ANTONIO ISD	1191	1156	793	1156	1195	899
SAN BENITO	SAN BENITO ISD	1068	1031	899	1039	657	657
SAN DIEGO	SAN DIEGO ISD	1300	836	613	1610	1805	1317
SAN JUAN	PHARR-SAN JUAN-ALA	1448	1412	1226	1428	1613	1450
SAN MARCOS	SAN MARCOS ISD	1213	1162	1031	1199	1200	1199
SCHERTZ	SCHERTZ-CIBOLO-UC.	1074	1018	907	950	1027	1027
SEAGOVILLE	DALLAS ISD	799	705	436	908	1102	1048
SEGUIN	SEGUIN ISD	1031	974	827	1004	1543	983
SEMINOLE	SEMINOLE ISD	562	529	485	788	804	690
SHERMAN	SHERMAN ISD	1179	1139	851	1280	1427	1247
SILSBEE	SILSBEE ISD	1546	1022	813	1583	1714	1201
SINTON	SINTON ISD	1295	1238	939	1549	1828	1651
SLATON	SLATON ISD	1372	1322	1175	1459	1357	1357
SNYDER	SNYDER ISD	738	674	583	827	827	663
SOUTH HOUSTON	PASADENA ISD	1525	1287	696	1344	1484	962
STEPHENVILLE	STEPHENVILLE ISD	829	795	685	832	889	778
SUGAR LAND	FORT BEND ISD	1417	1291	936	1437	1574	1139
SULPHUR SPRINGS	SULPHUR SPRINGS	1071	988	786	1107	1135	1135
SWEETWATER	SWEETWATER ISD	1459	1410	1196	1440	1624	786
TAYLOR	TAYLOR ISD	\$ 1133	\$ 1080	\$ 957	\$ 1126	\$ 1109	\$ 1085
TEMPLE	TEMPLE ISD	1265	1130	895	1167	945	1026
TERRELL	TERRELL ISD	1473	1253	1173	1479	1105	1586
TEXARKANA	TEXARKANA ISD	1392	1297	1154	1308	1127	1127
	LIBERTY-EYLAU ISD	1122	1046	940	1088	1026	1026
TEXAS CITY	TEXAS CITY ISD	1004	705	318	1082	1127	1138
	DICKINSON ISD	1221	835	492	1483	1438	1303
	LA MARQUE ISD	1240	1068	722	1304	1468	1327
TULIA	TULIA ISD	1387	1340	1144	1717	1817	1817
TYLER	TYLER ISD	1079	1043	892	1076	1040	1062

APPENDIX B
LOCAL PROPERTY TAXES 1985-86

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Personal Industrial	Commercial
UNIVERSAL CITY	JUDSON ISD	\$ 971	\$ 939	\$ 775	\$ 947	\$ 985	\$ 929
	SCHERTZ-CIBOLO-UC.	964	908	696	853	922	922
	HIGHLAND PARK ISD	611	504	262	657	0	991
UNIVERSITY PARK	UVALDE ISD	1041	1005	851	969	961	961
VERNON	VERNON ISD	\$ 1095	\$ 1057	\$ 983	\$ 1129	\$ 1103	\$ 975
VICTORIA	VICTORIA ISD	1102	1070	889	1101	1189	969
VIDOR	VIDOR ISD	1635	1123	866	1579	1780	900
W UNIVERSITY PLA	HOUSTON ISD	\$ 1156	\$ 849	\$ 340	\$ 1031	\$ 1175	\$ 890
WACO	WACO ISD	1130	1021	810	1158	1212	1140
	CHINA SPRING ISD	1015	914	725	1030	0	991
	BOSQUEVILLE ISD	1040	937	733	1119	1163	1139
	MIDWAY ISD	1155	1044	833	1196	1215	1099
WATAUGA	BIRDVILLE ISD	1002	961	634	922	1075	929
	KELLER ISD	1035	993	496	857	1090	751
WAXAHACHIE	WAXAHACHIE ISD	844	807	672	900	1087	860
WEATHERFORD	WEATHERFORD ISD	1012	978	862	1015	943	943
WESLACO	WESLACO ISD	1335	1294	1098	1402	1428	1411
WHARTON	WHARTON ISD	1517	1467	1270	1532	1601	1396
WHITE SETTLEMENT	WHITE SETTLEMENT	948	855	323	895	1119	674
WICHITA FALLS	WICHITA FALLS ISD	1356	1312	1068	1358	1260	1394
	CITY VIEW ISD	1170	1138	879	1156	1090	1110
WINDCREST	NORTH EAST ISD	888	858	631	826	916	795
WOODWAY	MIDWAY ISD	1002	891	674	1037	1054	953

APPENDIX

REGIONAL EDUCATION SERVICE CENTERS



REGION	HEADQUARTERS	REGION	HEADQUARTERS
I	Edinburg	XI	Fort Worth
II	Corpus Christi	XII	Waco
III	Victoria	XIII	Austin
IV	Houston	XIV	Abilene
V	Beaumont	XV	San Angelo
VI	Huntsville	XVI	Amarillo
VII	Kilgore	XVII	Lubbock
VIII	Mount Pleasant	XVIII	Midland
IX	Wichita Falls	XIX	El Paso
X	Richardson	XX	San Antonio

APPENDIX C

BY REGION—PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1985-86

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
PASADENA	PASADENA ISD	90.2%	.5429	.8207	.0721	.1198	.2514	.0597	1.8666	47
PEARLAND	PEARLAND ISD	88.6%	.5318	.8863	.0000	.0000	.2437	.0036	1.6655	106
RICHMOND	LAMAR CONSOLIDATED	95.4%	.4628	.9828	.0000	.0000	.2936	.0000	1.7393	88
ROSENBERG	LAMAR CONSOLIDATED	95.4%	.6107	.9828	.0000	.0000	.2936	.0000	1.8872	44
SOUTH HOUSTON	PASADENA ISD	90.2%	.3562	.8207	.0721	.1198	.2514	.0597	1.6799	101
SUGAR LAND	FORT BEND ISD	91.3%	.4474	1.0683	.0000	.0000	.2810	.0000	1.7967	72
TEXAS CITY	TEXAS CITY ISD	96.0%	.2255	.6391	.1181	.0000	.3694	.0000	1.3521	215
	DICKINSON ISD	103.1%	.2422	1.0875	.1268	.0000	.3968	.0000	1.8534	49
	LA MARQUE ISD	88.9%	.2088	.9703	.1093	.0000	.3421	.0000	1.6305	115
W UNIVERSITY PLA	HOUSTON ISD	87.4%	.2735	.5972	.0000	.1161	.2436	.0579	1.2883	240
REGION 5										
BEAUMONT	BEAUMONT ISD	94.0%	.6484	.8082	.0000	.0000	.2115	.2306	1.8987	42
BRIDGE CITY	BRIDGE CITY ISD	111.5%	.4349	1.2021	.0000	.0000	.3895	.3722	2.3987	3
GROVES	PORT ARTHUR ISD	97.5%	.5946	.8579	.0000	.0000	.2193	.1637	1.8356	58
	PORT NECHES ISD	96.0%	.5859	1.0901	.0000	.0000	.2161	.1613	2.0534	15
JASPER	JASPER ISD	83.0%	.1379	.9456	.0000	.0363	.2041	.0041	1.3280	229
NEDERLAND	NEDERLAND ISD	96.0%	.5953	.9121	.0000	.0000	.2160	.1234	1.8468	53
ORANGE	WEST ORANGE-COVE	94.1%	.7406	.9363	.0000	.0000	.3287	.0671	2.0727	14
	LITTLE CYPRESS-M.	93.4%	.7349	1.1821	.0000	.0000	.3262	.0666	2.3098	4
PORT ARTHUR	PORT ARTHUR ISD	97.5%	.7750	.8579	.0000	.0000	.2193	.1637	2.0159	20
	SABINE ISD	97.7%	.7769	1.0065	.0000	.0000	.2199	.1641	2.1674	8
	PORT NECHES ISD	96.0%	.7636	1.0901	.0000	.0000	.2161	.1613	2.2311	5
PORT NECHES	PORT NECHES ISD	96.0%	.6627	1.0901	.0000	.0000	.2161	.1234	2.0924	12
	NEDERLAND ISD	96.0%	.6625	.9121	.0000	.0000	.2160	.1234	1.9140	33
SILSBEE	SILSBEE ISD	92.3%	.5226	1.1080	.0000	.0000	.3481	.0000	1.9788	26
VIDOR	VIDOR ISD	88.7%	.2738	1.1534	.0000	.0000	.3099	.2368	1.9739	27
REGION 6										
BRENHAM	BRENHAM ISD	82.9%	.2227	.5386	.0297	.0000	.2010	.0000	.9920	331
BRYAN	BRYAN ISD	84.0%	.4552	.5836	.0000	.0000	.2732	.0000	1.3120	235
CAMERON	CAMERON ISD	94.2%	.4993	.7065	.0000	.0000	.1665	.0000	1.3723	209
COLLEGE STATION	COLLEGE STATION	84.9%	.3227	.8304	.0000	.0000	.2762	.0000	1.4293	183
CONROE	CONROE ISD	88.2%	.4321	.9788	.0000	.0459	.3711	.0000	1.8279	63
CROCKETT	CROCKETT ISD	85.1%	.2438	.7657	.0000	.0000	.1446	.0083	1.1624	290
HEARNE	HEARNE ISD	91.0%	.2245	.6280	.0000	.0000	.2047	.0000	1.0571	315
HUNTSVILLE	HUNTSVILLE ISD	84.4%	.4725	1.0378	.0000	.1266	.3839	.0000	2.0208	19
NAVASOTA	NAVASOTA ISD	91.5%	.6128	.6951	.0000	.0000	.1829	.0000	1.4907	153
ROCKDALE	ROCKDALE ISD	96.9%	.3973	.5620	.0000	.0000	.1712	.0000	1.1306	301
REGION 7										
ATHENS	ATHENS ISD	84.9%	.3355	.8365	.0518	.0000	.2020	.1224	1.5483	137
CARTHAGE	CARTHAGE ISD	103.4%	.6512	.6823	.0672	.0000	.2398	.0000	1.6405	112
CENTER	CENTER ISD	81.8%	.5606	.6137	.0000	.0000	.3191	.0000	1.4934	151
DIBOLL	DIBOLL ISD	87.4%	.2496	.6130	.0669	.0000	.1879	.0000	1.1174	304
GILMER	GILMER ISD	95.2%	.2856	.6759	.0000	.0000	.3827	.0000	1.3442	220
GLADEWATER	GLADEWATER ISD	97.4%	.6256	.7903	.0826	.0000	.2076	.0000	1.7062	93
HENDERSON	HENDERSON ISD	94.5%	.4670	.8507	.0000	.0000	.2080	.0284	1.5540	134
JACKSONVILLE	JACKSONVILLE ISD	85.7%	.4534	.6770	.0000	.0000	.2297	.0000	1.3601	211
KILGORE	KILGORE ISD	91.5%	.4373	.8512	.0776	.0000	.1950	.0000	1.5612	128
LONGVIEW	LONGVIEW ISD	93.8%	.3377	.6379	.0000	.0000	.1999	.0000	1.1754	284
	HALLSVILLE ISD	96.0%	.3457	.7874	.0000	.0000	.2046	.0000	1.3376	223
	PINE TREE ISD	95.9%	.3453	.8009	.0000	.0000	.2044	.0000	1.3507	217
LUFKIN	LUFKIN ISD	81.3%	.3576	.7385	.0623	.0000	.1748	.0000	1.3332	227
	HUDSON ISD	79.7%	.3506	.4621	.0610	.0000	.1713	.0000	1.0451	322
MARSHALL	MARSHALL ISD	98.7%	.6933	.6070	.0000	.0000	.2665	.0000	1.5668	127
NACOGDOCHES	NACOGDOCHES ISD	58.5%	.4502	.6139	.0000	.0000	.1386	.0000	1.2027	270
PALESTINE	PALESTINE ISD	85.4%	.5890	.8768	.0394	.0000	.2859	.0000	1.7911	74
	WESTWOOD ISD	89.5%	.6173	.8946	.0412	.0000	.2996	.0000	1.8527	50
TYLER	TYLER ISD	96.1%	.3652	.6727	.0961	.0000	.2111	.0000	1.3451	219
REGION 8										
ATLANTA	ATLANTA ISD	93.5%	.4303	.5706	.0000	.0000	.1865	.0000	1.1874	277
	QUEEN CITY ISD	97.1%	.4466	.6013	.0000	.0000	.1936	.0000	1.2415	261
MOUNT PLEASANT	MOUNT PLEASANT ISD	93.5%	.3926	.7922	.0935	.1122	.1346	.0280	1.5531	135
PARIS	PARIS ISD	61.1%	.3297	.6533	.0794	.0000	.2747	.0000	1.3371	224
SULPHUR SPRINGS	SULPHUR SPRINGS	101.2%	.2855	.7194	.0000	.0738	.3051	.0000	1.3838	205
TEXARKANA	TEXARKANA ISD	86.2%	.4978	.7771	.0666	.0000	.2930	.0000	1.6345	114
	LIBERTY-EYLAU ISD	89.4%	.5162	.4705	.0691	.0000	.3038	.0000	1.3596	212
REGION 9										
BOWIE	BOWIE ISD	95.0%	.2895	.7129	.0000	.0000	.2331	.0095	1.2449	259
BURKBURNETT	BURKBURNETT ISD	95.4%	.4102	.6391	.0000	.0000	.2289	.0000	1.2783	243
GRAHAM	GRAHAM ISD	91.9%	.5971	.7257	.0000	.0000	.2710	.0000	1.5938	123
IOWA PARK	IOWA PARK ISD	97.1%	.7362	.6894	.0000	.0000	.2330	.0000	1.6585	108
VERNON	VERNON ISD	85.0%	.3298	.6290	.1488	.0337	.2701	.0000	1.4115	187
WICHITA FALLS	WICHITA FALLS ISD	97.4%	.6126	.8516	.0000	.0000	.2339	.0000	1.6981	95
	CITY VIEW ISD	95.9%	.6027	.6126	.0000	.0000	.2301	.0000	1.4454	175
REGION 10										
ADDISON	CARROLLTON FARMERS	89.8%	.2872	.6095	.0348	.1131	.1188	.0027	1.1662	287
	DALLAS ISD	82.7%	.2645	.5392	.0321	.1042	.1094	.0025	1.0519	319

APPENDIX C

BY REGION—PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1985-86

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
ALLEN	ALLEN ISD	99.9%	.4248	.8495	.0800	.0000	.1528	.0000	1.5070	147
BALCH SPRINGS	DALLAS ISD	82.7%	.4114	.5392	.0321	.1042	.1094	.0025	1.1988	271
	MESQUITE ISD	93.1%	.4634	.6424	.0361	.1173	.1233	.0028	1.3852	204
BONHAM	BONHAM ISD	79.6%	.3291	.5096	.0000	.0000	.2229	.0379	1.0994	307
CARROLLTON	CARROLLTON FARMERS	89.8%	.3950	.6095	.0348	.1131	.1188	.0027	1.2739	248
CEDAR HILL	CEDAR HILL ISD	72.7%	.4027	.8938	.0282	.0916	.0962	.0022	1.5147	143
COMMERCE	COMMERCE ISD	94.1%	.3180	.7949	.0000	.1295	.3294	.1798	1.7516	86
DALLAS	DALLAS ISD	82.7%	.4065	.5392	.0321	.1042	.1094	.0025	1.1939	275
	DUNCANVILLE ISD	86.7%	.4262	.7828	.0335	.1092	.1147	.0026	1.4692	161
	GRAND PRAIRIE ISD	95.1%	.4678	.7610	.0369	.1199	.1259	.0029	1.5144	144
	RICHARDSON ISD	94.6%	.4649	.9066	.0367	.1191	.1252	.0028	1.6553	110
	IRVING ISD	95.2%	.4682	.6845	.0369	.1200	.1260	.0029	1.4385	178
	WILMER-HUTCHINS	79.4%	.3907	1.1439	.0308	.1001	.1052	.0024	1.7731	78
DE SOTO	DE SOTO ISD	88.2%	.4532	.8604	.0342	.1112	.1168	.0026	1.5785	125
DENISON	DENISON ISD	84.3%	.7247	.9017	.0773	.0000	.2781	.0000	1.9818	24
DUNCANVILLE	DUNCANVILLE ISD	86.7%	.5113	.7828	.0336	.1092	.1147	.0026	1.5543	133
ENNIS	ENNIS ISD	85.1%	.5888	.6975	.0000	.0000	.1673	.0000	1.4536	168
FARMERS BRANCH	CARROLLTON FARMERS	89.8%	.3591	.6095	.0348	.1131	.1188	.2432	1.4785	157
	DALLAS ISD	82.7%	.3306	.5392	.0321	.1042	.1094	.2239	1.3395	222
GARLAND	GARLAND ISD	91.1%	.3565	.7284	.0353	.1147	.1206	.0027	1.3583	213
	RICHARDSON ISD	94.5%	.3701	.9066	.0367	.1191	.1252	.0028	1.5605	129
GRAND PRAIRIE	GRAND PRAIRIE ISD	95.1%	.0000	.7610	.0369	.1199	.1259	.0029	1.0466	321
GREENVILLE	GREENVILLE ISD	93.5%	.5659	.8900	.0000	.1286	.3272	.0000	1.9117	34
HIGHLAND PARK	HIGHLAND PARK ISD	68.9%	.1777	.3357	.0267	.0869	.0913	.0021	.7204	338
IRVING	IRVING ISD	95.2%	.3510	.6845	.0369	.1200	.1260	.0029	1.3213	232
	CARROLLTON FARMERS	89.8%	.3310	.6095	.0348	.1131	.1188	.0027	1.2099	268
	COPPELL ISD	71.9%	.2650	.5606	.0279	.0906	.0952	.0022	1.0414	323
LANCASTER	LANCASTER ISD	66.7%	.4071	.7088	.0259	.0841	.0884	.0020	1.3162	234
	WILMER-HUTCHINS	79.4%	.4846	1.1439	.0308	.1001	.1052	.0024	1.8670	46
MCKINNEY	MCKINNEY ISD	96.3%	.5998	.7802	.0771	.0000	.1473	.0000	1.6043	120
MESQUITE	MESQUITE ISD	93.1%	.4748	.6424	.0361	.1173	.1233	.0028	1.3967	197
PLANO	PLANO ISD	96.4%	.4239	.7390	.0771	.0000	.1473	.0000	1.3874	203
RICHARDSON	RICHARDSON ISD	94.5%	.3030	.9066	.0367	.1191	.1252	.0028	1.4933	152
	PLANO ISD	96.4%	.3088	.7390	.0374	.1214	.1276	.0029	1.3371	225
ROCKWALL	ROCKWALL ISD	87.0%	.3042	.6088	.0000	.0000	.1570	.0000	1.0700	312
ROWETT	GARLAND ISD	91.1%	.3769	.7284	.0353	.1147	.1206	.0027	1.3787	207
	ROCKWALL ISD	87.0%	.3600	.6088	.0337	.1096	.1151	.0026	1.2298	263
SEAGOVILLE	DALLAS ISD	82.7%	.3472	.5392	.0321	.1042	.1094	.0025	1.1345	300
SHERMAN	SHERMAN ISD	88.5%	.5248	.7022	.0912	.0000	.2921	.0000	1.6002	121
TERRELL	TERRELL ISD	93.2%	.7472	.7453	.0000	.0000	.3560	.0000	1.8484	52
UNIVERSITY PARK	HIGHLAND PARK ISD	68.9%	.2782	.3357	.0267	.0869	.0913	.0021	.8208	337
WAXAHACHIE	WAXAHACHIE ISD	82.8%	.3657	.5629	.0000	.0000	.1628	.0331	1.1245	302
REGION 11										
ARLINGTON	ARLINGTON ISD	72.3%	.3603	.5375	.0215	.0826	.0906	.0059	1.0983	308
	MANSFIELD ISD	61.5%	.3061	.5326	.0183	.0702	.0770	.0050	1.0091	330
AZLE	AZLE ISD	80.3%	.2408	.4655	.0300	.0290	.2259	.0000	.9912	332
BEDFORD	HURST-EULESS-B	74.5%	.2582	.6110	.0221	.0851	.0934	.0060	1.0858	309
BENEFORK	FORT WORTH ISD	76.2%	.3506	.5004	.0226	.0870	.0955	.0062	1.0624	314
BURLESON	BURLESON ISD	64.8%	.3654	.6249	.0000	.0000	.1748	.0173	1.1824	281
CLEBURNE	CLEBURNE ISD	69.6%	.4387	.5641	.0000	.0000	.1980	.0186	1.2094	269
COLLEYVILLE	GRAPEVINE ISD	73.8%	.2051	.6183	.0219	.0843	.0924	.0060	1.0280	329
COLONY	LEWISVILLE ISD	89.9%	.3688	.8455	.0000	.0000	.1574	.4227	1.7944	73
CROWLEY	CROWLEY ISD	64.7%	.2595	.6729	.0192	.0739	.0911	.0052	1.1119	305
DENTON	DENTON ISD	84.5%	.4988	.7186	.0000	.0000	.1479	.0000	1.3653	210
EULESS	GRAPEVINE ISD	73.8%	.3246	.6183	.0219	.0843	.0924	.0060	1.1475	297
	HURST-EULESS-B	74.5%	.3279	.6110	.0221	.0851	.0934	.0060	1.1455	298
EVERMAN	EVERMAN ISD	77.0%	.3811	.8699	.0229	.0879	.0965	.0062	1.4645	165
FOREST HILL	FORT WORTH ISD	76.2%	.4573	.5004	.0226	.0870	.0955	.0184	1.1813	282
	EVERMAN ISD	77.0%	.4619	.8699	.0229	.0879	.0965	.0186	1.5576	132
FORT WORTH	FORT WORTH ISD	76.2%	.5633	.5004	.0226	.0870	.0955	.0184	1.2872	242
	CASTLEBERRY ISD	73.2%	.5409	.4392	.0217	.0836	.0917	.0176	1.1948	274
	BURLESON ISD	64.8%	.4785	.6249	.0192	.0739	.0811	.0156	1.2933	239
	EAGLE MT-SAGINAW	69.8%	.5162	.5448	.0207	.0798	.0875	.0168	1.2658	251
	EVERMAN ISD	77.0%	.5589	.8699	.0229	.0879	.0965	.0186	1.6646	107
	HURST-EULESS-B	74.5%	.5506	.6110	.0221	.0851	.0934	.0180	1.3802	206
	LAKE WORTH ISD	70.8%	.5229	.4830	.0210	.0808	.0887	.0171	1.2135	266
	WHITE SETTLEMENT	75.7%	.5593	.6698	.0225	.0864	.0948	.0182	1.4510	171
GAINESVILLE	GAINESVILLE ISD	75.9%	.4478	.6148	.0662	.0595	.2620	.0000	1.4503	172
	LINDSAY ISD	77.7%	.4586	.4003	.0678	.0609	.2683	.0000	1.2559	253
	ARLINGTON ISD	72.3%	.2924	.5375	.0215	.0826	.0906	.0059	1.0305	328
	GRAPEVINE ISD	73.8%	.3615	.6183	.0219	.0843	.0924	.0060	1.1844	279
GRAPEVINE	BIROVILLE ISD	81.1%	.3326	.6653	.0241	.0927	.1017	.0066	1.2229	264
HALTOM CITY	HURST-EULESS-B	74.5%	.3353	.6110	.0221	.0851	.0934	.0060	1.1529	295
HURST	BIROVILLE ISD	81.1%	.3551	.6653	.0241	.0927	.1017	.0066	1.2554	254
LEWISVILLE	LEWISVILLE ISD	89.9%	.4061	.8455	.0000	.0000	.1574	.0000	1.4090	189
MANSFIELD	MANSFIELD ISD	61.5%	.3696	.5326	.0183	.0702	.0770	.0050	1.0727	310
MINERAL WELLS	MINERAL WELLS ISD	81.3%	.4247	.7191	.0304	.0684	.1573	.0223	1.4222	185
NO RICHLAND HILL	BIRDVILLE ISD	81.1%	.2718	.6653	.0241	.0927	.1017	.0066	1.1620	291
RICHLAND HILLS	BIRDVILLE ISD	81.1%	.2698	.6653	.0241	.0927	.1017	.0196	1.1730	286
RIVER OAKS	CASTLEBERRY ISD	73.2%	.3221	.4392	.0217	.0836	.0917	.0176	.9759	336
SAGINAW	EAGLE MT-SAGINAW	69.8%	.3143	.5448	.0207	.0798	.0875	.0057	1.0528	317
STEPHENVILLE	STEPHENVILLE ISD	93.5%	.2516	.6079	.0000	.0000	.1800	.0000	1.0396	325

APPENDIX C

BY REGION—PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1985-86

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
WATAUGA	BIRDVILLE ISD	81.1%	.2621	.6653	.0241	.0927	.1017	.0066	1.1523	296
	KELLER ISD	74.4%	.2402	.6246	.0221	.0849	.0932	.0060	1.0710	311
WEATHERFORD	WEATHERFORD ISD	93.5%	.3633	.5739	.0350	.0338	.2633	.0000	1.2693	250
WHITE SETTLEMENT	WHITE SETTLEMENT	75.7%	.2270	.6698	.0225	.0864	.0948	.0182	1.1188	303
REGION 12										
BELLMEAD	LA VEGA ISD	82.1%	.2463	.9030	.0474	.0000	.2366	.0000	1.4333	182
BELTON	BELTON ISD	84.8%	.6041	.7823	.0000	.0000	.2333	.0000	1.6198	117
COPPERAS COVE	COPPERAS COVE ISD	85.5%	.5643	.6239	.1325	.0000	.1263	.0000	1.4470	174
CORSICANA	CORSICANA ISD	76.9%	.3536	.8456	.1045	.0000	.2229	.0000	1.5266	139
GATESVILLE	GATESVILLE ISD	91.6%	.3022	.6686	.0000	.0000	.1354	.0000	1.1061	306
HARKER HEIGHTS	KILLEEN ISD	84.5%	.3128	.3974	.1310	.0000	.2325	.2536	1.3273	230
HEWITT	MIDWAY ISD	89.4%	.2815	.6836	.0516	.0000	.2575	.0000	1.2742	247
HILLSBORO	HILLSBORO ISD	84.5%	.4563	.6253	.0654	.0000	.3103	.0127	1.4698	160
KILLEEN	KILLEEN ISD	84.5%	.4032	.3974	.1310	.0000	.2325	.0000	1.1641	289
LAMPASAS	LAMPASAS ISD	74.3%	.3285	.7211	.0000	.0000	.3401	.0000	1.3897	199
MARLIN	MARLIN ISD	89.3%	.3657	.6249	.0000	.0000	.4464	.0000	1.4369	179
MEXIA	MEXIA ISD	87.1%	.4875	.6442	.0000	.0000	.3221	.0609	1.5148	142
ROBINSON	ROBINSON ISD	92.2%	.0000	.6631	.0532	.0000	.2658	.0000	.9822	335
TEMPLE	TEMPLE ISD	83.4%	.4293	.6919	.1084	.0000	.2292	.0000	1.4588	167
WACO	WACO ISD	86.7%	.4875	.6601	.0501	.0000	.2500	.0000	1.4477	173
	CHINA SPRING ISD	88.9%	.4997	.4801	.0513	.0000	.2562	.0000	1.2874	241
	BOSQUEVILLE ISD	87.3%	.4905	.6058	.0504	.0000	.2516	.0000	1.3982	195
	MIDWAY ISD	89.4%	.5022	.6836	.0516	.0000	.2575	.0000	1.4949	150
WOODWAY	MIDWAY ISD	89.4%	.3038	.6836	.0516	.0000	.2575	.0000	1.2966	238
REGION 13										
AUSTIN	AUSTIN ISD	73.1%	.3860	.6104	.0000	.0000	.1836	.0000	1.1800	283
	DEL VALLE ISD	85.9%	.4536	.5842	.0000	.0000	.2157	.0000	1.2536	256
	MANOR ISD	81.9%	.4323	.6785	.0000	.0000	.2056	.0000	1.3164	233
	PFLUGERVILLE ISD	82.7%	.4366	.6864	.0000	.0000	.2077	.0000	1.3307	228
FREDERICKSBURG	FREDERICKSBURG ISD	82.4%	.3195	.7390	.0000	.0000	.2799	.0026	1.3410	221
GEORGETOWN	GEORGETOWN ISD	97.7%	.2735	.8986	.0000	.0000	.1518	.0000	1.3239	231
GONZALES	GONZALES ISD	85.2%	.2376	.8942	.0000	.0826	.2640	.0211	1.4996	148
LOCKHART	LOCKHART ISD	84.5%	.2625	.8446	.0000	.0000	.3296	.0000	1.4366	180
LULING	LULING ISD	91.2%	.2671	.8569	.0000	.0000	.3557	.0000	1.4796	156
NEW BRAUNFELS	NEW BRAUNFELS ISD	86.7%	.2488	.9082	.0000	.0000	.3122	.0087	1.4780	158
	COMAL ISD	84.8%	.2433	.8868	.0000	.0000	.3053	.0085	1.4438	177
ROUND ROCK	ROUND ROCK ISD	96.8%	.3856	.7354	.0000	.0000	.1504	.0000	1.2714	249
SAN MARCOS	SAN MARCOS ISD	74.1%	.5631	.7039	.0000	.0000	.1945	.0370	1.4986	149
SCHERTZ	SCHERTZ-CIBOLO-UC.	62.3%	.2716	.6915	.0000	.0000	.2243	.0000	1.1873	278
SEGUIN	SEGUIN ISD	65.1%	.2986	.7217	.0000	.0000	.2342	.0000	1.2545	255
TAYLOR	TAYLOR ISD	95.3%	.2530	1.0068	.0000	.0000	.1481	.0000	1.4079	191
REGION 14										
ABILENE	ABILENE ISD	97.9%	.4763	.8222	.0000	.0000	.2411	.0196	1.5592	131
ABILENE	WYLIE ISD	99.8%	.4855	.8680	.0000	.0000	.2457	.0200	1.6192	118
BRECKENRIDGE	BRECKENRIDGE ISD	97.9%	.6660	.5729	.0000	.0000	.2057	.0196	1.4642	166
COLORADO CITY	COLORADO ISD	103.7%	.5514	.7983	.0000	.2184	.3330	.0000	1.9011	40
SNYDER	SNYDER ISD	100.0%	.2549	.5149	.0869	.0000	.1765	.0000	1.0331	326
SWEETWATER	SWEETWATER ISD	88.7%	.6120	.8425	.0000	.0000	.3459	.0000	1.8004	70
REGION 15										
BRADY	BRADY ISD	85.7%	.1856	.6481	.0000	.0000	.3193	.0000	1.1530	294
BROWNWOOD	BROWNWOOD ISD	90.2%	.5006	.9925	.0000	.0000	.1802	.0000	1.6732	103
COLEMAN	COLEMAN ISD	67.8%	.1459	.5696	.0000	.0000	.2712	.0000	.9867	333
DEL RIO	SAN FELIPE-DEL RIO	88.7%	.3127	.4257	.0000	.1852	.2691	.0000	1.1927	276
SAN ANGELO	SAN ANGELO ISD	92.8%	.6449	.6403	.0000	.0000	.2260	.0000	1.5112	145
REGION 16										
AMARILLO	AMARILLO ISD	76.0%	.3726	.7453	.1042	.2535	.2774	.0000	1.7530	83
	CANYON ISD	76.1%	.3728	.7766	.1042	.2536	.1699	.0000	1.6771	102
	RIVER ROAD ISD	74.8%	.3663	.8373	.1024	.2492	.2727	.0000	1.8280	62
BORGER	BORGER ISD	93.7%	.4451	.9182	.1499	.0000	.2530	.0000	1.7662	80
CANYON	CANYON ISD	76.1%	.3804	.7766	.0000	.0825	.1699	.0000	1.4094	188
CHILDRESS	CHILDRESS ISD	77.6%	.3881	.6209	.0000	.0776	.3027	.0000	1.3893	200
DALHART	DALHART ISD	75.8%	.3788	.8156	.0000	.0000	.3333	.0000	1.5277	138
DIMMITT	DIMMITT ISD	95.2%	.2671	.8014	.0000	.0976	.2259	.0067	1.3985	194
DUMAS	DUMAS ISD	92.7%	.2317	.6210	.0000	.0083	.1854	.0082	1.0547	316
HEREFORD	HEREFORD ISD	91.0%	.3708	.6279	.0000	.0885	.3730	.0064	1.4667	162
PAMPA	PAMPA ISD	90.0%	.5852	.6464	.0000	.0000	.1945	.0000	1.4261	184
PERRYTON	PERRYTON ISD	95.2%	.5294	.7236	.0000	.1500	.3999	.0084	1.8111	68
TULIA	TULIA ISD	98.9%	.3363	.9001	.0000	.1286	.5045	.2770	2.1464	9
REGION 17										
BROWNFIELD	BROWNFIELD ISD	101.9%	.4485	.6931	.0000	.0748	.2039	.0000	1.4203	186
LAMESA	LAMESA ISD	94.4%	.5882	.6467	.0000	.0000	.2455	.0000	1.4804	155
LEVELLAND	LEVELLAND ISD	94.9%	.3375	.6205	.1214	.0000	.1091	.0080	1.1966	273
LITTLEFIELD	LITTLEFIELD ISD	93.7%	.3689	.7852	.0000	.0000	.1746	.0066	1.3352	226
LUBBOCK	LUBBOCK ISD	91.8%	.5506	.8534	.0000	.1060	.1533	.0064	1.6697	105
	LUBBOCK-COOPER ISD	94.1%	.5647	.8658	.0000	.1087	.1573	.0066	1.7030	94
	FRENSHIP ISD	94.9%	.5696	.7766	.0000	.1097	.1586	.0066	1.6212	116
	NEW DEAL ISD	105.9%	.6352	.9631	.0000	.1223	.1769	.0074	1.9049	37

APPENDIX C

BY REGION—PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1985-86

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
PLAINVIEW	PLAINVIEW ISD	91.4%	.5668	.7222	.0000	.0000	.2900	.0000	1.5789	124
SEMINOLE	SEMINOLE ISD	98.0%	.5389	.1911	.0000	.0563	.1201	.0784	.9848	334
SLATON	SLATON ISD	96.4%	.5800	.9640	.0000	.1113	.1611	.0067	1.8232	65
REGION 18										
ALPINE	ALPINE ISD	91.9%	.3941	.7197	.0000	.1102	.1837	.0000	1.4078	192
ANDREWS	ANDREWS ISD	98.3%	.3341	.4913	.0000	.0000	.2159	.0000	1.0414	324
BIG SPRING	BIG SPRING ISD	94.5%	.6426	.8335	.1512	.0000	.2079	.0000	1.8352	59
FORT STOCKTON	FT STOCKTON ISD	120.2%	.4806	.7925	.0000	.0000	.1342	.0000	1.4073	193
KERMIT	KERMIT ISD	107.5%	.4621	1.1607	.0000	.0000	.4084	.0000	2.0312	18
MIDLAND	MIDLAND ISD	95.4%	.3806	.7329	.0863	.0623	.1905	.0000	1.4525	169
MONAHANS	MONAHANS-WICKETT-P	106.0%	.4626	.9516	.0000	.0000	.4046	.0000	1.8189	66
ODESSA	ECTOR COUNTY ISD	96.4%	.4689	.8009	.1253	.0000	.3181	.0000	1.7132	91
PECOS CITY	PECOS-BARSTOW-TOYA	95.5%	.8020	.9237	.0000	.0000	.4583	.0000	2.1840	7
REGION 19										
EL PASO	EL PASO ISD	87.8%	.3969	.5952	.0506	.1260	.1827	.0000	1.3514	216
	CANUTILLO ISD	86.1%	.3895	.5588	.0496	.1237	.1793	.0000	1.3009	236
	SOCORRO ISD	94.1%	.4257	.7062	.0542	.1352	.1960	.0000	1.5173	141
	YSLETA ISD	90.3%	.4083	.6949	.0520	.1297	.1880	.0000	1.4729	159
REGION 20										
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	83.3%	.2500	.5666	.0365	.1500	.1417	.0083	1.1531	293
CARRIZO SPRINGS	CARRIZO SPRINGS	97.1%	.5634	1.0199	.0000	.0000	.3196	.0000	1.9028	38
CRYSTAL CITY	CRYSTAL CITY ISD	89.8%	.8354	1.2307	.0287	.0000	.6198	.0000	2.7146	1
EAGLE PASS	EAGLE PASS ISD	94.8%	.2147	.5213	.0000	.2691	.2137	.4236	1.6424	111
HONDO	HONDO ISD	102.6%	.3951	.5438	.0000	.0000	.3078	.0000	1.2467	258
KERRVILLE	KERRVILLE ISD	91.0%	.4277	.5326	.0000	.0000	.1923	.0119	1.1645	288
KIRBY	JUDSON ISD	96.2%	.2583	.6060	.0421	.1731	.1635	.0096	1.2527	257
LEON VALLEY	NORTHSIDE ISD	93.6%	.3059	.5151	.0000	.1685	.1592	.0094	1.1580	292
LIVE OAK	JUDSON ISD	96.2%	.2884	.6060	.0000	.1731	.1635	.0096	1.2407	262
PEARSALL	PEARSALL ISD	92.3%	.4714	.9973	.0000	.0000	.4511	.0323	1.9521	29
PLEASANTON	PLEASANTON ISD	87.9%	.3224	.5623	.0000	.0000	.3075	.0044	1.1967	272
SAN ANTONIO	SAN ANTONIO ISD	91.0%	.3730	.6568	.0398	.1637	.1547	.0091	1.3971	196
	ALAMO HEIGHTS ISD	83.3%	.3416	.5666	.0365	.1500	.1417	.0083	1.2448	260
	EAST CENTRAL ISD	88.0%	.3606	.6333	.0385	.1583	.1495	.0088	1.3490	218
	EDGEWOOD ISD	86.2%	.3535	.5629	.0378	.1552	.1466	.0086	1.2645	252
	HARLANDALE ISD	87.4%	.3583	.6467	.0383	.1573	.1486	.0087	1.3579	214
	JUDSON ISD	96.2%	.3944	.6060	.0421	.1731	.1635	.0096	1.3888	201
	NORTHSIDE ISD	93.6%	.3839	.5151	.0410	.1685	.1592	.0094	1.2770	244
	NORTH EAST ISD	87.3%	.3578	.5104	.0382	.1571	.1483	.0087	1.2206	265
	SO SAN ANTONIO ISD	96.7%	.3966	.6577	.0424	.1741	.1644	.0097	1.4449	176
UNIVERSAL CITY	JUDSON ISD	96.2%	.2317	.6060	.0000	.1731	.1635	.0096	1.1840	280
	SCHERTZ-CIBOLO-UC.	62.3%	.1500	.6915	.0000	.1121	.1059	.0062	1.0658	313
UVALDE	UVALDE ISD	89.7%	.3298	.6456	.0286	.0000	.1983	.0090	1.2113	267
WINDCREST	NORTH EAST ISD	87.3%	.1702	.5104	.0382	.1571	.1483	.0087	1.0329	327

Note: Tax rates per \$100 may be considered as a percentage; a \$2.00 rate per \$100 is equivalent to 2% of market value.

APPENDIX D
BY REGION—LOCAL PROPERTY TAXES 1985-86

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Industrial	Personal Commercial
REGION 1							
ALAMO	PHARR-SAN JUAN-ALA	\$ 1329	\$ 1293	\$ 1137	\$ 1311	\$ 1480	\$ 1331
BROWNSVILLE	BROWNSVILLE ISD	1420	1374	1158	1346	1613	1214
DONNA	DONNA ISD	1368	1331	1155	1348	1302	1165
EDINBURG	EDINBURG ISD	1143	1113	893	1247	1383	1242
ELSA	EDCOUCH ELSA ISD	1502	1454	1236	1522	1658	1658
HARLINGEN	HARLINGEN ISD	890	853	713	841	571	533
	RIO HONDO ISD	984	934	771	1020	1058	843
	SAN BENITO ISD	866	829	692	842	533	533
LAREDO	LAREDO ISD	934	910	785	909	934	930
	UNITED ISD	1072	1040	899	1110	1106	1022
MCALLEN	MCALLEN ISD	1228	1194	1001	1184	1187	1184
	PHARR-SAN JUAN-ALA	1236	1200	1004	1219	1377	1238
	SHARYLAND ISD	1280	1234	1018	1324	1415	1415
MERCEDES	MERCEDES ISD	1465	1428	1234	1512	1440	1440
	WESLACO ISD	1419	1378	1177	1491	1518	1500
MISSION	MISSION ISD	1419	1376	1207	1423	1371	1371
	SHARYLAND ISD	1415	1370	1194	1465	1564	1564
PHARR	PHARR-SAN JUAN-ALA	1294	1258	1080	1276	1441	1296
RAYMONDVILLE	RAYMONDVILLE ISD	1003	976	895	1020	941	941
SAN BENITO	SAN BENITO ISD	1068	1031	899	1039	657	657
SAN JUAN	PHARR-SAN JUAN-ALA	1448	1412	1226	1428	1613	1450
WESLACO	WESLACO ISD	1335	1294	1098	1402	1428	1411
REGION 2							
ALICE	ALICE ISD	1430	1384	1124	1461	1614	1241
ARANSAS PASS	ARANSAS PASS ISD	1292	1251	1044	1348	1548	1371
BEEVILLE	BEEVILLE ISD	1073	977	864	1116	1323	1096
CORPUS CHRISTI	CORPUS CHRISTI ISD	1321	1171	658	1351	1423	1420
	CALALLEN ISD	1505	1219	798	1554	1580	1556
	FLOUR BLUFF ISD	1341	1183	759	1336	1393	1357
	PORT ARANSAS ISD	1205	1053	646	1173	1173	1167
	TULOSO-MIDWAY ISD	1356	1197	795	1402	1413	1366
	WEST OSO ISD	1473	1307	890	1480	1482	1443
FALFURRIAS	BROOKS ISD	1329	888	696	1239	1336	1345
INGLESIDE	INGLESIDE ISD	1149	957	724	1470	1610	1459
KINGSVILLE	KINGSVILLE ISD	1153	1113	971	1294	1315	1269
	RICARDO ISD	1619	1355	1161	1603	0	1724
MATHIS	MATHIS ISD	1331	1296	1133	1474	1796	1774
PORTLAND	GREGORY-PORTLAND	1299	1254	1033	1448	1556	1308
ROBSTOWN	ROBSTOWN ISD	1525	1381	922	1529	1590	1549
SAN DIEGO	SAN DIEGO ISD	1300	836	613	1610	1805	1317
SINTON	SINTON ISD	1296	1238	939	1549	1828	1651
REGION 3							
BAY CITY	BAY CITY ISD	1279	1141	872	1344	1452	1244
CUERO	CUERO ISD	910	854	744	939	802	786
EDNA	EDNA ISD	1279	1148	879	1681	1765	1081
EL CAMPO	EL CAMPO ISD	1452	1397	1214	1465	1485	1498
PORT LAVACA	CALHOUN COUNTY ISD	1091	915	659	1208	1248	1180
VICTORIA	VICTORIA ISD	1102	1070	889	1101	1189	969
WHARTON	WHARTON ISD	1517	1467	1270	1532	1601	1396
REGION 4							
ALVIN	ALVIN ISD	1652	1559	932	1564	913	913
ANGLETON	ANGLETON ISD	1493	1360	501	1473	1249	1249
BAYTOWN	GOOSE CREEK ISD	1641	1291	472	1589	1664	1098
BELLAIRE	HOUSTON ISD	1264	956	573	1126	1284	973
CLEVELAND	CLEVELAND ISD	1505	1450	1135	1584	1769	1583
CLUTE CITY	BRAZOSPORT ISD	1229	955	260	1262	1136	807
DEER PARK	DEER PARK ISD	1503	1091	231	1439	1528	901
DICKINSON	DICKINSON ISD	1146	824	511	1391	1350	1222
FREEPORT	BRAZOSPORT ISD	1394	1088	622	1432	1289	915
FRIENDSWOOD	FRIENDSWOOD ISD	2000	1441	962	1974	0	1696
GALENA PARK	GALENA PARK ISD	1767	1607	958	1637	1713	1325
GALVESTON	GALVESTON ISD	1578	1195	856	1506	1931	1506
HITCHCOCK	HITCHCOCK ISD	1790	1552	1166	1686	0	1295
HOUSTON	HOUSTON ISD	1316	887	379	1173	1336	1013
	ALDINE ISD	1400	1122	537	1148	1327	945
	ALIEF ISD	1812	1499	813	1455	1628	1058
	NORTH FOREST ISD	1904	1583	1026	1673	1668	1180
	PASADENA ISD	1607	1248	635	1416	1564	1013
	SPRING BRANCH ISD	1475	986	295	1411	1515	1088
HUMBLE	HUMBLE ISD	1498	1326	682	1394	1504	1193
JACINTO CITY	GALENA PARK ISD	1518	1358	754	1407	1472	1139
KATY	KATY ISD	1532	1366	773	1370	1459	1463
LA MARQUE	LA MARQUE ISD	1453	1328	983	1528	1720	1554
	HITCHCOCK ISD	1739	1501	1115	1638	0	1258
LAKE JACKSON	BRAZOSPORT ISD	1130	923	492	1161	1045	742
LA PORTE	LA PORTE ISD	1746	1321	476	1762	1825	1644
LEAGUE CITY	CLEAR CREEK ISD	1549	1425	1073	1520	1636	1192
LIBERTY	LIBERTY ISD	1318	1259	986	1469	1579	1453
MISSOURI CITY	FORT BEND ISD	1359	1233	963	1378	1509	1092

APPENDIX D
BY REGION—LOCAL PROPERTY TAXES 1985-86

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Industrial	Personal Commercial
PASADENA	PASADENA ISD	1695	1358	584	1493	1649	1069
PEARLAND	PEARLAND ISD	1372	1280	906	1332	1210	1128
RICHMOND	LAMAR CONSOLIDATED	1267	1151	927	1391	1458	994
ROSENBERG	LAMAR CONSOLIDATED	1375	1258	968	1510	1582	1078
SOUTH HOUSTON	PASADENA ISD	1525	1287	696	1344	1484	962
SUGAR LAND	FORT BEND ISD	1417	1291	936	1437	1574	1139
TEXAS CITY	TEXAS CITY ISD	1004	705	318	1082	1127	1138
	DICKINSON ISD	1221	835	492	1483	1438	1303
	LA MARQUE ISD	1240	1068	722	1304	1468	1327
W UNIVERSITY PLA	HOUSTON ISD	1156	849	340	1031	1175	890
REGION 5							
BEAUMONT	BEAUMONT ISD	1440	1330	892	1519	1616	1485
BRIDGE CITY	BRIDGE CITY ISD	1541	1024	632	1919	1721	1058
GROVES	PORT ARTHUR ISD	1367	1266	815	1468	1506	1399
	PORT NECHES ISD	1573	1208	864	1643	1710	1649
JASPER	JASPER ISD	1012	681	462	1062	1281	812
NEDERLAND	NEDERLAND ISD	1442	1342	1012	1477	1539	1444
ORANGE	WEST ORANGE-COVE	1597	1096	787	1658	1762	1257
	LITTLE CYPRESS-M.	1883	1284	948	1848	1979	1518
PORT ARTHUR	PORT ARTHUR ISD	1501	1285	709	1613	1654	1537
	SABINE ISD	1595	1150	537	1734	1774	1899
	PORT NECHES ISD	1709	1227	758	1785	1858	1792
PORT NECHES	PORT NECHES ISD	1603	1117	747	1674	1742	1680
	NEDERLAND ISD	1495	1265	914	1531	1595	1497
SILSBEE	SILSBEE ISD	1546	1022	813	1583	1714	1201
VIDOR	VIDOR ISD	1636	1123	866	1579	1780	900
REGION 6							
BRENHAM	BRENHAM ISD	741	706	545	794	958	856
BRYAN	BRYAN ISD	1044	1009	697	1050	1093	1012
CAMERON	CAMERON ISD	1089	1052	950	1098	1165	858
COLLEGE STATION	COLLEGE STATION	1164	1115	693	1143	1234	1126
CONROE	CONROE ISD	1442	1186	883	1462	1658	1483
CROCKETT	CROCKETT ISD	881	573	441	930	1093	979
HEARNE	HEARNE ISD	852	818	735	846	929	732
HUNTSVILLE	HUNTSVILLE ISD	1591	1530	1193	1617	1859	1408
NAVASOTA	NAVASOTA ISD	1112	918	746	1193	1304	979
ROCKDALE	ROCKDALE ISD	818	789	673	904	903	649
REGION 7							
ATHENS	ATHENS ISD	1211	1158	870	1239	1430	1095
CARTHAGE	CARTHAGE ISD	1013	796	626	1312	1270	1117
CENTER	CENTER ISD	1295	857	740	1195	1460	1317
DIBOLL	DIBOLL ISD	838	711	444	894	832	942
GILMER	GILMER ISD	1004	883	702	1075	1130	1003
GLADEWATER	GLADEWATER ISD	1329	1055	808	1365	1401	1605
HENDERSON	HENDERSON ISD	1209	800	644	1243	1315	1214
JACKSONVILLE	JACKSONVILLE ISD	1130	1090	908	1088	940	889
KILGORE	KILGORE ISD	1235	870	608	1249	1365	1100
LONGVIEW	LONGVIEW ISD	938	856	660	940	1002	885
	HALLSVILLE ISD	982	722	551	1070	1114	969
	PINE TREE ISD	1056	778	522	1081	1126	959
LUFKIN	LUFKIN ISD	984	939	690	1067	838	1085
	HUDSON ISD	776	747	392	836	854	800
MARSHALL	MARSHALL ISD	1089	780	646	1253	1270	723
NACOGDOCHES	NACOGDOCHES ISD	1079	703	495	962	1184	707
PALESTINE	PALESTINE ISD	1464	1340	1144	1433	1597	1216
	WESTWOOD ISD	1492	1151	958	1482	1657	1481
TYLER	TYLER ISD	1079	1043	892	1076	1040	1062
REGION 8							
ATLANTA	ATLANTA ISD	916	841	751	950	1016	721
	QUEEN CITY ISD	877	719	628	993	1023	736
MOUNT PLEASANT	MOUNT PLEASANT ISD	1228	933	781	1243	1329	1052
PARIS	PARIS ISD	1240	1187	858	1070	1655	910
SULPHUR SPRINGS	SULPHUR SPRINGS	1071	988	786	1107	1135	1135
TEXARKANA	TEXARKANA ISD	1392	1297	1154	1308	1127	1127
	LIBERTY-EYLAU ISD	1122	1046	940	1088	1026	1026
REGION 9							
BOWIE	BOWIE ISD	932	840	747	996	1048	1011
BURKBURNETT	BURKBURNETT ISD	1063	1030	887	1023	969	1060
GRAHAM	GRAHAM ISD	1102	1063	889	1275	1006	1006
IOWA PARK	IOWA PARK ISD	1324	1289	1089	1327	1235	1352
VERNON	VERNON ISD	1095	1057	983	1129	1103	975
WICHITA FALLS	WICHITA FALLS ISD	1356	1312	1068	1358	1260	1394
	CITY VIEW ISD	1170	1138	879	1156	1090	1110
REGION 10							
ADDISON	CARROLLTON FARMERS	936	803	507	933	1043	1076
	DALLAS ISD	741	591	197	841	1022	972

APPENDIX D
BY REGION—LOCAL PROPERTY TAXES 1985-86

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Personal Industrial	Commercial
ALLEN	ALLEN ISD	1223	1180	1038	1206	1189	1165
BALCH SPRINGS	DALLAS ISD	844	750	412	959	1165	1108
	MESQUITE ISD	1101	1036	822	1108	1195	1187
BONHAM	BONHAM ISD	985	954	856	879	445	445
CARROLLTON	CARROLLTON FARMERS	1022	896	506	1019	1140	1175
CEDAR HILL	CEDAR HILL ISD	1408	1319	1049	1212	1674	1656
COMMERCE	COMMERCE ISD	1385	1342	1129	1401	1421	1518
DALLAS	DALLAS ISD	841	661	197	955	1160	1103
	DUNCANVILLE ISD	1105	937	516	1175	1361	1310
	GRAND PRAIRIE ISD	1219	1035	597	1212	1279	1256
	RICHARDSON ISD	1334	924	510	1324	1406	1376
	IRVING ISD	1138	852	463	1151	1214	1197
	WILMER-HUTCHINS	1376	922	507	1418	1793	1724
DE SOTO	DE SOTO ISD	1220	1143	940	1263	1437	1334
DENISON	DENISON ISD	1523	1469	1198	1585	1855	1465
DUNCANVILLE	DUNCANVILLE ISD	1169	1097	770	1243	1440	1386
ENNIS	ENNIS ISD	1112	958	750	1163	1367	1141
FARMERS BRANCH	CARROLLTON FARMERS	1186	1037	687	1183	1323	1364
	DALLAS ISD	943	779	339	1072	1301	1238
GARLAND	GARLAND ISD	1051	982	679	1087	1198	1132
	RICHARDSON ISD	1258	960	635	1248	1326	1297
GRAND PRAIRIE	GRAND PRAIRIE ISD	842	771	579	837	884	868
GREENVILLE	GREENVILLE ISD	1496	1449	1226	1529	1562	1661
HIGHLAND PARK	HIGHLAND PARK ISD	536	452	303	576	0	870
IRVING	IRVING ISD	1045	810	519	1057	1115	1100
	CARROLLTON FARMERS	971	849	566	968	1083	1116
	COPELL ISD	1008	776	167	833	1164	1141
LANCASTER	LANCASTER ISD	1199	1121	856	1053	1584	1580
	WILMER-HUTCHINS	1449	1086	792	1494	1887	1815
MCKINNEY	MCKINNEY ISD	1249	1208	1076	1283	1314	1208
MESQUITE	MESQUITE ISD	1110	1045	830	1117	1205	1197
PLANO	PLANO ISD	1135	1027	751	1110	1136	1147
RICHARDSON	RICHARDSON ISD	1204	906	673	1195	1269	1241
	PLANO ISD	1093	1023	808	1070	1094	1105
ROCKWALL	ROCKWALL ISD	863	828	608	856	875	875
ROWLETT	GARLAND ISD	1067	995	683	1103	1216	1149
	ROCKWALL ISD	992	925	623	984	1005	1005
SEAGOVILLE	DALLAS ISD	799	705	436	908	1102	1048
SHERMAN	SHERMAN ISD	1179	1139	851	1280	1427	1247
TERRELL	TERRELL ISD	1473	1253	1173	1479	1105	1586
UNIVERSITY PARK	HIGHLAND PARK ISD	611	504	262	657	0	991
WAXAHACHIE	WAXAHACHIE ISD	844	807	672	900	1087	860
REGION 11							
ARLINGTON	ARLINGTON ISD	1053	912	449	879	1149	942
	MANSFIELD ISD	1035	897	443	807	1243	816
AZLE	AZLE ISD	822	789	686	793	935	798
BEDFORD	HURST-EULESS-B	980	884	522	869	1103	932
BENBROOK	FORT WORTH ISD	851	815	468	850	1055	883
BURLESON	BURLESON ISD	1047	995	744	946	1698	696
CLEBURNE	CLEBURNE ISD	944	765	561	968	1615	706
COLLEYVILLE	GRAPEVINE ISD	882	787	349	822	1055	962
COLONY	LEWISVILLE ISD	1362	1315	1089	1436	1600	1615
CROWLEY	CROWLEY ISD	1125	1006	593	890	1301	781
DENTON	DENTON ISD	1004	962	739	1092	1294	1341
EULESS	GRAPEVINE ISD	985	806	315	918	1177	1074
	HURST-EULESS-B	1034	849	483	916	1164	983
EVERMAN	EVERMAN ISD	1265	1208	873	1172	1440	1288
FOREST HILL	FORT WORTH ISD	947	914	500	945	1173	982
	EVERMAN ISD	1345	1288	827	1246	1532	1369
FORT WORTH	FORT WORTH ISD	1032	931	414	1030	1278	1070
	CASTLEBERRY ISD	925	832	324	956	1236	966
	BURLESON ISD	1145	1033	488	1035	1857	761
	EAGLE MT-SAGINAW	1251	1135	582	1013	1372	988
	EVERMAN ISD	1437	1307	743	1332	1637	1463
	HURST-EULESS-B	1245	1075	501	1104	1402	1184
	LAKE WORTH ISD	1210	1098	578	971	1298	840
	WHITE SETTLEMENT	1230	1114	397	1161	1451	874
GAINESVILLE	GAINESVILLE ISD	1261	1220	1052	1160	987	987
	LINDSAY ISD	1032	1006	877	1005	927	927
	ARLINGTON ISD	988	951	628	824	1078	884
GRAPEVINE	GRAPEVINE ISD	1015	828	383	948	1215	1108
HALTOM CITY	BIRDVILLE ISD	1064	1020	626	978	1141	986
HURST	HURST-EULESS-B	1041	884	501	922	1171	989
	BIRDVILLE ISD	1092	987	645	1004	1171	1012
LEWISVILLE	LEWISVILLE ISD	1069	1022	771	1127	1257	1268
MANSFIELD	MANSFIELD ISD	1100	1056	671	858	1321	867
MINERAL WELLS	MINERAL WELLS ISD	1127	1083	888	1138	1052	1063
NO RICHLAND HILL	BIRDVILLE ISD	1011	946	632	930	1084	937
RICHLAND HILLS	BIRDVILLE ISD	1020	979	675	938	1095	945
RIVER OAKS	CASTLEBERRY ISD	755	725	447	781	1009	789
SAGINAW	EAGLE MT-SAGINAW	1040	1001	617	842	1141	822
STEPHENVILLE	STEPHENVILLE ISD	829	795	685	832	889	778

APPENDIX D
BY REGION—LOCAL PROPERTY TAXES 1985-86

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Personal	Commercial
WATAUGA	BIRDVILLE ISD	1002	961	634	922	1075	929
	KELLER ISD	1035	993	496	857	1090	751
WEATHERFORD	WEATHERFORD ISD	1012	978	862	1015	943	943
WHITE SETTLEMENT	WHITE SETTLEMENT	948	855	323	895	1119	674
REGION 12							
BELLMEAD	LA VEGA ISD	1032	915	698	1147	1268	1137
BELTON	BELTON ISD	1367	1321	1111	1296	1030	987
COPPERAS COVE	COPPERAS COVE ISD	1220	1183	978	1158	1013	1013
CORSICANA	CORSICANA ISD	1093	1038	837	1221	1422	1069
GATESVILLE	GATESVILLE ISD	930	894	821	885	820	820
HARKER HEIGHTS	KILLEEN ISD	1138	1115	946	1062	847	844
HEWITT	MIDWAY ISD	985	830	634	1019	1035	936
HILLSBORO	HILLSBORO ISD	1208	1169	1006	1176	1392	1118
KILLEEN	KILLEEN ISD	998	975	844	931	743	740
LAMPASAS	LAMPASAS ISD	1085	1036	850	1112	1495	1328
MARLIN	MARLIN ISD	1136	1099	971	1150	1044	1044
MEXIA	MEXIA ISD	1139	1076	966	1212	1392	1118
ROBINSON	ROBINSON ISD	787	674	495	786	773	703
TEMPLE	TEMPLE ISD	1265	1130	895	1167	945	1026
WACO	WACO ISD	1130	1021	810	1158	1212	1140
	CHINA SPRING ISD	1015	914	725	1030	0	991
	BOSQUEVILLE ISD	1040	937	733	1119	1163	1139
	MIDWAY ISD	1155	1044	833	1196	1215	1099
WOODWAY	MIDWAY ISD	1002	891	674	1037	1054	953
REGION 13							
AUSTIN	AUSTIN ISD	1016	927	307	944	1267	977
	DEL VALLE ISD	1023	935	498	1003	1145	1045
	MANOR ISD	1031	941	323	1053	1262	1202
	PFLUGERVILLE ISD	1100	1006	478	1065	1263	1207
FREDERICKSBURG	FREDERICKSBURG ISD	1050	1005	916	1073	991	991
GEORGETOWN	GEORGETOWN ISD	1059	1010	861	1059	1017	1049
GONZALES	GONZALES ISD	1111	1058	953	1200	1370	1284
LOCKHART	LOCKHART ISD	1179	1129	956	1149	1160	1130
LULING	LULING ISD	1081	1033	907	1184	1299	1174
NEW BRAUNFELS	NEW BRAUNFELS ISD	1228	1034	836	1182	1223	976
	COMAL ISD	1146	750	591	1155	1362	1096
ROUND ROCK	ROUND ROCK ISD	987	948	829	1017	986	993
SAN MARCOS	SAN MARCOS ISD	1213	1162	1031	1199	1200	1199
SCHERTZ	SCHERTZ-CIBOLO-UC.	1074	1018	907	950	1027	1027
SEGUIN	SEGUIN ISD	1031	974	827	1004	1543	983
TAYLOR	TAYLOR ISD	1133	1080	957	1126	1109	1085
REGION 14							
ABILENE	ABILENE ISD	1236	1101	891	1247	1229	1160
ABILENE	WYLIE ISD	1266	1162	949	1295	1263	1230
BRECKENRIDGE	BRECKENRIDGE ISD	1043	1013	905	1171	1196	975
COLORADO CITY	COLORADO ISD	1244	1203	1090	1521	1232	970
SNYDER	SNYDER ISD	738	674	583	827	827	663
SWEETWATER	SWEETWATER ISD	1459	1410	1196	1440	1624	786
REGION 15							
BRADY	BRADY ISD	959	921	790	922	970	718
BROWNWOOD	BROWNWOOD ISD	1368	1312	1100	1339	1484	871
COLEMAN	COLEMAN ISD	762	695	611	789	765	765
DEL RIO	SAN FELIPE-DEL RIO	1009	984	889	954	758	754
SAN ANGELO	SAN ANGELO ISD	1209	867	482	1209	1273	1186
REGION 16							
AMARILLO	AMARILLO ISD	1265	1216	965	1402	1346	1662
	CANYON ISD	1302	1251	1014	1342	1287	1554
	RIVER ROAD ISD	1358	1302	1037	1462	1428	1583
BORGER	BORGER ISD	1364	1008	823	1413	1508	1341
CANYON	CANYON ISD	1094	1043	900	1128	1081	1306
CHILDRESS	CHILDRESS ISD	1106	1066	986	1111	802	802
DALHART	DALHART ISD	932	879	771	1222	0	1444
DIMMITT	DIMMITT ISD	920	876	786	1119	1063	1063
DUMAS	DUMAS ISD	742	537	374	844	910	853
HEREFORD	HEREFORD ISD	1285	1251	1044	1173	1083	1079
PAMPA	PAMPA ISD	1077	1040	941	1141	1267	1043
PERRYTON	PERRYTON ISD	1134	853	630	1449	1195	1195
TULIA	TULIA ISD	1387	1340	1144	1717	1817	1817
REGION 17							
BROWNFIELD	BROWNFIELD ISD	1085	1051	906	1136	1010	1010
LAMESA	LAMESA ISD	1144	1007	938	1184	1241	1092
LEVELLAND	LEVELLAND ISD	899	815	676	957	1000	897
LITTLEFIELD	LITTLEFIELD ISD	961	919	818	1068	1138	1108
LUBBOCK	LUBBOCK ISD	1313	1266	980	1336	1234	1225
	LUBBOCK-COOPER ISD	1312	1266	1026	1362	1400	1400
	FRENSHIP ISD	1303	1262	1033	1297	1406	1407
	NEW DEAL ISD	1472	1427	1188	1524	1398	1398

APPENDIX D
BY REGION—LOCAL PROPERTY TAXES 1985-86

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Personal	Commercial
PLAINVIEW	PLAINVIEW ISD	1317	1276	1178	1263	1245	1054
SEMINOLE	SEMINOLE ISD	562	529	485	788	804	690
SLATON	SLATON ISD	1372	1322	1175	1459	1357	1357
REGION 18							
ALPINE	ALPINE ISD	1141	1099	946	1126	1151	1151
ANDREWS	ANDREWS ISD	800	612	475	833	845	815
BIG SPRING	BIG SPRING ISD	1419	949	781	1468	1467	1247
FORT STOCKTON	FT STOCKTON ISD	909	696	559	1126	937	696
KERMIT	KERMIT ISD	1444	1166	918	1625	1512	1464
MIDLAND	MIDLAND ISD	1195	1096	933	1162	1218	1043
MONAHANS	MONAHANS-WICKETT-P	1156	852	665	1455	1372	1310
ODESSA	ECTOR COUNTY ISD	1307	961	733	1371	1419	1027
PECOS CITY	PECOS-BARSTOW-TOYA	1514	1466	1297	1747	1826	1306
REGION 19							
EL PASO	EL PASO ISD	1142	1108	995	1081	840	990
	CANUTILLO ISD	1130	1098	988	1041	824	1052
	SOCORRO ISD	1218	1180	1060	1214	879	1310
	YSLETA ISD	1238	1200	1078	1178	890	1041
REGION 20							
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	899	864	706	922	994	926
CARRIZO SPRINGS	CARRIZO SPRINGS	1363	1023	707	1522	884	884
CRYSTAL CITY	CRYSTAL CITY ISD	2602	2533	1935	2172	1791	1791
EAGLE PASS	EAGLE PASS ISD	1380	1352	1240	1314	1284	1087
HONDO	HONDO ISD	964	935	824	997	970	966
KERRVILLE	KERRVILLE ISD	918	887	814	932	1023	812
KIRBY	JUDSON ISD	1028	995	826	1002	1042	983
LEON VALLEY	NORTHSIDE ISD	962	933	630	926	951	896
LIVE OAK	JUDSON ISD	1018	986	820	993	1032	973
PEARSALL	PEARSALL ISD	1590	1534	1324	1562	1691	1492
PLEASANTON	PLEASANTON ISD	910	876	675	957	1090	943
SAN ANTONIO	SAN ANTONIO ISD	1085	1048	681	1118	1229	1183
	ALAMO HEIGHTS ISD	970	936	572	996	1073	1000
	EAST CENTRAL ISD	1100	1064	696	1079	1062	1062
	EDGEWOOD ISD	1065	1032	671	1012	965	787
	HARLANDALE ISD	1089	1052	645	1086	965	928
	JUDSON ISD	1139	1107	749	1111	1155	1090
	NORTHSIDE ISD	1060	1032	609	1022	1049	988
	NORTH EAST ISD	1049	1019	587	976	1083	940
	SO SAN ANTONIO ISD	1191	1156	793	1156	1195	899
UNIVERSAL CITY	JUDSON ISD	971	939	775	947	985	929
	SCHERTZ-CIBOLO-UC.	964	908	696	853	922	922
UVALDE	UVALDE ISD	1041	1005	851	969	961	961
WINDCREST	NORTH EAST ISD	888	858	631	826	916	795

APPENDIX E

RATIO OF APPRAISED VALUE TO ESTIMATED MARKET VALUE FOR TEXAS SCHOOL DISTRICTS, 1985

School District	County	All Types of Property	Single Family Houses	School District	County	All Types of Property	Single Family Houses
ABBOTT ISD	HILL	81.4%	74.3%	BELLEVUE ISD	CLAY	100.6%	96.7%
ABERNATHY ISD	HALE	100.8	95.5	BELLS ISD	GRAYSON	88.3	83.1
ABILENE ISD	TAYLOR	97.9	97.0	BELLVILLE ISD	AUSTIN	100.2	92.8
ACADEMY ISD	BELL	88.1	87.4	BELTON ISD	BELL	84.8	89.5
ADRIAN ISD	OLDHAM	98.4	71.4	BEN BOLT-PALITO B.	JIM WELLS	106.6	94.7
AGUA DULCE ISD	NUECES	101.3%	100.2%	BENAVIDES ISD	DUVAL	97.3%	77.5%
ALAMO HEIGHTS ISD	BEXAR	83.3	81.2	BENJAMIN ISD	KNOX	104.6	67.0
ALANREED ISD	GRAY	104.7	89.3	BIG SANDY ISD	POLK	94.3	83.9
ALBANY ISD	SHACKELFORD	102.9	97.0	BIG SANDY ISD	UPSHUR	101.3	109.6
ALBA-GOLDEN ISD	WOOD	87.4	82.2	BIG SPRING ISD	HOWARD	94.5	91.3
ALDINE ISD	HARRIS	86.1%	105.0%	BIRDVILLE ISD	TARRANT	81.1%	88.2%
ALEDO ISD	PARKER	92.0	89.9	BISHOP ISD	NUECES	99.6	99.5
ALICE ISD	JIM WELLS	90.6	88.6	BLACKWELL ISD	NOLAN	107.3	93.3
ALIEF ISD	HARRIS	89.0	110.9	BLANCO ISD	BLANCO	91.0	90.6
ALLAMOORE CSD	HUDSPETH	129.0	84.5	BLAND ISD	HUNT	93.1	85.2
ALLEN ISD	COLLIN	99.9%	101.4%	BLANKET RHSD	BROWN	86.9%	93.3%
ALLISON ISD	WHEELER	89.1	70.3	BLEDSE ISD	COCHRAN	130.3	79.9
ALPINE ISD	BREWSTER	91.9	93.0	BLOOMBURG ISD	CASS	86.6	73.1
ALTO ISD	CHEROKEE	95.0	76.6	BLOOMING GROVE ISD	NAVARRO	94.8	81.7
ALVARADO ISD	JOHNSON	65.4	71.0	BLOOMINGTON ISD	VICTORIA	92.1	91.9
ALVIN ISD	BRAZORIA	90.2%	95.3%	BLUE RIDGE ISD	COLLIN	106.1%	96.5%
ALVORD ISD	WISE	95.8	86.1	BLUFF DALE ISD	ERATH	102.6	95.3
AMARILLO ISD	POTTER	76.0	68.6	BLUM ISD	HILL	85.8	83.8
AMHERST ISD	LAMB	90.3	80.4	BOERNE C/L ISD	KENDALL	95.5	94.7
ANAHUAC ISD	CHAMBERS	97.5	91.8	BOLES HOME ISD	HUNT	95.4	98.4
ANDERSON-SHIRO ISD	GRIMES	96.7%	80.4%	BOLING ISD	WHARTON	97.9%	92.7%
ANDREWS ISD	ANDREWS	98.3	94.4	BONHAM ISD	FANNIN	79.6	89.3
ANGLETON ISD	BRAZORIA	91.8	93.1	BOOKER ISD	LIPSCOMB	101.4	66.5
ANNA ISD	COLLIN	107.2	105.4	BORDEN COUNTY ISD	BORDEN	97.6	66.6
ANSON ISD	JONES	90.5	87.1	BORGER ISD	HUTCHINSON	93.7	90.5
ANTHONY ISD	EL PASO	85.8%	96.7%	BOSQUEVILLE ISD	MCLENNAN	87.3%	81.2%
ANTON ISD	HOCKLEY	101.4	97.2	BOVINA ISD	PARMER	96.2	64.6
APPLE SPRINGS ISD	TRINITY	85.4	83.2	BOWIE ISD	MONTAGUE	95.0	89.0
AQUILLA ISD	HILL	91.2	84.6	BOYD ISD	WISE	86.5	79.5
ARANSAS COUNTY ISD	ARANSAS	93.2	86.1	BRACKETT ISD	KINNEY	71.1	71.6
ARANSAS PASS ISD	SAN PATRICIO	87.0%	83.5%	BRADY ISD	MCCULLOCH	85.7%	89.1%
ARCHER CITY ISD	ARCHER	101.8	97.2	BRAZOSPORT ISD	BRAZORIA	91.6	89.2
ARGYLE ISD	DENTON	93.5	87.2	BRECKENRIDGE ISD	STEPHENS	97.9	87.2
ARLINGTON ISD	TARRANT	72.3	86.7	BREMOND ISD	ROBERTSON	94.6	92.0
ARP ISD	SMITH	97.3	90.1	BRENHAM ISD	WASHINGTON	82.9	77.3
ASHERTON ISD	DIMITT	102.5%	94.3%	BRIDGE CITY ISD	ORANGE	111.5%	89.5%
ASPERMONT ISD	STONEWALL	90.7	82.4	BRIDGEPORT ISD	WISE	92.9	85.7
ATHENS ISD	HENDERSON	84.9	83.0	BRISCOE ISD	WHEELER	108.2	83.7
ATLANTA ISD	CASS	93.5	90.2	BROADDUS ISD	SAN AUGUSTIN	97.2	90.5
AUBREY ISD	DENTON	94.6	87.6	BROCK ISD	PARKER	102.0	92.2
AUSTIN ISD	TRAVIS	73.1%	78.7%	BRONTE ISD	COKE	104.6%	95.9%
AUSTWELL-TIVOLI	REFUGIO	89.2	74.5	BROOKELAND ISD	JASPER	79.5	80.9
AVALON ISD	ELLIS	96.5	89.1	BROOKESMITH ISD	BROWN	87.0	96.5
AVERY ISD	RED RIVER	81.5	96.0	BROOKS ISD	BROOKS	92.8	99.4
AVINGER ISD	CASS	102.0	97.5	BROWNFIELD ISD	TERRY	101.9	97.3
AXTELL ISD	MCLENNAN	90.7%	87.8%	BROWNSBORO ISD	HENDERSON	88.1%	71.8%
AZLE ISD	TARRANT	80.3	83.2	BROWNSVILLE ISD	CAMERON	83.4	88.0
BAIRD ISD	CALLAHAN	95.5	85.7	BROWNWOOD ISD	BROWN	90.2	92.2
BALLINGER ISD	RUNNELS	76.2	71.8	BRUCEVILLE-EDDY	MCLENNAN	87.4	81.7
BALMORHEA ISD	REEVES	93.6	86.7	BRYAN ISD	BRAZOS	84.0	83.5
BANDERA ISD	BANDERA	88.7%	93.3%	BRYSON ISD	JACK	104.6%	92.7%
BANGS ISD	BROWN	92.5	92.2	BUCKHOLTS ISD	MILAM	95.6	87.2
BANQUETE ISD	NUECES	101.0	101.4	BUENA VISTA ISD	PECOS	109.4	93.7
BARBERS HILL ISD	CHAMBERS	98.7	90.0	BUFFALO ISD	LEON	92.8	94.8
BARTLETT ISD	BELL	86.5	83.7	BULLARD ISD	SMITH	95.2	96.1
BASTROP ISD	BASTROP	79.8%	83.9%	BUNA ISD	JASPER	87.7%	83.8%
BAY CITY ISD	MATAGORDA	92.6	88.1	BURKBURNETT ISD	WICHITA	95.4	99.2
BEAUMONT ISD	JEFFERSON	94.0	89.1	BURKEVILLE ISD	NEWTON	95.7	88.1
BECKVILLE ISD	PANOLA	94.7	84.4	BURLESON ISD	JOHNSON	64.8	71.6
BEEVILLE ISD	BEE	84.4	81.1	BURNET ISD	BURNET	83.4	80.2

APPENDIX E

RATIO OF APPRAISED VALUE TO ESTIMATED MARKET VALUE FOR TEXAS SCHOOL DISTRICTS, 1985

School District	County	All Types of Property	Single Family Houses	School District	County	All Types of Property	Single Family Houses
BURTON ISD	WASHINGTON	91.7%	84.2%	COLUMBIA-BRAZORIA	BRAZORIA	85.5%	95.0%
BUSHLAND ISD	POTTER	92.3	79.3	COLUMBUS ISD	COLORADO	91.2	85.4
BYERS ISD	CLAY	105.0	90.8	COMAL ISD	COMAL	84.8	84.1
BYNUM ISD	HILL	85.6	83.5	COMANCHE ISD	COMANCHE	87.0	86.7
CADDO MILLS ISD	HUNT	93.6	94.1	COMFORT ISD	KENDALL	98.5	88.1
CALALLEN ISD	NUECES	98.3%	95.2%	COMMERCE ISD	HUNT	94.1%	93.0%
CALDWELL ISD	BURLESON	95.1	88.0	COMMUNITY ISD	COLLIN	107.5	104.5
CALHOUN COUNTY ISD	CALHOUN	96.5	87.2	COMO-PICKTON ISD	HOPKINS	111.2	101.8
CALLISBURG ISD	COOKE	78.5	79.5	COMSTOCK ISD	VAL VERDE	70.2	99.3
CALVERT ISD	ROBERTSON	95.6	91.7	CONNALLY ISD	MCLENNAN	84.5	82.2
CAMERON ISD	MILAM	94.2%	93.5%	CONROE ISD	MONTGOMERY	88.2%	87.0%
CAMPBELL ISD	HUNT	88.4	81.7	COOLIDGE ISD	LIMESTONE	78.8	83.6
CANADIAN ISD	HEMPHILL	94.3	68.5	COOPER ISD	DELTA	97.1	90.7
CANTON ISD	VAN ZANDT	98.0	93.2	COPPELL ISD	DALLAS	71.9	87.0
CANUTILLO ISD	EL PASO	86.1	93.5	COPPERAS COVE ISD	CORYELL	85.5	90.1
CANYON ISD	RANDALL	76.1%	73.8%	CORPUS CHRISTI ISD	NUECES	95.0%	92.9%
CARBON ISD	EASTLAND	83.4	95.0	CORRIGAN-CAMDEN	POLK	89.1	86.4
CARLISLE ISD	RUSK	97.1	83.6	CORSICANA ISD	NAVARRO	76.9	68.8
CARRIZO SPRINGS	DIMITT	97.1	87.0	COTTON CENTER ISD	HALE	93.4	79.0
CARROLL ISD	TARRANT	76.5	83.0	COTULLA ISD	LA SALLE	88.4	69.3
CARROLLTON FARMERS	DALLAS	89.8%	90.0%	COUPLAND ISD	WILLIAMSON	102.9%	95.8%
CARTHAGE ISD	PANOLA	103.4	79.8	COVINGTON ISD	HILL	81.2	83.9
CASTLEBERRY ISD	TARRANT	73.2	70.8	CRANDALL ISD	KAUFMAN	94.7	90.2
CAYUGA ISD	ANDERSON	89.7	89.4	CRANE ISD	CRANE	103.0	81.5
CEDAR HILL ISD	DALLAS	72.7	84.4	CRANFILLS GAP ISD	BOSQUE	86.6	77.2
CELESTE ISD	HUNT	94.6%	90.3%	CRAWFORD ISD	MCLENNAN	92.4%	82.3%
CELINA ISD	COLLIN	103.1	100.6	CROCKETT CO. CSD	CROCKETT	91.4	56.4
CENTER ISD	SHELBY	81.8	88.7	CROCKETT ISD	HOUSTON	85.1	80.6
CENTER POINT ISD	KERR	97.7	91.5	CROSBY ISD	HARRIS	94.3	96.5
CENTERVILLE ISD	LEON	96.3	97.2	CROSBYTON ISD	CROSBY	90.2	73.6
CENTERVILLE ISD	TRINITY	94.7%	77.8%	CROSS PLAINS ISD	CALLAHAN	92.6%	78.7%
CENTRAL HEIGHTS	NACOGDOCHES	59.4	38.4	CROSS ROADS ISD	HENDERSON	101.6	75.3
CENTRAL ISD	ANGELINA	78.5	79.9	CROWELL ISD	FOARD	97.1	91.8
CHANNELVIEW ISD	HARRIS	95.5	97.7	CROWLEY ISD	TARRANT	64.7	81.9
CHANNING ISD	HARTLEY	114.2	57.0	CRYSTAL CITY ISD	ZAVALA	89.8	107.6
CHAPEL HILL ISD	SMITH	99.5%	95.3%	CUERO ISD	DEWITT	79.3%	76.8%
CHAPEL HILL ISD	TITUS	90.3	91.7	CULBERSON CO. ISD	CULBERSON	88.1	67.2
CHARLOTTE ISD	ATASCOSA	94.8	82.8	CUMBY ISD	HOPKINS	105.9	100.2
CHEROKEE ISD	SAN SABA	101.1	87.1	CUSHING ISD	NACOGDOCHES	95.3	39.1
CHESTER ISD	TYLER	96.2	79.1	CYPRESS-FAIRBANKS	HARRIS	90.7	103.6
CHICO ISD	WISE	108.8%	85.8%	D HANIS ISD	MEDINA	110.8%	98.6%
CHILDRESS ISD	CHILDRESS	77.6	77.2	DAINGRFLD-LONE STR	MORRIS	109.4	102.6
CHILLICOTHE ISD	HARDEMAN	99.4	74.9	DALHART ISD	DALLAM	75.8	57.8
CHILTON ISD	FALLS	81.8	76.1	DALLAS ISD	DALLAS	82.7	72.8
CHINA SPRING ISD	MCLENNAN	88.9	87.6	DAMON ISD	BRAZORIA	91.7	96.5
CHIRENO ISD	NACOGDOCHES	56.9%	34.6%	DANBURY ISD	BRAZORIA	94.3%	89.9%
CHRISTOVAL ISD	TOM GREEN	93.0	95.0	DARROUZETT ISD	LIPSCOMB	90.4	74.6
CISCO ISD	EASTLAND	89.1	90.5	DAWSON ISD	NAVARRO	88.3	80.3
CITY VIEW ISD	WICHITA	95.9	97.0	DAWSON ISD	DAWSON	99.7	91.5
CLARENDON ISD	DONLEY	90.4	95.0	DAYTON ISD	LIBERTY	90.3	81.0
CLARKSVILLE ISD	RED RIVER	87.2%	90.5%	DE LEON ISD	COMANCHE	89.0%	77.8%
CLAUDE ISD	ARMSTRONG	102.1	74.4	DE SOTO ISD	DALLAS	88.2	85.2
CLEAR CREEK ISD	GALVESTON	92.8	94.5	DECATUR ISD	WISE	98.4	81.1
CLEBURNE ISD	JOHNSON	69.6	67.9	DEER PARK ISD	HARRIS	93.8	98.0
CLEVELAND ISD	LIBERTY	89.5	85.1	DEKALB ISD	BOWIE	92.4	95.5
CLIFTON ISD	BOSQUE	86.6%	81.7%	DEL VALLE ISD	TRAVIS	85.9%	87.6%
CLINT ISD	EL PASO	84.3	89.9	DELL CITY ISD	HUDSPETH	100.1	102.1
CLYDE ISD	CALLAHAN	95.9	94.6	DELMAR-WEST LAMAR	LAMAR	76.9	66.7
COAHOMA ISD	HOWARD	97.2	79.1	DENISON ISD	GRAYSON	84.3	80.9
COLD SPGS-OAKHURST	SAN JACINTO	94.1	95.5	DENTON ISD	DENTON	84.5	77.7
COLEMAN ISD	COLEMAN	67.8%	65.5%	DENVER CITY ISD	YOAKUM	109.1%	83.4%
COLLEGE STATION	BRAZOS	84.9	86.4	DETROIT ISD	RED RIVER	85.4	84.9
COLLINSVILLE ISD	GRAYSON	86.1	81.0	DEVERS ISD	LIBERTY	101.7	81.4
COLMESNEIL ISD	TYLER	96.4	80.6	DEVINE ISD	MEDINA	97.9	98.1
COLORADO ISD	MITCHELL	103.7	84.8	DEW ISD	FREESTONE	87.8	90.2

APPENDIX E

RATIO OF APPRAISED VALUE TO ESTIMATED MARKET VALUE FOR TEXAS SCHOOL DISTRICTS, 1985

School District	County	All Types of Property	Single Family Houses	School District	County	All Types of Property	Single Family Houses
DEWEYVILLE ISD	NEWTON	99.2%	92.2%	FORNEY ISD	KAUFMAN	91.8%	92.2%
DIBOLL ISD	ANGELINA	87.4	81.9	FORSAN ISD	HOWARD	103.9	90.8
DICKINSON ISD	GALVESTON	103.1	84.9	FORT BEND ISD	FORT BEND	91.3	90.0
DILLEY ISD	FRIEO	97.7	94.3	FORT WORTH ISD	TARRANT	76.2	76.3
DIME BOX ISD	LEE	105.7	88.9	FRANKLIN ISD	ROBERTSON	97.0	86.6
DIMMITT ISD	CASTRO	95.2%	78.3%	FRANKSTON ISD	ANDERSON	90.6%	91.8%
DIVIDE CSD	KERR	94.5	.0	FREDERICKSBURG ISD	GILLESPIE	82.4	80.6
DODD CITY ISD	FANNIN	95.9	84.6	FREER (CITY)	DUVAL	120.7	88.5
DONNA ISD	HIDALGO	88.0	89.3	FRENSHIP ISD	LUBBOCK	94.9	95.4
DOSS CSD	GILLESPIE	86.2	76.9	FRIENDSWOOD ISD	GALVESTON	91.2	92.4
DOUGHERTY ISD	FLOYD	116.1%	75.8%	FRIONA ISD	PARMER	83.9%	61.4%
DOUGLASS ISD	NACOGDOCHES	77.7	42.9	FRISCO ISD	COLLIN	102.6	105.3
DRIPPING SPRINGS	HAYS	52.8	67.5	FROST ISD	NAVARRO	100.7	82.0
DRISCOLL ISD	NUECES	113.4	97.0	FRUITVALE ISD	VAN ZANDT	95.9	98.2
DUBLIN ISD	ERATH	103.9	98.5	FT DAVIS ISD	JEFF DAVIS	89.9	91.7
DUMAS ISD	MOORE	92.7%	81.5%	FT HANCOCK ISD	HUDSPETH	104.6%	82.3%
DUNCANVILLE ISD	DALLAS	86.7	81.5	FT STOCKTON ISD	PECOS	120.2	97.0
EAGLE MT-SAGINAW	TARRANT	69.8	86.3	GAINESVILLE ISD	COOKE	75.9	82.5
EAGLE PASS ISD	MAVERICK	94.8	99.5	GALENA PARK ISD	HARRIS	95.2	102.7
EANES ISD	TRAVIS	71.2	71.4	GALVESTON ISD	GALVESTON	78.0	81.7
EARLY ISD	BROWN	91.4%	93.7%	GANADO ISD	JACKSON	92.8%	79.6%
EAST BERNARD ISD	WHARTON	95.9	95.3	GARLAND ISD	DALLAS	91.1	88.1
EAST CENTRAL ISD	BEXAR	88.0	89.7	GARNER ISD	PARKER	90.0	89.6
EAST CHAMBERS ISD	CHAMBERS	95.6	105.0	GARRISON ISD	NACOGDOCHES	73.8	41.5
EASTLAND ISD	EASTLAND	88.0	74.7	GARY ISD	PANOLA	98.5	80.3
ECTOR COUNTY ISD	ECTOR	96.4%	91.9%	GATESVILLE ISD	CORYELL	91.6%	96.3%
ECTOR ISD	FANNIN	94.3	91.3	GAUSE ISD	MILAM	103.8	98.6
EDCOUCH ELSA ISD	HIDALGO	81.5	80.4	GEORGE WEST ISD	LIVE OAK	98.1	82.5
EDEN ISD	CONCHO	85.4	73.6	GEORGETOWN ISD	WILLIAMSON	97.7	97.7
EDGEWOOD ISD	BEXAR	86.2	90.8	GHOLSON ISD	MCLENNAN	89.9	83.1
EDGEWOOD ISD	VAN ZANDT	98.3%	93.5%	GIDDINGS ISD	LEE	96.6%	84.9%
EDINBURG ISD	HIDALGO	90.2	82.6	GILMER ISD	UPSHUR	95.2	88.9
EDNA ISD	JACKSON	95.2	72.5	GLADEWATER ISD	GREGG	97.4	94.9
EL CAMPO ISD	WHARTON	98.7	97.8	GLASSCOCK ISD	GLASSCOCK	90.8	87.2
EL PASO ISD	EL PASO	87.8	92.7	GLEN ROSE ISD	SOMERVELL	101.1	80.5
ELECTRA ISD	WICHITA	99.1%	96.6%	GOBLEY ISD	JOHNSON	69.3%	58.0%
ELGIN ISD	EASTROP	82.7	82.9	GOLD BURG ISD	MONTAGUE	96.9	92.1
ELKHART ISD	ANDERSON	89.5	91.0	GOLDTHWAITE ISD	MILLS	83.1	78.2
ELYSIAN FIELDS ISD	HARRISON	98.3	79.6	GOLIAD ISD	GOLIAD	96.6	89.9
ENNIS ISD	ELLIS	85.1	81.4	GONZALES ISD	GONZALES	85.2	78.8
ERA ISD	COOKE	74.1%	66.9%	GOODRICH ISD	POLK	86.3%	76.3%
ESTELLINE ISD	HALL	83.9	76.8	GOOSE CREEK ISD	HARRIS	95.1	98.3
ETOILE ISD	NACOGDOCHES	54.1	38.4	GORDON ISD	PALO PINTO	89.2	71.3
EULA ISD	CALLAHAN	100.1	95.6	GOREE ISD	KNOX	90.6	64.8
EUSTACE ISD	HENDERSON	91.0	81.8	GORMAN ISD	EASTLAND	83.0	87.6
EVADALE ISD	JASPER	98.9%	79.4%	GRADY ISD	MARTIN	105.3%	93.2%
EVANT ISD	CORYELL	87.7	83.2	GRAFORD ISD	PALO PINTO	85.9	79.1
EVERMAN ISD	TARRANT	77.0	83.1	GRAHAM ISD	YOUNG	91.9	79.4
EXCELSIOR ISD	SHELBY	79.7	78.5	GRANBURY ISD	HOOD	76.4	80.8
EZZELL ISD	LAVACA	102.6	100.2	GRAND PRAIRIE ISD	DALLAS	95.1	95.7
FABENS ISD	EL PASO	89.0%	94.0%	GRAND SALINE ISD	VAN ZANDT	97.4%	94.7%
FAIRFIELD ISD	FREESTONE	95.8	91.9	GRANDFALLS-ROYALTY	WARD	101.9	83.2
FALLS CITY ISD	KARNES	94.9	91.5	GRANDVIEW ISD	JOHNSON	65.6	51.1
FANNINDEL ISD	DELTA	96.4	81.5	GRANDVIEW-HOPKINS	GRAY	124.1	.0
FARMERSVILLE ISD	COLLIN	104.9	110.4	GRANGER ISD	WILLIAMSON	102.1	96.7
FARWELL ISD	PARMER	82.7%	52.8%	GRAPE CREEK -PULLITOM	GREEN	94.5%	100.1%
FAYETTEVILLE ISD	FAYETTE	90.5	88.3	GRAPELAND ISD	HOUSTON	91.4	84.2
FERRIS ISD	ELLIS	80.2	78.8	GRAPEVINE ISD	TARRANT	73.8	79.1
FLATONIA ISD	FAYETTE	95.5	89.1	GREENVILLE ISD	HUNT	93.5	91.4
FLORENCE ISD	WILLIAMSON	98.7	96.3	GREENWOOD ISD	MIDLAND	99.0	106.3
FLORESVILLE ISD	WILSON	88.2%	88.5%	GREGORY-PORTLAND	SAN PATRICIO	93.1%	83.5%
FLOUR BLUFF ISD	NUECES	95.0	95.3	GROESBECK ISD	LIMESTONE	84.2	81.8
FLOYDADA ISD	FLOYD	106.4	87.1	GROOM ISD	CARSON	104.7	78.7
FOLLETT ISD	LIPSCOMB	108.4	84.4	GROVETON ISD	TRINITY	91.6	76.4
FORESTBURG ISD	MONTAGUE	96.2	97.1	GRUVER ISD	HANSFORD	104.7	79.5

APPENDIX E

RATIO OF APPRAISED VALUE TO ESTIMATED MARKET VALUE FOR TEXAS SCHOOL DISTRICTS, 1985

School District	County	All Types of Property	Single Family Houses	School District	County	All Types of Property	Single Family Houses
GUNTER ISD	GRAYSON	86.3%	74.9%	INDUSTRIAL ISD	JACKSON	108.1%	83.5%
GUSTINE ISD	COMANCHE	89.0	82.4	INGLESIDE ISD	SAN PATRICIO	91.3	71.4
GUTHRIE CSD	KING	95.9	97.5	INGRAM ISD	KERR	99.3	94.2
HALE CENTER ISD	HALE	88.8	78.4	IOLA ISD	GRIMES	102.6	88.5
HALLETTSVILLE ISD	LAVACA	94.9	92.9	IOWA PARK ISD	WICHITA	97.1	96.9
HALLSBURG ISD	MCLENNAN	87.5%	85.0%	IRA ISD	SCURRY	109.9%	95.0%
HALLSVILLE ISD	HARRISON	96.0	88.1	IRAAN-SHEFFIELD	PECOS	102.6	73.6
HAMILTON ISD	HAMILTON	93.3	88.6	IREDELL ISD	BOSQUE	82.4	83.1
HAMLIN ISD	JONES	94.2	79.3	IRION COUNTY ISD	IRION	100.7	76.7
HAMSHIRE-FANNETT	JEFFERSON	97.9	89.9	IRVING ISD	DALLAS	95.2	94.2
HAPPY ISD	SWISHER	100.5%	70.0%	ITALY ISD	ELLIS	85.9%	85.8%
HARDIN ISD	LIBERTY	89.6	79.6	ITASCA ISD	HILL	82.5	80.0
HARDIN-JEFFERSON	HARDIN	98.4	86.5	JACKSBORO ISD	JACK	102.4	90.0
HARLANDALE ISD	BEXAR	87.4	87.6	JACKSONVILLE ISD	CHEROKEE	85.7	89.0
HARLETON ISD	HARRISON	100.0	89.9	JARRELL ISD	WILLIAMSON	98.6	95.1
HARLINGEN ISD	CAMERON	76.0%	80.5%	JASPER ISD	JASPER	83.0%	79.0%
HARMONY ISD	UPSHUR	95.2	84.6	JAYTON-GIRARD ISD	KENT	99.6	102.4
HARPER ISD	GILLESPIE	86.1	74.2	JEFFERSON ISD	MARION	92.6	85.9
HARROLD ISD	WILBARGER	98.6	83.3	JIM HOGG CO. ISD	JIM HOGG	100.9	87.3
HART ISD	CASTRO	104.5	83.3	JIM NED ISD	TAYLOR	99.6	93.5
HARTLEY ISD	HARTLEY	92.5%	51.7%	JOAQUIN ISD	SHELBY	86.1%	85.4%
HARTS BLUFF ISD	TITUS	90.0	94.0	JOHNSON CITY ISD	BLANCO	89.8	92.5
HASKELL ISD	HASKELL	99.0	100.8	JONESBORO ISD	CORYELL	90.9	90.2
HAWKINS ISD	WOOD	96.9	87.4	JOSHUA ISD	JOHNSON	62.0	67.7
HAWLEY ISD	JONES	82.8	73.8	JOURDANTON ISD	ATASCOSA	99.7	90.4
HAYS CONS. ISD	HAYS	67.0%	73.4%	JUDSON ISD	BEXAR	96.2%	98.6%
HEARNE ISD	ROBERTSON	91.0	91.7	JUNCTION ISD	KIMBLE	76.3	47.2
HEDLEY ISD	DONLEY	82.1	85.4	JUNO CSD	VAL VERDE	81.8	79.8
HEMPHILL ISD	SABINE	89.9	94.6	KARNACK ISD	HARRISON	88.8	88.3
HEMPSTEAD ISD	WALLER	92.8	88.2	KARNES CITY ISD	KARNES	99.6	88.4
HENDERSON ISD	RUSK	94.5%	91.9%	KATY ISD	HARRIS	94.2%	105.4%
HENRIETTA ISD	CLAY	101.3	93.6	KAUFMAN ISD	KAUFMAN	92.5	92.9
HEREFORD ISD	DEAF SMITH	91.0	99.7	KEENE ISD	JOHNSON	69.6	74.5
HERMLEIGH ISD	SCURRY	104.3	95.3	KELLER ISD	TARRANT	74.4	89.8
HICO ISD	HAMILTON	93.1	94.1	KELTON ISD	WHEELER	105.1	.0
HIDALGO ISD	HIDALGO	94.1%	88.4%	KEMP ISD	KAUFMAN	98.1%	91.6%
HIGGINS ISD	LIPSCOMB	108.3	73.9	KENDLETON ISD	FORT BEND	83.8	81.1
HIGH ISLAND ISD	GALVESTON	95.9	85.4	KENEDY COUNTY WIDE	KENEDY	96.0	94.1
HIGHLAND ISD	NOLAN	102.4	92.4	KENEDY ISD	KARNES	90.9	88.2
HIGHLAND PARK ISD	POTTER	83.9	76.6	KENNARD ISD	HOUSTON	96.8	85.3
HIGHLAND PARK ISD	DALLAS	68.9%	64.2%	KENNEDALE ISD	TARRANT	69.5%	79.7%
HILLSBORO ISD	HILL	84.5	86.8	KERENS ISD	NAVARRO	90.2	72.6
HITCHCOCK ISD	GALVESTON	86.1	91.4	KERMIT ISD	WINKLER	107.5	95.5
HOBBS ISD	FISHER	102.0	90.5	KERRVILLE ISD	KERR	91.0	89.7
HOLLAND ISD	BELL	88.4	86.9	KILGORE ISD	GREGG	91.5	90.5
HOLLIDAY ISD	ARCHER	101.6%	95.1%	KILLEEN ISD	BELL	84.5%	90.6%
HONDO ISD	MEDINA	102.6	99.1	KINGSVILLE ISD	KLEBERG	98.3	87.6
HONEY GROVE ISD	FANNIN	90.2	83.4	KIRBYVILLE ISD	JASPER	88.8	82.6
HOOKS ISD	BOWIE	93.6	94.9	KLEIN ISD	HARRIS	97.2	104.4
HOUSTON ISD	HARRIS	87.4	98.0	KLONDIKE ISD	DAWSON	98.4	81.3
HOWE ISD	GRAYSON	87.4%	86.7%	KNIPPA ISD	UVALDE	87.4%	87.3%
HUBBARD ISD	BOWIE	88.8	88.4	KNOX CITY-O'BRIEN	KNOX	92.5	82.1
HUBBARD ISD	HILL	82.9	82.6	KOPPERL ISD	BOSQUE	90.2	86.7
HUCKABAY ISD	ERATH	112.5	94.4	KOUNTZE ISD	HARDIN	94.9	89.1
HUDSON ISD	ANGELINA	79.7	74.0	KRESS ISD	SWISHER	101.2	76.6
HUFFMAN ISD	HARRIS	101.5%	105.6%	KRUM ISD	DENTON	97.4%	87.7%
HUGHES SPRINGS ISD	CASS	96.4	83.3	LA FERIA ISD	CAMERON	75.4	75.5
HULL DAISETTA ISD	LIBERTY	98.2	69.9	LA GLORIA ISD	JIM WELLS	102.1	93.6
HUMBLE ISD	HARRIS	92.3	99.2	LA GRANGE ISD	FAYETTE	95.6	90.6
HUNT ISD	KERR	99.0	93.8	LA JOYA ISD	HIDALGO	92.5	86.5
HUNTINGTON ISD	ANGELINA	75.7%	70.9%	LA MARQUE ISD	GALVESTON	88.9%	84.4%
HUNTSVILLE ISD	WALKER	84.4	83.0	LA PORTE ISD	HARRIS	96.2	95.3
HURST-EULESS-B	TARRANT	74.5	84.1	LA POYNOR ISD	HENDERSON	94.9	79.7
HUTTO ISD	WILLIAMSON	97.6	95.4	LA PRYOR ISD	ZAVALA	89.4	100.7
IDALOU ISD	LUBBOCK	98.6	90.6	LA VEGA ISD	MCLENNAN	82.1	73.9

APPENDIX E

RATIO OF APPRAISED VALUE TO ESTIMATED MARKET VALUE FOR TEXAS SCHOOL DISTRICTS, 1985

School District	County	All Types of Property	Single Family Houses	School District	County	All Types of Property	Single Family Houses
LA VERNIA ISD	WILSON	84.4%	89.7%	LYFORD ISD	WILLACY	98.0%	85.9%
LA VILLA ISD	HIDALGO	95.4	82.8	LYTLE ISD	ATASCOSA	83.9	76.8
LAGO VISTA ISD	TRAVIS	71.9	76.8	MABANK ISD	KAUFMAN	76.6	67.9
LAKE DALLAS ISD	DENTON	89.6	83.6	MADISONVILLE ISD	MADISON	83.5	70.1
LAKE TRAVIS ISD	TRAVIS	70.2	69.7	MAGNOLIA ISD	MONTGOMERY	86.0	85.6
LAKE WORTH ISD	TARRANT	70.8%	88.2%	MALAKOFF ISD	HENDERSON	76.3%	70.3%
LAKEVIEW ISD	HALL	91.9	82.3	MALONE ISD	HILL	84.0	81.2
LAMAR CONSOLIDATED	FORT BEND	95.4	86.9	MALTA ISD	BOWIE	88.9	92.2
LAMESA ISD	DAWSON	94.4	91.2	MANOR ISD	TRAVIS	81.9	80.2
LAMPASAS ISD	LAMPASAS	74.3	72.5	MANSFIELD ISD	TARRANT	61.5	78.8
LANCASTER ISD	DALLAS	66.7%	76.0%	MARATHON ISD	BREWSTER	109.8%	85.2%
LANEVILLE ISD	RUSK	96.0	97.2	MARBLE FALLS ISD	BURNET	82.1	80.8
LAREDO ISD	WEBB	90.5	92.9	MARFA ISD	PRESIDIO	77.7	82.3
LASARA ISD	WILLACY	94.4	85.7	MARIETTA ISD	CASS	93.5	98.2
LATEXO ISD	HOUSTON	91.0	88.7	MARION ISD	GUADALUPE	73.2	74.3
LAURELESS ISD	KLEBERG	109.0%	100.0%	MARLIN ISD	FALLS	89.3%	88.2%
LAZBUDDIE ISD	PARMER	106.5	86.0	MARSHALL ISD	HARRISON	98.7	85.8
LEAKEY ISD	REAL	66.0	61.3	MART ISD	MCLENNAN	92.1	80.1
LEANDER ISD	WILLIAMSON	102.4	98.5	MARTINS MILL ISD	VAN ZANDT	98.7	99.5
LEARY ISD	BOWIE	80.2	78.8	MARTINSVILLE ISD	NACOGDOCHES	59.2	43.6
LEFORS ISD	GRAY	109.1%	91.9%	MASON ISD	MASON	83.9%	80.3%
LEGGETT ISD	POLK	99.0	83.3	MATAGORDA ISD	MATAGORDA	85.0	80.2
LELA ISD	WHEELER	116.9	60.6	MATHIS ISD	SAN PATRICIO	82.1	74.1
LEON ISD	LEON	91.8	95.6	MAUD ISD	BOWIE	86.8	82.9
LEONARD ISD	FANNIN	88.8	85.6	MAY ISD	BROWN	95.8	90.8
LEVELLAND ISD	HOCKLEY	94.9%	89.1%	MAYDELLE ISD	CHEROKEE	98.6%	72.2%
LEVERETTS CHAPEL	RUSK	92.6	101.9	MAYPEARL ISD	ELLIS	84.8	83.3
LEWISVILLE ISD	DENTON	89.9	85.3	MCALLEN ISD	HIDALGO	88.1	91.4
LEXINGTON ISD	LEE	80.9	74.8	MCCAMEY ISD	UPTON	96.1	68.1
LIBERTY CHAPEL ISD	JOHNSON	55.2	61.7	MCCAULLEY ISD	FISHER	99.8	59.3
LIBERTY HILL ISD	WILLIAMSON	94.3%	97.5%	MCDADE ISD	BASTROP	84.8%	85.9%
LIBERTY ISD	LIBERTY	93.0	83.4	MCFADDIN ISD	VICTORIA	86.8	96.0
LIBERTY-EYLAU ISD	BOWIE	89.4	92.2	MCGREGOR ISD	MCLENNAN	89.0	85.1
LILLIAN ISD	JOHNSON	60.3	59.9	MCKINNEY ISD	COLLIN	96.3	93.7
LINDALE ISD	SMITH	95.8	95.2	MCLEAN ISD	GRAY	105.1	94.3
LINDEN-KILDARE ISD	CASS	95.3%	88.5%	MCLEOD ISD	CASS	103.3%	94.1%
LINDSAY ISD	COOKE	77.7	79.8	MCMULLEN ISD	MCMULLEN	95.4	52.1
LINGLEVILLE ISD	ERATH	125.5	106.3	MEADOW ISD	TERRY	111.2	84.5
LIPAN ISD	HOOD	95.8	86.0	MEDINA ISD	BANDERA	98.3	93.1
LITTLE CYPRESS-M.	ORANGE	93.4	95.2	MEDINA VALLEY ISD	MEDINA	100.9	100.8
LITTLE ELM ISD	DENTON	94.4%	89.0%	MEGARGEL ISD	ARCHER	101.7%	97.9%
LITTLEFIELD ISD	LAMB	93.7	84.3	MELISSA ISD	COLLIN	100.1	94.5
LIVINGSTON ISD	POLK	75.8	76.6	MEMPHIS ISD	HALL	83.5	90.1
LLANO ISD	LLANO	70.4	74.5	MENARD ISD	MENARD	94.3	110.7
LOCKHART ISD	CALDWELL	84.5	86.6	MERCEDES ISD	HIDALGO	89.0	86.2
LOCKNEY ISD	FLOYD	106.9%	76.3%	MERIDIAN ISD	BOSQUE	90.5%	93.0%
LOHN ISD	MCCULLOCH	98.0	64.6	MERKEL ISD	TAYLOR	95.0	95.4
LOMETA ISD	LAMPASAS	78.4	69.0	MESQUITE ISD	DALLAS	93.1	92.5
LONDON ISD	NUECES	98.5	100.1	MEXIA ISD	LIMESTONE	87.1	81.8
LONE OAK ISD	HUNT	88.8	80.7	MEYERSVILLE ISD	DEWITT	84.8	103.4
LONGVIEW ISD	GREGG	93.8%	93.6%	MIAMI ISD	ROBERTS	110.3%	92.7%
LOOP ISD	GAINES	112.4	.0	MIDLAND ISD	MIDLAND	95.4	98.1
LORAIN ISD	MITCHELL	94.6	96.4	MIDLOTHIAN ISD	ELLIS	87.0	78.8
LORENA ISD	MCLENNAN	93.7	92.5	MIDWAY ISD	CLAY	115.5	91.8
LORENZO ISD	CROSBY	110.5	74.0	MIDWAY ISD	MCLENNAN	89.4	86.3
LOS FRESNOS ISD	CAMERON	80.1%	74.7%	MILANO ISD	MILAM	99.2%	89.1%
LOUISE ISD	WHARTON	99.6	95.6	MILDRED ISD	NAVARRO	100.3	86.8
LOVEJOY ISD	COLLIN	95.2	95.8	MILES ISD	RUNNELS	81.1	84.3
LOWELADY ISD	HOUSTON	95.1	80.3	MILFORD ISD	ELLIS	84.7	80.7
LUBBOCK ISD	LUBBOCK	91.8	90.2	MILLER GROVE ISD	HOPKINS	106.9	101.3
LUBBOCK-COOPER ISD	LUBBOCK	94.1%	90.6%	MILLSAP ISD	PARKER	96.5%	100.9%
LUEDERS - AVOCA	JONES	97.7	65.2	MINEOLA ISD	WOOD	95.9	89.2
LUFKIN ISD	ANGELINA	81.3	75.0	MINERAL WELLS ISD	PALO PINTO	81.3	80.5
LULING ISD	CALDWELL	91.2	83.2	MIRANDO CITY ISD	WEBB	104.0	95.3
LUMBERTON ISD	HARDIN	93.4	94.8	MISSION ISD	HIDALGO	86.6	86.3

APPENDIX E

RATIO OF APPRAISED VALUE TO ESTIMATED MARKET VALUE FOR TEXAS SCHOOL DISTRICTS, 1985

School District	County	All Types of Property	Single Family Houses	School District	County	All Types of Property	Single Family Houses
MOBEETIE ISD	WHEELER	105.1%	73.0%	ORE CITY ISD	UPSHUR	101.0%	99.0%
MONAHANS-WICKETT-P	WARD	106.0	84.2	OVERTON ISD	RUSK	88.7	88.8
MONTAGUE ISD	MONTAGUE	94.4	91.8	O'DONNELL ISD	LYNN	120.1	81.2
MONTE ALTO ISD	HIDALGO	92.6	82.7	PADUCAH ISD	COTTLE	97.5	87.8
MONTGOMERY ISD	MONTGOMERY	81.9	79.0	PAINT CREEK ISD	HASKELL	102.8	77.8
MOODY ISD	MCLENNAN	87.2%	92.4%	PAINT ROCK ISD	CONCHO	106.0%	70.6%
MORAN ISD	SHACKELFORD	102.0	99.5	PALACIOS ISD	MATAGORDA	102.3	91.7
MORGAN ISD	BOSQUE	82.2	95.2	PALESTINE ISD	ANDERSON	85.4	87.2
MORGAN MILL ISD	ERATH	101.2	96.7	PALMER ISD	ELLIS	84.1	86.1
MORTON ISD	COCHRAN	104.7	90.6	PALO PINTO ISD	PALO PINTO	77.8	64.5
MOTLEY CO. ISD	MOTLEY	104.6%	64.6%	PAMPA ISD	GRAY	90.0%	85.0%
MOULTON ISD	LAVACA	92.2	89.8	PANHANDLE ISD	CARSON	106.8	83.2
MOUNT CALM ISD	HILL	88.7	87.0	PARADISE ISD	WISE	91.8	85.1
MOUNT ENTERPRISE	RUSK	99.8	92.1	PARIS ISD	LAMAR	61.1	70.8
MOUNT PLEASANT ISD	TITUS	93.5	92.4	PASADENA ISD	HARRIS	90.2	102.4
MOUNT VERNON ISD	FRANKLIN	91.4%	86.9%	PATTON SPRINGS ISD	DICKENS	93.0%	86.0%
MOZELLE ISD	COLEMAN	76.1	51.5	PAWNEE ISD	BEE	98.0	87.4
MUENSTER ISD	COOKE	84.9	95.1	PEARLAND ISD	BRAZORIA	88.6	91.3
MULESHOE ISD	BAILEY	95.8	94.4	PEARSALL ISD	FRIO	92.3	94.0
MULLIN ISD	MILLS	90.0	73.4	PEASTER ISD	PARKER	101.0	102.3
MUMFORD ISD	ROBERTSON	96.7%	87.1%	PEGOS-BARSTOW-TOY	AREEVES	95.5%	82.7%
MUNDAY ISD	KNOX	86.1	83.8	PENELOPE ISD	HILL	87.7	87.5
MURCHISON ISD	HENDERSON	91.5	78.3	PERRIN-WHITT C ISD	JACK	98.2	92.2
NACOGDOCHES ISD	NACOGDOCHES	58.5	65.5	PERRYTON ISD	OCHILTREE	95.2	74.5
NATALIA ISD	MEDINA	97.2	98.7	PETERSBURG ISD	HALE	93.0	82.8
NAVARRO ISD	GUADALUPE	81.3%	83.1%	PETROLIA ISD	CLAY	104.8%	93.0%
NAVASOTA ISD	GRIMES	91.5	85.3	PETTUS ISD	BEE	92.3	85.4
NAZARETH ISD	CASTRO	103.6	77.1	PETTIT ISD	MORRIS	93.2	87.8
NECHES ISD	ANDERSON	91.5	89.9	PFLUGERVILLE ISD	TRAVIS	82.7	85.4
NEDERLAND ISD	JEFFERSON	96.0	93.7	PHARR-SAN JUAN-AL	HIDALGO	88.6	89.8
NEEDVILLE ISD	FORT BEND	87.1%	83.1%	PHILLIPS ISD	HUTCHINSON	101.6%	113.2%
NEW BOSTON ISD	BOWIE	90.5	90.6	PILOT POINT ISD	DENTON	92.4	88.1
NEW BRAUNFELS ISD	COMAL	86.7	90.0	PINE TREE ISD	GREGG	95.9	93.7
NEW CANEY ISD	MONTGOMERY	87.4	89.7	PITTSBURG ISD	CAMP	95.2	96.4
NEW DEAL ISD	LUBBOCK	105.9	102.3	PLAINS ISD	YOAKUM	97.4	89.3
NEW DIANA ISD	UPSHUR	99.1%	90.4%	PLAINVIEW ISD	HALE	91.4%	95.3%
NEW HOME ISD	LYNN	123.9	83.0	PLANO ISD	COLLIN	96.4	98.5
NEW SUMMERFIELD	CHEROKEE	94.1	88.7	PLEASANT GROVE ISD	BOWIE	88.6	88.8
NEW WAVERLY ISD	WALKER	82.7	82.6	PLEASANTON ISD	ATASCOSA	87.9	83.5
NEWCASTLE ISD	YOUNG	114.4	73.4	PLEMONS ISD	HUTCHINSON	103.6	92.4
NEWTON ISD	NEWTON	97.0%	96.9%	POINT ISABEL ISD	CAMERON	77.7%	80.7%
NIXON-SMILEY	GONZALES	85.9	97.9	PONDER ISD	DENTON	101.7	90.3
NOCONA ISD	MONTAGUE	95.9	91.9	POOLVILLE ISD	PARKER	104.8	102.3
NORDHEIM ISD	DEWITT	100.1	77.1	PORT ARANSAS ISD	NUECES	100.0	102.7
NORMANGEE ISD	LEON	88.9	89.1	PORT ARTHUR ISD	JEFFERSON	97.5	90.7
NORTH EAST ISD	BEXAR	87.3%	93.7%	PORT NECHES ISD	JEFFERSON	96.0%	92.0%
NORTH FOREST ISD	HARRIS	99.9	113.7	POST ISD	GARZA	102.8	95.0
NORTH HOPKINS ISD	HOPKINS	113.6	102.9	POTEET ISD	ATASCOSA	82.1	79.6
NORTH LAMAR ISD	LAMAR	69.9	67.1	POTH ISD	WILSON	92.9	95.9
NORTH ZULCH ISD	MADISON	93.3	75.8	POTTSBORO ISD	GRAYSON	92.3	85.5
NORTHSIDE ISD	WILBARGER	84.8%	.0%	POTTSVILLE ISD	HAMILTON	107.0%	91.1%
NORTHSIDE ISD	BEXAR	93.6	97.2	PRAIRIE LEA ISD	CALDWELL	86.7	79.0
NORTHWEST ISD	DENTON	93.9	89.6	PRAIRIE VALLEY ISD	MONTAGUE	95.0	89.3
NOVICE ISD	COLEMAN	85.6	54.3	PRAIRILAND ISD	LAMAR	73.5	68.3
NUECES CANYON ISD	EDWARDS	88.9	73.1	PREMONT ISD	JIM WELLS	95.2	91.8
NURSERY ISD	VICTORIA	98.9%	86.1%	PRESIDIO ISD	PRESIDIO	69.6%	83.3%
OAKWOOD ISD	LEON	89.3	95.9	PRIDDY ISD	MILLS	83.3	73.2
ODEM-EDROY ISD	SAN PATRICIO	90.7	82.7	PRINCETON ISD	COLLIN	100.4	101.7
OGLESBY ISD	CORYELL	88.7	83.5	PRINGLE-MORSE ISD	HANSFORD	121.1	86.4
OLFEN ISD	RUNNELS	93.4	.0	PROGRESO ISD	HIDALGO	92.3	87.6
OLNEY ISD	YOUNG	88.1%	84.9%	PROSPER ISD	COLLIN	107.3%	106.0%
OLTON ISD	LAMB	91.6	83.0	QUANAH ISD	HARDEMAN	89.5	90.9
ONALASKA ISD	POLK	67.5	82.7	QUEEN CITY ISD	CASS	97.1	85.8
ORANGE GROVE ISD	JIM WELLS	92.8	86.3	QUINLAN ISD	HUNT	90.4	87.4
ORANGEFIELD ISD	ORANGE	90.3	90.4	QUITMAN ISD	WOOD	90.4	83.1

APPENDIX E

RATIO OF APPRAISED VALUE TO ESTIMATED MARKET VALUE FOR TEXAS SCHOOL DISTRICTS, 1985

School District	County	All Types of Property	Single Family Houses	School District	County	All Types of Property	Single Family Houses
RAINS ISD	RAINS	84.0%	64.4%	SAN MARCOS ISD	HAYS	74.1%	74.9%
RALLS ISD	CROSBY	106.0	72.4	SAN PERLITA ISD	WILLACY	90.9	86.9
RAMIREZ CSD	DUVAL	98.0	97.7	SAN SABA ISD	SAN SABA	85.5	83.9
RANGER ISD	EASTLAND	94.7	84.4	SAN VICENTE ISD	BREWSTER	94.0	.0
RANKIN ISD	UPTON	93.2	65.3	SANDS ISD	DAWSON	106.6	84.1
RAYMONDVILLE ISD	WILLACY	89.9%	88.4%	SANFORD ISD	HUTCHINSON	98.5%	85.8%
REAGAN ISD	REAGAN	100.6	92.3	SANGER ISD	DENTON	90.3	88.1
RED LICK ISD	BOWIE	85.0	89.6	SANTA ANNA ISD	COLEMAN	80.7	61.0
RED OAK ISD	ELLIS	77.6	79.4	SANTA CRUZ ISD	NUECES	105.4	121.3
REDWATER ISD	BOWIE	89.3	88.8	SANTA FE ISD	GALVESTON	81.8	82.1
REFUGIO ISD	REFUGIO	92.6%	69.9%	SANTA GERTRUDIS	KLEBERG	103.6%	102.9%
RICARDO ISD	KLEBERG	92.7	93.6	SANTA MARIA ISD	CAMERON	71.5	80.6
RICE CONSOLIDATED	COLORADO	97.7	86.7	SANTA ROSA ISD	CAMERON	74.9	71.4
RICE ISD	NAVARRO	96.2	81.4	SANTO ISD	PALO PINTO	89.5	77.2
RICHARDS ISD	GRIMES	85.6	81.4	SAVOY ISD	FANNIN	91.2	89.2
RICHARDSON ISD	DALLAS	94.5%	95.2%	SCHERTZ-CIBOLO-UC.	GUADALUPE	62.3%	70.4%
RICHLAND SPRINGS	SAN SABA	98.3	71.7	SCHLEICHER ISD	SCHLEICHER	100.0	72.8
RIESEL ISD	MCLENNAN	89.7	89.9	SCHULENBURG ISD	FAYETTE	88.6	94.3
RIO GRANDE CITY	STARR	90.2	68.0	SCURRY-ROSSER ISD	KAUFMAN	98.7	97.5
RIO HONDO ISD	CAMERON	78.4	75.7	SEAGRAVES ISD	GAINES	104.2	77.9
RIO VISTA ISD	JOHNSON	63.4%	59.0%	SEALY ISD	AUSTIN	88.2%	90.0%
RISING STAR ISD	EASTLAND	84.1	96.6	SEGUIN ISD	GUADALUPE	65.1	66.8
RIVER ROAD ISD	POTTER	74.8	69.4	SEMINOLE ISD	GAINES	98.0	69.9
RIVIERA ISD	KLEBERG	92.7	95.9	SEYMOUR ISD	BAYLOR	93.0	93.2
ROBERT LEE ISD	COKE	102.5	95.5	SHALLOWATER I S D	LUBBOCK	99.9	88.7
ROBINSON ISD	MCLENNAN	92.2%	92.4%	SHAMROCK ISD	WHEELER	88.7%	82.0%
ROBSTOWN ISD	NUECES	91.3	91.0	SHARYLAND ISD	HIDALGO	86.4	83.5
ROBY ISD	FISHER	87.4	58.1	SHELBYVILLE ISD	SHELBY	83.5	89.2
ROCHELLE ISD	MCCULLOCH	91.7	83.0	SHELDON ISD	HARRIS	99.2	106.0
ROCHESTER ISD	HASKELL	108.8	94.6	SHEPHERD ISD	SAN JACINTO	94.3	86.2
ROCKDALE ISD	MILAM	96.9%	87.6%	SHERMAN ISD	GRAYSON	88.5%	81.5%
ROCKSPRINGS ISD	EDWARDS	99.1	97.5	SHINER ISD	LAVACA	93.9	92.4
ROCKWALL ISD	ROCKWALL	87.0	87.7	SIDNEY ISD	COMANCHE	93.0	87.2
ROGERS ISD	BELL	91.4	89.1	SIERRA BLANCA ISD	HUDSPETH	115.8	87.7
ROMA ISD	STARR	83.2	76.4	SILSBEE ISD	HARDIN	92.3	90.2
ROOSEVELT ISD	LUBBOCK	95.2%	91.5%	SILVERTON ISD	BRISCOE	116.8%	98.9%
ROPES ISD	HOCKLEY	104.0	87.9	SIMMS ISD	BOWIE	89.5	81.2
ROSCOE ISD	NOLAN	91.4	92.1	SINTON ISD	SAN PATRICIO	84.7	70.9
ROSEBUD-LOTT ISD	FALLS	87.6	81.3	SIVELLS BEND ISD	COOKE	92.0	82.5
ROTAN ISD	FISHER	83.5	51.5	SKIDMORE-TYNAN ISD	BEE	89.3	81.4
ROUND ROCK ISD	WILLIAMSON	96.8%	93.9%	SLATON ISD	LUBBOCK	96.4%	90.7%
ROUND TOP CARMINE	FAYETTE	100.4	80.9	SLIDELL ISD	WISE	111.0	90.1
ROXTON ISD	LAMAR	74.2	65.1	SLOCUM ISD	ANDERSON	79.9	80.5
ROYAL ISD	WALLER	96.9	89.1	SMITHVILLE ISD	BASTROP	86.3	86.2
ROYSE CITY ISD	ROCKWALL	90.3	90.5	SMYER ISD	HOCKLEY	98.0	104.9
RULE ISD	HASKELL	99.3%	98.7%	SNOOK ISD	BURLESON	95.4%	87.6%
RUNGE ISD	KARNES	97.0	86.4	SNYDER ISD	SCURRY	100.0	89.3
RUSK ISD	CHEROKEE	93.2	84.3	SO SAN ANTONIO ISD	BEXAR	96.7	99.7
S AND S CONS. ISD	GRAYSON	95.7	77.2	SOCORRO ISD	EL PASO	94.1	94.4
SABINAL ISD	UVALDE	84.3	88.5	SOMERSET ISD	BEXAR	89.7	85.7
SABINE ISD	GREGG	97.7%	89.9%	SOMERVILLE ISD	BURLESON	94.6%	90.1%
SABINE PASS ISD	JEFFERSON	100.3	91.9	SONORA ISD	SUTTON	106.4	68.4
SAINT JO ISD	MONTAGUE	93.6	86.4	SOUTH PLAINS ISD	FLOYD	120.3	77.5
SALADO ISD	BELL	84.9	87.5	SOUTHLAND ISD	GARZA	115.8	78.1
SALTILLO ISD	HOPKINS	114.2	109.3	SOUTHSIDE ISD	BEXAR	79.5	85.3
SAM RAYBURN ISD	FANNIN	99.0%	94.2%	SOUTHWEST ISD	BEXAR	101.7%	104.2%
SAMNORWOOD ISD	COLLINGSWORTH	94.2	85.2	SPADE ISD	LAMB	103.5	82.3
SAN ANGELO ISD	TOM GREEN	92.8	92.8	SPEARMAN ISD	HANSFORD	97.5	87.1
SAN ANTONIO ISD	BEXAR	91.0	88.3	SPLENDORA ISD	MONTGOMERY	84.3	82.3
SAN AUGUSTINE ISD	SAN AUGUSTIN	89.9	86.6	SPRING BRANCH ISD	HARRIS	92.8	97.0
SAN BENITO ISD	CAMERON	77.2%	79.4%	SPRING CREEK ISD	HUTCHINSON	115.0%	75.0%
SAN DIEGO ISD	DUVAL	89.2	72.0	SPRING HILL ISD	GREGG	99.8	95.1
SAN ELIZARIO ISD	EL PASO	84.0	85.0	SPRING ISD	HARRIS	93.9	105.0
SAN FELIPE-DEL RIO	VAL VERDE	88.7	93.7	SPRINGLAKE-EARTH	LAMB	95.8	80.6
SAN ISIDRO ISD	STARR	108.7	79.2	SPRINGTOWN ISD	PARKER	95.5	95.3

APPENDIX E

RATIO OF APPRAISED VALUE TO ESTIMATED MARKET VALUE FOR TEXAS SCHOOL DISTRICTS, 1985

School District	County	All Types of Property	Single Family Houses	School District	County	All Types of Property	Single Family Houses
SPUR ISD	DICKENS	99.1%	89.6%	UTOPIA ISD	UVALDE	98.3%	96.0%
SPURGER ISD	TYLER	89.3	77.1	UVALDE ISD	UVALDE	89.7	96.3
STAFFORD (CITY)	FORT BEND	86.7	84.4	VALENTINE ISD	JEFF DAVIS	105.5	105.9
STAMFORD ISD	JONES	81.2	65.6	VALLEY MILLS ISD	BOSQUE	99.8	106.7
STANTON ISD	MARTIN	97.1	90.3	VALLEY VIEW ISD	COOKE	75.3	94.5
STAR ISD	MILLS	83.5%	75.4%	VALLEY VIEW ISD	HIDALGO	90.3%	77.0%
STEPHENVILLE ISD	ERATH	93.5	93.3	VAN ALSTYNE ISD	GRAYSON	84.7	79.3
STERLING CITY ISD	STERLING	111.1	80.7	VAN ISD	VAN ZANDT	94.4	91.2
STINNETT ISD	HUTCHINSON	117.3	72.6	VAN VLECK ISD	MATAGORDA	85.6	86.9
STOCKDALE ISD	WILSON	97.7	94.9	VEGA ISD	OLDHAM	102.2	49.1
STRATFORD ISD	SHERMAN	110.4%	77.5%	VENUS ISD	JOHNSON	67.4%	69.6%
STRAWN ISD	PALO PINTO	92.9	82.8	VERIBEST ISD	TOM GREEN	88.2	94.0
SUDAN ISD	LAMB	94.5	86.3	VERNON ISD	WILBARGER	85.0	82.4
SULPHUR BLUFF ISD	HOPKINS	112.7	98.6	VICTORIA ISD	VICTORIA	92.6	92.7
SULPHUR SPRINGS	HOPKINS	101.2	97.9	VIDOR ISD	ORANGE	88.7	91.9
SUNDOWN ISD	HOCKLEY	105.1%	90.7%	VYSEHRAD ISD	LAVACA	99.0%	93.5%
SUNNYVALE ISD	DALLAS	88.6	84.8	WACO ISD	MCLENNAN	86.7	84.6
SUNRAY ISD	MOORE	114.8	77.7	WAELDER ISD	GONZALES	89.4	90.8
SWEENEY ISD	BRAZORIA	95.3	93.1	WAKA ISD	OCHILTREE	93.5	73.5
SWEET HOME ISD	LAVACA	97.8	98.8	WALCOTT ISD	DEAF SMITH	118.4	.0
SWEETWATER ISD	NOLAN	88.7%	89.9%	WALL ISD	TOM GREEN	91.7%	93.5%
TAFT ISD	SAN PATRICIO	94.4	74.5	WALLER ISD	WALLER	96.7	94.7
TAHOKA ISD	LYNN	102.3	74.2	WALLIS-ORCHARD	AUSTIN	103.1	90.2
TALCOG-BOGATA ISD	RED RIVER	99.8	85.5	WALNUT BEND ISD	COOKE	94.6	73.7
TALPA CENTENNIAL	COLEMAN	102.0	52.0	WALNUT SPRINGS ISD	BOSQUE	84.8	77.9
TARKINGTON ISD	LIBERTY	90.1%	82.6%	WARREN ISD	TYLER	89.3%	79.4%
TATUM ISD	RUSK	100.4	91.4	WASKOM ISD	HARRISON	92.4	85.2
TAYLOR ISD	WILLIAMSON	95.3	95.9	WATER VALLEY ISD	TOM GREEN	92.6	97.6
TEAGUE ISD	FREESTONE	94.9	93.2	WAXAHACHIE ISD	ELLIS	82.8	77.6
TEMPLE ISD	BELL	83.4	90.3	WEATHERFORD ISD	PARKER	93.5	93.2
TENAHA ISD	SHELBY	87.6%	93.4%	WEBB CONS. ISD	WEBB	90.3%	95.4%
TERLINGUA CSD	BREWSTER	85.8	74.2	WEIMAR ISD	COLORADO	92.8	86.5
TERRELL COUNTY ISD	TERRELL	121.0	104.0	WEINERT ISD	HASKELL	116.6	101.3
TERRELL ISD	KAUFMAN	93.2	92.8	WELLINGTON ISD	COLLINGSWORT	82.9	73.7
TEXARKANA ISD	BOWIE	86.2	91.8	WELLMAN ISD	TERRY	103.4	96.8
TEXAS CITY ISD	GALVESTON	96.0%	89.1%	WELLS ISD	CHEROKEE	85.5%	72.3%
TEXHOMA ISD	SHERMAN	112.4	75.5	WESLACO ISD	HIDALGO	84.9	80.8
TEXLINE ISD	DALLAM	93.6	122.1	WEST HARDIN ISD	HARDIN	98.9	87.0
THORNDALE ISD	MILAM	96.7	92.8	WEST ISD	MCLENNAN	90.3	88.4
THRALL ISD	WILLIAMSON	102.3	97.4	WEST ORANGE-COVE	ORANGE	94.1	90.6
THREE RIVERS ISD	LIVE OAK	95.3%	84.4%	WEST OSO ISD	NUECES	96.1%	95.6%
THREE WAY CSD	ERATH	118.2	87.6	WEST RUSK ISD	RUSK	100.9	93.2
THREE WAY ISD	BAILEY	105.5	89.9	WEST SABINE ISD	SABINE	79.5	88.5
THROCKMORTON ISD	THROCKMORTON	91.2	63.8	WESTBROOK ISD	MITCHELL	108.0	64.6
TIDEHAVEN ISD	MATAGORDA	92.6	84.7	WESTHOFF ISD	DEWITT	92.0	78.2
TIMPSON ISD	SHELBY	83.9%	70.0%	WESTMINSTER ISD	COLLIN	109.5%	103.7%
TIOGA ISD	GRAYSON	86.4	76.3	WESTPHALIA ISD	FALLS	82.2	74.4
TOLAR ISD	HOOD	93.7	83.8	WESTWOOD ISD	ANDERSON	89.5	90.0
TOM BEAN ISD	GRAYSON	89.4	86.6	WHARTON ISD	WHARTON	95.7	94.7
TOMBALL ISD	HARRIS	92.4	97.9	WHEELER ISD	WHEELER	99.3	75.2
TORNILLO ISD	EL PASO	89.3%	92.1%	WHITE DEER ISD	CARSON	123.9%	76.4%
TRENT ISD	TAYLOR	98.5	100.1	WHITE OAK ISD	GREGG	101.7	90.6
TRENTON ISD	FANNIN	87.7	86.0	WHITE SETTLEMENT	TARRANT	75.7	80.2
TRINIDAD ISD	HENDERSON	94.3	69.5	WHITEFACE ISD	COCHRAN	106.6	89.0
TRINITY ISD	TRINITY	86.9	84.0	WHITEHOUSE ISD	SMITH	95.3	96.3
TROUP ISD	SMITH	91.4%	80.4%	WHITESBORO ISD	GRAYSON	84.7%	76.5%
TROY ISD	BELL	86.7	87.7	WHITELIGHT ISD	GRAYSON	86.4	82.6
TULIA ISD	SWISHER	98.9	79.9	WHITHARRAL ISD	HOCKLEY	107.2	98.0
TULOSO-MIDWAY ISD	NUECES	99.2	96.0	WHITNEY ISD	HILL	83.2	82.6
TURKEY-QUITAQUE	HALL	83.6	79.7	WICHITA FALLS ISD	WICHITA	97.4	97.2
TYLER ISD	SMITH	96.1%	96.4%	WILDORADO ISD	OLDHAM	92.7%	68.7%
UNION GROVE ISD	UPSHUR	99.1	90.3	WILLIS ISD	MONTGOMERY	87.4	81.2
UNION HILL ISD	UPSHUR	101.6	98.1	WILLS POINT ISD	VAN ZANDT	89.9	88.1
UNION ISD	TERRY	114.4	92.2	WILMER-HUTCHINS	DALLAS	79.4	77.1
UNITED ISD	WEBB	97.9	94.4	WILSON ISD	LYNN	118.7	75.2

APPENDIX E

RATIO OF APPRAISED VALUE TO ESTIMATED MARKET VALUE FOR TEXAS SCHOOL DISTRICTS, 1985

School District	County	All Types of Property	Single Family Houses	School District	County	All Types of Property	Single Family Houses
WIMBERLY ISD	HAYS	.0%	.0%	WYLIE ISD	COLLIN	96.7%	94.5%
WINDOM ISD	FANNIN	95.3	86.5	WYLIE ISD	TAYLOR	99.8	97.5
WINDTHORST ISD	ARCHER	103.6	97.0	YANTIS ISD	WOOD	88.5	86.2
WINFIELD ISD	TITUS	130.7	86.2	YOAKUM ISD	DEWITT	77.6	74.2
WINGATE ISD	RUNNELS	92.8	92.7	YORKTOWN ISD	DEWITT	92.1	80.2
WINK-LOVING ISD	WINKLER	113.9%	92.6%	YSLETA ISD	EL PASO	90.3%	94.9%
WINNSBORO ISD	WOOD	89.9	84.4	ZAPATA ISD	ZAPATA	88.6	85.7
WINONA ISD	SMITH	95.6	94.9	ZAVALLA ISD	ANGELINA	83.2	80.0
WINTERS ISD	RUNNELS	83.1	67.5	ZEPHYR CSD	BROWN	93.4	91.9
WODEN ISD	NACOGDOCHES	70.6	42.6	YORKTOWN ISD	DEWITT	92.1	80.2
WOLFE CITY ISD	HUNT	94.7%	97.5%	YSLETA ISD	EL PASO	90.3%	94.9%
WOODSBORO ISD	REFUGIO	86.5	74.9	ZAPATA ISD	ZAPATA	88.6	85.7
WOODSON ISD	THROCKMORTON	91.9	62.6	ZAVALLA ISD	ANGELINA	83.2	80.0
WOODVILLE ISD	TYLER	85.8	75.8	ZEPHYR CSD	BROWN	93.4	91.9
WORTHAM ISD	FREESTONE	95.5	90.5				

APPENDIX F

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1985

School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
ANDERSON COUNTY																
CAYUGA ISD	89.7%	89%	0%	86%	88%	95%	100%	99%	98%	88%	100%	100%	57%	68%	\$ 9493	\$ 52.65
ELKHART ISD	89.5	91	100	74	95	89	98	103	91	92	98	63	68	82	952	56.69
FRANKSTON ISD	90.6	92	92	80	86	94	94	98	96	93	99	63	49	59	1506	58.56
NECHES ISD	91.5	90	90	77	94	90	100	105	97	78	100	52	45	64	1332	65.37
PALESTINE ISD	85.4	87	89	79	89	93	96	110	94	72	95	54	66	71	1244	82.25
WESTWOOD ISD	89.5	90	93	94	85	92	92	98	93	89	100	94	72	77	995	68.99
SLOCUM ISD	79.9	80	0	0	86	87	0	99	103	81	100	61	48	72	959	87.74
ANDREWS COUNTY																
ANDREWS ISD	98.3%	94%	92%	99%	103%	95%	99%	99%	93%	96%	100%	64%	98%	90%	\$ 166	\$ 14.06
ANGELINA COUNTY																
HUDSON ISD	79.7%	74%	92%	80%	70%	91%	93%	0%	84%	76%	81%	47%	59%	102%	\$ 2686	\$185.89
LUFKIN ISD	81.3	75	89	70	77	88	92	130	95	83	64	33	68	76	2768	171.23
HUNTINGTON ISD	75.7	71	82	74	70	67	93	100	93	75	81	49	63	87	1655	167.02
DIBOLL ISD	87.4	82	90	71	75	77	93	105	98	92	81	100	88	72	1639	191.03
ZAVALLA ISD	83.2	80	80	73	77	81	93	100	113	92	81	44	69	81	1106	205.75
CENTRAL ISD	78.5	80	73	76	72	89	93	128	89	89	81	37	59	76	1719	129.35
ARANSAS COUNTY																
ARANSAS COUNTY ISD	93.2%	86%	82%	90%	98%	89%	96%	116%	101%	92%	100%	100%	99%	101%	\$ 1280	\$ 37.28
ARCHER COUNTY																
ARCHER CITY ISD	101.8%	97%	98%	94%	97%	95%	95%	104%	99%	96%	100%	36%	94%	118%	\$ 459	\$ 40.21
HOLLIDAY ISD	101.6	95	98	95	97	94	94	114	100	93	98	33	94	109	520	48.48
MEGARGEL ISD	101.7	98	0	96	96	94	0	105	89	94	100	48	95	105	378	62.06
WINDTHORST ISD	103.6	97	0	99	93	94	94	113	88	93	93	63	100	106	500	65.88
ARMSTRONG COUNTY																
CLAUDE ISD	102.1%	74%	73%	95%	84%	71%	71%	100%	82%	80%	80%	24%	94%	141%	\$ 137	\$ 52.07
ATASCOSA COUNTY																
CHARLOTTE ISD	94.8%	83%	0%	54%	84%	87%	87%	107%	99%	79%	100%	55%	82%	85%	\$ 2554	\$ 60.98
JOURDANTON ISD	99.7	90	96	76	86	76	76	101	106	79	100	74	73	76	2618	53.34
LYTLE ISD	83.9	77	93	70	86	77	77	109	95	90	100	76	73	78	1679	68.28
PLEASANTON ISD	87.9	84	99	76	91	76	100	96	104	87	100	58	79	80	1190	55.66
POTEET ISD	82.1	80	86	66	83	80	80	100	96	86	86	65	79	84	29187	64.54
AUSTIN COUNTY																
BELLVILLE ISD	100.2%	93%	95%	82%	108%	84%	69%	122%	90%	85%	89%	79%	95%	113%	\$ 2655	\$ 56.96
SEALY ISD	88.2	90	96	84	90	78	69	94	89	82	89	77	91	105	2471	72.49
WALLIS-ORCHARD	103.1	90	106	80	100	86	69	129	87	84	89	88	89	99	1752	108.80
BAILEY COUNTY																
MULESHOE ISD	95.8%	94%	105%	95%	93%	95%	95%	100%	77%	91%	91%	43%	87%	120%	\$ 0	\$121.52
THREE WAY ISD	105.5	90	0	107	91	86	86	100	64	106	106	49	117	144	0	84.69
BANDERA COUNTY																
MEDINA ISD	98.3%	93%	0%	99%	94%	91%	91%	100%	93%	98%	98%	65%	96%	103%	\$ 1240	\$ 37.48
BANDERA ISD	88.7	93	94	92	90	92	0	100	96	69	0	80	79	83	1551	38.79

APPENDIX F

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1985

School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
BASTROP COUNTY																
MCDADE ISD	84.8%	86%	0%	100%	85%	85%	0%	100%	118%	74%	0%	78%	72%	79%	\$ 2557	\$ 48.65
BASTROP ISD	79.8	84	92	85	77	91	91	101	95	74	74	71	64	68	2258	51.77
ELGIN ISD	82.7	83	94	92	77	78	78	100	93	70	70	65	80	91	3231	73.99
SMITHVILLE ISD	86.3	86	96	85	85	76	76	93	98	60	60	78	85	92	1975	48.73
BAYLOR COUNTY																
SEYMOUR ISD	93.0%	93%	93%	68%	92%	91%	91%	107%	93%	71%	71%	75%	87%	96%	\$ 0	\$ 63.63
BEE COUNTY																
BEEVILLE ISD	84.4%	81%	83%	82%	89%	88%	100%	91%	98%	83%	100%	79%	74%	85%	\$ 1847	\$ 86.76
PAWNEE ISD	98.0	87	0	76	91	77	100	121	99	88	0	44	88	59	1045	101.85
PETTUS ISD	92.3	85	84	65	87	88	100	91	95	98	100	77	78	105	2163	64.76
SKIDMORE-TYNAN ISD	89.3	81	81	78	82	87	100	101	98	94	0	66	71	78	1236	119.62
BELL COUNTY																
ACADEMY ISD	88.1%	87%	96%	84%	94%	80%	82%	100%	87%	78%	67%	32%	93%	109%	\$ 1123	\$125.50
BARTLETT ISD	86.5	84	85	91	87	70	82	100	84	71	67	11	94	105	822	121.76
BELTON ISD	84.8	89	92	86	87	80	82	100	88	65	67	40	84	90	1349	94.93
HOLLAND ISD	88.4	87	91	91	89	73	82	0	83	79	67	35	87	103	818	115.19
KILLEEN ISD	84.5	91	98	86	89	72	82	100	71	67	67	85	92	92	1727	71.34
ROGERS ISD	91.4	89	0	84	91	77	82	100	92	76	67	39	87	110	1683	122.52
SALADO ISD	84.9	87	91	78	90	81	0	100	80	71	0	26	83	88	1205	81.01
TEMPLE ISD	83.4	90	90	84	90	80	82	100	99	73	67	37	78	84	3886	127.61
TROY ISD	86.7	88	89	92	84	81	82	100	87	76	67	35	84	101	1149	132.17
BEXAR COUNTY																
ALAMO HEIGHTS ISD	83.3%	81%	86%	72%	0%	90%	90%	0%	115%	84%	90%	0%	84%	84%	\$50248	\$.00
HARLANDALE ISD	87.4	88	92	91	88	94	94	0	116	75	78	19	90	90	19782	55.67
EDGEWOOD ISD	86.2	91	113	70	92	78	78	0	129	67	82	16	74	78	25641	198.74
SAN ANTONIO ISD	91.0	88	95	91	121	90	90	0	137	96	100	19	102	102	21954	161.22
SO SAN ANTONIO ISD	96.7	100	113	90	100	104	104	0	114	75	100	51	61	61	26797	88.13
SOMERSET ISD	89.7	86	95	94	86	78	78	104	104	87	87	54	81	80	1616	88.04
NORTH EAST ISD	87.3	94	96	60	95	82	82	0	122	84	97	37	67	67	13547	38.86
EAST CENTRAL ISD	88.0	90	90	69	87	100	100	100	115	87	87	77	71	82	1534	64.02
SOUTHWEST ISD	101.7	104	101	86	95	101	101	100	115	98	99	96	91	92	3603	77.01
NORTHSIDE ISD	93.6	97	100	95	87	83	83	0	116	91	96	24	92	92	24796	41.17
JUDSON ISD	96.2	99	94	100	96	93	93	0	113	94	100	61	86	86	15889	70.83
SOUTHSIDE ISD	79.5	85	0	45	82	98	98	100	121	97	100	53	78	78	1960	61.14
BLANCO COUNTY																
JOHNSON CITY ISD	89.8%	92%	93%	93%	91%	88%	88%	100%	79%	63%	63%	100%	93%	95%	\$ 1093	\$ 40.88
BLANCO ISD	91.0	91	93	92	93	83	83	100	74	76	76	59	95	95	1921	41.68
BORDEN COUNTY																
BORDEN COUNTY ISD	97.6%	67%	0%	88%	81%	42%	0%	98%	100%	86%	100%	3%	52%	90%	\$ 167	\$ 27.86
BOSQUE COUNTY																
IREDELL ISD	82.4%	83%	0%	33%	82%	44%	44%	100%	113%	46%	46%	59%	100%	108%	\$ 1183	\$ 49.60
KOPPERL ISD	90.2	87	0	73	94	65	100	100	100	58	100	63	68	129	2169	52.10
CLIFTON ISD	86.6	82	80	98	94	82	82	100	91	99	100	47	88	104	2966	69.87
MERIDIAN ISD	90.5	93	95	74	90	81	81	100	90	99	99	48	75	121	1674	49.06
MORGAN ISD	82.2	95	0	70	87	49	49	100	99	88	100	40	80	119	1518	48.06

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School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
VALLEY MILLS ISD	99.8	107	104	114	105	72	72	0	90	101	100	33	78	107	1528	66.66
WALNUT SPRINGS ISD	84.8	76	0	66	98	42	42	100	112	41	41	39	96	121	1434	49.84
CRANFILLS GAP ISD	86.6	77	83	63	85	47	47	100	127	70	70	37	83	120	858	48.34
BOWIE COUNTY																
SIMMS ISD	89.5%	81%	0%	0%	89%	68%	0%	100%	93%	88%	0%	41%	86%	93%	\$ 570	\$ 55.12
MALTA ISD	88.9	92	0	0	83	116	116	0	107	146	146	56	87	94	560	43.48
RED LICK ISD	85.0	90	0	93	64	81	0	0	108	78	0	35	88	91	1760	46.43
PLEASANT GROVE ISD	88.6	89	92	98	85	104	0	0	101	106	0	40	73	84	2622	103.52
HUBBARD ISD	88.8	88	0	0	84	63	0	0	103	105	0	51	82	102	743	47.33
LEARY ISD	80.2	79	76	97	74	57	0	0	106	93	0	47	85	93	1490	42.01
LIBERTY-EYLAU ISD	89.4	92	87	93	96	91	91	100	99	84	84	53	86	88	1363	50.39
DEKALB ISD	92.4	95	92	82	88	93	0	100	102	81	81	34	87	97	481	65.45
HOOKS ISD	93.6	95	101	90	87	91	91	0	105	82	82	60	89	104	899	78.62
MAUD ISD	86.8	83	83	62	82	78	78	102	99	103	103	57	92	95	773	76.08
NEW BOSTON ISD	90.5	91	83	85	90	90	90	100	100	97	97	44	80	87	871	61.54
REDWATER ISD	89.3	89	97	79	92	84	0	100	100	106	0	69	82	88	1079	72.15
TEXARKANA ISD	86.2	92	90	75	93	86	86	0	98	74	74	37	77	79	4144	92.39
BRAZORIA COUNTY																
ALVIN ISD	90.2%	95%	88%	82%	97%	98%	98%	106%	84%	53%	53%	58%	88%	89%	\$ 4938	\$180.59
ANGLETON ISD	91.8	93	85	88	95	96	96	100	78	78	78	59	77	89	2631	101.36
DANBURY ISD	94.3	90	90	93	83	72	89	103	85	62	85	37	100	104	1841	147.84
BRAZOSPORT ISD	91.6	89	99	74	97	93	98	120	87	59	82	74	57	61	2831	34.36
SWEENEY ISD	95.3	93	96	99	100	95	95	110	80	64	64	51	84	88	1934	40.53
COLUMBIA-BRAZORIA	85.5	95	95	72	87	89	89	93	77	68	68	40	86	94	1579	53.63
PEARLAND ISD	88.6	91	82	79	97	91	93	100	90	75	80	41	96	96	8451	148.93
DAMON ISD	91.7	96	93	94	91	77	77	103	80	30	30	37	87	113	848	87.09
BRAZOS COUNTY																
COLLEGE STATION	84.9%	86%	86%	78%	73%	83%	88%	113%	98%	84%	92%	50%	64%	65%	\$ 9263	\$ 59.83
BRYAN ISD	84.0	84	90	75	72	84	84	99	102	81	87	63	48	52	4255	79.86
BREWSTER COUNTY																
SAN VICENTE ISD	94.0%	0%	0%	100%	82%	90%	0%	100%	77%	101%	0%	36%	94%	98%	\$ 28	\$ 5.93
TERLINGUA CSD	85.8	74	94	86	84	93	0	100	81	95	0	72	85	85	72	2.93
ALPINE ISD	91.9	93	89	83	88	88	88	100	99	94	94	71	76	97	151	7.81
MARATHON ISD	109.8	85	0	102	87	94	94	100	93	98	98	82	72	137	88	6.00
BRISCOE COUNTY																
SILVERTON ISD	116.8%	99%	0%	55%	86%	66%	66%	100%	93%	71%	71%	88%	90%	169%	\$ 0	\$ 55.46
BROOKS COUNTY																
BROOKS ISD	92.8%	99%	67%	100%	102%	102%	0%	91%	93%	101%	100%	66%	80%	102%	\$ 775	\$ 46.61
BROWN COUNTY																
BLANKET RHSD	86.9%	93%	87%	88%	79%	81%	81%	100%	98%	93%	93%	65%	88%	95%	\$ 1267	\$ 44.54
MAY ISD	95.8	91	0	89	94	71	71	102	102	53	100	93	92	91	701	50.26
ZEPHYR CSD	93.4	92	0	84	92	93	93	0	101	56	93	55	86	98	1180	43.59
BANGS ISD	92.5	92	102	103	87	85	85	98	100	89	100	84	89	92	972	46.40
BROWNWOOD ISD	90.2	92	81	92	95	98	98	100	99	59	100	48	89	93	1391	44.94
BROOKSMITH ISD	87.0	97	0	89	81	103	0	90	94	96	0	30	80	92	814	45.37
EARLY ISD	91.4	94	94	52	97	92	92	100	98	74	100	100	90	94	1172	49.34

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School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comm.	Indust.			Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
BURLESON COUNTY																
CALDWELL ISD	95.1%	88%	90%	75%	88%	90%	99%	101%	98%	82%	100%	63%	86%	92%	\$ 1166	\$ 58.86
SOMERVILLE ISD	94.6	90	86	81	91	97	100	94	108	90	100	59	92	97	1158	44.82
SNOOK ISD	95.4	88	93	90	81	81	100	103	110	90	100	68	86	87	1380	86.23
BURNET COUNTY																
BURNET ISD	83.4%	80%	85%	75%	83%	88%	88%	100%	114%	76%	76%	37%	76%	101%	\$ 1911	\$ 43.39
MARBLE FALLS ISD	82.1	81	86	85	80	80	80	100	96	83	83	33	78	92	2757	42.61
CALDWELL COUNTY																
LOCKHART ISD	84.5%	87%	104%	68%	82%	79%	79%	112%	92%	83%	85%	60%	67%	75%	\$ 2039	\$ 58.95
LULING ISD	91.2	83	98	66	87	115	114	95	89	90	100	69	85	87	1125	57.78
PRAIRIE LEA ISD	86.7	79	0	65	72	70	0	95	107	87	0	52	86	78	1227	102.21
CALHOUN COUNTY																
CALHOUN COUNTY ISD	96.5%	87%	95%	73%	77%	94%	100%	100%	111%	94%	100%	38%	94%	79%	\$ 620	\$107.00
CALLAHAN COUNTY																
EULA ISD	100.1%	96%	0%	110%	98%	107%	107%	103%	100%	98%	99%	100%	92%	95%	\$ 889	\$ 48.98
CROSS PLAINS ISD	92.6	79	113	40	75	67	0	104	104	79	0	35	84	123	296	32.92
CLYDE ISD	95.9	95	97	108	94	95	95	96	107	95	100	60	99	100	589	40.55
BAIRD ISD	95.5	86	83	55	77	50	0	106	117	92	0	30	73	96	466	30.58
CAMERON COUNTY																
BROWNSVILLE ISD	83.4%	88%	84%	75%	82%	82%	82%	0%	94%	75%	100%	77%	77%	75%	\$ 3873	\$423.22
HARLINGEN ISD	76.0	80	80	66	78	81	81	0	101	48	52	100	45	54	5697	538.59
LA FERIA ISD	75.4	76	86	55	81	74	74	100	97	63	63	69	86	88	628	432.80
LOS FRESNOS ISD	80.1	75	80	93	74	75	75	114	94	72	74	64	70	80	20268	210.72
POINT ISABEL ISD	77.7	81	82	70	67	79	100	100	97	54	100	100	69	69	6210	26.89
RIO HONDO ISD	78.4	76	64	84	76	79	79	0	91	65	81	78	82	84	1167	398.32
SAN BENITO ISD	77.2	79	82	81	74	79	79	100	97	49	49	74	79	77	4558	443.45
SANTA MARIA ISD	71.5	81	0	79	81	67	0	0	95	39	0	0	80	92	411	422.33
SANTA ROSA ISD	74.9	71	92	70	67	74	74	100	93	78	78	69	70	76	3243	477.62
CAMP COUNTY																
PITTSBURG ISD	95.2%	96%	91%	89%	89%	84%	100%	103%	98%	89%	100%	61%	86%	97%	\$ 1002	\$ 82.80
CARSON COUNTY																
GROOM ISD	104.7%	79%	102%	74%	82%	69%	0%	130%	96%	80%	0%	40%	86%	93%	\$ 368	\$ 93.82
PANHANDLE ISD	106.8	83	97	88	84	71	99	117	100	80	0	58	80	95	505	83.66
WHITE DEER ISD	123.9	76	83	77	86	90	100	136	120	76	0	67	82	98	342	77.29
CASS COUNTY																
MARIETTA ISD	93.5%	98%	0%	111%	87%	88%	0%	100%	94%	107%	0%	42%	72%	97%	\$ 1002	\$ 70.18
BLOOMBURG ISD	86.6	73	86	72	87	80	100	100	94	90	100	40	79	91	835	113.77
ATLANA ISD	93.5	90	100	91	93	92	100	100	96	71	100	25	68	110	992	80.74
AVINGER ISD	102.0	97	112	73	107	94	100	112	97	89	100	22	90	114	633	95.05
HUGHES SPRINGS ISD	96.4	83	89	70	102	89	100	100	99	85	100	36	72	107	961	68.19
LINDEN-KILDARE ISD	95.3	88	92	66	81	95	95	101	94	86	86	39	82	118	804	91.62
MCLEOD ISD	103.3	94	0	81	110	86	0	111	93	95	0	66	60	92	939	79.96
QUEEN CITY ISD	97.1	86	78	121	86	90	100	100	95	72	100	49	63	102	1095	82.83

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						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
CASTRO COUNTY																
DIMMITT ISD	95.2%	78%	81%	88%	74%	82%	100%	100%	108%	90%	90%	34%	97%	129%	\$ 291	\$179.63
HART ISD	104.5	83	46	102	75	88	100	100	101	92	92	35	93	124	306	261.60
NAZARETH ISD	103.6	77	0	87	71	67	100	0	102	74	74	40	109	139	274	122.23
CHAMBERS COUNTY																
ANAHUAC ISD	97.5%	92%	138%	77%	89%	91%	100%	102%	89%	92%	100%	44%	90%	99%	\$ 988	\$111.11
BARBERS HILL ISD	98.7	90	96	89	103	99	100	86	98	88	100	100	90	93	2336	105.56
EAST CHAMBERS ISD	95.6	105	94	76	98	93	100	94	89	102	100	71	94	98	917	160.50
CHEROKEE COUNTY																
ALTO ISD	95.0%	77%	77%	93%	84%	78%	78%	103%	112%	88%	88%	54%	82%	110%	\$ 1154	\$118.56
JACKSONVILLE ISD	85.7	89	88	85	84	80	80	96	101	70	74	32	74	91	1301	77.95
MAYDELLE ISD	98.6	72	0	91	92	65	0	100	101	90	90	45	100	114	929	141.52
RUSK ISD	93.2	84	85	84	80	84	84	102	109	91	91	38	81	107	1086	61.17
NEW SUMMERFIELD	94.1	89	0	93	86	72	0	100	101	99	99	35	90	107	1032	71.94
WELLS ISD	85.5	72	86	92	75	84	0	104	91	69	69	32	90	97	1179	163.27
CHILDRESS COUNTY																
CHILDRESS ISD	77.6%	77%	76%	45%	96%	62%	62%	100%	85%	56%	56%	22%	76%	98%	\$ 49	\$ 65.32
CLAY COUNTY																
BYERS ISD	105.0%	91%	0%	95%	97%	88%	88%	0%	118%	89%	89%	52%	91%	155%	\$ 378	\$ 68.58
HENRIETTA ISD	101.3	94	97	79	92	90	90	125	103	74	100	79	85	139	1347	39.97
PETROLIA ISD	104.8	93	95	91	96	94	0	119	103	83	0	77	98	154	376	51.92
BELLEVUE ISD	100.6	97	0	96	97	93	0	94	91	83	0	58	92	171	0	34.64
MIDWAY ISD	115.5	92	0	90	97	91	0	118	101	61	0	64	87	158	469	34.73
COCHRAN COUNTY																
MORTON ISD	104.7%	91%	100%	89%	67%	89%	89%	113%	113%	97%	97%	72%	108%	142%	\$ 414	\$106.93
WHITEFACE ISD	106.6	89	0	83	93	99	99	106	110	100	100	76	117	141	216	64.99
BLEDSoE ISD	130.3	80	0	122	74	72	72	135	114	101	101	79	128	131	111	62.32
COKE COUNTY																
BRONTE ISD	104.6%	96%	0%	109%	72%	98%	99%	119%	92%	94%	100%	52%	64%	119%	\$ 306	\$ 28.12
ROBERT LEE ISD	102.5	95	99	103	64	108	100	105	106	92	100	77	63	101	350	23.57
COLEMAN COUNTY																
MOZELLE ISD	76.1%	51%	0%	56%	40%	48%	0%	129%	91%	61%	0%	74%	63%	99%	\$ 528	\$ 47.15
TALPA CENTENNIAL	102.0	52	0	33	59	34	34	118	97	66	66	44	53	97	459	41.20
NOVICE ISD	85.6	54	0	73	71	55	55	94	92	30	30	55	48	95	567	40.35
COLEMAN ISD	67.8	65	31	40	50	49	49	103	94	66	66	31	48	97	769	46.13
SANTA ANNA ISD	80.7	61	59	60	52	41	41	120	93	63	63	35	58	94	382	48.20
COLLIN COUNTY																
LOVEJOY ISD	95.2%	96%	0%	94%	94%	103%	0%	0%	91%	88%	0%	61%	91%	94%	\$ 9980	\$ 96.76
MELISSA ISD	100.1	95	100	89	108	99	100	0	98	108	99	91	94	109	2574	95.87
BLUE RIDGE ISD	106.1	97	100	62	103	96	0	0	100	94	0	91	97	122	1515	87.32
COMMUNITY ISD	107.5	105	0	94	112	96	100	0	101	79	99	80	101	122	2069	107.77
ALLEN ISD	99.9	101	106	92	101	114	100	0	94	97	99	42	98	99	35429	118.87
ANNA ISD	107.2	105	96	95	103	108	0	0	95	103	0	100	98	128	1435	100.66
CELINA ISD	103.1	101	101	94	108	92	100	0	90	95	99	45	95	108	5389	100.92
FARMERSVILLE ISD	104.9	110	104	88	104	101	100	0	91	95	99	43	96	112	1764	90.37

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						Comm.	Indust.			Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
FRISCO ISD	102.6	105	96	98	105	104	100	0	110	90	99	63	101	103	60332	107.80
MCKINNEY ISD	96.3	94	98	93	103	98	100	0	99	91	99	64	100	103	42541	102.09
PLANO ISD	96.4	98	93	108	101	97	100	0	101	100	99	39	89	89	1167036	115.45
PRINCETON ISD	100.4	102	99	96	94	99	100	0	100	99	99	81	99	105	3965	105.40
PROSPER ISD	107.3	106	116	84	101	105	100	0	120	92	99	100	109	123	10129	112.87
WESTMINSTER ISD	109.5	104	0	81	109	72	0	0	84	93	0	55	97	129	1314	87.90
WYLIE ISD	96.7	94	92	97	105	103	100	0	106	88	99	93	97	99	10399	109.92
COLLINGSWORTH COUNTY																
SAMNORWOOD ISD	94.2%	85%	0%	85%	74%	52%	52%	124%	142%	13%	13%	42%	57%	57%	\$ 481	\$ 74.13
WELLINGTON ISD	82.9	74	76	50	76	66	66	100	107	65	65	60	61	103	565	58.76
COLORADO COUNTY																
COLUMBUS ISD	91.2%	85%	104%	70%	90%	98%	101%	110%	95%	95%	99%	88%	66%	87%	\$ 2876	\$ 71.97
RICE CONSOLIDATED	97.7	87	87	75	90	80	96	110	98	90	98	66	82	97	1700	154.71
WEIMAR ISD	92.8	86	84	89	83	102	102	106	96	86	87	61	83	107	3369	69.39
COMAL COUNTY																
NEW BRAUNFELS ISD	86.7%	90%	100%	62%	89%	86%	97%	0%	97%	72%	90%	60%	80%	89%	\$ 4108	\$ 58.28
COMAL ISD	84.8	84	100	76	92	77	99	100	95	80	100	88	70	77	4021	53.17
COMANCHE COUNTY																
COMANCHE ISD	87.0%	87%	93%	65%	83%	79%	79%	100%	94%	85%	85%	60%	61%	108%	\$ 715	\$ 75.23
DE LEON ISD	89.0	78	58	67	94	87	87	111	90	89	89	51	66	98	603	107.83
GUSTINE ISD	89.0	82	82	51	85	85	85	100	91	81	81	37	66	100	588	76.77
SIDNEY ISD	93.0	87	0	51	81	97	0	98	103	87	0	57	68	107	527	71.47
CONCHO COUNTY																
PAINT ROCK ISD	106.0%	71%	0%	54%	83%	70%	80%	139%	109%	63%	83%	62%	50%	89%	\$ 0	\$ 53.74
EDEN ISD	85.4	74	0	96	89	71	71	106	100	64	64	49	58	80	833	52.43
COOKE COUNTY																
WALNUT BEND ISD	94.6%	74%	0%	62%	69%	71%	0%	97%	62%	92%	0%	72%	60%	72%	\$ 4995	\$ 53.13
SIVELLS BEND ISD	92.0	82	86	81	75	81	0	103	69	87	0	51	63	78	1902	61.84
GAINESVILLE ISD	75.9	83	78	58	95	67	67	94	91	65	65	38	76	87	4513	71.61
MUENSTER ISD	84.9	95	68	61	72	65	65	103	59	65	65	43	97	114	0	66.42
VALLEY VIEW ISD	75.3	95	89	88	71	53	53	100	62	79	79	42	61	73	1654	80.04
CALLISBURG ISD	78.5	79	0	72	68	69	0	94	69	85	0	56	52	59	1969	52.33
ERA ISD	74.1	67	0	41	67	93	0	93	60	48	0	29	62	85	791	79.27
LINDSAY ISD	77.7	80	0	67	70	81	81	103	88	72	72	57	59	83	2008	90.87
CORYELL COUNTY																
JONESBORO ISD	90.9%	90%	0%	95%	83%	77%	0%	100%	89%	81%	0%	23%	75%	100%	\$ 642	\$ 61.64
EVANT ISD	87.7	83	85	88	92	68	68	100	77	90	90	30	83	92	698	73.76
GATESVILLE ISD	91.6	96	83	89	84	87	87	100	80	85	85	41	69	104	1031	58.66
OGLESBY ISD	88.7	84	82	85	92	88	88	100	87	80	80	48	83	95	787	82.21
COPPERAS COVE ISD	85.5	90	73	75	73	83	83	0	72	75	75	42	84	103	886	46.76
COTTLE COUNTY																
PADUCAH ISD	97.5%	88%	92%	101%	92%	75%	76%	114%	97%	95%	95%	32%	115%	102%	\$ 228	\$ 53.09
CRANE COUNTY																
CRANE ISD	103.0%	81%	85%	72%	75%	91%	100%	104%	103%	97%	100%	61%	87%	102%	\$ 46	\$ 2.50

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School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
CROCKETT COUNTY																
CROCKETT CO. CSD	91.4%	56%	77%	36%	32%	55%	100%	100%	108%	42%	0%	2%	73%	89%	\$ 0	\$ 18.57
CROSBY COUNTY																
CROSBYTON ISD	90.2%	74%	91%	57%	71%	77%	77%	100%	101%	73%	73%	52%	69%	126%	\$ 399	\$ 72.59
LORENZO ISD	110.5	74	78	72	83	69	69	123	96	85	85	51	77	137	536	123.72
RALLS ISD	106.0	72	92	49	79	77	77	123	101	87	87	54	75	151	0	123.32
CULBERSON COUNTY																
CULBERSON CO. ISD	88.1%	67%	77%	55%	86%	63%	63%	103%	108%	89%	89%	74%	36%	70%	\$ 118	\$ 8.01
DALLAM COUNTY																
DALHART ISD	75.8%	58%	68%	62%	79%	68%	0%	100%	88%	90%	0%	48%	68%	110%	\$ 393	\$ 82.89
TEXLINE ISD	93.6	122	73	64	72	74	0	0	71	112	0	40	79	103	410	70.02
DALLAS COUNTY																
CARROLLTON FARMERS	89.8%	90%	106%	78%	0%	85%	97%	0%	100%	103%	100%	18%	75%	75%	\$71698	\$ 66.55
CEDAR HILL ISD	72.7	84	95	40	103	97	97	0	100	99	100	2	43	43	4797	46.00
DALLAS ISD	82.7	73	97	45	110	96	97	0	106	95	100	100	63	64	1762	68.54
DE SOTO ISD	88.2	85	110	81	89	101	97	0	94	93	100	89	72	73	7926	108.47
DUNCANVILLE ISD	86.7	81	91	55	85	128	97	100	104	97	100	33	71	72	13531	51.46
GARLAND ISD	91.1	88	90	94	93	99	97	100	98	95	100	13	78	78	9457	114.20
GRAND PRAIRIE ISD	95.1	96	93	88	96	92	97	0	99	99	100	56	89	89	13209	68.29
HIGHLAND PARK ISD	68.9	64	96	45	0	96	0	0	103	104	0	0	0	0	0	.00
IRVING ISD	95.2	94	105	75	81	98	97	0	104	99	100	68	64	68	10048	59.45
LANCASTER ISD	66.7	76	74	20	81	88	97	0	96	100	100	60	25	29	5612	101.79
MESQUITE ISD	93.1	92	101	76	101	97	97	0	102	100	100	75	91	92	2678	116.58
RICHARDSON ISD	94.5	95	90	61	0	102	97	100	106	98	100	0	89	91	6439	84.18
SUNNYVALE ISD	88.6	85	0	83	96	99	97	0	103	97	100	0	68	71	8749	96.28
WILMER-HUTCHINS	79.4	77	96	45	85	96	97	0	109	97	100	89	40	50	4121	122.73
COPPELL ISD	71.9	87	89	52	99	84	97	0	95	98	100	88	60	60	19368	74.33
DAWSON COUNTY																
DAWSON ISD	99.7%	92%	0%	78%	83%	96%	98%	100%	79%	72%	99%	30%	88%	102%	\$ 143	\$170.06
KLONDIKE ISD	98.4	81	0	64	100	96	96	103	86	97	100	35	89	82	977	139.98
LAMESA ISD	94.4	91	91	75	93	88	88	103	97	87	99	59	90	94	1115	139.30
SANDS ISD	106.6	84	0	79	73	59	0	109	97	83	100	35	95	130	36	77.32
DEAF SMITH COUNTY																
HEREFORD ISD	91.0%	100%	92%	99%	96%	89%	60%	100%	83%	84%	84%	46%	101%	133%	\$ 1305	\$102.85
WALCOTT ISD	118.4	0	0	0	96	87	0	100	68	88	0	33	99	126	0	59.62
DELTA COUNTY																
COOPER ISD	97.1%	91%	81%	90%	86%	90%	100%	100%	90%	93%	100%	53%	102%	125%	\$ 118	\$ 78.49
FANNINDEL ISD	96.4	81	0	91	84	76	79	100	102	92	84	19	111	129	4187	63.22
DENTON COUNTY																
LITTLE ELM ISD	94.4%	89%	94%	104%	96%	101%	0%	0%	98%	95%	0%	69%	108%	114%	\$ 3174	\$ 78.16
ARGYLE ISD	93.5	87	0	100	95	99	0	0	96	85	100	60	102	105	5065	77.18
DENTON ISD	84.5	78	87	71	81	85	95	0	106	104	100	66	92	94	8080	84.12
LEWISVILLE ISD	89.9	85	90	89	88	97	99	0	101	101	100	67	101	101	19639	85.17
PILOT POINT ISD	92.4	88	96	92	80	88	88	100	89	93	93	39	103	108	2407	91.33
KRUM ISD	97.4	88	98	96	89	94	100	153	104	83	91	47	95	107	3335	92.22

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School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comm.	Indust.			Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
PONDER ISD	101.7	90	94	105	100	87	100	125	105	90	100	76	103	109	2455	114.72
AUBREY ISD	94.6	88	113	125	90	97	0	0	85	96	96	57	114	116	2729	80.02
SANGER ISD	90.3	88	100	85	96	90	94	100	84	87	91	78	93	97	3794	98.80
NORTHWEST ISD	93.9	90	82	98	94	97	98	136	96	100	100	65	94	105	3938	81.94
LAKE DALLAS ISD	89.6	84	96	106	94	105	0	0	96	106	106	65	103	103	6808	66.82
DEWITT COUNTY																
MEYERSVILLE ISD	84.8%	103%	0%	100%	73%	74%	74%	85%	99%	75%	94%	53%	60%	114%	\$ 1252	\$ 59.21
WESTHOFF ISD	92.0	78	0	72	79	77	77	100	97	84	84	64	64	126	897	60.76
CUERO ISD	79.3	77	82	70	72	71	71	93	101	66	68	46	57	125	1155	49.62
NORDHEIM ISD	100.1	77	0	53	74	70	0	106	98	85	0	54	66	129	944	61.39
YOAKUM ISD	77.6	74	78	75	74	67	67	95	96	81	81	37	58	95	921	74.28
YORKTOWN ISD	92.1	80	86	71	78	63	63	123	100	69	69	41	64	124	1213	64.90
DICKENS COUNTY																
SPUR ISD	99.1%	90%	0%	101%	82%	50%	50%	105%	80%	80%	80%	35%	69%	144%	\$ 177	\$ 47.64
PATTON SPRINGS ISD	93.0	86	0	249	74	50	50	100	95	71	71	38	63	103	129	49.91
DIMMIT COUNTY																
ASHERTON ISD	102.5%	94%	97%	103%	90%	101%	101%	104%	96%	79%	0%	53%	85%	121%	\$ 516	\$ 40.00
CARRIZO SPRINGS	97.1	87	93	89	82	93	93	106	94	56	56	100	85	110	542	46.10
DONLEY COUNTY																
CLARENDON ISD	90.4%	95%	81%	91%	96%	88%	88%	0%	86%	91%	91%	46%	66%	89%	\$ 205	\$ 40.60
HEDLEY ISD	82.1	85	0	87	86	69	69	100	88	65	65	19	67	80	165	43.04
DUVAL COUNTY																
RAMIREZ CSD	98.0%	98%	0%	85%	98%	58%	0%	98%	99%	69%	100%	46%	86%	98%	\$ 709	\$ 70.46
BENAVIDES ISD	97.3	77	77	20	83	78	100	108	98	54	100	64	82	85	611	49.35
FREER (CITY)	120.7	88	88	54	82	80	80	130	104	57	100	100	81	92	366	43.82
SAN DIEGO ISD	89.2	72	72	36	85	83	83	96	106	73	100	49	82	88	681	47.00
EASTLAND COUNTY																
CARBON ISD	83.4%	95%	0%	49%	60%	87%	97%	97%	102%	90%	76%	59%	49%	49%	\$ 619	\$ 73.75
CISCO ISD	89.1	90	79	80	63	83	97	104	102	81	76	64	67	71	306	60.12
EASTLAND ISD	88.0	75	81	96	61	71	97	109	96	82	76	71	45	87	366	53.20
GORMAN ISD	83.0	88	73	54	70	64	97	118	101	91	76	55	66	68	434	94.98
RANGER ISD	94.7	84	90	76	64	77	97	114	95	88	76	39	45	68	340	50.43
RISING STAR ISD	84.1	97	71	93	60	54	97	100	103	71	76	41	70	79	483	71.69
ECTOR COUNTY																
ECTOR COUNTY ISD	96.4%	92%	91%	86%	98%	89%	96%	105%	103%	72%	100%	59%	80%	88%	\$ 0	\$ 10.36
EDWARDS COUNTY																
ROCKSPRINGS ISD	99.1%	98%	100%	101%	84%	73%	0%	102%	108%	80%	80%	66%	76%	107%	\$ 443	\$ 27.43
NUECES CANYON ISD	88.9	73	100	74	99	74	0	100	88	77	77	68	81	90	1000	27.43
ELLIS COUNTY																
AVALON ISD	96.5%	89%	0%	88%	78%	62%	100%	100%	100%	70%	100%	45%	83%	111%	\$ 933	\$108.78
ENNIS ISD	85.1	81	90	81	78	86	100	100	97	83	100	33	57	78	2086	76.45
FERRIS ISD	80.2	79	77	87	83	64	64	0	101	85	85	37	57	81	2002	99.91
ITALY ISD	85.9	86	88	69	91	55	100	0	91	84	100	37	66	99	1207	91.24
MIDLOTHIAN ISD	87.0	79	76	61	88	76	100	100	92	86	100	55	64	72	2651	80.18

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School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
MILFORD ISD	84.7	81	60	84	83	58	100	100	79	94	100	29	70	100	1030	88.70
PALMER ISD	84.1	86	88	74	77	76	100	0	97	84	100	44	63	80	1626	88.30
RED OAK ISD	77.6	79	84	56	88	75	100	0	95	85	100	33	67	73	2994	106.14
WAXAHACHIE ISD	82.8	78	80	76	81	90	100	100	90	79	100	48	67	79	2436	107.24
MAYPEARL ISD	84.8	83	83	76	81	48	100	100	100	78	100	44	59	91	1770	73.28
EL PASO COUNTY																
CLINT ISD	84.3%	90%	98%	83%	96%	98%	65%	0%	97%	99%	68%	84%	81%	81%	\$ 826	\$ 93.57
EL PASO ISD	87.8	93	82	103	97	86	65	100	97	80	68	77	60	60	35603	755.02
FABENS ISD	89.0	94	101	92	93	90	65	100	103	95	68	59	87	88	1036	643.88
SAN ELIZARIO ISD	84.0	85	88	87	103	106	65	0	100	88	68	69	86	73	3419	746.93
YSLETA ISD	90.3	95	88	86	98	89	65	100	94	80	68	75	85	85	13918	361.38
ANTHONY ISD	85.8	97	88	86	96	104	65	0	98	99	68	68	87	87	3427	753.01
CANUTILLO ISD	86.1	94	90	123	99	85	65	100	93	87	68	76	86	86	1856	749.74
TORNILLO ISD	89.3	92	91	97	104	97	65	0	87	114	68	74	78	84	370	366.57
SOCORRO ISD	94.1	94	107	98	96	95	65	100	97	102	68	75	94	94	2846	741.96
ERATH COUNTY																
THREE WAY CSD	118.2%	88%	0%	91%	99%	96%	0%	100%	74%	93%	0%	91%	94%	148%	\$ 585	\$ 70.05
HUCKABAY ISD	112.5	94	0	99	99	100	100	103	81	95	0	82	94	173	646	69.70
LINGLEVILLE ISD	125.5	106	0	104	101	97	100	130	120	81	100	58	105	199	1666	68.57
BLUFF DALE ISD	102.6	95	0	93	89	81	100	100	108	76	100	47	87	133	761	67.01
MORGAN MILL ISD	101.2	97	0	48	85	87	0	96	77	102	100	44	90	162	658	69.61
DUBLIN ISD	103.9	98	91	72	94	80	83	81	98	92	97	71	79	156	2218	70.19
STEPHENVILLE ISD	93.5	93	89	77	93	90	100	100	95	87	100	82	80	133	1529	76.19
FALLS COUNTY																
WESTPHALIA ISD	82.2%	74%	0%	93%	85%	75%	75%	100%	75%	80%	0%	30%	93%	91%	\$ 769	\$ 140.58
CHILTON ISD	81.8	76	0	76	74	59	59	100	93	84	84	54	91	98	654	128.59
MARLIN ISD	89.3	88	86	85	84	97	97	100	81	81	81	31	81	101	694	123.16
ROSEBUD-LOTT ISD	87.6	81	109	86	74	72	72	0	80	78	78	31	84	125	321	100.43
FANNIN COUNTY																
DODD CITY ISD	95.9%	85%	0%	118%	80%	69%	69%	100%	100%	83%	83%	49%	111%	135%	\$ 6815	\$ 66.17
ECTOR ISD	94.3	91	0	100	93	85	0	100	80	84	84	20	106	121	7609	72.55
WINDOM ISD	95.3	86	0	101	83	74	74	100	104	46	46	42	87	122	32443	71.12
BONHAM ISD	79.6	89	112	77	94	87	87	100	90	40	40	38	86	108	31933	77.91
HONEY GROVE ISD	90.2	83	103	69	83	84	84	100	95	64	64	23	95	115	2204	99.93
LEONARD ISD	88.8	86	70	83	82	84	84	100	78	85	85	28	94	116	7350	79.84
SAVOY ISD	91.2	89	81	89	85	68	68	100	93	75	75	48	88	102	8201	51.68
TRENTON ISD	87.7	86	112	96	85	85	85	100	94	37	37	45	104	114	19719	86.76
SAM RAYBURN ISD	99.0	94	0	82	82	74	74	100	108	81	81	47	107	116	6501	67.86
FAYETTE COUNTY																
FAYETTEVILLE ISD	90.5%	88%	88%	102%	78%	96%	96%	100%	104%	77%	91%	73%	89%	115%	\$ 9255	\$ 59.32
FLATONIA ISD	95.5	89	83	89	93	87	88	100	100	62	87	79	79	107	5989	54.23
LA GRANGE ISD	95.6	91	89	83	81	88	97	107	96	81	98	83	79	96	3981	75.33
SCHULENBURG ISD	88.6	94	94	103	78	83	83	108	91	85	97	57	75	103	1838	66.71
ROUND TOP CARMINE	100.4	81	0	100	84	93	93	111	97	70	81	70	65	82	3180	58.83
FISHER COUNTY																
HOBBS ISD	102.0%	90%	0%	16%	75%	86%	100%	106%	105%	75%	75%	27%	64%	102%	\$ 228	\$ 64.76
MCCAULLEY ISD	99.8	59	0	71	76	63	100	107	106	61	0	44	76	95	210	95.19

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						Comm.	Indust.	Minerals	Utility	Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
ROBY ISD	87.4	58	73	76	67	97	99	102	104	78	78	53	61	99	307	102.30
ROTAN ISD	83.5	51	66	31	59	42	89	107	103	72	100	21	76	93	288	78.13
FLOYD COUNTY																
SOUTH PLAINS ISD	120.3%	77%	0%	60%	68%	72%	0%	100%	89%	61%	0%	81%	95%	170%	\$ 0	\$105.25
DOUGHERTY ISD	116.1	76	0	78	65	31	0	100	106	80	0	41	94	171	0	96.27
FLOYDADA ISD	106.4	87	92	88	78	72	0	100	92	63	0	39	82	174	0	115.61
LOCKNEY ISD	106.9	76	121	95	81	80	0	100	103	71	0	28	93	169	0	160.64
FOARD COUNTY																
CROWELL ISD	97.1%	92%	101%	84%	92%	106%	106%	108%	103%	91%	91%	48%	76%	89%	\$ 129	\$ 48.10
FORT BEND COUNTY																
LAMAR CONSOLIDATED	95.4%	87%	80%	83%	98%	102%	100%	99%	103%	68%	100%	79%	87%	93%	\$ 8510	\$ 72.39
STAFFORD (CITY)	86.7	84	104	88	90	82	89	0	73	89	100	74	86	87	37711	164.06
NEEDVILLE ISD	87.1	83	103	94	72	101	101	111	98	64	65	74	85	95	2884	136.20
FORT BEND ISD	91.3	90	92	87	78	102	100	101	89	72	100	100	84	87	20232	166.51
KENDLETON ISD	83.8	81	83	78	76	84	84	106	92	89	0	32	95	88	1610	193.31
FRANKLIN COUNTY																
MOUNT VERNON ISD	91.4%	87%	77%	75%	89%	86%	86%	98%	87%	84%	84%	30%	82%	104%	\$ 1278	\$ 48.25
FREESTONE COUNTY																
DEW ISD	87.8%	90%	0%	91%	91%	98%	0%	79%	91%	70%	100%	76%	91%	96%	\$ 967	\$ 43.01
FAIRFIELD ISD	95.8	92	89	95	91	96	100	94	105	87	100	100	82	88	1044	40.16
TEAGUE ISD	94.9	93	99	90	90	93	93	101	84	84	100	59	88	99	1064	42.01
WORTHAM ISD	95.5	90	89	89	92	96	96	107	73	92	99	61	98	120	711	40.60
FRIO COUNTY																
DILLEY ISD	97.7%	94%	97%	88%	95%	92%	100%	117%	97%	81%	100%	71%	89%	74%	\$ 1091	\$ 79.75
PEARSALL ISD	92.3	94	99	73	101	92	100	96	97	88	100	100	87	78	854	67.49
GAINES COUNTY																
SEMINOLE ISD	98.0%	70%	95%	60%	72%	78%	88%	98%	103%	86%	100%	84%	69%	134%	\$ 382	\$ 71.53
SEAGRAVES ISD	104.2	78	71	87	77	79	79	109	93	86	100	45	77	149	374	97.17
LOOP ISD	112.4	0	0	45	77	68	93	112	94	96	100	53	75	158	275	72.23
GALVESTON COUNTY																
DICKINSON ISD	103.1%	85%	81%	83%	59%	95%	100%	110%	184%	91%	100%	66%	52%	53%	\$ 9763	\$111.17
GALVESTON ISD	78.0	82	75	63	51	63	97	101	107	78	100	22	55	55	13771	49.47
HIGH ISLAND ISD	95.9	85	100	63	80	67	0	106	110	76	0	53	48	58	893	50.89
LA MARQUE ISD	88.9	84	62	49	91	86	100	96	100	90	100	27	64	66	1872	85.72
TEXAS CITY ISD	96.0	89	103	70	100	67	100	100	98	101	100	26	62	62	22846	48.07
HITCHCOCK ISD	86.1	91	71	60	77	86	0	107	106	66	0	56	96	101	1160	117.18
SANTA FE ISD	81.8	82	88	70	85	82	82	110	101	76	76	70	60	61	3184	156.48
CLEAR CREEK ISD	92.8	95	92	71	93	96	100	103	111	73	100	57	73	76	10981	170.42
FRIENDSWOOD ISD	91.2	92	68	75	82	82	0	103	97	78	0	33	115	115	7768	171.74
GARZA COUNTY																
POST ISD	102.8%	95%	90%	73%	97%	88%	88%	104%	92%	81%	81%	71%	92%	150%	\$ 222	\$ 35.00
SOUTHLAND ISD	115.8	78	0	71	95	77	77	114	87	82	82	10	93	184	100	71.42

APPENDIX F

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1985

School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comm.	Indust.			Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
GILLESPIE COUNTY																
DOSS CSD	86.2%	77%	0%	83%	94%	76%	0%	0%	90%	73%	0%	51%	67%	82%	\$ 1179	\$ 44.22
FREDERICKSBURG ISD	82.4	81	88	69	87	87	87	100	98	76	76	75	63	80	1827	47.22
HARPER ISD	86.1	74	0	77	94	80	80	100	92	57	57	92	77	87	1762	43.19
GLASSCOCK COUNTY																
GLASSCOCK ISD	90.8%	87%	0%	77%	82%	98%	100%	91%	119%	94%	100%	40%	65%	59%	\$ 1250	\$ 35.45
GOLIAD COUNTY																
GOLIAD ISD	96.6%	90%	92%	87%	91%	84%	100%	95%	99%	93%	100%	56%	88%	103%	\$ 817	\$ 52.34
GONZALES COUNTY																
GONZALES ISD	85.2%	79%	93%	62%	84%	76%	91%	95%	98%	91%	97%	59%	80%	97%	\$ 1264	\$ 72.34
NIXON-SMILEY	85.9	98	94	82	81	51	72	94	101	85	86	64	94	102	1311	64.32
WAELDER ISD	89.4	91	91	106	76	103	103	95	93	94	94	55	83	98	1384	65.06
GRAY COUNTY																
ALANREED ISD	104.7%	89%	0%	104%	81%	74%	100%	107%	104%	84%	0%	0%	46%	99%	\$ 168	\$ 26.99
LEFORS ISD	109.1	92	0	100	81	93	100	113	101	80	100	48	64	100	384	24.62
MCLEAN ISD	105.1	94	100	112	77	98	100	109	119	89	100	48	65	112	119	31.54
PAMPA ISD	90.0	85	81	108	74	81	83	113	98	82	100	85	51	96	389	51.36
GRANDVIEW-HOPKINS	124.1	0	0	0	67	94	100	131	94	83	100	43	54	116	242	72.00
GRAYSON COUNTY																
S AND S CONS. ISD	95.7%	77%	0%	86%	84%	87%	97%	102%	87%	83%	99%	71%	73%	105%	\$ 1259	\$114.23
GUNTER ISD	86.3	75	0	101	73	94	97	100	84	84	99	34	77	107	980	132.23
TOM BEAN ISD	89.4	87	99	80	81	83	0	100	91	90	0	54	90	121	1013	107.89
TIOGA ISD	86.4	76	0	69	76	92	0	102	102	86	0	52	69	99	1103	131.55
POTTSBORO ISD	92.3	86	81	90	78	83	97	103	94	82	99	100	89	106	1470	108.55
BELLS ISD	88.3	83	95	92	84	92	0	100	84	91	0	56	82	113	1042	110.07
COLLINSVILLE ISD	86.1	81	100	88	76	85	0	98	88	92	0	53	65	95	1263	127.53
DENISON ISD	84.3	81	96	90	83	86	97	100	92	78	99	41	87	97	1890	105.27
HOWE ISD	87.4	87	87	77	78	64	97	100	84	84	99	72	82	113	1441	129.88
SHERMAN ISD	88.5	82	88	85	81	89	97	104	89	86	99	46	85	96	3564	116.00
VAN ALSTYNE ISD	84.7	79	92	104	82	86	97	100	87	81	99	47	78	101	1322	122.60
WHITESBORO ISD	84.7	76	82	83	73	82	97	97	78	86	99	78	69	97	1092	87.18
WHITEWRIGHT ISD	86.4	83	86	81	71	94	97	100	79	89	99	53	85	118	950	122.47
GREGG COUNTY																
GLADEWATER ISD	97.4%	95%	104%	94%	89%	76%	76%	99%	95%	115%	100%	46%	91%	96%	\$ 1084	\$ 53.89
KILGORE ISD	91.5	90	83	90	106	89	89	95	101	81	100	46	91	92	2678	71.86
LONGVIEW ISD	93.8	94	79	78	98	94	99	99	115	88	100	96	99	100	4035	62.39
PINE TREE ISD	95.9	94	98	84	101	95	98	98	104	85	100	35	100	100	4226	68.95
SABINE ISD	97.7	90	100	84	97	101	101	99	95	107	100	46	100	100	1486	65.56
SPRING HILL ISD	99.8	95	96	82	93	89	89	103	102	96	100	57	61	62	5723	47.11
WHITE OAK ISD	101.7	91	97	86	91	94	94	103	101	89	100	54	90	91	1828	48.51
GRIMES COUNTY																
ANDERSON-SHIRO ISD	96.7%	80%	74%	89%	88%	80%	0%	100%	116%	84%	100%	72%	80%	91%	\$ 1598	\$ 52.02
IOLA ISD	102.6	89	0	80	92	114	0	106	96	68	100	69	94	92	1569	49.25
NAVASOTA ISD	91.5	85	93	81	95	102	100	101	105	75	100	80	87	92	2006	74.33
RICHARDS ISD	85.6	81	77	84	84	74	0	100	93	96	0	49	86	89	700	170.48

APPENDIX F

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1985

School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comm.	Indust.			Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
GUADALUPE COUNTY																
SEGUIN ISD	65.1%	67%	73%	51%	78%	29%	100%	109%	98%	64%	100%	49%	66%	65%	\$ 1791	\$ 59.88
SCHERTZ-CIBOLO-UC.	62.3	70	85	43	87	46	46	100	91	67	67	43	19	22	5171	157.74
NAVARRO ISD	81.3	83	116	49	94	80	100	0	96	52	100	46	39	44	3525	137.07
MARION ISD	73.2	74	104	91	81	75	75	0	99	49	49	58	52	52	2108	124.41
HALE COUNTY																
ABERNATHY ISD	100.8%	95%	95%	110%	89%	93%	100%	104%	76%	73%	100%	13%	113%	105%	\$ 394	\$185.98
COTTON CENTER ISD	93.4	79	0	96	81	85	85	100	111	88	88	23	95	97	590	262.03
HALE CENTER ISD	88.8	78	85	102	71	116	102	100	85	80	100	30	95	103	231	218.80
PETERSBURG ISD	93.0	83	83	99	84	97	97	100	87	84	84	19	121	104	485	212.18
PLAINVIEW ISD	91.4	95	109	105	85	92	97	100	88	76	90	47	97	97	964	272.60
HALL COUNTY																
ESTELLINE ISD	83.9%	77%	77%	78%	71%	50%	50%	0%	72%	26%	0%	0%	99%	102%	\$ 721	\$ 45.84
MEMPHIS ISD	83.5	90	108	59	87	64	65	0	72	78	78	36	102	110	472	63.89
TURKEY-QUITAQUE	83.6	80	104	81	82	43	43	0	79	88	88	18	93	103	268	49.68
LAKEVIEW ISD	91.8	82	82	87	65	47	47	0	84	66	0	6	100	111	359	83.34
HAMILTON COUNTY																
HAMILTON ISD	93.3%	89%	87%	98%	85%	96%	96%	100%	91%	97%	97%	44%	73%	125%	\$ 823	\$ 57.96
HICO ISD	93.1	94	96	72	79	94	94	100	97	92	92	33	79	123	585	51.94
POTTSVILLE ISD	107.0	91	0	101	89	90	90	122	94	76	76	33	89	150	550	48.39
HANSFORD COUNTY																
GRUVER ISD	104.7%	79%	80%	96%	92%	79%	100%	121%	90%	95%	99%	74%	81%	107%	\$ 272	\$ 83.82
PRINGLE-MORSE ISD	121.1	86	0	86	93	74	100	138	97	99	100	18	77	101	233	71.79
SPEARMAN ISD	97.5	87	75	96	89	73	83	106	91	91	99	57	79	108	424	83.98
HARDEMAN COUNTY																
CHILLICOTHE ISD	99.4%	75%	83%	75%	81%	82%	100%	106%	99%	83%	100%	60%	94%	72%	\$ 241	\$ 86.75
QUANAH ISD	89.5	81	90	64	77	85	100	106	101	69	100	41	89	64	475	73.22
HARDIN COUNTY																
KOUNTZE ISD	94.9%	89%	84%	98%	80%	87%	87%	99%	111%	80%	99%	55%	80%	107%	\$ 1205	\$223.59
SILSBEE ISD	92.3	90	96	98	84	93	100	96	109	70	100	55	91	106	1771	239.24
HARDIN-JEFFERSON	98.4	86	0	78	81	87	100	102	117	60	93	59	96	118	823	152.50
LUMBERTON ISD	93.4	95	103	83	103	95	0	93	103	87	100	68	97	106	2523	240.30
WEST HARDIN ISD	98.9	87	0	92	82	67	0	101	99	101	100	64	94	109	835	182.92
HARRIS COUNTY																
ALDINE ISD	86.1%	105%	75%	79%	102%	79%	99%	93%	102%	71%	100%	100%	70%	70%	\$64551	\$ 49.14
ALIEF ISD	89.0	111	87	65	90	87	99	96	104	65	100	100	65	65	145905	70.37
CHANNELVIEW ISD	95.5	98	101	90	95	87	99	100	98	76	100	85	94	94	13119	145.09
CROSBY ISD	94.3	97	102	99	95	89	99	98	98	79	100	61	80	86	4366	204.95
CYPRESS-FAIRBANKS	90.7	104	82	89	106	88	99	107	118	68	100	50	52	52	59608	69.30
DEER PARK ISD	93.8	98	77	52	89	91	99	111	112	59	100	44	35	35	39653	.00
NORTH FOREST ISD	99.9	114	81	80	106	79	99	108	103	70	100	32	96	96	13880	94.20
GALENA PARK ISD	95.2	103	83	62	0	76	99	100	124	77	100	32	85	85	0	189.87
GOOSE CREEK ISD	95.1	98	77	68	98	89	99	96	120	66	100	58	62	62	8873	51.51
HOUSTON ISD	87.4	98	84	66	116	81	99	100	105	75	100	100	64	64	69248	37.39
HUMBLE ISD	92.3	99	91	80	93	80	99	104	88	79	100	45	98	98	9065	121.23
KATY ISD	94.2	105	93	95	85	84	87	101	91	101	100	73	86	86	39223	191.92

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School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G		Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
KLEIN ISD	97.2	104	97	104	103	92	99	114	106	70	100	100	69	69	22507	96.53
LA PORTE ISD	96.2	95	76	80	95	80	99	112	103	90	100	82	92	92	14083	37.29
PASADENA ISD	90.2	102	91	74	94	77	99	103	94	65	100	49	93	93	18921	69.00
SPRING ISD	93.9	105	84	93	96	89	99	105	107	78	100	21	84	84	40017	1096.48
SPRING BRANCH ISD	92.8	97	83	77	0	97	99	100	106	72	100	12	51	51	8549	.00
TOMBALL ISD	92.4	98	98	84	117	90	99	103	98	75	100	51	79	81	13767	634.08
SHELDON ISD	99.2	106	95	123	92	91	99	100	103	79	100	61	88	88	5654	176.86
HUFFMAN ISD	101.5	106	86	107	107	82	0	100	100	85	100	65	96	97	3887	654.97
HARRISON COUNTY																
KARNACK ISD	88.8%	88%	0%	47%	80%	89%	91%	101%	107%	98%	100%	67%	68%	94%	\$ 775	\$ 75.19
MARSHALL ISD	98.7	86	79	67	97	83	94	99	129	57	100	54	72	86	915	70.49
WASKOM ISD	92.4	85	98	79	87	91	0	100	116	72	0	59	74	91	913	70.57
HALLSVILLE ISD	96.0	88	102	53	89	91	100	94	102	87	100	68	59	75	1014	53.74
HARLETON ISD	100.0	90	0	73	88	89	100	108	99	86	100	62	85	94	2920	56.45
ELYSIAN FIELDS ISD	98.3	80	80	66	81	80	0	104	115	78	0	73	75	95	1155	127.77
HARTLEY COUNTY																
HARTLEY ISD	92.5%	52%	0%	38%	56%	91%	0%	100%	99%	90%	0%	16%	46%	108%	\$ 250	\$ 77.63
CHANNING ISD	114.2	57	0	51	69	78	0	117	94	95	0	5	30	124	328	28.19
HASKELL COUNTY																
WEINERT ISD	116.6%	101%	0%	72%	103%	85%	85%	113%	91%	104%	104%	37%	101%	138%	\$ 203	\$ 97.59
PAINT CREEK ISD	102.8	78	0	58	101	77	0	112	105	68	0	100	96	103	1255	63.69
HASKELL ISD	99.0	101	102	76	104	90	90	104	92	85	85	45	102	123	222	67.75
ROCHESTER ISD	108.8	95	95	86	92	77	77	124	93	101	101	44	100	117	219	112.29
RULE ISD	99.3	99	86	91	85	83	83	100	97	94	94	31	100	119	65	91.10
HAYS COUNTY																
SAN MARCOS ISD	74.1%	75%	85%	56%	85%	73%	87%	100%	89%	74%	74%	66%	45%	49%	\$ 3748	\$ 69.55
DRIPPING SPRINGS	52.8	67	83	51	61	63	87	100	90	73	74	68	29	30	2895	41.93
HAYS CONS. ISD	67.0	73	102	57	80	70	87	100	92	84	74	100	33	35	1416	66.78
HEMPHILL COUNTY																
CANADIAN ISD	94.3%	69%	84%	91%	88%	82%	100%	96%	103%	85%	99%	55%	69%	88%	\$ 195	\$ 30.47
HENDERSON COUNTY																
LA POYNOR ISD	94.9%	80%	0%	77%	76%	94%	100%	98%	98%	82%	100%	62%	75%	86%	\$ 797	\$ 53.35
MURCHISON ISD	91.5	78	0	82	74	87	0	106	98	81	0	48	82	92	1186	41.98
ATHENS ISD	84.9	83	83	74	75	81	89	99	105	75	98	47	73	89	1094	44.89
BROWNSBORO ISD	88.1	72	85	82	70	84	100	106	92	85	100	51	82	92	541	53.35
CROSS ROADS ISD	101.6	75	0	72	73	93	100	112	95	78	100	51	80	90	673	44.92
EUSTACE ISD	91.0	82	77	72	77	87	100	100	99	85	100	51	72	82	1230	44.41
MALAKOFF ISD	76.3	70	82	74	87	82	91	100	96	62	100	60	80	89	1488	40.91
TRINIDAD ISD	94.3	69	93	48	75	92	100	100	109	92	100	47	90	99	465	61.42
HIDALGO COUNTY																
VALLEY VIEW ISD	90.3%	77%	72%	104%	0%	86%	86%	94%	97%	98%	99%	24%	79%	98%	\$ 2106	\$ 415.24
DONNA ISD	88.0	89	92	89	96	73	73	112	92	76	85	63	79	93	2788	417.49
EDCOUCH ELSA ISD	81.5	80	86	63	84	84	84	100	93	89	89	39	81	98	2182	399.88
EDINBURG ISD	90.2	83	97	79	85	89	90	94	90	90	100	51	74	92	362	154.76
HIDALGO ISD	94.1	88	88	101	81	96	96	103	110	93	93	39	83	95	2851	400.48
MCALLEN ISD	88.1	91	99	66	90	86	86	142	102	88	88	56	121	120	15271	384.36

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School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
MERCEDES ISD	89.0	86	94	89	80	91	91	100	93	85	85	36	73	133	0	391.36
MISSION ISD	86.6	86	86	86	90	88	88	100	97	83	83	48	112	113	2903	356.66
PHARR-SAN JUAN-ALA	88.6	90	84	76	90	95	100	102	94	90	100	73	72	81	8637	401.51
PROGRESO ISD	92.3	88	0	76	84	82	82	126	98	89	0	12	71	99	2443	392.88
SHARYLAND ISD	86.4	83	88	85	96	94	94	0	91	92	92	79	84	104	1007	378.09
LA JOYA ISD	92.5	86	88	80	91	71	87	98	98	84	84	69	86	91	1747	249.89
WESLACO ISD	84.9	81	86	76	89	93	93	104	93	85	87	76	77	90	3651	394.23
LA VILLA ISD	95.4	83	0	58	99	71	71	105	97	79	100	68	73	99	2465	425.48
MONTE ALTO ISD	92.6	83	100	89	100	80	80	100	93	89	89	47	98	105	2043	387.09
HILL COUNTY																
ABBOTT ISD	81.4%	74%	0%	80%	78%	61%	61%	100%	85%	79%	79%	29%	89%	95%	\$ 621	\$112.78
BYNUM ISD	85.6	83	0	88	79	62	62	100	94	77	77	27	78	92	765	114.03
COVINGTON ISD	81.2	84	0	85	82	86	0	100	82	87	0	58	60	79	1286	74.12
HILLSBORO ISD	84.5	87	78	67	76	83	83	100	87	80	100	38	77	90	1004	96.51
HUBBARD ISD	82.9	83	80	55	84	74	0	100	92	73	0	47	73	101	772	58.91
ITASCA ISD	82.5	80	83	96	77	78	78	100	78	79	99	40	84	96	736	96.76
MALONE ISD	84.0	81	0	82	82	74	74	0	97	63	63	27	78	95	936	109.52
MOUNT CALM ISD	88.7	87	0	80	82	83	0	100	127	65	0	44	71	89	756	69.40
WHITNEY ISD	83.2	83	78	82	82	85	0	100	92	78	0	67	76	88	1021	63.92
AQUILLA ISD	91.2	85	0	96	88	69	0	100	107	87	87	64	69	95	743	71.34
BLUM ISD	85.8	84	0	92	76	73	73	100	91	73	100	60	74	99	950	65.46
PENELOPE ISD	87.7	87	0	76	81	63	63	0	127	59	59	30	84	91	573	111.02
HOCKLEY COUNTY																
ANTON ISD	101.4%	97%	129%	104%	103%	92%	92%	103%	95%	101%	101%	82%	101%	105%	\$ 541	\$145.09
LEVELLAND ISD	94.9	89	103	69	98	89	95	96	99	89	99	79	101	118	570	119.37
ROPES ISD	104.0	88	0	73	89	100	100	108	98	108	108	82	100	116	223	131.79
SMYER ISD	98.0	105	0	76	93	97	97	96	97	110	107	100	105	121	242	116.33
SUNDOWN ISD	105.1	91	98	81	99	93	100	106	94	92	100	84	92	124	185	61.65
WHITHARRAL ISD	107.2	98	0	119	101	101	101	103	84	128	110	87	101	124	736	123.86
HOOD COUNTY																
GRANBURY ISD	76.4%	81%	86%	55%	86%	74%	0%	100%	98%	74%	100%	45%	46%	64%	\$ 2396	\$ 41.74
LIPAN ISD	95.8	86	0	90	87	54	0	112	95	101	0	44	79	127	1233	36.37
TOLAR ISD	93.7	84	0	86	89	69	0	107	115	76	0	29	75	105	963	40.24
HOPKINS COUNTY																
CUMBY ISD	105.9%	100%	112%	94%	97%	97%	97%	100%	100%	97%	97%	90%	99%	125%	\$ 1128	\$ 58.30
NORTH HOPKINS ISD	113.6	103	0	107	94	96	0	115	105	93	0	98	98	130	757	118.36
MILLER GROVE ISD	106.9	101	100	108	93	122	0	100	101	108	0	96	90	125	1178	66.30
SALTILLO ISD	114.2	109	0	101	103	98	0	100	110	104	0	85	110	136	648	118.36
SULPHUR SPRINGS	101.2	98	103	96	94	100	100	53	103	104	104	90	98	136	791	118.31
COMO-PICKTON ISD	111.2	102	0	95	94	106	106	87	164	92	92	94	96	123	1052	46.25
SULPHUR BLUFF ISD	112.7	99	0	109	97	92	0	109	102	100	0	70	102	142	519	118.10
HOUSTON COUNTY																
KENNARD ISD	96.8%	85%	0%	89%	75%	85%	100%	106%	92%	96%	100%	58%	95%	115%	\$ 1134	\$117.94
CROCKETT ISD	85.1	81	96	77	79	90	100	100	99	90	100	56	70	84	1176	73.35
GRAPELAND ISD	91.4	84	111	65	85	95	100	103	94	83	100	55	73	89	723	70.58
LOVELADY ISD	95.1	80	0	91	84	92	100	107	92	94	100	59	86	91	924	79.21
LATEXO ISD	91.0	89	0	77	87	85	100	100	103	90	100	56	78	85	1148	91.75

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School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
HOWARD COUNTY																
BIG SPRING ISD	94.5%	91%	88%	78%	75%	85%	99%	109%	106%	80%	94%	57%	95%	108%	\$ 384	\$ 62.56
COAHOMA ISD	97.2	79	76	22	84	86	87	100	111	137	107	73	85	115	309	37.45
FORSAN ISD	103.9	91	74	30	72	73	73	105	113	95	100	64	75	101	316	31.61
HUDSPETH COUNTY																
ALLAMOORE CSD	129.0%	85%	0%	100%	81%	0%	64%	100%	99%	0%	76%	61%	90%	161%	\$ 162	\$ 3.00
FT HANCOCK ISD	104.6	82	82	120	83	77	0	100	108	91	0	72	101	106	61	21.64
SIERRA BLANCA ISD	115.8	88	0	127	84	65	0	100	106	70	0	58	96	191	160	3.00
DELL CITY ISD	100.1	102	0	122	80	81	81	100	99	65	65	41	75	104	484	29.93
HUNT COUNTY																
BOLES HOME ISD	95.4%	98%	0%	88%	99%	0%	0%	100%	109%	100%	0%	55%	95%	97%	\$ 876	\$ 77.65
CADDO MILLS ISD	93.6	94	0	75	98	90	84	0	99	105	95	60	84	90	1154	86.01
CELESTE ISD	94.6	90	0	107	97	88	84	100	100	106	95	37	94	102	609	60.33
COMMERCE ISD	94.1	93	93	97	101	96	84	100	96	102	95	40	96	100	1018	76.84
GREENVILLE ISD	93.5	91	100	86	90	98	84	100	100	102	95	54	105	106	2457	72.89
LONE OAK ISD	88.8	81	0	83	94	80	0	100	101	94	0	70	101	106	1071	49.29
QUINLAN ISD	90.4	87	78	93	98	98	84	100	95	92	95	68	96	99	1495	52.87
WOLFE CITY ISD	94.7	97	85	100	94	85	84	100	99	100	95	36	91	97	917	74.22
CAMPBELL ISD	88.4	82	82	99	87	85	84	100	70	107	95	65	101	106	1147	48.48
BLAND ISD	93.1	85	0	97	93	82	84	100	96	95	95	59	98	102	1105	78.86
HUTCHINSON COUNTY																
PLEMONS ISD	103.6%	92%	0%	80%	106%	72%	100%	106%	103%	97%	0%	61%	85%	78%	\$ 247	\$ 29.19
BORGER ISD	93.7	90	90	93	95	75	100	125	112	89	100	34	104	104	1040	29.98
PHILLIPS ISD	101.6	113	0	69	104	94	100	129	121	102	100	100	104	103	492	29.00
SANFORD ISD	98.5	86	87	74	100	90	100	120	117	86	100	73	91	92	1868	30.03
STINNETT ISD	117.3	73	0	127	97	101	100	137	109	129	100	49	94	77	352	37.53
SPRING CREEK ISD	115.0	75	0	100	75	60	100	123	110	97	0	77	102	86	171	29.98
IRION COUNTY																
IRION COUNTY ISD	100.7%	77%	56%	68%	60%	69%	100%	106%	97%	84%	100%	56%	67%	69%	\$ 891	\$ 22.52
JACK COUNTY																
BRYSON ISD	104.6%	93%	99%	96%	91%	93%	93%	108%	99%	93%	100%	66%	86%	93%	\$ 409	\$ 27.30
JACKSBORO ISD	102.4	90	95	97	92	93	98	108	101	96	100	79	89	87	439	30.70
PERRIN-WHITT CISD	98.2	92	0	74	88	93	100	103	96	95	0	69	86	90	495	34.12
JACKSON COUNTY																
EDNA ISD	95.2%	72%	79%	70%	76%	74%	74%	124%	101%	61%	100%	50%	87%	92%	\$ 1156	\$ 89.79
GANADO ISD	92.8	80	90	85	74	75	0	111	93	49	100	56	89	87	1389	164.18
INDUSTRIAL ISD	108.1	83	0	82	71	72	72	116	97	90	99	60	86	86	926	124.92
JASPER COUNTY																
BROOKELAND ISD	79.5%	81%	0%	61%	89%	72%	0%	100%	94%	86%	100%	48%	73%	152%	\$ 1165	\$ 148.76
BUNA ISD	87.7	84	82	37	84	69	69	111	101	78	100	45	85	95	904	228.47
JASPER ISD	83.0	79	77	70	73	76	99	100	93	63	100	34	90	124	1409	173.39
KIRBYVILLE ISD	88.8	83	86	89	70	73	100	97	95	86	100	37	96	108	1121	213.81
EVADALE ISD	98.9	79	0	88	81	80	100	100	109	100	100	55	95	102	848	244.69
JEFF DAVIS COUNTY																
FT DAVIS ISD	89.9%	92%	115%	53%	95%	98%	0%	100%	106%	90%	0%	58%	34%	113%	\$ 744	\$ 7.83

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School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comm.	Indust.			Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
VALENTINE ISD	105.5	106	0	120	84	94	0	100	101	79	0	21	61	110	109	11.53
JEFFERSON COUNTY																
NEDERLAND ISD	96.0%	94%	94%	92%	95%	89%	99%	100%	109%	94%	100%	74%	96%	97%	\$ 5192	\$185.11
PORT ARTHUR ISD	97.5	91	93	96	88	92	100	100	114	93	100	52	97	98	5335	113.22
PORT NECHES ISD	96.0	92	94	94	97	86	100	100	116	96	100	32	92	92	4124	60.00
BEAUMONT ISD	94.0	89	94	92	94	94	100	116	96	92	100	23	92	91	2123	219.87
SABINE PASS ISD	100.3	92	0	82	89	93	99	97	124	96	98	100	97	93	441	90.62
HAMSHIRE-FANNETT	97.9	90	94	95	90	90	100	100	107	96	99	47	86	92	588	159.24
JIM HOGG COUNTY																
JIM HOGG CO. ISD	100.9%	87%	86%	95%	91%	62%	100%	118%	98%	97%	100%	76%	65%	73%	\$ 628	\$ 39.51
JIM WELLS COUNTY																
LA GLORIA ISD	102.1%	94%	0%	96%	90%	78%	100%	107%	103%	91%	100%	77%	81%	85%	\$ 675	\$ 79.71
ALICE ISD	90.6	89	89	74	88	92	92	105	96	77	100	96	69	83	792	93.26
BEN BOLT-PALITO B.	106.6	95	0	74	94	80	80	114	97	81	100	83	61	77	868	89.63
ORANGE GROVE ISD	92.8	86	84	85	94	85	0	121	106	90	100	79	79	91	288	100.40
PREMONT ISD	95.2	92	91	72	88	71	100	97	96	95	100	55	63	74	368	97.02
JOHNSON COUNTY																
LIBERTY CHAPEL ISD	55.2%	62%	0%	66%	64%	31%	0%	0%	70%	12%	0%	44%	45%	53%	\$ 1866	\$ 84.74
LILLIAN ISD	60.3	60	0	67	53	66	120	0	64	71	0	43	52	63	2060	59.74
ALVARADO ISD	65.4	71	62	63	59	42	120	0	74	37	116	34	36	48	2264	68.78
BURLESON ISD	64.8	72	65	40	62	46	120	0	86	48	116	25	45	47	4950	43.39
CLEBURNE ISD	69.6	68	63	49	70	61	120	0	85	51	116	18	68	80	1883	79.27
GRANDVIEW ISD	65.6	51	55	45	72	50	120	0	67	84	116	32	52	73	1759	75.70
JOSHUA ISD	62.0	68	63	51	73	43	120	0	82	38	116	53	44	47	2346	55.16
KEENE ISD	69.6	74	80	65	67	57	120	0	80	46	116	36	51	53	3271	47.60
RIO VISTA ISD	63.4	59	0	53	61	45	0	100	70	56	0	59	67	77	1410	96.19
VENUS ISD	67.4	70	65	62	66	63	120	100	93	67	116	26	41	58	2101	122.09
GODLEY ISD	69.3	58	61	64	70	44	0	0	70	79	0	38	55	95	1646	36.97
JONES COUNTY																
ANSON ISD	90.5%	87%	87%	38%	85%	65%	100%	104%	95%	69%	100%	29%	60%	113%	\$ 685	\$ 72.22
HAMLIN ISD	94.2	79	72	44	86	96	100	98	99	74	100	40	72	135	479	74.52
HAWLEY ISD	82.8	74	0	35	86	81	81	89	86	93	100	64	62	91	838	58.87
LUEDERS - AVOCA	97.7	65	0	76	89	84	100	107	89	98	100	45	46	106	846	56.04
STAMFORD ISD	81.2	66	73	64	85	85	86	94	97	89	91	24	61	153	837	81.20
KARNES COUNTY																
FALLS CITY ISD	94.9%	91%	91%	78%	90%	76%	77%	97%	100%	80%	100%	80%	65%	108%	\$ 721	\$ 56.56
KARNES CITY ISD	99.6	88	88	79	92	84	93	108	93	84	100	100	57	104	839	61.18
KENEDY ISD	90.9	88	103	70	85	81	98	103	100	71	99	86	69	108	861	60.88
RUNGE ISD	97.0	86	108	79	85	82	0	98	119	70	100	67	67	112	299	63.13
KAUFMAN COUNTY																
CRANDALL ISD	94.7%	90%	97%	91%	93%	100%	100%	100%	95%	97%	62%	65%	84%	125%	\$ 1520	\$ 68.80
FORNEY ISD	91.8	92	82	84	94	96	96	100	97	97	62	62	77	101	1795	71.93
KAUFMAN ISD	92.5	93	106	74	88	94	94	100	99	100	62	51	99	120	1016	52.30
KEMP ISD	98.1	92	103	97	106	95	95	105	94	93	0	57	90	104	1032	51.37
MABANK ISD	76.6	68	89	75	94	96	96	109	95	98	98	40	74	86	1188	47.62
TERRELL ISD	93.2	93	119	88	95	90	90	129	99	100	70	49	102	123	1541	55.56

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						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
SCURRY-ROSSER ISD	98.7	98	98	95	91	94	0	100	94	88	0	73	97	125	1694	56.54
KENDALL COUNTY																
BOERNE C/L ISD	95.5%	95%	118%	100%	97%	99%	100%	0%	102%	75%	100%	100%	91%	92%	\$ 3121	\$ 37.29
COMFORT ISD	98.5	88	112	109	106	90	100	0	90	98	100	88	100	100	2756	37.45
KENEDY COUNTY																
KENEDY COUNTY WIDE	96.0%	94%	94%	75%	97%	96%	0%	100%	89%	100%	100%	43%	102%	49%	\$ 0	\$ 31.05
KENT COUNTY																
JAYTON-GIRARD ISD	99.6%	102%	0%	99%	111%	76%	99%	100%	101%	90%	94%	46%	89%	102%	\$ 67	\$ 34.14
KERR COUNTY																
DIVIDE CSD	94.5%	0%	100%	90%	93%	97%	0%	100%	123%	88%	0%	35%	81%	94%	\$ 926	\$ 37.61
CENTER POINT ISD	97.7	92	113	89	103	99	99	100	86	96	0	100	101	104	1380	36.00
HUNT ISD	99.0	94	94	81	102	79	0	100	88	81	0	33	126	123	1189	37.84
KERRVILLE ISD	91.0	90	94	93	94	94	100	100	92	79	100	83	96	97	2584	36.00
INGRAM ISD	99.3	94	108	99	99	113	100	100	104	94	94	94	110	110	1690	36.26
KIMBLE COUNTY																
JUNCTION ISD	76.3%	47%	0%	67%	72%	74%	74%	100%	98%	82%	82%	27%	60%	97%	\$ 0	\$ 42.96
KING COUNTY																
GUTHRIE CSD	95.9%	97%	0%	56%	93%	66%	66%	96%	102%	99%	99%	58%	68%	94%	\$ 0	\$ 26.27
KINNEY COUNTY																
BRACKETT ISD	71.1%	72%	83%	77%	81%	78%	0%	0%	92%	67%	0%	35%	44%	66%	\$ 565	\$ 32.71
KLEBERG COUNTY																
LAURELESS ISD	109.0%	100%	0%	0%	100%	0%	100%	111%	77%	100%	100%	3%	90%	84%	\$ 0	\$ 61.48
KINGSVILLE ISD	98.3	88	95	79	96	97	97	113	94	96	100	70	91	94	2078	74.14
RICARDO ISD	92.7	94	0	95	91	102	0	85	100	100	0	84	94	93	1759	140.62
RIVIERA ISD	92.7	96	100	99	93	100	0	94	100	89	100	83	76	75	2467	89.46
SANTA GERTRUDIS	103.6	103	0	0	100	104	0	104	88	96	100	100	94	75	836	53.53
KNOX COUNTY																
BENJAMIN ISD	104.6%	67%	0%	92%	65%	116%	116%	115%	112%	102%	102%	34%	85%	86%	\$ 468	\$ 50.61
GOREE ISD	90.6	65	0	88	64	86	86	101	92	47	47	32	80	105	500	98.15
KNOX CITY-O'BRIEN	92.5	82	0	119	50	85	85	107	100	57	57	35	83	102	491	109.06
MUNDAY ISD	86.1	84	0	116	65	72	72	103	91	60	60	18	78	107	488	124.27
LAMAR COUNTY																
DELMAR-WEST LAMAR	76.9%	67%	0%	64%	77%	57%	62%	100%	84%	44%	94%	41%	60%	101%	\$ 607	\$ 77.63
ROXTON ISD	74.2	65	65	54	60	61	0	100	91	40	0	7	54	98	683	81.02
PARIS ISD	61.1	71	55	50	61	48	62	100	86	52	94	9	15	18	5086	51.67
NORTH LAMAR ISD	69.9	67	85	30	57	61	62	100	77	45	94	35	60	101	1135	55.69
PRAIRILAND ISD	73.5	68	61	62	56	41	62	100	80	71	94	8	62	104	846	64.08
LAMB COUNTY																
AMHERST ISD	90.3%	80%	80%	100%	83%	99%	94%	0%	101%	99%	100%	59%	92%	93%	\$ 300	\$210.25
LITTLEFIELD ISD	93.7	84	106	99	81	84	90	100	112	97	100	59	100	128	0	147.05
OLTON ISD	91.6	83	83	97	85	94	94	100	106	93	93	66	92	94	1028	213.80
SPADE ISD	103.5	82	0	100	80	73	73	100	102	99	99	45	96	120	0	199.13

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						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
SPRINGLAKE-EARTH	95.8	81	81	100	80	92	92	100	115	97	97	100	98	105	1767	238.27
SUDAN ISD	94.5	86	98	100	86	88	88	100	95	88	88	73	98	117	0	122.01
LAMPASAS COUNTY																
LAMPASAS	74.3%	73%	66%	63%	59%	59%	59%	100%	89%	89%	100%	45%	86%	106%	\$ 619	\$ 48.41
LOMETA ISD	78.4	69	0	62	63	63	63	100	87	91	100	13	95	102	539	48.36
LA SALLE COUNTY																
COTULLA ISD	88.4%	69%	58%	64%	63%	52%	0%	116%	116%	53%	0%	45%	33%	85%	\$ 426	\$ 45.54
LAVACA COUNTY																
VYSEHRAD ISD	99.0%	94%	0%	82%	92%	84%	0%	101%	94%	95%	0%	72%	82%	98%	\$ 1636	\$ 57.50
SWEET HOME ISD	97.8	99	0	91	95	94	94	89	117	62	100	49	91	106	1484	48.18
EZZELL ISD	102.6	100	0	90	96	96	0	102	121	100	0	58	100	105	1239	47.58
HALLETTSVILLE ISD	94.9	93	103	91	93	90	90	94	116	89	100	67	96	99	1384	58.97
MOULTON ISD	92.2	90	98	101	91	88	88	100	91	91	97	60	91	104	1500	56.72
SHINER ISD	93.9	92	89	97	98	96	96	100	98	87	87	39	94	109	1765	55.98
LEE COUNTY																
GIDDINGS ISD	96.6%	85%	92%	70%	93%	96%	97%	102%	102%	92%	99%	85%	85%	92%	\$ 1685	\$ 44.03
LEXINGTON ISD	80.9	75	91	60	86	88	0	45	100	89	0	85	86	91	1379	42.94
DIME BOX ISD	105.7	89	89	79	80	84	84	111	107	89	89	100	81	90	1351	43.34
LEON COUNTY																
BUFFALO ISD	92.8%	95%	129%	95%	96%	92%	100%	89%	100%	83%	100%	65%	76%	87%	\$ 1774	\$ 45.85
CENTERVILLE ISD	96.3	97	0	82	96	81	81	106	92	81	83	55	76	90	1262	46.80
NORMANGEE ISD	88.9	89	94	87	96	95	100	100	91	89	100	64	79	84	1278	44.58
OAKWOOD ISD	89.3	96	0	93	85	100	100	122	96	93	100	46	72	79	1432	42.50
LEON ISD	91.8	96	109	95	93	91	100	96	90	77	100	67	74	78	2200	45.63
LIBERTY COUNTY																
CLEVELAND ISD	89.5%	85%	94%	79%	90%	92%	100%	98%	104%	89%	100%	61%	82%	91%	\$ 1005	\$388.20
DAYTON ISD	90.3	81	89	89	79	87	100	108	106	83	100	70	87	99	790	127.80
DEVERS ISD	101.7	81	0	92	78	80	0	106	112	91	100	54	78	95	1163	130.32
HARDIN ISD	89.6	80	0	71	98	81	100	105	109	92	100	75	89	107	1000	97.08
HULL DAISSETTA ISD	98.2	70	80	98	73	70	100	110	118	79	100	54	88	98	1037	145.93
LIBERTY ISD	93.0	83	89	67	78	84	100	122	108	92	100	66	103	111	704	92.38
TARKINGTON ISD	90.1	83	72	81	77	67	100	100	96	85	100	67	91	101	1136	140.25
LIMESTONE COUNTY																
COOLIDGE ISD	78.8%	84%	0%	82%	73%	79%	79%	0%	87%	87%	100%	37%	81%	75%	\$ 758	\$ 81.69
GROESBECK ISD	84.2	82	78	84	90	87	94	114	80	85	100	68	74	79	668	62.59
MEXIA ISD	87.1	82	84	84	81	90	90	98	97	80	100	65	79	80	801	62.21
LIPSCOMB COUNTY																
BOOKER ISD	101.4%	66%	85%	96%	74%	80%	100%	105%	93%	99%	100%	100%	73%	92%	\$ 829	\$ 56.48
FOLLETT ISD	108.4	84	80	71	72	71	100	114	92	88	100	57	73	78	1194	56.32
HIGGINS ISD	108.3	74	102	91	71	73	74	117	87	92	94	67	77	80	954	36.70
DARROUZETT ISD	90.4	75	106	85	74	78	100	91	91	92	99	100	75	82	890	52.05
LIVE OAK COUNTY																
GEORGE WEST ISD	98.1%	82%	93%	81%	85%	87%	87%	102%	122%	89%	100%	43%	54%	68%	\$ 0	\$ 61.24
THREE RIVERS ISD	95.3	84	89	74	82	91	100	102	114	92	99	43	55	52	0	87.19

APPENDIX F

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1985

School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G		Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
LLANO COUNTY																
LLANO ISD	70.4%	74%	102%	62%	70%	78%	0%	100%	95%	48%	0%	24%	36%	63%	\$ 2885	\$ 52.44
LUBBOCK COUNTY																
LUBBOCK-COOPER ISD	94.1%	91%	111%	84%	92%	100%	100%	100%	94%	97%	97%	77%	95%	113%	\$ 0	\$141.45
FRENSHIP ISD	94.9	95	91	86	97	97	97	100	92	103	103	92	73	103	493	137.81
ROOSEVELT ISD	95.2	91	95	90	101	85	85	94	96	86	86	87	96	130	0	144.03
IDALOU ISD	98.6	91	87	82	92	97	97	109	95	90	90	100	97	131	0	172.92
LUBBOCK ISD	91.8	90	93	91	83	100	100	133	105	84	85	51	87	89	6454	150.99
NEW DEAL ISD	105.9	102	113	103	100	90	90	144	92	97	97	100	98	108	1224	153.23
SLATON ISD	96.4	91	100	94	94	99	99	100	106	90	90	78	94	108	0	121.82
SHALLOWATER ISD	99.9	89	95	87	95	104	104	146	94	93	93	64	97	131	357	136.95
LYNN COUNTY																
O'DONNELL ISD	120.1%	81%	86%	75%	75%	95%	95%	138%	98%	75%	76%	59%	64%	145%	\$23019	\$128.42
TAHOKA ISD	102.3	74	79	103	73	86	86	123	93	83	83	52	80	153	168	115.50
NEW HOME ISD	123.9	83	0	83	77	88	88	100	81	76	76	67	75	171	457	151.70
WILSON ISD	118.7	75	0	85	83	90	90	110	93	83	83	65	71	179	614	143.31
MADISON COUNTY																
MADISONVILLE ISD	83.5%	70%	79%	53%	76%	81%	0%	104%	95%	67%	0%	59%	60%	69%	\$ 2077	\$ 53.13
NORTH ZULCH ISD	93.3	76	0	71	85	67	0	104	106	39	0	64	63	71	1459	53.13
MARION COUNTY																
JEFFERSON ISD	92.6%	86%	88%	84%	81%	76%	100%	99%	111%	81%	100%	67%	82%	96%	\$ 823	\$ 78.12
MARTIN COUNTY																
STANTON ISD	97.1%	90%	97%	84%	89%	96%	100%	98%	101%	73%	100%	46%	87%	117%	\$ 188	\$ 48.07
GRADY ISD	105.3	93	0	94	84	90	100	106	101	67	100	42	90	124	580	50.86
MASON COUNTY																
MASON ISD	83.9%	80%	100%	72%	77%	69%	69%	0%	94%	94%	94%	30%	62%	94%	\$ 2756	\$ 48.00
MATAGORDA COUNTY																
BAY CITY ISD	92.6%	88%	92%	78%	97%	95%	99%	96%	94%	86%	100%	66%	86%	80%	\$ 1711	\$200.68
TIDEHAVEN ISD	92.6	85	98	79	99	82	99	96	93	87	100	75	97	83	1355	169.12
MATAGORDA ISD	85.0	80	95	66	83	86	100	98	100	90	100	83	88	89	646	83.38
PALACIOS ISD	102.3	92	89	79	81	86	100	110	104	75	100	55	89	84	1133	132.12
VAN VLECK ISD	85.6	87	94	71	87	95	97	83	100	97	99	57	89	94	1190	91.66
MAVERICK COUNTY																
EAGLE PASS ISD	94.8%	100%	99%	104%	89%	86%	86%	94%	95%	78%	93%	100%	96%	104%	\$ 1532	\$ 32.34
MCCULLOCH COUNTY																
ROCHELLE ISD	91.7%	83%	0%	54%	82%	83%	83%	100%	92%	81%	81%	89%	62%	108%	\$ 611	\$ 46.27
LOHN ISD	98.0	65	0	93	66	77	76	118	108	92	0	16	81	118	571	50.19
BRADY ISD	85.7	89	90	62	78	80	80	100	88	67	90	42	63	101	1163	47.18
MCLENNAN COUNTY																
HALLSBURG ISD	87.5%	85%	0%	85%	86%	88%	0%	0%	87%	90%	0%	47%	87%	110%	\$ 831	\$ 75.95
GHOLSON ISD	89.9	83	94	85	86	87	0	100	86	88	0	50	86	112	756	92.30
AXTELL ISD	90.7	88	0	86	82	85	0	100	91	84	0	61	84	106	879	74.26
BRUCEVILLE-EDDY	87.4	82	0	83	82	95	104	100	83	82	91	37	79	116	693	99.52

APPENDIX F

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1985

School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
CRAWFORD ISD	92.4	82	77	94	89	91	104	100	81	87	91	58	84	117	1724	81.64
MIDWAY ISD	89.4	86	94	78	82	91	104	100	87	82	91	94	72	81	2127	107.84
LA VEGA ISD	82.1	74	90	91	88	86	104	100	89	81	91	97	85	95	962	79.45
LORENA ISD	93.7	93	94	92	90	84	104	100	88	85	91	67	92	116	882	104.32
MART ISD	92.1	80	91	85	88	84	104	100	74	85	91	18	73	152	1112	94.85
MCGREGOR ISD	89.0	85	92	90	89	88	104	100	83	91	91	31	83	120	962	110.13
MOODY ISD	87.2	92	89	80	88	77	0	100	79	71	0	32	87	97	860	111.72
RIESEL ISD	89.7	90	0	65	84	63	0	0	90	75	0	34	81	108	657	108.64
WACO ISD	86.7	85	86	84	88	91	104	100	88	85	91	20	84	86	2021	133.59
WEST ISD	90.3	88	86	85	88	87	104	100	85	89	91	43	86	110	517	101.52
CHINA SPRING ISD	88.9	88	87	84	87	85	0	100	84	86	0	70	89	102	879	76.83
CONNALLY ISD	84.5	82	88	79	81	84	104	100	88	82	91	35	92	100	808	82.49
ROBINSON ISD	92.2	92	93	84	88	88	104	0	91	82	91	37	87	120	971	104.75
BOSQUEVILLE ISD	87.3	81	93	83	85	84	104	100	90	89	91	100	78	84	1780	98.99
MCMULLEN COUNTY																
MCMULLEN ISD	95.4%	52%	0%	10%	65%	63%	100%	103%	91%	39%	100%	75%	28%	44%	\$ 625	\$ 32.81
MEDINA COUNTY																
DEVINE ISD	97.9%	98%	93%	94%	96%	99%	99%	96%	96%	96%	96%	55%	97%	116%	\$ 1950	\$ 64.21
D HANIS ISD	110.8	99	0	99	96	95	95	100	96	95	95	100	94	136	1111	44.07
NATALIA ISD	97.2	99	99	95	98	106	106	100	95	91	91	69	91	99	2279	100.19
HONDO ISD	102.6	99	97	99	97	100	100	100	92	99	100	100	95	127	1775	51.52
MEDINA VALLEY ISD	100.9	101	102	98	98	99	99	100	96	95	96	75	100	113	3954	69.53
MENARD COUNTY																
MENARD ISD	94.3%	111%	100%	122%	96%	89%	0%	89%	88%	90%	0%	78%	73%	91%	\$ 663	\$ 37.06
MIDLAND COUNTY																
MIDLAND ISD	95.4%	98%	102%	98%	95%	92%	92%	91%	104%	86%	100%	100%	96%	99%	\$ 471	\$ 21.41
GREENWOOD ISD	99.0	106	0	119	100	94	94	97	107	97	100	91	97	87	0	60.48
MILAM COUNTY																
BUCKHOLTS ISD	95.6%	87%	0%	100%	83%	93%	0%	0%	106%	83%	0%	7%	92%	125%	\$ 1225	\$ 91.56
CAMERON ISD	94.2	93	87	80	95	91	100	100	92	74	100	36	91	116	1133	75.51
GAUSE ISD	103.8	99	0	89	130	93	0	100	106	95	0	45	85	100	1430	43.72
MILANO ISD	99.2	89	0	92	92	86	0	120	98	109	0	73	95	98	1325	47.45
ROCKDALE ISD	96.9	88	84	68	79	80	97	100	108	70	97	53	78	92	908	58.97
THORNDALE ISD	96.7	93	84	86	85	94	94	100	100	85	100	49	92	113	761	81.32
MILLS COUNTY																
PRIDDY ISD	83.3%	73%	0%	84%	75%	79%	0%	0%	91%	76%	0%	30%	64%	98%	\$ 591	\$ 55.23
GOLDTHWAITE ISD	83.1	78	75	83	77	77	0	100	90	93	0	32	74	99	874	61.41
MULLIN ISD	90.0	73	0	81	76	75	0	100	85	77	0	100	67	111	1037	50.32
STAR ISD	83.5	75	0	72	73	75	0	0	103	82	0	17	70	91	598	58.29
MITCHELL COUNTY																
WESTBROOK ISD	108.0%	65%	0%	71%	91%	67%	67%	113%	95%	69%	67%	83%	70%	99%	\$ 181	\$ 47.82
COLORADO ISD	103.7	85	106	75	96	85	85	105	143	66	84	49	91	101	309	52.79
LORAINE ISD	94.6	96	0	92	91	82	78	100	94	77	77	43	98	106	75	73.54
MONTAGUE COUNTY																
BOWIE ISD	95.0%	89%	100%	78%	94%	94%	96%	110%	94%	96%	100%	61%	88%	102%	\$ 615	\$ 41.54

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PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1985

School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
NOCONA ISD	95.9	92	94	94	94	90	90	109	87	89	96	28	94	116	476	42.33
GOLD BURG ISD	96.9	92	0	94	95	94	94	97	85	93	100	31	94	119	508	38.92
MONTAGUE ISD	94.4	92	0	95	93	94	0	105	73	98	0	24	92	106	484	48.18
PRAIRIE VALLEY ISD	95.0	89	0	96	95	92	0	98	59	97	0	42	90	109	450	49.51
FORESTBURG ISD	96.2	97	0	94	96	91	100	96	62	73	100	56	92	113	438	40.00
SAINT JO ISD	93.6	86	100	92	89	88	88	97	75	84	84	42	93	114	412	39.47
MONTGOMERY COUNTY																
CONROE ISD	88.2%	87%	87%	88%	81%	82%	100%	100%	103%	89%	100%	43%	81%	81%	\$ 4968	\$159.92
MONTGOMERY ISD	81.9	79	93	83	77	89	0	100	88	98	0	24	83	96	7026	180.64
WILLIS ISD	87.4	81	95	82	77	85	85	100	142	94	95	15	84	90	2713	555.43
MAGNOLIA ISD	86.0	86	105	86	80	82	100	96	91	95	100	24	81	87	4345	603.62
SPLENDORA ISD	84.3	82	111	73	88	87	87	100	101	94	94	42	94	96	2904	434.61
NEW CANEY ISD	87.4	90	104	91	81	94	94	0	88	95	100	28	82	82	10120	186.99
MOORE COUNTY																
DUMAS ISD	92.7%	82%	86%	99%	91%	85%	97%	92%	106%	94%	100%	48%	94%	118%	\$ 224	\$ 66.20
SUNRAY ISD	114.8	78	85	72	97	73	0	124	88	99	0	51	99	130	300	103.06
MORRIS COUNTY																
DAINGRFLD-LONE STR	109.4%	103%	74%	64%	100%	89%	100%	100%	130%	81%	100%	42%	70%	88%	\$ 1146	\$ 48.81
PEWITT ISD	93.2	88	88	54	91	71	100	100	90	88	100	24	79	130	1081	55.01
MOTLEY COUNTY																
MOTLEY CO. ISD	104.6%	65%	100%	87%	72%	76%	76%	103%	90%	62%	62%	9%	104%	141%	\$ 403	\$ 33.62
NACOGDOCHES COUNTY																
ETOILE ISD	54.1%	38%	0%	30%	45%	54%	0%	100%	96%	50%	0%	34%	77%	106%	\$ 952	\$178.12
DOUGLASS ISD	77.7	43	0	65	50	44	0	105	82	53	0	31	63	83	1420	141.99
MARTINSVILLE ISD	59.2	44	0	46	40	26	0	100	89	64	0	37	70	97	1829	100.21
CHIRENO ISD	56.9	35	29	25	39	45	0	100	91	10	0	23	70	88	1191	125.08
CUSHING ISD	95.3	39	0	29	49	44	83	112	90	27	72	40	60	87	1160	110.70
GARRISON ISD	73.8	41	0	35	39	31	83	98	112	18	72	26	61	94	1113	94.69
NACOGDOCHES ISD	58.5	66	75	22	61	58	83	100	87	43	72	21	12	26	2093	104.09
WODEN ISD	70.6	43	0	35	41	55	83	91	81	50	92	39	65	115	986	121.35
CENTRAL HEIGHTS	59.4	38	38	34	42	41	0	76	87	31	100	33	54	77	1193	113.86
NAVARRO COUNTY																
RICE ISD	96.2%	81%	0%	88%	83%	85%	85%	100%	104%	78%	78%	84%	77%	132%	\$ 1052	\$ 58.94
BLOOMING GROVE ISD	94.8	82	82	95	77	85	0	0	93	82	0	58	77	148	921	59.96
CORSICANA ISD	76.9	69	88	60	73	92	100	109	98	67	89	65	52	98	2936	39.89
DAWSON ISD	88.3	80	0	91	51	85	0	0	89	83	0	52	66	144	425	52.28
FROST ISD	100.7	82	82	91	85	64	100	0	83	62	89	43	75	184	654	42.02
KERENS ISD	90.2	73	84	85	72	77	100	100	98	73	89	45	57	145	805	56.40
MILDRED ISD	100.3	87	0	64	81	90	100	104	99	97	100	80	81	177	700	39.36
NEWTON COUNTY																
BURKEVILLE ISD	95.7%	88%	0%	73%	85%	73%	73%	100%	105%	81%	100%	58%	97%	109%	\$ 882	\$163.76
NEWTON ISD	97.0	97	101	84	86	84	100	94	115	71	100	54	95	102	908	216.43
DEWEYVILLE ISD	99.2	92	0	90	91	78	100	100	114	92	100	61	98	101	932	310.27
NOLAN COUNTY																
BLACKWELL ISD	107.3%	93%	0%	78%	92%	70%	100%	113%	105%	88%	0%	55%	38%	95%	\$ 344	\$ 32.68

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PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1985

School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
ROSCOE ISD	91.4	92	94	109	92	83	100	99	89	59	100	38	65	96	2767	69.48
SWEETWATER ISD	88.7	90	95	55	84	95	98	114	103	48	100	55	61	94	684	41.71
HIGHLAND ISD	102.4	92	0	76	86	74	99	104	119	90	100	22	47	99	640	36.19
NUECES COUNTY																
AGUA DULCE ISD	101.3%	100%	0%	99%	105%	91%	91%	108%	104%	96%	100%	59%	96%	94%	\$ 1541	\$256.79
BISHOP ISD	99.6	99	101	90	97	87	100	104	94	96	100	52	96	98	1094	275.29
CALLEN ISD	98.3	95	101	105	95	100	100	103	100	98	100	92	98	96	8111	241.42
CORPUS CHRISTI ISD	95.0	93	97	70	98	100	100	98	103	100	100	74	94	94	23289	278.99
DRISCOLL ISD	113.4	97	0	86	93	100	100	129	78	99	100	58	96	98	1467	284.37
LONDON ISD	98.5	100	93	94	98	97	97	100	82	99	100	35	92	91	2470	287.92
PORT ARANSAS ISD	100.0	103	102	85	100	100	100	107	84	100	100	100	98	99	13529	133.90
ROBSTOWN ISD	91.3	91	103	73	103	92	93	97	88	92	95	45	101	99	3249	283.36
SANTA CRUZ ISD	105.4	121	0	83	92	95	99	115	76	89	100	6	94	93	1669	262.78
TULOSO-MIDWAY ISD	99.2	96	101	96	97	97	100	110	99	97	100	100	97	97	10886	283.47
BANQUETE ISD	101.0	101	0	86	100	88	95	107	105	97	100	83	107	91	1767	236.52
FLOUR BLUFF ISD	95.0	95	100	85	97	95	100	98	99	96	99	100	97	98	9006	47.41
WEST OSO ISD	96.1	96	105	94	93	97	97	97	101	94	96	100	99	96	5360	283.30
OCHILTREE COUNTY																
PERRYTON ISD	95.2%	74%	76%	78%	72%	71%	71%	111%	102%	79%	79%	76%	43%	105%	\$ 406	\$ 83.68
WAKA ISD	93.5	73	0	66	70	87	87	93	102	86	86	59	52	106	496	127.97
OLDHAM COUNTY																
VEGA ISD	102.2%	49%	79%	82%	78%	92%	93%	137%	129%	97%	97%	48%	69%	108%	\$ 152	\$ 44.39
ADRIAN ISD	98.4	71	0	82	67	95	95	100	123	92	92	100	64	104	235	46.72
WILDORADO ISD	92.7	69	0	108	74	87	87	100	103	99	99	71	67	104	187	55.36
ORANGE COUNTY																
BRIDGE CITY ISD	111.5%	90%	91%	66%	86%	85%	100%	112%	143%	61%	100%	45%	79%	103%	\$ 1910	\$ 53.78
ORANGFIELD ISD	90.3	90	0	54	88	87	100	96	101	72	100	54	79	110	1665	100.67
WEST ORANGE-COVE	94.1	91	89	75	86	82	100	91	107	71	100	28	60	66	4526	88.29
VIDOR ISD	88.7	92	85	67	80	86	100	89	104	51	100	54	69	93	1891	217.20
LITTLE CYPRESS-M.	93.4	95	87	66	85	91	100	91	102	77	100	49	66	95	1672	188.11
PALO PINTO COUNTY																
PALO PINTO ISD	77.8%	64%	0%	58%	76%	73%	0%	105%	96%	99%	100%	38%	56%	71%	\$ 965	\$ 28.84
GORDON ISD	89.2	71	61	52	73	78	0	99	105	77	100	18	44	87	616	31.79
GRAFORD ISD	85.9	79	0	87	75	63	0	97	85	76	100	86	53	100	934	31.55
MINERAL WELLS ISD	81.3	80	100	66	79	90	82	101	97	76	75	39	66	80	1137	34.66
SANTO ISD	89.5	77	0	56	76	52	0	98	105	80	100	71	53	77	736	34.27
STRAWN ISD	92.9	83	0	88	69	79	82	104	89	81	76	25	57	104	212	29.29
PANOLA COUNTY																
BECKVILLE ISD	94.7%	84%	79%	81%	82%	79%	0%	101%	96%	94%	0%	71%	68%	72%	\$ 888	\$130.87
CARTHAGE ISD	103.4	80	106	68	77	94	100	111	106	88	100	58	89	90	818	169.17
GARY ISD	98.5	80	0	84	70	77	0	115	114	87	0	62	69	82	1403	145.16
PARKER COUNTY																
GARNER ISD	90.0%	90%	0%	105%	89%	87%	87%	97%	102%	83%	83%	45%	87%	115%	\$ 1116	\$ 40.15
BROCK ISD	102.0	92	0	97	93	91	0	116	97	80	0	56	93	115	1700	41.78
POOLVILLE ISD	104.8	102	0	113	99	79	0	105	93	71	0	43	102	130	1473	38.70
SPRINGTOWN ISD	95.5	95	89	85	90	100	100	99	100	89	89	34	101	109	1967	42.23

APPENDIX F

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1985

School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
WEATHERFORD ISD	93.5	93	103	95	93	93	93	102	96	87	87	35	97	110	2679	40.73
MILLSAP ISD	96.5	101	100	93	89	94	94	100	99	82	82	49	92	125	1297	44.04
ALEDO ISD	92.0	90	121	88	88	91	91	100	97	100	100	66	99	113	3102	34.49
PEASTER ISD	101.0	102	118	104	96	93	93	108	96	94	0	43	93	115	1858	37.87
PARMER COUNTY																
BOVINA ISD	96.2%	65%	65%	87%	85%	72%	72%	100%	88%	91%	91%	30%	95%	135%	\$ 510	\$146.64
FARWELL ISD	82.7	53	87	73	71	63	63	100	98	97	97	35	82	115	2766	237.19
FRIONA ISD	83.9	61	83	90	68	68	68	100	91	84	84	33	95	136	195	158.90
LAZBUDDIE ISD	106.5	86	0	60	86	92	92	100	82	98	98	16	85	119	848	234.10
PECOS COUNTY																
BUENA VISTA ISD	109.4%	94%	0%	79%	85%	79%	100%	116%	98%	77%	100%	29%	124%	102%	\$ 92	\$ 12.68
FT STOCKTON ISD	120.2	97	96	37	79	75	100	133	98	74	100	75	92	76	176	10.48
IRAAN-SHEFFIELD	102.6	74	54	42	114	84	100	103	94	74	100	87	94	79	120	8.86
POLK COUNTY																
BIG SANDY ISD	94.3%	84%	0%	86%	77%	65%	65%	92%	81%	84%	84%	3%	63%	113%	\$ 685	\$206.30
GOODRICH ISD	86.3	76	0	68	83	83	83	95	102	65	65	10	72	129	28893	132.08
CORRIGAN-CAMDEN	89.1	86	83	64	75	83	83	97	101	79	79	6	74	111	822	174.26
LEGGETT ISD	99.0	83	0	47	79	74	0	110	81	85	85	4	72	112	822	195.53
LIVINGSTON ISD	75.8	77	84	55	85	78	78	93	88	69	69	28	51	93	1636	181.75
ONALASKA ISD	67.5	83	65	51	73	85	0	100	79	70	0	59	65	74	3039	255.92
POTTER COUNTY																
HIGHLAND PARK ISD	83.9%	77%	88%	57%	88%	78%	78%	111%	83%	98%	73%	55%	59%	75%	\$ 712	\$ 44.23
BUSHLAND ISD	92.3	79	0	77	88	76	78	112	79	97	73	60	39	69	824	36.47
AMARILLO ISD	76.0	69	93	64	69	84	78	0	100	90	73	25	54	54	4859	55.11
RIVER ROAD ISD	74.8	69	80	59	87	72	78	138	97	81	73	73	47	90	812	28.70
PRESIDIO COUNTY																
MARFA ISD	77.7%	82%	95%	26%	72%	66%	66%	100%	75%	75%	75%	53%	77%	87%	\$ 70	\$ 7.95
PRESIDIO ISD	69.6	83	83	42	82	60	60	100	64	65	65	58	78	78	103	12.84
RAINS COUNTY																
RAINS ISD	84.0%	64%	82%	40%	97%	114%	114%	91%	93%	153%	153%	60%	53%	94%	\$ 2174	\$ 73.19
RANDALL COUNTY																
CANYON ISD	76.1%	74%	81%	67%	84%	83%	78%	0%	92%	88%	73%	60%	65%	65%	\$ 551	\$ 65.97
REAGAN COUNTY																
REAGAN ISD	100.6%	92%	88%	98%	88%	92%	92%	101%	118%	98%	98%	77%	92%	49%	\$ 156	\$ 23.09
REAL COUNTY																
LEAKEY ISD	66.0%	61%	61%	81%	79%	78%	100%	100%	88%	82%	0%	81%	49%	58%	\$ 1045	\$ 39.81
RED RIVER COUNTY																
AVERY ISD	81.5%	96%	96%	72%	84%	101%	0%	100%	110%	90%	0%	0%	77%	71%	\$ 491	\$ 76.76
IALCO-BOGATA ISD	99.8	86	86	45	91	99	99	112	108	80	100	37	80	84	559	64.30
CLARKSVILLE ISD	87.2	90	90	83	86	88	88	100	97	65	100	20	82	85	510	88.07
DETROIT ISD	85.4	85	85	38	92	86	0	100	109	72	0	34	85	85	669	71.37

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School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
REEVES COUNTY																
PECOS-BARSTOW-TOYA	95.5%	83%	99%	90%	76%	84%	84%	105%	98%	71%	100%	63%	35%	48%	\$ 21	\$ 9.87
BALMORHEA ISD	93.6	87	0	40	76	76	76	108	112	79	91	56	37	45	38	14.79
REFUGIO COUNTY																
AUSTWELL-TIVOLI	89.2%	74%	72%	61%	72%	71%	100%	90%	92%	82%	100%	72%	34%	91%	\$ 1382	\$ 88.68
WOODSBORO ISD	86.5	75	81	68	78	78	100	96	90	79	100	83	36	87	1109	111.89
REFUGIO ISD	92.6	70	90	51	68	78	100	94	91	75	100	100	27	109	2231	44.28
ROBERTS COUNTY																
MIAMI ISD	110.3%	93%	93%	77%	83%	76%	100%	115%	85%	64%	97%	47%	34%	105%	\$ 191	\$ 32.74
ROBERTSON COUNTY																
BREMONT ISD	94.6%	92%	92%	87%	76%	89%	100%	165%	100%	90%	100%	53%	86%	93%	\$ 1038	\$ 63.06
CALVERT ISD	95.6	92	0	113	92	99	100	100	105	78	100	52	93	100	1192	71.68
FRANKLIN ISD	97.0	87	97	86	90	89	100	109	105	76	100	69	88	90	1230	55.89
HEARNE ISD	91.0	92	97	95	92	78	100	100	94	79	100	53	95	97	1400	84.46
MUMFORD ISD	96.7	87	100	79	82	74	100	100	104	74	100	24	94	101	1160	175.46
ROCKWALL COUNTY																
ROCKWALL ISD	87.0%	88%	95%	83%	89%	95%	95%	100%	98%	89%	89%	51%	76%	78%	\$ 8231	\$ 85.76
ROYSE CITY ISD	90.3	90	97	97	91	92	92	100	89	82	82	75	85	92	2068	105.57
RUNNELS COUNTY																
OLFEN ISD	93.4%	0%	0%	0%	64%	0%	0%	0%	107%	73%	0%	0%	55%	100%	\$ 1481	\$ 97.13
MILES ISD	81.1	84	0	76	69	48	48	103	111	60	60	37	58	80	1038	108.72
BALLINGER ISD	76.2	72	84	17	69	72	72	103	98	66	66	54	55	77	1605	69.00
WINTERS ISD	83.1	67	85	88	63	63	63	95	96	81	91	34	73	91	983	84.30
WINGATE ISD	92.8	93	0	56	68	32	36	109	88	53	0	74	58	92	662	74.68
RUSK COUNTY																
HENDERSON ISD	94.5%	92%	97%	70%	91%	81%	100%	102%	102%	92%	100%	39%	65%	85%	\$ 1666	\$ 78.62
LANEVILLE ISD	96.0	97	0	84	96	94	100	94	106	100	100	59	92	98	1161	89.57
LEVERETTS CHAPEL	92.6	102	0	88	97	84	100	92	106	100	100	70	84	88	1284	99.03
MOUNT ENTERPRISE	99.8	92	0	83	104	87	100	122	107	89	100	48	77	96	1235	96.16
OVERTON ISD	88.7	89	81	81	110	72	100	95	97	82	100	43	77	87	1327	72.76
TATUM ISD	100.4	91	121	94	107	82	100	112	99	91	100	73	67	77	1065	98.36
CARLISLE ISD	97.1	84	0	109	94	90	100	100	109	96	100	55	88	98	977	71.47
WEST RUSK ISD	100.9	93	91	109	99	71	100	102	107	93	100	52	82	92	1364	73.57
SABINE COUNTY																
HEMPHILL ISD	89.9%	95%	88%	95%	92%	70%	70%	100%	104%	93%	93%	40%	103%	80%	\$ 1433	\$157.07
WEST SABINE ISD	79.5	89	0	77	87	67	67	100	110	71	71	20	96	91	1399	193.85
SAN AUGUSTIN COUNTY																
SAN AUGUSTINE ISD	89.9%	87%	88%	65%	93%	72%	72%	100%	91%	76%	76%	35%	73%	117%	\$ 1146	\$126.14
BROADDUS ISD	97.2	90	90	99	96	91	0	100	95	64	64	36	92	119	956	133.16
SAN JACINTO COUNTY																
COLD SPGS-OAKHURST	94.1%	95%	0%	91%	88%	84%	0%	109%	95%	86%	0%	42%	89%	103%	\$ 1553	\$202.32
SHEPHERD ISD	94.3	86	82	95	86	84	0	98	104	83	0	44	95	124	1374	134.77

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School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comm.	Indust.			Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
SAN PATRICIO COUNTY																
ARANSAS PASS ISD	87.0%	83%	78%	87%	85%	84%	100%	106%	97%	89%	100%	100%	72%	82%	\$ 2626	\$ 41.70
GREGORY-PORTLAND	93.1	83	92	78	89	88	100	114	94	84	100	52	87	105	1483	243.49
INGLESIDE ISD	91.3	71	85	55	85	87	100	100	94	91	100	69	97	113	714	134.31
MATHIS ISD	82.1	74	71	64	85	66	100	99	96	99	100	29	77	104	840	208.54
ODEM-EDROY ISD	90.7	83	83	59	90	78	100	100	99	94	100	54	83	91	432	272.62
SINTON ISD	84.7	71	80	74	87	82	100	95	93	90	100	34	59	98	2337	183.40
TAFT ISD	94.4	75	87	59	79	72	100	106	95	90	100	37	45	110	430	279.28
SAN SABA COUNTY																
CHEROKEE ISD	101.1%	87%	0%	62%	85%	62%	0%	100%	108%	95%	0%	58%	62%	120%	\$ 1291	\$ 51.46
SAN SABA ISD	85.5	84	101	83	80	50	50	100	95	90	90	52	58	118	938	58.08
RICHLAND SPRINGS	98.3	72	72	92	91	51	51	100	100	78	78	66	66	116	670	58.39
SCHLEICHER COUNTY																
SCHLEICHER ISD	100.0%	73%	87%	51%	56%	82%	99%	113%	96%	68%	100%	47%	62%	77%	\$ 491	\$ 28.97
SCURRY COUNTY																
HERMLEIGH ISD	104.3%	95%	108%	67%	96%	76%	76%	116%	109%	97%	97%	80%	87%	116%	\$ 80	\$ 79.45
SNYDER ISD	100.0	89	80	85	88	76	95	103	100	80	100	100	74	110	185	48.20
IRA ISD	109.9	95	0	107	85	54	54	113	99	101	100	100	86	102	226	63.76
SHACKELFORD COUNTY																
ALBANY ISD	102.9%	97%	95%	105%	124%	101%	101%	108%	89%	98%	100%	63%	80%	108%	\$ 531	\$ 23.00
MORAN ISD	102.0	99	94	101	90	116	116	105	91	72	100	48	75	107	461	25.36
SHELBY COUNTY																
EXCELSIOR ISD	79.7%	79%	0%	83%	69%	64%	0%	100%	93%	81%	0%	50%	81%	91%	\$ 1050	\$145.35
CENTER ISD	81.8	89	62	51	82	55	100	100	93	90	100	53	63	93	1535	124.38
JOAQUIN ISD	86.1	85	0	84	65	78	0	101	105	72	0	62	80	78	965	140.10
SHELBYVILLE ISD	83.5	89	0	65	87	78	0	107	87	76	0	67	66	74	1372	160.05
TENAHA ISD	87.6	93	92	56	84	64	100	98	110	73	92	47	92	85	988	132.46
TIMPSON ISD	83.9	70	70	80	75	64	64	107	103	100	100	53	88	82	1023	136.23
SHERMAN COUNTY																
TEXHOMA ISD	112.4%	75%	0%	79%	78%	87%	0%	121%	114%	96%	0%	96%	131%	104%	\$ 465	\$ 76.95
STRATFORD ISD	110.4	77	84	73	75	89	89	131	105	97	98	78	101	111	727	89.18
SMITH COUNTY																
ARP ISD	97.3%	90%	94%	103%	98%	95%	95%	104%	94%	94%	93%	37%	90%	107%	\$ 1598	\$ 66.13
BULLARD ISD	95.2	96	98	92	92	92	95	100	94	98	93	44	93	110	2224	60.80
LINDALE ISD	95.8	95	103	98	98	97	95	101	99	93	93	28	91	99	1548	79.21
TROUP ISD	91.4	80	90	74	84	83	83	106	101	69	69	34	75	93	1259	80.35
TYLER ISD	96.1	96	95	108	96	93	95	104	98	95	93	55	95	96	2958	132.41
WHITEHOUSE ISD	95.3	96	104	109	101	98	95	100	94	98	93	36	86	88	3369	134.40
CHAPEL HILL ISD	99.5	95	98	94	91	92	95	109	100	99	93	27	102	110	1942	96.24
WINONA ISD	95.6	95	97	107	94	97	95	96	97	98	93	31	94	103	1584	99.59
SOMERVELL COUNTY																
GLEN ROSE ISD	101.1%	80%	80%	91%	83%	78%	0%	100%	102%	77%	0%	55%	72%	104%	\$ 906	\$ 43.63
STARR COUNTY																
RIO GRANDE CITY	90.2%	68%	73%	59%	72%	84%	100%	108%	101%	60%	100%	43%	81%	121%	\$ 714	\$ 83.40

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						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
SAN ISIDRO ISD	108.7	79	65	70	67	79	100	111	83	74	100	54	67	117	396	61.77
ROMA ISD	83.2	76	68	66	76	72	0	98	97	56	0	56	77	92	550	55.46
STEPHENS COUNTY																
BRECKENRIDGE ISD	97.9%	87%	97%	79%	90%	86%	86%	104%	94%	82%	100%	84%	80%	103%	\$ 490	\$ 28.52
STERLING COUNTY																
STERLING CITY ISD	111.1%	81%	78%	79%	86%	72%	100%	116%	110%	81%	100%	48%	53%	49%	\$ 341	\$ 19.52
STONEWALL COUNTY																
ASPERMONT ISD	90.7%	82%	82%	45%	75%	74%	0%	92%	89%	52%	0%	32%	62%	120%	\$ 102	\$ 35.11
SUTTON COUNTY																
SONORA ISD	106.4%	68%	77%	50%	66%	62%	100%	118%	104%	69%	100%	53%	49%	86%	\$ 1416	\$ 30.64
SWISHER COUNTY																
HAPPY ISD	100.5%	70%	44%	95%	76%	62%	62%	100%	84%	101%	101%	100%	104%	147%	\$ 0	\$ 78.40
TULIA ISD	98.9	80	83	87	88	93	93	100	91	105	105	77	94	151	0	86.82
KRESS ISD	101.2	77	71	84	74	62	62	100	89	115	115	100	67	135	0	130.47
TARRANT COUNTY																
ARLINGTON ISD	72.3%	87%	85%	41%	83%	67%	101%	0%	93%	78%	95%	52%	20%	20%	\$40679	\$ 90.49
BIRDVILLE ISD	81.1	88	75	69	90	66	101	100	92	82	95	59	68	68	34545	54.61
EVERMAN ISD	77.0	83	72	53	79	73	101	0	90	85	95	66	30	31	27925	85.87
FORT WORTH ISD	76.2	76	88	67	86	73	101	100	95	79	95	82	38	39	99628	45.64
GRAPEVINE ISD	73.8	79	89	48	88	56	101	100	95	86	95	67	46	46	54633	70.58
KELLER ISD	74.4	90	69	60	62	62	101	0	93	65	95	34	42	43	17875	64.37
MANSFIELD ISD	61.5	79	77	30	73	46	101	0	90	62	95	66	48	49	14973	68.07
LAKE WORTH ISD	70.8	88	76	69	88	67	101	0	97	61	95	32	46	46	70461	45.64
CROWLEY ISD	64.7	82	95	66	87	77	101	0	85	57	95	87	34	34	52839	69.51
KENNEDALE ISD	69.5	80	67	51	65	51	101	0	95	66	95	62	29	29	18092	59.18
AZLE ISD	80.3	83	82	78	80	59	101	100	86	81	95	67	87	89	5071	51.28
HURST-EULESS-B	74.5	84	85	37	45	68	101	0	93	80	95	38	37	37	56873	54.55
CASTLEBERRY ISD	73.2	71	84	77	61	73	101	0	96	74	95	58	42	43	27247	72.79
EAGLE MT-SAGINAW	69.8	86	72	61	88	68	101	100	86	68	95	59	29	29	29663	68.15
CARROLL ISD	76.5	83	69	53	75	65	101	0	92	62	95	100	61	61	28717	59.74
WHITE SETTLEMENT	75.7	80	82	57	67	68	101	100	85	57	95	36	82	82	22916	45.80
TAYLOR COUNTY																
WYLIE ISD	99.8%	98%	108%	105%	102%	104%	104%	114%	102%	95%	97%	100%	101%	103%	\$ 2609	\$ 53.19
ABILENE ISD	97.9	97	98	92	99	107	107	100	96	91	96	77	100	100	1922	53.09
MERKEL ISD	95.0	95	100	88	101	88	88	102	104	66	99	100	95	107	464	56.93
TRENT ISD	98.5	100	0	95	112	90	0	97	102	100	0	60	98	106	496	52.61
JIM NED ISD	99.6	93	98	90	98	105	0	103	109	92	0	67	78	99	227	46.10
TERRELL COUNTY																
TERRELL COUNTY ISD	121.0%	104%	0%	91%	89%	78%	100%	132%	112%	99%	100%	54%	86%	101%	\$ 135	\$ 8.79
TERRY COUNTY																
BROWNFIELD ISD	101.9%	97%	91%	76%	89%	85%	85%	103%	108%	91%	91%	56%	88%	178%	\$ 0	\$100.99
MEADOW ISD	111.2	84	0	98	84	92	92	103	101	82	82	23	77	182	0	99.62
UNION ISD	114.4	92	0	89	89	98	98	110	85	91	91	37	86	174	0	109.90
WELLMAN ISD	103.4	97	0	90	91	88	98	102	112	88	88	31	75	170	0	113.48

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						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use	
THROCKMORTON COUNTY																	
THROCKMORTON ISD	91.2%	64%	0%	68%	61%	74%	74%	108%	94%	73%	84%	66%	43%	45%	\$ 345	\$ 43.59	
WOODSON ISD	91.9	63	0	100	58	92	98	107	82	79	80	59	44	45	337	48.52	
TITUS COUNTY																	
HARTS BLUFF ISD	90.0%	94%	60%	84%	89%	81%	0%	100%	94%	100%	0%	35%	87%	91%	\$ 1088	\$ 43.66	
CHAPEL HILL ISD	90.3	92	0	85	89	72	0	100	90	93	0	38	79	101	1317	43.84	
WINFIELD ISD	130.7	86	0	96	94	89	0	0	158	94	0	16	89	89	722	42.58	
MOUNT PLEASANT ISD	93.5	92	93	88	86	79	79	80	100	79	100	65	90	94	873	43.22	
TOM GREEN COUNTY																	
GRAPE CREEK -PULLI	94.5%	100%	100%	90%	87%	89%	89%	100%	110%	88%	91%	72%	82%	85%	\$ 1643	\$ 38.74	
VERIBEST ISD	88.2	94	0	91	89	84	84	89	94	78	88	81	94	81	1697	112.28	
CHRISTOVAL ISD	93.0	95	0	97	91	98	0	95	104	101	100	52	78	79	2356	34.81	
SAN ANGELO ISD	92.8	93	97	102	93	90	90	112	93	91	98	59	110	107	4437	53.30	
WATER VALLEY ISD	92.6	98	0	100	92	85	85	92	95	93	100	61	94	87	1301	33.29	
WALL ISD	91.7	93	0	99	85	87	87	97	104	90	97	79	61	84	4451	79.81	
TRAVIS COUNTY																	
LAGO VISTA ISD	71.9%	77%	85%	65%	100%	84%	80%	0%	105%	83%	98%	100%	71%	71%	\$ 9815	\$ 40.64	
AUSTIN ISD	73.1	79	76	67	114	52	80	0	113	76	98	94	65	65	38597	53.88	
PFLUGERVILLE ISD	82.7	85	86	66	81	66	80	0	107	94	98	100	85	88	9832	125.04	
MANOR ISD	81.9	80	89	77	80	78	80	0	106	93	98	27	67	77	8042	83.81	
EANES ISD	71.2	71	82	79	100	58	0	0	123	90	0	100	59	59	80236	41.28	
DEL VALLE ISD	85.9	88	85	76	90	85	80	0	94	90	98	88	46	77	4028	89.04	
LAKE TRAVIS ISD	70.2	70	85	67	62	76	0	0	107	94	0	100	63	63	11830	42.45	
TRINITY COUNTY																	
GROVETON ISD	91.6%	76%	110%	82%	76%	81%	81%	100%	109%	85%	85%	40%	82%	111%	\$ 1468	\$148.58	
TRINITY ISD	86.9	84	94	89	80	88	88	100	111	80	80	53	79	87	629	100.81	
CENTERVILLE ISD	94.7	78	0	82	80	73	73	100	85	94	94	57	85	120	746	150.56	
APPLE SPRINGS ISD	85.4	83	0	96	75	81	81	100	79	66	66	48	78	96	1627	168.79	
TYLER COUNTY																	
COLMESNEIL ISD	96.4%	81%	81%	69%	83%	83%	0%	94%	114%	88%	88%	53%	89%	124%	\$ 1211	\$126.83	
WOODVILLE ISD	85.8	76	94	80	82	93	99	100	100	80	91	53	85	111	1512	194.03	
WARREN ISD	89.3	79	83	77	85	81	81	97	99	73	73	58	96	120	886	203.13	
SPURGER ISD	89.3	77	0	80	83	93	0	110	95	75	0	68	68	97	1843	219.51	
CHESTER ISD	96.2	79	90	91	85	77	0	102	127	81	0	52	95	113	1113	152.05	
UPSHUR COUNTY																	
BIG SANDY ISD	101.3%	110%	97%	107%	109%	93%	93%	98%	102%	87%	87%	65%	86%	110%	\$ 884	\$ 72.85	
GILMER ISD	95.2	89	90	66	102	92	92	106	95	89	100	53	82	108	1159	68.90	
ORE CITY ISD	101.0	99	85	84	91	87	87	103	103	97	97	50	108	144	946	49.59	
UNION HILL ISD	101.6	98	0	94	97	90	0	99	98	101	0	56	97	123	1174	58.64	
HARMONY ISD	95.2	85	103	75	98	90	0	99	110	67	0	57	104	134	958	57.79	
NEW DIANA ISD	99.1	90	89	89	95	100	0	116	99	82	0	63	89	131	1223	56.71	
UNION GROVE ISD	99.1	90	0	69	96	87	0	104	92	88	0	71	93	125	1270	68.82	
UPTON COUNTY																	
MCCAMEY ISD	96.1%	68%	68%	78%	71%	73%	99%	98%	95%	96%	100%	62%	91%	72%	\$ 148	\$ 5.79	
RANKIN ISD	93.2	65	0	91	79	71	100	94	100	97	100	72	98	67	127	10.51	

APPENDIX F

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1985

School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
UVALDE COUNTY																
KNIPPA ISD	87.4%	87%	94%	96%	97%	84%	84%	0%	95%	93%	93%	46%	78%	82%	\$ 933	\$101.89
SABINAL ISD	84.3	89	99	84	84	81	0	0	92	83	0	50	75	81	1311	60.63
UVALDE ISD	89.7	96	95	85	90	91	91	100	92	89	89	84	75	72	1181	64.91
UTOPIA ISD	98.3	96	0	98	92	95	0	100	104	93	0	80	94	101	1095	37.32
VAL VERDE COUNTY																
JUNO CSD	81.8%	80%	0%	95%	90%	95%	0%	96%	91%	75%	0%	53%	103%	57%	\$ 164	\$ 20.36
SAN FELIPE-DEL RIO	88.7	94	90	93	80	82	82	95	103	70	70	34	93	77	268	20.39
COMSTOCK ISD	70.2	99	0	75	100	91	0	73	89	86	100	30	112	52	118	20.36
VAN ZANDT COUNTY																
CANTON ISD	98.0%	93%	98%	84%	98%	102%	102%	100%	106%	110%	104%	100%	92%	101%	\$ 1323	\$ 59.91
EDGEWOOD ISD	98.3	94	90	88	91	97	97	109	98	102	102	55	89	106	1288	57.62
GRAND SALINE ISD	97.4	95	86	92	94	102	102	100	101	94	100	63	101	109	1032	60.37
MARTINS MILL ISD	98.7	99	0	90	91	97	0	124	90	115	0	42	94	101	1153	73.12
VAN ISD	94.4	91	117	94	92	93	93	95	96	99	100	66	93	99	1230	59.34
WILLS POINT ISD	89.9	88	100	95	88	86	98	100	102	89	100	56	85	92	1316	56.58
FRUITVALE ISD	95.9	98	0	95	93	90	90	94	103	109	109	77	91	101	1273	50.78
VICTORIA COUNTY																
NURSERY ISD	98.9%	86%	0%	82%	91%	81%	0%	127%	124%	79%	0%	82%	90%	100%	\$12903	\$ 55.07
MCFADDIN ISD	86.8	96	0	98	89	81	0	78	124	94	0	0	91	104	773	75.87
BLOOMINGTON ISD	92.1	92	109	79	93	93	93	87	117	99	100	65	87	101	5516	124.96
VICTORIA ISD	92.6	93	93	81	94	92	100	101	96	81	100	72	84	92	3599	77.34
WALKER COUNTY																
NEW WAVERLY ISD	82.7%	83%	91%	78%	73%	84%	84%	100%	96%	78%	78%	66%	73%	98%	\$ 844	\$ 81.32
HUNTSVILLE ISD	84.4	83	94	71	78	86	96	100	100	73	97	67	62	85	862	119.00
WALLER COUNTY																
HEMPSTEAD ISD	92.8%	88%	94%	96%	90%	98%	98%	86%	87%	91%	91%	52%	104%	107%	\$ 2154	\$100.28
WALLER ISD	96.7	95	97	98	91	98	99	100	89	100	100	54	99	102	4936	125.09
ROYAL ISD	96.9	89	100	98	96	102	101	100	115	93	97	73	76	83	4543	137.20
WARD COUNTY																
MONAHANS-WICKETT-P	106.0%	84%	89%	71%	89%	83%	100%	114%	109%	95%	100%	76%	67%	96%	\$ 75	\$ 1.65
GRANDFALLS-ROYALTY	101.9	83	0	61	87	78	0	103	101	99	100	63	104	133	38	1.64
WASHINGTON COUNTY																
BRENHAM ISD	82.9%	77%	92%	66%	84%	85%	98%	104%	95%	89%	100%	67%	64%	74%	\$ 2657	\$ 55.74
BURTON ISD	91.7	84	100	69	79	92	100	116	107	68	100	79	65	75	1817	65.86
WEBB COUNTY																
WEBB CONS. ISD	90.3%	95%	0%	94%	100%	86%	0%	89%	104%	93%	0%	100%	97%	100%	\$ 850	\$ 37.12
LAREDO ISD	90.5	93	103	84	0	85	85	100	98	93	93	80	97	88	0	130.31
MIRANDO CITY ISD	104.0	95	0	96	95	85	85	108	75	82	99	95	100	110	1518	37.07
UNITED ISD	97.9	94	102	96	100	95	97	95	107	90	97	100	99	152	521	38.63
WHARTON COUNTY																
BOLING ISD	97.9%	93%	94%	91%	94%	99%	100%	91%	104%	83%	100%	54%	100%	108%	\$ 1652	\$132.01
EAST BERNARD ISD	95.9	95	100	102	96	90	99	98	105	70	97	50	98	103	1478	170.97
EL CAMPO ISD	98.7	98	97	100	95	94	99	102	105	101	100	52	98	104	1934	179.54

APPENDIX F

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1985

School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
WHARTON ISD	95.7	95	97	108	95	90	100	97	100	87	100	51	98	106	1741	166.51
LOUISE ISD	99.6	96	0	95	103	86	93	96	120	84	99	100	104	106	1385	198.74
WHEELER COUNTY																
LELA ISD	116.9%	61%	0%	107%	66%	42%	100%	133%	131%	87%	100%	38%	107%	119%	\$ 507	\$ 30.60
MOBEETIE ISD	105.1	73	0	100	69	51	100	112	103	52	100	67	110	112	356	31.88
SHAMROCK ISD	88.7	82	92	62	62	43	43	99	112	61	100	54	86	94	258	36.98
WHEELER ISD	99.3	75	94	100	86	34	100	112	113	78	100	78	92	99	367	38.44
ALLISON ISD	89.1	70	0	95	87	93	0	88	122	93	100	78	66	83	199	36.21
KELTON ISD	105.1	0	0	0	58	93	0	104	143	81	100	100	82	86	371	46.71
BRISCOE ISD	108.2	84	0	76	60	79	100	109	121	125	100	91	76	93	676	47.93
WICHITA COUNTY																
BURKBURNETT ISD	95.4%	99%	92%	97%	90%	92%	98%	93%	102%	99%	90%	36%	100%	99%	\$ 687	\$ 97.27
ELECTRA ISD	99.1	97	109	83	96	96	98	102	101	97	90	29	96	99	382	65.28
IOWA PARK ISD	97.1	97	99	102	93	97	98	103	106	99	90	24	101	99	611	70.87
WICHITA FALLS ISD	97.4	97	99	96	86	99	98	100	106	100	90	25	95	95	2144	70.42
CITY VIEW ISD	95.9	97	104	105	93	95	98	100	105	92	90	64	95	98	1046	77.55
WILBARGER COUNTY																
HARROLD ISD	98.6%	83%	0%	96%	81%	103%	84%	102%	91%	108%	105%	61%	60%	95%	\$ 0	\$ 41.81
VERNON ISD	85.0	82	98	68	82	77	82	101	92	73	83	64	58	85	0	70.57
NORTHSIDE ISD	84.8	0	0	99	85	91	91	91	100	23	31	30	59	84	0	97.83
WILLACY COUNTY																
LASARA ISD	94.4%	86%	0%	27%	87%	67%	0%	99%	88%	97%	0%	29%	76%	102%	\$ 869	\$289.89
LYFORD ISD	98.0	86	86	32	88	81	100	103	94	66	100	14	72	105	803	263.55
RAYMONDVILLE ISD	89.9	88	80	51	75	90	90	97	90	83	83	32	80	113	817	164.66
SAN PERLITA ISD	90.9	87	96	74	86	88	88	93	100	61	61	68	83	100	875	137.09
WILLIAMSON COUNTY																
COUPLAND ISD	102.9%	96%	0%	96%	95%	98%	90%	100%	94%	95%	94%	75%	92%	128%	\$ 2331	\$123.02
FLORENCE ISD	98.7	96	98	93	97	97	0	100	94	94	0	77	107	105	1002	59.96
GEORGETOWN ISD	97.7	98	99	101	97	100	90	100	95	97	94	91	99	103	13390	90.50
GRANGER ISD	102.1	97	96	105	96	95	90	0	87	95	94	48	101	129	1818	154.37
HUTTO ISD	97.6	95	0	99	96	97	90	0	90	99	94	68	102	106	6410	151.40
JARRELL ISD	98.6	95	100	92	96	97	90	0	92	92	94	71	102	111	1827	97.24
LIBERTY HILL ISD	94.3	97	97	99	98	97	90	0	100	96	94	61	90	91	15432	52.79
ROUND ROCK ISD	96.8	94	97	119	100	98	90	100	99	94	94	53	96	96	52002	69.11
TAYLOR ISD	95.3	96	99	99	97	94	90	0	89	92	94	37	104	130	2560	142.05
THRALL ISD	102.3	97	97	94	98	97	90	100	92	92	94	65	94	118	1510	119.08
LEANDER ISD	102.4	99	99	117	98	99	90	0	88	91	94	100	103	103	17082	46.36
WILSON COUNTY																
FLORESVILLE ISD	88.2%	89%	96%	63%	97%	93%	93%	100%	114%	87%	87%	76%	64%	78%	\$ 1690	\$114.42
LA VERNIA ISD	84.4	90	86	80	85	85	85	103	94	88	88	50	73	73	2482	160.00
POTH ISD	92.9	96	95	73	85	86	86	98	111	92	92	58	78	89	2188	132.99
STOCKDALE ISD	97.7	95	92	75	92	91	91	111	104	86	86	72	78	99	1945	103.09
WINKLER COUNTY																
KERMIT ISD	107.5%	96%	95%	80%	97%	95%	100%	114%	107%	97%	100%	59%	52%	56%	\$ 65	\$ 1.93
WINK-LOVING ISD	113.9	93	98	88	95	98	100	117	88	99	100	47	51	59	21	1.93

APPENDIX F

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1985

School District	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
WISE COUNTY																
ALVORD ISD	95.8%	86%	98%	59%	89%	68%	0%	99%	98%	87%	0%	100%	84%	111%	\$ 1133	\$ 40.36
BOYD ISD	86.5	79	88	57	83	85	100	97	91	95	97	93	51	66	2637	47.12
BRIDGEPORT ISD	92.9	86	98	76	83	104	100	94	97	95	99	83	68	85	1231	41.34
CHICO ISD	108.8	86	107	49	87	92	100	121	118	103	100	81	68	91	995	40.20
DECATUR ISD	98.4	81	107	62	89	87	100	110	101	94	99	67	63	96	1381	41.74
PARADISE ISD	91.8	85	0	44	87	80	80	95	98	97	100	84	64	77	1392	45.68
SLIDELL ISD	111.0	90	0	72	93	74	0	125	95	99	100	55	53	98	933	42.92
WOOD COUNTY																
HAWKINS ISD	96.9%	87%	89%	83%	77%	84%	84%	98%	103%	86%	100%	41%	87%	97%	\$ 922	\$ 92.10
MINEOLA ISD	95.9	89	89	81	91	91	100	111	103	93	100	36	86	90	760	83.89
QUITMAN ISD	90.4	83	84	92	86	90	100	92	101	91	100	35	91	103	912	75.15
YANTIS ISD	88.5	86	0	83	84	88	100	97	96	83	100	54	76	92	995	70.13
ALBA-GOLDEN ISD	87.4	82	94	93	86	86	100	100	108	74	100	50	81	91	1035	73.67
WINNSBORO ISD	89.9	84	86	86	85	90	90	101	102	90	90	38	83	95	940	77.90
YOAKUM COUNTY																
DENVER CITY ISD	109.1%	83%	101%	85%	88%	95%	100%	111%	109%	86%	100%	74%	109%	123%	\$ 174	\$ 72.13
PLAINS ISD	97.4	89	90	102	86	88	95	97	91	108	100	49	102	118	136	56.08
YOUNG COUNTY																
GRAHAM ISD	91.9%	79%	93%	45%	81%	70%	70%	123%	115%	72%	72%	52%	60%	126%	\$ 1422	\$ 41.98
NEWCASTLE ISD	114.4	73	0	62	74	87	87	125	91	91	91	39	64	130	204	49.19
OLNEY ISD	88.1	85	97	74	75	74	74	96	96	78	78	56	67	115	364	63.24
ZAPATA COUNTY																
ZAPATA ISD	88.6%	86%	85%	87%	87%	80%	0%	90%	104%	36%	100%	50%	59%	68%	\$ 570	\$ 36.64
ZAVALA COUNTY																
CRYSTAL CITY ISD	89.8%	108%	92%	90%	85%	68%	68%	95%	90%	74%	74%	38%	76%	85%	\$ 0	\$ 56.73
LA PRYOR ISD	89.4	101	0	76	83	80	80	95	91	77	0	97	71	77	0	51.51

Note: Combo is combination of productivity value of land that qualifies and market value of land that does not qualify.

APPENDIX G

SPT Board Definition of Property by Category

Total Market Value. Section 11.86 of the Texas Education Code requires the State Property Tax Board to determine the total taxable market and index value of all taxable property in each school district. Section 5.09 of the Property Tax Code requires the State Property Tax Board to publish an annual report which includes for each school district the total appraised values of taxable property by class of property. Accordingly, Column (2) of Section II is to reflect total market or appraised value. The values shown here and in Section I-A must be before all partial exemptions and all reductions due to the productive valuation of agricultural lands (if any).

- A. Real Property. Residential. Single-family.** This category includes all types of single-family structures on residential land. As a rule of thumb, all single-family residential property on 5 acres of land or less should be in this category. Include detached houses, townhouses, row houses, condominiums, and other separately listed dwelling units. Also include mobile homes located on land owned by the homeowner. Include both rural and suburban homes. Generally, a house located on a parcel of land larger than 5 acres should be classified in Category E: Farm and Ranch Improvements, even if a smaller portion has been separated with the improvement for homestead exemption purposes. However, if the use of the larger parcel is residential (i.e. a house with several acres of grounds), the property should be classified in this category. Similarly, if an improved parcel smaller than 5 acres is devoted to farm and ranch use, classify it in Category E.
- B. Real Property. Residential. Multifamily.** This category includes residential structures containing two or more living units, including duplexes, triplexes, fourplexes, and apartments, where the individual units are not individually owned and listed. This category includes apartments with street-level stores and offices. This category does not include condominiums or motels and hotels. Condominiums should be reported in Category A, motels and hotels in Category F.
- C. Real Property. Vacant Lots and Tracts.** This category includes small parcels of unimproved land that have not received productivity valuation. Usually the tax roll describes these by lot and block numbers and subdivision names, or in terms other than acreage. Generally, vacant parcels of 5 acres or less should be classified here; vacant parcels of more than 5 acres should be classified in Category D. However, any parcel that is receiving productivity valuation should be reported in Category D, regardless of size. Similarly, if a property more closely resembles raw acreage than a potential building lot, classify it in Category D.
- D. Real Property. Acreage.** This category includes large parcels of land, such as timberland, farmland, ranchland, recreational land, idle land, and wasteland. Again, as a rule of thumb, parcels classified in this category generally exceed 5 acres in size and are described in terms of acreage. Tracts larger than 5 acres may be classified in Category C if they more closely represent vacant lots than raw acreage. In the Units/Accounts Column on Page 2, enter the total number of acres on the tax roll in the category. All parcels receiving productivity valuation must be in this category.
- E. Real Property. Farm and Ranch Improvements.** This category includes farm and ranch improvements such as residences, barns, silos, etc., and land that is part of a larger parcel but separately listed as part of a residence homestead. As a rule of thumb, this category should include improvements located on parcels of more than 5 acres. However, improvements on tracts smaller than 5 acres may be classified here if the land more closely resembles farm and ranch land than residential land. Additionally, land separated out of a larger farm/ranch tract for homestead exemption purposes should be classified here, even if the land separated out is less than 5 acres. On the other hand, if an improved tract of 5 acres or larger is devoted to residential rather than farm and ranch use, it should be included in Category A.
- F. Real Property. Commercial and Industrial.** This category includes real property devoted to commercial and industrial use. All such real property—land, buildings, site or yard improvements, and machinery and equipment that cannot be removed without destroying a building or structure—is included in this category.
- Commercial** property includes stores, stores with living quarters, office buildings, hotels and motels, gas stations, parking garages, parking lots, automotive repair shops, theaters, credit unions, savings and loan companies, finance companies, insurance companies, clinics, nursing homes, shopping centers, restaurants, warehouses, marinas, bowling alleys, hospitals, automobile dealerships, banks, and virtually any property primarily devoted to sales, entertainment, or services.
- Industrial** property includes manufacturing and processing facilities such as food processing plants, pulp and paper mills, gins, refineries, chemical plants, smelters, metal fabrication plants, and cement plants.
- This category includes only real property. It does not include utility property, which is classified in Category J. It does not include tangible personal property such as inventories, movable equipment, tools, and business vehicles.

- G. Real Property. Oil, Gas, and Other Mineral Reserves.** This category includes both producing and nonproducing oil and gas wells, and all other minerals and mineral rights. The category also includes equipment used to bring the product to the surface. The value of the surface estate is not included in the category; it should be reported in the appropriate land category.
- H. Tangible Personal Property. Nonbusiness Vehicles.** This category includes vehicles not held or used for the production of income, such as automobiles, motorcycles, pick-ups, and light trucks owned for family or individual use. Do not report value in this category if your district does not tax these vehicles. Business vehicles are not included in this category; they should be included in Category L. In the Units/Accounts Column on Page 2, enter the number of nonbusiness vehicles on the tax roll in the category (if any).
- J. Real and Tangible Personal Property. Utilities.** This category includes the real and tangible personal property of all types of railroads, pipelines, electric and gas companies, telephone companies, water systems, cable television companies, cooperatives, and others commonly classified as utilities.
- L. Tangible Personal Property. Business.** This category includes all tangible personal property of commercial and industrial businesses. It does not include tangible personal property owned by utilities. Category L includes such items as inventories, furniture, movable machinery and equipment, portable tools, computers, business vehicles, and all other tangible personal property of commercial and industrial businesses. Remember to include the tangible personal property of banks.
- M. Other Tangible Personal Property.** This category includes nonbusiness aircraft, watercraft, travel trailers, motor homes, mobile homes located on land not owned by the homeowner, and all other tangible personal property not classified in the other categories above.
- N. Intangible Personal Property.** All taxable intangible personal property not classified in the above categories is included in this category. Examples include the intangible personal property of insurance companies and savings and loan associations. All real property, mineral rights, and tangible personal property should be reported in other categories.

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