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1988

# A Report By The Texas Research League

March 1988

Price \$5.00

**RESIDENCE, MASONRY VENEER, AVERAGE QUALITY** RV-4



**General Description**  
Average house of average design, materials and workmanship. Frequently an FHA or VA house.

**Standard Specifications**  
**Foundation:**  
Concrete slab or pier-and-beam on older houses.  
**Exterior Walls:**  
Brick or stone veneer.  
**Roof:**  
Good wood shingles, composition shingles or built-up.  
**Floors:**  
Varnished hardwood, tile, or carpet.  
**Millwork:**  
Wood or metal double-hung windows; slab, panel or hollow-core doors. Milled cabinets and trim. Some built-ins.

**Typical Features**  
Ample electric outlets, average fixtures, 1 1/2 - 2 baths, 1 or 2-car garage or carport, front and rear patios, L shape or other.

State Property Tax Board  
Homestead Exemption Form 11.13(4/84)

County Appraisal District

**RESIDENTIAL HOMESTEAD EXEMPTION APPLICATION FOR 19\_\_**

Owner: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone: \_\_\_\_\_

OPTIONAL INFORMATION: Amount of acreage use \_\_\_\_\_  
The property for which this application is filed is located \_\_\_\_\_  
1. School \_\_\_\_\_  
City \_\_\_\_\_

## General APPRAISAL Manual

... requirements, ...  
... valuation procedures

STATE PROPERTY TAX BOARD P.O. Box 15900 Austin, Texas 78761-5900

# SCHOOL DISTRICT 1986

## REPORT OF PROPERTY VALUE

STATE TOTALS 1,061 LOCAL DISTRICTS

School District Name: \_\_\_\_\_ County/District/CAD 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.** Use figures from your most current 1986 tax roll including any certified changes and supplemental records. Use the appraised market value (not the productivity value) of all property receiving productivity valuation. Do not deduct partial exemptions. (Same as Item SR0104 on Page 2.)

I-A	\$	7	6	0	8	5	7	6	3	7	0	5	7
-----	----	---	---	---	---	---	---	---	---	---	---	---	---

**B. Total Appraised Value Lost to State-mandated Residence Homestead Exemptions.** Value lost to required \$5,000 general and \$10,000 over-65 and disability exemptions only. (Same as Item SR0253 on Page 4.)

I-B	\$	2	0	9	3	1	7	1	7	6	1	1	2
-----	----	---	---	---	---	---	---	---	---	---	---	---	---

**C. Total Appraised Value Lost to Local, Optional Over-65 or Disabled Homestead Exemptions.** (Same as Item SR0212 on Page 5.)

I-C	\$	2	8	6	8	6	2	1	4	7	2
-----	----	---	---	---	---	---	---	---	---	---	---

**D. Total Appraised Value Lost to Local, Optional Percentage Homestead Exemptions.** (Same as Item SR0289 on Page 5.)

I-D	\$	1	3	9	0	2	3	3	9	3	1	8
-----	----	---	---	---	---	---	---	---	---	---	---	---

**E. Total Appraised Value Lost to Disabled and Deceased Veterans' Exemptions.** Report the appraised value lost to these exemptions.

I-E	\$	2	3	9	6	3	5	1	4	6
-----	----	---	---	---	---	---	---	---	---	---

**F. Total Reduction in Appraised Value Because of Productive Valuation of Agricultural Land under Tex. Const. Art. 8, Sec. 1-d Only.** (Same as Item SR0207 on Page 3.)

I-F	\$	1	3	2	5	3	2	3	1	2	0
-----	----	---	---	---	---	---	---	---	---	---	---

**G. Total Reduction in Appraised Value Because of Productive Valuation of Open-space Land and Wind- or Water-Powered Energy Device.** (Same as Item SR0243 on Page 3.)

I-G	\$	1	3	2	5	3	2	3	1	2	0
-----	----	---	---	---	---	---	---	---	---	---	---

**H. Total Appraised Value Lost to Exemptions (if any).**

**I. Total Appraised Value Exempted from Taxation under the Property Tax Exemption Act (art. 1066), V.A.C.S. (if any).**

**J. Captured Appraised Value (if any).**

State of Texas STATE PROPERTY TAX BOARD P.O. Box 15900 Austin, Texas 78761-5900

# SCHOOL DISTRICT 1986

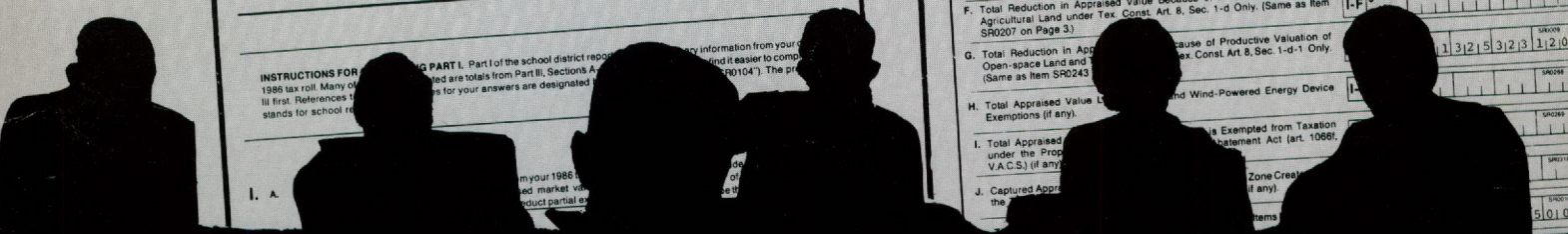
## REPORT OF PROPERTY VALUE

Instructions for completing 1986 School District Report of Property Value

**INSTRUCTIONS FOR COMPLETING PART I.** Part I of the school district report is to be completed by the property owner. It is to be submitted to the school district office. It is to be submitted to the school district office. It is to be submitted to the school district office.

### Report of the Findings of the 1986 Property Value Study of School & Appraisal Districts

May 1987



# Appraisal Practices and Tax Burdens Texas Local Governments 1986-87







APPRAISAL PRACTICES AND TAX BURDENS  
TEXAS LOCAL GOVERNMENTS 1986-87

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## INTRODUCTION

The purpose of this report is two fold: first, to help individual taxpayers determine if their property is taxed equitably, and second, to permit the taxpaying public and public officials to compare property tax levels (including evaluation and the impact of homestead exemptions) in their jurisdiction with that of other major locations in Texas.

Property tax burdens are difficult to compare because the tax rate must be adjusted for differences in appraisal levels. Furthermore, local property taxes are imposed by counties, cities, school districts, and often by one or more special purpose districts. In addition a variety of homestead exemptions are authorized or mandated for various taxing jurisdictions.

This is the seventh Texas Research League report to list appraisal ratios for school districts based upon market-value studies by a state agency. For the third 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, is a similar calculation of the local property tax on \$80,000 of commercial or industrial equipment and inventories for each city. For municipalities that overlap two or more school districts, the tax burden has been calculated for each major overlapping district.

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



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**APPRAISAL PRACTICES AND TAX BURDENS  
TEXAS LOCAL GOVERNMENTS 1986-87**

In the 1986-87 fiscal year, local governments in Texas levied property taxes totaling \$9.7 billion. 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 2.75 percent of market value. In contrast, taxes in Highland Park (Dallas) averaged 0.85 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 1986-87 was in Crystal City with a total of \$2,083 imposed by all overlapping jurisdictions. The lowest tax bill for such a house was \$659 in Crane.

If the owner qualified for various homestead exemptions, the tax was reduced to \$2,014 in Crystal City and \$581 in White Oak. If owned by a person age 65 or over, the tax was reduced to \$1,418 in Crystal City and to \$222 in that part of Irving in the Coppell ISD.<sup>1</sup>

A third measure of property tax burden has been 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 by the tax rates set by governing bodies of local taxing jurisdictions. To reflect both appraisal practices and tax rates, the tax bill on \$80,000 of commercial and industrial personal property has been calculated using the ratio for that type of property.

For industrial personal property valued at \$80,000 the tax bill ranged from \$532 in Del Rio to \$2,071 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 \$417 in Fort Worth within the Lake Worth school district to \$1,844 in Crystal City.

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<sup>1</sup>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.



Similar calculations of 1986-87 local property tax burdens have been calculated in 383 locations throughout the state and are shown in detail in the appendix tables.<sup>2</sup>

#### LOCAL TAX BURDEN

In 1986-87 school districts in Texas levied \$5 billion of property taxes; cities imposed \$2 billion; counties, \$1.5 billion; and special districts mailed tax bills totaling \$1.1 billion. In all, local jurisdictions levied taxes totaling \$9.7 billion.

The State Property Tax Board determined that the market value of all taxable property in Texas was \$731 billion<sup>3</sup>. Dividing the total property tax levy by the market value of taxable property gives an average tax rate of \$1.323 per \$100 of market value, or 1.3%.

As detailed in Table 1 the average effective tax rate dropped from \$1.209 in 1975-76 to just over a dollar in 1981-82 as rapid inflation of real estate values produced substantial additional tax revenue each year with a lower effective tax rate.

Since 1981-82, however, the average property tax rate in Texas has increased by one-third from \$1.007 to \$1.323 per \$100 in 1986-87. Local governments in Texas have raised tax levies by 68% since 1981-82 while the tax base grew by 28%. Last year the tax base actually decreased from the previous year.

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<sup>2</sup> True tax rates and tax levies on an \$80,000 house for each of the 1,061 school districts in Texas are listed in Texas Research League, Bench Marks for 1986-87 School District Budgets in Texas, Austin: August 1987.

<sup>3</sup> The figure includes the productivity value of open space agricultural land that qualified for ag use taxation rather than its market value.



Table 1  
Statewide Average Local Property Tax Rates

Year	Property Tax Levy (Millions)	Market Value of Property (Millions)a/	"True" Tax Rate Per \$100
1975-76	\$2,812	\$232,586	\$1.209
1977-78	3,505	297,573	1.178
1979-80	4,212	407,129	1.035
1981-82	5,753	571,198	1.007
1983-84	7,244	661,168	1.096
1984-85	8,171	719,820	1.135
1985-86	9,016	738,035	1.222
1986-87	9,670	730,756	1.323

a/ Includes ag use value of land that qualified.

An overall statewide average is helpful as a broadbrush measure of general trends, but it hardly applies to any particular taxpayer in Texas. For those living in cities, it includes municipal taxes while rural residents often pay special districts for water supply, fire control, or other service.

"True" tax rates for the 21 largest cities and overlapping taxing jurisdictions in 1986-87 are listed in Table 2. The total rate for all jurisdictions ranged from 1.16% in Laredo to 2.10% in Pasadena, or 80 percent more than Laredo. Total "true" tax rates in Dallas totaled 1.26% and 1.65% in Houston. <sup>4</sup>

#### 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.

Cities with more than 4,000 population are listed in Appendix A, with multiple listings for each school district that serves a major portion of the city. 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

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<sup>4</sup> 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.



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.

Table 2  
Property Tax per \$100 of Market Value (True Tax Rate)  
Levied in 21 Largest Cities 1986-87

CITY	Ratio	CITY	SCHOOL	COLLEGE	HOSPITAL	COUNTY	OTHER	TOTAL
-----	----	-----	-----	-----	-----	-----	-----	-----
Abilene	95.6%	\$0.4654	\$0.8034	0	0	\$0.2665	\$0.0191	\$1.5543
Amarillo	74.7	0.3662	0.7325	0.1024	0.2382	0.2727	0	1.7120
Arlington	88.6	0.4118	0.6580	0.0281	0.0854	0.0934	0.0060	1.2827
Austin	93.9	0.3826	0.7036	0.0446	0	0.1797	0	1.3105
Beaumont	93.3	0.6440	0.7746	0	0	0.2240	0.2290	1.8716
Brownsville	73.5	0.5514	0.7205	0.0440	0	0.2037	0.0670	1.5865
Corpus Christi	96.4	0.5449	0.7454	0.1250	0.1464	0.2268	0	1.7885
Dallas	87.4	0.4394	0.5584	0.0337	0.1101	0.1122	0.0024	1.2563
El Paso	90.3	0.4150	0.6092	0.0611	0.1305	0.2042	0	1.4200
Fort Worth	87.1	0.6438	0.5744	0.0276	0.0840	0.0919	0.0059	1.4276
Garland	90.7	0.3998	0.7615	0.0350	0.1142	0.1165	0.0025	1.4296
Houston	97.2	0.5149	0.6639	0.0205	0.1314	0.2602	0.0649	1.6559
Irving	91.8	0.3401	0.6984	0.0354	0.1156	0.1179	0.0026	1.3101
Laredo	92.1	0.3544	0.4235	0.0901	0	0.2955	0	1.1635
Lubbock	95.3	0.5623	0.8673	0	0.1035	0.1501	0.0067	1.6899
Odessa	95.8	0.4660	0.8027	0.1383	0	0.3161	0	1.7232
Pasadena	97.9	0.5875	0.9694	0.0783	0.1325	0.2623	0.0654	2.0955
San Angelo	91.6	0.6369	0.6323	0	0	0.2675	0	1.5367
San Antonio	81.8	0.3353	0.6689	0.0392	0.1487	0.1468	0.0079	1.3469
Waco	87.3	0.4896	0.6755	0.0509	0	0.2515	0	1.4676
Wichita Falls	97.0	0.6030	0.7989	0	0	0.2327	0	1.6346
Minimum	73.5	0.3353	0.4235	0	0	0.0919	0	1.1635
Maximum	97.9	0.6440	0.9694	0.1383	0.2382	0.3161	0.2290	2.0954

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

Using the first entry in Table 2 as an illustration, the City Council in Abilene imposed a tax rate of 48.66 cents per \$100 of taxable value in 1986-87. The study by the State Property Tax Board (SPTB) determined that the weighted average appraisal in the Taylor County Appraisal District was 95.6%. Multiplying the 48.66-cent tax rate by 95.6% ratio gives a true tax rate of \$0.4654 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 \$372 by the city. (80,000 times .4654 divided by 100).

The Abilene Independent School District levied a "true" tax rate of \$0.8034 per \$100 of market value. Adding to that the



\$0.2665 "true" rate imposed by Taylor County and the \$0.0191 rate imposed by the West Central Texas Municipal Water District, the total tax rate was \$1.5543 per \$100 of market value for property in Abilene. Hence, a property that would sell for \$80,000 was taxed \$1,243 in 1986-87 (80,000 times 1.5543 divided by 100).<sup>5</sup>

If the property in Abilene were located in the Wylie school district, instead of the Abilene ISD, the total rate would have been \$1.6019 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 \$1,282 as compared to \$1,243 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 172nd among the 383 locations listed. There were 171 locations with true taxes higher than that in Abilene and 211 with lower tax burdens.

### **THREE-YEAR INCREASE**

Among the 332 city-locations for which true tax rates are available over the past three years, tax rate increases occurred in 259 areas.<sup>6</sup> In 98 areas the three-year increase was less than 10%, but 12 areas recorded true rate increases of more than 50%. Increases of 10 to 20% were recorded in 71 cities and 20 to 30% increases in 54 areas. On the other hand, tax burdens went down in 71 areas.

The average tax burden increased by 20.5% in Lubbock, 13% in Fort Worth, and 7.3% in Houston over the past three years. True tax rates declined by 3.9% in Dallas, down 2.4% in San Antonio, and a drop of 7.6% in Austin. Because of variations in appraisal levels and because of homestead exemptions, the change in tax burden for homeowners and other types of taxpayers may differ from these averages.

### **HOMESTEAD EXEMPTIONS**

Table 3 shows the 1986-87 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

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<sup>5</sup> The taxpayer actually received bills with rates totaling \$1.6258 but his \$80,000 property was appraised for \$76,480. The \$1.6258 rate times \$76,480 produced a tax bill of \$1,243, which is the same amount as that calculated by using a true tax rate.

<sup>6</sup>See Appraisal Practices and Tax Burdens Texas Local Governments 1983-84.



by the county and other overlapping jurisdictions are included.  
(See Appendix B for other cities and school-district areas.)

Table 3  
Local Property Taxes 1986-87 on an \$80,000 Single-Family House

CITY	Not Homestead	Homestead	Elderly Over 65
ABILENE	\$1,253	\$1,086	\$ 870
AMARILLO	1,292	1,243	1,027
ARLINGTON	1,060	921	489
AUSTIN	1,064	979	414
BEAUMONT	1,452	1,340	901
BROWNSVILLE	1,379	1,330	1,108
CORPUS CHRISTI	1,430	1,301	847
DALLAS	1,095	869	243
EL PASO	1,177	1,144	958
FORT WORTH	1,172	1,033	547
GARLAND	1,123	1,053	722
HOUSTON	1,344	933	418
IRVING	1,064	823	567
LAREDO	960	936	782
LUBBOCK	1,353	1,307	1,028
ODESSA	1,377	1,008	764
PASADENA	1,731	1,438	661
SAN ANGELO	1,256	900	504
SAN ANTONIO	1,085	1,044	618
WACO	1,187	1,073	861
WICHITA FALLS	\$1,312	\$1,271	\$1,034
Minimum	960	823	243
Maximum	1,731	1,438	1,108

Using the first entry, Abilene, as an illustration, the tax on an \$80,000 single-family house was \$1,253.<sup>7</sup> However, that tax dropped to \$1,086 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.<sup>8</sup> These exemptions for all

<sup>7</sup> 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 1986.

<sup>8</sup> The local option exemption drops to 20% for 1988.



local taxing jurisdictions in each of the 21 largest cities have been considered before the tax shown in Table 3 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.

#### **TAX ON HOMESTEADS**

For an \$80,000 house in Dallas, the 1986-87 local property tax averaged \$1,095 if the house were rented or leased. If occupied by the owner, the tax would have been \$869, or \$243 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 \$1,344. For a homestead the tax averaged \$933, or one-third less. For the elderly homeowner, the tax in Houston was \$418 or almost \$1,000 less than the tax before homestead exemptions.

Among the 21 largest cities, the tax on a house of the elderly was less than half the non-exempt figure in 7 of the 21 locations. The tax for the elderly ranged from 22% of the tax on a non-exempt house in Dallas to 81.5% in Laredo.

#### **BUSINESS PERSONAL PROPERTY TAXES**

In Table 4 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 \$1,243. As shown on the first line, business personal property was taxed at the same level with a tax of \$1,225 on industrial machinery, equipment, and inventories but a little lower ( \$1,145) for commercial furniture, fixtures, and inventories.

The pattern was different in Brownsville, where industrial personal property was taxed 36% higher than the average (\$1,726



vs. \$1,269), and commercial property in Brownsville was taxed 23.6% lower (\$1,269 vs. \$970).<sup>9</sup>

Table 4  
Property Tax 1986-87 on \$80,000 of Business Personal Property

CITY	Average Property	Business Industrial	Personalty Commercial
ABILENE	\$1,243	\$1,225	\$1,145
AMARILLO	1,370	1,198	1,475
ARLINGTON	1,026	1,030	934
AUSTIN	1,049	1,108	1,007
BEAUMONT	1,497	1,604	1,434
BROWNSVILLE	1,269	1,726	970
CORPUS CHRISTI	1,431	1,481	1,439
DALLAS	1,005	1,132	1,116
EL PASO	1,136	728	1,088
FORT WORTH	1,142	1,166	1,011
GARLAND	1,144	1,242	1,109
HOUSTON	1,325	1,337	1,186
IRVING	1,048	1,124	1,066
LAREDO	931	996	980
LUBBOCK	1,352	1,405	1,305
ODESSA	1,379	1,439	1,034
PASADENA	1,676	1,653	1,488
SAN ANGELO	1,229	1,177	950
SAN ANTONIO	1,078	1,303	1,195
WACO	1,174	1,122	1,184
WICHITA FALLS	\$1,308	\$1,318	\$1,333
Minimum	931	728	934
Maximum	1,676	1,726	1,488

When seeking new industries for their cities, community and business leaders are concerned with tax comparisons for business personal property. State and federal taxes apply regardless of which community a new industry chooses, 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).

<sup>9</sup> As detailed in Appendix E, the average ratio of appraisal to market value for industrial personal property in 1986 was 100% compared to 56% for commercial personalty and to 73.5% average for all types of property in the Brownsville ISD portion of Cameron County.



## **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-13.

In Region 1, the Rio Grande Valley, the true tax rates ranged from a low of 1.16% in Laredo to a high of 1.82% in Elsa. The tax on an \$80,000 homestead ranged from \$936 in Laredo to a high of \$1,451 in San Juan.

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 \$739 in Harlingen (San Benito ISD) to a high of \$1,726 in Brownsville. The tabulations for the other regions also show a significant range of tax burdens in nearby locations.

## **TEXAS PROPERTY TAX LEVIES**

As detailed in Table 5 property tax levies in Texas totaled \$9.67 billion in 1986-87 and have doubled during the 1980s. More than half (\$5 billion) was levied by 1,061 school districts, while cities accounted for almost \$2 billion. The 254 counties imposed property taxes totaling \$1.5 billion while special districts levied \$1.1 billion. The State of Texas abandoned the property tax as a source of revenue in 1979-80.

Among the special purpose districts, 115 hospital districts levied \$473 million as shown in Table 6 and 62 junior colleges imposed \$213 million. Districts providing water levied \$266, and districts providing navigation, port, or drainage services levied \$148 million in 1986-87. Special districts to service road bonds levied \$6.2 million which was up from \$3.8 million four years ago but about the same as the that imposed in 1975-76.

Dallas and Harris counties levy a county-wide tax for school services, five counties levy a countywide tax that is distributed among school districts within the county; Duval County levies a tax for vocational education services; and South Texas ISD levies a tax in Cameron, Hidalgo, and part of Willacy counties to supplement the educational services of local school districts in those counties. A total of \$11.6 million was imposed for these school equalization services.



Table 5  
Property Taxes Levied by Texas Local Governments  
(Millions)

Year	Total	State	Counties	Cities	School Districts	Special Districts
1975-76	\$2,812	\$39	\$388	\$665	\$1,434	\$286
1976-77	3,158	45	439	734	1,619	321
1977-78	3,505	47	522	794	1,767	375
1978-79	3,846	53	578	856	1,939	420
1979-80	4,212	60	650	944	2,088	470
1980-81	4,948		821	1,052	2,481	595
1981-82	5,753		1,008	1,204	2,864	677
1982-83	6,543		1,161	1,359	3,282	741
1983-84	7,244		1,291	1,454	3,627	872
1984-85	8,171		1,409	1,628	4,143	991
1985-86 b	9,016		1,437	1,834	4,659	1,087
1986-87 b	9,670		1,492	1,989	5,040	1,149

b Includes bank franchise tax reimbursements.

Property taxes for other special districts totaled \$24.6 million and has grown rapidly. This "other" category is dominated by the proliferation of rural fire control districts in recent years: 105 fire districts accounted for \$13.9 million in 1986-87.

Table 6  
Property Taxes Levied by Texas Special Districts  
(Millions)

Year	Total	Hosp-ital	Junior College	Water	Navig. Port Drain.	Road	School Equalzn	Other
1975-76	\$285.8	\$133.3	\$60.6	\$43.9	\$34.9	\$6.4	\$3.9	\$2.8
1980-81	594.5	282.8	96.0	114.8	78.9	8.2	8.5	5.3
1983-84	871.9	390.6	131.9	202.0	122.7	3.8	9.9	10.9
1984-85	991.3	416.2	162.7	241.5	136.8	5.4	11.8	17.0
1985-86	1081.0	454.7	190.4	258.5	139.2	5.3	12.3	20.7
1986-87	1142.4	472.8	213.0	266.5	147.7	6.2	11.6	24.6

Note: Excludes reimbursement for bank franchise tax.



## LOCAL GOVERNMENT FINANCE

In 1986 the property tax provided 35% of the total general revenue for local governments in Texas. That proportion was up from 33% that had prevailed during the early 1980s. Reliance on the property tax by Texas local governments has dropped from one half in 1957 to one third by 1980, but increased last year.

The property tax was relied upon most extensively by counties, who collectively financed 47.6% of their budgets from this source in 1986. That was followed by school districts, 41%; cities, 25.3%; and special districts, 9.8%.

During the past decade general expenditures<sup>10</sup> by Texas local governments grew from \$7.3 billion in 1976 to 24 billion in 1986--an average of 12.6% compounded per year. Double-digit increases were recorded in 7 of the 10 years. While double-digit inflation was offered as a reason for higher budgets in the late 1970s, the rate of growth has prevailed as inflation subsided. The average rate of growth of local government spending during the first half of the decade was 12.5% as compared to 12.7% during the second half.

## 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 12,292,000 parcels or accounts that were taxable in 1986.

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 1,061 school districts, the State Property Tax Board (SPTB) was created and charged with the responsibility of determining the

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<sup>10</sup> The term "general expenditures" excludes spending for utility services and trust expenditures for employee retirement and other insurance.



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 15 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**

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

As listed in Table 7. local tax appraisals were less than 70% of true market value in 11 school-district areas in 1986. At the other extreme tax appraisals on the average were 100% or more of market value in 249 school-district areas. Specifically, the lowest average was 60.8% in the Schertz-Cibolo ISD in Guadalupe County. The highest ratio was 192.6% in the Santa Gertrudis ISD in Kleberg County. The average often masks wide variations among different types of property. In the McMullen ISD, for example, single-family houses were taxed at values averaging 67% of their selling price. Open-space land was appraised at an average of 41%, whereas minerals were appraised at an average of 92%. Industrial property was valued at 100%; commercial realty at 66% and 50% for commercial personal property.



Table 7  
 Distribution of Texas School Districts by Ratio of 1986  
 Appraised Values to Market Value by Type of Property

Ratio	Average	Single	Multi	Vacant	Agri.	Real		O & G		Personal Property			Land Ratio		
	Ratio	Family	Family	Lots	Impvmts.	Comml	Indust.	Mineral	Utility	Comml.	Indust.	Other	Market	Combo	
	<----- Number of Districts by Ratio----->														
Under 10%	0	0	0	0	0	0	0	0	0	0	0	0	13	0	0
10% - 19.9%	0	0	0	0	0	0	0	0	0	0	0	0	43	0	0
20 - 29.9	0	0	0	4	0	1	0	0	0	3	1	83	1	1	
30 - 39.9	0	0	0	17	3	5	0	0	0	6	0	155	11	1	
40 - 49.9	0	10	5	19	5	11	1	0	1	17	9	175	7	8	
50 - 59.9	0	8	6	42	17	21	7	0	4	30	17	207	33	14	
60 - 69.9	11	25	14	64	33	61	35	1	7	55	14	147	77	25	
70 - 79.9	40	102	47	153	117	163	59	1	22	131	52	106	147	77	
80 - 89.9	215	303	180	284	316	317	142	17	156	281	108	48	254	160	
90 - 99.9	547	520	363	373	455	367	346	127	570	440	326	25	390	279	
100% & Over	249	87	153	97	107	112	270	780	302	97	348	52	140	496	
Total	1,062	1,055	768	1,053	1,053	1,058	860	926	1,062	1,060	875	1,054	1,060	1,061	

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



## **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 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 appraiser and less detailed comparisons by the State Property Tax Board. To cover the 142 million acres that qualified in 1986, the SPTB staff primarily relied upon lease contracts rather than owner-operator budgets.

The appraised value of the other 10 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 E show the average value of land per acre. In 1986, 93.2% of the open-space acreage in Texas qualified for productivity valuation. Agricultural-use value averaged \$66.88 per acre, although the range varied widely depending upon soil type. The market value of the remaining acreage averaged \$2,717 an acre, but of course varied widely depending upon location and other market factors. The average of \$2,717 was down 11.2% from the previous year. The average amounts for the two types of land are shown in the last two columns of Appendix E for each school district.

## **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 proprietor has recently purchased it, 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 the inventory on January 1st. Accounting records are usually maintained on computers often in other locations, and even in other states. Typically several retail outlets are maintained by the same business in different taxing jurisdictions with merchandise being continually moved almost daily from one location to another to meet demand. Today's merchandising techniques only further complicate the appraisal task.

#### **METHODOLOGY**

##### **USED BY SPTB**

The State Property Tax Board employs professional appraisers to work each of the 1,061 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<sup>11</sup>.

Preliminary findings were sent to the chief appraiser in the 253 central appraisal districts, and 82 appraisal districts and

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<sup>11</sup> For a more detailed description of the methodology used, see State Property Tax Board, 1986 Property Value Study of School & Appraisal Districts, Appraisal District Ratio Component, Austin: May 1987.



289 school districts filed an appeal.<sup>12</sup> 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 1987 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.

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<sup>12</sup> Appeals involved a total of 547 of the 1,061 school districts.



APPENDIX A

PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1986-87

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
ABILENE	ABILENE ISD	95.6%	\$.4654	\$.8034	.0000	.0000	\$.2665	\$.0191	\$1.5543	172
ABILENE	WYLIE ISD	96.8%	.4709	.8420	.0000	.0000	.2696	.0194	1.6019	158
ADDISON	CARROLLTON FARMERS	93.2%	.2982	.7632	.0360	.1174	.1197	.0026	1.3371	285
	DALLAS ISD	87.4%	.2795	.5584	.0337	.1101	.1122	.0024	1.0964	374
ALAMO	PHARR-SAN JUAN-ALA	87.7%	.4636	.7633	.0000	.0000	.2363	.1917	1.6549	142
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	72.9%	.2259	.5538	.0350	.1326	.1308	.0071	1.0851	377
ALICE	ALICE ISD	91.7%	.5344	.8745	.0000	.0000	.4583	.1716	2.0387	34
ALLEN	ALLEN ISD	92.8%	.4316	.8353	.0743	.0000	.1661	.0000	1.5073	198
ALPINE	ALPINE ISD	92.5%	.4087	.7508	.0000	.1110	.1852	.0000	1.4557	224
ALVIN	ALVIN ISD	88.0%	.6476	.8668	.1618	.0000	.2419	.0036	1.9217	61
AMARILLO	AMARILLO ISD	74.7%	.3662	.7325	.1024	.2382	.2727	.0000	1.7120	126
	CANYON ISD	76.2%	.3734	.9394	.1044	.2429	.1834	.0000	1.8436	83
	RIVER ROAD ISD	75.5%	.3702	.8461	.1035	.2408	.2756	.0000	1.8362	86
ANDREWS	ANDREWS ISD	105.5%	.3588	.5804	.0000	.0000	.2644	.0000	1.2036	346
ANGLETON	ANGLETON ISD	89.5%	.5801	.6965	.0000	.1464	.2462	.3204	1.9896	45
ARANSAS PASS	ARANSAS PASS ISD	96.3%	.5355	.9441	.0000	.0000	.3372	.0918	1.9086	64
ARLINGTON	ARLINGTON ISD	88.6%	.4118	.6580	.0281	.0854	.0934	.0060	1.2827	309
	MANSFIELD ISD	77.1%	.3585	.6805	.0244	.0743	.0813	.0052	1.2243	338
ATHENS	ATHENS ISD	92.7%	.3276	.8945	.0570	.0000	.2528	.1243	1.6561	140
ATLANTA	ATLANTA ISD	92.8%	.4361	.6448	.0000	.0000	.2146	.0000	1.2955	303
	QUEEN CITY ISD	97.8%	.4595	.6905	.0000	.0000	.2261	.0000	1.3761	270
AUSTIN	AUSTIN ISD	93.9%	.3826	.7036	.0446	.0000	.1797	.0000	1.3105	299
	DEL VALLE ISD	99.4%	.4049	.5964	.0000	.0000	.1902	.0000	1.1915	352
	MANOR ISD	96.8%	.3943	.6776	.0000	.0000	.1852	.0000	1.2571	321
	PFLUGERVILLE ISD	97.7%	.3979	.6838	.0000	.0000	.1869	.0000	1.2685	316
AZLE	AZLE ISD	89.5%	.2327	.5729	.0462	.0256	.2702	.0000	1.1476	367
BALCH SPRINGS	DALLAS ISD	87.4%	\$.4100	\$.5584	\$.0337	\$.1101	\$.1122	\$.0024	\$1.2269	335
	MESQUITE ISD	90.1%	.4228	.6215	.0348	.1135	.1157	.0025	1.3109	298
BALLINGER	BALLINGER ISD	79.8%	.2125	.6148	.0000	.0000	.3893	.0000	1.2166	341
BASTROP	BASTROP ISD	92.9%	.1675	.6691	.0000	.0000	.2509	.0000	1.0875	376
BAY CITY	BAY CITY ISD	90.3%	.4965	.7922	.0000	.0803	.2530	.0683	1.6902	133
BAYTOWN	GOOSE CREEK ISD	100.0%	.6052	.9553	.1375	.1353	.2679	.0668	2.1681	16
BEAUMONT	BEAUMONT ISD	93.3%	.6440	.7746	.0000	.0000	.2240	.2290	1.8716	73
BEDFORD	HURST-EULESS-B	88.0%	.3167	.6862	.0279	.0848	.0928	.0060	1.2144	342
BEEVILLE	BEEVILLE ISD	83.8%	.3355	.7378	.1446	.0000	.2939	.0000	1.5119	194
BELLAIRE	HOUSTON ISD	97.2%	.4372	.6639	.0000	.1314	.2602	.0649	1.5577	169
BELLMEAD	LA VEGA ISD	82.0%	.2276	.9984	.0478	.0000	.2362	.0000	1.5100	195
BELTON	BELTON ISD	88.3%	.7102	.8143	.0000	.0000	.2835	.0000	1.8080	97
BENBROOK	FORT WORTH ISD	87.1%	.4007	.5744	.0276	.0840	.0919	.0059	1.1845	355
BIG LAKE	REAGAN ISD	95.9%	.2877	.5600	.0000	.1055	.2493	.0479	1.2504	325
BIG SPRING	BIG SPRING ISD	96.5%	.6559	.8507	.1731	.0000	.2508	.0000	1.9306	60
BOERNE	BOERNE C/L ISD	90.3%	.2833	.7210	.0000	.0000	.1986	.0000	1.2029	347
BONHAM	BONHAM ISD	92.5%	.4039	.5919	.0000	.0000	.2798	.0410	1.3166	293
BORGER	BORGER ISD	91.0%	.4324	.8921	.1393	.0000	.2458	.0000	1.7096	128
BOWIE	BOWIE ISD	91.7%	.2944	.7335	.0000	.0000	.2865	.0000	1.3144	295
BRADY	BRADY ISD	93.2%	.2104	.8068	.0000	.0000	.3629	.0000	1.3801	268
BRECKENRIDGE	BRECKENRIDGE ISD	91.6%	.6231	.6231	.0000	.0000	.2749	.0183	1.5395	180
BRENNHAM	BRENNHAM ISD	96.8%	.3419	.5872	.0322	.0000	.2741	.0000	1.2355	331
BRIDGE CITY	BRIDGE CITY ISD	104.0%	.4293	1.1214	.0000	.0000	.3634	.3472	2.2613	10
BROWNFIELD	BROWNFIELD ISD	113.3%	.4984	.7703	.0000	.1114	.2266	.0000	1.6066	155
BROWNSVILLE	BROWNSVILLE ISD	73.5%	.5514	.7205	.0440	.0000	.2037	.0670	1.5865	162
BROWNWOOD	BROWNWOOD ISD	94.3%	.5274	1.0915	.0000	.0000	.1910	.0000	1.8099	96
BRYAN	BRYAN ISD	92.7%	.5358	.6684	.0000	.0000	.3418	.0000	1.5460	177
BURKBURNETT	BURKBURNETT ISD	98.2%	.4466	.7656	.0000	.0000	.2356	.0000	1.4478	229
BURLESON	BURLESON ISD	89.3%	.3443	.7667	.0000	.0000	.1830	.0179	1.3119	297
CAMERON	CAMERON ISD	91.5%	\$.4850	\$.6812	\$.0000	\$.0000	\$.1797	\$.0000	\$1.3459	284
CANADIAN	CANADIAN ISD	98.4%	.5694	.6399	.0000	.1049	.1575	.0000	1.4718	217
CANYON	CANYON ISD	76.2%	.3811	.9394	.0000	.0882	.1834	.0000	1.5921	159
CARRIZO SPRINGS	CARRIZO SPRINGS	103.5%	.6728	1.0868	.0000	.0000	.4109	.0000	2.1704	14
CARROLLTON	CARROLLTON FARMERS	93.2%	.4100	.7632	.0360	.1174	.1197	.0026	1.4489	227
CARTHAGE	CARTHAGE ISD	106.9%	.7266	.7266	.0695	.0000	.3248	.0000	1.8475	81
CEDAR HILL	CEDAR HILL ISD	82.5%	.2860	.8577	.0318	.1039	.1060	.0023	1.3877	262
CENTER	CENTER ISD	83.6%	.5854	.6268	.0000	.0000	.3426	.0000	1.5548	171
CHILDRESS	CHILDRESS ISD	77.5%	.4106	.6198	.0000	.0775	.3021	.0000	1.4100	251
CISCO	CISCO ISD	97.2%	.5247	.7871	.1943	.0972	.2225	.0000	1.8258	88
CLEBURNE	CLEBURNE ISD	86.7%	.4325	.5981	.0000	.0000	.1775	.0173	1.2255	337



APPENDIX A

PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1986-87

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
CLEVELAND	CLEVELAND ISD	96.1%	.6537	.8940	.0000	.0000	.3932	.0000	1.9408	56
CLUTE CITY	BRAZOSPORT ISD	94.5%	.4970	.6991	.0425	.0000	.2598	.1967	1.6951	130
COLEMAN	COLEMAN ISD	71.6%	.1546	.6559	.0000	.0000	.2866	.0000	1.0971	373
COLLEGE STATION	COLLEGE STATION	89.7%	.3409	.9410	.0000	.0000	.3309	.0000	1.6127	154
COLLEYVILLE	GRAPEVINE ISD	97.7%	.2281	.7131	.0310	.0942	.1030	.0066	1.1760	360
COLONY	LEWISVILLE ISD	93.9%	.8102	.7492	.0000	.0000	.2167	.0000	1.7761	112
COLORADO CITY	COLORADO ISD	98.0%	.5952	.8726	.0000	.2524	.3831	.0000	2.1032	23
COLUMBUS	COLUMBUS ISD	94.1%	.1553	.7397	.0000	.0000	.2674	.0000	1.1623	365
COMANCHE	COMANCHE ISD	90.0%	.4251	.6297	.0000	.0846	.2753	.0000	1.4147	248
COMMERCE	COMMERCE ISD	93.8%	.3175	.8248	.0000	.1532	.3141	.1793	1.7890	108
CONROE	CONROE ISD	94.1%	.4519	1.0450	.0000	.1261	.3961	.0000	2.0191	40
CONVERSE	JUDSON ISD	89.4%	.3084	.5899	.0000	.1626	.1604	.0087	1.2300	333
COPPELL	COPPELL ISD	89.2%	.4993	.7311	.0344	.1123	.1146	.6712	2.1629	17
COPPERAS COVE	COPPERAS COVE ISD	87.3%	.5767	.6375	.1485	.0000	.1330	.0000	1.4957	206
CORPUS CHRISTI	CORPUS CHRISTI ISD	96.4%	.5449	.7454	.1250	.1464	.2268	.0000	1.7885	109
	CALALLEN ISD	98.7%	.5575	1.0361	.0000	.1498	.2321	.0000	1.9755	46
	FLOUR BLUFF ISD	103.3%	.5836	.9715	.0000	.1568	.2429	.0000	1.9547	52
	PORT ARANSAS ISD	98.5%	.5566	.4926	.0000	.1496	.2317	.0000	1.4305	237
	TULOSO-MIDWAY ISD	98.2%	.5548	.7659	.0000	.1491	.2309	.0000	1.7007	129
	WEST OSO ISD	93.6%	.5287	.9171	.0000	.1421	.2201	.0000	1.8080	98
CORSICANA	CORSICANA ISD	93.2%	.3868	.9042	.1174	.0000	.2518	.0000	1.6602	139
COTULLA	COTULLA ISD	80.9%	.5420	.7685	.0000	.0000	.5663	.0000	1.8768	70
CRANE	CRANE ISD	108.7%	.6083	.4380	.0000	.0000	.2419	.0158	1.3040	300
CROCKETT	CROCKETT ISD	89.3%	.2570	.8039	.0000	.0000	.1697	.0095	1.2400	328
CROWLEY	CROWLEY ISD	81.5%	.2641	.7663	.0258	.0786	.0860	.0055	1.2263	336
CRYSTAL CITY	CRYSTAL CITY ISD	91.4%	.8404	1.2515	.0301	.0000	.6303	.0000	2.7524	1
CUERO	CUERO ISD	86.6%	.1530	.8743	.0000	.0000	.1755	.0000	1.2029	348
DALHART	DALHART ISD	86.9%	\$.4628	\$.9356	\$.0000	\$.0000	\$.3736	\$.0000	1.7720	114
DALLAS	DALLAS ISD	87.4%	.4394	.5584	.0337	.1101	.1122	.0024	1.2563	323
	DUNCANVILLE ISD	89.2%	.4487	.6958	.0344	.1124	.1146	.0025	1.4084	252
	GRAND PRAIRIE ISD	91.5%	.4605	.7782	.0353	.1154	.1176	.0026	1.5096	196
	RICHARDSON ISD	92.5%	.4655	.8875	.0357	.1166	.1189	.0026	1.6268	150
	IRVING ISD	91.8%	.4617	.6984	.0354	.1156	.1179	.0026	1.4316	236
	WILMER-HUTCHINS	91.6%	.4605	1.0960	.0353	.1154	.1177	.0026	1.8274	87
DAYTON	DAYTON ISD	94.4%	.4529	.7454	.0000	.0000	.3859	.0000	1.5842	163
DE SOTO	DE SOTO ISD	91.2%	.3676	.8023	.0352	.1149	.1172	.0026	1.4397	232
DECATUR	DECATUR ISD	101.0%	.3840	1.2731	.0000	.0000	.3031	.0505	2.0107	41
DEER PARK	DEER PARK ISD	98.6%	.6312	.7594	.0789	.1334	.2642	.0659	1.9329	58
DEL RIO	SAN FELIPE-DEL RIO	87.7%	.3300	.4374	.0000	.1749	.2663	.0000	1.2085	343
DENISON	DENISON ISD	78.5%	.6675	.8403	.0691	.0000	.2670	.0000	1.8440	82
DENTON	DENTON ISD	91.7%	.5409	.7242	.0000	.0000	.2116	.0000	1.4767	213
DENVER CITY	DENVER CITY ISD	111.7%	.6699	.4048	.0000	.0000	.1818	.0000	1.2565	322
DEVINE	DEVINE ISD	101.6%	.5012	.9137	.0000	.0000	.2948	.0000	1.7097	127
DIBOLL	DIBOLL ISD	95.0%	.2714	.6434	.0712	.0000	.2194	.0000	1.2054	344
DICKINSON	DICKINSON ISD	106.8%	.2638	1.2816	.0000	.0000	.4112	.0000	1.9565	51
DIMMITT	DIMMITT ISD	100.4%	.2815	.6526	.0000	.1070	.2464	.0070	1.2946	304
DONNA	DONNA ISD	88.7%	.4592	.6564	.0000	.0000	.2389	.1938	1.5484	175
DUMAS	DUMAS ISD	98.8%	.2470	.7606	.0000	.0200	.1976	.0204	1.2456	327
DUNCANVILLE	DUNCANVILLE ISD	89.2%	.5129	.6958	.0344	.1124	.1146	.0025	1.4727	216
EAGLE LAKE	RICE CONSOLIDATED	100.2%	\$.3126	\$.7716	\$.0000	\$.0000	\$.2847	\$.0000	1.3689	272
EAGLE PASS	EAGLE PASS ISD	97.1%	.2018	.5510	.0000	.2114	.2292	.0000	1.1934	351
EASTLAND	EASTLAND ISD	97.0%	.4248	.7711	.0000	.0000	.2221	.0000	1.4180	244
EDINBURG	EDINBURG ISD	94.9%	.5681	.7163	.0000	.0000	.2555	.2547	1.7947	106
EDNA	EDNA ISD	98.6%	.7255	.8480	.0000	.0000	.3397	.0828	1.9961	44
EL CAMPO	EL CAMPO ISD	101.0%	.4319	.9394	.0973	.0000	.3939	.0000	1.8626	75
EL PASO	EL PASO ISD	90.3%	.4150	.6092	.0611	.1305	.2042	.0000	1.4200	242
	CANUTILLO ISD	87.5%	.4020	.5659	.0591	.1264	.1978	.0000	1.3514	278
	SOCORRO ISD	91.3%	.4194	.8706	.0617	.1319	.2064	.0000	1.6900	135
	YSLETA ISD	91.9%	.4221	.7064	.0621	.1327	.2077	.0000	1.5311	185
ELGIN	ELGIN ISD	94.6%	.6125	.9253	.0000	.0000	.2554	.0000	1.7932	107
ELSA	EDCOUCH ELSA ISD	80.4%	.6677	.7642	.0000	.0000	.2166	.1758	1.8243	90
ENNIS	ENNIS ISD	93.6%	.5400	.7022	.0000	.0000	.1583	.0000	1.4006	255
EULESS	GRAPEVINE ISD	97.7%	.4103	.7131	.0310	.0942	.1030	.0066	1.3582	276
	HURST-EULESS-B	88.0%	.3695	.6862	.0279	.0848	.0928	.0060	1.2672	317
EVERMAN	EVERMAN ISD	88.0%	.4804	.8709	.0279	.0848	.0928	.0060	1.5627	168



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PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1986-87

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
FAIRFIELD	FAIRFIELD ISD	101.9%	\$.2345	\$.7835	\$.0000	\$.0000	\$.1584	\$.0000	\$ 1.1764	359
FALFURRIAS	BROOKS ISD	132.2%	.4363	1.0840	.0000	.0000	.6874	.0000	2.2077	12
FARMERS BRANCH	CARROLLTON FARMERS	93.2%	.3727	.7632	.0360	.1174	.1197	.2812	1.6902	134
	DALLAS ISD	87.4%	.3494	.5584	.0337	.1101	.1122	.2636	1.4275	240
FLOWER MOUND	LEWISVILLE ISD	93.9%	.4309	.7492	.0000	.0000	.2167	.0000	1.3967	258
FOREST HILL	FORT WORTH ISD	87.1%	.5880	.5744	.0276	.0840	.0919	.0059	1.3718	271
	EVERMAN ISD	88.0%	.5938	.8709	.0279	.0848	.0928	.0060	1.6761	138
FORT STOCKTON	FT STOCKTON ISD	115.8%	.4633	.8771	.0000	.0000	.1348	.0000	1.3853	263
FORT WORTH	FORT WORTH ISD	87.1%	.6438	.5744	.0276	.0840	.0919	.0059	1.4276	239
	CASTLEBERRY ISD	88.1%	.6508	.5874	.0279	.0849	.0929	.0060	1.4498	226
	BURLESON ISD	89.3%	.6602	.7667	.0283	.0861	.0942	.0061	1.6417	146
	EAGLE MT-SAGINAW	86.5%	.6391	.6875	.0274	.0834	.0912	.0059	1.5344	182
	EVERMAN ISD	88.0%	.6501	.8709	.0279	.0848	.0928	.0060	1.7324	121
	HURST-EULESS-B	88.0%	.6502	.6862	.0279	.0848	.0928	.0060	1.5479	176
	LAKE WORTH ISD	86.0%	.6352	.5267	.0272	.0829	.0906	.0058	1.3685	273
	WHITE SETTLEMENT	87.6%	.6474	.7315	.0278	.0844	.0924	.0060	1.5894	160
FREDERICKSBURG	FREDERICKSBURG ISD	97.2%	.2946	.7567	.0000	.0000	.2361	.0008	1.2881	305
FREEPORT	BRAZOSPORT ISD	94.5%	.7258	.6991	.0425	.0000	.2598	.0739	1.8011	104
FRIENDSWOOD	FRIENDSWOOD ISD	93.5%	.6497	1.3182	.0000	.0000	.3599	.1402	2.4681	4
GAINESVILLE	GAINESVILLE ISD	76.4%	\$.4356	\$.9935	\$.0703	\$.0868	\$.2904	\$.0000	\$ 1.8766	71
	LINDSAY ISD	78.8%	.4490	.4188	.0725	.0895	.2993	.0000	1.3291	289
GALENA PARK	GALENA PARK ISD	98.0%	.7813	.8134	.0784	.1326	.2625	.0655	2.1336	19
GALVESTON	GALVESTON ISD	80.5%	.5512	1.0171	.0987	.0000	.3098	.0443	2.0211	39
GARLAND	GARLAND ISD	90.7%	.3998	.7615	.0350	.1142	.1165	.0025	1.4296	238
	RICHARDSON ISD	92.5%	.4081	.8875	.0357	.1166	.1189	.0026	1.5694	167
GATESVILLE	GATESVILLE ISD	90.2%	.2987	.6586	.0000	.0000	.1374	.0000	1.0947	375
GEORGETOWN	GEORGETOWN ISD	94.3%	.3218	.9714	.0000	.0000	.1449	.0000	1.4381	233
GIDDINGS	GIDDINGS ISD	96.3%	.2406	.8182	.0000	.0000	.3561	.0000	1.4150	247
GILMER	GILMER ISD	99.3%	.3970	.7405	.0000	.0000	.5132	.0000	1.6507	145
GLADEWATER	GLADEWATER ISD	106.1%	.6813	1.0314	.1043	.0000	.2466	.0000	2.0636	30
GONZALES	GONZALES ISD	85.4%	.2381	.8962	.0000	.0828	.2902	.0222	1.5296	187
GRAHAM	GRAHAM ISD	92.0%	.5981	.7913	.0000	.0000	.3037	.0000	1.6931	131
GRAND PRAIRIE	GRAND PRAIRIE ISD	91.5%	.4164	.7782	.0353	.1154	.1176	.0026	1.4654	219
	ARLINGTON ISD	88.6%	.4028	.6580	.0281	.0854	.0934	.0060	1.2737	312
GRANDBURY	GRANDBURY ISD	81.5%	.4237	.6110	.0000	.1003	.2023	.0104	1.3478	281
GRAPEVINE	GRAPEVINE ISD	97.7%	.4298	.7131	.0310	.0942	.1030	.0066	1.3777	269
GREENVILLE	GREENVILLE ISD	94.0%	.5531	.9327	.0000	.1536	.3150	.0000	1.9544	53
GROVES	PORT ARTHUR ISD	97.2%	.5733	.8551	.0000	.0000	.2332	.1640	1.8256	89
	PORT NECHES ISD	97.1%	.5728	1.0893	.0000	.0000	.2330	.1639	2.0589	31
HALTOM CITY	BIRDVILLE ISD	92.1%	\$.3269	\$.6906	\$.0292	\$.0888	\$.0971	\$.0063	\$ 1.2387	329
HARKER HEIGHTS	KILLEEN ISD	92.3%	.6186	.4339	.1570	.0000	.2964	.0000	1.5059	199
HARLINGEN	HARLINGEN ISD	77.2%	.3900	.6409	.0000	.0000	.2139	.0274	1.2723	313
	RIO HONDO ISD	81.9%	.4134	.8269	.0000	.0000	.2268	.0291	1.4962	204
	SAN BENITO ISD	79.6%	.4022	.6610	.0000	.0000	.2206	.0283	1.3121	296
HEARNE	HEARNE ISD	89.9%	.2217	.6207	.0000	.0000	.3009	.0000	1.1433	369
HENDERSON	HENDERSON ISD	98.6%	.4709	.9369	.0000	.0000	.2426	.0296	1.6800	137
HEREFORD	HEREFORD ISD	91.6%	.3845	.6317	.0000	.1138	.4015	.0000	1.5315	184
HEWITT	MIDWAY ISD	87.2%	.2765	.6834	.0508	.0000	.2512	.0000	1.2619	320
HIGHLAND PARK	HIGHLAND PARK ISD	93.5%	.1796	.3928	.0361	.1178	.1202	.0026	.8491	383
HILLSBORO	HILLSBORO ISD	84.9%	.4584	.6367	.0657	.0000	.3522	.0132	1.5262	189
HITCHCOCK	HITCHCOCK ISD	80.4%	.4982	1.0526	.1120	.0000	.3094	.0000	1.9722	47
HONDO	HONDO ISD	102.3%	.3741	.6138	.0000	.0000	.2967	.0000	1.2846	307
HOUSTON	HOUSTON ISD	97.2%	.5149	.6639	.0205	.1314	.2602	.0649	1.6559	141
	ALDINE ISD	98.1%	.5198	.7042	.0520	.1327	.2627	.0655	1.7369	119
	ALIEF ISD	98.2%	.5203	1.0503	.0000	.1328	.2629	.0656	2.0319	35
	NORTH FOREST ISD	98.3%	.5210	1.1501	.0000	.1330	.2633	.0657	2.1331	20
	PASADENA ISD	97.9%	.5190	.9694	.0783	.1325	.2623	.0654	2.0270	36
	SPRING BRANCH ISD	98.4%	.5217	.9736	.0000	.1332	.2637	.0658	1.9580	50
HUMBLE	HUMBLE ISD	98.5%	.2255	1.1322	.0000	.1332	.2637	.0658	1.8204	92
HUNTSVILLE	HUNTSVILLE ISD	92.8%	.4826	1.0514	.0000	.1179	.4037	.0000	2.0555	32
HURST	HURST-EULESS-B	88.0%	.3713	.6862	.0279	.0848	.0928	.0060	1.2690	315
	BIRDVILLE ISD	92.1%	.3886	.6906	.0292	.0888	.0971	.0063	1.3004	302
INGLESIDE	INGLESIDE ISD	95.1%	\$.5440	\$.7992	\$.0000	\$.0000	\$.3330	\$.0907	\$ 1.7669	115
IOWA PARK	IOWA PARK ISD	97.5%	.7507	.7312	.0000	.0000	.2340	.0000	1.7160	125
IRVING	IRVING ISD	91.8%	.3401	.6984	.0354	.1156	.1179	.0026	1.3101	299
	CARROLLTON FARMERS	93.2%	.3453	.7632	.0360	.1174	.1197	.0026	1.3842	264
	COPPELL ISD	89.2%	.3304	.7311	.0344	.1123	.1146	.0025	1.3254	290



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City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
JACINTO CITY	GALENA PARK ISD	98.0%	\$.4508	\$.8134	\$.0784	\$.1326	\$.2625	\$.0655	\$1.8032	102
JACKSONVILLE	JACKSONVILLE ISD	89.8%	.4751	.7365	.0000	.0000	.2901	.0000	1.5016	202
JASPER	JASPER ISD	82.5%	.1357	.9650	.0000	.0282	.2029	.0000	1.3318	287
JERSEY VILLAGE	CYPRESS-FAIRBANKS	98.0%	.6858	1.1463	.0000	.1326	.2624	.0654	2.2926	8
KATY	KATY ISD	93.5%	\$.4112	\$.9907	\$.0000	\$.1265	\$.2503	\$.0624	\$1.8411	84
KAUFMAN	KAUFMAN ISD	97.4%	.7039	.7796	.0599	.0000	.3269	.0062	1.8766	72
KELLER	KELLER ISD	85.4%	.2421	.7769	.0271	.0823	.0900	.0058	1.2241	339
KENEDY	KENEDY ISD	94.5%	.1515	.9447	.0000	.1341	.4890	.0042	1.7234	123
KERMIT	KERMIT ISD	104.2%	.4482	1.1257	.0000	.0000	.3961	.0000	1.9700	48
KERRVILLE	KERRVILLE ISD	88.3%	.4029	.5915	.0000	.0000	.1921	.0114	1.1979	350
KILGORE	KILGORE ISD	98.9%	.5218	.9992	.0972	.0000	.2299	.0000	1.8481	80
KILLEEN	KILLEEN ISD	92.3%	.4752	.4339	.1570	.0000	.2964	.0000	1.3625	275
KINGSVILLE	KINGSVILLE ISD	111.1%	.6940	.8887	.0000	.0000	.2500	.0667	1.8994	66
	RICARDO ISD	95.2%	.5947	1.2566	.0000	.0000	.2142	.0571	2.1226	21
KIRBY	JUDSON ISD	89.4%	.3070	.5899	.0429	.1626	.1604	.0087	1.2715	314
LA GRANGE	LA GRANGE ISD	98.8%	\$.2174	\$.8003	\$.0000	\$.0000	\$.2371	\$.0000	\$1.2548	324
LA MARQUE	LA MARQUE ISD	94.2%	.5700	1.1045	.1314	.0000	.3628	.0000	2.1687	15
	HITCHCOCK ISD	80.4%	.4861	1.0526	.1120	.0000	.3094	.0000	1.9601	49
LAKE JACKSON	BRAZOSPORT ISD	94.5%	.3071	.6991	.0425	.0000	.2598	.1967	1.5052	200
LAMESA	LAMESA ISD	95.5%	.5922	.6542	.0000	.0000	.2865	.0000	1.5329	183
LAMPASAS	LAMPASAS ISD	95.7%	.3098	.6788	.0000	.0000	.3123	.0000	1.3009	301
LANCASTER	LANCASTER ISD	88.6%	.4551	.8696	.0342	.1116	.1138	.0025	1.5867	161
	WILMER-HUTCHINS	91.6%	.4705	1.0960	.0353	.1154	.1177	.0026	1.8374	85
LA PORTE	LA PORTE ISD	99.9%	.7120	1.0639	.0799	.1352	.2676	.0667	2.3253	6
LAREDO	LAREDO ISD	92.1%	.3544	.4235	.0901	.0000	.2955	.0000	1.1635	364
	UNITED ISD	97.0%	.3735	.6037	.0949	.0000	.3115	.0000	1.3836	266
LEAGUE CITY	CLEAR CREEK ISD	96.1%	.6100	.8838	.1340	.0000	.3698	.0000	1.9975	43
LEON VALLEY	NORTHSIDE ISD	89.9%	.3403	.5751	.0000	.1634	.1613	.0087	1.2488	326
LEVELLAND	LEVELLAND ISD	104.9%	.3929	.8703	.1447	.0000	.1311	.0108	1.5498	174
LEWISVILLE	LEWISVILLE ISD	93.9%	.3844	.7492	.0000	.0000	.2167	.0000	1.3503	280
LIBERTY	LIBERTY ISD	94.9%	.4002	1.0348	.0000	.0000	.3883	.0872	1.9106	63
LITTLEFIELD	LITTLEFIELD ISD	97.7%	.3821	.8191	.0000	.0000	.1759	.0068	1.3839	265
LIVE OAK	JUDSON ISD	89.4%	.2782	.5899	.0000	.1626	.1604	.0087	1.1999	349
LIVINGSTON	LIVINGSTON ISD	74.5%	.0997	.6375	.0000	.0246	.2846	.0000	1.0463	379
LOCKHART	LOCKHART ISD	76.2%	.2612	.8035	.0000	.0000	.2894	.0000	1.3542	277
LONGVIEW	LONGVIEW ISD	98.4%	.3641	.6692	.0000	.0000	.2287	.0000	1.2621	319
	HALLSVILLE ISD	96.2%	.3560	.8370	.0000	.0000	.2236	.0000	1.4166	246
	PINE TREE ISD	106.0%	.3923	.9649	.0000	.0000	.2464	.0000	1.6037	156
LUBBOCK	LUBBOCK ISD	95.3%	.5623	.8673	.0000	.1035	.1501	.0067	1.6899	136
	LUBBOCK-COOPER ISD	99.4%	.5867	.8950	.0000	.1080	.1566	.0070	1.7533	117
	FRENSHIP ISD	96.2%	.5676	.7216	.0000	.1045	.1515	.0067	1.5519	173
	NEW DEAL ISD	100.9%	.5956	.8909	.0000	.1096	.1590	.0071	1.7622	116
LUFKIN	LUFKIN ISD	89.1%	.3920	.7827	.0667	.0000	.2057	.0000	1.4472	230
	HUDSON ISD	93.2%	.4101	.8295	.0698	.0000	.2152	.0000	1.5247	190
LULING	LULING ISD	89.4%	.2895	.8578	.0000	.0000	.3395	.0000	1.4868	209
MANSFIELD	MANSFIELD ISD	77.1%	\$.5320	\$.6805	\$.0244	\$.0743	\$.0813	\$.0052	\$1.3978	257
MARBLE FALLS	MARBLE FALLS ISD	72.1%	.2841	.7775	.0000	.0000	.2234	.0000	1.2850	306
MARLIN	MARLIN ISD	94.5%	.3787	.6615	.0000	.0000	.5434	.0000	1.5835	164
MARSHALL	MARSHALL ISD	109.3%	.7681	.7412	.0000	.0000	.2952	.0000	1.8045	101
MATHIS	MATHIS ISD	91.9%	.8224	.5789	.0000	.0000	.3216	.0876	1.8106	95
MCALLEN	MCALLEN ISD	86.1%	.3793	.5847	.0000	.0000	.2319	.2312	1.4271	241
	PHARR-SAN JUAN-ALA	87.7%	.3864	.7633	.0000	.0000	.2363	.2356	1.6216	152
	SHARYLAND ISD	85.5%	.3763	.8161	.0000	.0000	.2301	.2294	1.6520	143
MCGREGOR	MCGREGOR ISD	87.7%	.2894	.8242	.0511	.0000	.2527	.0000	1.4174	245
MCKINNEY	MCKINNEY ISD	86.5%	.5387	.7526	.0692	.0000	.1549	.0000	1.5154	193
MERCEDES	MERCEDES ISD	87.1%	.6795	.6795	.0000	.0000	.2346	.1904	1.7840	110
	WESLACO ISD	87.2%	.6802	.7151	.0000	.0000	.2349	.1906	1.8207	91
MESQUITE	MESQUITE ISD	90.1%	.4594	.6215	.0348	.1135	.1157	.0025	1.3474	282
MEXIA	MEXIA ISD	91.0%	.5005	.7644	.0000	.0000	.2980	.0637	1.6265	151
MIDLAND	MIDLAND ISD	98.1%	.3911	.7837	.0970	.0733	.1958	.0000	1.5408	179
MINEOLA	MINEOLA ISD	97.9%	.5423	.8280	.0000	.0000	.2321	.0000	1.6024	157
MINERAL WELLS	MINERAL WELLS ISD	88.9%	.4425	.7402	.0000	.0747	.1995	.1171	1.5741	166
MISSION	MISSION ISD	86.8%	.5292	.7374	.0000	.0000	.2336	.2329	1.7332	120
	SHARYLAND ISD	85.5%	.5213	.8161	.0000	.0000	.2301	.2294	1.7969	105
MISSOURI CITY	FORT BEND ISD	92.5%	.3970	1.0827	.0000	.0000	.3232	.0000	1.8029	103
MONAHANS	MONAHANS-WICKETT-P	100.7%	.4392	1.0041	.0000	.0000	.4393	.0000	1.8825	68
MOUNT PLEASANT	MOUNT PLEASANT ISD	93.9%	.3474	.7958	.0939	.1077	.1352	.0282	1.5083	197



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## PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1986-87

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
NACOGDOCHES	NACOGDOCHES ISD	63.6%	\$.4901	\$.6683	\$.0000	\$.0582	\$.1508	\$.0000	\$1.3674	274
NAVASOTA	NAVASOTA ISD	101.2%	.6777	.7890	.0000	.0000	.2807	.0000	1.7475	118
NEDERLAND	NEDERLAND ISD	96.8%	.6004	.9199	.0000	.0000	.2324	.1244	1.8771	69
NEW BRAUNFELS	NEW BRAUNFELS ISD	87.5%	.3151	.8488	.0000	.0000	.3151	.0085	1.4875	208
	COMAL ISD	87.5%	.3152	.8455	.0000	.0000	.3152	.0085	1.4844	211
NO RICHLAND HILL	BIRDVILLE ISD	92.1%	.3084	.6906	.0292	.0888	.0971	.0063	1.2203	340
ODESSA	ECTOR COUNTY ISD	95.8%	\$.4660	\$.8027	\$.1383	\$.0000	\$.3161	\$.0000	\$1.7232	124
ORANGE	WEST ORANGE-COVE	94.5%	.7604	.9399	.0000	.0000	.3299	.0673	2.0976	25
	LITTLE CYPRESS-M.	92.9%	.7481	1.2664	.0000	.0000	.3246	.0663	2.4054	5
PALACIOS	PALACIOS ISD	96.5%	\$.5406	\$.4440	\$.0000	\$.0858	\$.2705	\$.1550	\$1.4959	205
PALESTINE	PALESTINE ISD	96.2%	.6377	.9398	.0416	.0000	.3197	.0000	1.9389	57
	WESTWOOD ISD	95.8%	.6354	.9774	.0000	.0000	.3186	.0000	1.9314	59
PAMPA	PAMPA ISD	91.0%	.5826	.6536	.0000	.0000	.1966	.0000	1.4327	235
PARIS	PARIS ISD	92.7%	.3338	.7140	.0811	.0000	.2844	.0000	1.4134	250
PASADENA	PASADENA ISD	97.9%	.5875	.9694	.0783	.1325	.2623	.0654	2.0955	26
PEARLAND	PEARLAND ISD	91.0%	.6370	1.0010	.0000	.0000	.2503	.0037	1.8920	67
PEARSALL	PEARSALL ISD	91.3%	.4664	1.0997	.0000	.0000	.4962	.0320	2.0942	27
PECOS CITY	PECOS-BARSTOW-TOYA	94.6%	.7945	.9151	.0000	.0000	.5959	.0000	2.3054	7
PERRYTON	PERRYTON ISD	91.3%	.5028	.7854	.0000	.1817	.3836	.0080	1.8615	76
PHARR	PHARR-SAN JUAN-ALA	87.7%	.5879	.7633	.0000	.0000	.2363	.0478	1.6353	148
PITTSBURG	PITTSBURG ISD	97.2%	.2431	.5386	.0972	.0000	.2259	.0000	1.1048	372
PLAINVIEW	PLAINVIEW ISD	87.7%	.5438	.6666	.0000	.0000	.2782	.0000	1.4885	207
PLANO	PLANO ISD	92.6%	.4166	.7627	.0741	.0000	.1657	.0000	1.4190	243
PLEASANTON	PLEASANTON ISD	97.3%	.3414	.6225	.0000	.0000	.3501	.0049	1.3189	292
PORT ARTHUR	PORT ARTHUR ISD	97.2%	.7725	.8551	.0000	.0000	.2332	.1640	2.0248	38
	SABINE ISD	109.7%	.8718	1.2896	.0000	.0000	.2632	.1851	2.6098	2
	PORT NECHES ISD	97.1%	.7718	1.0893	.0000	.0000	.2330	.1639	2.2580	11
PORT LAVACA	CALHOUN COUNTY ISD	99.5%	.5528	.7474	.0000	.0000	.2387	.0046	1.5435	178
PORT NECHES	PORT NECHES ISD	97.1%	.6699	1.0893	.0000	.0000	.2330	.1248	2.1169	22
	NEDERLAND ISD	96.8%	.6682	.9199	.0000	.0000	.2324	.1244	1.9449	55
PORTLAND	GREGORY-PORTLAND	95.8%	.4938	.8622	.0000	.0000	.3353	.0913	1.7826	111
POST	POST ISD	108.4%	.2200	.7591	.0000	.1139	.1876	.0000	1.2807	311
RAYMONDVILLE	RAYMONDVILLE ISD	90.2%	\$.4373	\$.4897	\$.0000	\$.0361	\$.2709	\$.0825	\$1.3164	294
RICHARDSON	RICHARDSON ISD	92.5%	.2966	.8875	.0357	.1166	.1189	.0026	1.4579	222
	PLANO ISD	92.6%	.2967	.7627	.0357	.1166	.1189	.0026	1.3333	286
RICHLAND HILLS	BIRDVILLE ISD	92.1%	.2747	.6906	.0292	.0888	.0971	.0063	1.1866	354
RICHMOND	LAMAR CONSOLIDATED	93.9%	.5130	1.0797	.0000	.0000	.3280	.0000	1.9207	62
RIVER OAKS	CASTLEBERRY ISD	88.1%	.3478	.5874	.0279	.0849	.0929	.0060	1.1469	368
ROBINSON	ROBINSON ISD	90.3%	.0000	.6287	.0526	.0000	.2602	.0000	.9415	382
ROBSTOWN	ROBSTOWN ISD	94.1%	.7593	.8461	.0000	.1429	.2214	.2171	2.1867	13
ROCKDALE	ROCKDALE ISD	99.2%	.4067	.5753	.0000	.0000	.1948	.0000	1.1767	358
ROCKPORT	ARANSAS COUNTY ISD	97.4%	.2982	.8960	.0000	.0000	.2918	.0311	1.5170	192
ROCKWALL	ROCKWALL ISD	85.8%	.3175	.5778	.0000	.0000	.1674	.0000	1.0628	378
ROSENBERG	LAMAR CONSOLIDATED	93.9%	.6920	1.0797	.0000	.0000	.3280	.0000	2.0997	24
ROUND ROCK	ROUND ROCK ISD	93.7%	.4001	.9746	.0000	.0000	.1440	.0000	1.5187	191
ROWLETT	GARLAND ISD	90.7%	.3752	.7615	.0350	.1142	.1165	.0025	1.4050	254
	ROCKWALL ISD	85.8%	.3552	.5778	.0331	.1081	.1103	.0024	1.1869	353
SAGINAW	EAGLE MT-SAGINAW	86.5%	\$.3891	\$.6875	\$.0274	\$.0834	\$.0912	\$.0059	\$1.2845	308
SAN ANGELO	SAN ANGELO ISD	91.6%	.6369	.6323	.0000	.0000	.2675	.0000	1.5367	181
SAN ANTONIO	SAN ANTONIO ISD	81.8%	.3353	.6689	.0392	.1487	.1468	.0079	1.3469	283
	ALAMO HEIGHTS ISD	72.9%	.2988	.5538	.0350	.1326	.1308	.0071	1.1580	366
	EAST CENTRAL ISD	88.9%	.3645	.8446	.0427	.1617	.1596	.0086	1.5816	165
	EDGEWOOD ISD	89.9%	.3687	.7195	.0432	.1636	.1614	.0087	1.4652	220
	HARLANDALE ISD	84.9%	.3480	.7477	.0407	.1544	.1524	.0082	1.4515	225
	JUDSON ISD	89.4%	.3665	.5899	.0429	.1626	.1604	.0087	1.3310	288
	NORTHSIDE ISD	89.9%	.3684	.5751	.0431	.1634	.1613	.0087	1.3201	291
	NORTH EAST ISD	90.5%	.3711	.6000	.0434	.1646	.1625	.0088	1.3504	279
	SO SAN ANTONIO ISD	84.3%	.3456	.7417	.0405	.1533	.1513	.0082	1.4405	231
SAN BENITO	SAN BENITO ISD	79.6%	.5784	.6610	.0398	.0000	.2206	.0283	1.5281	188
SAN DIEGO	SAN DIEGO ISD	107.5%	.0000	1.6552	.0000	.0000	.7686	.1236	2.5474	3
SAN JUAN	PHARR-SAN JUAN-ALA	87.7%	.6162	.7633	.0000	.0000	.2363	.1917	1.8076	99
SAN MARCOS	SAN MARCOS ISD	95.4%	.4675	.6999	.0000	.0000	.2178	.0286	1.4139	249
SANTA FE	SANTA FE ISD	90.8%	.3233	1.0077	.1266	.0000	.3495	.0000	1.8071	100
SCHERTZ	SCHERTZ-CIBOLO-UC.	60.8%	.2510	.6932	.0000	.0000	.2356	.0000	1.1798	357
SEAGOVILLE	DALLAS ISD	87.4%	.3581	.5584	.0337	.1101	.1122	.0024	1.1750	361
SEALY	SEALY ISD	90.4%	.3301	.9182	.0000	.0000	.4025	.0000	1.6507	144
SEGUIN	SEGUIN ISD	63.1%	.3572	.7968	.0000	.0000	.2446	.0000	1.3986	256



## APPENDIX A

## PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1986-87

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
SEMINOLE	SEMINOLE ISD	109.5%	.5461	.2354	.0000	.0602	.1342	.0000	.9758	381
SHERMAN	SHERMAN ISD	79.3%	.4702	.6956	.0698	.0000	.2696	.0000	1.5052	201
SILSBEE	SILSBEE ISD	91.1%	.5155	1.0656	.0000	.0000	.4189	.0000	2.0000	42
SINTON	SINTON ISD	93.3%	.5526	1.0818	.0000	.0000	.3264	.0889	2.0496	33
SLATON	SLATON ISD	102.4%	.5527	1.0235	.0000	.1112	.1612	.0072	1.8557	77
SMITHVILLE	SMITHVILLE ISD	94.7%	.3314	.7953	.0000	.0000	.2556	.0000	1.3823	267
SNYDER	SNYDER ISD	104.9%	.2675	.8584	.1192	.0000	.2399	.0000	1.4849	210
SONORA	SONORA ISD	106.7%	.5743	.9280	.0000	.0000	.3021	.0107	1.8150	94
SOUTH HOUSTON	PASADENA ISD	97.9%	.3944	.9694	.0783	.1325	.2623	.0654	1.9024	65
STAFFORD	STAFFORD (CITY)	96.6%	.1643	.8364	.0000	.0000	.3376	.1353	1.4736	215
STAMFORD	STAMFORD ISD	82.2%	.6415	.9451	.0000	.1423	.2227	.0000	1.9516	54
STEPHENVILLE	STEPHENVILLE ISD	93.6%	.2752	.6084	.0000	.0000	.2415	.0000	1.1251	371
SUGAR LAND	FORT BEND ISD	92.5%	.4442	1.0827	.0000	.0000	.3232	.0000	1.8501	79
SULPHUR SPRINGS	SULPHUR SPRINGS	101.4%	.2860	.7209	.0000	.0771	.3057	.0000	1.3897	261
SWEETWATER	SWEETWATER ISD	91.4%	.6305	.8681	.0000	.0000	.3564	.0000	1.8550	78
TAYLOR	TAYLOR ISD	94.7%	\$.2946	\$1.0902	\$.0000	\$.0000	\$.1455	\$.0000	\$1.5303	186
TEMPLE	TEMPLE ISD	87.9%	.5452	.7509	.1143	.0000	.2823	.0000	1.6926	132
TERRELL	TERRELL ISD	93.9%	.7981	.7511	.0000	.0000	.3150	.0000	1.8642	74
TEXARKANA	TEXARKANA ISD	91.8%	.5249	.7410	.0654	.0000	.3075	.0000	1.6388	147
	LIBERTY-EYLAU ISD	99.3%	.5676	.6466	.0708	.0000	.3325	.0000	1.6175	153
TEXAS CITY	TEXAS CITY ISD	96.5%	.2267	.6753	.1345	.0000	.3714	.0000	1.4080	253
	DICKINSON ISD	106.8%	.2510	1.2816	.1489	.0000	.4112	.0000	2.0927	28
	LA MARQUE ISD	94.2%	.2214	1.1045	.1314	.0000	.3628	.0000	1.8200	93
TOMBALL	TOMBALL ISD	101.1%	.4853	1.2537	.0536	.1368	.2708	.0675	2.2677	9
TULIA	TULIA ISD	96.3%	.3273	.8664	.0000	.1251	.4909	.2695	2.0793	29
TYLER	TYLER ISD	98.7%	.3895	.6906	.0987	.0000	.2167	.0000	1.3954	259
UNIVERSAL CITY	JUDSON ISD	89.4%	\$.2145	\$.5899	\$.0000	\$.1626	\$.1604	\$.0087	\$1.1361	370
UNIVERSITY PARK	HIGHLAND PARK ISD	93.5%	.3397	.3928	.0361	.1178	.1202	.0026	1.0092	380
UVALDE	UVALDE ISD	90.4%	.3075	.6512	.0297	.0000	.2387	.0088	1.2358	330
VERNON	VERNON ISD	89.4%	\$.3415	\$.6618	\$.1565	\$.0316	\$.2712	\$.0000	\$1.4626	221
VICTORIA	VICTORIA ISD	95.7%	.5072	.6173	.0762	.0000	.2472	.0000	1.4480	228
VIDOR	VIDOR ISD	91.8%	.2834	1.1939	.0000	.0000	.3208	.2285	2.0267	37
W UNIVERSITY PLA	HOUSTON ISD	97.2%	\$.3148	\$.6639	\$.0000	\$.1314	\$.2602	\$.0649	\$1.4352	234
WACO	WACO ISD	87.3%	.4896	.6755	.0509	.0000	.2515	.0000	1.4676	218
	CHINA SPRING ISD	87.0%	.4881	.6003	.0507	.0000	.2507	.0000	1.3898	260
	BOSQUEVILLE ISD	86.5%	.4851	.7125	.0504	.0000	.2492	.0000	1.4971	203
	MIDWAY ISD	87.2%	.4890	.6834	.0508	.0000	.2512	.0000	1.4744	214
WATAUGA	BIRDVILLE ISD	92.1%	.2707	.6906	.0292	.0888	.0971	.0063	1.1826	356
	KELLER ISD	85.4%	.2510	.7769	.0271	.0823	.0900	.0058	1.2331	332
WAXAHACHIE	WAXAHACHIE ISD	91.4%	.4058	.8682	.0000	.0000	.1545	.0274	1.4559	223
WEATHERFORD	WEATHERFORD ISD	93.4%	.3737	.7469	.0482	.0267	.2818	.0000	1.4773	212
WESLACO	WESLACO ISD	87.2%	.5843	.7151	.0000	.0000	.2349	.1906	1.7248	122
WEST ORANGE	WEST ORANGE-COVE	94.5%	.4380	.9399	.0000	.0000	.3299	.0673	1.7752	113
WHARTON	WHARTON ISD	105.3%	.7057	.9245	.1014	.0000	.4108	.0000	2.1424	18
WHITE OAK	WHITE OAK ISD	118.5%	.2608	.5771	.1165	.0000	.2755	.0000	1.2299	334
WHITE SETTLEMENT	WHITE SETTLEMENT	87.6%	.2628	.7315	.0278	.0844	.0924	.0060	1.2048	345
WICHITA FALLS	WICHITA FALLS ISD	97.0%	.6030	.7989	.0000	.0000	.2327	.0000	1.6346	149
	CITY VIEW ISD	96.8%	.6019	.7211	.0000	.0000	.2323	.0000	1.5553	170
WINDCREST	NORTH EAST ISD	90.5%	.1894	.6000	.0434	.1646	.1625	.0088	1.1687	363
WOODWAY	MIDWAY ISD	87.2%	.2964	.6834	.0508	.0000	.2512	.0000	1.2818	310
YOAKUM	YOAKUM ISD	87.0%	\$.1358	\$.8613	\$.0000	\$.0000	\$.1764	\$.0000	\$1.1735	362



## APPENDIX B

## LOCAL PROPERTY TAXES 1986-87

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not		Elderly	Average	Business Personal	
		Homestead	Homestead	Over 65	All Types	Industrial	Commercial
ABILENE	ABILENE ISD	\$ 1253	\$ 1086	\$ 870	\$ 1243	\$ 1225	\$ 1145
ABILENE	WYLIE ISD	1263	1160	940	1282	1252	1199
ADDISON	CARROLLTON FARMERS	1044	904	595	1070	1130	1122
	DALLAS ISD	955	772	254	877	988	974
ALAMO	PHARR-SAN JUAN-ALA	1368	1325	1197	1324	1509	1056
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	892	854	680	868	1134	1100
ALICE	ALICE ISD	1646	1595	1295	1631	1754	1741
ALLEN	ALLEN ISD	1272	1227	1042	1206	1199	710
ALPINE	ALPINE ISD	1180	1137	979	1165	1165	1165
ALVIN	ALVIN ISD	1641	1548	817	1537	1012	1012
AMARILLO	AMARILLO ISD	1292	1243	1027	1370	1198	1475
	CANYON ISD	1481	1419	1194	1475	1266	1637
	RIVER ROAD ISD	1379	1323	1094	1469	1272	1655
ANDREWS	ANDREWS ISD	811	612	463	963	905	813
ANGLETON	ANGLETON ISD	1644	1486	517	1592	1231	1231
ARANSAS PASS	ARANSAS PASS ISD	1517	1466	1264	1527	1585	1529
ARLINGTON	ARLINGTON ISD	1060	921	489	1026	1030	934
	MANSFIELD ISD	1127	983	540	979	1130	943
ATHENS	ATHENS ISD	1290	1241	1000	1325	1426	1362
ATLANTA	ATLANTA ISD	1010	924	821	1036	1117	817
	QUEEN CITY ISD	1020	831	727	1101	1110	644
AUSTIN	AUSTIN ISD	1064	979	414	1049	1108	1007
	DEL VALLE ISD	989	912	568	953	952	909
	MANOR ISD	1045	964	399	1006	1031	986
	PFLUGERVILLE ISD	1021	941	523	1015	1031	1000
AZLE	AZLE ISD	1007	972	865	918	912	838
BALCH SPRINGS	DALLAS ISD	\$ 1069	\$ 958	\$ 460	\$ 982	\$ 1106	\$ 1090
	MESQUITE ISD	1084	1020	742	1049	1146	1035
BALLINGER	BALLINGER ISD	971	932	831	973	1219	886
BASTROP	BASTROP ISD	872	833	761	870	894	894
BAY CITY	BAY CITY ISD	1239	1105	831	1352	1498	1276
BAYTOWN	GOOSE CREEK ISD	1668	1345	551	1734	1701	1461
BEAUMONT	BEAUMONT ISD	1452	1340	901	1497	1604	1434
BEDFORD	HURST-EULESS-B	1017	921	499	972	982	1086
BEEVILLE	BEEVILLE ISD	1140	1029	906	1210	1443	1199
BELLAIRE	HOUSTON ISD	1264	984	442	1246	1257	1116
BELLMEAD	LA VEGA ISD	1122	996	768	1208	1229	1267
BELTON	BELTON ISD	1449	1402	1176	1446	1308	1454
BENBROOK	FORT WORTH ISD	972	936	612	948	967	839
BIG LAKE	REAGAN ISD	799	768	685	1000	1043	1009
BIG SPRING	BIG SPRING ISD	1429	956	781	1544	1606	1634
BOERNE	BOERNE C/L ISD	1018	978	898	962	908	908
BONHAM	BONHAM ISD	1083	1051	961	1053	983	936
BORGER	BORGER ISD	1341	1001	817	1368	1502	1317
BOWIE	BOWIE ISD	1078	968	868	1052	1106	908
BRADY	BRADY ISD	1116	1073	928	1104	1186	1223
BRECKENRIDGE	BRECKENRIDGE ISD	1237	1201	1073	1232	1344	1084
BRENHAM	BRENHAM ISD	967	934	766	988	1021	972
BRIDGE CITY	BRIDGE CITY ISD	1577	1050	654	1809	1739	1040
BROWNFIELD	BROWNFIELD ISD	1133	1099	951	1285	1090	1090
BROWNSVILLE	BROWNSVILLE ISD	1379	1330	1108	1269	1726	970
BROWNWOOD	BROWNWOOD ISD	1445	1385	1167	1448	1535	1512
BRYAN	BRYAN ISD	1186	1149	807	1237	1270	1193
BURKBURNETT	BURKBURNETT ISD	1167	1128	973	1158	1153	1152
BURLESON	BURLESON ISD	1064	1018	825	1050	1160	774
CAMERON	CAMERON ISD	\$ 1076	\$ 1039	\$ 937	\$ 1077	\$ 1177	\$ 934
CANADIAN	CANADIAN ISD	1127	945	797	1177	916	916
CANYON	CANYON ISD	1279	1217	1055	1274	1093	1414
CARRIZO SPRINGS	CARRIZO SPRINGS	1589	1208	881	1736	1677	1494
CARROLLTON	CARROLLTON FARMERS	1131	997	592	1159	1224	1215
CARTHAGE	CARTHAGE ISD	1128	756	491	1478	1383	1358
CEDAR HILL	CEDAR HILL ISD	1306	1223	996	1110	1325	1209
CENTER	CENTER ISD	1323	887	758	1244	1488	1310
CHILDRESS	CHILDRESS ISD	1123	1083	1003	1128	816	816
CISCO	CISCO ISD	1414	1372	1253	1461	1503	1301



## APPENDIX B

## LOCAL PROPERTY TAXES 1986-87

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not		Elderly	Average	Business Personal	
		Homestead	Homestead	Over 65	All Types	Industrial	Commercial
CLEBURNE	CLEBURNE ISD	957	763	595	980	1117	910
CLEVELAND	CLEVELAND ISD	1559	1512	1215	1553	1615	1490
CLUTE CITY	BRAZOSPORT ISD	1309	1082	323	1356	1361	1048
COLEMAN	COLEMAN ISD	784	714	622	878	1102	1024
COLLEGE STATION	COLLEGE STATION	1267	1215	760	1290	1435	1309
COLLEYVILLE	GRAPEVINE ISD	898	807	431	941	856	1323
COLONY	LEWISVILLE ISD	1395	1356	1132	1421	1487	1372
COLORADO CITY	COLORADO ISD	1597	1550	1417	1683	1352	1352
COLUMBUS	COLUMBUS ISD	920	697	571	930	867	805
COMANCHE	COMANCHE ISD	1191	1154	1084	1132	1233	1233
COMMERCE	COMMERCE ISD	1428	1384	1165	1431	1484	1435
CONROE	CONROE ISD	1601	1380	1058	1615	1716	1467
CONVERSE	JUDSON ISD	1044	1011	827	984	935	1042
COPPELL	COPPELL ISD	1781	1591	814	1730	1910	1798
COPPERAS COVE	COPPERAS COVE ISD	1267	1230	1024	1197	1007	1007
CORPUS CHRISTI	CORPUS CHRISTI ISD	1430	1301	847	1431	1481	1439
	CALALLEN ISD	1568	1301	957	1580	1563	1556
	FLOUR BLUFF ISD	1459	1322	963	1564	1514	1487
	PORT ARANSAS ISD	1129	1013	700	1144	1161	1108
	TULOSO-MIDWAY ISD	1325	1196	883	1361	1385	1357
	WEST OSO ISD	1448	1311	981	1446	1474	1449
CORSICANA	CORSICANA ISD	1335	1286	1105	1328	1425	1146
COTULLA	COTULLA ISD	1139	1089	926	1501	0	1138
CRANE	CRANE ISD	659	599	261	1043	960	861
CROCKETT	CROCKETT ISD	1025	675	540	992	1111	903
CROWLEY	CROWLEY ISD	1196	1074	726	981	1070	786
CRYSTAL CITY	CRYSTAL CITY ISD	2083	2014	1418	2202	1844	1844
CUERO	CUERO ISD	993	942	841	962	861	824
DALHART	DALHART ISD	\$ 1230	\$ 1176	\$ 1068	\$ 1418	\$ 0	\$ 1565
DALLAS	DALLAS ISD	1095	869	243	1005	1132	1116
	DUNCANVILLE ISD	1152	975	533	1127	1243	1262
	GRAND PRAIRIE ISD	1252	1065	601	1208	1298	1161
	RICHARDSON ISD	1292	893	470	1301	1384	1218
	IRVING ISD	1163	869	462	1145	1228	1165
	WILMER-HUTCHINS	1504	1030	576	1462	1571	1546
DAYTON	DAYTON ISD	1235	1195	932	1267	1340	1129
DE SOTO	DE SOTO ISD	1191	1117	859	1152	1243	1267
DECATUR	DECATUR ISD	1502	1086	904	1609	1520	1353
DEER PARK	DEER PARK ISD	1524	1106	231	1546	1564	1286
DEL RIO	SAN FELIPE-DEL RIO	1054	1029	953	967	532	532
DENISON	DENISON ISD	1435	1381	1110	1475	1768	1209
DENTON	DENTON ISD	1133	1094	863	1181	1265	1136
DENVER CITY	DENVER CITY ISD	818	798	644	1005	900	802
DEVINE	DEVINE ISD	1291	1243	1138	1368	1413	1413
DIBOLL	DIBOLL ISD	936	802	536	964	998	922
DICKINSON	DICKINSON ISD	1334	955	587	1565	1466	1103
DIMMITT	DIMMITT ISD	865	831	760	1036	1029	947
DONNA	DONNA ISD	1209	1172	1042	1239	1284	1161
DUMAS	DUMAS ISD	843	608	426	996	1009	872
DUNCANVILLE	DUNCANVILLE ISD	1205	1137	821	1178	1300	1320
EAGLE LAKE	RICE CONSOLIDATED	\$ 1037	\$ 756	\$ 566	\$ 1095	\$ 1069	\$ 984
EAGLE PASS	EAGLE PASS ISD	946	918	809	955	951	901
EASTLAND	EASTLAND ISD	1048	1006	835	1134	1049	1146
EDINBURG	EDINBURG ISD	1362	1324	1134	1436	1513	1217
EDNA	EDNA ISD	1480	1341	1085	1597	1600	1493
EL CAMPO	EL CAMPO ISD	1464	1412	1230	1490	1475	1399
EL PASO	EL PASO ISD	1177	1144	958	1136	728	1088
	CANUTILLO ISD	1178	1146	963	1081	716	1225
	SOCORRO ISD	1390	1342	1129	1352	858	1594
	YSLETA ISD	1275	1237	1042	1225	772	1180
ELGIN	ELGIN ISD	1456	1404	1306	1435	1329	1329
ELSA	EDCOUCH ELSA ISD	1443	1395	1218	1459	1589	1589
ENNIS	ENNIS ISD	1109	954	766	1120	1189	1060
EULESS	GRAPEVINE ISD	1037	852	421	1087	989	1528
	HURST-EULESS-B	1062	872	540	1014	1025	1134
EVERMAN	EVERMAN ISD	1369	1320	905	1250	1264	762



## APPENDIX B

## LOCAL PROPERTY TAXES 1986-87

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not		Elderly	Average	Business Personal	
		Homestead	Homestead	Over 65	All Types	Industrial	Commercial
FAIRFIELD	FAIRFIELD ISD	\$ 866	\$ 827	\$ 669	\$ 941	\$ 923	\$ 851
FALFURRIAS	BROOKS ISD	1358	908	716	1766	1336	901
FARMERS BRANCH	CARROLLTON FARMERS	1319	1162	814	1352	1428	1418
	DALLAS ISD	1244	1042	484	1142	1287	1268
FLOWER MOUND	LEWISVILLE ISD	1097	1058	920	1117	1169	1079
FOREST HILL	FORT WORTH ISD	1126	1093	666	1097	1120	971
	EVERMAN ISD	1469	1419	959	1341	1356	817
FORT STOCKTON	FT STOCKTON ISD	919	702	562	1108	957	771
FORT WORTH	FORT WORTH ISD	1172	1033	547	1142	1166	1011
	CASTLEBERRY ISD	1171	1032	546	1160	1171	1087
	BURLESON ISD	1332	1181	675	1313	1452	968
	EAGLE MT-SAGINAW	1271	1125	602	1228	1262	1521
	EVERMAN ISD	1518	1354	835	1386	1401	844
	HURST-EULESS-B	1297	1091	554	1238	1252	1385
	LAKE WORTH ISD	1173	1033	552	1095	1133	417
	WHITE SETTLEMENT	1376	1222	552	1272	1291	871
FREDERICKSBURG	FREDERICKSBURG ISD	1039	1000	922	1031	1005	1005
FREEPORT	BRAZOSPORT ISD	1391	1129	733	1441	1446	1113
FRIENDSWOOD	FRIENDSWOOD ISD	2006	1502	998	1974	0	1569
GAINESVILLE	GAINESVILLE ISD	\$ 1537	\$ 1471	\$ 1267	\$ 1501	\$ 1894	\$ 1509
	LINDSAY ISD	1019	992	864	1063	1301	612
GALENA PARK	GALENA PARK ISD	1778	1417	703	1707	1704	1449
GALVESTON	GALVESTON ISD	1630	1231	782	1617	1962	1833
GARLAND	GARLAND ISD	1123	1053	722	1144	1242	1109
	RICHARDSON ISD	1246	958	614	1256	1335	1175
GATESVILLE	GATESVILLE ISD	896	859	786	876	740	740
GEORGETOWN	GEORGETOWN ISD	1149	1094	908	1150	1191	1162
GIDDINGS	GIDDINGS ISD	998	778	620	1132	1157	976
GILMER	GILMER ISD	1226	1074	870	1321	1330	1345
GLADEWATER	GLADEWATER ISD	1502	1174	893	1651	1556	1499
GONZALES	GONZALES ISD	1119	1067	962	1224	1287	1089
GRAHAM	GRAHAM ISD	1263	1220	1036	1354	1377	1040
GRAND PRAIRIE	GRAND PRAIRIE ISD	1216	1143	823	1172	1260	1128
	ARLINGTON ISD	1053	1015	694	1019	1023	927
GRANDBURY	GRANBURY ISD	1106	1067	858	1078	1323	865
GRAPEVINE	GRAPEVINE ISD	1052	862	478	1102	1003	1550
GREENVILLE	GREENVILLE ISD	1557	1507	1250	1564	1617	1569
GROVES	PORT ARTHUR ISD	1399	1294	839	1460	1503	1369
	PORT NECHES ISD	1616	1241	894	1647	1696	1588
HALTOM CITY	BIRDVILLE ISD	\$ 1009	\$ 968	\$ 627	\$ 991	\$ 957	\$ 895
HARKER HEIGHTS	KILLEEN ISD	1228	1205	1027	1205	1042	1093
HARLINGEN	HARLINGEN ISD	1088	1047	910	1018	995	922
	RIO HONDO ISD	1126	1075	921	1197	1189	1189
	SAN BENITO ISD	1098	1057	920	1050	739	739
HEARNE	HEARNE ISD	878	844	764	915	1018	970
HENDERSON	HENDERSON ISD	1239	825	666	1344	1363	1156
HEREFORD	HEREFORD ISD	1313	1279	1063	1225	1018	1031
HEWITT	MIDWAY ISD	1033	873	676	1010	966	982
HIGHLAND PARK	HIGHLAND PARK ISD	675	582	375	679	0	731
HILLSBORO	HILLSBORO ISD	1236	1197	1028	1221	1438	1330
HITCHCOCK	HITCHCOCK ISD	1823	1580	1189	1578	0	1288
HONDO	HONDO ISD	995	962	847	1028	982	937
HOUSTON	HOUSTON ISD	1344	933	418	1325	1337	1186
	ALDINE ISD	1430	1152	559	1389	1398	1228
	ALIEF ISD	1739	1434	758	1626	1640	1421
	NORTH FOREST ISD	1728	1431	902	1706	1671	1598
	PASADENA ISD	1674	1301	674	1622	1599	1439
	SPRING BRANCH ISD	1551	1036	319	1566	1577	1493
HUMBLE	HUMBLE ISD	1492	1321	698	1456	1460	1285
HUNTSVILLE	HUNTSVILLE ISD	1644	1588	1276	1644	1681	1447
HURST	HURST-EULESS-B	1063	904	599	1015	1026	1135
	BIRDVILLE ISD	1059	958	695	1040	1005	939
INGLESIDE	INGLESIDE ISD	\$ 1265	\$ 1050	\$ 844	\$ 1414	\$ 1486	\$ 1320
IOWA PARK	IOWA PARK ISD	1389	1352	1145	1373	1376	1435
IRVING	IRVING ISD	1064	823	567	1048	1124	1066
	CARROLLTON FARMERS	1080	951	692	1107	1170	1161
	COPPELL ISD	1092	841	222	1060	1170	1102



## APPENDIX B

## LOCAL PROPERTY TAXES 1986-87

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
JACINTO CITY	GALENA PARK ISD	\$ 1503	\$ 1142	\$ 482	\$ 1443	\$ 1440	\$ 1224
JACKSONVILLE	JACKSONVILLE ISD	1239	1198	1005	1201	1042	998
JASPER	JASPER ISD	1033	695	475	1065	1292	771
JERSEY VILLAGE	CYPRESS-FAIRBANKS	1861	1504	600	1834	1850	1713
KATY	KATY ISD	\$ 1462	\$ 1304	\$ 716	\$ 1473	\$ 1573	\$ 1524
KAUFMAN	KAUFMAN ISD	1485	1258	1122	1501	1249	1555
KELLER	KELLER ISD	1069	1021	644	979	1020	1016
KENEDY	KENEDY ISD	1307	1145	941	1379	1453	1282
KERMIT	KERMIT ISD	1381	1112	865	1576	1512	1266
KERRVILLE	KERRVILLE ISD	985	950	870	958	1085	1011
KILGORE	KILGORE ISD	1478	1048	761	1479	1495	1385
KILLEEN	KILLEEN ISD	1111	1088	946	1090	943	989
KINGSVILLE	KINGSVILLE ISD	1273	1233	1116	1519	1357	1320
	RICARDO ISD	1685	1419	1250	1698	0	1776
KIRBY	JUDSON ISD	1080	1046	862	1017	966	1077
LA GRANGE	LA GRANGE ISD	\$ 986	\$ 943	\$ 828	\$ 1004	\$ 1016	\$ 1016
LA MARQUE	LA MARQUE ISD	1707	1569	1010	1735	1841	1573
	HITCHCOCK ISD	1811	1569	996	1568	0	1280
LAKE JACKSON	BRAZOSPORT ISD	1163	1012	560	1204	1209	931
LAMESA	LAMESA ISD	1223	1081	1012	1226	1250	982
LAMPASAS	LAMPASAS ISD	1047	1012	843	1041	1031	1010
LANCASTER	LANCASTER ISD	1283	1206	913	1269	1411	1301
	WILMER-HUTCHINS	1512	1152	835	1470	1580	1555
LA PORTE	LA PORTE ISD	1836	1503	1075	1860	1862	1758
LAREDO	LAREDO ISD	960	936	782	931	996	980
	UNITED ISD	1096	1063	893	1107	1139	1129
LEAGUE CITY	CLEAR CREEK ISD	1584	1456	742	1598	1664	1523
LEON VALLEY	NORTHSIDE ISD	1052	1019	673	999	1071	1025
LEVELLAND	LEVELLAND ISD	1039	767	605	1240	1183	1188
LEWISVILLE	LEWISVILLE ISD	1061	1021	781	1080	1131	1043
LIBERTY	LIBERTY ISD	1554	1494	1254	1528	1582	1405
LITTLEFIELD	LITTLEFIELD ISD	1093	1052	951	1107	1131	1121
LIVE OAK	JUDSON ISD	1019	985	809	960	912	1016
LIVINGSTON	LIVINGSTON ISD	842	799	599	837	1285	895
LOCKHART	LOCKHART ISD	1126	1074	877	1083	1266	1243
LONGVIEW	LONGVIEW ISD	995	906	705	1010	1026	960
	HALLSVILLE ISD	1093	803	622	1133	1178	1053
	PINE TREE ISD	1189	874	597	1283	1210	1166
LUBBOCK	LUBBOCK ISD	1353	1307	1028	1352	1405	1305
	LUBBOCK-COOPER ISD	1360	1315	1082	1403	1396	1373
	FRENSHIP ISD	1214	1176	958	1242	1278	1265
	NEW DEAL ISD	1301	1257	1025	1410	1383	1314
LUFKIN	LUFKIN ISD	1168	1124	875	1158	1057	942
	HUDSON ISD	1221	1177	713	1220	1241	1241
LULING	LULING ISD	1109	1061	933	1189	1331	1214
MANSFIELD	MANSFIELD ISD	\$ 1286	\$ 1242	\$ 788	\$ 1118	\$ 1290	\$ 1076
MARBLE FALLS	MARBLE FALLS ISD	1029	974	834	1028	1016	1016
MARLIN	MARLIN ISD	1197	1159	1024	1267	1341	998
MARSHALL	MARSHALL ISD	1205	861	720	1444	1320	1118
MATHIS	MATHIS ISD	1414	1381	1241	1448	1576	1522
MCALLEN	MCALLEN ISD	1186	1152	1000	1142	1185	1168
	PHARR-SAN JUAN-ALA	1341	1297	1126	1297	1479	1034
	SHARYLAND ISD	1348	1301	1121	1322	1240	1240
MCGREGOR	MCGREGOR ISD	1117	997	750	1134	1078	1195
MCKINNEY	MCKINNEY ISD	1218	1174	1033	1212	1293	667
MERCEDES	MERCEDES ISD	1407	1368	1215	1427	1313	1313
	WESLACO ISD	1454	1413	1256	1457	1458	1438
MESQUITE	MESQUITE ISD	1114	1051	837	1078	1178	1064
MEXIA	MEXIA ISD	1257	1191	1075	1301	1416	1284
MIDLAND	MIDLAND ISD	1183	1082	914	1233	1248	1141
MINEOLA	MINEOLA ISD	1189	1095	930	1282	1310	1226
MINERAL WELLS	MINERAL WELLS ISD	1327	1286	1091	1259	1302	926
MISSION	MISSION ISD	1401	1358	1233	1387	1452	1424
	SHARYLAND ISD	1467	1419	1283	1438	1348	1348
MISSOURI CITY	FORT BEND ISD	1424	1288	1002	1442	1559	1372
MONAHANS	MONAHANS-WICKETT-P	1233	899	691	1506	1496	1420
MOUNT PLEASANT	MOUNT PLEASANT ISD	1188	894	745	1207	1285	1087



## APPENDIX B

## LOCAL PROPERTY TAXES 1986-87

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not		Elderly	Average	Business Personal	
		Homestead	Homestead	Over 65		All Types	Industrial
NACOGDOCHES	NACOGDOCHES ISD	\$ 1210	\$ 810	\$ 679	\$ 1094	\$ 699	\$ 832
NAVASOTA	NAVASOTA ISD	1398	1169	989	1398	1382	1326
NEDERLAND	NEDERLAND ISD	1501	1396	1061	1502	1551	1446
NEW BRAUNFELS	NEW BRAUNFELS ISD	1214	1010	818	1190	1323	1240
	COMAL ISD	1173	773	618	1188	1353	1205
NO RICHLAND HILL	BIRDVILLE ISD	994	931	648	976	943	882
ODESSA	ECTOR COUNTY ISD	\$ 1377	\$ 1008	\$ 764	\$ 1379	\$ 1439	\$ 1034
ORANGE	WEST ORANGE-COVE	1615	1110	797	1678	1776	1141
	LITTLE CYPRESS-M.	1970	1341	992	1924	2071	1304
PALACIOS	PALACIOS ISD	\$ 977	\$ 765	\$ 545	\$ 1197	\$ 1240	\$ 1101
PALESTINE	PALESTINE ISD	1541	1415	1223	1551	1603	1509
	WESTWOOD ISD	1575	1207	1013	1545	1612	1480
PAMPA	PAMPA ISD	1103	1066	872	1146	1259	952
PARIS	PARIS ISD	1168	1130	795	1131	1005	1166
PASADENA	PASADENA ISD	1731	1438	661	1676	1653	1488
PEARLAND	PEARLAND ISD	1508	1411	1012	1514	1597	1482
PEARSALL	PEARSALL ISD	1665	1603	1369	1675	1835	1638
PECOS CITY	PECOS-BARSTOW-TOYA	1704	1655	1359	1844	1907	1599
PERRYTON	PERRYTON ISD	1343	1003	756	1489	1384	1384
PHARR	PHARR-SAN JUAN-ALA	1352	1309	1114	1308	1491	1043
PITTSBURG	PITTSBURG ISD	906	878	782	884	909	881
PLAINVIEW	PLAINVIEW ISD	1286	1247	1153	1191	1149	795
PLANO	PLANO ISD	1143	1035	747	1135	1131	863
PLEASANTON	PLEASANTON ISD	1064	1030	828	1055	1085	953
PORT ARTHUR	PORT ARTHUR ISD	1551	1328	746	1620	1667	1519
	SABINE ISD	1834	1318	661	2088	1904	1811
	PORT NECHES ISD	1772	1276	801	1806	1860	1742
PORT LAVACA	CALHOUN COUNTY ISD	1149	963	709	1235	1231	1127
PORT NECHES	PORT NECHES ISD	1661	1161	787	1694	1744	1633
	NEDERLAND ISD	1555	1317	960	1556	1607	1499
PORTLAND	GREGORY-PORTLAND	1399	1352	1151	1426	1489	1387
POST	POST ISD	861	826	703	1025	755	755
RAYMONDVILLE	RAYMONDVILLE ISD	\$ 1030	\$ 1003	\$ 925	\$ 1053	\$ 901	\$ 833
RICHARDSON	RICHARDSON ISD	1158	869	642	1166	1240	1091
	PLANO ISD	1074	1004	788	1067	1063	811
RICHLAND HILLS	BIRDVILLE ISD	966	928	669	949	917	857
RICHMOND	LAMAR CONSOLIDATED	1455	1322	1070	1537	1637	1302
RIVER OAKS	CASTLEBERRY ISD	926	893	642	917	927	860
ROBINSON	ROBINSON ISD	748	637	461	753	696	730
ROBSTOWN	ROBSTOWN ISD	1768	1634	1198	1749	1832	1826
ROCKDALE	ROCKDALE ISD	809	780	663	941	949	843
ROCKPORT	ARANSAS COUNTY ISD	1161	1111	973	1214	1246	1214
ROCKWALL	ROCKWALL ISD	846	813	597	850	772	945
ROSENBERG	LAMAR CONSOLIDATED	1590	1457	1018	1680	1789	1423
ROUND ROCK	ROUND ROCK ISD	1222	1169	1010	1215	1266	1210
ROWLETT	GARLAND ISD	1103	1030	715	1124	1220	1090
	ROCKWALL ISD	945	882	586	950	862	1055
SAGINAW	EAGLE MT-SAGINAW	\$ 1064	\$ 1024	\$ 661	\$ 1028	\$ 1057	\$ 1273
SAN ANGELO	SAN ANGELO ISD	1256	900	504	1229	1177	950
SAN ANTONIO	SAN ANTONIO ISD	1085	1044	618	1078	1303	1195
	ALAMO HEIGHTS ISD	952	914	494	926	1210	1173
	EAST CENTRAL ISD	1360	1311	873	1265	1406	1406
	EDGEWOOD ISD	1163	1122	699	1172	1286	1276
	HARLANDALE ISD	1140	1095	619	1161	1303	1168
	JUDSON ISD	1130	1096	687	1065	1012	1128
	NORTHSIDE ISD	1112	1079	587	1056	1132	1083
	NORTH EAST ISD	1115	1081	583	1080	1162	1097
	SO SAN ANTONIO ISD	1309	1265	833	1152	1351	1309
SAN BENITO	SAN BENITO ISD	1279	1238	1085	1223	861	861
SAN DIEGO	SAN DIEGO ISD	1839	1207	973	2038	1896	1620
SAN JUAN	PHARR-SAN JUAN-ALA	1495	1451	1293	1446	1648	1153
SAN MARCOS	SAN MARCOS ISD	1134	1095	969	1131	1185	1051
SANTA FE	SANTA FE ISD	1477	1342	862	1446	810	810
SCHERTZ	SCHERTZ-CIBOLO-UC.	1090	1032	877	944	1552	1033
SEAGOVILLE	DALLAS ISD	1024	913	494	940	1059	1044
SEALY	SEALY ISD	1273	1221	1031	1321	1345	1333



## APPENDIX B

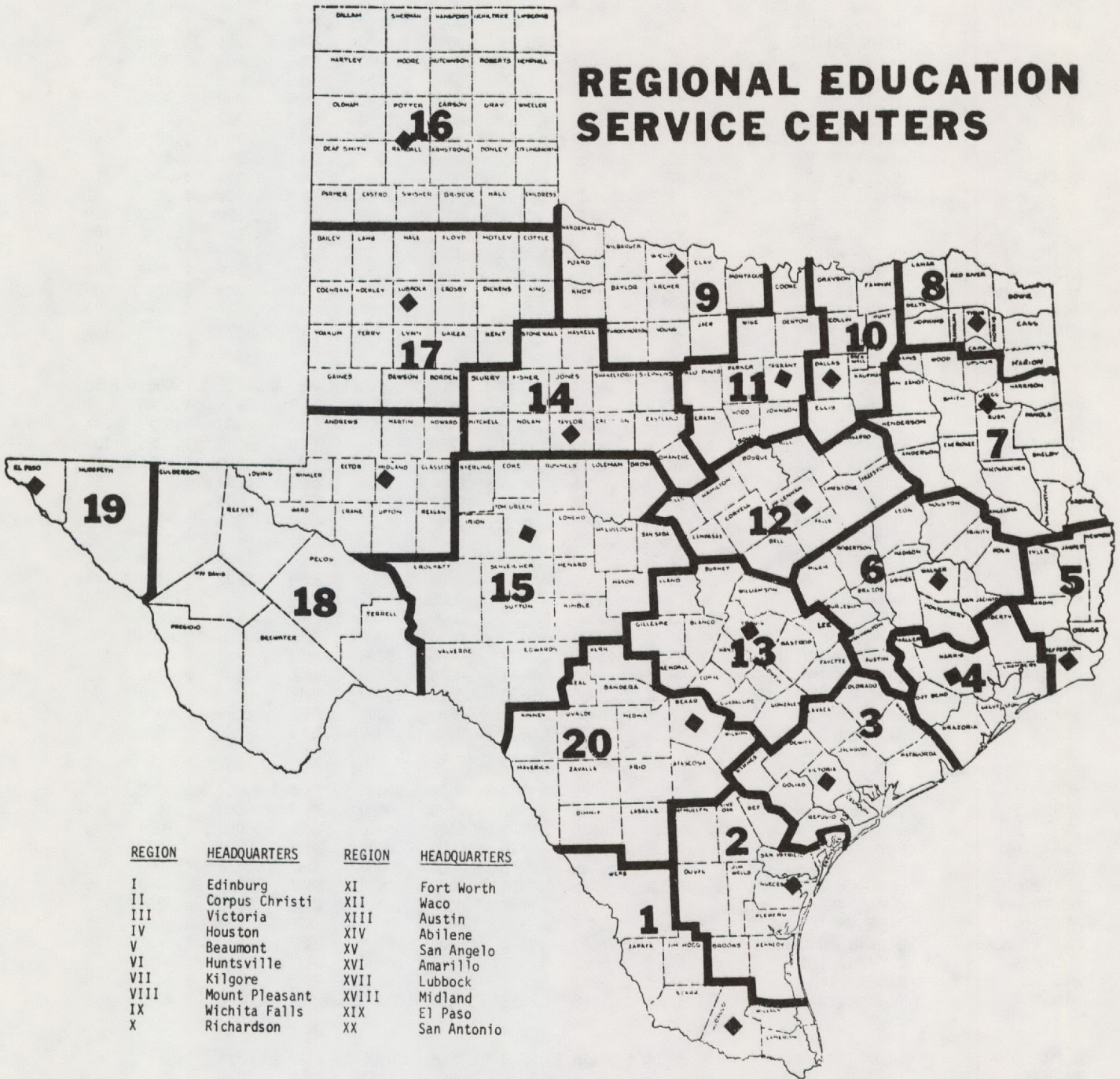
## LOCAL PROPERTY TAXES 1986-87

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not		Elderly	Average	Business Personal	
		Homestead	Homestead	Over 65	All Types	Industrial	Commercial
SEGUIN	SEGUIN ISD	1187	1122	911	1119	1773	1394
SEMINOLE	SEMINOLE ISD	691	661	616	781	713	504
SHERMAN	SHERMAN ISD	1070	1026	724	1204	1409	1051
SILSBEE	SILSBEE ISD	1675	1114	900	1600	1757	1131
SINTON	SINTON ISD	1545	1485	1205	1640	1758	1649
SLATON	SLATON ISD	1407	1357	1213	1485	1436	1391
SMITHVILLE	SMITHVILLE ISD	1111	1066	715	1106	1024	1024
SNYDER	SNYDER ISD	1073	980	852	1188	1133	1032
SONORA	SONORA ISD	1022	976	889	1452	1361	1138
SOUTH HOUSTON	PASADENA ISD	1571	1327	729	1522	1500	1351
STAFFORD	STAFFORD (CITY)	1197	1071	851	1179	1220	975
STAMFORD	STAMFORD ISD	1447	1390	1275	1561	1900	1418
STEPHENVILLE	STEPHENVILLE ISD	899	864	744	900	962	860
SUGAR LAND	FORT BEND ISD	1461	1325	960	1480	1599	1408
SULPHUR SPRINGS	SULPHUR SPRINGS	1100	1015	814	1112	1047	1106
SWEETWATER	SWEETWATER ISD	1494	1445	1231	1484	1528	1461
TAYLOR	TAYLOR ISD	\$ 1244	\$ 1185	\$ 1043	\$ 1224	\$ 1262	\$ 1203
TEMPLE	TEMPLE ISD	1394	1243	986	1354	1230	1342
TERRELL	TERRELL ISD	1502	1215	1078	1491	1288	1583
TEXARKANA	TEXARKANA ISD	1407	1314	1181	1311	1277	1277
	LIBERTY-EYLAU ISD	1301	1215	1097	1294	1509	1509
TEXAS CITY	TEXAS CITY ISD	1087	816	408	1126	1168	871
	DICKINSON ISD	1427	1027	651	1674	1568	1180
	LA MARQUE ISD	1433	1295	917	1456	1545	1320
TOMBALL	TOMBALL ISD	1803	1627	560	1814	1738	1591
TULIA	TULIA ISD	1413	1367	1172	1663	1637	1637
TYLER	TYLER ISD	1097	1031	878	1116	1130	1122
UNIVERSAL CITY	JUDSON ISD	\$ 965	\$ 931	\$ 758	\$ 909	\$ 864	\$ 962
UNIVERSITY PARK	HIGHLAND PARK ISD	802	671	379	807	0	869
UVALDE	UVALDE ISD	1031	995	828	989	990	926
VERNON	VERNON ISD	\$ 1064	\$ 1026	\$ 952	\$ 1170	\$ 1308	\$ 1085
VICTORIA	VICTORIA ISD	1125	1092	907	1158	1210	1163
VIDOR	VIDOR ISD	1683	1154	898	1621	1765	1403
W UNIVERSITY PLA	HOUSTON ISD	\$ 1164	\$ 885	\$ 384	\$ 1148	\$ 1158	\$ 1028
WACO	WACO ISD	1187	1073	861	1174	1122	1184
	CHINA SPRING ISD	1076	970	767	1112	1066	1152
	BOSQUEVILLE ISD	1149	1037	820	1198	1155	1192
	MIDWAY ISD	1207	1092	879	1180	1128	1148
WATAUGA	BIRDVILLE ISD	963	925	637	946	914	854
	KELLER ISD	1077	1031	637	986	1028	1023
WAXAHACHIE	WAXAHACHIE ISD	1176	1126	951	1165	1271	1203
WEATHERFORD	WEATHERFORD ISD	1160	1116	939	1182	1253	1253
WESLACO	WESLACO ISD	1378	1337	1183	1380	1381	1362
WEST ORANGE	WEST ORANGE-COVE	1367	907	669	1420	1503	966
WHARTON	WHARTON ISD	1561	1513	1311	1714	1627	1547
WHITE OAK	WHITE OAK ISD	832	581	401	984	830	792
WHITE SETTLEMENT	WHITE SETTLEMENT	1043	944	458	964	978	660
WICHITA FALLS	WICHITA FALLS ISD	1312	1271	1034	1308	1318	1333
	CITY VIEW ISD	1254	1217	943	1244	1257	1291
WINDCREST	NORTH EAST ISD	965	931	679	935	1006	949
WOODWAY	MIDWAY ISD	1049	935	716	1025	981	998
YOAKUM	YOAKUM ISD	\$ 863	\$ 813	\$ 714	\$ 939	\$ 1037	\$ 1037



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 1986-87

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
<b>REGION 1</b>										
ALAMO	PHARR-SAN JUAN-ALA	87.7%	\$ .4636	\$ .7633	\$ .0000	\$ .0000	\$ .2363	\$ .1917	\$ 1.6549	142
BROWNSVILLE	BROWNSVILLE ISD	73.5%	.5514	.7205	.0440	.0000	.2037	.0670	1.5865	162
DONNA	DONNA ISD	88.7%	.4592	.6564	.0000	.0000	.2389	.1938	1.5484	175
EDINBURG	EDINBURG ISD	94.9%	.5681	.7163	.0000	.0000	.2555	.2547	1.7947	106
ELSA	EDCOUCH ELSA ISD	80.4%	.6677	.7642	.0000	.0000	.2166	.1758	1.8243	90
HARLINGEN	HARLINGEN ISD	77.2%	.3900	.6409	.0000	.0000	.2139	.0274	1.2723	313
	RIO HONDO ISD	81.9%	.4134	.8269	.0000	.0000	.2268	.0291	1.4962	204
	SAN BENITO ISD	79.6%	.4022	.6610	.0000	.0000	.2206	.0283	1.3121	296
LAREDO	LAREDO ISD	92.1%	.3544	.4235	.0901	.0000	.2955	.0000	1.1635	364
	UNITED ISD	97.0%	.3735	.6037	.0949	.0000	.3115	.0000	1.3836	266
MCALLEN	MCALLEN ISD	86.1%	.3793	.5847	.0000	.0000	.2319	.2312	1.4271	241
	PHARR-SAN JUAN-ALA	87.7%	.3864	.7633	.0000	.0000	.2363	.2356	1.6216	152
	SHARYLAND ISD	85.5%	.3763	.8161	.0000	.0000	.2301	.2294	1.6520	143
MERCEDES	MERCEDES ISD	87.1%	.6795	.6795	.0000	.0000	.2346	.1904	1.7840	110
	WESLACO ISD	87.2%	.6802	.7151	.0000	.0000	.2349	.1906	1.8207	91
MISSION	MISSION ISD	86.8%	.5292	.7374	.0000	.0000	.2336	.2329	1.7332	120
	SHARYLAND ISD	85.5%	.5213	.8161	.0000	.0000	.2301	.2294	1.7969	105
PHARR	PHARR-SAN JUAN-ALA	87.7%	.5879	.7633	.0000	.0000	.2363	.0478	1.6353	148
RAYMONDVILLE	RAYMONDVILLE ISD	90.2%	.4373	.4897	.0000	.0361	.2709	.0825	1.3164	294
SAN BENITO	SAN BENITO ISD	79.6%	.5784	.6610	.0398	.0000	.2206	.0283	1.5281	188
SAN JUAN	PHARR-SAN JUAN-ALA	87.7%	.6162	.7633	.0000	.0000	.2363	.1917	1.8076	99
WESLACO	WESLACO ISD	87.2%	.5843	.7151	.0000	.0000	.2349	.1906	1.7248	122
<b>REGION 2</b>										
ALICE	ALICE ISD	91.7%	\$ .5344	\$ .8745	\$ .0000	\$ .0000	\$ .4583	\$ .1716	\$ 2.0387	34
ARANSAS PASS	ARANSAS PASS ISD	96.3%	.5355	.9441	.0000	.0000	.3372	.0918	1.9086	64
BEEVILLE	BEEVILLE ISD	83.8%	.3355	.7378	.1446	.0000	.2939	.0000	1.5119	194
CORPUS CHRISTI	CORPUS CHRISTI ISD	96.4%	.5449	.7454	.1250	.1464	.2268	.0000	1.7885	109
	CALALLEN ISD	98.7%	.5575	1.0361	.0000	.1498	.2321	.0000	1.9755	46
	FLOUR BLUFF ISD	103.3%	.5836	.9715	.0000	.1568	.2429	.0000	1.9547	52
	PORT ARANSAS ISD	98.5%	.5566	.4926	.0000	.1496	.2317	.0000	1.4305	237
	TULOSO-MIDWAY ISD	98.2%	.5548	.7659	.0000	.1491	.2309	.0000	1.7007	129
	WEST OSO ISD	93.6%	.5287	.9171	.0000	.1421	.2201	.0000	1.8080	98
FALFURRIAS	BROOKS ISD	132.2%	.4363	1.0840	.0000	.0000	.6874	.0000	2.2077	12
INGLESIDE	INGLESIDE ISD	95.1%	.5440	.7992	.0000	.0000	.3330	.0907	1.7669	115
KINGSVILLE	KINGSVILLE ISD	111.1%	.6940	.8887	.0000	.0000	.2500	.0667	1.8994	66
	RICARDO ISD	95.2%	.5947	1.2566	.0000	.0000	.2142	.0571	2.1226	21
MATHIS	MATHIS ISD	91.9%	.8224	.5789	.0000	.0000	.3216	.0876	1.8106	95
PORTLAND	GREGORY-PORTLAND	95.8%	.4938	.8622	.0000	.0000	.3353	.0913	1.7826	111
ROBSTOWN	ROBSTOWN ISD	94.1%	.7593	.8461	.0000	.1429	.2214	.2171	2.1867	13
ROCKPORT	ARANSAS COUNTY ISD	97.4%	.2982	.8960	.0000	.0000	.2918	.0311	1.5170	192
SAN DIEGO	SAN DIEGO ISD	107.5%	.0000	1.6552	.0000	.0000	.7686	.1236	2.5474	3
SINTON	SINTON ISD	93.3%	.5526	1.0818	.0000	.0000	.3264	.0889	2.0496	33
<b>REGION 3</b>										
BAY CITY	BAY CITY ISD	90.3%	\$ .4965	\$ .7922	\$ .0000	\$ .0803	\$ .2530	\$ .0683	\$ 1.6902	133
COLUMBUS	COLUMBUS ISD	94.1%	.1553	.7397	.0000	.0000	.2674	.0000	1.1623	365
CUERO	CUERO ISD	86.6%	.1530	.8743	.0000	.0000	.1755	.0000	1.2029	348
EAGLE LAKE	RICE CONSOLIDATED	100.2%	.3126	.7716	.0000	.0000	.2847	.0000	1.3689	272
EDNA	EDNA ISD	98.6%	.7255	.8480	.0000	.0000	.3397	.0828	1.9961	44
EL CAMPO	EL CAMPO ISD	101.0%	.4319	.9394	.0973	.0000	.3939	.0000	1.8626	75
KENEDY	KENEDY ISD	94.5%	.1515	.9447	.0000	.1341	.4890	.0042	1.7234	123
PALACIOS	PALACIOS ISD	96.5%	.5406	.4440	.0000	.0858	.2705	.1550	1.4959	205
PORT LAVACA	CALHOUN COUNTY ISD	99.5%	.5528	.7474	.0000	.0000	.2387	.0046	1.5435	178
VICTORIA	VICTORIA ISD	95.7%	.5072	.6173	.0762	.0000	.2472	.0000	1.4480	228
WHARTON	WHARTON ISD	105.3%	.7057	.9245	.1014	.0000	.4108	.0000	2.1424	18
YOAKUM	YOAKUM ISD	87.0%	.1358	.8613	.0000	.0000	.1764	.0000	1.1735	362
<b>REGION 4</b>										
ALVIN	ALVIN ISD	88.0%	\$ .6476	\$ .8668	\$ .1618	\$ .0000	\$ .2419	\$ .0036	\$ 1.9217	61
ANGLETON	ANGLETON ISD	89.5%	.5801	.6965	.0000	.1464	.2462	.3204	1.9896	45
BAYTOWN	GOOSE CREEK ISD	100.0%	.6052	.9553	.1375	.1353	.2679	.0668	2.1681	16
BELLAIRE	HOUSTON ISD	97.2%	.4372	.6639	.0000	.1314	.2602	.0649	1.5577	169
CLEVELAND	CLEVELAND ISD	96.1%	.6537	.8940	.0000	.0000	.3932	.0000	1.9408	56
CLUTE CITY	BRAZOSPORT ISD	94.5%	.4970	.6991	.0425	.0000	.2598	.1967	1.6951	130
DAYTON	DAYTON ISD	94.4%	.4529	.7454	.0000	.0000	.3859	.0000	1.5842	163
DEER PARK	DEER PARK ISD	98.6%	.6312	.7594	.0789	.1334	.2642	.0659	1.9329	58



APPENDIX C

BY REGION—PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1986-87

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
DICKINSON	DICKINSON ISD	106.8%	\$ .2638	\$1.2816	.0000	.0000	\$.4112	.0000	\$1.9565	51
FREEPORT	BRAZOSPORT ISD	94.5%	.7258	.6991	.0425	.0000	.2598	.0739	1.8011	104
FRIENDSWOOD	FRIENDSWOOD ISD	93.5%	.6497	1.3182	.0000	.0000	.3599	.1402	2.4681	4
GALENA PARK	GALENA PARK ISD	98.0%	.7813	.8134	.0784	.1326	.2625	.0655	2.1336	19
GALVESTON	GALVESTON ISD	80.5%	.5512	1.0171	.0987	.0000	.3098	.0443	2.0211	39
HITCHCOCK	HITCHCOCK ISD	80.4%	.4982	1.0526	.1120	.0000	.3094	.0000	1.9722	47
HOUSTON	HOUSTON ISD	97.2%	.5149	.6639	.0205	.1314	.2602	.0649	1.6559	141
	ALDINE ISD	98.1%	.5198	.7042	.0520	.1327	.2627	.0655	1.7369	119
	ALIEF ISD	98.2%	.5203	1.0503	.0000	.1328	.2629	.0656	2.0319	35
	NORTH FOREST ISD	98.3%	.5210	1.1501	.0000	.1330	.2633	.0657	2.1331	20
	PASADENA ISD	97.9%	.5190	.9694	.0783	.1325	.2623	.0654	2.0270	36
	SPRING BRANCH ISD	98.4%	.5217	.9736	.0000	.1332	.2637	.0658	1.9580	50
HUMBLE	HUMBLE ISD	98.5%	.2255	1.1322	.0000	.1332	.2637	.0658	1.8204	92
JACINTO CITY	GALENA PARK ISD	98.0%	.4508	.8134	.0784	.1326	.2625	.0655	1.8032	102
Jersey Village	CYPRESS-FAIRBANKS	98.0%	.6858	1.1463	.0000	.1326	.2624	.0654	2.2926	8
KATY	KATY ISD	93.5%	.4112	.9907	.0000	.1265	.2503	.0624	1.8411	84
LA MARQUE	LA MARQUE ISD	94.2%	.5700	1.1045	.1314	.0000	.3628	.0000	2.1687	15
	HITCHCOCK ISD	80.4%	.4861	1.0526	.1120	.0000	.3094	.0000	1.9601	49
LAKE JACKSON	BRAZOSPORT ISD	94.5%	.3071	.6991	.0425	.0000	.2598	.1967	1.5052	200
LA PORTE	LA PORTE ISD	99.9%	.7120	1.0639	.0799	.1352	.2676	.0667	2.3253	6
LEAGUE CITY	CLEAR CREEK ISD	96.1%	.6100	.8838	.1340	.0000	.3698	.0000	1.9975	43
LIBERTY	LIBERTY ISD	94.9%	.4002	1.0348	.0000	.0000	.3883	.0872	1.9106	63
MISSOURI CITY	FORT BEND ISD	92.5%	.3970	1.0827	.0000	.0000	.3232	.0000	1.8029	103
PASADENA	PASADENA ISD	97.9%	.5875	.9694	.0783	.1325	.2623	.0654	2.0955	26
PEARLAND	PEARLAND ISD	91.0%	.6370	1.0010	.0000	.0000	.2503	.0037	1.8920	67
RICHMOND	LAMAR CONSOLIDATED	93.9%	.5130	1.0797	.0000	.0000	.3280	.0000	1.9207	62
ROSENBERG	LAMAR CONSOLIDATED	93.9%	.6920	1.0797	.0000	.0000	.3280	.0000	2.0997	24
SANTA FE	SANTA FE ISD	90.8%	.3233	1.0077	.1266	.0000	.3495	.0000	1.8071	100
SOUTH HOUSTON	PASADENA ISD	97.9%	.3944	.9694	.0783	.1325	.2623	.0654	1.9024	65
STAFFORD	STAFFORD (CITY)	96.6%	.1643	.8364	.0000	.0000	.3376	.1353	1.4736	215
SUGAR LAND	FORT BEND ISD	92.5%	.4442	1.0827	.0000	.0000	.3232	.0000	1.8501	79
TEXAS CITY	TEXAS CITY ISD	96.5%	.2267	.6753	.1345	.0000	.3714	.0000	1.4080	253
	DICKINSON ISD	106.8%	.2510	1.2816	.1489	.0000	.4112	.0000	2.0927	28
	LA MARQUE ISD	94.2%	.2214	1.1045	.1314	.0000	.3628	.0000	1.8200	93
TOMBALL	TOMBALL ISD	101.1%	.4853	1.2537	.0536	.1368	.2708	.0675	2.2677	9
W UNIVERSITY PLA	HOUSTON ISD	97.2%	.3148	.6639	.0000	.1314	.2602	.0649	1.4352	234
<b>REGION 5</b>										
BEAUMONT	BEAUMONT ISD	93.3%	\$.6440	\$.7746	\$.0000	\$.0000	\$.2240	\$.2290	\$1.8716	73
BRIDGE CITY	BRIDGE CITY ISD	104.0%	.4293	1.1214	.0000	.0000	.3634	.3472	2.2613	10
GROVES	PORT ARTHUR ISD	97.2%	.5733	.8551	.0000	.0000	.2332	.1640	1.8256	89
	PORT NECHES ISD	97.1%	.5728	1.0893	.0000	.0000	.2330	.1639	2.0589	31
JASPER	JASPER ISD	82.5%	.1357	.9650	.0000	.0282	.2029	.0000	1.3318	287
NEDERLAND	NEDERLAND ISD	96.8%	.6004	.9199	.0000	.0000	.2324	.1244	1.8771	69
ORANGE	WEST ORANGE-COVE	94.5%	.7604	.9399	.0000	.0000	.3299	.0673	2.0976	25
	LITTLE CYPRESS-M.	92.9%	.7481	1.2664	.0000	.0000	.3246	.0663	2.4054	5
PORT ARTHUR	PORT ARTHUR ISD	97.2%	.7725	.8551	.0000	.0000	.2332	.1640	2.0248	38
	SABINE ISD	109.7%	.8718	1.2896	.0000	.0000	.2632	.1851	2.6098	2
	PORT NECHES ISD	97.1%	.7718	1.0893	.0000	.0000	.2330	.1639	2.2580	11
PORT NECHES	PORT NECHES ISD	97.1%	.6699	1.0893	.0000	.0000	.2330	.1248	2.1169	22
	NEDERLAND ISD	96.8%	.6682	.9199	.0000	.0000	.2324	.1244	1.9449	55
SILSBEE	SILSBEE ISD	91.1%	.5155	1.0656	.0000	.0000	.4189	.0000	2.0000	42
VIDOR	VIDOR ISD	91.8%	.2834	1.1939	.0000	.0000	.3208	.2285	2.0267	37
WEST ORANGE	WEST ORANGE-COVE	94.5%	.4380	.9399	.0000	.0000	.3299	.0673	1.7752	113
<b>REGION 6</b>										
BRENHAM	BRENHAM ISD	96.8%	\$.3419	\$.5872	\$.0322	\$.0000	\$.2741	\$.0000	\$1.2355	331
BRYAN	BRYAN ISD	92.7%	.5358	.6684	.0000	.0000	.3418	.0000	1.5460	177
CAMERON	CAMERON ISD	91.5%	.4850	.6812	.0000	.0000	.1797	.0000	1.3459	284
COLLEGE STATION	COLLEGE STATION	89.7%	.3409	.9410	.0000	.0000	.3309	.0000	1.6127	154
CONROE	CONROE ISD	94.1%	.4519	1.0450	.0000	.1261	.3961	.0000	2.0191	40
CROCKETT	CROCKETT ISD	89.3%	.2570	.8039	.0000	.0000	.1697	.0095	1.2400	328
HEARNE	HEARNE ISD	89.9%	.2217	.6207	.0000	.0000	.3009	.0000	1.1433	369
HUNTSVILLE	HUNTSVILLE ISD	92.8%	.4826	1.0514	.0000	.1179	.4037	.0000	2.0555	32
LIVINGSTON	LIVINGSTON ISD	74.5%	.0997	.6375	.0000	.0246	.2846	.0000	1.0463	379
NAVASOTA	NAVASOTA ISD	101.2%	.6777	.7890	.0000	.0000	.2807	.0000	1.7475	118
ROCKDALE	ROCKDALE ISD	99.2%	.4067	.5753	.0000	.0000	.1948	.0000	1.1767	358
SEALY	SEALY ISD	90.4%	.3301	.9182	.0000	.0000	.4025	.0000	1.6507	144



APPENDIX C

BY REGION—PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1986-87

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
<b>REGION 7</b>										
ATHENS	ATHENS ISD	92.7%	\$.3276	\$.8945	\$.0570	\$.0000	\$.2528	\$.1243	\$1.6561	140
CARTHAGE	CARTHAGE ISD	106.9%	.7266	.7266	.0695	.0000	.3248	.0000	1.8475	81
CENTER	CENTER ISD	83.6%	.5854	.6268	.0000	.0000	.3426	.0000	1.5548	171
DIBOLL	DIBOLL ISD	95.0%	.2714	.6434	.0712	.0000	.2194	.0000	1.2054	344
GILMER	GILMER ISD	99.3%	.3970	.7405	.0000	.0000	.5132	.0000	1.6507	145
GLADEWATER	GLADEWATER ISD	106.1%	.6813	1.0314	.1043	.0000	.2466	.0000	2.0636	30
HENDERSON	HENDERSON ISD	89.6%	.4709	.9369	.0000	.0000	.2426	.0296	1.6800	137
JACKSONVILLE	JACKSONVILLE ISD	98.8%	.4751	.7365	.0000	.0000	.2901	.0000	1.5016	202
KILGORE	KILGORE ISD	98.9%	.5218	.9992	.0972	.0000	.2299	.0000	1.8481	80
LONGVIEW	LONGVIEW ISD	98.4%	.3641	.6692	.0000	.0000	.2287	.0000	1.2621	319
	HALLSVILLE ISD	96.2%	.3560	.8370	.0000	.0000	.2236	.0000	1.4166	246
	PINE TREE ISD	106.0%	.3923	.9649	.0000	.0000	.2464	.0000	1.6037	156
LUFKIN	LUFKIN ISD	89.1%	.3920	.7827	.0667	.0000	.2057	.0000	1.4472	230
	HUDSON ISD	93.2%	.4101	.8295	.0698	.0000	.2152	.0000	1.5247	190
MARSHALL	MARSHALL ISD	109.3%	.7681	.7412	.0000	.0000	.2952	.0000	1.8045	101
MINEOLA	MINEOLA ISD	97.9%	.5423	.8280	.0000	.0000	.2321	.0000	1.6024	157
NACOGDOCHES	NACOGDOCHES ISD	63.6%	.4901	.6683	.0000	.0582	.1508	.0000	1.3674	274
PALESTINE	PALESTINE ISD	96.2%	.6377	.9398	.0416	.0000	.3197	.0000	1.9389	57
	WESTWOOD ISD	95.8%	.6354	.9774	.0000	.0000	.3186	.0000	1.9314	59
TYLER	TYLER ISD	98.7%	.3895	.6906	.0987	.0000	.2167	.0000	1.3954	259
WHITE OAK	WHITE OAK ISD	118.5%	.2608	.5771	.1165	.0000	.2755	.0000	1.2299	334
<b>REGION 8</b>										
ATLANTA	ATLANTA ISD	92.8%	\$.4361	\$.6448	\$.0000	\$.0000	\$.2146	\$.0000	\$1.2955	303
	QUEEN CITY ISD	97.8%	.4595	.6905	.0000	.0000	.2261	.0000	1.3761	270
MOUNT PLEASANT	MOUNT PLEASANT ISD	93.9%	.3474	.7958	.0939	.1077	.1352	.0282	1.5083	197
PARIS	PARIS ISD	92.7%	.3338	.7140	.0811	.0000	.2844	.0000	1.4134	250
PITTSBURG	PITTSBURG ISD	97.2%	.2431	.5386	.0972	.0000	.2259	.0000	1.1048	372
SULPHUR SPRINGS	SULPHUR SPRINGS	101.4%	.2860	.7209	.0000	.0771	.3057	.0000	1.3897	261
TEXARKANA	TEXARKANA ISD	91.8%	.5249	.7410	.0654	.0000	.3075	.0000	1.6388	147
	LIBERTY-EYLAU ISD	99.3%	.5676	.6466	.0708	.0000	.3325	.0000	1.6175	153
<b>REGION 9</b>										
BOWIE	BOWIE ISD	91.7%	\$.2944	\$.7335	\$.0000	\$.0000	\$.2865	\$.0000	\$1.3144	295
BURKBURNETT	BURKBURNETT ISD	98.2%	.4466	.7656	.0000	.0000	.2356	.0000	1.4478	229
GRAHAM	GRAHAM ISD	92.0%	.5981	.7913	.0000	.0000	.3037	.0000	1.6931	131
IOWA PARK	IOWA PARK ISD	97.5%	.7507	.7312	.0000	.0000	.2340	.0000	1.7160	125
VERNON	VERNON ISD	89.4%	.3415	.6618	.1565	.0316	.2712	.0000	1.4626	221
WICHITA FALLS	WICHITA FALLS ISD	97.0%	.6030	.7989	.0000	.0000	.2327	.0000	1.6346	149
	CITY VIEW ISD	96.8%	.6019	.7211	.0000	.0000	.2323	.0000	1.5553	170
<b>REGION 10</b>										
ADDISON	CARROLLTON FARMERS	93.2%	\$.2982	\$.7632	\$.0360	\$.1174	\$.1197	\$.0026	\$1.3371	285
	DALLAS ISD	87.4%	.2795	.5584	.0337	.1101	.1122	.0024	1.0964	374
ALLEN	ALLEN ISD	92.8%	.4316	.8353	.0743	.0000	.1661	.0000	1.5073	198
BALCH SPRINGS	DALLAS ISD	87.4%	.4100	.5584	.0337	.1101	.1122	.0024	1.2269	335
	MESQUITE ISD	90.1%	.4228	.6215	.0348	.1135	.1157	.0025	1.3109	298
BONHAM	BONHAM ISD	92.5%	.4039	.5919	.0000	.0000	.2798	.0410	1.3166	293
CARROLLTON	CARROLLTON FARMERS	93.2%	.4100	.7632	.0360	.1174	.1197	.0026	1.4489	227
CEDAR HILL	CEDAR HILL ISD	82.5%	.2860	.8577	.0318	.1039	.1060	.0023	1.3877	262
COMMERCE	COMMERCE ISD	93.8%	.3175	.8248	.0000	.1532	.3141	.1793	1.7890	108
COPPELL	COPPELL ISD	89.2%	.4993	.7311	.0344	.1123	.1146	.6712	2.1629	17
DALLAS	DALLAS ISD	87.4%	.4394	.5584	.0337	.1101	.1122	.0024	1.2563	323
	DUNCANVILLE ISD	89.2%	.4487	.6958	.0344	.1124	.1146	.0025	1.4084	252
	GRAND PRAIRIE ISD	91.5%	.4605	.7782	.0353	.1154	.1176	.0026	1.5096	196
	RICHARDSON ISD	92.5%	.4655	.8875	.0357	.1166	.1189	.0026	1.6268	150
	IRVING ISD	91.8%	.4617	.6984	.0354	.1156	.1179	.0026	1.4316	236
	WILMER-HUTCHINS	91.6%	.4605	1.0960	.0353	.1154	.1177	.0026	1.8274	87
DE SOTO	DE SOTO ISD	91.2%	.3676	.8023	.0352	.1149	.1172	.0026	1.4397	232
DENISON	DENISON ISD	78.5%	.6675	.8403	.0691	.0000	.2670	.0000	1.8440	82
DUNCANVILLE	DUNCANVILLE ISD	89.2%	.5129	.6958	.0344	.1124	.1146	.0025	1.4727	216
ENNIS	ENNIS ISD	93.6%	.5400	.7022	.0000	.0000	.1583	.0000	1.4006	255
FARMERS BRANCH	CARROLLTON FARMERS	93.2%	.3727	.7632	.0360	.1174	.1197	.2812	1.6902	134
	DALLAS ISD	87.4%	.3494	.5584	.0337	.1101	.1122	.2636	1.4275	240
GARLAND	GARLAND ISD	90.7%	.3998	.7615	.0350	.1142	.1165	.0025	1.4296	238
	RICHARDSON ISD	92.5%	.4081	.8875	.0357	.1166	.1189	.0026	1.5694	167
GRAND PRAIRIE	GRAND PRAIRIE ISD	91.5%	.4164	.7782	.0353	.1154	.1176	.0026	1.4654	219
GREENVILLE	GREENVILLE ISD	94.0%	.5531	.9327	.0000	.1536	.3150	.0000	1.9544	53
HIGHLAND PARK	HIGHLAND PARK ISD	93.5%	.1796	.3928	.0361	.1178	.1202	.0026	.8491	383



## APPENDIX C

## BY REGION—PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1986-87

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
IRVING	IRVING ISD	91.8%	\$.3401	\$.6984	\$.0354	\$.1156	\$.1179	\$.0026	\$1.3101	299
	CARROLLTON FARMERS	93.2%	.3453	.7632	.0360	.1174	.1197	.0026	1.3842	264
	COPELL ISD	89.2%	.3304	.7311	.0344	.1123	.1146	.0025	1.3254	290
KAUFMAN	KAUFMAN ISD	97.4%	.7039	.7796	.0599	.0000	.3269	.0062	1.8766	72
	LANCASTER	88.6%	.4551	.8696	.0342	.1116	.1138	.0025	1.5867	161
MCKINNEY	WILMER-HUTCHINS	91.6%	.4705	1.0960	.0353	.1154	.1177	.0026	1.8374	85
	MCKINNEY ISD	86.5%	.5387	.7526	.0692	.0000	.1549	.0000	1.5154	193
MESQUITE	MESQUITE ISD	90.1%	.4594	.6215	.0348	.1135	.1157	.0025	1.3474	282
PLANO	PLANO ISD	92.6%	.4166	.7627	.0741	.0000	.1657	.0000	1.4190	243
RICHARDSON	RICHARDSON ISD	92.5%	.2966	.8875	.0357	.1166	.1189	.0026	1.4579	222
	PLANO ISD	92.6%	.2967	.7627	.0357	.1166	.1189	.0026	1.3333	286
ROCKWALL	ROCKWALL ISD	85.8%	.3175	.5778	.0000	.0000	.1674	.0000	1.0628	378
ROWLETT	GARLAND ISD	90.7%	.3752	.7615	.0350	.1142	.1165	.0025	1.4050	254
	ROCKWALL ISD	85.8%	.3552	.5778	.0331	.1081	.1103	.0024	1.1869	353
SEAGOVILLE	DALLAS ISD	87.4%	.3581	.5584	.0337	.1101	.1122	.0024	1.1750	361
SHERMAN	SHERMAN ISD	79.3%	.4702	.6956	.0698	.0000	.2696	.0000	1.5052	201
TERRELL	TERRELL ISD	93.9%	.7981	.7511	.0000	.0000	.3150	.0000	1.8642	74
UNIVERSITY PARK	HIGHLAND PARK ISD	93.5%	.3397	.3928	.0361	.1178	.1202	.0026	1.0092	380
WAXAHACHIE	WAXAHACHIE ISD	91.4%	.4058	.8682	.0000	.0000	.1545	.0274	1.4559	223
<b>REGION 11</b>										
ARLINGTON	ARLINGTON ISD	88.6%	\$.4118	\$.6580	\$.0281	\$.0854	\$.0934	\$.0060	\$1.2827	309
AZLE	MANSFIELD ISD	77.1%	.3585	.6805	.0244	.0743	.0813	.0052	1.2243	338
	AZLE ISD	89.5%	.2327	.5729	.0462	.0256	.2702	.0000	1.1476	367
BEDFORD	HURST-EULESS-B	88.0%	.3167	.6862	.0279	.0848	.0928	.0060	1.2144	342
BENBROOK	FORT WORTH ISD	87.1%	.4007	.5744	.0276	.0840	.0919	.0059	1.1845	355
BURLESON	BURLESON ISD	89.3%	.3443	.7667	.0000	.0000	.1830	.0179	1.3119	297
CLEBURNE	CLEBURNE ISD	86.7%	.4325	.5981	.0000	.0000	.1775	.0173	1.2255	337
COLLEYVILLE	GRAPEVINE ISD	97.7%	.2281	.7131	.0310	.0942	.1030	.0066	1.1760	360
COLONY	LEWISVILLE ISD	93.9%	.8102	.7492	.0000	.0000	.2167	.0000	1.7761	112
CROWLEY	CROWLEY ISD	81.5%	.2641	.7663	.0258	.0786	.0860	.0055	1.2263	336
DECATUR	DECATUR ISD	101.0%	.3840	1.2731	.0000	.0000	.3031	.0505	2.0107	41
DENTON	DENTON ISD	91.7%	.5409	.7242	.0000	.0000	.2116	.0000	1.4767	213
EULESS	GRAPEVINE ISD	97.7%	.4103	.7131	.0310	.0942	.1030	.0066	1.3582	276
	HURST-EULESS-B	88.0%	.3695	.6862	.0279	.0848	.0928	.0060	1.2672	317
EVERMAN	EVERMAN ISD	88.0%	.4804	.8709	.0279	.0848	.0928	.0060	1.5627	168
FLOWER MOUND	LEWISVILLE ISD	93.9%	.4309	.7492	.0000	.0000	.2167	.0000	1.3967	258
FOREST HILL	FORT WORTH ISD	87.1%	.5880	.5744	.0276	.0840	.0919	.0059	1.3718	271
	EVERMAN ISD	88.0%	.5938	.8709	.0279	.0848	.0928	.0060	1.6761	138
FORT WORTH	FORT WORTH ISD	87.1%	.6438	.5744	.0276	.0840	.0919	.0059	1.4276	239
	CASTLEBERRY ISD	88.1%	.6508	.5874	.0279	.0849	.0929	.0060	1.4498	226
GAINESVILLE	BURLESON ISD	89.3%	.6602	.7667	.0283	.0861	.0942	.0061	1.6417	146
	EAGLE MT-SAGINAW	86.5%	.6391	.6875	.0274	.0834	.0912	.0059	1.5344	182
GRANBURY	EVERMAN ISD	88.0%	.6501	.8709	.0279	.0848	.0928	.0060	1.7324	121
	HURST-EULESS-B	88.0%	.6502	.6862	.0279	.0848	.0928	.0060	1.5479	176
GRAPEVINE	LAKE WORTH ISD	86.0%	.6352	.5267	.0272	.0829	.0906	.0058	1.3685	273
	WHITE SETTLEMENT	87.6%	.6474	.7315	.0278	.0844	.0924	.0060	1.5894	160
HALTOM CITY	GAINESVILLE ISD	76.4%	.4356	.9935	.0703	.0868	.2904	.0000	1.8766	71
	LINDSAY ISD	78.8%	.4490	.4188	.0725	.0895	.2993	.0000	1.3291	289
HURST	ARLINGTON ISD	88.6%	.4028	.6580	.0281	.0854	.0934	.0060	1.2737	312
	GRANBURY ISD	81.5%	.4237	.6110	.0000	.1003	.2023	.0104	1.3478	281
KELLER	GRAPEVINE ISD	97.7%	.4298	.7131	.0310	.0942	.1030	.0066	1.3777	269
	BIRDVILLE ISD	92.1%	.3269	.6906	.0292	.0888	.0971	.0063	1.2387	329
LEWISVILLE	HURST-EULESS-B	88.0%	.3713	.6862	.0279	.0848	.0928	.0060	1.2690	315
	BIRDVILLE ISD	92.1%	.3886	.6906	.0292	.0888	.0971	.0063	1.3004	302
MANSFIELD	KELLER ISD	85.4%	.2421	.7769	.0271	.0823	.0900	.0058	1.2241	339
	LEWISVILLE ISD	93.9%	.3844	.7492	.0000	.0000	.2167	.0000	1.3503	280
MINERAL WELLS	MANSFIELD ISD	77.1%	.5320	.6805	.0244	.0743	.0813	.0052	1.3978	257
NO RICHLAND HILLS	MINERAL WELLS ISD	88.9%	.4425	.7402	.0000	.0747	.1995	.1171	1.5741	166
	BIRDVILLE ISD	92.1%	.3084	.6906	.0292	.0888	.0971	.0063	1.2203	340
RICHLAND HILLS	BIRDVILLE ISD	92.1%	.2747	.6906	.0292	.0888	.0971	.0063	1.1866	354
RIVER OAKS	CASTLEBERRY ISD	88.1%	.3478	.5874	.0279	.0849	.0929	.0060	1.1469	368
SAGINAW	EAGLE MT-SAGINAW	86.5%	.3891	.6875	.0274	.0834	.0912	.0059	1.2845	308
STEPHENVILLE	STEPHENVILLE ISD	93.6%	.2752	.6084	.0000	.0000	.2415	.0000	1.1251	371
WATAUGA	BIRDVILLE ISD	92.1%	.2707	.6906	.0292	.0888	.0971	.0063	1.1826	356
	KELLER ISD	85.4%	.2510	.7769	.0271	.0823	.0900	.0058	1.2331	332
WEATHERFORD	WEATHERFORD ISD	93.4%	.3737	.7469	.0482	.0267	.2818	.0000	1.4773	212
WHITE SETTLEMENT	WHITE SETTLEMENT	87.6%	.2628	.7315	.0278	.0844	.0924	.0060	1.2048	345



## APPENDIX C

## BY REGION—PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1986-87

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
<b>REGION 12</b>										
BELLMEAD	LA VEGA ISD	82.0%	\$.2276	\$.9984	\$.0478	\$.0000	\$.2362	\$.0000	\$1.5100	195
BELTON	BELTON ISD	88.3%	.7102	.8143	.0000	.0000	.2835	.0000	1.8080	97
COPPERAS COVE	COPPERAS COVE ISD	87.3%	.5767	.6375	.1485	.0000	.1330	.0000	1.4957	206
CORSICANA	CORSICANA ISD	93.2%	.3868	.9042	.1174	.0000	.2518	.0000	1.6602	139
FAIRFIELD	FAIRFIELD ISD	101.9%	.2345	.7835	.0000	.0000	.1584	.0000	1.1764	359
GATESVILLE	GATESVILLE ISD	90.2%	.2987	.6586	.0000	.0000	.1374	.0000	1.0947	375
HARKER HEIGHTS	KILLEEN ISD	92.3%	.6186	.4339	.1570	.0000	.2964	.0000	1.5059	199
HEWITT	MIDWAY ISD	87.2%	.2765	.6834	.0508	.0000	.2512	.0000	1.2619	320
HILLSBORO	HILLSBORO ISD	84.9%	.4584	.6367	.0657	.0000	.3522	.0132	1.5262	189
KILLEEN	KILLEEN ISD	92.3%	.4752	.4339	.1570	.0000	.2964	.0000	1.3625	275
LAMPASAS	LAMPASAS ISD	95.7%	.3098	.6788	.0000	.0000	.3123	.0000	1.3009	301
MARLIN	MARLIN ISD	94.5%	.3787	.6615	.0000	.0000	.5434	.0000	1.5835	164
MCGREGOR	MCGREGOR ISD	87.7%	.2894	.8242	.0511	.0000	.2527	.0000	1.4174	245
MEXIA	MEXIA ISD	91.0%	.5005	.7644	.0000	.0000	.2980	.0637	1.6265	151
ROBINSON	ROBINSON ISD	90.3%	.0000	.6287	.0526	.0000	.2602	.0000	.9415	382
TEMPLE	TEMPLE ISD	87.9%	.5452	.7509	.1143	.0000	.2823	.0000	1.6926	132
WACO	WACO ISD	87.3%	.4896	.6755	.0509	.0000	.2515	.0000	1.4676	218
	CHINA SPRING ISD	87.0%	.4881	.6003	.0507	.0000	.2507	.0000	1.3898	260
	BOSQUEVILLE ISD	86.5%	.4851	.7125	.0504	.0000	.2492	.0000	1.4971	203
	MIDWAY ISD	87.2%	.4890	.6834	.0508	.0000	.2512	.0000	1.4744	214
WOODWAY	MIDWAY ISD	87.2%	.2964	.6834	.0508	.0000	.2512	.0000	1.2818	310
<b>REGION 13</b>										
AUSTIN	AUSTIN ISD	93.9%	\$.3826	\$.7036	\$.0446	\$.0000	\$.1797	\$.0000	\$1.3105	299
	DEL VALLE ISD	99.4%	.4049	.5964	.0000	.0000	.1902	.0000	1.1915	352
	MANOR ISD	96.8%	.3943	.6776	.0000	.0000	.1852	.0000	1.2571	321
	PFLUGERVILLE ISD	97.7%	.3979	.6838	.0000	.0000	.1869	.0000	1.2685	316
BASTROP	BASTROP ISD	92.9%	.1675	.6691	.0000	.0000	.2509	.0000	1.0875	376
BOERNE	BOERNE C/L ISD	90.3%	.2833	.7210	.0000	.0000	.1986	.0000	1.2029	347
ELGIN	ELGIN ISD	94.6%	.6125	.9253	.0000	.0000	.2554	.0000	1.7932	107
FREDERICKSBURG	FREDERICKSBURG ISD	97.2%	.2946	.7567	.0000	.0000	.2361	.0008	1.2881	305
GEORGETOWN	GEORGETOWN ISD	94.3%	.3218	.9714	.0000	.0000	.1449	.0000	1.4381	233
GIDDINGS	GIDDINGS ISD	96.3%	.2406	.8182	.0000	.0000	.3561	.0000	1.4150	247
GONZALES	GONZALES ISD	85.4%	.2381	.8962	.0000	.0828	.2902	.0222	1.5296	187
LA GRANGE	LA GRANGE ISD	98.8%	.2174	.8003	.0000	.0000	.2371	.0000	1.2548	324
LOCKHART	LOCKHART ISD	76.2%	.2612	.8035	.0000	.0000	.2894	.0000	1.3542	277
LULING	LULING ISD	89.4%	.2895	.8578	.0000	.0000	.3395	.0000	1.4868	209
MARBLE FALLS	MARBLE FALLS ISD	72.1%	.2841	.7775	.0000	.0000	.2234	.0000	1.2850	306
NEW BRAUNFELS	NEW BRAUNFELS ISD	87.5%	.3151	.8488	.0000	.0000	.3151	.0085	1.4875	208
	COMAL ISD	87.5%	.3152	.8455	.0000	.0000	.3152	.0085	1.4844	211
ROUND ROCK	ROUND ROCK ISD	93.7%	.4001	.9746	.0000	.0000	.1440	.0000	1.5187	191
SAN MARCOS	SAN MARCOS ISD	95.4%	.4675	.6999	.0000	.0000	.2178	.0286	1.4139	249
SCHERTZ	SCHERTZ-CIBOLO-UC.	60.8%	.2510	.6932	.0000	.0000	.2356	.0000	1.1798	357
SEGUIN	SEGUIN ISD	63.1%	.3572	.7968	.0000	.0000	.2446	.0000	1.3986	256
SMITHVILLE	SMITHVILLE ISD	94.7%	.3314	.7953	.0000	.0000	.2556	.0000	1.3823	267
TAYLOR	TAYLOR ISD	94.7%	.2946	1.0902	.0000	.0000	.1455	.0000	1.5303	186
<b>REGION 14</b>										
ABILENE	ABILENE ISD	95.6%	\$.4654	\$.8034	\$.0000	\$.0000	\$.2665	\$.0191	\$1.5543	172
ABILENE	WYLIE ISD	96.8%	.4709	.8420	.0000	.0000	.2696	.0194	1.6019	158
BRECKENRIDGE	BRECKENRIDGE ISD	91.6%	.6231	.6231	.0000	.0000	.2749	.0183	1.5395	180
CISCO	CISCO ISD	97.2%	.5247	.7871	.1943	.0972	.2225	.0000	1.8258	88
COLORADO CITY	COLORADO ISD	98.0%	.5952	.8726	.0000	.2524	.3831	.0000	2.1032	23
COMANCHE	COMANCHE ISD	90.0%	.4251	.6297	.0000	.0846	.2753	.0000	1.4147	248
EASTLAND	EASTLAND ISD	97.0%	.4248	.7711	.0000	.0000	.2221	.0000	1.4180	244
SNYDER	SNYDER ISD	104.9%	.2675	.8584	.1192	.0000	.2399	.0000	1.4849	210
STAMFORD	STAMFORD ISD	82.2%	.6415	.9451	.0000	.1423	.2227	.0000	1.9516	54
SWEETWATER	SWEETWATER ISD	91.4%	.6305	.8681	.0000	.0000	.3564	.0000	1.8550	78
<b>REGION 15</b>										
BALLINGER	BALLINGER ISD	79.8%	\$.2125	\$.6148	\$.0000	\$.0000	\$.3893	\$.0000	\$1.2166	341
BRADY	BRADY ISD	93.2%	.2104	.8068	.0000	.0000	.3629	.0000	1.3801	268
BROWNWOOD	BROWNWOOD ISD	94.3%	.5274	1.0915	.0000	.0000	.1910	.0000	1.8099	96
COLEMAN	COLEMAN ISD	71.6%	.1546	.6559	.0000	.0000	.2866	.0000	1.0971	373
DEL RIO	SAN FELIPE-DEL RIO	87.7%	.3300	.4374	.0000	.1749	.2663	.0000	1.2085	343
SAN ANGELO	SAN ANGELO ISD	91.6%	.6369	.6323	.0000	.0000	.2675	.0000	1.5367	181
SONORA	SONORA ISD	106.7%	.5743	.9280	.0000	.0000	.3021	.0107	1.8150	94



APPENDIX C

BY REGION—PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1986-87

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
<b>REGION 16</b>										
AMARILLO	AMARILLO ISD	74.7%	\$.3662	\$.7325	\$.1024	\$.2382	\$.2727	\$.0000	\$1.7120	126
	CANYON ISD	76.2%	.3734	.9394	.1044	.2429	.1834	.0000	1.8436	83
	RIVER ROAD ISD	75.5%	.3702	.8461	.1035	.2408	.2756	.0000	1.8362	86
BORGER	BORGER ISD	91.0%	.4324	.8921	.1393	.0000	.2458	.0000	1.7096	128
CANADIAN	CANADIAN ISD	98.4%	.5694	.6399	.0000	.1049	.1575	.0000	1.4718	217
CANYON	CANYON ISD	76.2%	.3811	.9394	.0000	.0882	.1834	.0000	1.5921	159
CHILDRESS	CHILDRESS ISD	77.5%	.4106	.6198	.0000	.0775	.3021	.0000	1.4100	251
DALHART	DALHART ISD	86.9%	.4628	.9356	.0000	.0000	.3736	.0000	1.7720	114
DIMMITT	DIMMITT ISD	100.4%	.2815	.6526	.0000	.1070	.2464	.0070	1.2946	304
DUMAS	DUMAS ISD	98.8%	.2470	.7606	.0000	.0200	.1976	.0204	1.2456	327
HEREFORD	HEREFORD ISD	91.6%	.3845	.6317	.0000	.1138	.4015	.0000	1.5315	184
PAMPA	PAMPA ISD	91.0%	.5826	.6536	.0000	.0000	.1966	.0000	1.4327	235
PERRYTON	PERRYTON ISD	91.3%	.5028	.7854	.0000	.1817	.3836	.0080	1.8615	76
TULIA	TULIA ISD	96.3%	.3273	.8664	.0000	.1251	.4909	.2695	2.0793	29
<b>REGION 17</b>										
BROWNFIELD	BROWNFIELD ISD	113.3%	\$.4984	\$.7703	\$.0000	\$.1114	\$.2266	\$.0000	\$1.6066	155
DENVER CITY	DENVER CITY ISD	111.7%	.6699	.4048	.0000	.0000	.1818	.0000	1.2565	322
LAMESA	LAMESA ISD	95.5%	.5922	.6542	.0000	.0000	.2865	.0000	1.5329	183
LEVELLAND	LEVELLAND ISD	104.9%	.3929	.8703	.1447	.0000	.1311	.0108	1.5498	174
LITTLEFIELD	LITTLEFIELD ISD	97.7%	.3821	.8191	.0000	.0000	.1759	.0068	1.3839	265
LUBBOCK	LUBBOCK ISD	95.3%	.5623	.8673	.0000	.1035	.1501	.0067	1.6899	136
	LUBBOCK-COOPER ISD	99.4%	.5867	.8950	.0000	.1080	.1566	.0070	1.7533	117
	FRENSHIP ISD	96.2%	.5676	.7216	.0000	.1045	.1515	.0067	1.5519	173
	NEW DEAL ISD	100.9%	.5956	.8909	.0000	.1096	.1590	.0071	1.7622	116
PLAINVIEW	PLAINVIEW ISD	87.7%	.5438	.6666	.0000	.0000	.2782	.0000	1.4885	207
POST	POST ISD	108.4%	.2200	.7591	.0000	.1139	.1876	.0000	1.2807	311
SEMINOLE	SEMINOLE ISD	109.5%	.5461	.2354	.0000	.0602	.1342	.0000	.9758	381
SLATON	SLATON ISD	102.4%	.5527	1.0235	.0000	.1112	.1612	.0072	1.8557	77
<b>REGION 18</b>										
ALPINE	ALPINE ISD	92.5%	\$.4087	\$.7508	\$.0000	\$.1110	\$.1852	\$.0000	\$1.4557	224
ANDREWS	ANDREWS ISD	105.5%	.3588	.5804	.0000	.0000	.2644	.0000	1.2036	346
BIG LAKE	REAGAN ISD	95.9%	.2877	.5600	.0000	.1055	.2493	.0479	1.2504	325
BIG SPRING	BIG SPRING ISD	96.5%	.6559	.8507	.1731	.0000	.2508	.0000	1.9306	60
CRANE	CRANE ISD	108.7%	.6083	.4380	.0000	.0000	.2419	.0158	1.3040	300
FORT STOCKTON	FT STOCKTON ISD	115.8%	.4633	.7871	.0000	.0000	.1348	.0000	1.3853	263
KERMIT	KERMIT ISD	104.2%	.4482	1.1257	.0000	.0000	.3961	.0000	1.9700	48
MIDLAND	MIDLAND ISD	98.1%	.3911	.7837	.0970	.0733	.1958	.0000	1.5408	179
MONAHANS	MONAHANS-WICKETT-P	100.7%	.4392	1.0041	.0000	.0000	.4393	.0000	1.8825	68
ODESSA	ECTOR COUNTY ISD	95.8%	.4660	.8027	.1383	.0000	.3161	.0000	1.7232	124
PECOS CITY	PECOS-BARSTOW-TOYA	94.6%	.7945	.9151	.0000	.0000	.5959	.0000	2.3054	7
<b>REGION 19</b>										
EL PASO	EL PASO ISD	90.3%	\$.4150	\$.6092	\$.0611	\$.1305	\$.2042	\$.0000	\$1.4200	242
	CANUTILLO ISD	87.5%	.4020	.5659	.0591	.1264	.1978	.0000	1.3514	278
	SOCORRO ISD	91.3%	.4194	.8706	.0617	.1319	.2064	.0000	1.6900	135
	YSLETA ISD	91.9%	.4221	.7064	.0621	.1327	.2077	.0000	1.5311	185
<b>REGION 20</b>										
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	72.9%	\$.2259	\$.5538	\$.0350	\$.1326	\$.1308	\$.0071	\$1.0851	377
CARRIZO SPRINGS	CARRIZO SPRINGS	103.5%	.6728	1.0868	.0000	.0000	.4109	.0000	2.1704	14
CONVERSE	JUDSON ISD	89.4%	.3084	.5899	.0000	.1626	.1604	.0087	1.2300	333
COTULLA	COTULLA ISD	80.9%	.5420	.7685	.0000	.0000	.5663	.0000	1.8768	70
CRYSTAL CITY	CRYSTAL CITY ISD	91.4%	.8404	1.2515	.0301	.0000	.6303	.0000	2.7524	1
DEVINE	DEVINE ISD	101.6%	.5012	.9137	.0000	.0000	.2948	.0000	1.7097	127
EAGLE PASS	EAGLE PASS ISD	97.1%	.2018	.5510	.0000	.2114	.2292	.0000	1.1934	351
HONDO	HONDO ISD	102.3%	.3741	.6138	.0000	.0000	.2967	.0000	1.2846	307
KERRVILLE	KERRVILLE ISD	88.3%	.4029	.5915	.0000	.0000	.1921	.0114	1.1979	350
KIRBY	JUDSON ISD	89.4%	.3070	.5899	.0429	.1626	.1604	.0087	1.2715	314
LEON VALLEY	NORTHSIDE ISD	89.9%	.3403	.5751	.0000	.1634	.1613	.0087	1.2488	326
LIVE OAK	JUDSON ISD	89.4%	.2782	.5899	.0000	.1626	.1604	.0087	1.1999	349
PEARSALL	PEARSALL ISD	91.3%	.4664	1.0997	.0000	.0000	.4962	.0320	2.0942	27
PLEASANTON	PLEASANTON ISD	97.3%	.3414	.6225	.0000	.0000	.3501	.0049	1.3189	292



APPENDIX C

BY REGION—PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1986-87

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
SAN ANTONIO	SAN ANTONIO ISD	81.8%	\$.3353	\$.6689	\$.0392	\$.1487	\$.1468	\$.0079	\$1.3469	283
	ALAMO HEIGHTS ISD	72.9%	.2988	.5538	.0350	.1326	.1308	.0071	1.1580	366
	EAST CENTRAL ISD	88.9%	.3645	.8446	.0427	.1617	.1596	.0086	1.5816	165
	EDGEWOOD ISD	89.9%	.3687	.7195	.0432	.1636	.1614	.0087	1.4652	220
	HARLANDALE ISD	84.9%	.3480	.7477	.0407	.1544	.1524	.0082	1.4515	225
	JUDSON ISD	89.4%	.3665	.5899	.0429	.1626	.1604	.0087	1.3310	288
	NORTHSIDE ISD	89.9%	.3684	.5751	.0431	.1634	.1613	.0087	1.3201	291
	NORTH EAST ISD	90.5%	.3711	.6000	.0434	.1646	.1625	.0088	1.3504	279
	SO SAN ANTONIO ISD	84.3%	.3456	.7417	.0405	.1533	.1513	.0082	1.4405	231
UNIVERSAL CITY	JUDSON ISD	89.4%	.2145	.5899	.0000	.1626	.1604	.0087	1.1361	370
UVALDE	UVALDE ISD	90.4%	.3075	.6512	.0297	.0000	.2387	.0088	1.2358	330
WINDCREST	NORTH EAST ISD	90.5%	.1894	.6000	.0434	.1646	.1625	.0088	1.1687	363



## APPENDIX D

## BY REGION—LOCAL PROPERTY TAXES 1986-87

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
<b>REGION 1</b>							
ALAMO	PHARR-SAN JUAN-ALA	\$1368	\$1325	\$1197	\$1324	\$1509	\$1056
BROWNSVILLE	BROWNSVILLE ISD	1379	1330	1108	1269	1726	970
DONNA	DONNA ISD	1209	1172	1042	1239	1284	1161
EDINBURG	EDINBURG ISD	1362	1324	1134	1436	1513	1217
ELSA	EDCOUCH ELSA ISD	1443	1395	1218	1459	1589	1589
HARLINGEN	HARLINGEN ISD	1088	1047	910	1018	995	922
	RIO HONDO ISD	1126	1075	921	1197	1189	1189
	SAN BENITO ISD	1098	1057	920	1050	739	739
LAREDO	LAREDO ISD	960	936	782	931	996	980
	UNITED ISD	1096	1063	893	1107	1139	1129
MCALLEN	MCALLEN ISD	1186	1152	1000	1142	1185	1168
	PHARR-SAN JUAN-ALA	1341	1297	1126	1297	1479	1034
	SHARYLAND ISD	1348	1301	1121	1322	1240	1240
MERCEDES	MERCEDES ISD	1407	1368	1215	1427	1313	1313
	WESLACO ISD	1454	1413	1256	1457	1458	1438
MISSION	MISSION ISD	1401	1358	1233	1387	1452	1424
	SHARYLAND ISD	1467	1419	1283	1438	1348	1348
PHARR	PHARR-SAN JUAN-ALA	1352	1309	1114	1308	1491	1043
RAYMONDVILLE	RAYMONDVILLE ISD	1030	1003	925	1053	901	833
SAN BENITO	SAN BENITO ISD	1279	1238	1085	1223	861	861
SAN JUAN	PHARR-SAN JUAN-ALA	1495	1451	1293	1446	1648	1153
WESLACO	WESLACO ISD	1378	1337	1183	1380	1381	1362
<b>REGION 2</b>							
ALICE	ALICE ISD	1646	1595	1295	1631	1754	1741
ARANSAS PASS	ARANSAS PASS ISD	1517	1466	1264	1527	1585	1529
BEEVILLE	BEEVILLE ISD	1140	1029	906	1210	1443	1199
CORPUS CHRISTI	CORPUS CHRISTI ISD	1430	1301	847	1431	1481	1439
	CALALLEN ISD	1568	1301	957	1580	1563	1556
	FLOUR BLUFF ISD	1459	1322	963	1564	1514	1487
	PORT ARANSAS ISD	1129	1013	700	1144	1161	1108
	TULOSO-MIDWAY ISD	1325	1196	883	1361	1385	1357
	WEST OSO ISD	1448	1311	981	1446	1474	1449
FALFURRIAS	BROOKS ISD	1358	908	716	1766	1336	901
INGLESIDE	INGLESIDE ISD	1265	1050	844	1414	1486	1320
KINGSVILLE	KINGSVILLE ISD	1273	1233	1116	1519	1357	1320
	RICARDO ISD	1685	1419	1250	1698	0	1776
MATHIS	MATHIS ISD	1414	1381	1241	1448	1576	1522
PORTLAND	GREGORY-PORTLAND	1399	1352	1151	1426	1489	1387
ROBSTOWN	ROBSTOWN ISD	1768	1634	1198	1749	1832	1826
ROCKPORT	ARANSAS COUNTY ISD	1161	1111	973	1214	1246	1214
SAN DIEGO	SAN DIEGO ISD	1839	1207	973	2038	1896	1620
SINTON	SINTON ISD	1545	1485	1205	1640	1758	1649
<b>REGION 3</b>							
BAY CITY	BAY CITY ISD	1239	1105	831	1352	1498	1276
COLUMBUS	COLUMBUS ISD	920	697	571	930	867	805
CUERO	CUERO ISD	993	942	841	962	861	824
EAGLE LAKE	RICE CONSOLIDATED	1037	756	566	1095	1069	984
EDNA	EDNA ISD	1480	1341	1085	1597	1600	1493
EL CAMPO	EL CAMPO ISD	1464	1412	1230	1490	1475	1399
KENEDY	KENEDY ISD	1307	1145	941	1379	1453	1282
PALACIOS	PALACIOS ISD	977	765	545	1197	1240	1101
PORT LAVACA	CALHOUN COUNTY ISD	1149	963	709	1235	1231	1127
VICTORIA	VICTORIA ISD	1125	1092	907	1158	1210	1163
WHARTON	WHARTON ISD	1561	1513	1311	1714	1627	1547
YOAKUM	YOAKUM ISD	863	813	714	939	1037	1037
<b>REGION 4</b>							
ALVIN	ALVIN ISD	1641	1548	817	1537	1012	1012
ANGLETON	ANGLETON ISD	1644	1486	517	1592	1231	1231
BAYTOWN	GOOSE CREEK ISD	1668	1345	551	1734	1701	1461
BELLAIRE	HOUSTON ISD	1264	984	442	1246	1257	1116
CLEVELAND	CLEVELAND ISD	1559	1512	1215	1553	1615	1490
CLUTE CITY	BRAZOSPORT ISD	1309	1082	323	1356	1361	1048
DAYTON	DAYTON ISD	1235	1195	932	1267	1340	1129



## APPENDIX D

## BY REGION—LOCAL PROPERTY TAXES 1986-87

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
DEER PARK	DEER PARK ISD	\$1524	\$1106	\$231	\$1546	\$1564	\$1286
DICKINSON	DICKINSON ISD	1334	955	587	1565	1466	1103
FREEMONT	BRAZOSPORT ISD	1391	1129	733	1441	1446	1113
FRIENDSWOOD	FRIENDSWOOD ISD	2006	1502	998	1974	0	1569
GALENA PARK	GALENA PARK ISD	1778	1417	703	1707	1704	1449
GALVESTON	GALVESTON ISD	1630	1231	782	1617	1962	1833
HITCHCOCK	HITCHCOCK ISD	1823	1580	1189	1578	0	1288
HOUSTON	HOUSTON ISD	1344	933	418	1325	1337	1186
	ALDINE ISD	1430	1152	559	1389	1398	1228
	ALIEF ISD	1739	1434	758	1626	1640	1421
	NORTH FOREST ISD	1728	1431	902	1706	1671	1598
	PASADENA ISD	1674	1301	674	1622	1599	1439
	SPRING BRANCH ISD	1551	1036	319	1566	1577	1493
HUMBLE	HUMBLE ISD	1492	1321	698	1456	1460	1285
JACINTO CITY	GALENA PARK ISD	1503	1142	482	1443	1440	1224
JERSEY VILLAGE	CYPRESS-FAIRBANKS	1861	1504	600	1834	1850	1713
KATY	KATY ISD	1462	1304	716	1473	1573	1524
LA MARQUE	LA MARQUE ISD	1707	1569	1010	1735	1841	1573
	HITCHCOCK ISD	1811	1569	996	1568	0	1280
LAKE JACKSON	BRAZOSPORT ISD	1163	1012	560	1204	1209	931
LA PORTE	LA PORTE ISD	1836	1503	1075	1860	1862	1758
LEAGUE CITY	CLEAR CREEK ISD	1584	1456	742	1598	1664	1523
LIBERTY	LIBERTY ISD	1554	1494	1254	1528	1582	1405
MISSOURI CITY	FORT BEND ISD	1424	1288	1002	1442	1559	1372
PASADENA	PASADENA ISD	1731	1438	661	1676	1653	1488
PEARLAND	PEARLAND ISD	1508	1411	1012	1514	1597	1482
RICHMOND	LAMAR CONSOLIDATED	1455	1322	1070	1537	1637	1302
ROSENBERG	LAMAR CONSOLIDATED	1590	1457	1018	1680	1789	1423
SANTA FE	SANTA FE ISD	1477	1342	862	1446	810	810
SOUTH HOUSTON	PASADENA ISD	1571	1327	729	1522	1500	1351
STAFFORD	STAFFORD (CITY)	1197	1071	851	1179	1220	975
SUGAR LAND	FORT BEND ISD	1461	1325	960	1480	1599	1408
TEXAS CITY	TEXAS CITY ISD	1087	816	408	1126	1168	871
	DICKINSON ISD	1427	1027	651	1674	1568	1180
	LA MARQUE ISD	1433	1295	917	1456	1545	1320
TOMBALL	TOMBALL ISD	1803	1627	560	1814	1738	1591
W UNIVERSITY PLA	HOUSTON ISD	1164	885	384	1148	1158	1028
<b>REGION 5</b>							
BEAUMONT	BEAUMONT ISD	1452	1340	901	1497	1604	1434
BRIDGE CITY	BRIDGE CITY ISD	1577	1050	654	1809	1739	1040
GROVES	PORT ARTHUR ISD	1399	1294	839	1460	1503	1369
	PORT NECHES ISD	1616	1241	894	1647	1696	1588
JASPER	JASPER ISD	1033	695	475	1065	1292	771
NEDERLAND	NEDERLAND ISD	1501	1396	1061	1502	1551	1446
ORANGE	WEST ORANGE-COVE	1615	1110	797	1678	1776	1141
	LITTLE CYPRESS-M.	1970	1341	992	1924	2071	1304
PORT ARTHUR	PORT ARTHUR ISD	1551	1328	746	1620	1667	1519
	SABINE ISD	1834	1318	661	2088	1904	1811
	PORT NECHES ISD	1772	1276	801	1806	1860	1742
PORT NECHES	PORT NECHES ISD	1661	1161	787	1694	1744	1633
	NEDERLAND ISD	1555	1317	960	1556	1607	1499
SILSBEE	SILSBEE ISD	1675	1114	900	1600	1757	1131
VIDOR	VIDOR ISD	1683	1154	898	1621	1765	1403
WEST ORANGE	WEST ORANGE-COVE	1367	907	669	1420	1503	966
<b>REGION 6</b>							
BRENNHAM	BRENNHAM ISD	967	934	766	988	1021	972
BRYAN	BRYAN ISD	1186	1149	807	1237	1270	1193
CAMERON	CAMERON ISD	1076	1039	937	1077	1177	934
COLLEGE STATION	COLLEGE STATION	1267	1215	760	1290	1435	1309
CONROE	CONROE ISD	1601	1380	1058	1615	1716	1467
CROCKETT	CROCKETT ISD	1025	675	540	992	1111	903
HEARNE	HEARNE ISD	878	844	764	915	1018	970
HUNTSVILLE	HUNTSVILLE ISD	1644	1588	1276	1644	1681	1447
LIVINGSTON	LIVINGSTON ISD	842	799	599	837	1285	895
NAVASOTA	NAVASOTA ISD	1398	1169	989	1398	1382	1326
ROCKDALE	ROCKDALE ISD	809	780	663	941	949	843
SEALY	SEALY ISD	1273	1221	1031	1321	1345	1333



## APPENDIX D

## BY REGION—LOCAL PROPERTY TAXES 1986-87

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
<b>REGION 7</b>							
ATHENS	ATHENS ISD	\$1290	\$1241	\$1000	\$1325	\$1426	\$1362
CARTHAGE	CARTHAGE ISD	1128	756	491	1478	1383	1358
CENTER	CENTER ISD	1323	887	758	1244	1488	1310
DIBOLL	DIBOLL ISD	936	802	536	964	998	922
GILMER	GILMER ISD	1226	1074	870	1321	1330	1345
GLADEWATER	GLADEWATER ISD	1502	1174	893	1651	1556	1499
HENDERSON	HENDERSON ISD	1239	825	666	1344	1363	1156
JACKSONVILLE	JACKSONVILLE ISD	1239	1198	1005	1201	1042	998
KILGORE	KILGORE ISD	1478	1048	761	1479	1495	1385
LONGVIEW	LONGVIEW ISD	995	906	705	1010	1026	960
	HALLSVILLE ISD	1093	803	622	1133	1178	1053
	PINE TREE ISD	1189	874	597	1283	1210	1166
LUFKIN	LUFKIN ISD	1168	1124	875	1158	1057	942
	HUDSON ISD	1221	1177	713	1220	1241	1241
MARSHALL	MARSHALL ISD	1205	861	720	1444	1320	1118
MINEOLA	MINEOLA ISD	1189	1095	930	1282	1310	1226
NACOGDOCHES	NACOGDOCHES ISD	1210	810	679	1094	699	832
PALESTINE	PALESTINE ISD	1541	1415	1223	1551	1603	1509
	WESTWOOD ISD	1575	1207	1013	1545	1612	1480
TYLER	TYLER ISD	1097	1031	878	1116	1130	1122
WHITE OAK	WHITE OAK ISD	832	581	401	984	830	792
<b>REGION 8</b>							
ATLANTA	ATLANTA ISD	1010	924	821	1036	1117	817
	QUEEN CITY ISD	1020	831	727	1101	1110	644
MOUNT PLEASANT	MOUNT PLEASANT ISD	1188	894	745	1207	1285	1087
PARIS	PARIS ISD	1168	1130	795	1131	1005	1166
PITTSBURG	PITTSBURG ISD	906	878	782	884	909	881
SULPHUR SPRINGS	SULPHUR SPRINGS	1100	1015	814	1112	1047	1106
TEXARKANA	TEXARKANA ISD	1407	1314	1181	1311	1277	1277
	LIBERTY-EYLAU ISD	1301	1215	1097	1294	1509	1509
<b>REGION 9</b>							
BOWIE	BOWIE ISD	1078	968	868	1052	1106	908
BURKBURNETT	BURKBURNETT ISD	1167	1128	973	1158	1153	1152
GRAHAM	GRAHAM ISD	1263	1220	1036	1354	1377	1040
IOWA PARK	IOWA PARK ISD	1389	1352	1145	1373	1376	1435
VERNON	VERNON ISD	1064	1026	952	1170	1308	1085
WICHITA FALLS	WICHITA FALLS ISD	1312	1271	1034	1308	1318	1333
	CITY VIEW ISD	1254	1217	943	1244	1257	1291
<b>REGION 10</b>							
ADDISON	CARROLLTON FARMERS	1044	904	595	1070	1130	1122
	DALLAS ISD	955	772	254	877	988	974
ALLEN	ALLEN ISD	1272	1227	1042	1206	1199	710
BALCH SPRINGS	DALLAS ISD	1069	958	460	982	1106	1090
	MESQUITE ISD	1084	1020	742	1049	1146	1035
BONHAM	BONHAM ISD	1083	1051	961	1053	983	936
CARROLLTON	CARROLLTON FARMERS	1131	997	592	1159	1224	1215
CEDAR HILL	CEDAR HILL ISD	1306	1223	996	1110	1325	1209
COMMERCE	COMMERCE ISD	1428	1384	1165	1431	1484	1435
COPPELL	COPPELL ISD	1781	1591	814	1730	1910	1798
DALLAS	DALLAS ISD	1095	869	243	1005	1132	1116
	DUNCANVILLE ISD	1152	975	533	1127	1243	1262
	GRAND PRAIRIE ISD	1252	1065	601	1208	1298	1161
	RICHARDSON ISD	1292	893	470	1301	1384	1218
	IRVING ISD	1163	869	462	1145	1228	1165
	WILMER-HUTCHINS	1504	1030	576	1462	1571	1546
DE SOTO	DE SOTO ISD	1191	1117	859	1152	1243	1267
DENISON	DENISON ISD	1435	1381	1110	1475	1768	1209
DUNCANVILLE	DUNCANVILLE ISD	1205	1137	821	1178	1300	1320
ENNIS	ENNIS ISD	1109	954	766	1120	1189	1060
FARMERS BRANCH	CARROLLTON FARMERS	1319	1162	814	1352	1428	1418
	DALLAS ISD	1244	1042	484	1142	1287	1268
GARLAND	GARLAND ISD	1123	1053	722	1144	1242	1109
	RICHARDSON ISD	1246	958	614	1256	1335	1175
GRAND PRAIRIE	GRAND PRAIRIE ISD	1216	1143	823	1172	1260	1128
GREENVILLE	GREENVILLE ISD	1557	1507	1250	1564	1617	1569
HIGHLAND PARK	HIGHLAND PARK ISD	675	582	375	679	0	731



APPENDIX D

BY REGION—LOCAL PROPERTY TAXES 1986-87

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
IRVING	IRVING ISD	\$1064	\$823	\$567	\$1048	\$1124	\$1066
	CARROLLTON FARMERS	1080	951	692	1107	1170	1161
	COPPELL ISD	1092	841	222	1060	1170	1102
KAUFMAN	KAUFMAN ISD	1485	1258	1122	1501	1249	1555
	LANCASTER	1283	1206	913	1269	1411	1301
LANCASTER	LANCASTER ISD	1512	1152	835	1470	1580	1555
	WILMER-HUTCHINS	1218	1174	1033	1212	1293	667
MCKINNEY	MCKINNEY ISD	1114	1051	837	1078	1178	1064
MESQUITE	MESQUITE ISD	1143	1035	747	1135	1131	863
PLANO	PLANO ISD	1158	869	642	1166	1240	1091
	RICHARDSON	1074	1004	788	1067	1063	811
ROCKWALL	ROCKWALL ISD	846	813	597	850	772	945
ROWLETT	GARLAND ISD	1103	1030	715	1124	1220	1090
	ROCKWALL ISD	945	882	586	950	862	1055
SEAGOVILLE	DALLAS ISD	1024	913	494	940	1059	1044
SHERMAN	SHERMAN ISD	1070	1026	724	1204	1409	1051
TERRELL	TERRELL ISD	1502	1215	1078	1491	1288	1583
UNIVERSITY PARK	HIGHLAND PARK ISD	802	671	379	807	0	869
WAXAHACHIE	WAXAHACHIE ISD	1176	1126	951	1165	1271	1203
<b>REGION 11</b>							
ARLINGTON	ARLINGTON ISD	1060	921	489	1026	1030	934
	MANSFIELD ISD	1127	983	540	979	1130	943
AZLE	AZLE ISD	1007	972	865	918	912	838
BEDFORD	HURST-EULESS-B	1017	921	499	972	982	1086
BENBROOK	FORT WORTH ISD	972	936	612	948	967	839
BURLESON	BURLESON ISD	1064	1018	825	1050	1160	774
CLEBURNE	CLEBURNE ISD	957	763	595	980	1117	910
COLLEYVILLE	GRAPEVINE ISD	898	807	431	941	856	1323
COLONY	LEWISVILLE ISD	1395	1356	1132	1421	1487	1372
CROWLEY	CROWLEY ISD	1196	1074	726	981	1070	786
DECATUR	DECATUR ISD	1502	1086	904	1609	1520	1353
DENTON	DENTON ISD	1133	1094	863	1181	1265	1136
EULESS	GRAPEVINE ISD	1037	852	421	1087	989	1528
	HURST-EULESS-B	1062	872	540	1014	1025	1134
EVERMAN	EVERMAN ISD	1369	1320	905	1250	1264	762
FLOWER MOUND	LEWISVILLE ISD	1097	1058	920	1117	1169	1079
FOREST HILL	FORT WORTH ISD	1126	1093	666	1097	1120	971
	EVERMAN ISD	1469	1419	959	1341	1356	817
FORT WORTH	FORT WORTH ISD	1172	1033	547	1142	1166	1011
	CASTLEBERRY ISD	1171	1032	546	1160	1171	1087
GAINESVILLE	BURLESON ISD	1332	1181	675	1313	1452	968
	EAGLE MT-SAGINAW	1271	1125	602	1228	1262	1521
GAINESVILLE	EVERMAN ISD	1518	1354	835	1386	1401	844
	HURST-EULESS-B	1297	1091	554	1238	1252	1385
GAINESVILLE	LAKE WORTH ISD	1173	1033	552	1095	1133	417
	WHITE SETTLEMENT	1376	1222	552	1272	1291	871
GAINESVILLE	GAINESVILLE ISD	1537	1471	1267	1501	1894	1509
	LINDSAY ISD	1019	992	864	1063	1301	612
GRANDBURY	ARLINGTON ISD	1053	1015	694	1019	1023	927
	GRANDBURY ISD	1106	1067	858	1078	1323	865
GRAPEVINE	GRAPEVINE ISD	1052	862	478	1102	1003	1550
HALTOM CITY	BIRDVILLE ISD	1009	968	627	991	957	895
HURST	HURST-EULESS-B	1063	904	599	1015	1026	1135
	BIRDVILLE ISD	1059	958	695	1040	1005	939
KELLER	KELLER ISD	1069	1021	644	979	1020	1016
LEWISVILLE	LEWISVILLE ISD	1061	1021	781	1080	1131	1043
MANSFIELD	MANSFIELD ISD	1286	1242	788	1118	1290	1076
MINERAL WELLS	MINERAL WELLS ISD	1327	1286	1091	1259	1302	926
NO RICHLAND HILL	BIRDVILLE ISD	994	931	648	976	943	882
RICHLAND HILLS	BIRDVILLE ISD	966	928	669	949	917	857
RIVER OAKS	CASTLEBERRY ISD	926	893	642	917	927	860
SAGINAW	EAGLE MT-SAGINAW	1064	1024	661	1028	1057	1273
STEPHENVILLE	STEPHENVILLE ISD	899	864	744	900	962	860
WATAUGA	BIRDVILLE ISD	963	925	637	946	914	854
	KELLER ISD	1077	1031	637	986	1028	1023
WEATHERFORD	WEATHERFORD ISD	1160	1116	939	1182	1253	1253
WHITE SETTLEMENT	WHITE SETTLEMENT	1043	944	458	964	978	660



## APPENDIX D

## BY REGION—LOCAL PROPERTY TAXES 1986-87

City	School District	TAX ON A \$80,000. HOUSE			TAX ON \$80,000. OF VALUE		
		Not		Elderly	Average	Business Personal	
		Homestead	Homestead	Over 65		All Types	Industrial
<b>REGION 12</b>							
BELLMEAD	LA VEGA ISD	\$1122	\$996	\$768	\$1208	\$1229	\$1267
BELTON	BELTON ISD	1449	1402	1176	1446	1308	1454
COPPERAS COVE	COPPERAS COVE ISD	1267	1230	1024	1197	1007	1007
CORSICANA	CORSICANA ISD	1335	1286	1105	1328	1425	1146
FAIRFIELD	FAIRFIELD ISD	866	827	669	941	923	851
GATESVILLE	GATESVILLE ISD	896	859	786	876	740	740
HARKER HEIGHTS	KILLEEN ISD	1228	1205	1027	1205	1042	1093
HEWITT	MIDWAY ISD	1033	873	676	1010	966	982
HILLSBORO	HILLSBORO ISD	1236	1197	1028	1221	1438	1330
KILLEEN	KILLEEN ISD	1111	1088	946	1090	943	989
LAMPASAS	LAMPASAS ISD	1047	1012	843	1041	1031	1010
MARLIN	MARLIN ISD	1197	1159	1024	1267	1341	998
MCGREGOR	MCGREGOR ISD	1117	997	750	1134	1078	1195
MEXIA	MEXIA ISD	1257	1191	1075	1301	1416	1284
ROBINSON	ROBINSON ISD	748	637	461	753	696	730
TEMPLE	TEMPLE ISD	1394	1243	986	1354	1230	1342
WACO	WACO ISD	1187	1073	861	1174	1122	1184
	CHINA SPRING ISD	1076	970	767	1112	1066	1152
	BOSQUEVILLE ISD	1149	1037	820	1198	1155	1192
	MIDWAY ISD	1207	1092	879	1180	1128	1148
WOODWAY	MIDWAY ISD	1049	935	716	1025	981	998
<b>REGION 13</b>							
AUSTIN	AUSTIN ISD	1064	979	414	1049	1108	1007
	DEL VALLE ISD	989	912	568	953	952	909
	MANOR ISD	1045	964	399	1006	1031	986
	PFLUGERVILLE ISD	1021	941	523	1015	1031	1000
BASTROP	BASTROP ISD	872	833	761	870	894	894
BOERNE	BOERNE C/L ISD	1018	978	898	962	908	908
ELGIN	ELGIN ISD	1456	1404	1306	1435	1329	1329
FREDERICKSBURG	FREDERICKSBURG ISD	1039	1000	922	1031	1005	1005
GEORGETOWN	GEORGETOWN ISD	1149	1094	908	1150	1191	1162
GIDDINGS	GIDDINGS ISD	998	778	620	1132	1157	976
GONZALES	GONZALES ISD	1119	1067	962	1224	1287	1089
LA GRANGE	LA GRANGE ISD	986	943	828	1004	1016	1016
LOCKHART	LOCKHART ISD	1126	1074	877	1083	1266	1243
LULING	LULING ISD	1109	1061	933	1189	1331	1214
MARBLE FALLS	MARBLE FALLS ISD	1029	974	834	1028	1016	1016
NEW BRAUNFELS	NEW BRAUNFELS ISD	1214	1010	818	1190	1323	1240
	COMAL ISD	1173	773	618	1188	1353	1205
ROUND ROCK	ROUND ROCK ISD	1222	1169	1010	1215	1266	1210
SAN MARCOS	SAN MARCOS ISD	1134	1095	969	1131	1185	1051
SCHERTZ	SCHERTZ-CIBOLO-UC.	1090	1032	877	944	1552	1033
SEGUIN	SEGUIN ISD	1187	1122	911	1119	1773	1394
SMITHVILLE	SMITHVILLE ISD	1111	1066	715	1106	1024	1024
TAYLOR	TAYLOR ISD	1244	1185	1043	1224	1262	1203
<b>REGION 14</b>							
ABILENE	ABILENE ISD	1253	1086	870	1243	1225	1145
ABILENE	WYLIE ISD	1263	1160	940	1282	1252	1199
BRECKENRIDGE	BRECKENRIDGE ISD	1237	1201	1073	1232	1344	1084
CISCO	CISCO ISD	1414	1372	1253	1461	1503	1301
COLORADO CITY	COLORADO ISD	1597	1550	1417	1683	1352	1352
COMANCHE	COMANCHE ISD	1191	1154	1084	1132	1233	1233
EASTLAND	EASTLAND ISD	1048	1006	835	1134	1049	1146
SNYDER	SNYDER ISD	1073	980	852	1188	1133	1032
STAMFORD	STAMFORD ISD	1447	1390	1275	1561	1900	1418
SWEETWATER	SWEETWATER ISD	1494	1445	1231	1484	1528	1461
<b>REGION 15</b>							
BALLINGER	BALLINGER ISD	971	932	831	973	1219	886
BRADY	BRADY ISD	1116	1073	928	1104	1186	1223
BROWNWOOD	BROWNWOOD ISD	1445	1385	1167	1448	1535	1512
COLEMAN	COLEMAN ISD	784	714	622	878	1102	1024
DEL RIO	SAN FELIPE-DEL RIO	1054	1029	953	967	532	532
SAN ANGELO	SAN ANGELO ISD	1256	900	504	1229	1177	950
SONORA	SONORA ISD	1022	976	889	1452	1361	1138



## APPENDIX D

## BY REGION—LOCAL PROPERTY TAXES 1986-87

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
<b>REGION 16</b>							
AMARILLO	AMARILLO ISD	\$1292	\$1243	\$1027	\$1370	\$1198	\$1475
	CANYON ISD	1481	1419	1194	1475	1266	1637
	RIVER ROAD ISD	1379	1323	1094	1469	1272	1655
BORGER	BORGER ISD	1341	1001	817	1368	1502	1317
CANADIAN	CANADIAN ISD	1127	945	797	1177	916	916
CANYON	CANYON ISD	1279	1217	1055	1274	1093	1414
CHILDRESS	CHILDRESS ISD	1123	1083	1003	1128	816	816
DALHART	DALHART ISD	1230	1176	1068	1418	0	1565
DIMMITT	DIMMITT ISD	865	831	760	1036	1029	947
DUMAS	DUMAS ISD	843	608	426	996	1009	872
HEREFORD	HEREFORD ISD	1313	1279	1063	1225	1018	1031
PAMPA	PAMPA ISD	1103	1066	872	1146	1259	952
PERRYTON	PERRYTON ISD	1343	1003	756	1489	1384	1384
TULIA	TULIA ISD	1413	1367	1172	1663	1637	1637
<b>REGION 17</b>							
BROWNFIELD	BROWNFIELD ISD	1133	1099	951	1285	1090	1090
DENVER CITY	DENVER CITY ISD	818	798	644	1005	900	802
LAMESA	LAMESA ISD	1223	1081	1012	1226	1250	982
LEVELLAND	LEVELLAND ISD	1039	767	605	1240	1183	1188
LITTLEFIELD	LITTLEFIELD ISD	1093	1052	951	1107	1131	1121
LUBBOCK	LUBBOCK ISD	1353	1307	1028	1352	1405	1305
	LUBBOCK-COOPER ISD	1360	1315	1082	1403	1396	1373
	FRENSHIP ISD	1214	1176	958	1242	1278	1265
	NEW DEAL ISD	1301	1257	1025	1410	1383	1314
PLAINVIEW	PLAINVIEW ISD	1286	1247	1153	1191	1149	795
POST	POST ISD	861	826	703	1025	755	755
SEMINOLE	SEMINOLE ISD	691	661	616	781	713	504
SLATON	SLATON ISD	1407	1357	1213	1485	1436	1391
<b>REGION 18</b>							
ALPINE	ALPINE ISD	1180	1137	979	1165	1165	1165
ANDREWS	ANDREWS ISD	811	612	463	963	905	813
BIG LAKE	REAGAN ISD	799	768	685	1000	1043	1009
BIG SPRING	BIG SPRING ISD	1429	956	781	1544	1606	1634
CRANE	CRANE ISD	659	599	261	1043	960	861
FORT STOCKTON	FT STOCKTON ISD	919	702	562	1108	957	771
KERMIT	KERMIT ISD	1381	1112	865	1576	1512	1266
MIDLAND	MIDLAND ISD	1183	1082	914	1233	1248	1141
MONAHANS	MONAHANS-WICKETT-P	1233	899	691	1506	1496	1420
ODESSA	ECTOR COUNTY ISD	1377	1008	764	1379	1439	1034
PECOS CITY	PECOS-BARSTOW-TOYA	1704	1655	1359	1844	1907	1599
<b>REGION 19</b>							
EL PASO	EL PASO ISD	1177	1144	958	1136	728	1088
	CANUTILLO ISD	1178	1146	963	1081	716	1225
	SOCORRO ISD	1390	1342	1129	1352	858	1594
	YSLETA ISD	1275	1237	1042	1225	772	1180
<b>REGION 20</b>							
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	892	854	680	868	1134	1100
CARRIZO SPRINGS	CARRIZO SPRINGS	1589	1208	881	1736	1677	1494
CONVERSE	JUDSON ISD	1044	1011	827	984	935	1042
COTULLA	COTULLA ISD	1139	1089	926	1501	0	1138
CRYSTAL CITY	CRYSTAL CITY ISD	2083	2014	1418	2202	1844	1844
DEVINE	DEVINE ISD	1291	1243	1138	1368	1413	1413
EAGLE PASS	EAGLE PASS ISD	946	918	809	955	951	901
HONDO	HONDO ISD	995	962	847	1028	982	937
KERRVILLE	KERRVILLE ISD	985	950	870	958	1085	1011
KIRBY	JUDSON ISD	1080	1046	862	1017	966	1077
LEON VALLEY	NORTHSIDE ISD	1052	1019	673	999	1071	1025
LIVE OAK	JUDSON ISD	1019	985	809	960	912	1016
PEARSALL	PEARSALL ISD	1665	1603	1369	1675	1835	1638
PLEASANTON	PLEASANTON ISD	1064	1030	828	1055	1085	953



APPENDIX D

BY REGION—LOCAL PROPERTY TAXES 1986-87

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
SAN ANTONIO	SAN ANTONIO ISD	\$1085	\$1044	\$618	\$1078	\$1303	\$1195
	ALAMO HEIGHTS ISD	952	914	494	926	1210	1173
	EAST CENTRAL ISD	1360	1311	873	1265	1406	1406
	EDGEWOOD ISD	1163	1122	699	1172	1286	1276
	HARLANDALE ISD	1140	1095	619	1161	1303	1168
	JUDSON ISD	1130	1096	687	1065	1012	1128
	NORTHSIDE ISD	1112	1079	587	1056	1132	1083
	NORTH EAST ISD	1115	1081	583	1080	1162	1097
	SO SAN ANTONIO ISD	1309	1265	833	1152	1351	1309
	UNIVERSAL CITY	JUDSON ISD	965	931	758	909	864
UVALDE	UVALDE ISD	1031	995	828	989	990	926
WINDCREST	NORTH EAST ISD	965	931	679	935	1006	949



APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1986

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	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	101.7%	96%	88%	98%	95%	91%	99%	116%	114%	82%	100%	76%	94%	99%	\$1022	\$51.86
ELKHART ISD	96.5	95	95	96	93	96	99	84	95	92	100	67	95	105	1158	56.85
FRANKSTON ISD	103.6	94	96	98	91	94	94	116	99	96	99	52	93	100	1234	57.99
NECHES ISD	105.4	97	100	96	93	95	100	110	96	95	100	54	95	113	1153	64.34
PALESTINE ISD	96.2	96	97	96	94	98	100	103	100	94	99	56	96	102	1339	51.06
WESTWOOD ISD	95.8	98	107	98	93	98	98	84	97	92	100	82	95	98	1137	62.19
SLOCUM ISD	106.4	98	0	0	93	103	0	103	90	87	100	69	99	119	1075	80.48
ANDREWS COUNTY																
ANDREWS ISD	105.5	89	88	98	85	95	99	109	85	89	99	69	96	89	171	14.04
ANGELINA COUNTY																
HUDSON ISD	93.2	93	90	87	82	94	94	0	99	95	95	49	83	113	2164	230.07
LUFKIN ISD	89.1	90	85	86	94	90	96	102	111	72	81	31	100	99	2689	171.16
HUNTINGTON ISD	95.0	92	92	90	102	82	0	100	115	92	0	41	94	97	1783	172.43
DIBOLL ISD	95.0	92	93	91	90	84	99	107	109	91	98	100	109	77	1357	187.32
ZAVALLA ISD	91.6	87	92	88	88	93	100	100	116	105	100	40	100	92	1217	204.25
CENTRAL ISD	91.0	91	95	96	96	95	95	100	96	95	95	39	90	93	1517	146.55
ARANSAS COUNTY																
ARANSAS COUNTY ISD	97.4	93	90	90	102	102	101	125	101	97	100	95	80	83	2705	41.08
ARCHER COUNTY																
ARCHER CITY ISD	102.7	95	101	97	91	91	91	117	104	83	95	35	95	113	454	43.38
HOLLIDAY ISD	97.6	97	95	95	99	93	93	103	102	79	93	30	96	106	521	51.25
MEGARGEL ISD	94.7	91	0	96	92	86	0	95	97	90	96	41	95	100	377	64.03
WINDTHORST ISD	94.9	92	0	96	91	95	95	102	92	89	89	56	97	103	509	68.48
ARMSTRONG COUNTY																
CLAUDE ISD	104.9	83	105	95	97	105	105	100	71	79	79	21	102	141	295	54.07
ATASCOSA COUNTY																
CHARLOTTE ISD	105.5	96	0	82	97	90	90	119	105	92	100	53	99	96	509	63.91
JOURDANTON ISD	99.6	101	85	96	98	89	100	122	97	95	100	72	93	85	3338	57.84
LYTLE ISD	97.9	100	91	97	97	93	93	134	94	90	100	76	86	84	3869	70.63
PLEASANTON ISD	97.3	98	102	96	103	88	100	110	95	88	100	54	92	89	1397	63.22
POTEET ISD	91.9	96	96	90	99	87	87	100	94	83	100	58	89	89	1909	70.12
AUSTIN COUNTY																
BELLVILLE ISD	99.0	91	98	91	90	90	83	138	87	92	92	73	95	110	3092	60.17
SEALY ISD	90.4	87	96	92	89	89	83	122	89	91	92	64	89	101	2788	74.86
WALLIS-ORCHARD	95.5	95	105	93	92	87	83	97	90	89	92	72	94	102	1870	109.11
BAILEY COUNTY																
MULESHOE ISD	98.7	98	118	97	98	90	90	100	102	83	93	31	114	121	302	120.57
THREE WAY ISD	119.3	102	0	95	101	130	90	100	91	0	93	53	103	148	238	79.74
BANDERA COUNTY																
MEDINA ISD	100.1	96	96	89	98	92	92	100	83	86	87	64	100	108	1210	39.43
BANDERA ISD	88.8	92	96	79	94	80	0	100	95	91	0	79	88	92	1595	41.45
BASTROP COUNTY																
MCDADE ISD	95.9	91	0	95	94	93	0	100	130	94	0	70	89	98	2263	52.16
BASTROP ISD	92.9	93	95	94	89	98	98	138	97	95	95	66	89	91	2993	54.39
ELGIN ISD	94.6	96	92	95	92	91	91	100	97	88	88	61	95	101	2960	76.38
SMITHVILLE ISD	94.7	95	94	94	95	93	93	96	100	88	88	64	91	97	2101	52.68
BAYLOR COUNTY																
SEYMOUR ISD	89.3	93	92	76	87	81	81	92	94	72	72	70	90	92	0	65.87
BEE COUNTY																
BEEVILLE ISD	83.8	79	81	82	93	85	100	95	97	83	100	70	71	96	1578	67.38
PAWNEE ISD	96.5	89	0	80	96	83	100	102	92	98	0	49	91	89	991	60.65
PETTUS ISD	99.1	94	133	73	89	92	100	100	101	94	100	70	75	116	1084	58.72
SKIDMORE-TYNAN ISD	93.3	88	88	79	98	88	100	98	94	89	0	65	74	93	1026	92.76



APPENDIX E

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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real				Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
<b>BELL COUNTY</b>																
ACADEMY ISD	92.3%	92%	95%	92%	100%	91%	66%	100%	86%	87%	80%	27%	94%	109%	\$1566	\$126.84
BARTLETT ISD	92.0	95	90	90	93	85	66	100	79	85	80	11	90	104	942	123.13
BELTON ISD	88.3	88	94	92	94	92	66	100	93	89	80	41	92	94	1304	96.86
HOLLAND ISD	92.3	92	94	94	91	91	66	0	83	90	80	12	92	105	1031	116.85
KILLEEN ISD	92.3	94	93	96	91	92	66	100	93	84	80	81	92	92	1699	73.92
ROGERS ISD	96.6	96	99	85	98	89	66	100	84	85	80	36	92	113	739	123.90
SALADO ISD	90.9	93	90	93	90	86	0	100	92	85	0	40	85	87	1369	83.89
TEMPLE ISD	87.9	91	95	90	91	90	66	100	97	87	80	35	88	91	4442	128.68
TROY ISD	89.0	90	92	87	87	91	66	100	88	85	80	33	88	102	1250	133.04
<b>BEXAR COUNTY</b>																
ALAMO HEIGHTS ISD	72.9	75	89	32	75	69	89	0	108	92	95	0	68	68	197729	.00
HARLANDALE ISD	84.9	83	91	80	83	91	89	0	108	85	95	16	91	91	28686	58.11
EDGEWOOD ISD	89.9	89	102	95	89	88	89	0	121	98	99	12	121	118	62538	259.65
SAN ANTONIO ISD	81.8	82	84	53	82	84	89	0	105	91	99	12	42	42	32093	75.52
SO SAN ANTONIO ISD	84.3	96	81	53	96	70	89	0	106	96	99	42	61	61	30768	94.11
SOMERSET ISD	88.9	84	84	68	77	86	89	132	103	79	79	50	75	74	3438	59.21
NORTH EAST ISD	90.5	93	93	78	92	88	89	0	108	92	97	26	79	79	29157	39.10
EAST CENTRAL ISD	88.9	96	90	70	91	72	89	100	107	99	99	75	65	91	1893	66.11
SOUTHWEST ISD	90.1	91	100	91	74	96	89	100	107	87	91	83	79	79	7165	89.87
NORTHSIDE ISD	89.9	95	91	74	93	86	89	0	111	92	96	33	94	94	18795	44.50
JUDSON ISD	89.4	95	110	81	94	84	89	0	107	95	85	58	69	70	26771	61.42
SOUTHSIDE ISD	84.0	83	0	62	109	98	89	100	104	85	99	57	87	85	2762	60.01
<b>BLANCO COUNTY</b>																
JOHNSON CITY ISD	97.4	95	108	89	107	97	97	100	90	103	103	100	93	93	2418	44.27
BLANCO ISD	97.4	95	91	99	100	101	101	100	90	107	107	56	99	97	1333	44.40
<b>BORDEN COUNTY</b>																
BORDEN COUNTY ISD	109.1	88	0	104	86	42	100	113	85	86	100	2	78	61	116	30.88
<b>BOSQUE COUNTY</b>																
IREDELL ISD	89.6	94	0	62	96	71	71	100	81	76	76	45	79	91	1044	57.96
KOPPERL ISD	89.6	80	0	89	97	93	100	100	82	92	100	43	82	110	1099	64.76
CLIFTON ISD	86.3	85	99	86	91	83	83	100	85	88	92	30	86	98	1899	69.33
MERIDIAN ISD	88.3	91	89	57	95	83	83	100	82	85	85	33	81	105	708	59.44
MORGAN ISD	83.8	92	0	70	93	56	56	100	92	95	99	25	82	97	930	64.25
VALLEY MILLS ISD	93.7	103	98	90	94	80	80	100	77	74	100	27	81	106	1200	64.66
WALNUT SPRINGS ISD	87.7	91	0	63	95	69	69	100	97	80	80	31	83	91	943	60.89
CRANFILLS GAP ISD	91.3	88	104	87	90	82	82	100	94	83	83	26	72	103	706	51.28
<b>BOWIE COUNTY</b>																
SIMMS ISD	99.6	95	0	94	102	88	0	126	95	104	0	55	94	100	618	54.66
MALTA ISD	102.8	113	0	0	104	100	0	0	99	142	142	39	99	104	575	47.95
RED LICK ISD	95.3	97	0	93	100	91	0	0	84	116	0	41	101	104	2237	47.42
PLEASANT GROVE ISD	95.9	96	106	92	99	88	88	0	94	121	0	36	96	104	2956	101.98
HUBBARD ISD	97.0	98	0	0	91	88	0	0	95	93	0	50	107	122	718	57.31
LEARY ISD	91.8	91	70	100	90	115	0	0	97	98	0	46	96	102	1730	42.28
LIBERTY-EYLAU ISD	99.3	100	100	91	106	88	88	100	95	116	116	58	104	105	1488	52.55
DEKALB ISD	100.0	102	96	89	95	92	0	100	97	102	102	35	100	109	483	65.79
HOOKS ISD	105.2	111	92	97	108	98	98	100	94	102	102	56	99	116	1167	80.38
MAUD ISD	95.1	100	100	94	91	93	93	104	88	76	76	58	106	108	884	67.59
NEW BOSTON ISD	98.1	101	88	108	94	90	90	100	97	115	115	45	88	97	979	61.47
REDWATER ISD	92.3	93	113	94	94	88	0	100	94	128	0	60	90	95	1508	86.11
TEXARKANA ISD	91.8	98	97	96	107	84	84	0	94	89	89	36	90	91	4589	91.89
<b>BRAZORIA COUNTY</b>																
ALVIN ISD	88.0	94	81	80	92	84	84	108	85	58	58	50	85	88	5856	175.73
ANGLETON ISD	89.5	92	91	92	90	93	93	98	80	69	69	64	88	99	3011	100.62
DANBURY ISD	93.7	90	89	87	90	89	89	116	82	76	76	34	95	100	2004	153.35
BRAZOSPORT ISD	94.5	91	92	84	98	86	100	93	85	73	95	45	92	96	2968	36.98
SWEENEY ISD	100.6	94	93	88	85	96	100	114	82	71	100	44	88	100	2086	49.37
COLUMBIA-BRAZORIA	84.9	91	97	80	89	83	83	107	79	60	60	37	93	100	1921	61.56
PEARLAND ISD	91.0	91	86	80	91	94	96	141	86	89	96	43	112	111	8044	155.77
DAMON ISD	90.2	95	99	91	96	88	88	124	71	41	41	31	90	103	2039	109.13



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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real				Personal Property			Land Ratio		Land Per Acre		
						Comml.	Indust.	O & G Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use	
BRAZOS COUNTY																	
COLLEGE STATION	89.7%	88%	90%	80%	97%	92%	97%	110%	99%	91%	100%	43%	90%	90%	\$7168	\$53.67	
BRYAN ISD	92.7	89	95	82	91	92	97	115	98	89	95	55	84	87	2688	71.79	
BREWSTER COUNTY																	
SAN VICENTE ISD	98.0	0	0	100	100	0	0	100	49	100	0	65	97	102	81	5.93	
TERLINGUA CSD	97.0	94	94	84	87	97	0	100	52	100	0	83	103	103	81	4.29	
ALPINE ISD	92.5	94	100	93	87	86	86	100	83	93	93	73	86	100	170	10.02	
MARATHON ISD	97.1	87	0	120	84	79	79	100	91	73	73	75	85	110	85	9.29	
BRISCOE COUNTY																	
SILVERTON ISD	121.0	117	0	48	94	80	85	100	100	97	97	60	113	149	0	55.42	
BROOKS COUNTY																	
BROOKS ISD	132.2	102	91	50	89	93	100	157	90	67	100	72	88	100	718	49.84	
BROWN COUNTY																	
BLANKET RHSD	89.1	91	91	101	89	63	63	100	92	99	99	97	92	85	1543	51.23	
MAY ISD	98.9	106	0	89	93	66	66	114	94	63	100	100	95	88	935	52.90	
ZEPHYR CSD	86.3	93	95	87	83	103	103	0	92	77	100	46	82	88	713	48.94	
BANGS ISD	92.1	88	103	90	88	92	92	127	99	76	100	97	91	89	1077	51.45	
BROWNWOOD ISD	94.3	94	87	91	94	93	93	100	100	98	100	50	90	90	2014	50.29	
BROOKSMITH ISD	89.5	97	0	99	91	98	0	97	99	96	0	36	91	87	956	51.31	
EARLY ISD	91.3	98	132	84	76	89	89	100	98	94	100	100	101	97	1209	54.32	
BURLESON COUNTY																	
CALDWELL ISD	95.5	93	95	92	89	94	99	101	103	79	100	59	89	92	1217	65.08	
SOMERVILLE ISD	99.6	89	97	86	96	89	100	103	111	92	99	60	97	100	1172	49.70	
SNOOK ISD	95.3	88	105	95	90	84	100	104	108	94	100	60	88	84	1554	103.20	
BURNET COUNTY																	
BURNET ISD	75.0	70	96	66	91	85	85	100	121	88	88	63	41	62	3685	46.77	
MARBLE FALLS ISD	72.1	72	74	66	80	64	64	100	99	71	71	100	74	82	2286	45.95	
CALDWELL COUNTY																	
LOCKHART ISD	76.2	79	83	46	79	69	69	94	89	87	89	84	57	66	2426	61.64	
LULING ISD	89.4	83	81	66	79	114	114	97	89	91	100	78	67	73	1623	60.84	
PRAIRIE LEA ISD	80.4	71	0	83	66	69	69	90	87	89	89	73	65	64	1676	104.11	
CALHOUN COUNTY																	
CALHOUN COUNTY ISD	99.5	93	99	79	82	88	100	128	106	91	99	43	89	78	668	109.33	
CALLAHAN COUNTY																	
EULA ISD	97.2	104	0	99	98	99	99	107	94	83	91	100	99	98	988	50.57	
CROSS PLAINS ISD	97.3	85	92	100	91	102	102	113	86	92	92	33	94	120	464	37.71	
CLYDE ISD	98.3	96	92	120	101	109	109	105	94	79	79	52	109	103	532	43.47	
BAIRD ISD	98.6	96	108	121	91	86	86	104	97	96	96	37	88	113	370	34.12	
CAMERON COUNTY																	
BROWNSVILLE ISD	73.5	80	83	71	65	68	68	0	96	56	100	54	56	60	4683	279.42	
HARLINGEN ISD	77.2	83	86	74	79	68	84	0	99	70	76	69	50	60	24469	259.28	
LA FERIA ISD	84.7	85	95	81	86	93	93	100	99	61	61	67	99	89	2570	466.27	
LOS FRESNOS ISD	77.1	75	91	73	57	86	86	121	97	45	47	46	78	86	632	212.32	
POINT ISABEL ISD	69.6	85	84	52	72	71	98	100	99	51	97	100	64	65	0	16.47	
RIO HONDO ISD	81.9	77	76	50	75	70	70	0	94	81	81	76	113	110	1805	305.93	
SAN BENITO ISD	79.6	83	72	86	73	72	72	100	100	56	56	64	95	82	2815	461.92	
SANTA MARIA ISD	70.3	88	0	70	91	77	0	0	101	35	0	19	89	85	1090	472.28	
SANTA ROSA ISD	74.8	78	103	57	66	82	82	100	91	57	57	15	102	80	1463	498.13	
CAMP COUNTY																	
PITTSBURG ISD	97.2	100	94	98	97	95	100	104	95	97	100	37	84	97	1277	86.09	
CARSON COUNTY																	
GROOM ISD	100.5	88	99	78	79	95	0	118	97	91	0	50	90	94	283	93.28	
PANHANDLE ISD	108.3	80	97	84	80	93	100	125	104	94	0	43	94	96	445	83.46	
WHITE DEER ISD	106.5	83	121	80	83	91	100	112	111	92	0	49	94	99	260	77.23	
CASS COUNTY																	
MARIETTA ISD	93.3	95	0	86	87	106	0	100	90	90	0	35	77	104	739	69.74	
BLOOMBURG ISD	95.1	104	86	30	90	78	100	87	97	104	100	41	90	113	678	81.72	



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						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
ATLANTA ISD	92.8%	90%	97%	66%	96%	91%	95%	99%	91%	73%	100%	29%	85%	118%	\$699	\$89.23
AVINGER ISD	99.8	102	103	91	103	90	98	123	91	85	100	25	102	130	533	87.88
HUGHES SPRINGS ISD	88.4	98	99	76	96	85	100	100	93	82	100	35	75	107	783	80.67
LINDEN-KILDARE ISD	100.8	95	91	56	89	95	95	102	91	143	143	38	85	131	655	82.94
MCLEOD ISD	96.9	99	0	74	90	97	0	95	98	63	0	64	86	119	621	77.99
QUEEN CITY ISD	97.8	91	91	63	98	94	100	100	91	57	99	47	84	132	803	76.51
CASTRO COUNTY																
DIMITT ISD	100.4	84	112	67	92	88	90	100	111	92	100	30	115	128	521	179.63
HART ISD	108.2	96	66	102	84	107	107	100	91	92	92	41	113	123	0	260.73
NAZARETH ISD	105.2	86	0	87	76	75	75	0	101	78	78	35	115	135	554	122.97
CHAMBERS COUNTY																
ANAHUAC ISD	98.7	91	100	83	90	93	100	104	92	87	100	40	86	100	994	105.44
BARBERS HILL ISD	99.3	94	93	98	89	113	100	101	110	97	100	78	77	81	2371	109.82
EAST CHAMBERS ISD	95.9	96	85	79	91	95	100	104	93	72	100	53	87	97	807	161.61
CHEROKEE COUNTY																
ALTO ISD	97.0	84	84	94	91	76	76	108	105	85	85	46	82	112	1143	118.56
JACKSONVILLE ISD	89.8	93	90	86	88	79	79	111	98	75	78	31	88	107	1194	77.43
MAYDELLE ISD	98.8	87	0	70	91	62	0	103	97	47	0	43	98	115	973	139.57
RUSK ISD	98.8	95	95	97	89	81	81	109	103	83	83	34	97	123	1428	77.18
NEW SUMMERFIELD	95.7	97	0	89	94	71	0	100	99	99	99	37	87	102	1028	91.96
WELLS ISD	92.8	84	106	79	82	65	0	113	105	68	68	34	91	109	976	140.22
CHILDRESS COUNTY																
CHILDRESS ISD	77.5	77	71	83	93	67	67	100	80	56	56	20	71	95	55	67.31
CLAY COUNTY																
BYERS ISD	93.0	82	0	92	91	89	89	100	123	99	99	52	80	116	549	70.35
HENRIETTA ISD	96.9	90	92	73	86	81	81	149	98	89	100	79	88	110	2517	43.29
PETROLIA ISD	100.5	87	100	89	92	98	0	160	105	87	0	64	91	115	638	54.68
BELLEVUE ISD	103.0	98	0	90	79	90	0	117	94	94	0	49	70	127	0	40.03
MIDWAY ISD	116.6	92	0	94	77	97	0	136	92	66	0	58	70	111	367	40.59
COCHRAN COUNTY																
MORTON ISD	113.6	103	120	88	91	91	91	137	108	92	92	58	105	144	430	107.11
WHITEFACE ISD	122.4	93	0	89	90	126	126	123	112	91	91	66	112	139	194	66.75
BLEDSOE ISD	120.9	90	0	122	89	77	77	125	103	92	92	72	114	126	59	64.68
COKE COUNTY																
BRONTE ISD	108.9	99	0	106	67	91	93	143	88	93	100	54	68	110	157	30.95
ROBERT LEE ISD	98.9	97	90	96	55	91	100	105	94	83	100	69	40	80	482	26.78
COLEMAN COUNTY																
PANTHER CREEK ISD	88.9	53	0	40	64	43	100	100	92	139	100	52	62	93	442	46.47
NOVICE ISD	87.5	57	0	84	69	74	74	95	94	70	97	55	65	93	429	43.25
COLEMAN ISD	71.6	64	74	42	59	63	63	109	96	84	90	33	51	92	711	48.56
SANTA ANNA ISD	86.6	78	71	67	63	73	100	105	92	69	100	31	64	92	427	50.46
COLLIN COUNTY																
LOVEJOY ISD	92.7	90	0	99	100	94	0	0	95	87	0	26	99	103	10876	97.64
MELISSA ISD	89.4	88	94	93	95	96	98	0	97	53	92	69	68	84	3766	97.49
BLUE RIDGE ISD	105.2	101	93	80	108	87	0	0	92	83	0	70	100	115	2166	87.72
COMMUNITY ISD	97.9	97	0	93	96	103	98	0	99	78	92	58	89	105	2977	112.12
ALLEN ISD	92.8	98	97	89	92	96	98	0	90	55	92	18	90	91	53401	119.67
ANNA ISD	99.1	96	93	79	103	88	98	100	98	96	0	74	89	149	3259	103.37
CELINA ISD	93.6	89	100	92	91	85	98	0	90	77	92	31	91	104	5413	102.30
FARMERSVILLE ISD	90.5	85	93	96	92	90	98	0	90	88	92	32	91	102	2523	94.92
FRISCO ISD	92.0	93	92	96	97	91	98	0	100	52	92	40	90	92	72781	108.92
MCKINNEY ISD	86.5	87	95	91	93	96	98	0	98	48	92	52	90	102	87198	100.67
PLANO ISD	92.6	93	98	85	85	93	98	0	102	70	92	24	93	93	713497	114.50
PRINCETON ISD	88.5	87	93	80	104	90	98	0	95	48	92	61	85	93	5377	106.60
PROSPER ISD	101.0	97	98	95	100	103	98	0	119	57	92	100	101	112	16133	113.29
WESTMINSTER ISD	97.3	93	0	91	94	85	0	0	94	95	0	59	94	108	2864	95.51
WYLIE ISD	92.9	91	108	91	98	94	98	0	100	87	92	71	92	101	10371	110.92
COLLINGSWORTH COUNTY																
SAMNORWOOD ISD	89.6	80	0	85	75	108	108	118	119	48	48	39	83	57	407	74.13
WELLINGTON ISD	81.1	70	79	33	73	71	71	100	101	67	67	51	82	104	459	58.78



APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1986

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
COLORADO COUNTY																
COLUMBUS ISD	94.1%	93%	98%	91%	92%	95%	95%	100%	92%	81%	88%	76%	89%	107%	\$2453	\$73.86
RICE CONSOLIDATED	100.2	95	90	93	94	87	97	114	97	90	98	58	90	99	1422	156.22
WEIMAR ISD	94.3	94	99	87	93	90	91	104	93	82	84	55	91	111	2203	72.53
COMAL COUNTY																
NEW BRAUNFELS ISD	87.5	89	91	75	93	83	96	0	99	91	97	50	86	90	7360	63.43
COMAL ISD	87.5	86	99	77	107	79	98	100	96	89	100	83	82	87	6429	56.39
COMANCHE COUNTY																
COMANCHE ISD	90.0	95	90	93	83	93	93	100	96	98	98	55	85	78	476	94.60
DE LEON ISD	91.2	87	87	94	93	93	93	131	95	93	93	51	85	85	605	107.46
GUSTINE ISD	85.3	90	0	94	85	77	77	100	94	91	91	37	81	82	568	84.41
SIDNEY ISD	91.2	105	0	104	100	65	0	110	86	112	0	58	80	81	349	78.35
CONCHO COUNTY																
PAINT ROCK ISD	87.4	72	0	80	84	88	93	99	95	114	103	60	68	79	323	56.44
EDEN ISD	90.3	93	0	83	92	75	78	109	95	90	91	45	80	82	0	55.06
COOKE COUNTY																
WALNUT BEND ISD	105.6	93	0	87	83	91	0	110	51	108	0	90	89	101	8529	59.82
SIVELLS BEND ISD	86.8	67	104	39	80	81	0	106	73	90	0	45	69	93	444	62.37
GAINESVILLE ISD	76.4	78	71	48	76	70	95	95	88	77	96	34	52	72	6763	73.03
MUENSTER ISD	86.3	88	87	95	79	82	95	94	75	67	96	41	95	102	995	67.88
VALLEY VIEW ISD	71.7	92	86	81	67	80	95	100	57	62	96	38	39	62	3988	82.27
CALLISBURG ISD	78.7	76	0	59	82	88	0	104	61	63	0	54	60	71	1369	54.93
ERA ISD	84.3	85	0	66	78	82	0	105	60	45	0	28	68	94	743	80.61
LINDSAY ISD	78.8	75	0	72	86	79	95	100	88	45	96	49	30	71	3237	94.77
CORYELL COUNTY																
JONESBORO ISD	90.8	92	0	96	83	71	0	100	86	83	0	21	79	102	621	64.47
EVANT ISD	86.9	81	88	93	89	99	99	100	73	93	93	32	83	90	660	75.81
GATESVILLE ISD	90.2	92	87	73	91	90	90	100	81	76	76	57	84	108	902	61.72
OGLESBY ISD	89.6	84	91	83	88	85	85	100	92	77	77	54	97	98	660	84.17
COPPERAS COVE ISD	87.3	92	69	84	91	80	80	0	94	73	73	45	81	99	886	50.75
COTTLE COUNTY																
PADUCAH ISD	95.4	93	103	100	103	72	72	112	95	104	104	17	105	95	245	54.76
CRANE COUNTY																
CRANE ISD	108.7	69	72	83	62	72	100	112	98	90	100	52	54	70	87	2.50
CROCKETT COUNTY																
CROCKETT CO. CSD	84.3	47	73	53	36	51	100	98	100	31	100	7	92	89	0	18.57
CROSBY COUNTY																
CROSBYTON ISD	86.5	72	87	54	65	76	76	100	94	97	97	48	74	113	405	74.86
LORENZO ISD	104.9	70	86	64	82	71	71	122	98	92	92	37	63	120	605	124.75
RALLS ISD	99.0	72	100	75	80	82	82	105	102	95	95	53	86	135	0	123.23
CULBERSON COUNTY																
CULBERSON CO. ISD	85.5	73	63	56	91	62	99	87	97	95	100	72	36	78	134	5.79
DALLAM COUNTY																
DALHART ISD	86.9	75	93	74	75	85	0	100	86	96	0	44	79	108	453	84.27
TEXLINE ISD	83.4	72	49	77	55	77	0	0	57	120	0	39	75	95	335	69.82
DALLAS COUNTY																
CARROLLTON FARMERS	93.2	91	90	73	0	93	99	0	102	98	98	13	98	98	71028	66.71
CEDAR HILL ISD	82.5	97	92	73	97	73	99	0	100	90	98	1	59	59	29399	49.57
DALLAS ISD	87.4	95	93	54	95	81	99	0	99	97	98	100	86	88	990	71.89
DE SOTO ISD	91.2	94	100	70	94	98	99	0	101	100	98	82	89	89	10515	119.42
DUNCANVILLE ISD	89.2	91	99	61	91	94	99	100	101	100	98	27	99	99	75227	71.81
GARLAND ISD	90.7	89	95	89	89	94	99	100	107	88	98	11	72	73	12329	115.72
GRAND PRAIRIE ISD	91.5	95	99	59	95	91	99	0	101	88	98	53	86	86	12088	70.33
HIGHLAND PARK ISD	93.5	93	105	96	0	90	0	0	100	101	0	0	0	0	0	.00
IRVING ISD	91.8	93	96	71	0	92	99	0	107	93	98	61	71	76	0	65.10
LANCASTER ISD	88.6	90	73	81	90	101	99	0	99	91	98	44	79	81	7843	102.73
MESQUITE ISD	90.1	93	89	71	93	89	99	0	99	89	98	67	96	97	11043	117.79
RICHARDSON ISD	92.5	92	95	87	0	94	99	100	99	87	98	0	98	119	1417	86.49



APPENDIX E

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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comm.	Indust.			Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
SUNNYVALE ISD	99.3%	101%	0%	123%	101%	88%	99%	0%	98%	91%	98%	0%	96%	97%	\$8749	\$96.77
WILMER-HUTCHINS	91.6	94	89	72	94	100	99	0	104	97	98	83	65	76	2942	125.94
COPPELL ISD	89.2	92	104	84	0	78	99	0	99	93	98	86	101	101	44583	75.25
DAWSON COUNTY																
DAWSON ISD	109.2	97	0	75	95	72	85	113	95	72	99	27	90	82	254	170.28
KLONDIKE ISD	95.2	92	0	83	97	94	94	102	82	97	100	34	91	80	233	140.12
LAMESA ISD	95.5	95	95	93	107	87	87	108	104	76	97	47	93	90	396	139.26
SANDS ISD	108.0	77	0	78	92	70	70	111	93	86	100	26	97	131	30	76.49
DEAF SMITH COUNTY																
HEREFORD ISD	91.6	98	80	86	93	84	76	100	83	77	76	37	97	134	1230	101.78
WALCOTT ISD	119.2	0	0	0	87	98	0	100	92	98	0	25	99	127	0	59.30
DELTA COUNTY																
COOPER ISD	109.6	107	97	98	93	101	100	100	96	85	100	60	117	145	613	117.77
FANNINDEL ISD	107.3	88	100	74	84	77	93	100	94	94	91	17	99	159	567	65.62
DENTON COUNTY																
LITTLE ELM ISD	85.1	92	88	64	93	82	0	100	92	99	0	71	94	100	4577	92.11
ARGYLE ISD	80.7	91	0	78	83	80	0	0	92	98	0	53	63	65	9580	72.22
DENTON ISD	91.7	88	122	92	97	88	99	100	98	88	98	62	89	91	10715	76.64
LEWISVILLE ISD	93.9	92	109	95	102	92	99	0	98	91	98	53	96	96	30542	79.88
PILOT POINT ISD	86.8	86	94	80	91	92	92	100	89	90	90	35	75	85	3856	79.88
KRUM ISD	96.7	91	91	90	93	86	0	96	90	66	66	39	117	127	2620	92.92
PONDER ISD	97.5	93	114	88	94	86	0	102	93	86	0	68	102	112	2654	89.44
AUBREY ISD	86.2	87	92	60	96	88	0	0	96	91	0	62	80	83	4015	75.12
SANGER ISD	88.1	84	101	87	97	78	78	100	84	92	92	66	95	104	3950	81.25
NORTHWEST ISD	85.9	86	93	107	94	84	84	122	95	86	86	61	63	74	6688	83.52
LAKE DALLAS ISD	85.4	88	97	70	95	82	0	0	104	97	97	61	80	81	12146	64.07
DEWITT COUNTY																
MEYERSVILLE ISD	104.3	84	0	67	84	86	90	110	88	96	100	60	72	114	1387	59.26
WESTHOFF ISD	98.0	91	0	65	92	84	84	103	95	86	86	68	65	119	947	67.96
CUERO ISD	86.6	89	87	57	81	82	82	97	96	74	77	62	55	103	1426	56.38
NORDHEIM ISD	98.7	93	0	77	93	78	0	97	102	89	0	56	75	121	995	66.22
YOAKUM ISD	87.0	80	88	55	81	84	84	105	96	96	96	38	58	127	2715	76.96
YORKTOWN ISD	91.3	93	85	73	84	69	69	100	99	89	89	53	75	106	1331	79.15
DICKENS COUNTY																
SPUR ISD	99.7	87	0	111	75	61	61	100	89	78	78	27	70	140	206	49.28
PATTON SPRINGS ISD	88.4	85	0	111	68	59	59	100	86	68	68	28	62	98	177	52.06
DIMMIT COUNTY																
ASHERTON ISD	101.8	93	106	112	86	92	100	112	98	79	0	51	101	113	485	44.67
CARRIZO SPRINGS	103.5	95	102	84	86	85	97	116	97	89	100	100	100	108	558	49.41
DONLEY COUNTY																
CLARENDON ISD	89.7	92	118	86	98	85	85	0	92	85	85	44	94	89	190	40.51
HEDLEY ISD	83.2	88	0	79	84	80	80	0	93	41	41	22	97	82	97	43.11
DUVAL COUNTY																
RAMIREZ CSD	99.4	85	0	100	78	77	100	104	98	85	100	38	78	101	753	72.39
BENAVIDES ISD	122.1	82	83	86	85	75	100	180	95	87	100	80	91	84	607	50.52
FREER (CITY)	102.1	87	85	76	82	66	98	107	97	95	100	75	87	87	248	47.37
SAN DIEGO ISD	107.5	97	97	98	87	77	100	124	99	85	100	58	125	93	314	49.58
EASTLAND COUNTY																
CARBON ISD	95.4	94	0	107	91	92	100	104	94	98	100	55	93	89	508	73.70
CISCO ISD	97.2	94	86	105	90	87	100	128	92	87	100	51	98	99	925	60.30
EASTLAND ISD	97.0	90	88	96	86	95	100	111	97	98	90	51	94	95	2287	55.75
GORMAN ISD	89.8	84	86	89	83	91	100	120	96	95	85	52	94	88	1118	79.59
RANGER ISD	100.8	90	93	99	82	92	100	122	93	84	100	34	94	89	2055	55.58
RISING STAR ISD	93.0	91	80	95	82	91	100	115	100	83	100	37	90	88	966	72.65
ECTOR COUNTY																
ECTOR COUNTY ISD	95.8	96	88	108	101	90	100	100	98	72	100	58	89	102	151	10.35
EDWARDS COUNTY																
ROCKSPRINGS ISD	99.3	86	86	87	86	78	0	104	103	75	100	57	83	110	408	27.43
NUECES CANYON ISD	85.2	79	79	66	77	95	0	100	91	93	100	56	83	92	630	27.43



APPENDIX E

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						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
ELLIS COUNTY																
AVALON ISD	97.4%	95%	0%	90%	95%	86%	86%	100%	91%	84%	93%	44%	82%	112%	\$948	\$112.03
ENNIS ISD	93.6	93	91	93	100	93	100	100	97	89	99	38	85	100	2118	79.87
FERRIS ISD	91.7	92	99	88	106	80	89	0	97	81	91	40	84	102	2621	102.09
ITALY ISD	88.4	85	112	96	99	85	95	0	95	96	99	52	75	106	1061	92.93
MIDLOTHIAN ISD	93.0	92	94	81	88	97	100	100	95	78	99	56	75	79	6326	79.73
MILFORD ISD	88.6	86	100	94	86	81	0	100	95	88	0	38	61	97	1147	89.55
PALMER ISD	93.0	94	96	92	108	97	97	0	93	94	94	41	78	93	1906	90.33
RED OAK ISD	93.3	96	102	89	96	95	95	0	96	93	93	32	74	77	10411	106.87
WAXAHACHIE ISD	91.4	92	101	74	90	87	99	100	96	94	100	42	69	83	5230	109.57
MAYPEARL ISD	92.5	88	97	93	89	100	100	100	98	93	93	42	87	109	1202	77.21
EL PASO COUNTY																
CLINT ISD	92.6	89	104	95	108	92	93	0	110	96	58	87	98	98	385	74.59
EL PASO ISD	90.3	94	86	85	90	93	93	100	104	86	58	76	94	94	39326	615.71
FABENS ISD	94.6	105	103	86	100	83	93	100	98	92	58	56	94	99	5298	543.48
SAN ELIZARIO ISD	91.9	92	88	82	93	110	93	0	106	87	58	70	100	105	2991	609.54
YSLETA ISD	91.9	96	93	84	85	89	93	100	99	88	58	74	90	91	15583	298.94
ANTHONY ISD	81.4	87	94	89	95	84	93	0	101	92	58	59	92	94	3672	612.49
CANUTILLO ISD	87.5	95	100	123	100	86	93	100	104	99	58	81	88	90	2062	612.84
TORNILLO ISD	100.0	102	106	87	107	102	93	0	102	100	58	100	102	104	313	305.85
SOCORRO ISD	91.3	94	90	92	86	90	93	100	92	108	58	76	87	87	3319	607.64
ERATH COUNTY																
THREE WAY CSD	111.6	101	0	95	97	95	0	100	90	91	0	67	81	132	663	73.36
HUCKABAY ISD	114.6	99	0	106	93	98	100	120	88	89	0	62	93	170	626	71.67
LINGLEVILLE ISD	117.6	93	0	105	100	91	100	116	99	97	100	40	85	181	784	77.23
BLUFF DALE ISD	99.4	97	0	102	85	78	100	100	89	94	0	39	92	127	597	70.16
MORGAN MILL ISD	118.3	88	0	92	88	103	0	132	86	152	100	46	83	150	746	70.59
DUBLIN ISD	105.6	97	93	103	92	85	87	100	93	105	100	58	95	167	678	75.08
STEPHENVILLE ISD	93.6	93	91	103	94	88	88	100	91	89	100	72	89	139	1331	77.61
FALLS COUNTY																
WESTPHALIA ISD	92.7	91	0	91	94	97	97	0	110	95	95	26	94	91	868	141.07
CHILTON ISD	89.5	87	0	92	84	73	73	100	98	89	89	63	84	97	677	129.06
MARLIN ISD	94.5	89	92	91	88	90	90	100	91	74	100	33	93	130	755	112.96
ROSEBUD-LOTT ISD	96.1	87	102	87	93	90	90	100	92	97	97	37	96	118	620	103.12
FANNIN COUNTY																
DODD CITY ISD	106.3	111	100	93	92	79	93	100	95	90	86	39	98	124	677	67.84
ECTOR ISD	94.2	87	0	92	91	83	0	100	98	48	86	23	113	129	711	71.99
WINDOM ISD	101.3	95	0	90	86	81	93	100	96	57	86	41	96	135	709	73.33
BONHAM ISD	92.5	95	102	99	88	86	93	100	99	82	86	35	88	110	878	77.99
HONEY GROVE ISD	100.6	91	98	78	96	82	93	100	92	90	86	22	95	137	554	83.01
LEONARD ISD	97.6	95	94	81	94	82	93	100	104	84	86	35	97	121	1149	84.42
SAVOY ISD	92.3	88	97	88	89	76	93	100	94	95	86	42	87	104	1048	55.09
TRENTON ISD	96.3	92	98	75	93	86	93	100	107	99	86	42	91	109	1251	88.38
SAM RAYBURN ISD	94.8	90	0	70	91	83	0	100	90	47	86	42	87	106	865	71.04
FAYETTE COUNTY																
FAYETTEVILLE ISD	102.9	103	89	100	101	100	100	100	104	97	99	68	95	110	4540	63.72
FLATONIA ISD	102.2	96	91	96	98	95	95	118	94	92	98	77	95	113	5720	58.58
LA GRANGE ISD	98.8	97	106	100	97	98	100	100	95	100	100	79	100	110	1834	73.79
SCHULENBERG ISD	98.0	95	102	96	96	100	100	100	100	94	98	55	100	115	1770	70.56
ROUND TOP CARMINE	104.9	102	0	109	98	93	93	113	94	93	99	70	95	102	2108	64.33
FISHER COUNTY																
HOBBS ISD	98.3	87	0	90	83	114	100	107	92	82	96	30	90	84	0	65.90
MCCAULLEY ISD	101.1	98	0	64	75	54	100	117	99	78	100	39	72	89	0	91.44
ROBY ISD	72.5	48	96	92	60	60	100	96	93	79	100	40	92	81	0	100.25
ROTAN ISD	76.1	53	68	51	72	31	95	98	89	80	100	20	92	75	323	80.32
FLOYD COUNTY																
SOUTH PLAINS ISD	110.3	75	0	70	79	74	0	100	93	64	0	97	94	139	0	109.17
DOUGHERTY ISD	110.6	75	0	70	75	50	0	100	103	83	0	46	100	140	0	101.40
FLOYDADA ISD	95.7	78	89	96	89	73	0	100	93	68	0	38	85	138	0	122.92
LOCKNEY ISD	94.4	77	87	72	77	77	0	100	98	69	0	24	109	133	0	164.80
FOARD COUNTY																
CROWELL ISD	97.9	111	104	93	80	98	98	122	101	94	94	24	78	84	131	50.57



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						Comm.	Indust.	Minerals	Utility	Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
FORT BEND COUNTY																
LAMAR CONSOLIDATED	93.9%	89%	101%	92%	98%	94%	100%	103%	97%	80%	100%	70%	88%	89%	\$8690	\$147.30
STAFFORD (CITY)	96.6	98	95	92	86	101	101	0	95	80	100	62	89	89	47917	156.10
NEEDVILLE ISD	89.6	90	99	94	90	96	0	96	82	91	100	71	91	89	2897	176.84
FORT BEND ISD	92.5	91	105	92	86	95	98	101	86	88	100	100	92	95	21242	177.88
KENDLETON ISD	83.6	82	92	87	84	90	90	100	100	87	0	35	89	83	1219	200.30
FRANKLIN COUNTY																
MOUNT VERNON ISD	96.8	93	88	82	93	91	91	104	94	88	88	32	90	121	738	50.70
FREESTONE COUNTY																
DEW ISD	98.5	93	0	86	94	100	0	114	85	79	0	80	92	97	953	48.93
FAIRFIELD ISD	101.9	94	92	96	94	93	100	116	100	92	100	100	90	96	1036	47.81
TEAGUE ISD	111.1	95	89	94	95	84	84	116	129	82	100	58	92	101	1031	44.98
WORTHAM ISD	95.9	93	87	95	100	99	99	99	80	87	98	60	101	118	682	44.48
FRIO COUNTY																
DILLEY ISD	92.6	109	113	89	99	75	100	106	89	64	100	68	73	75	1267	77.15
PEARSALL ISD	91.3	91	103	66	100	90	100	110	92	89	100	71	58	73	1328	67.39
GAINES COUNTY																
SEMINOLE ISD	109.5	97	91	85	101	82	98	112	102	71	100	65	82	104	249	102.13
SEAGRAVES ISD	108.2	86	86	86	97	113	113	121	94	108	100	38	88	113	291	135.87
LOOP ISD	119.1	0	0	92	86	88	99	124	99	83	100	32	85	112	197	106.00
GALVESTON COUNTY																
DICKINSON ISD	106.8	91	67	89	90	96	100	114	187	75	100	58	65	66	10402	121.62
GALVESTON ISD	80.5	81	83	60	81	76	93	114	105	91	98	100	45	46	10700	66.36
HIGH ISLAND ISD	89.9	73	73	66	76	91	0	102	101	77	0	43	88	97	452	54.30
LA MARQUE ISD	94.2	93	92	76	93	84	100	97	108	85	100	21	90	92	1847	89.45
TEXAS CITY ISD	96.5	93	72	63	93	82	100	109	93	75	100	12	73	73	6882	51.43
HITCHCOCK ISD	80.4	93	75	47	63	72	0	92	98	66	0	53	70	74	1223	127.01
SANTA FE ISD	90.8	93	97	79	96	96	96	103	97	51	51	67	85	93	3864	158.50
CLEAR CREEK ISD	96.1	95	98	83	87	95	100	102	110	92	100	52	100	100	8992	60.06
FRIENDSWOOD ISD	93.5	95	105	83	95	90	0	114	106	74	0	27	90	90	11433	157.69
GARZA COUNTY																
POST ISD	108.4	91	91	100	88	74	74	113	92	80	80	57	92	139	124	35.03
SOUTHLAND ISD	118.5	82	0	82	88	78	78	121	92	82	82	20	97	158	133	71.42
GILLESPIE COUNTY																
DOSS CSD	98.1	112	0	99	106	86	0	0	84	105	0	53	96	94	1039	42.50
FREDERICKSBURG ISD	97.2	98	93	95	100	96	96	100	101	95	95	79	96	96	3005	50.96
HARPER ISD	97.6	96	0	104	101	100	100	100	98	91	91	86	92	93	2932	46.73
GLASSCOCK COUNTY																
GLASSCOCK ISD	96.0	86	0	63	79	86	100	100	94	53	100	42	59	51	243	35.81
GOLIAD COUNTY																
GOLIAD ISD	101.0	95	94	95	96	80	100	109	102	89	100	54	86	99	813	55.56
GONZALES COUNTY																
GONZALES ISD	85.4	78	87	73	81	93	97	99	100	76	90	61	90	100	1095	72.76
NIXON-SMILEY	91.8	92	111	105	83	86	92	95	98	76	76	76	102	107	268	63.59
WAEOLDER ISD	90.6	79	0	96	88	105	104	96	91	74	74	60	84	100	1413	65.82
GRAY COUNTY																
ALANREED ISD	100.6	101	0	99	93	116	116	105	83	91	100	32	93	99	151	29.83
LEFORS ISD	108.5	94	0	96	79	88	99	112	107	100	100	41	94	95	128	28.30
MCLEAN ISD	100.8	91	85	99	89	93	100	105	105	89	100	52	78	105	178	34.58
PAMPA ISD	91.0	88	92	89	94	80	100	115	92	76	100	75	81	105	318	57.13
GRANDVIEW-HOPKINS	109.9	89	0	0	73	91	100	113	97	79	0	39	76	118	274	70.29
GRAYSON COUNTY																
S AND S CONS. ISD	89.3	78	0	90	71	80	94	98	86	88	94	72	61	91	1925	116.21
GUNTER ISD	88.8	79	87	102	77	82	94	100	82	87	94	35	88	105	1944	132.88
TOM BEAN ISD	84.7	85	100	80	82	72	0	100	83	92	0	61	63	94	2477	109.63
TIOGA ISD	83.1	76	0	77	71	83	0	114	84	83	0	42	78	103	2092	135.59
POTTSBORO ISD	85.9	76	92	90	73	52	94	124	93	82	94	100	91	100	3548	110.54
BELLS ISD	82.5	77	94	71	75	67	0	100	90	81	0	50	88	115	1094	111.83



APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1986

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
COLLINSVILLE ISD	85.8%	82%	88%	87%	75%	103%	0%	108%	86%	91%	0%	53%	63%	89%	\$1727	\$129.74
DENISON ISD	78.5	76	89	80	73	80	94	100	91	64	94	38	82	92	2117	106.44
HOWE ISD	84.8	81	86	71	74	78	94	100	87	81	94	60	92	115	2013	130.67
SHERMAN ISD	79.3	70	74	74	74	91	90	93	95	69	93	38	60	67	7097	117.46
VAN ALSTYNE ISD	88.0	89	88	94	73	89	94	100	86	88	94	41	89	104	2121	124.37
WHITESBORO ISD	77.4	73	85	81	52	81	94	98	80	76	94	77	67	94	1503	88.92
WHITEWRIGHT ISD	84.6	78	87	71	67	86	94	100	90	87	94	49	99	123	1274	123.39
GREGG COUNTY																
GLADEWATER ISD	106.1	97	102	104	97	96	96	111	93	96	100	36	95	95	1071	74.84
KILGORE ISD	98.9	99	95	98	94	105	105	106	97	93	100	41	99	98	3186	79.37
LONGVIEW ISD	98.4	97	100	90	95	105	101	113	107	94	100	26	98	98	3809	75.85
PINE TREE ISD	106.0	98	103	96	101	101	101	117	100	96	100	30	100	100	3969	70.68
SABINE ISD	109.7	96	92	99	98	98	98	117	97	95	100	40	97	97	1510	66.17
SPRING HILL ISD	115.0	99	107	98	92	105	105	121	100	101	100	54	98	98	4568	66.47
WHITE OAK ISD	118.5	100	95	96	98	89	89	122	93	95	100	48	93	93	2417	61.13
GRIMES COUNTY																
ANDERSON-SHIRO ISD	100.6	101	99	105	96	97	0	100	99	91	100	62	102	108	1196	54.90
IOLA ISD	100.1	94	0	105	102	99	99	102	93	92	100	64	102	101	1495	52.33
NAVASOTA ISD	101.2	101	93	111	96	108	101	99	97	96	100	64	102	105	1951	74.98
RICHARDS ISD	93.4	92	0	97	88	96	0	100	83	96	0	46	96	110	1019	81.82
GUADALUPE COUNTY																
SEGUIN ISD	63.1	67	66	82	73	25	100	119	96	79	100	45	55	57	856	62.66
SCHERTZ-CIBOLO-UC.	60.8	70	50	40	81	40	100	0	100	67	100	48	13	21	7491	157.22
NAVARRO ISD	74.8	64	93	47	101	80	100	0	96	60	100	44	29	38	3657	136.62
MARION ISD	70.9	71	97	73	79	59	59	0	93	60	60	46	65	54	1359	149.18
HALE COUNTY																
ABERNATHY ISD	108.4	90	102	105	83	102	100	115	88	98	100	17	109	105	237	185.53
COTTON CENTER ISD	90.7	86	0	96	82	83	83	100	85	76	76	18	114	95	407	261.73
HALE CENTER ISD	88.7	80	90	101	75	112	100	100	85	67	100	36	104	102	154	219.01
PETERSBURG ISD	92.4	78	78	93	81	95	95	100	101	85	85	29	114	104	362	211.46
PLAINVIEW ISD	87.7	95	105	104	84	93	98	100	96	59	85	42	93	97	433	272.54
HALL COUNTY																
ESTELLINE ISD	81.2	81	81	84	71	82	82	0	63	25	25	0	143	95	98	48.42
MEMPHIS ISD	83.5	88	102	59	87	65	65	100	87	75	75	30	168	108	127	65.75
TURKEY-QUITAQUE	84.1	88	88	83	69	61	61	0	77	82	82	22	107	95	38	52.17
LAKEVIEW ISD	92.8	78	78	92	63	47	47	0	94	70	70	5	145	109	148	84.51
HAMILTON COUNTY																
HAMILTON ISD	96.1	104	81	88	81	92	93	100	93	90	93	43	87	123	634	60.40
HICO ISD	91.8	99	103	76	77	77	77	100	93	92	92	28	102	126	445	55.03
POTTSVILLE ISD	97.0	86	0	84	75	111	111	100	91	84	84	34	93	144	586	51.52
HANSFORD COUNTY																
GRUVER ISD	104.2	86	82	82	88	81	100	111	109	102	101	69	83	108	228	80.19
PRINGLE-MORSE ISD	112.8	100	0	94	94	79	96	125	97	132	106	37	91	95	68	74.22
SPEARMAN ISD	99.9	105	83	108	84	87	91	102	102	95	100	59	88	102	342	80.16
HARDEMAN COUNTY																
CHILLICOTHE ISD	93.3	77	88	76	76	78	98	100	92	77	77	36	90	71	252	87.91
QUANAH ISD	81.3	79	89	87	80	87	100	100	93	59	59	35	88	63	451	74.46
HARDIN COUNTY																
KOUNTZE ISD	95.1	94	97	80	87	86	86	99	92	96	100	49	84	114	1106	206.44
SILSBEE ISD	91.1	95	85	83	89	87	99	104	94	64	100	51	72	99	2305	230.99
HARDIN-JEFFERSON	96.4	93	77	77	79	88	100	100	95	67	93	48	93	126	778	119.45
LUMBERTON ISD	93.1	96	95	75	96	91	91	99	94	86	100	58	91	104	2049	236.32
WEST HARDIN ISD	101.0	94	0	92	93	70	0	109	89	89	0	65	96	109	808	184.50
HARRIS COUNTY																
ALDINE ISD	98.1	101	98	90	94	101	98	96	111	87	99	100	89	90	32317	56.49
ALIEF ISD	98.2	105	97	92	101	99	100	100	115	86	99	100	86	86	122834	86.42
CHANNELVIEW ISD	100.0	104	96	101	104	108	99	100	113	88	97	75	112	112	6220	148.58
CROSBY ISD	98.2	96	102	106	95	109	100	118	105	90	98	53	83	87	3937	125.12
CYPRESS-FAIRBANKS	98.0	99	94	96	104	105	97	109	120	92	99	41	83	83	23436	87.38
DEER PARK ISD	98.6	97	93	98	92	110	100	115	108	82	100	37	87	87	14435	40.57



APPENDIX E

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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O & G		Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
NORTH FOREST ISD	98.3%	100%	95%	101%	92%	107%	93%	92%	103%	92%	96%	22%	91%	92%	\$6614	\$91.94
GALENA PARK ISD	98.0	102	93	85	0	107	94	100	124	83	98	26	91	92	23506	188.45
GOOSE CREEK ISD	100.0	96	99	102	96	112	99	95	129	84	98	57	96	96	8415	175.00
HOUSTON ISD	97.2	99	97	86	95	99	96	115	116	87	98	85	95	95	35426	61.01
HUMBLE ISD	98.5	101	94	103	94	96	94	116	100	87	99	49	93	94	7033	89.32
KATY ISD	93.5	93	89	93	97	84	93	141	92	97	100	56	91	91	37411	159.46
KLEIN ISD	100.3	103	101	94	95	103	95	107	107	83	97	100	87	87	17589	96.98
LA PORTE ISD	99.9	99	92	109	100	106	100	127	108	94	100	82	90	91	7620	40.57
PASADENA ISD	97.9	101	99	71	109	101	100	101	105	87	97	43	88	88	13248	63.50
SPRING ISD	99.9	105	94	91	105	101	93	107	104	90	96	29	96	96	28262	84.32
SPRING BRANCH ISD	98.4	97	94	91	0	107	97	0	101	94	99	10	100	100	68444	40.58
TOMBALL ISD	101.1	100	99	102	112	102	94	109	107	89	97	39	105	105	11680	682.52
SHELDON ISD	98.7	104	106	99	95	108	100	100	106	87	97	61	97	97	5284	179.25
HUFFMAN ISD	103.7	109	99	101	102	109	0	100	101	90	0	54	89	94	4848	569.72
HARRISON COUNTY																
KARNACK ISD	86.0	78	100	66	83	78	81	102	96	87	100	58	72	108	836	59.93
MARSHALL ISD	109.3	91	94	60	82	76	89	116	160	85	100	42	72	87	966	68.43
WASKOM ISD	90.6	83	95	74	93	71	89	101	107	72	100	48	53	73	1312	67.73
HALLSVILLE ISD	96.2	93	103	65	74	84	100	116	93	89	100	55	55	71	1147	53.64
HARLETON ISD	101.9	88	0	71	84	77	77	114	95	93	0	54	80	103	863	43.41
ELYSIAN FIELDS ISD	100.1	77	82	79	85	80	0	109	108	80	100	68	78	93	843	125.78
HARTLEY COUNTY																
HARTLEY ISD	93.3	54	0	38	59	100	0	100	86	77	0	10	84	112	178	78.08
CHANNING ISD	122.9	56	0	51	77	110	0	130	92	99	99	15	72	131	113	28.13
HASKELL COUNTY																
WEINERT ISD	111.7	90	0	82	93	86	86	106	90	97	97	41	99	137	354	94.80
PAINT CREEK ISD	102.5	81	0	87	92	86	0	94	110	77	0	82	93	114	359	60.89
HASKELL ISD	95.0	93	93	59	85	90	90	116	95	93	93	48	97	115	322	72.53
ROCHESTER ISD	103.0	84	91	85	86	91	91	119	89	99	99	45	99	106	518	114.64
RULE ISD	99.8	91	87	99	100	85	85	108	94	95	95	29	105	114	535	91.12
HAYS COUNTY																
SAN MARCOS ISD	95.4	96	91	89	98	106	106	100	99	89	100	73	88	88	10180	71.86
DRIPPING SPRINGS	86.6	91	91	85	92	84	0	100	97	87	0	70	81	81	3926	45.94
HAYS CONS. ISD	94.3	94	100	89	103	103	103	100	97	109	100	100	88	86	7237	69.32
HEMPHILL COUNTY																
CANADIAN ISD	98.4	94	104	100	102	98	100	100	103	77	77	54	72	89	113	30.49
HENDERSON COUNTY																
LA POYNOR ISD	110.5	95	0	94	91	97	100	117	93	95	100	62	97	103	959	64.23
MURCHISON ISD	100.1	91	91	87	98	99	0	112	93	98	0	42	97	103	1243	51.72
ATHENS ISD	92.7	90	95	82	92	98	99	110	99	95	100	33	92	101	1319	56.38
BROWNSBORO ISD	100.0	95	98	87	89	101	100	114	94	96	100	38	94	98	1031	64.71
CROSS ROADS ISD	109.3	97	0	89	98	95	100	119	97	89	100	49	90	101	634	46.53
EUSTACE ISD	99.7	92	91	91	99	94	100	114	97	105	100	77	89	96	1506	52.21
MALAKOFF ISD	92.1	89	95	93	93	104	103	109	100	94	98	51	97	105	1126	46.39
TRINIDAD ISD	102.2	97	97	86	97	97	100	100	108	97	100	46	96	107	840	57.50
HIDALGO COUNTY																
VALLEY VIEW ISD	86.6	77	75	83	77	77	77	111	99	80	100	23	76	97	2103	414.59
DONNA ISD	88.7	87	85	86	82	83	83	121	96	83	92	67	87	99	2259	418.88
EDCOUCH ELSA ISD	80.4	80	74	55	76	90	90	100	96	88	88	46	86	103	1810	398.97
EDINBURG ISD	94.9	90	100	68	80	82	87	109	92	80	100	52	73	90	526	160.45
HIDALGO ISD	87.1	79	79	95	76	87	87	112	100	70	70	37	82	94	2798	422.88
MCALLEN ISD	86.1	89	89	66	86	85	85	124	100	88	89	53	74	77	22392	380.77
MERCEDES ISD	87.1	86	86	87	78	88	88	100	95	80	80	24	74	110	2359	391.58
MISSION ISD	86.8	88	96	85	79	81	81	100	98	89	91	49	96	104	3238	358.99
PHARR-SAN JUAN-ALA	87.7	91	93	83	90	91	100	120	97	70	100	80	74	82	13982	395.06
PROGRESO ISD	89.4	87	86	80	72	81	81	102	99	88	0	10	70	107	2888	371.20
SHARYLAND ISD	85.5	87	83	80	78	85	85	0	94	80	80	87	80	92	1274	375.50
LA JOYA ISD	105.3	78	73	84	90	72	72	130	101	87	100	70	107	105	1055	246.83
WESLACO ISD	87.2	87	86	90	83	89	89	105	93	86	87	83	53	72	5212	394.34
LA VILLA ISD	94.1	72	0	56	83	67	67	104	97	73	100	66	84	108	2089	397.44
MONTE ALTO ISD	90.9	84	80	78	94	72	72	100	92	82	82	68	105	107	1565	388.90



APPENDIX E

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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O & G		Personal Property			Land Ratio		Land Per Acre	
						Comm.	Indust.	Minerals	Utility	Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
<b>HILL COUNTY</b>																
ABBOTT ISD	87.6%	88%	0%	79%	87%	71%	71%	100%	91%	93%	93%	31%	77%	92%	\$669	\$113.72
BYNUM ISD	88.7	91	0	79	91	82	82	100	82	91	91	49	82	92	801	115.14
COVINGTON ISD	88.6	86	0	78	94	83	0	100	95	88	0	47	68	87	1061	77.01
HILLSBORO ISD	84.9	86	81	78	78	80	80	100	87	92	100	43	76	89	1053	98.23
HUBBARD ISD	84.6	87	107	76	86	63	0	100	90	81	0	54	77	102	670	61.97
ITASCA ISD	86.5	83	83	80	83	82	82	100	89	94	100	48	87	96	746	98.56
MALONE ISD	90.0	91	0	80	86	86	86	0	94	96	96	50	91	96	598	110.47
MOUNT CALM ISD	90.2	90	0	77	85	74	0	100	106	97	0	52	83	95	666	71.32
WHITNEY ISD	88.4	90	72	71	87	91	0	100	102	84	0	83	76	88	1032	68.52
AQUILLA ISD	92.8	91	0	75	84	96	0	100	112	88	88	77	81	100	795	73.34
BLUM ISD	91.0	92	0	74	89	92	92	100	75	98	100	69	77	99	877	67.48
PENELOPE ISD	90.6	91	0	77	90	93	93	0	105	91	91	39	84	90	563	112.15
<b>HOCKLEY COUNTY</b>																
ANTON ISD	106.5	96	100	82	101	110	110	115	88	101	101	63	92	102	2397	145.64
LEVELLAND ISD	104.9	88	99	90	102	102	100	110	98	100	100	87	101	116	1393	119.83
ROPES ISD	99.3	85	0	93	90	100	100	112	92	106	106	67	96	100	1796	131.85
SMYER ISD	112.8	104	0	106	98	127	125	115	89	96	97	80	97	115	1262	117.10
SUNDOWN ISD	102.8	94	102	100	114	103	100	103	87	96	100	82	100	107	737	63.28
WHITHARRAL ISD	101.1	96	0	119	105	112	112	95	83	128	127	61	106	116	768	124.06
<b>HOOD COUNTY</b>																
GRANBURY ISD	81.5	84	79	83	85	71	75	111	93	65	100	40	65	77	2282	44.59
LIPAN ISD	95.8	79	0	90	86	70	100	131	117	91	100	54	69	92	1201	39.76
TOLAR ISD	85.1	79	0	77	90	74	100	120	89	91	0	27	65	87	1210	42.98
<b>HOPKINS COUNTY</b>																
CUMBY ISD	108.4	104	99	98	103	100	102	100	96	108	96	92	101	125	874	61.37
NORTH HOPKINS ISD	112.8	104	0	100	94	95	0	115	102	99	0	99	103	131	734	121.63
MILLER GROVE ISD	110.0	102	100	99	99	103	0	100	91	102	0	95	101	134	0	48.09
SALTILLO ISD	109.5	107	0	101	95	104	0	100	104	98	0	72	106	135	712	121.64
SULPHUR SPRINGS	101.4	100	100	98	103	99	102	100	101	101	96	90	100	133	865	121.58
COMO-PICKTON ISD	106.2	101	0	95	100	102	102	82	112	99	96	96	100	124	997	38.93
SULPHUR BLUFF ISD	116.2	100	0	100	100	100	0	123	99	103	0	77	104	142	496	121.19
<b>HOUSTON COUNTY</b>																
KENNARD ISD	102.7	93	0	88	100	80	100	103	94	94	100	70	92	115	929	120.29
CROCKETT ISD	89.3	92	92	80	84	87	100	100	100	81	100	55	68	84	1434	74.41
GRAPELAND ISD	93.2	91	101	70	88	89	100	104	88	100	100	69	76	89	968	71.89
LOVELADY ISD	94.9	95	0	89	93	86	100	99	96	94	100	55	81	92	962	74.79
LATEXO ISD	92.6	92	0	86	91	89	100	100	93	101	100	75	76	86	1263	90.06
<b>HOWARD COUNTY</b>																
BIG SPRING ISD	96.5	89	90	98	81	90	99	114	101	102	100	42	82	102	388	63.16
COAHOMA ISD	106.1	79	80	54	83	84	84	117	98	100	100	60	87	116	297	37.28
FORSAN ISD	117.7	81	83	82	79	101	101	123	108	142	100	51	82	103	270	31.62
<b>HUDSPETH COUNTY</b>																
ALLAMOORE CSD	113.0	76	0	101	82	0	72	100	74	0	95	76	86	140	101	3.00
FT HANCOCK ISD	96.9	76	72	97	83	78	0	100	93	86	0	100	85	105	121	15.86
SIERRA BLANCA ISD	109.6	91	0	137	102	87	0	100	90	92	0	59	90	168	98	3.00
DELL CITY ISD	99.2	97	0	121	96	55	55	100	96	84	84	60	90	108	126	32.73
<b>HUNT COUNTY</b>																
BOLES HOME ISD	93.4	100	0	89	90	0	0	100	99	99	0	45	97	97	590	84.05
CADDO MILLS ISD	95.6	90	0	101	96	94	96	0	102	95	97	100	95	97	726	88.40
CELESTE ISD	95.6	94	0	94	95	90	96	100	99	98	97	46	103	109	432	63.74
COMMERCE ISD	93.8	94	94	99	91	93	96	100	99	94	97	43	101	103	607	78.55
GREENVILLE ISD	94.0	94	94	94	96	95	96	100	94	94	97	57	97	97	789	74.80
LONE OAK ISD	91.5	88	0	92	93	96	0	100	89	93	0	85	96	103	719	52.48
QUINLAN ISD	92.1	90	90	94	96	94	96	100	104	97	97	71	96	99	1246	55.82
WOLFE CITY ISD	96.2	94	99	102	97	91	96	100	94	92	97	100	99	102	517	76.52
CAMPBELL ISD	98.1	93	93	101	104	88	96	100	86	96	97	100	95	101	752	52.10
BLAND ISD	95.7	90	0	97	95	88	96	100	105	95	97	92	99	103	536	80.63
<b>HUTCHINSON COUNTY</b>																
PLEMONS ISD	103.1	95	0	86	99	81	100	110	96	87	0	52	88	81	138	29.19
BORGER ISD	91.0	89	90	90	99	74	100	133	109	88	100	30	104	114	734	29.00
PHILLIPS ISD	100.8	102	0	91	102	92	100	131	124	87	100	100	102	158	668	29.00



APPENDIX E

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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
SANFORD ISD	96.9%	85%	86%	70%	92%	88%	100%	129%	118%	87%	0%	59%	94%	106%	\$2012	\$30.02
STINNETT ISD	113.6	80	97	108	86	73	100	142	103	82	100	49	100	91	747	36.89
SPRING CREEK ISD	110.5	73	0	96	80	97	100	120	102	96	0	84	102	85	204	29.96
IRION COUNTY																
IRION COUNTY ISD	98.2	68	56	58	62	70	99	102	115	90	100	51	68	70	557	22.54
JACK COUNTY																
BRYSON ISD	98.4	91	91	94	92	81	81	99	107	96	100	58	100	100	345	28.47
JACKSBORO ISD	100.2	101	93	91	88	86	96	104	104	98	100	70	92	92	471	28.95
PERRIN-WHITT CISD	95.8	97	0	101	92	101	100	98	101	93	0	68	71	82	613	33.91
JACKSON COUNTY																
EDNA ISD	98.6	91	96	89	85	97	100	108	94	92	99	75	90	95	1097	80.14
GANADO ISD	99.1	91	92	88	89	88	0	117	84	90	100	67	91	85	1367	167.00
INDUSTRIAL ISD	117.8	88	0	88	94	78	100	128	90	88	100	62	91	85	1041	126.74
JASPER COUNTY																
BROOKELAND ISD	88.4	85	119	86	92	54	0	100	90	40	100	45	85	140	1134	148.70
BUNA ISD	85.7	86	86	75	86	45	96	99	96	79	100	37	84	89	1085	225.51
JASPER ISD	82.5	80	87	76	72	77	100	100	92	60	100	35	84	114	1395	173.89
KIRBYVILLE ISD	86.3	83	81	93	76	70	100	98	95	92	100	33	86	98	1308	213.56
EVADALE ISD	98.7	79	0	87	94	81	100	100	98	96	100	53	88	91	950	246.20
JEFF DAVIS COUNTY																
FT DAVIS ISD	86.7	85	105	45	91	85	0	100	93	105	0	73	38	123	593	7.83
VALENTINE ISD	108.3	83	0	119	86	88	0	100	90	92	0	46	66	129	97	9.14
JEFFERSON COUNTY																
NEDERLAND ISD	96.8	97	92	93	85	94	100	100	97	93	100	70	97	97	5711	175.29
PORT ARTHUR ISD	97.2	93	96	94	88	92	100	100	95	91	100	10	95	95	5337	111.07
PORT NECHES ISD	97.1	95	90	94	98	92	100	100	98	94	100	24	94	94	3429	43.36
BEAUMONT ISD	93.3	91	93	93	90	90	100	114	95	89	100	17	94	92	2183	219.18
SABINE PASS ISD	98.7	93	0	88	86	89	95	98	106	96	100	100	91	90	606	91.00
HAMSHIRE-FANNETT	95.6	92	93	94	92	95	100	97	105	88	99	39	92	89	576	177.22
JIM HOGG COUNTY																
JIM HOGG CO. ISD	99.8	96	69	95	101	83	99	113	98	83	100	89	84	76	530	42.70
JIM WELLS COUNTY																
LA GLORIA ISD	106.2	88	0	80	87	87	100	118	97	91	100	64	80	83	692	82.20
ALICE ISD	91.7	93	97	85	93	84	84	92	95	98	99	74	92	96	931	99.53
BEN BOLT-PALITO B.	127.4	86	0	88	88	80	80	168	91	91	100	74	62	76	888	92.12
ORANGE GROVE ISD	92.1	89	77	88	88	84	84	117	99	106	100	69	88	95	302	103.11
PREMONT ISD	116.0	88	93	90	91	84	100	134	93	97	100	51	77	80	342	98.91
JOHNSON COUNTY																
LIBERTY CHAPEL ISD	74.9	81	0	81	89	56	0	100	88	21	0	41	58	66	2535	80.39
ALVARADO ISD	88.7	94	92	77	86	78	118	0	81	87	99	37	75	86	2587	69.66
BURLESON ISD	89.3	91	91	97	89	100	118	0	85	66	99	19	86	88	6137	68.00
CLEBURNE ISD	86.7	85	87	86	90	88	118	0	86	80	99	39	83	94	1555	81.19
GRANDVIEW ISD	79.5	89	73	85	90	43	118	0	69	64	99	23	50	72	2248	76.98
JOSHUA ISD	84.9	91	93	92	91	68	118	0	86	85	99	47	66	69	2961	49.85
KEENE ISD	91.6	100	95	96	87	71	118	0	86	63	99	34	96	98	4337	51.19
RIO VISTA ISD	78.8	81	0	74	78	77	0	100	67	44	0	55	73	89	2075	62.11
VENUS ISD	83.4	81	81	80	88	91	118	100	91	57	99	40	106	113	1478	121.45
GODLEY ISD	95.0	93	93	82	97	65	0	0	64	100	0	33	89	127	2135	37.21
JONES COUNTY																
ANSON ISD	87.1	90	76	63	60	70	100	99	90	68	100	25	63	118	557	73.57
HAMLIN ISD	88.6	76	70	31	67	78	100	93	89	84	100	32	93	138	341	75.48
HAWLEY ISD	79.5	72	0	39	75	46	77	111	90	76	100	70	58	86	775	61.93
LUEDERS - AVOCA	95.1	80	0	64	89	52	100	92	91	99	100	36	90	121	360	57.78
STAMFORD ISD	82.2	76	88	58	81	70	100	103	89	75	100	20	76	154	566	82.03
KARNES COUNTY																
FALLS CITY ISD	96.2	90	0	87	86	85	85	107	93	85	98	82	83	109	796	58.84
KARNES CITY ISD	104.9	88	95	82	93	84	84	129	95	85	100	85	87	111	694	61.20
KENEDY ISD	94.5	90	97	84	86	97	100	98	98	88	100	82	90	115	810	58.49
RUNGE ISD	99.8	92	103	85	91	90	0	104	98	95	100	94	87	112	832	61.05



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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O & G		Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
KAUFMAN COUNTY																
CRANDALL ISD	95.3%	93%	101%	81%	95%	95%	91%	0%	94%	100%	81%	58%	89%	127%	\$1395	\$70.22
FORNEY ISD	94.7	94	98	95	94	94	91	0	93	96	81	54	96	109	3635	73.26
KAUFMAN ISD	97.4	96	100	86	100	92	91	100	99	101	81	60	99	117	1368	55.89
KEMP ISD	95.3	93	103	98	94	95	0	104	95	96	0	53	95	104	1005	70.27
MABANK ISD	91.9	90	100	92	103	95	95	109	97	95	100	32	87	97	1971	49.47
TERRELL ISD	93.9	95	95	97	87	97	91	92	96	100	81	51	96	115	1568	58.41
SCURRY-ROSSER ISD	95.8	96	99	95	89	93	0	0	86	92	0	68	97	125	1368	59.32
KENDALL COUNTY																
BOERNE C/L ISD	90.3	95	102	87	90	72	100	100	100	85	85	100	89	90	4483	40.25
COMFORT ISD	96.6	101	96	103	107	65	100	100	93	77	100	85	87	88	2594	40.80
KENEDY COUNTY																
KENEDY COUNTY WIDE	111.1	95	0	47	95	101	100	121	107	70	99	45	100	52	172	34.19
KENT COUNTY																
JAYTON-GIRARD ISD	108.4	100	0	88	107	79	99	109	87	92	95	42	103	94	59	36.99
KERR COUNTY																
DIVIDE CSD	92.7	0	0	100	94	79	0	100	101	73	0	36	78	93	1482	39.60
CENTER POINT ISD	93.3	89	89	87	89	113	113	100	98	91	100	100	95	97	1436	41.66
HUNT ISD	93.2	83	83	82	95	83	0	100	102	97	0	27	116	113	1221	39.75
KERRVILLE ISD	88.3	91	89	90	91	78	78	100	104	93	100	79	93	94	2540	40.04
INGRAM ISD	91.9	95	87	83	88	87	87	100	98	94	94	92	93	94	1834	39.81
KIMBLE COUNTY																
JUNCTION ISD	72.7	51	51	70	55	60	60	100	102	93	93	32	42	93	0	46.30
KING COUNTY																
GUTHRIE CSD	100.4	90	0	58	87	65	93	102	103	90	0	68	68	87	0	29.25
KINNEY COUNTY																
BRACKETT ISD	82.0	84	88	72	100	77	0	0	90	97	0	83	73	78	540	32.58
KLEBERG COUNTY																
LAURELESS ISD	124.0	96	0	0	96	95	100	128	103	97	100	2	82	81	0	63.11
KINGSVILLE ISD	111.1	93	97	90	91	95	100	190	89	96	99	64	95	94	4137	76.43
RICARDO ISD	95.2	94	0	87	98	96	0	105	98	100	0	75	92	92	1885	142.56
RIVIERA ISD	104.9	96	95	98	103	99	100	109	113	93	100	82	100	95	2074	86.37
SANTA GERTRUDIS	192.6	95	0	0	95	90	100	207	73	98	100	100	107	71	935	57.69
KNOX COUNTY																
BENJAMIN ISD	95.1	62	0	72	59	48	0	101	101	74	0	34	67	102	594	42.68
GOREE ISD	94.8	71	0	57	63	85	85	119	94	87	87	27	82	104	487	99.15
KNOX CITY-O'BRIEN	90.7	92	0	80	54	61	61	96	90	82	82	25	103	101	387	109.81
MUNDAY ISD	96.1	127	0	90	52	71	71	96	92	89	89	14	85	107	472	124.54
LAMAR COUNTY																
CHISM ISD	92.0	112	0	102	91	105	71	100	100	59	82	18	113	130	564	79.21
ROXTON ISD	97.4	95	96	94	93	95	0	100	91	50	0	27	83	117	705	82.79
PARIS ISD	92.7	96	106	84	69	92	71	100	96	96	82	6	104	114	1875	53.46
NORTH LAMAR ISD	91.6	97	104	86	91	90	71	100	94	85	82	44	83	122	1273	56.71
PRAIRILAND ISD	100.7	95	110	80	96	86	71	100	90	113	0	22	97	128	685	68.64
LAMB COUNTY																
AMHERST ISD	98.1	79	93	94	86	95	95	0	101	100	100	74	107	110	254	213.06
LITTLEFIELD ISD	97.7	97	108	99	88	83	97	100	101	99	100	53	106	123	0	147.65
OLTON ISD	87.5	86	94	87	83	64	64	100	105	96	96	61	102	96	364	217.21
SPADE ISD	92.2	86	0	100	77	89	89	100	92	81	81	53	97	100	451	199.15
SPRINGLAKE-EARTH	98.6	94	94	92	88	104	104	100	97	115	115	60	104	102	1785	238.59
SUDAN ISD	97.1	87	0	92	84	56	56	100	97	89	100	63	107	110	0	123.07
LAMPASAS COUNTY																
LAMPASAS ISD	95.7	96	95	96	95	94	94	100	95	93	95	77	90	104	1081	52.12
LOMETA ISD	94.8	96	0	94	96	95	95	100	98	96	100	61	94	96	945	51.34
LA SALLE COUNTY																
COTULLA ISD	80.9	61	60	64	64	53	0	116	112	61	0	42	35	75	637	48.91



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						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
LAVACA COUNTY																
VYSEHRAD ISD	113.7%	92%	0%	97%	94%	89%	0%	119%	92%	120%	0%	61%	97%	101%	\$1710	\$60.28
SWEET HOME ISD	98.2	94	0	100	92	99	100	122	95	89	0	38	97	103	1284	51.17
EZZELL ISD	102.2	93	0	99	97	94	0	106	98	112	0	52	96	99	1294	50.83
HALLETTVILLE ISD	94.7	96	97	99	94	94	100	95	96	95	100	65	95	96	1278	61.52
MOULTON ISD	94.1	93	97	97	94	95	100	100	90	99	0	53	97	101	1391	59.56
SHINER ISD	95.0	97	71	99	92	93	0	100	94	99	100	39	95	104	1649	58.67
LEE COUNTY																
GIDDINGS ISD	96.3	85	90	88	91	83	92	110	112	83	98	78	81	86	1753	45.99
LEXINGTON ISD	83.8	86	98	87	84	92	0	82	100	95	100	65	72	79	2049	44.35
DIME BOX ISD	99.9	88	101	77	84	88	0	102	115	99	100	83	82	89	1476	45.95
LEON COUNTY																
BUFFALO ISD	85.2	88	98	92	94	93	100	87	97	93	100	74	64	69	1673	49.14
CENTERVILLE ISD	91.2	92	0	80	83	92	92	102	96	89	99	56	78	84	1348	48.31
NORMANGEE ISD	91.1	97	95	94	92	84	0	100	88	88	0	58	81	84	1143	48.02
OAKWOOD ISD	88.3	88	0	95	87	87	100	106	96	78	100	50	81	85	1182	45.99
LEON ISD	90.0	88	95	71	91	88	100	81	94	74	100	66	76	80	1154	46.43
LIBERTY COUNTY																
CLEVELAND ISD	96.1	96	99	91	94	95	99	117	93	92	100	62	94	102	1693	365.26
DAYTON ISD	94.4	92	96	95	93	92	93	120	96	84	100	66	93	93	1358	133.57
DEVERS ISD	104.8	95	0	93	86	94	0	105	122	94	100	50	94	93	887	131.35
HARDIN ISD	97.1	94	0	92	90	89	89	117	95	91	100	68	96	111	1039	96.95
HULL DAISETTA ISD	102.2	90	90	82	95	89	89	118	106	91	100	56	91	98	935	135.40
LIBERTY ISD	94.9	96	91	94	92	83	98	104	103	87	98	68	98	103	1049	86.59
TARKINGTON ISD	95.5	90	0	89	100	92	100	100	88	96	100	72	97	110	1128	140.57
LIMESTONE COUNTY																
COOLIDGE ISD	83.5	88	0	85	95	82	82	0	87	90	100	41	86	75	567	83.18
GROESBECK ISD	114.6	91	89	84	88	79	80	111	120	95	100	61	78	78	900	65.15
MEXIA ISD	91.0	88	89	89	90	77	77	123	89	90	99	53	91	82	482	65.51
LIPSCOMB COUNTY																
BOOKER ISD	114.9	78	94	100	75	80	89	131	95	75	75	100	69	89	928	58.40
FOLLETT ISD	90.0	83	85	97	75	75	98	90	120	91	100	58	72	75	1263	58.25
HIGGINS ISD	113.2	83	99	104	73	56	56	132	93	86	92	58	72	73	914	39.69
DARROUZETT ISD	103.0	86	109	83	77	85	93	106	104	93	100	94	69	77	429	54.23
LIVE OAK COUNTY																
GEORGE WEST ISD	93.6	81	86	78	80	77	77	101	97	80	100	52	64	60	1103	63.87
THREE RIVERS ISD	94.3	83	86	64	83	94	100	105	98	94	100	39	68	49	829	88.88
LLANO COUNTY																
LLANO ISD	90.9	88	99	96	92	98	0	100	106	81	0	35	65	87	34846	53.78
LUBBOCK COUNTY																
LUBBOCK-COOPER ISD	99.4	96	103	98	96	104	96	100	94	97	99	72	98	141	0	141.89
FRENSHIP ISD	96.2	94	95	100	96	102	96	100	90	98	99	79	97	114	451	139.57
ROOSEVELT ISD	97.4	90	92	78	99	100	96	97	86	97	99	78	100	127	2216	142.99
IDALOU ISD	101.3	94	99	92	98	88	96	93	97	96	99	100	101	137	371	171.78
LUBBOCK ISD	95.3	95	95	94	98	99	96	94	95	92	99	42	96	97	7514	147.25
NEW DEAL ISD	100.9	93	107	108	98	95	96	96	90	94	99	89	100	125	1089	151.64
SLATON ISD	102.4	97	101	97	103	99	96	0	112	96	99	75	98	124	127	123.57
SHALLOWATER I S D	99.8	101	112	88	105	94	96	97	90	95	99	62	103	118	934	136.48
LYNN COUNTY																
O'DONNELL ISD	123.4	92	96	91	103	93	93	134	99	95	95	53	80	144	457	128.37
TAHOKA ISD	113.5	103	102	97	96	93	93	99	95	88	88	46	93	152	203	113.37
NEW HOME ISD	128.4	88	0	88	102	100	100	100	101	78	78	63	102	162	491	153.94
WILSON ISD	127.4	92	0	84	105	80	80	125	100	103	103	56	103	168	422	146.80
MADISON COUNTY																
MADISONVILLE ISD	85.3	84	75	77	79	87	0	98	91	65	0	59	75	78	1412	56.59
NORTH ZULCH ISD	93.5	78	0	71	81	72	0	106	91	65	0	65	84	83	1164	56.58
MARION COUNTY																
JEFFERSON ISD	92.9	84	79	73	81	85	100	94	113	73	100	62	98	133	326	62.98



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						Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use	
MARTIN COUNTY																	
STANTON ISD	101.7%	74%	92%	93%	92%	97%	97%	109%	102%	74%	100%	43%	87%	114%	\$1412	\$46.35	
GRADY ISD	102.9	79	0	105	96	95	100	103	94	72	100	33	78	122	37	52.49	
MASON COUNTY																	
MASON ISD	87.4	90	90	66	86	85	85	100	91	93	93	12	78	89	1459	51.17	
MATAGORDA COUNTY																	
BAY CITY ISD	90.3	83	93	77	88	89	99	102	88	85	100	58	85	77	2749	195.41	
TIDEHAVEN ISD	92.1	81	91	69	87	83	99	103	95	102	100	72	94	79	1177	170.37	
MATAGORDA ISD	89.8	73	87	69	88	83	100	131	92	79	96	76	77	75	908	105.37	
PALACIOS ISD	96.5	79	91	76	81	85	100	114	97	89	100	48	85	75	1174	143.51	
VAN VLECK ISD	91.1	81	102	67	76	95	100	101	101	91	100	70	83	89	1147	92.72	
MAVERICK COUNTY																	
EAGLE PASS ISD	97.1	96	94	97	95	100	100	101	96	92	97	92	103	98	1417	35.67	
MCCULLOCH COUNTY																	
ROCHELLE ISD	93.7	90	0	94	82	97	97	100	100	80	99	100	66	101	861	49.26	
LOHN ISD	96.4	68	0	93	68	79	79	100	108	114	0	19	77	112	526	52.55	
BRADY ISD	93.2	94	88	90	72	93	93	100	98	103	100	38	58	95	1878	49.94	
MCLENNAN COUNTY																	
HALLSBURG ISD	91.2	85	0	85	85	88	0	0	92	87	0	48	85	109	1519	78.79	
GHOLSON ISD	91.0	87	95	85	87	90	0	100	88	87	0	54	85	111	1106	94.07	
AXTELL ISD	89.9	87	0	87	85	86	0	100	93	91	0	56	84	102	880	76.95	
BRUCEVILLE-EDDY	90.3	85	0	87	82	94	81	100	91	91	83	34	82	115	846	101.91	
CRAWFORD ISD	92.9	85	81	92	87	91	81	100	92	91	83	45	86	116	1124	84.86	
MIDWAY ISD	87.2	89	92	83	87	90	81	100	92	85	83	74	79	89	2955	109.30	
LA VEGA ISD	82.0	76	84	87	85	88	81	100	93	86	83	69	83	95	2049	82.94	
LORENA ISD	93.1	92	93	94	87	84	81	100	94	89	83	64	93	118	1275	106.53	
MART ISD	90.8	77	85	85	82	84	81	100	94	88	83	19	77	132	732	96.89	
MCGREGOR ISD	87.7	86	92	86	90	88	81	100	89	92	83	39	84	120	1051	111.90	
MOODY ISD	90.7	93	91	86	93	89	0	100	84	86	0	37	93	98	926	113.62	
RIESEL ISD	95.1	83	84	86	92	97	0	0	102	97	0	50	89	102	2017	110.15	
WACO ISD	87.3	88	86	87	86	91	81	0	97	88	83	19	84	88	4503	115.63	
WEST ISD	89.7	89	88	85	87	90	81	100	83	90	83	38	86	107	791	102.89	
CHINA SPRING ISD	87.0	84	86	85	86	85	81	100	88	90	83	68	90	102	1390	79.09	
CONNALLY ISD	81.0	78	88	81	81	84	81	100	93	85	83	31	83	91	1208	85.71	
ROBINSON ISD	90.3	90	92	83	88	88	81	100	92	88	83	34	84	115	1160	105.50	
BOSQUEVILLE ISD	86.5	83	92	82	83	86	81	100	93	86	83	100	82	87	1866	101.10	
MCMULLEN COUNTY																	
MCMULLEN ISD	87.7	67	0	50	69	66	100	92	89	50	100	100	31	41	642	36.15	
MEDINA COUNTY																	
DEVINE ISD	101.6	96	104	98	101	94	94	114	96	105	105	57	96	116	2000	65.29	
D HANIS ISD	104.8	98	0	99	109	107	107	100	90	125	125	55	91	107	1186	57.06	
NATALIA ISD	102.4	99	109	97	109	101	101	100	98	100	100	75	99	107	2241	102.72	
HONDO ISD	102.3	99	96	98	104	99	99	100	93	93	98	85	94	126	1787	53.41	
MEDINA VALLEY ISD	99.6	97	99	99	100	95	98	100	95	113	100	78	99	114	4166	71.68	
MENARD COUNTY																	
MENARD ISD	93.0	99	108	81	90	88	0	99	97	98	0	76	79	86	576	39.90	
MIDLAND COUNTY																	
MIDLAND ISD	98.1	94	108	97	87	98	98	116	98	91	99	99	90	94	513	21.83	
GREENWOOD ISD	104.0	97	0	97	99	94	0	110	89	102	100	92	94	110	0	56.89	
MILAM COUNTY																	
BUCKHOLTS ISD	99.3	100	0	91	82	99	0	0	104	133	0	30	94	122	1087	92.69	
CAMERON ISD	91.5	91	90	95	81	87	100	100	93	79	100	41	99	117	1123	77.15	
GAUSE ISD	99.9	102	0	72	91	96	0	100	93	95	0	60	96	111	997	46.06	
MILANO ISD	94.5	85	0	91	84	81	0	103	93	90	0	83	92	101	1007	49.63	
ROCKDALE ISD	99.2	85	97	70	79	92	100	118	108	89	100	62	88	99	890	61.29	
THORNDALE ISD	95.7	87	94	101	83	85	100	131	105	90	100	61	88	111	758	82.59	



APPENDIX E

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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O & G		Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
MILLS COUNTY																
PRIDY ISD	81.4%	71%	0%	81%	75%	71%	0%	0%	84%	91%	0%	30%	95%	96%	\$658	\$58.00
GOLDTHWAITE ISD	84.6	86	99	86	74	74	0	100	92	91	0	25	89	97	1405	62.02
MULLIN ISD	90.2	76	0	87	82	71	0	100	84	88	0	100	99	104	2377	55.26
STAR ISD	85.6	80	0	81	76	75	0	0	92	94	0	26	95	95	642	57.82
MITCHELL COUNTY																
WESTBROOK ISD	90.6	54	0	68	92	61	61	94	89	86	86	77	88	94	272	50.35
COLORADO ISD	98.0	93	125	74	106	70	70	97	122	79	79	49	105	98	353	55.29
LORAIN ISD	93.6	119	0	82	87	72	72	100	87	76	76	41	98	104	425	74.83
MONTAGUE COUNTY																
BOWIE ISD	91.7	94	100	88	82	93	95	104	90	79	96	52	79	93	688	45.04
NOCONA ISD	91.2	90	95	89	80	94	94	95	112	87	87	26	90	107	460	45.83
GOLD BURG ISD	96.3	87	0	99	89	94	0	93	108	92	100	34	90	112	508	41.14
MONTAGUE ISD	89.7	82	0	94	87	95	0	89	131	91	0	23	90	101	502	51.16
PRAIRIE VALLEY ISD	100.1	87	0	99	87	92	0	107	94	96	0	41	90	104	0	51.03
FORESTBURG ISD	91.4	84	0	90	85	87	87	95	88	90	90	58	88	102	0	43.02
SAINT JO ISD	95.1	87	87	92	91	95	95	101	85	84	84	36	89	107	479	42.96
MONTGOMERY COUNTY																
CONROE ISD	94.1	93	89	98	84	90	100	109	103	85	100	42	93	93	6669	176.20
MONTGOMERY ISD	91.2	90	101	94	87	92	0	88	90	98	0	17	95	106	1500	95.20
WILLIS ISD	97.9	97	89	95	87	98	98	100	123	97	97	12	94	99	2502	556.25
MAGNOLIA ISD	94.7	95	91	94	87	96	96	112	90	83	100	18	97	99	7766	604.92
SPLENDORA ISD	94.7	97	91	92	86	89	89	100	92	93	93	34	98	104	2884	310.25
NEW CANEY ISD	93.3	95	96	99	89	97	97	0	91	75	100	22	94	94	11067	164.68
MOORE COUNTY																
DUMAS ISD	98.8	84	89	92	82	76	100	106	117	86	100	42	90	121	479	65.11
SUNRAY ISD	100.1	74	93	80	87	73	0	105	93	94	0	51	97	124	4148	103.46
MORRIS COUNTY																
DAINGRFLD-LONE STR	117.5	102	99	85	105	97	100	100	145	102	100	43	95	114	1250	52.46
PEWITT ISD	97.9	95	99	77	89	109	102	99	105	94	100	25	83	127	873	62.38
MOTLEY COUNTY																
MOTLEY CO. ISD	97.2	67	67	72	75	82	96	90	92	38	60	7	96	130	426	36.27
NACOGDOCHES COUNTY																
ETOILE ISD	62.8	41	0	43	46	68	0	100	84	45	0	30	78	131	902	160.19
DOUGLASS ISD	77.5	45	45	40	45	66	0	102	92	63	0	28	65	137	1044	117.16
MARTINSVILLE ISD	68.1	44	0	36	53	53	0	100	87	79	100	29	66	102	10002	91.47
CHIRENO ISD	64.6	41	41	26	39	40	0	100	91	62	0	20	71	115	1039	107.55
CUSHING ISD	101.2	46	0	27	44	50	67	125	92	51	99	30	61	88	1047	112.68
GARRISON ISD	81.9	41	0	33	39	38	67	109	116	55	41	20	62	144	1118	92.86
NACOGDOCHES ISD	63.6	70	79	30	70	64	67	89	90	48	41	16	32	50	5183	96.66
WODEN ISD	69.4	40	40	32	46	39	67	103	92	57	45	26	104	130	611	120.23
CENTRAL HEIGHTS	69.2	44	44	34	44	44	0	97	89	70	100	28	60	133	1081	99.55
NAVARRO COUNTY																
RICE ISD	101.2	93	0	93	93	95	95	100	105	72	72	100	76	129	953	62.02
BLOOMING GROVE ISD	99.3	94	94	99	93	94	0	0	79	84	84	59	77	148	1127	42.97
CORSICANA ISD	93.2	94	87	115	93	96	100	99	97	80	100	49	74	122	1613	43.46
DAWSON ISD	97.2	96	0	87	95	92	0	0	70	75	0	51	75	125	877	53.43
FROST ISD	98.7	95	95	98	95	91	91	0	71	91	91	45	73	147	1113	45.55
KERENS ISD	97.3	94	77	90	95	86	100	96	98	73	100	55	71	134	784	59.13
MILDRED ISD	97.5	96	0	95	99	68	100	94	101	87	100	75	63	108	877	42.93
NEWTON COUNTY																
BURKEVILLE ISD	94.1	81	0	78	87	66	100	100	102	91	100	52	96	112	914	160.22
NEWTON ISD	94.6	95	84	93	82	74	100	86	98	99	100	49	91	102	1009	214.70
DEWEYVILLE ISD	94.2	96	0	96	94	59	100	86	99	94	100	53	92	107	1032	287.69
NOLAN COUNTY																
BLACKWELL ISD	100.4	88	0	58	82	81	100	105	106	99	0	48	57	85	837	35.74
ROSCOE ISD	94.7	95	92	88	89	80	100	109	86	94	100	33	93	117	3974	70.69
SWEETWATER ISD	91.4	92	92	84	85	91	96	94	94	90	94	41	64	100	313	43.94
HIGHLAND ISD	100.2	87	0	52	92	75	99	105	95	116	100	15	92	94	1330	39.06



APPENDIX E

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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O & G		Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
NUECES COUNTY																
AGUA DULCE ISD	100.6%	94%	0%	94%	100%	96%	96%	109%	106%	96%	100%	49%	100%	96%	\$1249	\$253.22
BISHOP ISD	99.5	88	100	89	99	99	100	116	92	98	100	45	96	99	1019	273.28
CALALLEN ISD	98.7	98	96	98	95	97	100	99	101	97	98	84	98	97	6667	236.29
CORPUS CHRISTI ISD	96.4	96	97	96	99	95	100	115	98	97	100	57	100	100	21802	278.03
DRISCOLL ISD	92.3	90	0	92	86	90	99	90	97	100	100	54	94	100	1663	283.15
LONDON ISD	105.1	93	0	95	98	92	92	109	94	103	101	29	110	100	1396	285.26
PORT ARANSAS ISD	98.5	97	99	96	91	96	100	122	102	95	100	100	97	97	14404	93.71
ROBSTOWN ISD	94.1	95	91	94	96	94	95	70	93	98	99	40	95	99	3074	283.79
SANTA CRUZ ISD	108.0	86	86	94	95	103	100	118	107	94	100	6	103	96	1100	261.50
TULOSO-MIDWAY ISD	98.2	96	94	90	99	90	100	89	100	98	100	100	98	98	9629	283.97
BANQUETE ISD	99.5	92	0	97	95	81	94	115	84	92	100	72	90	92	3275	228.87
FLOUR BLUFF ISD	103.3	96	97	94	91	96	100	193	102	98	100	100	93	92	9815	94.27
WEST OSO ISD	93.6	94	97	99	92	94	95	81	99	94	95	100	90	93	5953	282.57
OCHILTREE COUNTY																
PERRYTON ISD	91.3	82	77	75	77	81	81	95	108	85	85	70	50	101	742	85.50
WAKA ISD	112.8	69	0	67	71	86	86	125	100	83	0	71	62	110	471	124.94
OLDHAM COUNTY																
VEGA ISD	96.5	70	82	84	76	77	77	122	113	81	81	45	75	110	162	44.37
ADRIAN ISD	99.4	80	0	83	77	94	94	100	107	83	83	100	75	104	158	46.72
WILDORADO ISD	91.8	69	0	101	72	81	81	100	97	114	114	72	79	104	316	54.88
ORANGE COUNTY																
BRIDGE CITY ISD	104.0	91	104	72	82	86	100	100	123	60	100	41	79	105	1769	57.01
ORANGEFIELD ISD	91.7	91	0	80	81	86	100	99	94	80	100	49	78	110	1141	102.22
WEST ORANGE-COVE	94.5	91	88	80	84	86	100	100	94	64	100	24	78	91	4076	89.68
VIDOR ISD	91.8	95	102	70	80	97	100	98	95	79	100	45	68	88	1587	213.12
LITTLE CYPRESS-M.	92.9	95	96	65	88	88	100	104	95	63	100	43	74	103	1640	187.54
PALO PINTO COUNTY																
PALO PINTO ISD	91.9	85	0	86	86	81	0	110	111	108	100	35	97	97	726	30.67
GORDON ISD	96.3	86	57	59	88	77	0	107	111	97	100	23	85	95	876	33.65
GRAFORD ISD	92.4	90	0	69	91	72	74	103	100	97	100	66	95	101	909	33.65
MINERAL WELLS ISD	88.9	94	113	92	99	93	74	92	101	65	92	33	86	90	1415	37.21
SANTO ISD	97.1	83	0	64	87	80	74	98	121	100	100	57	77	86	982	36.51
STRAWN ISD	98.6	83	0	96	88	75	74	117	104	95	100	23	62	86	1190	31.36
PANOLA COUNTY																
BECKVILLE ISD	98.2	86	90	72	89	91	0	101	100	92	0	67	91	92	651	130.55
CARTHAGE ISD	106.9	82	98	73	85	85	98	119	101	98	100	58	91	94	1038	161.01
GARY ISD	103.9	85	0	82	83	68	0	123	102	94	0	62	89	94	836	140.79
PARKER COUNTY																
GARNER ISD	92.2	90	0	95	87	92	92	97	95	95	95	44	78	92	1391	46.26
BROCK ISD	97.3	95	0	96	90	85	0	112	93	92	0	53	95	109	1740	47.82
POOLVILLE ISD	99.8	97	0	97	95	81	0	100	92	76	0	47	100	112	1389	43.24
SPRINGTOWN ISD	95.5	96	89	90	90	91	100	99	98	92	92	39	102	106	2353	49.71
WEATHERFORD ISD	93.4	92	98	87	90	97	97	108	101	99	99	37	100	108	2549	44.24
MILLSAP ISD	94.3	97	97	90	89	87	87	101	99	96	96	51	81	98	1341	47.98
ALEDO ISD	94.7	95	89	90	89	90	99	112	94	106	106	60	99	108	3284	43.67
PEASTER ISD	95.2	99	116	83	90	94	100	99	93	99	0	41	92	102	1674	43.62
PARMER COUNTY																
BOVINA ISD	100.8	98	98	89	82	87	87	100	97	92	92	31	94	118	327	146.65
FARWELL ISD	90.5	83	83	91	80	82	82	100	100	97	97	36	91	102	5794	237.05
FRIONA ISD	39.8	82	64	80	89	77	77	100	98	88	88	24	89	119	5	156.87
LAZBUDDIE ISD	101.4	0	0	91	98	161	161	100	105	98	98	16	102	99	733	233.50
PECOS COUNTY																
BUENA VISTA ISD	96.3	111	0	85	96	72	100	100	88	69	100	29	103	101	47	9.29
FT STOCKTON ISD	115.8	96	98	49	87	75	100	127	97	81	100	68	95	74	132	9.99
IRAAN-SHEFFIELD	105.4	95	83	43	95	85	100	106	101	86	100	81	94	66	53	8.66
POLK COUNTY																
BIG SANDY ISD	92.4	84	0	78	85	83	100	94	70	84	100	9	51	109	1187	203.42
GOODRICH ISD	92.8	86	0	81	89	89	100	117	99	78	100	17	73	106	3173	161.83
CORRIGAN-CAMDEN	92.0	83	74	53	78	70	93	100	97	68	112	6	66	109	988	170.76
LEGGETT ISD	91.3	82	0	35	81	74	0	97	82	75	100	6	59	109	1015	191.63



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						Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
LIVINGSTON ISD	74.5%	75%	70%	61%	78%	76%	93%	105%	75%	80%	114%	14%	41%	86%	\$1185	\$175.02
ONALASKA ISD	64.6	71	63	53	74	70	0	100	76	77	0	7	61	71	3100	261.92
POTTER COUNTY																
HIGHLAND PARK ISD	81.9	73	0	62	84	78	79	128	89	86	44	51	74	88	574	44.59
BUSHLAND ISD	90.2	84	84	69	84	94	79	96	87	93	65	55	75	94	466	36.65
AMARILLO ISD	74.7	70	82	73	0	79	79	0	96	80	65	21	77	77	3498	56.48
RIVER ROAD ISD	75.5	71	0	67	85	66	79	117	98	85	65	66	71	107	583	28.72
PRESIDIO COUNTY																
MARFA ISD	82.3	93	85	91	88	74	0	100	86	89	0	73	55	73	135	7.76
PRESIDIO ISD	82.3	86	82	57	86	74	0	100	80	90	0	71	95	98	60	10.04
RAINS COUNTY																
RAINS ISD	108.2	88	102	96	95	93	93	128	79	96	96	62	96	110	815	47.09
RANDALL COUNTY																
CANYON ISD	76.2	77	95	74	87	75	79	0	89	85	65	55	70	66	573	65.98
REAGAN COUNTY																
REAGAN ISD	95.9	77	95	54	109	79	100	99	102	97	100	51	79	47	142	23.09
REAL COUNTY																
LEAKEY ISD	74.3	66	66	77	82	69	94	100	78	76	0	76	71	76	1077	38.45
RED RIVER COUNTY																
AVERY ISD	81.1	86	54	67	89	89	0	100	101	101	0	21	76	75	551	70.21
TALCO-BOGATA ISD	92.9	82	83	63	84	89	89	104	104	70	100	29	72	80	648	61.92
CLARKSVILLE ISD	81.8	93	91	61	78	81	81	100	101	37	100	22	75	83	573	85.44
DETROIT ISD	80.8	87	71	58	87	62	0	100	119	85	0	26	64	74	685	71.30
REEVES COUNTY																
PECOS-BARSTOW-TOYA	94.6	87	95	72	79	91	99	101	94	82	98	58	69	55	23	9.43
BALMORHEA ISD	88.2	88	0	80	83	85	85	102	105	92	92	58	61	51	47	11.42
REFUGIO COUNTY																
AUSTWELL-TIVOLI	98.6	72	71	68	76	73	100	99	117	78	100	62	33	86	1466	92.91
WOODSBORO ISD	84.3	68	73	56	71	79	100	101	98	81	100	75	36	80	959	120.82
REFUGIO ISD	97.4	67	82	50	76	87	100	100	96	56	100	100	33	95	1435	55.06
ROBERTS COUNTY																
MIAMI ISD	96.4	92	92	104	89	80	100	96	96	82	100	37	77	108	109	32.74
ROBERTSON COUNTY																
BREMOND ISD	97.7	99	93	102	83	80	100	100	111	86	100	62	95	97	1054	66.25
CALVERT ISD	95.6	98	0	93	100	93	100	100	98	99	100	51	91	94	1303	76.75
FRANKLIN ISD	105.4	91	96	86	94	85	100	112	126	93	100	100	86	88	1247	58.84
HEARNE ISD	89.9	86	93	80	86	91	100	100	96	95	100	57	93	89	1463	83.30
MUMFORD ISD	98.3	85	87	80	93	89	100	100	94	57	100	30	96	102	1200	161.00
ROCKWALL COUNTY																
ROCKWALL ISD	85.8	85	95	85	97	93	103	100	92	95	78	60	74	75	10180	87.73
ROYSE CITY ISD	90.7	90	95	96	101	90	103	0	92	86	78	68	84	89	2126	106.42
RUNNELS COUNTY																
OLFEN ISD	86.5	0	0	0	55	0	0	0	99	92	0	0	57	106	0	97.80
MILES ISD	79.2	83	0	32	75	51	109	103	97	64	100	27	68	76	10782	109.43
BALLINGER ISD	79.8	80	87	69	62	74	109	100	96	73	100	21	43	72	1624	71.51
WINTERS ISD	86.6	76	88	60	61	60	109	113	99	74	100	32	65	87	1224	85.61
WINGATE ISD	89.8	80	0	90	66	57	107	106	101	20	0	73	66	89	1047	76.58
RUSK COUNTY																
HENDERSON ISD	98.6	91	88	85	92	86	100	121	103	85	100	42	97	101	956	87.68
LANEVILLE ISD	93.7	94	0	96	90	85	100	105	87	94	100	62	92	93	917	101.37
LEVERETTS CHAPEL	105.0	85	0	92	88	87	100	112	102	84	100	71	79	82	1279	105.49
MOUNT ENTERPRISE	98.1	94	0	63	97	89	100	123	102	93	100	54	82	96	1056	105.51
OVERTON ISD	89.4	93	101	87	90	72	100	95	94	80	100	42	90	95	1579	78.33
TATUM ISD	103.0	94	131	75	91	80	100	114	102	89	100	70	84	86	978	105.31
CARLISLE ISD	98.6	87	0	102	93	88	100	105	113	87	100	68	76	90	1306	78.72
WEST RUSK ISD	105.0	93	90	97	93	82	100	108	100	86	100	61	90	95	1503	81.66



APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1986

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O & G Minerals	Utility	Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.			Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
SABINE COUNTY																
HEMPHILL ISD	92.8%	100%	93%	81%	95%	74%	74%	93%	108%	76%	76%	37%	101%	103%	\$992	\$154.71
WEST SABINE ISD	76.8	86	0	80	93	66	66	100	96	78	78	15	99	69	1274	190.83
SAN AUGUSTIN COUNTY																
SAN AUGUSTINE ISD	94.3	96	102	69	94	85	85	100	92	73	73	40	73	116	1050	126.76
BROADDUS ISD	91.9	83	83	74	96	94	0	100	102	83	83	34	86	116	1008	134.51
SAN JACINTO COUNTY																
COLD SPGS-OAKHURST	96.5	97	97	92	88	84	0	100	90	92	0	54	97	116	1514	165.63
SHEPHERD ISD	90.2	86	104	94	87	68	0	100	93	75	0	45	94	113	1458	163.97
SAN PATRICIO COUNTY																
ARANSAS PASS ISD	96.3	96	86	87	96	95	100	129	113	96	100	90	100	105	1929	44.73
GREGORY-PORTLAND	95.8	94	89	79	97	88	100	106	94	93	100	49	88	101	6665	245.42
INGLESIDE ISD	95.1	85	99	82	93	78	100	100	97	89	100	52	85	87	4738	154.19
MATHIS ISD	91.9	90	85	79	93	91	100	103	97	97	100	54	83	102	1356	211.19
ODEM-EDROY ISD	98.2	89	91	79	92	80	89	124	92	95	100	91	96	108	1249	193.69
SINTON ISD	93.3	88	87	99	90	97	100	95	93	94	100	35	92	109	1451	189.56
TAFT ISD	100.1	87	88	78	85	76	100	113	103	95	100	40	92	111	1392	289.82
SAN SABA COUNTY																
CHEROKEE ISD	96.3	83	0	75	84	76	0	100	93	92	0	65	75	114	701	54.68
SAN SABA ISD	94.0	91	98	89	87	87	87	100	92	91	93	61	73	113	799	60.72
RICHLAND SPRINGS	98.3	88	84	95	93	72	72	100	90	81	81	65	78	111	305	61.38
SCHLEICHER COUNTY																
SCHLEICHER ISD	87.9	77	93	72	57	77	99	91	102	77	100	38	71	69	345	32.52
SCURRY COUNTY																
HERMLEIGH ISD	97.7	100	102	100	80	107	107	138	94	81	81	63	97	114	123	80.52
SNYDER ISD	104.9	95	101	79	86	76	94	114	94	91	100	100	78	104	389	50.88
IRA ISD	113.7	80	0	86	114	45	51	120	93	93	100	83	114	104	295	65.37
SHACKELFORD COUNTY																
ALBANY ISD	101.1	101	92	95	101	99	99	109	93	95	100	56	91	98	524	25.87
MORAN ISD	106.0	100	95	95	99	98	98	116	91	96	100	46	93	97	409	28.35
SHELBY COUNTY																
EXCELSIOR ISD	79.9	76	0	105	70	85	0	100	100	96	0	43	84	91	1111	145.50
CENTER ISD	83.6	89	88	71	77	66	100	129	92	88	100	48	81	95	0	135.28
JOAQUIN ISD	90.0	82	82	77	82	76	0	102	115	72	0	71	72	76	1060	141.01
SHELBYVILLE ISD	82.8	81	0	85	83	74	0	101	101	78	0	59	77	78	943	160.22
TENAHA ISD	83.5	79	91	69	79	61	99	119	115	72	100	47	87	83	1003	132.80
TIMPSON ISD	89.2	80	80	69	81	54	0	128	98	97	100	54	86	83	1027	138.46
SHERMAN COUNTY																
TEXHOMA ISD	100.2	86	0	86	92	92	0	98	119	107	0	90	107	103	568	78.82
STRATFORD ISD	107.1	86	86	93	94	78	100	124	101	91	0	70	100	113	672	90.11
SMITH COUNTY																
ARP ISD	101.0	96	99	96	102	97	100	107	107	99	100	37	95	113	1540	67.63
BULLARD ISD	96.9	96	100	95	99	98	98	100	101	98	98	41	99	117	2128	63.18
LINDALE ISD	97.1	96	107	94	97	95	95	110	96	97	99	35	103	110	1344	82.86
TROUP ISD	90.6	86	84	90	84	68	68	101	105	69	69	37	83	110	1137	72.79
TYLER ISD	98.7	97	115	98	97	100	100	106	96	99	100	50	93	98	2711	92.26
WHITEHOUSE ISD	98.3	98	104	97	100	98	98	100	101	99	99	56	100	106	2999	94.67
CHAPEL HILL ISD	102.4	98	120	99	94	98	98	114	99	100	100	43	102	111	1736	97.86
WINONA ISD	100.2	102	100	93	99	99	99	100	93	100	100	41	102	112	1882	92.56
SOMERVELL COUNTY																
GLEN ROSE ISD	109.1	81	86	103	100	76	0	100	110	72	0	52	96	96	1247	48.21
STARR COUNTY																
RIO GRANDE CITY	90.7	56	81	33	74	55	100	168	98	46	100	39	81	120	575	86.57
SAN ISIDRO ISD	115.6	66	0	51	80	47	100	126	84	76	100	54	70	107	655	73.58
ROMA ISD	68.5	66	55	33	80	73	0	76	97	62	0	48	79	84	520	58.18



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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real				Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.	O & G Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
STEPHENS COUNTY																
BRECKENRIDGE ISD	91.6%	92%	89%	78%	87%	90%	100%	92%	98%	81%	100%	79%	72%	91%	\$819	\$31.32
STERLING COUNTY																
STERLING CITY ISD	105.1	84	87	87	92	64	100	109	102	83	100	53	55	49	314	19.53
STONEWALL COUNTY																
ASPERMONT ISD	96.5	79	64	33	69	78	0	101	91	70	0	40	75	117	90	35.44
SUTTON COUNTY																
SONORA ISD	106.7	75	93	57	81	88	100	117	104	84	100	41	62	79	1075	34.00
SWISHER COUNTY																
HAPPY ISD	116.9	87	88	94	81	143	143	100	88	110	110	75	91	145	0	73.11
TULIA ISD	96.3	82	95	92	89	97	97	100	83	95	95	55	96	140	259	87.19
KRESS ISD	104.2	88	85	85	81	83	83	100	85	106	106	90	81	129	591	130.46
TARRANT COUNTY																
ARLINGTON ISD	88.6	91	93	78	96	88	107	0	93	81	89	41	91	91	132575	89.35
BIRDVILLE ISD	92.1	94	102	82	105	96	107	0	94	83	89	40	79	79	60978	53.17
EVERMAN ISD	88.0	96	71	96	93	73	107	0	91	54	89	61	72	72	14827	93.65
FORT WORTH ISD	87.1	89	93	73	75	91	107	0	94	77	89	57	52	53	72884	49.21
GRAPEVINE ISD	97.7	93	96	84	96	90	107	100	96	137	89	50	88	88	81724	71.35
KELLER ISD	85.4	93	94	72	89	81	107	0	91	89	89	25	70	70	37377	67.31
MANSFIELD ISD	77.1	89	80	44	73	80	107	0	89	74	89	62	82	83	12400	79.51
LAKE WORTH ISD	86.0	92	109	82	84	105	107	0	94	33	89	22	82	82	134478	49.21
CROWLEY ISD	81.5	99	92	75	86	79	107	0	92	65	89	47	57	58	27429	74.51
KENNEDALE ISD	88.8	99	101	87	66	55	107	0	89	78	89	53	72	73	12405	62.84
AZLE ISD	89.5	98	106	93	70	80	107	100	94	82	89	65	65	67	10396	60.29
HURST-EULESS-B	88.0	92	86	89	86	74	107	0	91	98	89	28	90	90	53804	63.74
CASTLEBERRY ISD	88.1	89	130	90	64	85	107	0	95	83	89	39	93	93	28849	103.67
EAGLE MT-SAGINAW	86.5	90	99	84	98	78	107	100	88	107	89	56	70	71	31448	71.19
CARROLL ISD	88.2	88	94	95	99	90	107	0	90	48	89	100	90	90	24045	65.18
WHITE SETTLEMENT	87.6	95	74	99	98	95	107	100	95	60	89	29	74	74	50537	49.45
TAYLOR COUNTY																
WYLIE ISD	96.8	95	96	97	96	105	105	110	96	91	95	100	105	105	1139	54.04
ABILENE ISD	95.6	96	99	98	97	99	99	100	90	88	94	66	88	90	2293	54.70
MERKEL ISD	96.7	95	92	96	101	101	101	102	94	96	99	75	105	107	484	57.45
TRENT ISD	113.8	106	0	96	94	99	0	123	93	100	100	48	101	103	365	54.17
JIM NED ISD	99.0	89	85	95	87	91	0	114	100	97	0	62	91	102	204	48.62
TERRELL COUNTY																
TERRELL COUNTY ISD	116.3	113	0	80	103	75	100	122	108	98	100	48	121	119	86	8.79
TERRY COUNTY																
BROWNFIELD ISD	113.3	100	94	77	94	89	89	120	107	96	96	56	104	178	0	100.97
MEADOW ISD	124.4	90	0	95	93	82	82	127	97	91	91	34	102	183	0	99.61
UNION ISD	119.3	81	0	90	110	90	90	115	93	94	94	35	106	174	0	109.90
WELLMAN ISD	130.2	88	0	89	94	83	97	133	101	84	97	29	102	171	0	113.48
THROCKMORTON COUNTY																
THROCKMORTON ISD	79.2	65	0	65	53	84	84	98	99	69	77	64	47	43	321	47.10
WOODSON ISD	84.0	61	0	73	67	79	84	95	124	82	83	49	50	42	285	51.56
TITUS COUNTY																
HARTS BLUFF ISD	92.5	96	90	70	105	65	0	100	95	95	0	35	81	95	1506	49.94
CHAPEL HILL ISD	86.1	75	0	80	100	69	0	100	81	72	0	57	93	111	1387	52.66
WINFIELD ISD	91.7	65	0	96	105	82	0	0	98	71	0	19	108	110	835	54.42
MOUNT PLEASANT ISD	93.9	92	83	61	92	78	78	91	102	85	100	58	71	83	1505	50.86
TOM GREEN COUNTY																
GRAPE CREEK -PULLI	93.0	95	98	102	93	93	93	100	103	78	85	72	93	91	1851	43.48
VERIBEST ISD	94.2	94	0	86	94	91	91	109	90	95	97	87	95	95	1944	104.47
CHRISTOVAL ISD	93.8	101	0	98	102	99	0	93	93	95	100	48	92	85	3190	38.07
SAN ANGELO ISD	91.6	94	102	85	93	97	97	98	97	71	88	53	94	94	5750	55.92
WATER VALLEY ISD	98.9	88	0	81	97	84	84	111	93	88	100	54	94	84	1497	36.59
WALL ISD	97.5	98	0	97	102	99	99	99	114	91	98	68	86	93	3598	80.30



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						Comm.	Indust.			Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
TRAVIS COUNTY																
LAGO VISTA ISD	93.4%	93%	103%	91%	100%	95%	89%	0%	98%	93%	99%	100%	107%	107%	\$5784	\$44.21
AUSTIN ISD	93.9	95	92	95	101	92	89	0	113	90	99	91	93	93	26744	58.87
PFLUGERVILLE ISD	97.7	98	95	91	99	100	89	0	106	96	99	94	98	98	44444	125.03
MANOR ISD	96.8	101	95	97	97	91	89	0	94	95	99	62	101	101	19099	85.71
EANES ISD	94.0	91	95	100	103	92	0	0	112	100	99	100	105	105	18262	44.88
DEL VALLE ISD	99.4	103	101	111	101	98	89	0	97	95	99	83	95	107	52045	91.81
LAKE TRAVIS ISD	95.7	94	111	95	104	104	89	0	98	95	99	100	97	97	28298	45.91
TRINITY COUNTY																
GROVETON ISD	95.2	96	81	91	96	83	83	100	94	83	83	52	92	101	1301	174.73
TRINITY ISD	90.6	101	94	86	93	77	77	100	92	67	67	44	87	93	1223	101.05
CENTERVILLE ISD	100.7	89	0	92	90	69	0	100	89	101	0	41	96	123	1266	146.74
APPLE SPRINGS ISD	85.1	92	0	88	82	80	80	100	84	65	0	48	94	87	1604	167.14
TYLER COUNTY																
COLMESNEIL ISD	95.1	80	0	104	80	86	0	108	109	88	0	55	77	114	1234	141.62
WOODVILLE ISD	89.7	82	94	79	82	92	97	100	95	99	100	56	79	110	1280	202.90
WARREN ISD	92.5	83	99	86	79	85	85	113	101	106	106	54	88	110	1270	225.90
SPURGER ISD	90.3	86	0	80	75	87	0	107	92	79	0	68	67	96	1346	228.48
CHESTER ISD	95.5	81	108	80	83	73	0	103	95	98	0	43	90	113	1096	160.32
UPSHUR COUNTY																
BIG SANDY ISD	99.6	101	94	101	91	97	0	102	94	93	0	67	94	119	861	74.16
GILMER ISD	99.3	92	88	83	91	97	97	122	105	101	100	51	89	117	1177	68.57
ORE CITY ISD	100.3	98	94	105	92	98	0	111	99	97	0	51	97	106	1010	124.09
UNION HILL ISD	102.5	91	0	97	91	90	0	128	116	98	0	49	94	101	902	110.43
HARMONY ISD	99.1	93	97	105	92	87	0	107	101	95	0	53	95	109	977	103.23
NEW DIANA ISD	97.7	96	101	93	92	102	0	117	88	95	0	52	101	113	1123	106.57
UNION GROVE ISD	101.6	91	0	95	92	105	0	109	105	101	0	63	103	143	1081	66.57
UPTON COUNTY																
MCCAMEY ISD	93.4	84	93	81	82	94	100	94	85	85	100	48	99	80	32	5.79
RANKIN ISD	100.0	89	0	91	86	84	100	99	115	94	100	59	97	59	63	12.67
UVALDE COUNTY																
KNIPPA ISD	86.8	91	91	100	96	90	90	0	97	70	91	47	74	80	1113	104.63
SABINAL ISD	88.5	99	101	81	95	87	0	0	90	85	0	44	83	78	1218	61.84
UVALDE ISD	90.4	94	101	84	95	94	90	105	99	85	91	58	93	77	977	68.74
UTOPIA ISD	95.9	88	0	89	99	81	0	100	85	103	0	74	83	95	1333	39.87
VAL VERDE COUNTY																
JUNO CSD	94.0	102	0	95	95	102	0	97	103	95	100	0	83	87	176	13.79
SAN FELIPE-DEL RIO	87.7	96	99	80	96	103	103	90	100	48	48	37	74	77	580	14.63
COMSTOCK ISD	93.3	98	0	58	91	97	100	112	97	76	100	50	91	90	181	10.09
VAN ZANDT COUNTY																
CANTON ISD	96.6	94	98	87	97	100	100	100	102	103	101	56	92	101	1450	62.98
EDGEWOOD ISD	96.5	91	88	91	92	97	97	105	97	102	101	50	91	107	1314	60.40
GRAND SALINE ISD	97.0	95	87	92	95	101	101	100	99	96	99	54	99	107	1083	62.80
MARTINS MILL ISD	96.4	95	0	92	92	99	0	106	95	112	0	37	94	102	1168	76.45
VAN ISD	96.2	86	92	92	92	92	92	103	94	100	100	57	93	99	1186	62.53
WILLS POINT ISD	92.2	91	100	95	90	95	95	100	99	93	100	55	88	96	1407	60.08
FRUITVALE ISD	101.4	99	0	98	93	94	0	105	102	102	0	58	90	102	1332	54.25
VICTORIA COUNTY																
NURSERY ISD	93.8	88	0	79	98	91	0	105	107	90	0	77	88	96	2279	60.96
MCFADDIN ISD	120.6	96	0	98	89	91	0	122	122	100	0	0	90	122	1150	64.57
BLOOMINGTON ISD	101.2	94	99	79	93	93	100	108	107	98	100	58	86	102	1353	123.56
VICTORIA ISD	95.7	93	100	91	95	96	100	115	99	96	100	60	86	94	2804	82.81
WALKER COUNTY																
NEW WAVERLY ISD	88.9	88	97	97	91	92	92	100	94	74	74	61	92	108	1248	87.44
HUNTSVILLE ISD	92.8	93	98	87	92	92	96	100	96	82	95	67	94	103	1334	114.23
WALLER COUNTY																
HEMPSTEAD ISD	98.2	97	93	100	97	90	90	105	85	93	93	57	102	112	1611	87.25
WALLER ISD	95.6	96	88	97	92	88	97	100	85	86	97	50	99	103	4929	119.76
ROYAL ISD	113.8	100	97	71	69	89	97	141	95	89	98	67	89	95	4923	137.87



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						Comm.	Indust.			Comm.	Indust.	Other	Market	Combo	Market	Ag. Use	
WARD COUNTY																	
MONAHANS-WICKETT-P	100.7%	82%	81%	85%	79%	89%	100%	107%	106%	95%	100%	74%	66%	94%	\$76	\$1.65	
GRANDFALLS-ROYALTY	96.7	83	0	45	81	79	0	99	86	99	100	62	80	104	44	1.64	
WASHINGTON COUNTY																	
BRENHAM ISD	96.8	95	96	95	96	98	100	99	94	95	100	63	98	108	2409	61.58	
BURTON ISD	100.1	96	92	93	93	95	100	105	104	93	100	73	98	107	1810	58.80	
WEBB COUNTY																	
WEBB CONS. ISD	99.3	93	0	92	95	93	0	100	96	94	100	93	96	87	541	40.48	
LAREDO ISD	92.1	95	93	92	0	85	85	100	96	97	99	72	100	98	0	126.07	
MIRANDO CITY ISD	109.4	89	0	104	91	94	94	115	100	86	98	94	96	87	1281	40.43	
UNITED ISD	97.0	96	91	93	89	93	97	103	96	99	100	98	96	91	1045	42.07	
WHARTON COUNTY																	
BOLING ISD	100.3	95	97	100	97	102	100	124	93	98	100	57	96	106	1677	136.17	
EAST BERNARD ISD	100.2	97	101	99	95	102	100	110	95	96	100	50	101	102	1434	171.75	
EL CAMPO ISD	101.0	99	94	95	96	103	101	112	101	95	100	54	99	104	1904	179.73	
WHARTON ISD	105.3	96	94	101	94	94	100	129	99	95	100	52	97	105	1871	169.62	
LOUISE ISD	100.4	103	0	94	96	79	90	101	105	98	100	100	104	105	1368	199.79	
WHEELER COUNTY																	
LELA ISD	111.1	92	0	100	82	117	100	111	125	117	0	48	96	107	415	33.89	
MOBEETIE ISD	105.8	103	0	97	91	85	100	112	95	88	92	83	88	102	209	34.97	
SHAMROCK ISD	97.4	91	90	108	81	68	69	116	96	93	100	66	98	89	224	40.06	
WHEELER ISD	110.7	80	120	109	81	84	93	131	101	100	100	86	100	93	176	41.25	
ALLISON ISD	100.0	103	0	98	91	93	100	100	106	95	100	93	90	85	154	36.34	
KELTON ISD	120.8	0	0	0	96	115	0	129	104	82	100	85	94	82	163	49.35	
BRISCOE ISD	123.2	100	0	100	87	122	100	126	108	99	100	79	102	89	208	50.38	
WICHITA COUNTY																	
BURKBURNETT ISD	98.2	99	108	89	105	100	100	99	110	98	98	35	93	92	762	99.68	
ELECTRA ISD	99.6	96	91	88	92	109	100	103	110	91	98	21	100	96	373	68.45	
IOWA PARK ISD	97.5	99	110	92	101	97	100	98	100	102	98	23	95	93	641	79.64	
WICHITA FALLS ISD	97.0	97	108	90	95	95	100	104	104	99	98	20	94	94	2310	77.88	
CITY VIEW ISD	96.8	98	102	103	90	98	100	100	97	100	98	62	90	89	1554	94.35	
WILBARGER COUNTY																	
HARROLD ISD	91.7	86	0	97	85	103	100	94	95	86	87	45	73	80	283	49.59	
VERNON ISD	89.4	81	94	84	82	86	98	96	94	83	100	74	77	83	526	72.14	
NORTHSIDE ISD	87.7	74	0	99	77	91	93	103	85	94	100	17	85	84	508	96.46	
WILLACY COUNTY																	
LASARA ISD	87.9	85	0	25	77	66	0	99	91	87	0	41	56	86	1524	291.47	
LYFORD ISD	103.0	86	93	45	90	79	82	127	95	70	75	12	87	96	531	264.43	
RAYMONDVILLE ISD	90.2	88	77	57	85	90	90	104	95	71	77	31	76	90	824	167.62	
SAN PERLITA ISD	100.8	90	82	70	90	95	95	135	110	53	53	70	85	100	810	139.44	
WILLIAMSON COUNTY																	
COUPLAND ISD	103.4	95	0	95	96	98	91	100	101	94	98	62	96	127	1756	123.38	
FLORENCE ISD	90.9	90	96	93	94	95	0	0	88	94	0	75	87	91	3635	62.61	
GEORGETOWN ISD	94.3	94	100	93	95	96	91	100	99	95	98	100	86	90	7085	91.89	
GRANGER ISD	99.7	95	96	99	95	95	91	0	85	94	98	48	97	133	2480	154.81	
HUTTO ISD	97.2	95	95	96	95	95	91	0	90	96	98	58	95	114	6118	152.66	
JARRELL ISD	97.8	96	98	91	95	95	91	100	95	93	98	71	93	110	1532	98.90	
LIBERTY HILL ISD	93.8	95	95	92	95	96	91	0	98	95	98	100	91	91	4723	55.96	
ROUND ROCK ISD	93.7	94	92	92	94	95	91	100	101	93	98	67	92	92	49990	74.50	
TAYLOR ISD	94.7	96	97	95	94	94	91	0	97	93	98	46	96	104	1524	142.68	
THRALL ISD	104.1	96	0	94	95	105	91	100	96	93	98	64	91	131	1431	120.69	
LEANDER ISD	94.2	94	94	97	96	96	91	0	100	90	98	100	93	93	12278	50.99	
WILSON COUNTY																	
FLORESVILLE ISD	88.9	90	90	76	78	99	100	108	104	93	100	83	73	84	1658	116.88	
LA VERNIA ISD	81.5	86	86	90	80	82	82	120	96	99	99	44	63	66	2914	161.64	
POTH ISD	90.7	95	98	73	75	97	97	104	98	96	96	63	85	89	3025	134.12	
STOCKDALE ISD	89.1	84	94	68	75	82	82	110	96	95	95	69	72	94	2053	105.56	
WINKLER COUNTY																	
KERMIT ISD	104.2	91	103	91	97	74	100	115	101	84	100	48	79	82	44	1.93	
WINK-LOVING ISD	113.2	93	88	94	92	89	100	117	89	89	100	42	60	66	19	1.93	



APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1986

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O & G		Personal Property			Land Ratio		Land Per Acre	
						Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
WISE COUNTY																
ALVORD ISD	107.4%	97%	99%	88%	91%	90%	100%	120%	94%	95%	98%	84%	120%	129%	\$1138	\$43.82
BOYD ISD	95.9	88	99	97	103	84	100	107	96	66	77	83	80	89	2546	49.64
BRIDGEPORT ISD	105.5	92	91	99	92	90	100	127	96	90	98	70	99	107	1276	44.89
CHICO ISD	108.6	91	91	93	93	83	100	124	98	91	100	78	105	116	947	43.99
DECATUR ISD	101.0	94	103	97	101	98	100	109	97	85	95	64	101	114	1815	44.74
PARADISE ISD	106.5	94	0	93	91	98	98	114	98	96	100	72	95	102	1497	48.06
SLIDELL ISD	111.7	109	0	87	93	77	0	127	94	97	100	65	92	117	1034	45.53
WOOD COUNTY																
HAWKINS ISD	99.0	92	105	85	90	93	0	100	103	97	100	45	89	98	917	92.81
MINEOLA ISD	97.9	91	103	89	85	95	100	110	95	94	100	36	92	96	845	81.68
QUITMAN ISD	97.2	89	113	94	94	94	99	103	104	94	98	34	86	99	972	76.40
YANTIS ISD	95.8	100	0	95	86	101	100	95	93	95	100	60	96	103	994	83.20
ALBA-GOLDEN ISD	91.9	86	102	93	92	94	100	99	108	101	100	48	96	103	957	75.79
WINNSBORO ISD	91.9	90	93	89	87	94	0	103	95	96	96	36	80	93	1064	80.14
YOAKUM COUNTY																
DENVER CITY ISD	111.7	91	96	80	104	94	100	114	112	89	100	61	120	124	117	77.07
PLAINS ISD	104.9	108	91	101	104	115	100	105	95	104	100	52	118	116	95	57.84
YOUNG COUNTY																
GRAHAM ISD	92.0	86	88	65	65	69	98	118	109	71	94	82	76	115	0	45.16
NEWCASTLE ISD	101.2	79	0	72	57	62	98	112	103	117	94	34	100	115	0	51.97
OLNEY ISD	88.0	80	92	62	57	81	98	109	94	87	94	48	89	113	0	65.09
ZAPATA COUNTY																
ZAPATA ISD	92.4	78	81	74	78	80	100	96	95	90	100	47	69	69	432	47.64
ZAVALA COUNTY																
CRYSTAL CITY ISD	91.4	86	89	102	85	87	87	105	107	77	77	32	82	76	0	66.74
LA PRYOR ISD	93.1	80	0	84	90	77	0	120	109	71	71	63	81	72	1614	57.93



## APPENDIX F

### SPT Board Definition of Property by Category

- 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. In Column 1 list the number of houses and mobile homes in the category.
- 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. In Column 1 list the number of apartment complexes, duplexes, triplexes, fourplexes, etc., in the category.
- 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. In Column 1 list the number of vacant lots and tracts in the category.
- 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. All parcels receiving productivity valuation must be in this category. In Column 1, enter the total number of acres on the tax roll in the 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. In Column 1 list the number of parcels (each separately valued and listed item) in the category.
- 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. In Column 1 list the number of parcels (each separately valued and listed property) in the 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, well service companies, 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, drilling companies, 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. In Column 1 list the number of mineral leases in the 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 Column 1 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. In Column 1 list the number of companies in the category.
- 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. In Column 1 list the number of accounts (all personal property of individual businesses) in the category.
- 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. In Column 1 list the number of units in the category.
- 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. In Column 1 list the number of accounts in the category, if any.







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