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APPRAISAL PRACTICES AND TAX BURDENS  
TEXAS LOCAL GOVERNMENTS 1988-89

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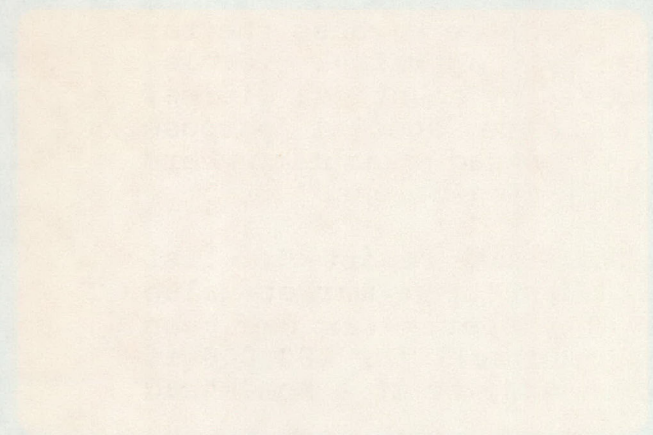
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## INTRODUCTION

A \$590 million increase in property taxes was recorded in the 1988-89 tax year as Texas local government officials imposed higher tax rates (the average grew by 15.3%) on a property tax base that continued to decline. Higher taxes not only affect the real estate market, but also impact the cost of doing business for commercial endeavors, postpone the creation of new enterprises, and force inflationary increases in rents both for business and for individuals.

This report presents statistics for the 1988-89 tax year--the most recent year for which complete data are available. However, taxpayers have already paid their 1989-90 tax bills. Preliminary figures indicate that local property taxes will record an even larger increase in 1989-90 over 1988-89 levels. For example, school districts alone apparently increased taxes another \$500 million in 1989-90.

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 ninth Texas Research League report to list appraisal ratios for school districts based upon market-value studies by a state agency. 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.

To help community and business leaders compare the tax burden in their area with other jurisdictions, the local property tax on \$80,000 of commercial or industrial equipment and inventories for each city has been shown. The figures can readily be scaled for \$8 million or \$800 million of taxable property. For municipalities that overlap two or more school districts, the tax burden has been calculated for each major overlapping district.

The report was prepared by Alan E. Barnes, Senior Research Associate, but 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.

Gary E. Wood  
President



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APPRAISAL PRACTICES AND TAX BURDENS  
TEXAS LOCAL GOVERNMENTS 1988-89

In 1988-89 local governments in Texas levied property taxes totaling \$10.6 billion, an increase of \$590 million over the previous year. This increased tax revenue was levied upon a tax base that continued to decline. As a result the tax burden on Texas taxpayers increased 15.3% over 1987-88. Over the past six years, the average property tax burden has increased by 62%.

Tax burdens varied widely over the state. In Crystal City taxes imposed by the city, school, county, and other districts totaled 2.7 percent of market value as compared to the statewide average of 1.63%. At the other extreme, taxes in Highland Park (Dallas) were less than 1% of market value.

Another way to measure the 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. The highest tax in 1988-89 for such a house was in the North Forest ISD portion of the City of Houston with a total of \$2,358 imposed by all overlapping jurisdictions. The lowest tax bill for such a house was \$683 in Seminole.

If the owner qualified for various homestead exemptions, the tax ranged from \$2,274 in Crystal City to \$629 in Highland Park. If owned by a person age 65 or over, the tax was highest in Cisco, \$1,686 and lowest (\$139) in that part of Irving in the Coppell ISD.<sup>1</sup>

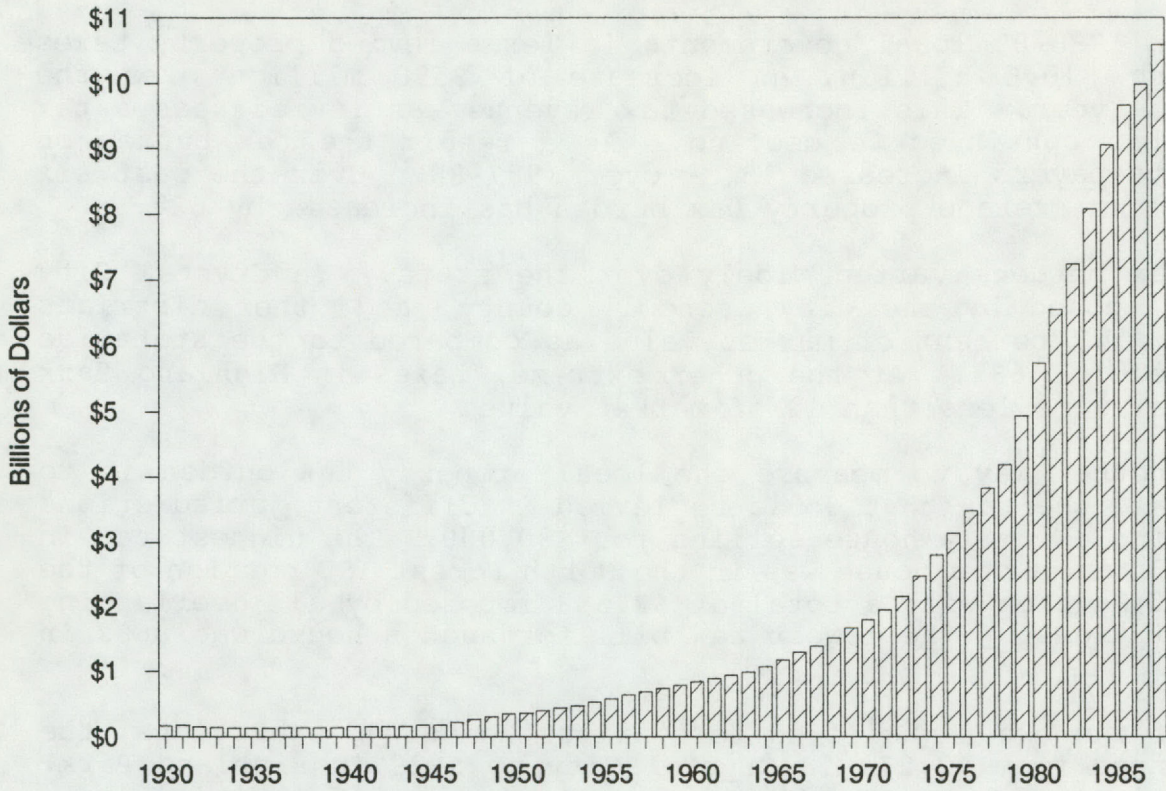
A third measure of property tax burden has been calculated for business personal property (inventories, machinery, furniture, fixtures, etc.). Tax bills on commercial and industrial personal property depend upon the ratio of the appraised value determined by the appraisal district as well as on the tax 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 \$704 in Gatesville to \$2,224 in Crystal City.
- + For commercial personal property valued at \$80,000, the tax bill ranged from \$661 in Seminole to \$2,224 in Crystal City.

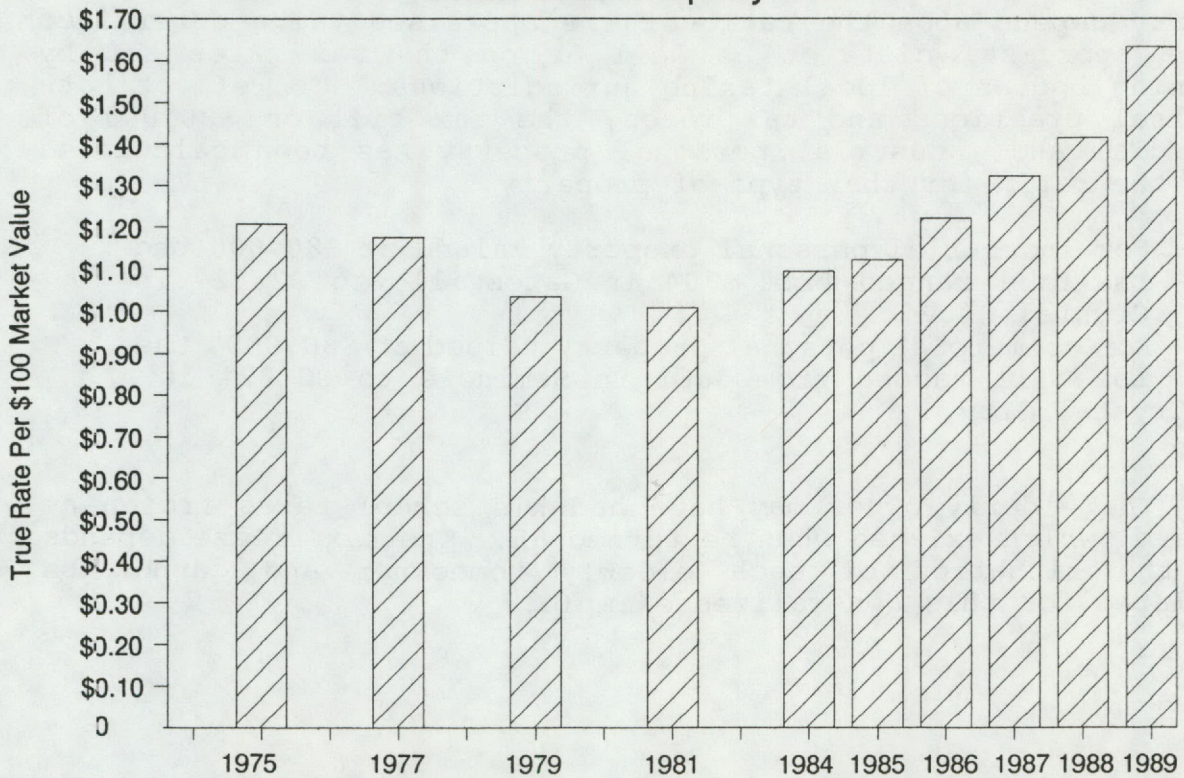
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<sup>1</sup> The elderly owner may have had his school taxes frozen at the level which existed when he turned 65. The tax freeze depends upon the situation of each elderly homeowner and cannot be calculated for this generalized example.

## Texas Property Tax Levy



## Average True Tax Rate Texas Local Property Tax



Similar calculations of 1988-89 local property tax burdens have been made for 382 locations throughout the state and are shown in detail in the appendix tables.

#### LOCAL TAX BURDEN

In 1988-89, school districts in Texas levied \$5.6 billion of property taxes. The State Property Tax Board determined that the market value of all taxable property in Texas was \$649 billion<sup>2</sup>. Dividing the total property tax levy by the market value of taxable property gives an average tax rate of \$1.63 per \$100 of market value, or 1.63%.

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 62% from \$1.007 to \$1.631 per \$100 in 1988-89. Local governments in Texas have raised tax levies by 84% since 1981-82 while the tax base grew by 14%. In each of the past three years the tax base has declined from the previous year.

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

"True" tax rates for the 21 largest cities and overlapping taxing jurisdictions in 1988-89 are listed in Table 2. The total rate for all jurisdictions ranged from 1.4% in Laredo to 2.2% in Pasadena, or 50 percent more than Laredo. Total "true" tax rates in Dallas totaled 1.6% and 1.8% in Houston.<sup>3</sup>

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<sup>2</sup> The figure includes the productivity value of open space agricultural land that qualified for ag-use taxation rather than its market value.

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

Table 1  
Statewide Average Local Property Tax Rates

<u>Year</u>	<u>Property Tax Levy (Millions)</u>	<u>Market Value of Property (Millions)a/</u>	<u>"True" Tax Rate Per \$100</u>
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
1987-88	9,995	706,405	1.415
1988-89	10,585	649,173	1.631

a/ Includes ag use value of land that qualified.

#### 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, all based upon the value determined by the appraisal district.

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 by the ratio of appraisal to market value to reflect the "true" tax rate. These overlapping "true" tax rates are totaled so that tax burdens in one city and school district can be compared with that in other locations.

Using the first entry in Table 2 as an illustration, the City Council in Abilene imposed a tax rate of 55.02 cents per \$100 of taxable value in 1988-89. The study by the State Property Tax Board (SPTB) determined that the weighted average appraisal by the Taylor County Appraisal District in the Abilene ISD was 100.9%. Multiplying the 55.02-cent tax rate by 100.9% ratio gives a "true" tax rate of \$0.5551 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 \$444 by the city. (80,000 times .5551 divided by 100).

Table 2  
Property Tax per \$100 of Market Value ("True" Tax Rate)  
Levied in 21 Largest Cities 1988-89

<u>CITY</u>	<u>Ratio</u>	<u>CITY</u>	<u>SCHOOL</u>	<u>COLLEGE</u>	<u>HOSPITAL</u>	<u>COUNTY</u>	<u>OTHER</u>	<u>TOTAL</u>
Abilene	100.9%	\$0.5551	\$0.9919			\$0.3253	\$0.0202	\$1.8925
Amarillo	94.9	.3834	1.0068	.1207	.2479	.3175		2.0763
Arlington	92.6	.4725	.8723	.0292	.1232	.1450		1.6421
Austin	95.9	.5085	1.0292	.0456		.2676		1.8509
Beaumont	96.0	.5184	.8449			.2016	.2356	1.8005
Brownsville	78.4	.5882	.7523	.0810		.2319	.0690	1.7224
Corpus Christi	100.5	.5828	.8852	.1428	.1754	.2690	.0323	2.0875
Dallas	95.2	.5115	.7793	.0370	.1305	.1438	.0029	1.6049
El Paso	90.8	.4497	.7018	.0892	.1698	.2052		1.6158
Fort Worth	91.4	.7824	.7947	.0288	.1216	.1431		1.8705
Garland	97.0	.5109	.9362	.0377	.1330	.1465	.0029	1.7673
Houston	96.6	.6085	.7373	.0204	.1412	.2845	.0472	1.8391
Irving	94.7	.3872	.8247	.0368	.1298	.1430	.0028	1.5244
Laredo	96.5	.4489	.6099	.1121		.2812		1.4520
Lubbock	98.7	.6320	.8887		.1066	.1224	.0062	1.7560
Odessa	100.5	.4887	.9514	.1645		.3818		1.9863
Pasadena	98.7	.5624	1.0656	.0789	.1443	.2906	.0483	2.1901
San Angelo	96.5	.6705	.6946			.1637		1.5287
San Antonio	91.4	.4027	.9657	.0434	.1850	.2363	.0096	1.8427
Waco	91.9	.5071	.8754	.0564		.2189		1.6579
Wichita Falls	98.5	.6284	.8390			.2638		1.7312
Minimum		\$0.3834	\$0.6099	\$0.0204	\$0.1066	\$0.1224	\$0.0028	\$1.4520
Maximum		0.7824	1.0656	0.1645	0.2479	0.3818	0.2356	2.1901

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

The Abilene Independent School District levied a "true" tax rate of \$0.9919 per \$100 of market value. Adding to that the \$0.3253 "true" rate imposed by Taylor County and the \$0.0202 rate imposed by the West Central Texas Municipal Water District, the total tax rate was \$1.8925 per \$100 of market value for property in Abilene. Hence, a property that would sell for \$80,000 was taxed \$1,514 in 1988-89 (80,000 times 1.8925 divided by 100).<sup>4</sup>

The use of "true" tax rates permits an "apples and apples" comparison of tax burdens in different locations throughout the state regardless of differences in appraisal practices. As shown in the last column of Appendix A, the overlapping tax in Abilene and the Abilene ISD ranked 129th among the 382 locations listed. There were 128 locations with "true" taxes higher than that in Abilene and 253 with lower tax burdens.

<sup>4</sup> The taxpayer actually received bills with rates totaling \$1.875 but his \$80,000 property was appraised for \$80,720. The \$1.875 rate times \$80,720 produced a tax bill of \$1,514, which is the same amount as that calculated by using a true tax rate.

Table 3  
 "True" Tax Rates 21 Largest Texas Cities 1979 - 1988

<u>City</u>	<u>1979-80</u>	<u>1983-84</u>	<u>1985-86</u>	<u>1986-87</u>	<u>1987-88</u>	<u>1988-89</u>
ABILENE	\$1.322	\$1.1992	\$1.5592	\$1.5543	\$1.6263	\$1.8925
AMARILLO	1.843	1.7671	1.7530	1.7120	2.0180	2.0763
ARLINGTON	1.313	1.1151	1.0983	1.2827	1.4529	1.6421
AUSTIN	1.494	1.4178	1.1800	1.3105	1.6601	1.8509
BEAUMONT	2.276	1.8865	1.8987	1.8716	1.8864	1.8005
BROWNSVILLE	1.283	1.5677	1.6819	1.5865	1.6925	1.7224
CORPUS CHRISTI	1.820	1.6502	1.6891	1.7885	1.8505	2.0875
DALLAS	1.908	1.3073	1.1939	1.2563	1.3981	1.6049
EL PASO	1.417	1.3772	1.3514	1.4200	1.5649	1.6158
FORT WORTH	1.425	1.2631	1.2872	1.4276	1.5017	1.8705
GARLAND	1.678	1.2986	1.3583	1.4296	1.5560	1.7673
HOUSTON	1.565	1.5425	1.4658	1.6559	1.6617	1.8391
IRVING	1.690	1.2894	1.3213	1.3101	1.3526	1.5244
LAREDO	1.297	0.8130	1.1368	1.1635	1.2878	1.4520
LUBBOCK	1.673	1.4015	1.6697	1.6899	1.7581	1.7560
ODESSA	1.590	1.4659	1.7132	1.7232	1.8503	1.9863
PASADENA	1.913	1.4896	1.8666	2.0955	1.9992	2.1901
SAN ANGELO	1.244	1.2160	1.5112	1.5367	1.5890	1.5287
SAN ANTONIO	1.586	1.3795	1.3971	1.3469	1.4919	1.8427
WACO	1.488	1.4284	1.4477	1.4676	1.5606	1.6579
WICHITA FALLS	1.413	1.6267	1.6981	1.6346	1.6780	1.7312
Minimum	\$1.244	\$0.8130	\$1.0983	\$1.1635	\$1.2878	\$1.4520
Maximum	2.276	1.8865	1.8987	2.0955	2.0180	2.1901

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

#### FIVE-YEAR INCREASE

Among the 328 city-locations for which "true" tax rates are available over the past five years, tax rate increases occurred in 321 areas.<sup>5</sup> In 42 areas the five-year increase was less than 10%, but 37 areas recorded "true" rate increases of more than 50%. Increases of 10 to 20% occurred in 75 cities and 20 to 30% increases in 91 areas. On the other hand, tax burdens were lowered in seven areas.

The average tax burden doubled in Snyder, Levelland, and Dumas. Laredo recorded an increase of 78.6% since 1983, 48.1% in

<sup>5</sup> See Appraisal Practices and Tax Burdens Texas Local Governments 1983-84.

Fort Worth, 33.6% in San Antonio, 30.5% in Austin, 25.3% in Lubbock, 22.8 in Dallas, 19.2% in Houston, and 17.3% in El Paso. Because of variations in appraisal levels and homestead exemptions, the change in tax burden for homeowners and other types of taxpayers may differ from these averages.

Tax rates for overlapping jurisdictions per \$100 of market value are shown in Table 3 for the 21 largest Texas cities for 1979-80 through 1988-89.

#### HOMESTEAD EXEMPTIONS

Table 4 shows the 1988-89 local property tax on a single-family house that would sell for \$80,000 in the 21 largest cities in Texas if located in the major school district. Taxes levied by the county and other overlapping jurisdictions are included. (See Appendix B for other cities and school-district areas.)

Table 4  
Local Property Taxes 1988-89 on an \$80,000 Single-Family House

<u>CITY</u>	Not <u>Homestead</u>	<u>Homestead</u>	Elderly <u>Over 65</u>
Abilene	\$1,516	\$1,333	\$1,084
Amarillo	1,637	1,584	1,376
Arlington	1,357	1,232	708
Austin	1,434	1,336	550
Beaumont	1,466	1,351	943
Brownsville	1,539	1,491	1,270
Corpus Christi	1,710	1,539	396
Dallas	1,283	1,075	164
El Paso	1,352	1,313	1,110
Fort Worth	1,491	1,323	719
Garland	1,463	1,390	851
Houston	1,445	1,146	671
Irving	1,252	986	556
Laredo	1,180	1,147	962
Lubbock	1,409	1,364	1,082
Odessa	1,614	1,273	1,002
Pasadena	1,761	1,575	941
San Angelo	1,253	970	594
San Antonio	1,440	1,387	887
Waco	1,311	1,218	1,005
Wichita Falls	1,374	1,331	1,083
Minimum	\$1,180	\$970	\$164
Maximum	1,761	1,584	1,376

Using the first entry, Abilene, as an illustration, the tax on an \$80,000 single-family house was \$1,516.<sup>6</sup> However, that total dropped to \$1,333 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 20% of the value of a homestead. These exemptions for all local taxing jurisdictions in each of the 21 largest cities have been deducted before the tax shown in Table 4 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.

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.

#### TAX ON HOMESTEADS

For an \$80,000 house in Dallas, the 1988-89 local property tax averaged \$1,283 if the house were rented or leased. If occupied by the owner, the tax would have been \$1,075, or \$164 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 \$1,445. For a homestead the tax averaged \$1,146, or one-fifth less. For the elderly homeowner, the tax in Houston was \$671, or \$774 less than the tax before homestead exemptions.

Among the 21 largest cities, the tax on a house owned by an elderly person was less than half the non-exempt figure in 7 of the 21 locations. The tax for the elderly ranged from 12.8% of the tax on a non-exempt house in Dallas to 84.1% in Amarillo.

Table 5 details the total tax on a homestead imposed by type of taxing jurisdiction in these 21 largest cities.

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<sup>6</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 1988.



Table 5

## Local Property Taxes 1988-89 on an \$80,000 Single-Family House

CITY	Single-Family Homestead				Homestead of Elderly			
	County*	City	School	Total	County*	City	School	Total
Abilene	\$259	\$378	\$696	\$1,333	\$191	\$295	\$598	\$1,084
Amarillo	541	302	741	1,584	474	268	634	1,376
Arlington	246	312	674	1,232	71	57	580	708
Austin	198	394	744	1,336	58	124	368	550
Beaumont	285	422	644	1,351	103	328	512r	943
Brownsville	341	525	625	1,491	306	480	484r	1,270
Corpus Christi	428	430	681	1,539	104	140	152r	396
Dallas	228	327	520	1,075	12	0	152r	164
El Paso	388	376	549	1,313	337	302	471	1,110
Fort Worth	234	499	590	1,323	59	156	504	719
Garland	241	423	726	1,390	14	207	630	851
Houston	338	383	425	1,146	156	204	311r	671
Irving	233	254	499	986	13	132	411	556
Laredo	319	365	463	1,147	289	272	401	962
Lubbock	189	507	668	1,364	149	400	533r	1,082
Odessa	384	318	571	1,273	273	253	476	1,002
Pasadena	405	452	718	1,575	218	167	556r	941
San Angelo	110	440	420	970	74	353	167r	594
San Antonio	370	315	702	1,387	241	50	596	887
Waco	173	401	644	1,218	82	373	550	1,005
Wichita Falls	209	499	623	1,331	161	384	538	1,083
Minimum	\$110	\$254	\$420	\$970	\$12	0	\$152	\$164
Maximum	541	525	744	1,584	474	480	634	1,376

\* Includes special districts, such as, hospitals, junior colleges, water, etc.  
r revised.

### BUSINESS PERSONAL PROPERTY TAXES

In Table 6 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 \$1,514. As shown on the first line, business personal property was taxed 6% less with a tax of \$1,421 on industrial machinery, equipment, and inventories and a little lower (\$1,354) for commercial furniture, fixtures, and inventories.

The pattern was different in San Antonio, where industrial personal property was taxed 11.9% lower than the average (\$1,299 vs. \$1,474), and commercial property was taxed 4.4% higher (\$1,539 vs. \$1,474).<sup>7</sup>

<sup>7</sup> As detailed in Appendix E, in San Antonio the average ratio of appraisal to market value for industrial personal property in 1988 was 81%, compared to 95% for commercial personalty, and to 91.4% average for all types of property.

Table 6  
Property Tax 1988-89 on \$80,000 of Business Personal Property

<u>CITY</u>	<u>Average Property</u>	<u>Business Industrial</u>	<u>Personalty Commercial</u>
Abilene	\$1,514	\$1,421	\$1,354
Amarillo	1,661	1,651	1,710
Arlington	1,314	1,294	1,123
Austin	1,481	1,580	1,491
Beaumont	1,440	1,500	1,259
Brownsville	1,378	1,484	1,279
Corpus Christi	1,670	1,656	1,553
Dallas	1,284	1,278	1,267
El Paso	1,293	1,338	1,068
Fort Worth	1,496	1,493	1,235
Garland	1,414	1,381	1,326
Houston	1,471	1,501	1,413
Irving	1,220	1,220	1,212
Laredo	1,162	1,181	1,158
Lubbock	1,405	1,365	1,381
Odessa	1,589	1,508	1,470
Pasadena	1,752	1,776	1,667
San Angelo	1,223	1,259	1,159
San Antonio	1,474	1,299	1,539
Waco	1,326	1,309	1,392
Wichita Falls	1,385	1,356	1,430
Minimum	\$1,162	\$1,181	\$1,068
Maximum	1,752	1,776	1,710

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 the 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).

#### 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 1.45% in Laredo to a high of 2.05% in Edinburg. The tax on an \$80,000 homestead ranged from \$1,147 in Laredo to a high of \$1,643 in San Juan. (See pages D-14 and D-21.)

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 \$1,019 in Raymondville to a high of \$1,811 in Mission (Sharyland ISD). The tabulations for the other regions also show a significant range of tax burdens in nearby locations.

#### TEXAS PROPERTY TAX LEVIES

Property tax levies in Texas totaled \$10 billion in 1988-89 and have doubled during the 1980s (See Table 7). More than half (\$5.6 billion) was levied by 1,055 school districts, while cities accounted for \$2.2 billion. The 254 counties imposed property taxes totaling \$1.6 billion while special districts levied \$1.2 billion. The State of Texas abandoned the property tax as a source of revenue in 1979-80.

Table 7  
Property Taxes Levied by Texas Local Governments

(Millions)

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		1,440	1,834	4,659	1,085
1986-87 b	9,670		1,494	1,989	5,040	1,148
1987-88 b	9,995		1,550	2,048	5,228	1,169
1988-89 b	10,585		1,604	2,163	5,582	1,237

b Includes bank franchise tax reimbursements.

Among the special-purpose districts, 116 hospital districts levied \$540 million as shown in Table 8 and 66 junior colleges imposed \$239 million (See Table 8). Districts providing water levied \$288 million, and districts providing navigation, port, or drainage services levied \$129 million in 1988-89. Special districts to service road bonds levied \$4.7 million, and 113 fire control districts imposed \$13 million of property taxes.

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

<u>Year</u>	<u>Total</u>	<u>Hosp- ital</u>	<u>Junior College</u>	<u>Water</u>	<u>Navig. Port Drain.</u>	<u>Road</u>	<u>School Equalz'n</u>	<u>Fire</u>	<u>Other</u>
1975-76	\$285.8	\$133.3	\$60.6	\$43.9	\$34.9	\$6.4	\$3.9	n.a.	\$2.8
1980-81	594.5	282.8	96.0	114.8	78.9	8.2	8.5	n.a.	5.3
1983-84	871.9	390.6	131.9	202.0	122.7	3.8	13.1	4.2	6.7
1984-85	991.3	416.2	162.7	241.5	136.8	5.4	14.0	10.0	7.6
1985-86	1078.8	454.7	190.4	254.0	137.7	5.3	14.6	12.5	9.7
1986-87	1140.3	472.5	213.0	259.5	148.9	6.2	14.0	13.9	12.3
1987-88	1162.3	494.9	224.3	276.1	122.3	6.1	13.7	14.1	10.9
1988-89	1232.5	540.2	239.1	287.6	128.6	4.7	14.5	13.0	4.7

Note: Excludes reimbursement for bank franchise tax.

Dallas and Harris counties levy a countywide tax for school services; five counties levy a countywide tax that is distributed among school districts within the county; Duval County levies a tax for vocational education services; and South Texas ISD levies a tax in Cameron, Hidalgo, and part of Willacy counties to supplement the educational services of local school districts in those counties. A total of \$13 million was imposed for these school equalization services.

#### LOCAL GOVERNMENT FINANCE

In 1988 the property tax provided 36.7% of the total general revenue for local governments in Texas. That proportion was up from the 33% that had prevailed during the early 1980s. Reliance on the property tax by Texas local governments has dropped from one half of their budgets in 1957 to one third by 1980, but has increased in recent years.

The property tax was relied upon most extensively by counties, which collectively financed 47.4% of their budgets from this source in 1988. That was followed by school districts, 42.9%; cities, 27.7%; and special districts, 12.8%.

During the past decade general expenditures<sup>8</sup> by Texas local governments grew from \$9.1 billion in 1978 to \$27 billion in 1988--an average of 11.6% compounded per year. While double-

<sup>8</sup> The term "general expenditures" excludes spending for utility services and trust expenditures for employee retirement and other insurance.

digit inflation was offered as a reason for higher budgets in the late 1970s, the rate of growth has prevailed as inflation has subsided and as property values have fallen substantially.

#### 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 12,092,000 parcels or accounts that were taxable in 1988.

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 1,055 school districts, the State Property Tax Board (SPTB) was created and charged with the responsibility of determining the market value of taxable property. The selling price for a sample of sales of different types of property is compared to the appraised value for tax purposes. The ratio of appraisal to sales is applied to all of the property of that type on the tax roll. (See page 16 for a description of the methodology used by the SPTB.)

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

#### AVERAGE RATIOS STILL VARY

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

As listed in Table 9, local tax appraisals were less than 70% of "true" market value in 4 school-district areas in 1988.

At the other extreme, tax appraisals on the average were 120% or more of market value in 17 school-district areas. Specifically, the lowest average was 65.6% in the Central Heights ISD in Nacogdoches County. The highest ratio was 171% in the Laureless ISD in Kleberg County.

Table 9  
Distribution of Texas School Districts by Ratio of 1988  
Appraised Values to Market Value by Type of Property

Ratio	Average Ratio	Single Family	Multi Family	Vacant Lots	Agri. Impvmts.	Realty		O & G		Personal Property			Land Ratio		
						Comm.	Indust.	Mineral	Utility	Comm.	Indust.	Other	Market	Combo	
<----- Number of Districts by Ratio----->															
Under 10%	0	0	0	0	0	0	0	0	0	0	0	0	15	0	0
10% - 19.9%	0	0	0	1	0	0	0	0	0	0	0	0	33	0	0
20 - 29.9	0	0	0	1	0	0	0	0	0	1	0	0	67	0	0
30 - 39.9	0	0	0	5	0	0	0	0	0	2	0	0	148	1	3
40 - 49.9	0	5	1	9	6	0	4	0	0	1	2	0	196	2	3
50 - 59.9	0	6	4	28	8	6	1	0	1	14	0	0	189	8	4
60 - 69.9	4	10	6	40	8	42	13	0	1	36	11	0	182	21	14
70 - 79.9	7	25	23	91	60	81	43	7	13	128	44	0	104	69	51
80 - 89.9	109	177	112	258	233	267	102	11	73	276	101	0	56	196	117
90 - 99.9	618	655	410	453	578	544	408	187	460	502	342	0	31	461	300
100 -109.9	267	160	179	121	132	92	270	393	340	81	384	0	27	193	274
110 -119.9	34	7	20	30	22	16	8	153	101	12	3	0	0	64	133
120% & Over	17	4	18	13	2	6	5	144	67	1	0	0	0	21	156
Total	1056	1049	773	1050	1049	1054	854	895	1056	1054	887	0	1048	1036	1055

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

The average often masks wide variations among different parts of the county and among different types of property. In Fisher County, for example, the average ratio ranged from 77.4% in Roby ISD to 92.6% in Hobbs ISD. Within the Rotan ISD single-family houses were taxed at values averaging 56% of their selling price; open-space land was appraised at an average of 86%, whereas minerals were appraised at an average of 102%. Industrial property in Rotan ISD was valued at 100%, commercial realty at 52%, and commercial personal property at 74%.

## APPEALS OF INEQUITABLE ASSESSMENT

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

Appendix 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 with less detailed comparisons by the State Property Tax Board.

The appraised value of the 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 land appraisals on a market value basis to the market value; (2) Land Ratio Combo is a combination of the ratio of assessment on a productivity basis (for land that qualifies for such valuation) and the market value ratio for other land.

The last two columns of Appendix E show the average value of land per acre. In 1988, 94% of the open-space acreage in Texas qualified for productivity valuation. Agricultural-use value averaged \$68.05 per acre, although the range varied widely depending upon soil type. The market value of the remaining acreage averaged \$2,754 an acre, but of course varied widely depending upon location and other market factors. The average of \$2,754 was up 5% 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 both for the taxpayer and for 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 the number and 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<sup>9</sup>. 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 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 1,055 school-district areas. The estimate of market value is made separately for each category of property. For those categories that are readily sold (houses, lots, land, etc.) sales prices are obtained and verified with the buyer when possible. The selling price is compared with the appraised value for tax purposes, 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 appraiser makes an independent appraisal of a sample of properties which is compared with the appraised value for tax purposes. For mineral property, the SPTB staff independently calculates the decline curves and the present value of future benefits for a sample of leases. For utility property, the SPTB determines the total value of the utility company using income and cost approaches. The statewide value is allocated to individual taxing jurisdictions and compared with the locally determined value for tax purposes<sup>10</sup>.

Preliminary findings were sent to the chief appraiser in each appraisal district. Appeals were filed for 598 school districts. Appeals are first heard by two administrative panels

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<sup>9</sup> Effective September 1, 1989, taxpayers can apply for valuation of inventories as of September 1st instead of January 1.

<sup>10</sup> For a more detailed description of the methodology used, see State Property Tax Board, 1988 Property Value Study of School & Appraisal Districts, Austin: May 1989.



consisting of independent professional appraisers appointed by the SPTB Chairman. Further appeals were heard by the Board this year for 15 districts. In May 1989 median ratios along with measures of dispersion for the 13 categories of property were published for each of the 253 appraisal districts.

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

#### UNIFORMITY OF APPRAISALS

The State Property Tax Board computes the median ratio in each appraisal district<sup>11</sup> and also determines a coefficient of dispersion. For all parcels of property sampled, the absolute difference between the appraised value and the selling price is totaled and divided by the aggregate selling price of the entire sample. A low coefficient indicates a high degree of uniformity in the appraisal of property by the central appraisal district. A high coefficient indicates a poor job of uniformly appraising property for tax purposes.

As shown in Table 10, the statewide coefficient of dispersion was 16.91. The central appraisal districts are ranked by this coefficient. The most uniform appraisals were in Lampasas County where the coefficient was 5.21; the worst were in Deaf Smith County where the coefficient was score of 51.40.

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<sup>11</sup> The midpoint of the sales or appraisals used for all categories of property when arrayed by ratio.

Table 10  
Ranking of Appraisal Districts 1988

County	Median Ratio	Coef-ficient	County	Median Ratio	Coef-ficient	County	Median Ratio	Coef-ficient	County	Median Ratio	Coef-ficient
Lampasas	95%	5.21	Falls	97%	15.73	Calhoun	97%	18.82	Howard	92%	25.15
McLennan	93	7.37	Clay	97	15.88	Cawson	97	19.02	Hunt	89	25.27
Medina	100	7.77	Coryell	93	15.90	Brazoria	95	19.05	Caldwell	91	25.29
Collin	100	8.35	Bee	94	15.93	Trinity	95	19.23	Dallam	88	25.64
Williamson	95	9.54	Brewster	97	15.94	Chambers	94	19.24	Terry	101	25.69
Henderson	93	9.61	Waller	100	16.01	Frio	98	19.40	Cameron	88	25.85
Kerr	98	9.71	Van Zandt	97	16.04	Ector	100	19.50	Zavala	95	25.95
Brazos	96	9.81	Bandera	98	16.15	Hockley	98	19.63	Hartley	77	26.22
Bell	92	10.16	Jackson	94	16.40	Jack	95	19.75	Hardeman	94	26.30
Anderson	95	10.20	Sherman	98	16.40	Wise	99	19.77	Montague	91	26.33
Robertson	94	10.50	Archer	97	16.52	Kaufman	95	19.80	Lipscomb	99	26.50
Victoria	96	10.57	Jefferson	95	16.57	Wichita	99	19.82	Throckmorton	92	26.55
Lee	94	10.62	Austin	95	16.60	Guadalupe	100	19.92	Jim Hogg	92	26.76
Navarro	93	10.73	Armstrong	94	16.64	Fayette	98	19.98	Willacy	91	26.87
Bailey	94	10.81	Morris	100	16.69	Palo Pinto	93	20.33	Sterling	84	26.96
Midland	99	11.16	Taylor	99	16.72	Cass	94	20.52	Hansford	97	27.11
San Jacinto	99	11.35	Jeff Davis	92	16.78	Swisher	91	20.52	Irion	88	27.11
Gillespie	101	11.37	Live Oak	90	16.82	Oldham	92	20.56	Roberts	97	27.76
Rockwall	95	11.59	Atascosa	95	16.84	Erath	92	20.66	Garza	106	27.85
Mills	100	11.63	Rusk	99	16.93	Tyler	87	20.70	Floyd	90	27.94
Montgomery	96	11.66	San Saba	90	16.98	Donley	98	20.71	Zapata	85	28.04
Smith	99	11.77	Tarrant	93	17.00	Hale	94	20.84	Yoakum	95	28.11
Lubbock	98	11.79	Gregg	97	17.06	Refugio	82	20.88	Carson	97	28.16
Freestone	95	11.90	McCulloch	91	17.07	Rains	98	21.02	Runnels	82	28.18
Newton	94	11.95	Karnes	92	17.08	Lynn	96	21.04	Wharton	100	28.44
Potter	96	12.10	Titus	97	17.10	Comanche	96	21.12	Childress	96	28.52
Randall	96	12.10	Lamar	94	17.20	Franklin	86	21.16	Real	73	28.60
Dallas	100	12.12	Gonzales	96	17.40	Crane	100	21.28	Young	86	29.08
Travis	96	12.18	Galveston	96	17.41	Reagan	95	21.32	Harrison	88	29.20
Madison	96	12.20	Dewitt	92	17.43	Sabine	95	21.35	Knox	93	29.22
Bastrop	96	12.27	Matagorda	92	17.44	Delta	95	21.52	Coleman	83	29.26
Burleson	92	12.29	Cooke	89	17.49	Culberson	88	21.53	Stonewall	93	29.26
Comal	98	12.41	Somervell	93	17.54	Duval	89	21.70	Bosque	94	29.41
Grayson	96	12.58	Parker	100	17.56	Gaines	97	21.73	Brooks	88	29.44
Denton	100	12.59	Dimmit	100	17.59	Starr	90	21.85	Crosby	92	29.70
Jim Wells	95	12.74	Menard	93	17.72	Castro	90	21.86	Kenedy	100	30.67
Hill	90	12.86	Hardin	93	17.75	Mitchell	97	21.89	Hutchinson	99	30.78
Houston	99	12.88	Coke	96	17.77	Concho	101	21.91	Kimble	66	30.80
Milam	92	13.19	San Patricio	96	17.77	Hemphill	95	22.33	Red River	92	30.95
Grimes	100	13.28	Gray	97	17.79	Edwards	96	22.40	Marion	96	31.09
Nueces	99	13.30	Hidalgo	93	17.81	Llano	91	22.40	Motley	94	31.21
Andrews	98	13.44	Baylor	95	17.85	Reeves	93	22.46	Jasper	88	31.34
Kendall	100	13.54	Wilbarger	95	17.90	Sutton	93	22.49	Cottle	100	31.63
Liberty	95	13.78	Cherokee	94	17.95	Ward	100	22.49	Briscoe	95	31.71
Orange	91	13.96	Blanco	96	18.04	Kent	100	22.64	Haskell	96	32.13
Hopkins	99	13.98	Walker	98	18.07	Borden	97	22.66	Pecos	100	32.36
Upshur	100	14.12	Cochran	100	18.11	Hamilton	100	22.92	Wheeler	97	32.65
Lavaca	97	14.14	Kleberg	99	18.13	Moore	92	23.16	Schleicher	88	33.31
Tom Green	97	14.19	Ochiltree	96	18.13	Brown	94	23.28	Winkler	108	33.91
Ellis	95	14.23	Goliad	100	18.20	Presido	99	23.50	Upton	94	35.38
Bowie	98	14.44	Val Verde	97	18.21	Angelina	92	23.59	Nacogdoches	67	35.66
Wood	95	14.48	Johnson	89	18.26	Foard	99	23.69	San Augustine	93	35.73
Fort Bend	97	14.50	Martin	98	18.26	Stephens	98	23.70	Limestone	93	35.96
Wilson	95	14.53	Leon	94	18.30	Dickens	95	23.88	King	95	36.34
Webb	97	14.65	Colorado	97	18.40	Eastland	95	23.94	Collingsworth	83	36.40
Shackelford	102	14.70	Lamb	98	18.46	El Paso	95	23.98	Glasscock	98	36.88
Uvalde	94	14.86	Harris	100	18.47	Shelby	88	24.13	McMullen	76	39.03
aransas	96	14.95	Polk	92	18.52	LaSalle	87	24.20	Crockett	77	39.60
Washington	97	15.30	Hood	96	18.53	Callahan	98	24.40	Hall	100	39.78
Hays	93	15.38	Kinney	89	18.56	Jones	91	24.44	Fisher	74	41.61
Maverick	99	15.39	Fannin	92	18.60	Nolan	96	24.49	Hudspeth	120	48.85
Mason	93	15.50	Scurry	101	18.61	Panola	98	24.81	Deaf Smith	92	51.40
Camp	98	15.59	Terrell	100	18.64	Burnet	90	24.87			
Bexar	100%	15.70	Loving	100%	18.71	Parmer	89%	24.91	State Average	96%	16.91

**APPENDIX A**  
**PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1988-89**

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
ABILENE	ABILENE ISD	100.9%	.5551	.9919	.0000	.0000	.3253	.0202	1.8925	129
	WYLIE ISD	98.5%	.5419	.9455	.0000	.0000	.3175	.0197	1.8246	167
ADDISON	CARROLLTON FARMERS	97.5%	.3509	.8256	.0379	.1336	.1472	.0029	1.4982	315
	DALLAS ISD	95.2%	.3427	.7793	.0370	.1305	.1438	.0029	1.4362	340
ALAMO	PHARR-SAN JUAN-ALA	91.5%	.5675	.7912	.0000	.0000	.3309	.1863	1.8758	138
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	92.1%	.2776	.7178	.0438	.1865	.2382	.0097	1.4736	326
ALICE	ALICE ISD	97.3%	.5009	1.1421	.0000	.0000	.5743	.1822	2.3996	12
ALLEN	ALLEN ISD	102.2%	.6028	1.2772	.0868	.0000	.2025	.0000	2.1694	43
ALPINE	ALPINE ISD	99.8%	.3559	.8485	.0000	.1236	.1571	.0000	1.4851	321
ALVIN	ALVIN ISD	94.8%	.6982	1.1578	.1745	.0000	.2608	.0000	2.2912	23
AMARILLO	AMARILLO ISD	94.9%	.3834	1.0068	.1207	.2479	.3175	.0000	2.0763	67
	CANYON ISD	94.1%	.3802	1.0629	.1197	.2458	.2053	.0000	2.0139	85
	RIVER ROAD ISD	98.4%	.3974	.8458	.1251	.2569	.3291	.0000	1.9543	110
ANDREWS	ANDREWS ISD	105.7%	.4018	.6915	.0000	.0000	.3247	.0000	1.4179	343
ANGLETON	ANGLETON ISD	97.8%	.6335	.8123	.0000	.2079	.2689	.3743	2.2968	22
ARANSAS PASS	ARANSAS PASS ISD	95.8%	.5546	.9961	.0000	.0000	.3831	.1006	2.0345	80
ARLINGTON	ARLINGTON ISD	92.6%	.4725	.8723	.0292	.1232	.1450	.0000	1.6421	249
	MANSFIELD ISD	91.4%	.4660	.8010	.0288	.1215	.1430	.0000	1.5603	291
ATHENS	ATHENS ISD	97.4%	.3424	.9146	.0599	.0000	.3569	.1433	1.8170	168
ATLANTA	ATLANTA ISD	95.0%	.4699	.7542	.0000	.0000	.2616	.0000	1.4857	319
	QUEEN CITY ISD	99.9%	.4942	.7290	.0000	.0000	.2751	.0000	1.4984	314
AUSTIN	AUSTIN ISD	95.9%	.5085	1.0292	.0456	.0000	.2676	.0000	1.8509	152
	DEL VALLE ISD	95.7%	.5073	.8327	.0000	.0000	.2669	.0000	1.6069	269
	MANOR ISD	95.9%	.5083	.8267	.0000	.0000	.2675	.0000	1.6026	272
	PFLUGERVILLE ISD	93.0%	.4927	1.1412	.0000	.0000	.2593	.0000	1.8932	128
AZLE	AZLE ISD	90.8%	.2670	.7447	.0529	.0447	.2656	.0000	1.3748	354
BALCH SPRINGS	DALLAS ISD	95.2%	\$.5269	\$.7793	\$.0370	\$.1305	\$.1438	\$.0029	\$1.6203	262
	MESQUITE ISD	91.3%	.5050	.7665	.0355	.1251	.1378	.0027	1.5726	287
BALLINGER	BALLINGER ISD	86.2%	.3547	.7796	.0000	.0000	.4481	.0000	1.5824	280
BASTROP	BASTROP ISD	96.0%	.1545	.8287	.0000	.0000	.3825	.0000	1.3657	356
BAY CITY	BAY CITY ISD	91.0%	.5600	.9105	.0000	.0856	.2549	.0689	1.8798	136
BAYTOWN	GOOSE CREEK ISD	99.6%	.6622	1.0654	.1369	.1456	.2933	.0487	2.3521	16
BEAUMONT	BEAUMONT ISD	96.0%	.5184	.8449	.0000	.0000	.2016	.2356	1.8005	174
BEDFORD	HURST-EULESS-B	91.8%	.3306	.9368	.0289	.1221	.1437	.0000	1.5622	290
BEEVILLE	BEEVILLE ISD	90.7%	.3949	.9070	.1513	.0000	.3839	.0000	1.8371	161
BELLAIRE	HOUSTON ISD	96.6%	.4829	.7373	.0000	.1412	.2845	.0472	1.6931	218
BELLMEAD	LA VEGA ISD	92.1%	.2221	1.2320	.0566	.0000	.2196	.0000	1.7302	200
BELTON	BELTON ISD	88.0%	.7851	.8553	.0000	.0000	.2182	.0000	1.8586	149
BENBROOK	FORT WORTH ISD	91.4%	.5438	.7947	.0288	.1216	.1431	.0000	1.6320	255
BIG LAKE	REAGAN ISD	96.7%	.2809	.7361	.0000	.1221	.2998	.0570	1.4959	316
BIG SPRING	BIG SPRING ISD	96.9%	.6589	.9611	.2020	.0000	.3004	.0000	2.1224	56
BOERNE	BOERNE ISD	98.1%	.4459	.9201	.0000	.0000	.2153	.0000	1.5813	281
BONHAM	BONHAM ISD	93.7%	.4058	.6279	.0000	.0000	.2565	.0575	1.3478	360
BORGER	BORGER ISD	96.1%	.4566	1.1536	.1650	.0000	.2500	.0000	2.0252	82
BOWIE	BOWIE ISD	92.5%	.2469	.7860	.0000	.0000	.3277	.0000	1.3606	357
BRADY	BRADY ISD	93.7%	.2088	.8810	.0000	.0000	.3859	.0000	1.4756	325
BRECKENRIDGE	BRECKENRIDGE ISD	99.6%	.6772	.8266	.0000	.0000	.3486	.0199	1.8724	140
BRENHAM	BRENHAM ISD	97.9%	.3667	.6619	.0364	.0000	.2907	.0000	1.3556	358
BRIDGE CITY	BRIDGE CITY ISD	105.6%	.8191	1.2984	.0000	.0000	.4016	.0729	2.5920	5
BROWNFIELD	BROWNFIELD ISD	108.5%	.5080	.7967	.0000	.1396	.2171	.0000	1.6613	235
BROWNSVILLE	BROWNSVILLE ISD	78.4%	.5882	.7523	.0810	.0000	.2319	.0690	1.7224	204
BROWNWOOD	BROWNWOOD ISD	92.1%	.6016	1.0480	.0000	.0000	.2162	.0000	1.8658	145
BRYAN	BRYAN ISD	96.5%	.5812	.8739	.0000	.0000	.3308	.0000	1.7859	182
BURKBURNETT	BURKBURNETT ISD	97.4%	.4814	.8965	.0000	.0000	.2609	.0000	1.6387	251
BURLESON	BURLESON ISD	91.4%	.4555	.9341	.0000	.0000	.2640	.0186	1.6723	231
CAMERON	CAMERON ISD	96.1%	\$.5044	\$.7014	\$.0000	\$.0000	\$.1758	\$.0000	\$1.3816	350
CANADIAN	CANADIAN ISD	98.2%	.7685	.8986	.0000	.1375	.2602	.0000	2.0648	70
CANYON	CANYON ISD	94.1%	.3675	1.0629	.0000	.1003	.2053	.0000	1.7360	198
CARRIZO SPRINGS	CARRIZO SPRINGS	109.3%	.5904	1.5087	.0000	.0000	.6286	.0000	2.7277	2
CARROLLTON	CARROLLTON FARMERS	97.5%	.4971	.8256	.0379	.1336	.1472	.0029	1.6444	246
CARTHAGE	CARTHAGE ISD	104.4%	.8145	.9294	.0876	.0000	.3697	.0000	2.2013	36
CEDAR HILL	CEDAR HILL ISD	97.1%	.3600	1.1067	.0378	.1331	.1466	.0029	1.7870	180
CENTER	CENTER ISD	84.7%	.6073	.8388	.0000	.0000	.4266	.0000	1.8727	139
CHILDRESS	CHILDRESS ISD	88.0%	.5453	.7213	.0000	.0880	.2727	.0000	1.6272	259
CISCO	CISCO ISD	97.9%	.5678	.9202	.1958	.1175	.2986	.0000	2.0999	61
CLEBURNE	CLEBURNE ISD	93.4%	.5387	.7470	.0000	.0000	.2700	.0191	1.5748	286

**APPENDIX A**  
**PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1988-89**

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
CLEVELAND	CLEVELAND ISD	95.1%	.6467	.8907	.0000	.0000	.4012	.0000	1.9385	114
CLUTE CITY	BRAZOSPORT ISD	96.2%	.5062	.7314	.0433	.0000	.2646	.2204	1.7659	187
COLEMAN	COLEMAN ISD	81.3%	.1884	1.2768	.0000	.0000	.3286	.0000	1.7938	175
COLLEGE STATION	COLLEGE STATION	96.6%	.3669	1.1683	.0000	.0000	.3309	.0000	1.8661	143
COLLEYVILLE	GRAPEVINE ISD	91.3%	.2327	.8216	.0288	.1214	.1429	.0000	1.3473	361
COLONY	LEWISVILLE ISD	99.1%	.7337	.9072	.0000	.0000	.2240	.0000	1.8649	146
COLORADO CITY	COLORADO ISD	94.7%	.4350	.9376	.0000	.2884	.3700	.0000	2.0310	81
COLUMBUS	COLUMBUS ISD	100.6%	.1644	.8631	.0000	.0000	.2346	.0000	1.2621	370
COMANCHE	COMANCHE ISD	92.0%	.3842	.5977	.0000	.1146	.2457	.0000	1.3422	363
COMMERCE	COMMERCE ISD	89.8%	.4350	.8640	.0000	.1643	.2963	.0000	1.7596	189
CONROE	CONROE ISD	94.9%	.4557	1.0845	.0000	.1764	.4202	.0000	2.1368	49
CONVERSE	JUDSON ISD	97.8%	.3793	.8480	.0000	.1979	.2527	.0103	1.6881	225
COPPELL	COPPELL ISD	98.7%	.5526	.8487	.0384	.1353	.1490	.5151	2.2391	33
COPPERAS COVE	COPPERAS COVE ISD	89.4%	.6254	.7416	.1519	.0000	.1698	.0000	1.6887	223
CORPUS CHRISTI	CORPUS CHRISTI ISD	100.5%	.5828	.8852	.1428	.1754	.2690	.0323	2.0875	63
	CALALLEN ISD	100.7%	.5840	1.1075	.0000	.1758	.2696	.0323	2.1692	44
	FLOUR BLUFF ISD	101.2%	.5868	1.0796	.0000	.1766	.2709	.0325	2.1464	48
	PORT ARANSAS ISD	97.9%	.5680	.5973	.0000	.1710	.2622	.0314	1.6299	257
	TULOSO-MIDWAY ISD	99.5%	.5774	.9955	.0000	.1738	.2665	.0320	2.0452	74
	WEST OSO ISD	90.2%	.5232	1.1336	.0000	.1575	.2415	.0290	2.0848	64
CORSICANA	CORSICANA ISD	94.5%	.4318	1.0304	.1134	.0000	.2502	.0000	1.8258	166
COTULLA	COTULLA ISD	84.3%	.4634	.8763	.0000	.0000	.6352	.0000	1.9749	103
CRANE	CRANE ISD	112.8%	.6551	.5046	.0000	.0000	.3131	.1182	1.5910	277
CROCKETT	CROCKETT ISD	95.4%	.2979	.8583	.0000	.0000	.1787	.0095	1.3444	362
CROWLEY	CROWLEY ISD	89.2%	.3957	.8295	.0281	.1186	.1396	.0000	1.5115	309
CRYSTAL CITY	CRYSTAL CITY ISD	93.3%	.7949	1.3061	.0000	.0000	.6437	.0000	2.7448	1
CUERO	CUERO ISD	92.9%	.1858	.9384	.0000	.0000	.2995	.0000	1.4238	342
DALHART	DALHART ISD	97.0%	\$.5237	\$1.0397	\$.0000	\$.0000	\$.4170	\$.0000	\$1.9805	99
DALLAS	DALLAS ISD	95.2%	.5115	.7793	.0370	.1305	.1438	.0029	1.6049	271
	DUNCANVILLE ISD	93.5%	.5022	.8320	.0364	.1282	.1412	.0028	1.6426	248
	GRAND PRAIRIE ISD	98.5%	.5291	.9750	.0383	.1350	.1487	.0030	1.8291	162
	RICHARDSON ISD	96.5%	.5183	.9253	.0375	.1323	.1457	.0029	1.7621	188
	IRVING ISD	94.7%	.5087	.8247	.0368	.1298	.1430	.0028	1.6459	244
	WILMER-HUTCHINS	94.7%	.5088	1.1554	.0368	.1298	.1430	.0028	1.9767	101
DAYTON	DAYTON ISD	97.0%	.4751	.8629	.0000	.0000	.4090	.0000	1.7469	196
DE SOTO	DE SOTO ISD	97.5%	.4635	1.0822	.0379	.1337	.1472	.0029	1.8674	142
DECATUR	DECATUR ISD	96.0%	.3649	1.3923	.0000	.0000	.3649	.0480	2.1701	42
DEER PARK	DEER PARK ISD	99.0%	.6531	.8362	.0792	.1447	.2915	.0484	2.0531	72
DEL RIO	SAN FELIPE-DEL RIO	93.9%	.2749	.5096	.0000	.1956	.4224	.0000	1.4024	346
DENISON	DENISON ISD	95.1%	.6572	.9513	.0734	.0000	.2854	.0000	1.9673	106
DENTON	DENTON ISD	99.8%	.5918	.8286	.0000	.0000	.2255	.0000	1.6458	245
DENVER CITY	DENVER CITY ISD	104.4%	.6264	.4802	.0000	.0000	.2242	.0000	1.3308	364
DEVINE	DEVINE ISD	99.4%	.5343	1.1434	.0000	.0000	.3885	.0000	2.0663	69
DIBOLL	DIBOLL ISD	95.5%	.2873	.9368	.0736	.0000	.1287	.0000	1.4264	341
DICKINSON	DICKINSON ISD	102.6%	.2618	1.3139	.0000	.0000	.4260	.0000	2.0017	89
DIMMITT	DIMMITT ISD	101.7%	.2237	.6954	.0000	.3558	.3118	.0071	1.5937	276
DONNA	DONNA ISD	95.0%	.6556	.7032	.0000	.0000	.3435	.1934	1.8957	127
DUMAS	DUMAS ISD	97.5%	.2437	.8675	.0000	.0381	.1950	.1223	1.4666	330
DUNCANVILLE	DUNCANVILLE ISD	93.5%	.5515	.8320	.0364	.1282	.1412	.0028	1.6920	221
EAGLE LAKE	RICE CONSOLIDATED	106.4%	\$.4394	\$.8616	\$.0000	\$.0000	\$.2480	\$.0000	\$1.5491	295
EAGLE PASS	EAGLE PASS ISD	98.9%	.2131	.5549	.0000	.2337	.2176	.0000	1.2193	373
EASTLAND	EASTLAND ISD	91.3%	.4637	.8715	.0000	.0000	.2783	.0000	1.6135	264
EDINBURG	EDINBURG ISD	103.7%	.6426	.7831	.0000	.0000	.3750	.2526	2.0533	71
EDNA	EDNA ISD	96.8%	.5862	1.0022	.0000	.2904	.4804	.1808	2.5401	7
EL CAMPO	EL CAMPO ISD	101.0%	.4663	.9393	.1111	.0000	.4426	.0000	1.9594	109
EL PASO	EL PASO ISD	90.8%	.4497	.7018	.0892	.1698	.2052	.0000	1.6158	263
	CANUTILLO ISD	98.5%	.4878	.7115	.0968	.1841	.2226	.0000	1.7029	212
	SOCORRO ISD	91.5%	.4533	.9423	.0899	.1711	.2069	.0000	1.8635	147
	YSLETA ISD	95.6%	.4735	.7665	.0939	.1787	.2161	.0000	1.7287	201
ELGIN	ELGIN ISD	98.1%	.6116	1.1285	.0000	.0000	.3911	.0000	2.1312	51
ELSA	EDCOUCH ELSA ISD	91.2%	.7110	.8204	.0000	.0000	.3295	.1855	2.0465	73
ENNIS	ENNIS ISD	95.3%	.5635	1.0295	.0000	.0000	.2516	.0000	1.8446	155
EULESS	GRAPEVINE ISD	91.3%	.4199	.8216	.0288	.1214	.1429	.0000	1.5345	300
	HURST-EULESS-B	91.8%	.4225	.9368	.0289	.1221	.1437	.0000	1.6541	241
EVERMAN	EVERMAN ISD	91.9%	.6161	1.0203	.0290	.1222	.1439	.0000	1.9314	117
FAIRFIELD	FAIRFIELD ISD	96.4%	\$.1447	\$.8073	\$.0000	\$.0000	\$.1924	\$.0000	\$1.1443	379

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City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
FALFURRIAS	BROOKS ISD	109.0%	.3708	1.1450	.0000	.0000	.8615	.0000	2.3772	14
FARMERS BRANCH	CARROLLTON FARMERS	97.5%	.3899	.8256	.0379	.1336	.1472	.2944	1.8286	163
	DALLAS ISD	95.2%	.3808	.7793	.0370	.1305	.1438	.2875	1.7590	190
FLOWER MOUND	LEWISVILLE ISD	99.1%	.5383	.9072	.0000	.0000	.2240	.0000	1.6695	232
FOREST HILL	FORT WORTH ISD	91.4%	.8032	.7947	.0288	.1216	.1431	.0000	1.8913	130
	EVERMAN ISD	91.9%	.8077	1.0203	.0290	.1222	.1439	.0000	2.1230	55
FORT STOCKTON	FT STOCKTON ISD	102.7%	.4520	.7704	.0000	.0000	.1662	.0000	1.3886	349
FORT WORTH	FORT WORTH ISD	91.4%	.7824	.7947	.0288	.1216	.1431	.0000	1.8705	141
	CASTLEBERRY ISD	88.6%	.7585	.7133	.0279	.1179	.1387	.0000	1.7562	192
	BURLESON ISD	91.4%	.7821	.9341	.0288	.1215	.1430	.0000	2.0094	88
	EAGLE MT-SAGINAW	90.2%	.7718	.7799	.0284	.1199	.1411	.0000	1.8412	158
	EVERMAN ISD	91.9%	.7868	1.0203	.0290	.1222	.1439	.0000	2.1021	60
	HURST-EULESS-B	91.8%	.7862	.9368	.0289	.1221	.1437	.0000	2.0178	84
	LAKE WORTH ISD	91.8%	.7860	.9180	.0289	.1221	.1437	.0000	1.9988	90
	WHITE SETTLEMENT	90.1%	.7715	.8986	.0284	.1199	.1411	.0000	1.9594	108
FREDERICKSBURG	FREDERICKSBURG ISD	96.7%	.2118	.8278	.0000	.0000	.2138	.0121	1.2654	368
FREEPORT	BRAZOSPORT ISD	96.2%	.6929	.7314	.0433	.0000	.2646	.2204	1.9526	111
FRIENDSWOOD	FRIENDSWOOD ISD	96.7%	.6722	1.3636	.0000	.0000	.4014	.1451	2.5822	6
GAINESVILLE	GAINESVILLE ISD	88.1%	\$.5023	\$.9121	\$.0850	\$.1013	\$.3781	\$.0000	\$1.9787	100
	LINDSAY ISD	84.7%	.4825	.4964	.0816	.0974	.3632	.0000	1.5210	305
GALENA PARK	GALENA PARK ISD	97.2%	.8684	.8457	.0778	.1421	.2863	.0475	2.2678	29
GALVESTON	GALVESTON ISD	90.7%	.5712	1.2046	.1536	.0000	.3763	.0499	2.3556	15
GARLAND	GARLAND ISD	97.0%	.5109	.9362	.0377	.1330	.1465	.0029	1.7673	185
	RICHARDSON ISD	96.5%	.5081	.9253	.0375	.1323	.1457	.0029	1.7519	194
GATESVILLE	GATESVILLE ISD	93.4%	.2254	.7476	.0000	.0000	.1775	.0000	1.1505	378
GEORGETOWN	GEORGETOWN ISD	94.1%	.3446	1.0912	.0000	.0000	.2242	.0000	1.6601	237
GIDDINGS	GIDDINGS ISD	96.4%	.3229	.9350	.0000	.0000	.3133	.0000	1.5712	289
GILMER	GILMER ISD	100.3%	.4011	.8959	.0000	.0000	.4914	.0000	1.7885	179
GLADEWATER	GLADEWATER ISD	97.5%	.6867	1.1995	.1168	.0000	.1714	.0000	2.1745	40
GONZALES	GONZALES ISD	90.6%	.2528	.9062	.0000	.0879	.2734	.0227	1.5429	298
GRAHAM	GRAHAM ISD	87.0%	.6179	.8094	.0000	.0000	.3307	.0000	1.7580	191
GRAND PRAIRIE	GRAND PRAIRIE ISD	98.5%	.5372	.9750	.0383	.1350	.1487	.0030	1.8372	160
	ARLINGTON ISD	92.6%	.5052	.8723	.0292	.1232	.1450	.0000	1.6749	227
GRANDBURY	GRANDBURY ISD	92.8%	.2640	.6425	.0000	.2437	.2178	.0113	1.3794	351
GRAPEVINE	GRAPEVINE ISD	91.3%	.3903	.8216	.0288	.1214	.1429	.0000	1.5049	311
GREENVILLE	GREENVILLE ISD	86.2%	.5375	.9367	.0000	.1577	.2844	.0000	1.9163	123
GROVES	PORT ARTHUR ISD	97.2%	.5930	.9721	.0000	.0000	.2041	.1745	1.9437	112
	PORT NECHES ISD	97.5%	.5947	1.1309	.0000	.0000	.2047	.1750	2.1053	59
HALTOM CITY	BIRDVILLE ISD	89.1%	\$.3635	\$.8820	\$.0281	\$.1185	\$.1395	\$.0000	\$1.5316	302
HARKER HEIGHTS	KILLEEN ISD	91.3%	.6130	.5844	.1552	.0000	.2265	.0000	1.5792	282
HARLINGEN	HARLINGEN ISD	87.2%	.4361	.7530	.0000	.0000	.2581	.0318	1.4789	323
	RIO HONDO ISD	88.9%	.4446	.8981	.0000	.0000	.2631	.0325	1.6382	252
	SAN BENITO ISD	87.2%	.4358	.7408	.0000	.0000	.2579	.0318	1.4663	332
HEARNE	HEARNE ISD	96.0%	.3250	.6906	.0000	.0000	.2936	.0000	1.3092	366
HENDERSON	HENDERSON ISD	96.6%	.6046	1.2073	.0000	.0000	.2376	.0290	2.0786	66
HEREFORD	HEREFORD ISD	95.2%	.3997	.7085	.0000	.1183	.4470	.0000	1.6735	229
HEWITT	MIDWAY ISD	93.7%	.3302	.8951	.0576	.0000	.2234	.0000	1.5063	310
HIGHLAND PARK	HIGHLAND PARK ISD	93.1%	.2047	.4822	.0362	.1276	.1405	.0028	.9941	382
HILLSBORO	HILLSBORO ISD	89.4%	.5041	.6882	.0711	.0000	.3338	.0268	1.6239	261
HITCHCOCK	HITCHCOCK ISD	91.8%	.5603	1.2032	.1338	.0000	.3812	.0000	2.2785	25
HONDO	HONDO ISD	100.2%	.3723	.7214	.0000	.0000	.3915	.0000	1.4852	320
HOUSTON	HOUSTON ISD	96.6%	.6085	.7373	.0204	.1412	.2845	.0472	1.8391	159
	ALDINE ISD	100.1%	.6309	.8011	.0531	.1464	.2950	.0490	1.9754	102
	ALIEF ISD	99.5%	.6270	1.2740	.0000	.1455	.2932	.0487	2.3884	13
	NORTH FOREST ISD	109.8%	.6918	1.4714	.0000	.1605	.3234	.0537	2.7008	3
	PASADENA ISD	98.7%	.6216	1.0656	.0789	.1443	.2906	.0483	2.2493	31
	SPRING BRANCH ISD	94.9%	.5981	1.0727	.0000	.1388	.2796	.0464	2.1356	50
HUMBLE	HUMBLE ISD	96.3%	.2205	1.2898	.0000	.1407	.2835	.0471	1.9816	98
HUNTSVILLE	HUNTSVILLE ISD	97.8%	.3759	1.1980	.0000	.1418	.4107	.0000	2.1265	53
HURST	HURST-EULESS-B	91.8%	.4776	.9368	.0289	.1221	.1437	.0000	1.7092	211
	BIRDVILLE ISD	89.1%	.4633	.8820	.0281	.1185	.1395	.0000	1.6314	256
INGLESIDE	INGLESIDE ISD	96.5%	\$.5516	\$.9713	\$.0000	\$.0000	\$.3859	\$.1013	\$2.0100	87
IOWA PARK	IOWA PARK ISD	99.4%	.8349	.8051	.0000	.0000	.2661	.0000	1.9060	124
IRVING	IRVING ISD	94.7%	.3872	.8247	.0368	.1298	.1430	.0028	1.5244	304
	CARROLLTON FARMERS	97.5%	.3986	.8256	.0379	.1336	.1472	.0029	1.5458	296

## APPENDIX A

## PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1988-89

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
	COPPELL ISD	98.7%	.4035	.8487	.0384	.1353	.1490	.0030	1.5778	283
JACINTO CITY	GALENA PARK ISD	97.2%	\$.4471	\$.8457	\$.0778	\$.1421	\$.2863	\$.0475	\$1.8465	154
JACKSONVILLE	JACKSONVILLE ISD	93.3%	.4841	.8688	.0000	.0000	.3208	.0000	1.6737	228
JASPER	JASPER ISD	92.8%	.1527	1.1792	.0000	.0322	.2411	.0000	1.6052	270
JERSEY VILLAGE	CYPRESS-FAIRBANKS	96.6%	.7055	1.2268	.0000	.1412	.2845	.0472	2.4053	11
KATY	KATY ISD	98.5%	\$.5289	\$1.2411	\$.0000	\$.1440	\$.2901	\$.0482	\$2.2523	30
KAUFMAN	KAUFMAN ISD	93.9%	.6814	.8407	.0578	.0000	.3151	.0936	1.9886	95
KELLER	KELLER ISD	87.5%	.3117	1.0017	.0276	.1164	.1369	.0000	1.5943	275
KENEDY	KENEDY ISD	98.6%	.1796	.9859	.0000	.1715	.5329	.0181	1.8880	132
KERMIT	KERMIT ISD	109.0%	.5057	1.2757	.0000	.0000	.5490	.0000	2.3304	17
KERRVILLE	KERRVILLE ISD	96.1%	.4953	.8924	.0000	.0000	.2032	.0179	1.6088	267
KILGORE	KILGORE ISD	96.2%	.5728	1.0674	.1152	.0000	.1690	.0000	1.9244	121
KILLEEN	KILLEEN ISD	91.3%	.5297	.5844	.1552	.0000	.2265	.0000	1.4958	317
KINGSVILLE	KINGSVILLE ISD	108.4%	.7404	.8669	.0000	.0000	.3630	.0650	2.0353	79
	RICARDO ISD	95.2%	.6502	1.2845	.0000	.0000	.3188	.0571	2.3106	21
KIRBY	JUDSON ISD	97.8%	.4960	.8480	.0464	.1979	.2527	.0103	1.8513	151
LA GRANGE	LA GRANGE ISD	99.8%	\$.2275	\$.9281	\$.0000	\$.0000	\$.2211	\$.0000	\$1.3767	352
LA MARQUE	LA MARQUE ISD	95.9%	.5804	1.1246	.1398	.0000	.3982	.0000	2.2430	32
	HITCHCOCK ISD	91.8%	.5557	1.2032	.1338	.0000	.3812	.0000	2.2739	27
LAKE JACKSON	BRAZOSPORT ISD	96.2%	.3128	.7314	.0433	.0000	.2646	.2204	1.5725	288
LAMESA	LAMESA ISD	100.4%	.6225	.7866	.0000	.0000	.3413	.0000	1.7504	195
LAMPASAS	LAMPASAS ISD	95.5%	.2006	.7751	.0000	.0000	.2534	.0000	1.2291	372
LANCASTER	LANCASTER ISD	98.8%	.4718	1.1912	.0384	.1355	.1492	.0030	1.9890	94
	WILMER-HUTCHINS	94.7%	.4521	1.1554	.0368	.1298	.1430	.0028	1.9201	122
LA PORTE	LA PORTE ISD	98.6%	.6702	1.0792	.0788	.1441	.2903	.0482	2.3107	20
LAREDO	LAREDO ISD	96.5%	.4489	.6099	.1121	.0000	.2812	.0000	1.4520	336
	UNITED ISD	98.7%	.4589	.7292	.1146	.0000	.2875	.0000	1.5902	278
LEAGUE CITY	CLEAR CREEK ISD	96.2%	.6635	.9135	.1401	.0000	.3990	.0000	2.1161	57
LEON VALLEY	NORTHSIDE ISD	95.6%	.3577	.7930	.0000	.1935	.2472	.0100	1.6014	274
LEVELLAND	LEVELLAND ISD	108.7%	.5655	1.0327	.1826	.0000	.2091	.0000	1.9900	93
LEWISVILLE	LEWISVILLE ISD	99.1%	.4766	.9072	.0000	.0000	.2240	.0000	1.6078	268
LIBERTY	LIBERTY ISD	96.4%	.4123	1.1764	.0000	.0000	.4067	.0981	2.0934	62
LITTLEFIELD	LITTLEFIELD ISD	98.8%	.4085	.8627	.0000	.0000	.1778	.0069	1.4559	334
LIVE OAK	JUDSON ISD	97.8%	.3516	.8480	.0000	.1979	.2527	.0103	1.6604	236
LIVINGSTON	LIVINGSTON ISD	87.6%	.0000	.8131	.0000	.0293	.4206	.0000	1.2629	369
LOCKHART	LOCKHART ISD	89.3%	.3718	.9639	.0000	.0000	.3227	.0000	1.6585	239
LONGVIEW	LONGVIEW ISD	97.2%	.3887	.8162	.0000	.0000	.1708	.0000	1.3757	353
	HALLSVILLE ISD	95.3%	.3812	.8576	.0000	.0000	.1675	.0000	1.4063	345
	PINE TREE ISD	97.9%	.3918	.9285	.0000	.0000	.1722	.0000	1.4924	318
LUBBOCK	LUBBOCK ISD	98.7%	.6320	.8887	.0000	.1066	.1224	.0062	1.7560	193
	LUBBOCK-COOPER ISD	101.1%	.6471	.9404	.0000	.1092	.1254	.0064	1.8285	164
	FRENSHIP ISD	98.8%	.6322	.8742	.0000	.1067	.1225	.0062	1.7418	197
	NEW DEAL ISD	108.7%	.6958	.8993	.0000	.1174	.1348	.0068	1.8542	150
LUFKIN	LUFKIN ISD	92.3%	.3139	.8396	.0712	.0000	.1244	.0000	1.3491	359
	HUDSON ISD	89.4%	.3041	.9571	.0690	.0000	.1205	.0000	1.4507	337
LULING	LULING ISD	91.4%	.3337	.8775	.0000	.0000	.3305	.0000	1.5417	299
MANSFIELD	MANSFIELD ISD	91.4%	\$.5715	\$.8010	\$.0288	\$.1215	\$.1430	\$.0000	\$1.6657	233
MARBLE FALLS	MARBLE FALLS ISD	82.6%	.2408	1.0213	.0000	.0000	.2559	.0000	1.5180	307
MARLIN	MARLIN ISD	98.3%	.4716	.6877	.0000	.0000	.5139	.0000	1.6733	230
MARSHALL	MARSHALL ISD	105.1%	.7386	.8325	.0000	.0000	.2786	.0000	1.8498	153
MATHIS	MATHIS ISD	94.4%	.7529	.6558	.0000	.0000	.3774	.0991	1.8851	134
MCALLEN	MCALLEN ISD	92.6%	.4687	.6844	.0000	.0000	.3349	.2256	1.7135	209
	PHARR-SAN JUAN-ALA	91.5%	.4631	.7912	.0000	.0000	.3309	.2229	1.8080	171
	SHARYLAND ISD	90.0%	.4553	.9319	.0000	.0000	.3253	.2191	1.9315	116
MCGREGOR	MCGREGOR ISD	92.9%	.3476	.9266	.0571	.0000	.2215	.0000	1.5527	294
MCKINNEY	MCKINNEY ISD	97.2%	.5820	1.1077	.0826	.0000	.1926	.0000	1.9648	107
MERCEDES	MERCEDES ISD	90.6%	.7068	.7068	.0000	.0000	.3276	.1844	1.9256	120
	WESLACO ISD	89.2%	.6955	.7311	.0000	.0000	.3223	.1814	1.9304	118
MESQUITE	MESQUITE ISD	91.3%	.4654	.7665	.0355	.1251	.1378	.0027	1.5330	301
MEXIA	MEXIA ISD	94.3%	.5316	.8556	.0000	.0000	.3263	.0660	1.7796	183
MIDLAND	MIDLAND ISD	97.5%	.4940	.8831	.1064	.1217	.1609	.0000	1.7662	186
MINEOLA	MINEOLA ISD	95.2%	.5304	.9998	.0000	.0000	.2838	.0000	1.8140	170
MINERAL WELLS	MINERAL WELLS ISD	94.2%	.5001	.8853	.0000	.0719	.2104	.1249	1.7925	177
MISSION	MISSION ISD	90.5%	.5635	.7688	.0000	.0000	.3270	.2203	1.8796	137

**APPENDIX A**  
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City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
MISSOURI CITY	SHARYLAND ISD	90.0%	.5606	.9319	.0000	.0000	.3253	.2191	2.0368	78
	FORT BEND ISD	96.9%	.5124	1.1333	.0000	.0000	.3962	.0000	2.0419	76
	MONAHANS-WICKETT-P	100.7%	.4571	.9743	.0000	.0000	.5388	.0000	1.9702	104
MOUNT PLEASANT	MOUNT PLEASANT ISD	94.1%	.3060	.7978	.0941	.1030	.1299	.0190	1.4498	338
NACOGDOCHES	NACOGDOCHES ISD	67.7%	\$.5214	\$.9210	\$.0000	\$.0620	\$.2167	\$.0000	\$1.7210	205
NAVASOTA	NAVASOTA ISD	100.6%	.6740	.8450	.0000	.0000	.3772	.0000	1.8963	126
NEDERLAND	NEDERLAND ISD	96.6%	.5986	1.0621	.0000	.0000	.2028	.1270	1.9905	92
NEW BRAUNFELS	NEW BRAUNFELS ISD	95.7%	.3710	1.0149	.0000	.0000	.2729	.0000	1.6588	238
NO RICHLAND HILL	COMAL ISD	94.7%	.3669	.9469	.0000	.0000	.2699	.0000	1.5836	279
	BIRDVILLE ISD	89.1%	.3919	.8820	.0281	.1185	.1395	.0000	1.5600	293
ODESSA	ECTOR COUNTY ISD	100.5%	\$.4887	\$.9514	\$.1645	\$.0000	\$.3818	\$.0000	\$1.9863	96
ORANGE	WEST ORANGE-COVE	95.7%	.7823	1.0048	.0000	.0000	.3640	.0660	2.2173	34
	LITTLE CYPRESS-M.	95.1%	.7773	1.2313	.0000	.0000	.3617	.0656	2.4359	9
PALACIOS	PALACIOS ISD	106.3%	\$.6810	\$.4784	\$.0000	\$.0999	\$.2977	\$.1670	\$1.7241	202
PALESTINE	PALESTINE ISD	94.3%	.5413	1.0373	.0408	.0000	.3138	.0000	1.9333	115
	WESTWOOD ISD	96.7%	.5550	1.0907	.0000	.0000	.3218	.0000	1.9674	105
	PAMPA	PAMPA ISD	95.5%	.6303	.9188	.0000	.0000	.2445	.0000	1.7937
PARIS	PARIS ISD	92.6%	.3859	.7921	.0904	.0000	.3716	.0000	1.6400	250
PASADENA	PASADENA ISD	98.7%	.5624	1.0656	.0789	.1443	.2906	.0483	2.1901	38
PEARLAND	PEARLAND ISD	93.5%	.7713	1.1406	.0000	.0000	.2571	.0000	2.1690	45
PEARSALL	PEARSALL ISD	94.1%	.3762	.9881	.0000	.0000	.4687	.0329	1.8659	144
PECOS CITY	PECOS-BARSTOW-TOYA	98.7%	.7074	.9869	.0000	.0000	.8390	.0000	2.5333	8
PERRYTON	PERRYTON ISD	93.3%	.5262	.8957	.0000	.1679	.4432	.0109	2.0439	75
PHARR	PHARR-SAN JUAN-ALA	91.5%	.6132	.7912	.0000	.0000	.3309	.0334	1.7687	184
PITTSBURG	PITTSBURG ISD	98.2%	.2946	.6324	.0982	.0000	.1897	.0000	1.2149	374
PLAINVIEW	PLAINVIEW ISD	91.8%	.4656	.7470	.0000	.0000	.2304	.0000	1.4430	339
PLANO	PLANO ISD	96.6%	.4589	.9603	.0821	.0000	.1915	.0000	1.6929	219
PLEASANTON	PLEASANTON ISD	97.1%	.4083	.6499	.0000	.0049	.4048	.0000	1.4679	329
PORT ARTHUR	PORT ARTHUR ISD	97.2%	.7728	.9721	.0000	.0000	.2041	.1745	2.1235	54
	SABINE PASS ISD	108.7%	.8641	.6977	.0000	.0000	.2282	.1951	1.9851	97
	PORT NECHES ISD	97.5%	.7751	1.1309	.0000	.0000	.2047	.1750	2.2857	24
PORT LAVACA	CALHOUN COUNTY ISD	101.3%	.5888	.8573	.0000	.0000	.2432	.0051	1.6944	216
PORT NECHES	PORT NECHES ISD	97.5%	.7263	1.1309	.0000	.0000	.2047	.1282	2.1902	37
	NEDERLAND ISD	96.6%	.7193	1.0621	.0000	.0000	.2028	.1270	2.1112	58
PORTLAND	GREGORY-PORTLAND	98.3%	.5069	1.0195	.0000	.0000	.3934	.1033	2.0231	83
POST	POST ISD	124.8%	.3496	.9364	.0000	.1311	.2185	.0000	1.6355	253
RAYMONDVILLE	RAYMONDVILLE ISD	103.5%	\$.5005	\$.6443	\$.0000	\$.0414	\$.4304	\$.0726	\$1.6892	222
RICHARDSON	RICHARDSON ISD	96.5%	.3311	.9253	.0375	.1323	.1457	.0029	1.5749	285
	PLANO ISD	96.6%	.3316	.9603	.0376	.1325	.1459	.0029	1.6107	266
RICHLAND HILLS	BIRDVILLE ISD	89.1%	.3157	.8820	.0281	.1185	.1395	.0000	1.4838	322
RICHMOND	LAMAR CONSOLIDATED	101.6%	.6888	1.1690	.0000	.0000	.4157	.0000	2.2735	28
RIVER OAKS	CASTLEBERRY ISD	88.6%	.3748	.7133	.0279	.1179	.1387	.0000	1.3726	355
ROBINSON	ROBINSON ISD	96.0%	.0000	.8478	.0590	.0000	.2288	.0000	1.1356	380
ROBSTOWN	ROBSTOWN ISD	94.9%	.8624	.8529	.0000	.1657	.2541	.2766	2.4118	10
ROCKDALE	ROCKDALE ISD	97.8%	.4207	.6569	.0000	.0000	.1790	.0000	1.2567	371
ROCKPORT	ARANSAS COUNTY ISD	95.2%	.3401	1.0051	.0000	.0000	.3216	.0480	1.7148	207
ROCKWALL	ROCKWALL ISD	95.3%	.3335	.7325	.0000	.0000	.2171	.0000	1.2830	367
ROSENBERG	LAMAR CONSOLIDATED	101.6%	.5896	1.1690	.0000	.0000	.4157	.0000	2.1743	41
ROUND ROCK	ROUND ROCK ISD	96.6%	.4057	1.1783	.0000	.0000	.2302	.0000	1.8142	169
ROWLETT	GARLAND ISD	97.0%	.4262	.9362	.0377	.1330	.1465	.0029	1.6826	226
	ROCKWALL ISD	95.3%	.4186	.7325	.0371	.1306	.1439	.0029	1.4655	333
SAGINAW	EAGLE MT-SAGINAW	90.2%	\$.4310	\$.7799	\$.0284	\$.1199	\$.1411	\$.0000	\$1.5004	313
SAN ANGELO	SAN ANGELO ISD	96.5%	.6705	.6946	.0000	.0000	.1637	.0000	1.5287	303
SAN ANTONIO	SAN ANTONIO ISD	91.4%	.4027	.9657	.0434	.1850	.2363	.0096	1.8427	157
	ALAMO HEIGHTS ISD	92.1%	.4060	.7178	.0438	.1865	.2382	.0097	1.6020	273
	EAST CENTRAL ISD	98.6%	.4343	.9363	.0468	.1995	.2548	.0103	1.8820	135
	EDGEWOOD ISD	87.8%	.3868	.7900	.0417	.1777	.2269	.0092	1.6323	254
	HARLANDALE ISD	89.1%	.3926	.8682	.0423	.1804	.2303	.0094	1.7232	203
	JUDSON ISD	97.8%	.4308	.8480	.0464	.1979	.2527	.0103	1.7860	181
	NORTHSIDE ISD	95.6%	.4213	.7930	.0454	.1935	.2472	.0100	1.7104	210
	NORTH EAST ISD	94.6%	.4169	.7556	.0449	.1915	.2446	.0099	1.6636	234
	SO SAN ANTONIO ISD	91.8%	.4044	.8077	.0436	.1858	.2373	.0096	1.6885	224
	SAN BENITO	SAN BENITO ISD	87.2%	.4358	.7408	.0000	.0000	.2579	.0318	1.4663

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SAN DIEGO	SAN DIEGO ISD	98.7%	.0000	1.6130	.0000	.0000	.8426	.1430	2.5986	4
SAN JUAN	PHARR-SAN JUAN-ALA	91.5%	.7325	.7912	.0000	.0000	.3309	.1863	2.0408	77
SAN MARCOS	SAN MARCOS ISD	94.0%	.5469	.9771	.0000	.0000	.3077	.0282	1.8598	148
SANTA FE	SANTA FE ISD	97.5%	.3717	1.1508	.1421	.0000	.4047	.0000	2.0693	68
SCHERTZ	SCHERTZ-CIBOLO-UC.	99.8%	.2571	.8864	.0000	.0000	.2467	.0000	1.3903	348
SEAGOVILLE	DALLAS ISD	95.2%	.4234	.7793	.0370	.1305	.1438	.0029	1.5169	308
SEALY	DALLAS ISD	97.4%	.3978	1.1200	.0000	.0000	.4235	.0000	1.9413	113
SEGUIN	SEGUIN ISD	95.6%	.4786	.9798	.0000	.0000	.2363	.0000	1.6947	215
SEMINOLE	SEMINOLE ISD	112.5%	.5610	.2474	.0000	.0558	.1419	.0000	1.0061	381
SHERMAN	SHERMAN ISD	96.6%	.4944	.7849	.0746	.0000	.2898	.0000	1.6437	247
SILSBEE	SILSBEE ISD	97.0%	.5489	1.0978	.0000	.0000	.4364	.0000	2.0831	65
SINTON	SINTON ISD	98.0%	.5883	1.1913	.0000	.0000	.3922	.1029	2.2747	26
SLATON	SLATON ISD	105.6%	.5911	1.0872	.0000	.1140	.1309	.0066	1.9298	119
SMITHVILLE	SMITHVILLE ISD	92.9%	.2787	.8964	.0000	.0000	.3703	.0000	1.5453	297
SNYDER	SNYDER ISD	106.7%	.3413	1.0562	.1882	.0000	.3164	.0000	1.9021	125
SONORA	SONORA ISD	100.1%	.5374	.8709	.0000	.1001	.2886	.0100	1.8070	172
SOUTH HOUSTON	PASADENA ISD	98.7%	.5330	1.0656	.0789	.1443	.2906	.0483	2.1607	46
STAFFORD	STAFFORD (CITY)	94.7%	.1610	.9177	.0000	.0000	.3873	.1468	1.6128	265
STAMFORD	STAMFORD ISD	91.9%	.7094	1.0288	.0000	.1815	.2870	.0000	2.2067	35
STEPHENVILLE	STEPHENVILLE ISD	95.1%	.3908	.6468	.0000	.0000	.2862	.0000	1.3238	365
SUGAR LAND	FORT BEND ISD	96.9%	.4649	1.1333	.0000	.0000	.3962	.0000	1.9944	91
SULPHUR SPRINGS	SULPHUR SPRINGS	99.2%	.2798	.7447	.0000	.0794	.2877	.0000	1.3915	347
SWEETWATER	SWEETWATER ISD	90.3%	.6231	.8579	.0000	.0000	.3251	.0000	1.8062	173
TAYLOR	TAYLOR ISD	96.5%	\$.3422	\$1.1418	\$.0000	\$.0000	\$.2299	\$.0000	\$1.7140	208
TEMPLE	TEMPLE ISD	91.4%	.5789	.9007	.1371	.0000	.2267	.0000	1.8435	156
TERRELL	TERRELL ISD	94.0%	.7803	.8268	.0000	.0000	.3152	.0878	2.0102	86
TEXARKANA	TEXARKANA ISD	97.2%	.5938	.8080	.0705	.0000	.2301	.0000	1.7024	213
	LIBERTY-EYLAU ISD	98.0%	.5986	.6761	.0711	.0000	.2320	.0000	1.5778	284
TEXAS CITY	TEXAS CITY ISD	98.1%	.2304	.7799	.1429	.0000	.4069	.0000	1.5601	292
	DICKINSON ISD	102.6%	.2412	1.3139	.1496	.0000	.4260	.0000	2.1306	52
	LA MARQUE ISD	95.9%	.2255	1.1246	.1398	.0000	.3982	.0000	1.8880	133
TOMBALL	TOMBALL ISD	98.9%	.3921	1.2267	.0524	.1446	.2914	.0484	2.1556	47
TULIA	TULIA ISD	102.4%	.2663	.9831	.0000	.2560	.5223	.2867	2.3144	18
TYLER	TYLER ISD	97.2%	.4077	.7385	.1016	.0000	.1594	.0000	1.4073	344
UNIVERSITY PARK	HIGHLAND PARK ISD	93.1%	\$.3667	\$.4822	\$.0362	\$.1276	\$.1405	\$.0028	\$1.1560	377
UVALDE	UVALDE ISD	92.4%	.3301	.6655	.0319	.0000	.1622	.0000	1.1897	376
VERNON	VERNON ISD	98.0%	\$.3587	\$.7449	\$.1770	\$.1470	\$.2903	\$.0000	\$1.7179	206
VICTORIA	VICTORIA ISD	96.7%	.5706	.8467	.0868	.0000	.2881	.0000	1.7921	178
VIDOR	VIDOR ISD	93.0%	.3008	1.2831	.0000	.0000	.3537	.2391	2.1767	39
W UNIVERSITY PLA	HOUSTON ISD	96.6%	\$.4153	\$.7373	\$.0000	\$.1412	\$.2845	\$.0472	\$1.6255	260
WACO	WACO ISD	91.9%	.5071	.8754	.0564	.0000	.2189	.0000	1.6579	240
	CHINA SPRING ISD	93.8%	.5177	.6542	.0576	.0000	.2235	.0000	1.4531	335
	BOSQUEVILLE ISD	92.5%	.5107	.8643	.0568	.0000	.2205	.0000	1.6524	242
	MIDWAY ISD	93.7%	.5174	.8951	.0576	.0000	.2234	.0000	1.6935	217
WATAUGA	BIRDVILLE ISD	89.1%	.3529	.8820	.0281	.1185	.1395	.0000	1.5209	306
	KELLER ISD	87.5%	.3465	1.0017	.0276	.1164	.1369	.0000	1.6290	258
WAXAHACHIE	WAXAHACHIE ISD	93.5%	.4703	.9471	.0000	.0000	.2470	.0281	1.6924	220
WEATHERFORD	WEATHERFORD ISD	96.3%	.3994	.8664	.0560	.0474	.2816	.0000	1.6509	243
WESLACO	WESLACO ISD	89.2%	.5924	.7311	.0000	.0000	.3223	.1814	1.8273	165
WEST ORANGE	WEST ORANGE-COVE	95.7%	.4547	1.0048	.0000	.0000	.3640	.0660	1.8896	131
WHARTON	WHARTON ISD	105.2%	.7047	1.0307	.1157	.0000	.4609	.0000	2.3119	19
WHITE OAK	WHITE OAK ISD	104.1%	.2290	.6663	.1247	.0000	.1830	.0000	1.2031	375
WHITE SETTLEMENT	WHITE SETTLEMENT	90.1%	.3155	.8986	.0284	.1199	.1411	.0000	1.5034	312
WICHITA FALLS	WICHITA FALLS ISD	98.5%	.6284	.8390	.0000	.0000	.2638	.0000	1.7312	199
	CITY VIEW ISD	99.1%	.6321	.8026	.0000	.0000	.2653	.0000	1.7000	214
WINDCREST	NORTH EAST ISD	94.6%	.2231	.7556	.0449	.1915	.2446	.0099	1.4697	328
WOODWAY	MIDWAY ISD	93.7%	.3027	.8951	.0576	.0000	.2234	.0000	1.4787	324
YOAKUM	YOAKUM ISD	96.3%	\$.2291	\$.9340	\$.0000	\$.0000	\$.3103	\$.0000	\$1.4734	327



**APPENDIX B**  
**LOCAL PROPERTY TAXES 1988-89**

City	School District	TAX ON AN \$80,000 HOUSE			TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Industrial	Personal Commercial
ABILENE	ABILENE ISD	1516	1333	1084	1514	1421	1354
	WYLIE ISD	1443	1313	1066	1460	1540	1540
ADDISON	CARROLLTON FARMERS	1200	1078	592	1199	1165	1212
	DALLAS ISD	1148	967	203	1149	1143	1134
ALAMO	PHARR-SAN JUAN-ALA	1550	1507	1335	1501	1495	1336
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	1168	1128	921	1179	989	1119
ALICE	ALICE ISD	1889	1827	1462	1920	1972	1963
ALLEN	ALLEN ISD	1702	1639	1397	1736	1575	1417
ALPINE	ALPINE ISD	1167	1110	970	1188	1076	1076
ALVIN	ALVIN ISD	1878	1772	1064	1833	1933	1532
AMARILLO	AMARILLO ISD	1637	1584	1376	1661	1651	1710
	CANYON ISD	1601	1544	1345	1611	1615	1598
	RIVER ROAD ISD	1560	1517	1330	1563	1500	1535
ANDREWS	ANDREWS ISD	1004	826	648	1134	1073	1158
ANGLETON	ANGLETON ISD	1923	1835	1139	1837	1847	1596
ARANSAS PASS	ARANSAS PASS ISD	1626	1572	1359	1628	1699	1645
ARLINGTON	ARLINGTON ISD	1357	1232	708	1314	1294	1123
	MANSFIELD ISD	1265	1146	628	1248	1246	1122
ATHENS	ATHENS ISD	1465	1399	1067	1454	1491	1364
ATLANTA	ATLANTA ISD	1219	1135	1015	1189	1252	793
	QUEEN CITY ISD	1214	1013	899	1199	1200	847
AUSTIN	AUSTIN ISD	1434	1336	550	1481	1580	1491
	DEL VALLE ISD	1268	1182	686	1286	1375	1429
	MANOR ISD	1311	1224	513	1282	1368	1333
	PFLUGERVILLE ISD	1505	1402	758	1515	1667	1412
AZLE	AZLE ISD	1133	1089	912	1100	1105	1053
BALCH SPRINGS	DALLAS ISD	\$ 1295	\$ 1169	\$ 419	\$ 1296	\$ 1290	\$ 1279
	MESQUITE ISD	1367	1301	827	1258	1306	1239
BALLINGER	BALLINGER ISD	1284	1239	1122	1266	1200	1199
BASTROP	BASTROP ISD	1066	1020	934	1093	1028	1028
BAY CITY	BAY CITY ISD	1456	1337	1041	1504	1652	1423
BAYTOWN	GOOSE CREEK ISD	1830	1545	762	1882	1881	1685
BEAUMONT	BEAUMONT ISD	1466	1351	943	1440	1500	1259
BEDFORD	HURST-EULESS-B	1279	1177	669	1250	1241	1096
BEEVILLE	BEEVILLE ISD	1375	1259	1096	1470	1620	1479
BELLAIRE	HOUSTON ISD	1331	1132	639	1354	1382	1301
BELLMEAD	LA VEGA ISD	1380	1267	1043	1384	1362	1434
BELTON	BELTON ISD	1491	1442	1215	1487	1466	1312
BENBROOK	FORT WORTH ISD	1301	1227	758	1306	1303	1078
BIG LAKE	REAGAN ISD	1060	1020	913	1197	1238	1193
BIG SPRING	BIG SPRING ISD	1571	1207	1012	1698	1747	1611
BOERNE	BOERNE ISD	1250	1203	1110	1265	1350	1350
BONHAM	BONHAM ISD	1035	1002	911	1078	1137	1022
BORGER	BORGER ISD	1559	1243	1037	1620	1685	1651
BOWIE	BOWIE ISD	1095	1000	901	1089	1171	1109
BRADY	BRADY ISD	1172	1125	969	1181	1237	1160
BRECKENRIDGE	BRECKENRIDGE ISD	1572	1528	1379	1498	1504	1399
BRENHAM	BRENHAM ISD	1060	1023	837	1085	1107	1009
BRIDGE CITY	BRIDGE CITY ISD	1805	1382	921	2074	1964	1391
BROWNFIELD	BROWNFIELD ISD	1287	1251	1106	1329	1199	1150
BROWNSVILLE	BROWNSVILLE ISD	1539	1491	1270	1378	1484	1279
BROWNWOOD	BROWNWOOD ISD	1520	1461	1226	1493	1621	1280
BRYAN	BRYAN ISD	1407	1362	1010	1429	1246	1394
BURKBURNETT	BURKBURNETT ISD	1310	1264	1087	1311	1298	1312
BURLESON	BURLESON ISD	1335	1267	1021	1338	1569	1344
CAMERON	CAMERON ISD	\$ 1102	\$ 1065	\$ 965	\$ 1105	\$ 1150	\$ 1066
CANADIAN	CANADIAN ISD	1571	1373	1163	1652	1680	1481
CANYON	CANYON ISD	1380	1323	1174	1389	1392	1377
CARRIZO SPRINGS	CARRIZO SPRINGS	1886	1522	1122	2182	1998	2003
CARROLLTON	CARROLLTON FARMERS	1317	1172	560	1315	1279	1330
CARTHAGE	CARTHAGE ISD	1539	1300	1058	1761	1686	1405
CEDAR HILL	CEDAR HILL ISD	1452	1372	979	1430	1395	1162
CENTER	CENTER ISD	1562	1197	1073	1498	1768	1080
CHILDRESS	CHILDRESS ISD	1398	1357	1275	1302	1191	1191
CISCO	CISCO ISD	1880	1831	1686	1680	1716	1618
CLEBURNE	CLEBURNE ISD	1213	1012	811	1260	1444	1465

**APPENDIX B**  
**LOCAL PROPERTY TAXES 1988-89**

City	School District	TAX ON AN \$80,000 HOUSE			TAX ON \$80,000 OF VALUE		
		Not		Elderly	Average	Business	Personal
		Homestead	Homestead	Over 65	All Types	Industrial	Commercial
CLEVELAND	CLEVELAND ISD	1545	1498	1197	1551	1631	1516
CLUTE CITY	BRAZOSPORT ISD	1376	1159	528	1413	1433	1169
COLEMAN	COLEMAN ISD	1425	1316	1159	1435	1575	1454
COLLEGE STATION	COLLEGE STATION	1483	1423	956	1493	1302	1488
COLLEYVILLE	GRAPEVINE ISD	1115	1002	609	1078	1077	1072
COLONY	LEWISVILLE ISD	1518	1473	1194	1492	1522	1431
COLORADO CITY	COLORADO ISD	1591	1539	1393	1625	1510	1371
COLUMBUS	COLUMBUS ISD	980	763	633	1010	996	927
COMANCHE	COMANCHE ISD	1152	1118	1038	1074	1136	1044
COMMERCE	COMMERCE ISD	1522	1474	1246	1408	1533	1358
CONROE	CONROE ISD	1705	1648	1248	1709	1785	1578
CONVERSE	JUDSON ISD	1447	1403	1148	1350	1068	1387
COPPELL	COPPELL ISD	1731	1534	552	1791	1720	2028
COPPERAS COVE	COPPERAS COVE ISD	1347	1271	1119	1351	1081	1291
CORPUS CHRISTI	CORPUS CHRISTI ISD	1710	1539	396	1670	1656	1553
	CALALLEN ISD	1757	1397	712	1735	1722	1627
	FLOUR BLUFF ISD	1707	1530	742	1717	1697	1631
	PORT ARANSAS ISD	1293	1142	446	1304	1332	1308
	TULOSO-MIDWAY ISD	1667	1492	817	1636	1644	1600
	WEST OSO ISD	1803	1620	920	1668	1841	1818
CORSICANA	CORSICANA ISD	1509	1455	1261	1461	1545	1234
COTULLA	COTULLA ISD	1518	1464	1284	1580	0	1557
CRANE	CRANE ISD	973	897	426	1273	1129	1086
CROCKETT	CROCKETT ISD	1094	832	695	1076	1128	984
CROWLEY	CROWLEY ISD	1302	1184	738	1209	1237	971
CRYSTAL CITY	CRYSTAL CITY ISD	2344	2274	1685	2196	2224	2224
CUERO	CUERO ISD	1170	1119	1018	1139	1029	1011
DALHART	DALHART ISD	\$ 1323	\$ 1270	\$ 1162	\$ 1584	\$ 0	\$ 1677
DALLAS	DALLAS ISD	1283	1075	164	1284	1278	1267
	DUNCANVILLE ISD	1369	1218	529	1314	1332	1265
	GRAND PRAIRIE ISD	1483	1324	607	1463	1408	1481
	RICHARDSON ISD	1425	1120	468	1410	1384	1406
	IRVING ISD	1351	1065	424	1317	1317	1309
	WILMER-HUTCHINS	1642	1281	599	1581	1582	1572
DAYTON	DAYTON ISD	1393	1348	1066	1398	1441	1331
DE SOTO	DE SOTO ISD	1566	1486	748	1494	1452	1512
DECATUR	DECATUR ISD	1684	1336	1127	1736	1808	1711
DEER PARK	DEER PARK ISD	1607	1286	507	1642	1644	1396
DEL RIO	SAN FELIPE-DEL RIO	1162	1134	1026	1122	999	999
DENISON	DENISON ISD	1599	1549	1303	1574	1666	1548
DENTON	DENTON ISD	1329	1258	962	1317	1334	1316
DENVER CITY	DENVER CITY ISD	947	923	731	1065	1020	986
DEVINE	DEVINE ISD	1671	1611	1496	1653	1485	1483
DIBOLL	DIBOLL ISD	1095	902	563	1141	1180	1012
DICKINSON	DICKINSON ISD	1479	1156	755	1601	1560	1416
DIMMITT	DIMMITT ISD	1096	1059	982	1275	1243	873
DONNA	DONNA ISD	1498	1461	1331	1517	1580	1565
DUMAS	DUMAS ISD	1045	842	570	1173	1204	984
DUNCANVILLE	DUNCANVILLE ISD	1411	1342	833	1354	1372	1303
EAGLE LAKE	RICE CONSOLIDATED	\$ 1158	\$ 948	\$ 747	\$ 1239	\$ 1165	\$ 1092
EAGLE PASS	EAGLE PASS ISD	997	969	877	975	954	942
EASTLAND	EASTLAND ISD	1269	1220	1011	1291	1202	1202
EDINBURG	EDINBURG ISD	1548	1510	1305	1643	1478	1297
EDNA	EDNA ISD	1926	1798	1465	2032	2098	2010
EL CAMPO	EL CAMPO ISD	1623	1552	1358	1567	1552	1181
EL PASO	EL PASO ISD	1352	1313	1110	1293	1338	1068
	CANUTILLO ISD	1490	1454	1256	1362	1300	1184
	SOCORRO ISD	1582	1531	1303	1491	1532	1179
	YSLETA ISD	1429	1389	1183	1383	1360	1296
ELGIN	ELGIN ISD	1728	1667	1552	1705	1609	1609
ELSA	EDCOUCH ELSA ISD	1674	1629	1445	1637	1419	1419
ENNIS	ENNIS ISD	1469	1207	946	1476	1548	1458
EULESS	GRAPEVINE ISD	1270	1087	634	1228	1227	1221
	HURST-EULESS-B	1354	1183	756	1323	1314	1161
EVERMAN	EVERMAN ISD	1545	1489	969	1545	1533	1306

**APPENDIX B**  
**LOCAL PROPERTY TAXES 1988-89**

City	School District	TAX ON AN \$80,000 HOUSE			TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Industrial	Personal Commercial
FAIRFIELD	FAIRFIELD ISD	\$ 934	\$ 893	\$ 721	\$ 915	\$ 949	\$ 883
FALFURRIAS	BROOKS ISD	1725	1325	1073	1902	1744	1324
FARMERS BRANCH	CARROLLTON FARMERS	1465	1336	776	1463	1422	1479
	DALLAS ISD	1406	1219	380	1407	1400	1388
FLOWER MOUND	LEWISVILLE ISD	1359	1314	1109	1336	1362	1281
FOREST HILL	FORT WORTH ISD	1507	1464	851	1513	1510	1249
	EVERMAN ISD	1698	1642	1005	1698	1686	1435
FORT STOCKTON	FT STOCKTON ISD	1060	880	744	1111	1074	896
FORT WORTH	FORT WORTH ISD	1491	1323	719	1496	1493	1235
	CASTLEBERRY ISD	1427	1264	666	1405	1446	1025
	BURLESON ISD	1604	1428	808	1608	1885	1615
	EAGLE MT-SAGINAW	1485	1318	688	1473	1490	1312
	EVERMAN ISD	1681	1500	872	1682	1669	1421
	HURST-EULESS-B	1652	1421	751	1614	1603	1416
	LAKE WORTH ISD	1568	1395	278	1599	0	1317
	WHITE SETTLEMENT	1575	1401	685	1568	1586	1389
FREDERICKSBURG	FREDERICKSBURG ISD	1016	973	888	1012	969	969
FREEPORT	BRAZOSPORT ISD	1522	1276	888	1562	1585	1293
FRIENDSWOOD	FRIENDSWOOD ISD	2072	1718	1224	2066	2136	2155
GAINESVILLE	GAINESVILLE ISD	\$ 1612	\$ 1560	\$ 1364	\$ 1583	\$ 1796	\$ 1515
	LINDSAY ISD	1350	1321	1169	1217	1437	1204
GALENA PARK	GALENA PARK ISD	1816	1591	1257	1814	1815	1631
GALVESTON	GALVESTON ISD	1916	1498	1027	1884	2078	1679
GARLAND	GARLAND ISD	1463	1390	851	1414	1381	1326
	RICHARDSON ISD	1416	1195	663	1401	1376	1398
GATESVILLE	GATESVILLE ISD	947	907	827	920	704	841
GEORGETOWN	GEORGETOWN ISD	1350	1290	1120	1328	1312	1339
GIDDINGS	GIDDINGS ISD	1257	1055	880	1257	1287	1157
GILMER	GILMER ISD	1417	1294	1067	1431	1427	1030
GLADEWATER	GLADEWATER ISD	1746	1463	1144	1740	1784	1767
GONZALES	GONZALES ISD	1194	1144	1044	1234	1362	991
GRAHAM	GRAHAM ISD	1433	1386	1184	1406	1383	1117
GRAND PRAIRIE	GRAND PRAIRIE ISD	1490	1416	879	1470	1414	1487
	ARLINGTON ISD	1384	1337	905	1340	1319	1145
GRANDBURY	GRANDBURY ISD	1111	1075	979	1103	1189	1036
GRAPEVINE	GRAPEVINE ISD	1245	1068	670	1204	1203	1197
GREENVILLE	GREENVILLE ISD	1659	1605	1331	1533	1690	1609
GROVES	PORT ARTHUR ISD	1524	1414	935	1555	1599	1404
	PORT NECHES ISD	1680	1381	1036	1684	1726	1511
HALTOM CITY	BIRDVILLE ISD	\$ 1280	\$ 1200	\$ 763	\$ 1225	\$ 1254	\$ 976
HARKER HEIGHTS	KILLEEN ISD	1274	1242	1059	1263	1200	1275
HARLINGEN	HARLINGEN ISD	1300	1257	1115	1183	1046	974
	RIO HONDO ISD	1330	1279	1123	1311	1269	1097
	SAN BENITO ISD	1284	1242	1101	1173	1210	1210
HEARNE	HEARNE ISD	1072	1036	945	1047	1091	1006
HENDERSON	HENDERSON ISD	1626	1242	1042	1663	1722	1170
HEREFORD	HEREFORD ISD	1289	1252	1025	1339	1265	1107
HEWITT	MIDWAY ISD	1193	1047	847	1205	1166	1222
HIGHLAND PARK	HIGHLAND PARK ISD	786	629	258	795	810	862
HILLSBORO	HILLSBORO ISD	1305	1265	1095	1299	1454	1277
HITCHCOCK	HITCHCOCK ISD	1875	1646	1039	1823	1985	1711
HONDO	HONDO ISD	1188	1150	1022	1188	1198	1231
HOUSTON	HOUSTON ISD	1445	1146	671	1471	1501	1413
	ALDINE ISD	1630	1437	914	1580	1545	1424
	ALIEF ISD	1996	1778	1105	1911	1911	1757
	NORTH FOREST ISD	2358	2114	1576	2161	1915	1884
	PASADENA ISD	1809	1522	995	1799	1824	1712
	SPRING BRANCH ISD	1653	1294	588	1708	1750	1706
HUMBLE	HUMBLE ISD	1581	1468	911	1585	1632	1499
HUNTSVILLE	HUNTSVILLE ISD	1678	1617	1307	1701	1717	1582
HURST	HURST-EULESS-B	1399	1219	761	1367	1358	1199
	BIRDVILLE ISD	1363	1236	833	1305	1336	1040
INGLESIDE	INGLESIDE ISD	\$ 1642	\$ 1431	\$ 1205	\$ 1608	\$ 1666	\$ 1571
IOWA PARK	IOWA PARK ISD	1545	1505	1279	1525	1480	1617

APPENDIX B  
LOCAL PROPERTY TAXES 1988-89

City	School District	TAX ON AN \$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	1252	986	556	1220	1220	1212
	CARROLLTON FARMERS	1238	1108	680	1237	1202	1250
	COPPELL ISD	1220	960	139	1262	1212	1429
JACINTO CITY	GALENA PARK ISD	\$ 1479	\$ 1254	\$ 735	\$ 1477	\$ 1478	\$ 1328
JACKSONVILLE	JACKSONVILLE ISD	1315	1267	1055	1339	1276	1243
JASPER	JASPER ISD	1200	915	665	1284	1383	900
JERSEY VILLAGE	CYPRESS-FAIRBANKS	1957	1647	779	1924	1979	1986
KATY	KATY ISD	\$ 1798	\$ 1689	\$ 1091	\$ 1802	\$ 1834	\$ 1849
KAUFMAN	KAUFMAN ISD	1527	1351	1168	1591	1694	1540
KELLER	KELLER ISD	1338	1263	735	1275	1330	981
KENEDY	KENEDY ISD	1427	1297	1143	1510	1488	1297
KERMIT	KERMIT ISD	1859	1507	1220	1864	1710	1437
KERRVILLE	KERRVILLE ISD	1318	1270	1162	1287	1340	1245
KILGORE	KILGORE ISD	1525	1182	880	1539	1548	1386
KILLEEN	KILLEEN ISD	1206	1174	943	1197	1137	1208
KINGSVILLE	KINGSVILLE ISD	1510	1470	1282	1628	1490	1405
	RICARDO ISD	2082	1783	1540	1848	1943	1917
KIRBY	JUDSON ISD	1587	1543	1251	1481	1172	1521
LA GRANGE	LA GRANGE ISD	\$ 1104	\$ 1017	\$ 890	\$ 1101	\$ 1100	\$ 961
LA MARQUE	LA MARQUE ISD	1770	1647	1100	1794	1753	1217
	HITCHCOCK ISD	1871	1642	1082	1819	1981	1708
	BRAZOSPORT ISD	1225	1087	772	1258	1276	1041
LAKE JACKSON	BRAZOSPORT ISD	1225	1087	772	1258	1276	1041
LAMESA	LAMESA ISD	1354	1175	1096	1400	1402	1531
LAMPASAS	LAMPASAS ISD	987	946	794	983	1030	973
LANCASTER	LANCASTER ISD	1617	1533	1042	1591	1526	1605
	WILMER-HUTCHINS	1595	1319	831	1536	1537	1527
LA PORTE	LA PORTE ISD	1783	1414	717	1849	1873	1726
LAREDO	LAREDO ISD	1180	1147	962	1162	1181	1158
	UNITED ISD	1286	1248	1052	1272	1280	1259
LEAGUE CITY	CLEAR CREEK ISD	1667	1555	831	1693	1761	1525
LEON VALLEY	NORTHSIDE ISD	1381	1320	996	1281	1036	1350
LEVELLAND	LEVELLAND ISD	1426	1175	896	1592	1456	1437
LEWISVILLE	LEWISVILLE ISD	1309	1263	867	1286	1312	1234
LIBERTY	LIBERTY ISD	1687	1620	1318	1675	1737	1613
LITTLEFIELD	LITTLEFIELD ISD	1152	1108	1003	1165	1160	1160
LIVE OAK	JUDSON ISD	1424	1379	1074	1328	1051	1365
LIVINGSTON	LIVINGSTON ISD	991	945	631	1010	1117	1107
LOCKHART	LOCKHART ISD	1301	1247	1032	1327	1150	1089
LONGVIEW	LONGVIEW ISD	1077	1007	791	1101	1131	1069
	HALLSVILLE ISD	1104	897	723	1125	1181	839
	PINE TREE ISD	1174	952	679	1194	1219	1194
	LUBBOCK ISD	1409	1364	1082	1405	1365	1381
LUBBOCK	LUBBOCK-COOPER ISD	1408	1361	1122	1463	1380	1620
	FRENSHIP ISD	1395	1350	1115	1393	1350	1359
	NEW DEAL ISD	1329	1287	1058	1483	1325	1335
LUFKIN	LUFKIN ISD	1066	1021	779	1079	1147	1038
	HUDSON ISD	1186	1132	617	1161	1335	1335
LULING	LULING ISD	1093	1045	916	1233	1339	1118
MANSFIELD	MANSFIELD ISD	\$ 1350	\$ 1307	\$ 825	\$ 1333	\$ 1330	\$ 1198
MARBLE FALLS	MARBLE FALLS ISD	1193	1130	969	1214	1456	1456
MARLIN	MARLIN ISD	1398	1361	1224	1339	1362	1247
MARSHALL	MARSHALL ISD	1291	993	841	1480	1407	1013
MATHIS	MATHIS ISD	1467	1431	1281	1508	1598	1503
MCALLEN	MCALLEN ISD	1451	1414	1235	1371	1263	1245
	PHARR-SAN JUAN-ALA	1494	1451	1260	1446	1441	1288
	SHARYLAND ISD	1547	1496	1287	1545	1717	1378
MCGREGOR	MCGREGOR ISD	1249	1153	894	1242	1212	1260
MCKINNEY	MCKINNEY ISD	1581	1524	1354	1572	1500	1523
MERCEDES	MERCEDES ISD	1536	1497	1330	1540	1606	1606
	WESLACO ISD	1596	1555	1384	1544	1440	1432
MESQUITE	MESQUITE ISD	1333	1267	882	1226	1273	1208
MEXIA	MEXIA ISD	1406	1334	1209	1424	1510	1427
MIDLAND	MIDLAND ISD	1382	1268	1080	1413	1438	1422
MINEOLA	MINEOLA ISD	1476	1377	1179	1451	1524	1485

**APPENDIX B**  
**LOCAL PROPERTY TAXES 1988-89**

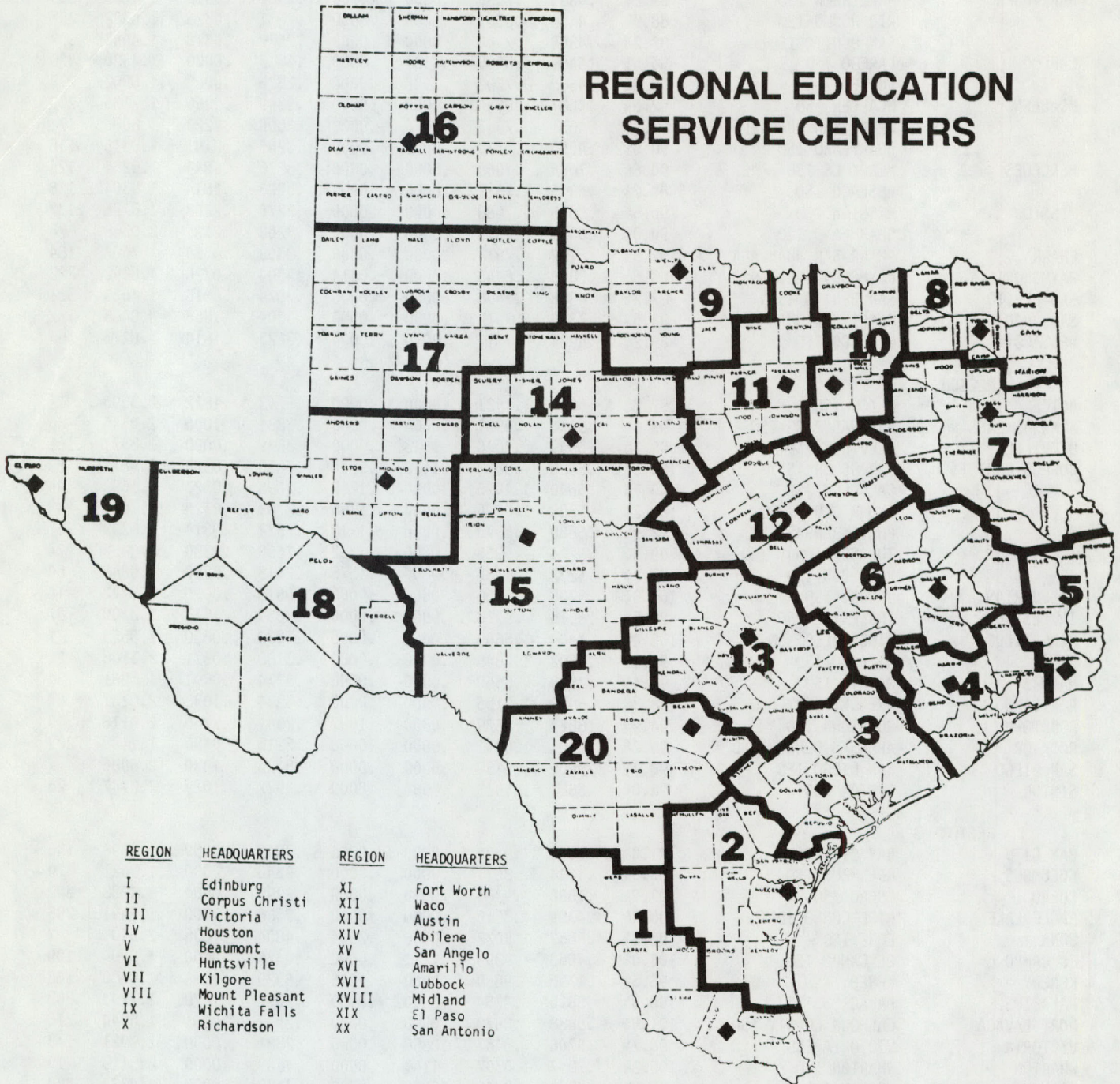
City	School District	TAX ON AN \$80,000 HOUSE			TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Industrial	Personal Commercial
MINERAL WELLS	MINERAL WELLS ISD	1475	1428	1216	1434	1196	1226
MISSION	MISSION ISD	1576	1533	1314	1504	1398	1339
	SHARYLAND ISD	1632	1580	1385	1629	1811	1453
MISSOURI CITY	FORT BEND ISD	1631	1476	1157	1634	1686	1360
MONAHANS	MONAHANS-WICKETT-P	1494	1215	988	1576	1565	1359
MOUNT PLEASANT	MOUNT PLEASANT ISD	1204	986	842	1160	1232	914
NACOGDOCHES	NACOGDOCHES ISD	\$ 1475	\$ 1122	\$ 874	\$ 1377	\$ 1559	\$ 1179
NAVASOTA	NAVASOTA ISD	1579	1396	1202	1517	1508	1372
NEDERLAND	NEDERLAND ISD	1580	1473	1133	1592	1649	1499
NEW BRAUNFELS	NEW BRAUNFELS ISD	1336	1177	1000	1327	1238	1319
	COMAL ISD	1265	960	828	1267	1195	1503
NO RICHLAND HILL	BIRDVILLE ISD	1304	1205	821	1248	1278	994
ODESSA	ECTOR COUNTY ISD	\$ 1614	\$ 1273	\$ 1002	\$ 1589	\$ 1508	\$ 1470
ORANGE	WEST ORANGE-COVE	1707	1313	986	1774	1804	1397
	LITTLE CYPRESS-M.	1900	1454	1103	1949	2050	1741
PALACIOS	PALACIOS ISD	\$ 1136	\$ 965	\$ 742	\$ 1379	\$ 1297	\$ 1302
PALESTINE	PALESTINE ISD	1580	1470	1281	1547	1638	1435
	WESTWOOD ISD	1581	1294	1105	1574	1628	1462
PAMPA	PAMPA ISD	1424	1374	1146	1435	1434	1321
PARIS	PARIS ISD	1374	1332	1076	1312	906	1177
PASADENA	PASADENA ISD	1761	1575	941	1752	1776	1667
PEARLAND	PEARLAND ISD	1756	1651	1215	1735	1856	1457
PEARSALL	PEARSALL ISD	1640	1586	1374	1493	1584	1564
PECOS CITY	PECOS-BARSTOW-TOYA	1883	1687	1368	2027	1975	1807
PERRYTON	PERRYTON ISD	1642	1496	1224	1635	0	1742
PHARR	PHARR-SAN JUAN-ALA	1462	1418	1211	1415	1410	1259
PITTSBURG	PITTSBURG ISD	945	912	810	972	990	967
PLAINVIEW	PLAINVIEW ISD	1119	1078	981	1154	1206	1008
PLANO	PLANO ISD	1343	1221	903	1354	1300	1306
PLEASANTON	PLEASANTON ISD	1187	1153	934	1174	1109	1096
PORT ARTHUR	PORT ARTHUR ISD	1665	1434	830	1699	1747	1534
	SABINE PASS ISD	1508	1174	691	1588	1460	1251
	PORT NECHES ISD	1824	1401	931	1829	1874	1641
PORT LAVACA	CALHOUN COUNTY ISD	1329	1112	836	1355	1331	1146
PORT NECHES	PORT NECHES ISD	1748	1340	964	1752	1795	1572
	NEDERLAND ISD	1676	1454	1084	1689	1749	1590
PORTLAND	GREGORY-PORTLAND	1659	1605	1387	1618	1646	1605
POST	POST ISD	1031	994	862	1308	1025	890
RAYMONDVILLE	RAYMONDVILLE ISD	\$ 1255	\$ 1224	\$ 1135	\$ 1351	\$ 1019	\$ 992
RICHARDSON	RICHARDSON ISD	1273	1052	667	1260	1237	1257
	PLANO ISD	1278	1205	820	1289	1237	1242
RICHLAND HILLS	BIRDVILLE ISD	1240	1190	917	1187	1215	946
RICHMOND	LAMAR CONSOLIDATED	1916	1753	1474	1819	1789	1644
RIVER OAKS	CASTLEBERRY ISD	1115	1075	756	1098	1130	801
ROBINSON	ROBINSON ISD	905	813	634	908	858	879
ROBSTOWN	ROBSTOWN ISD	1897	1732	1123	1929	1970	1940
ROCKDALE	ROCKDALE ISD	964	930	799	1005	1028	960
ROCKPORT	ARANSAS COUNTY ISD	1372	1299	1137	1372	1441	1401
ROCKWALL	ROCKWALL ISD	1052	1014	778	1026	1019	1019
ROSENBERG	LAMAR CONSOLIDATED	1833	1669	1257	1739	1711	1572
ROUND ROCK	ROUND ROCK ISD	1457	1394	1190	1451	1397	1428
ROWLETT	GARLAND ISD	1393	1298	799	1346	1315	1263
	ROCKWALL ISD	1202	1118	644	1172	1164	1164
SAGINAW	EAGLE MT-SAGINAW	\$ 1210	\$ 1167	\$ 737	\$ 1200	\$ 1214	\$ 1069
SAN ANGELO	SAN ANGELO ISD	1253	970	594	1223	1259	1159
SAN ANTONIO	SAN ANTONIO ISD	1440	1387	887	1474	1299	1539
	ALAMO HEIGHTS ISD	1269	1230	758	1282	1076	1216
	EAST CENTRAL ISD	1587	1539	1051	1506	1181	1559
	EDGEWOOD ISD	1288	1242	668	1306	1151	1413
	HARLANDALE ISD	1357	1307	768	1379	1197	1335
	JUDSON ISD	1531	1487	1007	1429	1130	1468
	NORTHSIDE ISD	1475	1433	957	1368	1107	1441
	NORTH EAST ISD	1440	1399	819	1331	1147	1234

**APPENDIX B  
LOCAL PROPERTY TAXES 1988-89**

City	School District	TAX ON AN \$80,000 HOUSE			TAX ON \$80,000 OF VALUE		
		Not	Homestead	Elderly	Average All Types	Business	Personal
		Homestead		Over 65		Industrial	Commercial
SAN BENITO	SO SAN ANTONIO ISD	1369	1324	842	1351	1138	1356
SAN BENITO	SAN BENITO ISD	1284	1242	1101	1173	1210	1210
SAN DIEGO	SAN DIEGO ISD	1855	1284	1022	2079	2105	1998
SAN JUAN	PHARR-SAN JUAN-ALA	1686	1643	1499	1633	1627	1453
SAN MARCOS	SAN MARCOS ISD	1490	1420	1176	1488	1473	1431
SANTA FE	SANTA FE ISD	1678	1552	1069	1655	1413	1413
SCHERTZ	SCHERTZ-CIBOLO-UC.	1102	1042	928	1112	1114	1017
SEAGOVILLE	DALLAS ISD	1213	1086	449	1213	1208	1197
SEALY	SEALY ISD	1522	1462	1257	1553	1595	1433
SEGUIN	SEGUIN ISD	1341	1275	1097	1356	1418	1278
SEMINOLE	SEMINOLE ISD	683	652	556	805	716	661
SHERMAN	SHERMAN ISD	1320	1279	1008	1315	1371	1233
SILSBEE	SILSBEE ISD	1679	1286	1077	1666	1718	1296
SINTON	SINTON ISD	1816	1753	1461	1820	1856	1759
SLATON	SLATON ISD	1434	1382	1239	1544	1404	1471
SMITHVILLE	SMITHVILLE ISD	1215	1164	1058	1236	1252	1252
SNYDER	SNYDER ISD	1412	1316	1157	1522	1397	1355
SONORA	SONORA ISD	1245	1200	1113	1446	1439	1268
SOUTH HOUSTON	PASADENA ISD	1738	1551	1040	1729	1752	1644
STAFFORD	STAFFORD (CITY)	1361	1213	986	1290	1353	1113
STAMFORD	STAMFORD ISD	1702	1646	1534	1765	1922	1597
STEPHENVILLE	STEPHENVILLE ISD	1059	1023	882	1059	1058	996
SUGAR LAND	FORT BEND ISD	1593	1438	1006	1596	1647	1328
SULPHUR SPRINGS	SULPHUR SPRINGS	1144	1059	852	1113	1115	1055
SWEETWATER	SWEETWATER ISD	1475	1426	1213	1445	1600	1051
TAYLOR	TAYLOR ISD	\$ 1432	\$ 1371	\$ 1215	\$ 1371	\$ 1321	\$ 1331
TEMPLE	TEMPLE ISD	1498	1332	1065	1475	1400	1343
TERRELL	TERRELL ISD	1642	1396	1217	1608	1712	1424
TEXARKANA	TEXARKANA ISD	1396	1316	1185	1362	1099	1297
	LIBERTY-EYLAU ISD	1328	1254	1137	1262	1010	1390
TEXAS CITY	TEXAS CITY ISD	1256	987	524	1248	1254	878
	DICKINSON ISD	1574	1216	793	1705	1661	1507
	LA MARQUE ISD	1490	1331	919	1510	1476	1024
TOMBALL	TOMBALL ISD	1624	1518	747	1724	1741	1691
TULIA	TULIA ISD	1648	1599	1381	1852	1635	1635
TYLER	TYLER ISD	1109	1039	887	1126	1159	1129
UNIVERSITY PARK	HIGHLAND PARK ISD	\$ 914	\$ 732	\$ 274	\$ 925	\$ 942	\$ 1003
UVALDE	UVALDE ISD	992	956	821	952	911	911
VERNON	VERNON ISD	\$ 1392	\$ 1353	\$ 1277	\$ 1374	\$ 1401	\$ 1146
VICTORIA	VICTORIA ISD	1431	1387	1163	1434	1477	1449
VIDOR	VIDOR ISD	1769	1374	1102	1741	1873	1610
W UNIVERSITY PLA	HOUSTON ISD	\$ 1278	\$ 1079	\$ 601	\$ 1300	\$ 1327	\$ 1249
WACO	WACO ISD	1311	1218	1005	1326	1309	1392
	CHINA SPRING ISD	1147	1066	878	1162	1124	1172
	BOSQUEVILLE ISD	1332	1239	1028	1322	1296	1380
	MIDWAY ISD	1342	1248	1034	1355	1311	1374
WATAUGA	BIRDVILLE ISD	1271	1221	829	1217	1246	969
	KELLER ISD	1368	1310	788	1303	1359	1002
WAXAHACHIE	WAXAHACHIE ISD	1400	1335	690	1354	1446	1359
WEATHERFORD	WEATHERFORD ISD	1352	1303	1104	1321	1186	1137
WESLACO	WESLACO ISD	1511	1470	1303	1462	1363	1356
WEST ORANGE	WEST ORANGE-COVE	1455	1111	859	1512	1538	1191
WHARTON	WHARTON ISD	1752	1678	1458	1850	1759	1457
WHITE OAK	WHITE OAK ISD	916	719	531	962	918	868
WHITE SETTLEMENT	WHITE SETTLEMENT	1209	1108	604	1203	1217	1066
WICHITA FALLS	WICHITA FALLS ISD	1374	1331	1083	1385	1356	1430
	CITY VIEW ISD	1362	1321	1029	1360	1324	1511
WINDCREST	NORTH EAST ISD	1272	1231	916	1176	1013	1090
WOODWAY	MIDWAY ISD	1172	1078	859	1183	1144	1200
YOAKUM	YOAKUM ISD	\$ 1166	\$ 1117	\$ 1020	\$ 1179	\$ 991	\$ 991

# APPENDIX

## REGIONAL EDUCATION SERVICE CENTERS



## APPENDIX C

## BY REGION -- PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1988-89

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
<b>REGION 1</b>										
ALAMO	PHARR-SAN JUAN-ALA	91.5%	\$.5675	\$.7912	\$.0000	\$.0000	\$.3309	\$.1863	\$1.8758	138
BROWNSVILLE	BROWNSVILLE ISD	78.4%	.5882	.7523	.0810	.0000	.2319	.0690	1.7224	204
DONNA	DONNA ISD	95.0%	.6556	.7032	.0000	.0000	.3435	.1934	1.8957	127
EDINBURG	EDINBURG ISD	103.7%	.6426	.7831	.0000	.0000	.3750	.2526	2.0533	71
ELSA	EDCOUCH ELSA ISD	91.2%	.7110	.8204	.0000	.0000	.3295	.1855	2.0465	73
HARLINGEN	HARLINGEN ISD	87.2%	.4361	.7530	.0000	.0000	.2581	.0318	1.4789	323
	RIO HONDO ISD	88.9%	.4446	.8981	.0000	.0000	.2631	.0325	1.6382	252
	SAN BENITO ISD	87.2%	.4358	.7408	.0000	.0000	.2579	.0318	1.4663	332
LAREDO	LAREDO ISD	96.5%	.4489	.6099	.1121	.0000	.2812	.0000	1.4520	336
	UNITED ISD	98.7%	.4589	.7292	.1146	.0000	.2875	.0000	1.5902	278
MCALLEN	MCALLEN ISD	92.6%	.4687	.6844	.0000	.0000	.3349	.2256	1.7135	209
	PHARR-SAN JUAN-ALA	91.5%	.4631	.7912	.0000	.0000	.3309	.2229	1.8080	171
MERCEDES	SHARYLAND ISD	90.0%	.4553	.9319	.0000	.0000	.3253	.2191	1.9315	116
	MERCEDES ISD	90.6%	.7068	.7068	.0000	.0000	.3276	.1844	1.9256	120
MISSION	WESLACO ISD	89.2%	.6955	.7311	.0000	.0000	.3223	.1814	1.9304	118
	MISSION ISD	90.5%	.5635	.7688	.0000	.0000	.3270	.2203	1.8796	137
PHARR	SHARYLAND ISD	90.0%	.5606	.9319	.0000	.0000	.3253	.2191	2.0368	78
	PHARR-SAN JUAN-ALA	91.5%	.6132	.7912	.0000	.0000	.3309	.0334	1.7687	184
RAYMONDVILLE	RAYMONDVILLE ISD	103.5%	.5005	.6443	.0000	.0414	.4304	.0726	1.6892	222
SAN BENITO	SAN BENITO ISD	87.2%	.4358	.7408	.0000	.0000	.2579	.0318	1.4663	331
SAN JUAN	PHARR-SAN JUAN-ALA	91.5%	.7325	.7912	.0000	.0000	.3309	.1863	2.0408	77
WESLACO	WESLACO ISD	89.2%	.5924	.7311	.0000	.0000	.3223	.1814	1.8273	165
<b>REGION 2</b>										
ALICE	ALICE ISD	97.3%	\$.5009	\$1.1421	\$.0000	\$.0000	\$.5743	\$.1822	\$2.3996	12
ARANSAS PASS	ARANSAS PASS ISD	95.8%	.5546	.9961	.0000	.0000	.3831	.1006	2.0345	80
BEEVILLE	BEEVILLE ISD	90.7%	.3949	.9070	.1513	.0000	.3839	.0000	1.8371	161
CORPUS CHRISTI	CORPUS CHRISTI ISD	100.5%	.5828	.8852	.1428	.1754	.2690	.0323	2.0875	63
	CALALLEN ISD	100.7%	.5840	1.1075	.0000	.1758	.2696	.0323	2.1692	44
	FLOUR BLUFF ISD	101.2%	.5868	1.0796	.0000	.1766	.2709	.0325	2.1464	48
PORT ARANSAS	PORT ARANSAS ISD	97.9%	.5680	.5973	.0000	.1710	.2622	.0314	1.6299	257
	TULOSO-MIDWAY ISD	99.5%	.5774	.9955	.0000	.1738	.2665	.0320	2.0452	74
	WEST OSO ISD	90.2%	.5232	1.1336	.0000	.1575	.2415	.0290	2.0848	64
FALFURRIAS	BROOKS ISD	109.0%	.3708	1.1450	.0000	.0000	.8615	.0000	2.3772	14
INGLESIDE	INGLESIDE ISD	96.5%	.5516	.9713	.0000	.0000	.3859	.1013	2.0100	87
KINGSVILLE	KINGSVILLE ISD	108.4%	.7404	.8669	.0000	.0000	.3630	.0650	2.0353	79
	RICARDO ISD	95.2%	.6502	1.2845	.0000	.0000	.3188	.0571	2.3106	21
MATHIS	MATHIS ISD	94.4%	.7529	.6558	.0000	.0000	.3774	.0991	1.8851	134
PORTLAND	GREGORY-PORTLAND	98.3%	.5069	1.0195	.0000	.0000	.3934	.1033	2.0231	83
ROBSTOWN	ROBSTOWN ISD	94.9%	.8624	.8529	.0000	.1657	.2541	.2766	2.4118	10
ROCKPORT	ARANSAS COUNTY ISD	95.2%	.3401	1.0051	.0000	.0000	.3216	.0480	1.7148	207
SAN DIEGO	SAN DIEGO ISD	98.7%	.0000	1.6130	.0000	.0000	.8426	.1430	2.5986	4
SINTON	SINTON ISD	98.0%	.5883	1.1913	.0000	.0000	.3922	.1029	2.2747	26
<b>REGION 3</b>										
BAY CITY	BAY CITY ISD	91.0%	\$.5600	\$.9105	\$.0000	\$.0856	\$.2549	\$.0689	\$1.8798	136
COLUMBUS	COLUMBUS ISD	100.6%	.1644	.8631	.0000	.0000	.2346	.0000	1.2621	370
CUERO	CUERO ISD	92.9%	.1858	.9384	.0000	.0000	.2995	.0000	1.4238	342
EAGLE LAKE	RICE CONSOLIDATED	106.4%	.4394	.8616	.0000	.0000	.2480	.0000	1.5491	295
EDNA	EDNA ISD	96.8%	.5862	1.0022	.0000	.2904	.4804	.1808	2.5401	7
EL CAMPO	EL CAMPO ISD	101.0%	.4663	.9393	.1111	.0000	.4426	.0000	1.9594	109
KENEDY	KENEDY ISD	98.6%	.1796	.9859	.0000	.1715	.5329	.0181	1.8880	132
PALACIOS	PALACIOS ISD	106.3%	.6810	.4784	.0000	.0999	.2977	.1670	1.7241	202
PORT LAVACA	CALHOUN COUNTY ISD	101.3%	.5888	.8573	.0000	.0000	.2432	.0051	1.6944	216
VICTORIA	VICTORIA ISD	96.7%	.5706	.8467	.0868	.0000	.2881	.0000	1.7921	178
WHARTON	WHARTON ISD	105.2%	.7047	1.0307	.1157	.0000	.4609	.0000	2.3119	19
YOAKUM	YOAKUM ISD	96.3%	.2291	.9340	.0000	.0000	.3103	.0000	1.4734	327
<b>REGION 4</b>										
ALVIN	ALVIN ISD	94.8%	\$.6982	\$1.1578	\$.1745	\$.0000	\$.2608	\$.0000	\$2.2912	23
ANGLETON	ANGLETON ISD	97.8%	.6335	.8123	.0000	.2079	.2689	.3743	2.2968	22
BAYTOWN	GOOSE CREEK ISD	99.6%	.6622	1.0654	.1369	.1456	.2933	.0487	2.3521	16
BELLAIRE	HOUSTON ISD	96.6%	.4829	.7373	.0000	.1412	.2845	.0472	1.6931	218
CLEVELAND	CLEVELAND ISD	95.1%	.6467	.8907	.0000	.0000	.4012	.0000	1.9385	114
CLUTE CITY	BRAZOSPORT ISD	96.2%	.5062	.7314	.0433	.0000	.2646	.2204	1.7659	187
DAYTON	DAYTON ISD	97.0%	.4751	.8629	.0000	.0000	.4090	.0000	1.7469	196
DEER PARK	DEER PARK ISD	99.0%	.6531	.8362	.0792	.1447	.2915	.0484	2.0531	72
DICKINSON	DICKINSON ISD	102.6%	.2618	1.3139	.0000	.0000	.4260	.0000	2.0017	89



## APPENDIX C

## BY REGION -- PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1988-89

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
FREEPORT	BRAZOSPORT ISD	96.2%	.6929	.7314	.0433	.0000	.2646	.2204	1.9526	111
FRIENDSWOOD	FRIENDSWOOD ISD	96.7%	.6722	1.3636	.0000	.0000	.4014	.1451	2.5822	6
GALENA PARK	GALENA PARK ISD	97.2%	.8684	.8457	.0778	.1421	.2863	.0475	2.2678	29
GALVESTON	GALVESTON ISD	90.7%	.5712	1.2046	.1536	.0000	.3763	.0499	2.3556	15
HITCHCOCK	HITCHCOCK ISD	91.8%	.5603	1.2032	.1338	.0000	.3812	.0000	2.2785	25
HOUSTON	HOUSTON ISD	96.6%	.6085	.7373	.0204	.1412	.2845	.0472	1.8391	159
	ALDINE ISD	100.1%	.6309	.8011	.0531	.1464	.2950	.0490	1.9754	102
	ALIEF ISD	99.5%	.6270	1.2740	.0000	.1455	.2932	.0487	2.3884	13
	NORTH FOREST ISD	109.8%	.6918	1.4714	.0000	.1605	.3234	.0537	2.7008	3
	PASADENA ISD	98.7%	.6216	1.0656	.0789	.1443	.2906	.0483	2.2493	31
	SPRING BRANCH ISD	94.9%	.5981	1.0727	.0000	.1388	.2796	.0464	2.1356	50
HUMBLE	HUMBLE ISD	96.3%	.2205	1.2898	.0000	.1407	.2835	.0471	1.9816	98
JACINTO CITY	GALENA PARK ISD	97.2%	.4471	.8457	.0778	.1421	.2863	.0475	1.8465	154
JERSEY VILLAGE	CYPRESS-FAIRBANKS	96.6%	.7055	1.2268	.0000	.1412	.2845	.0472	2.4053	11
KATY	KATY ISD	98.5%	.5289	1.2411	.0000	.1440	.2901	.0482	2.2523	30
LA MARQUE	LA MARQUE ISD	95.9%	.5804	1.1246	.1398	.0000	.3982	.0000	2.2430	32
	HITCHCOCK ISD	91.8%	.5557	1.2032	.1338	.0000	.3812	.0000	2.2739	27
LAKE JACKSON	BRAZOSPORT ISD	96.2%	.3128	.7314	.0433	.0000	.2646	.2204	1.5725	288
LA PORTE	LA PORTE ISD	98.6%	.6702	1.0792	.0788	.1441	.2903	.0482	2.3107	20
LEAGUE CITY	CLEAR CREEK ISD	96.2%	.6635	.9135	.1401	.0000	.3990	.0000	2.1161	57
LIBERTY	LIBERTY ISD	96.4%	.4123	1.1764	.0000	.0000	.4067	.0981	2.0934	62
MISSOURI CITY	FORT BEND ISD	96.9%	.5124	1.1333	.0000	.0000	.3962	.0000	2.0419	76
PASADENA	PASADENA ISD	98.7%	.5624	1.0656	.0789	.1443	.2906	.0483	2.1901	38
PEARLAND	PEARLAND ISD	93.5%	.7713	1.1406	.0000	.0000	.2571	.0000	2.1690	45
RICHMOND	LAMAR CONSOLIDATED	101.6%	.6888	1.1690	.0000	.0000	.4157	.0000	2.2735	28
ROSENBERG	LAMAR CONSOLIDATED	101.6%	.5896	1.1690	.0000	.0000	.4157	.0000	2.1743	41
SANTA FE	SANTA FE ISD	97.5%	.3717	1.1508	.1421	.0000	.4047	.0000	2.0693	68
SOUTH HOUSTON	PASADENA ISD	98.7%	.5330	1.0656	.0789	.1443	.2906	.0483	2.1607	46
STAFFORD	STAFFORD (CITY)	94.7%	.1610	.9177	.0000	.0000	.3873	.1468	1.6128	265
SUGAR LAND	FORT BEND ISD	96.9%	.4649	1.1333	.0000	.0000	.3962	.0000	1.9944	91
TEXAS CITY	TEXAS CITY ISD	98.1%	.2304	.7799	.1429	.0000	.4069	.0000	1.5601	292
	DICKINSON ISD	102.6%	.2412	1.3139	.1496	.0000	.4260	.0000	2.1306	52
	LA MARQUE ISD	95.9%	.2255	1.1246	.1398	.0000	.3982	.0000	1.8880	133
TOMBALL	TOMBALL ISD	98.9%	.3921	1.2267	.0524	.1446	.2914	.0484	2.1556	47
W UNIVERSITY PLA	HOUSTON ISD	96.6%	.4153	.7373	.0000	.1412	.2845	.0472	1.6255	260
<b>REGION 5</b>										
BEAUMONT	BEAUMONT ISD	96.0%	\$.5184	\$.8449	\$.0000	\$.0000	\$.2016	\$.2356	1.8005	174
BRIDGE CITY	BRIDGE CITY ISD	105.6%	.8191	1.2984	.0000	.0000	.4016	.0729	2.5920	5
GROVES	PORT ARTHUR ISD	97.2%	.5930	.9721	.0000	.0000	.2041	.1745	1.9437	112
	PORT NECHES ISD	97.5%	.5947	1.1309	.0000	.0000	.2047	.1750	2.1053	59
JASPER	JASPER ISD	92.8%	.1527	1.1792	.0000	.0322	.2411	.0000	1.6052	270
NEDERLAND	NEDERLAND ISD	96.6%	.5986	1.0621	.0000	.0000	.2028	.1270	1.9905	92
ORANGE	WEST ORANGE-COVE	95.7%	.7823	1.0048	.0000	.0000	.3640	.0660	2.2173	34
	LITTLE CYPRESS-M.	95.1%	.7773	1.2313	.0000	.0000	.3617	.0656	2.4359	9
PORT ARTHUR	PORT ARTHUR ISD	97.2%	.7728	.9721	.0000	.0000	.2041	.1745	2.1235	54
	SABINE PASS ISD	108.7%	.8641	.6977	.0000	.0000	.2282	.1951	1.9851	97
	PORT NECHES ISD	97.5%	.7751	1.1309	.0000	.0000	.2047	.1750	2.2857	24
PORT NECHES	PORT NECHES ISD	97.5%	.7263	1.1309	.0000	.0000	.2047	.1282	2.1902	37
	NEDERLAND ISD	96.6%	.7193	1.0621	.0000	.0000	.2028	.1270	2.1112	58
SILSBEE	SILSBEE ISD	97.0%	.5489	1.0978	.0000	.0000	.4364	.0000	2.0831	65
VIDOR	VIDOR ISD	93.0%	.3008	1.2831	.0000	.0000	.3537	.2391	2.1767	39
WEST ORANGE	WEST ORANGE-COVE	95.7%	.4547	1.0048	.0000	.0000	.3640	.0660	1.8896	131
<b>REGION 6</b>										
BRENHAM	BRENHAM ISD	97.9%	\$.3667	\$.6619	\$.0364	\$.0000	\$.2907	\$.0000	1.3556	358
BRYAN	BRYAN ISD	96.5%	.5812	.8739	.0000	.0000	.3308	.0000	1.7859	182
CAMERON	CAMERON ISD	96.1%	.5044	.7014	.0000	.0000	.1758	.0000	1.3816	350
COLLEGE STATION	COLLEGE STATION	96.6%	.3669	1.1683	.0000	.0000	.3309	.0000	1.8661	143
CONROE	CONROE ISD	94.9%	.4557	1.0845	.0000	.1764	.4202	.0000	2.1368	49
CROCKETT	CROCKETT ISD	95.4%	.2979	.8583	.0000	.0000	.1787	.0095	1.3444	362
HEARNE	HEARNE ISD	96.0%	.3250	.6906	.0000	.0000	.2936	.0000	1.3092	366
HUNTSVILLE	HUNTSVILLE ISD	97.8%	.3759	1.1980	.0000	.1418	.4107	.0000	2.1265	53
LIVINGSTON	LIVINGSTON ISD	87.6%	.0000	.8131	.0000	.0293	.4206	.0000	1.2629	369
NAVASOTA	NAVASOTA ISD	100.6%	.6740	.8450	.0000	.0000	.3772	.0000	1.8963	126
ROCKDALE	ROCKDALE ISD	97.8%	.4207	.6569	.0000	.0000	.1790	.0000	1.2567	371
SEALY	SEALY ISD	97.4%	.3978	1.1200	.0000	.0000	.4235	.0000	1.9413	113

## APPENDIX C

## BY REGION -- PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1988-89

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
<b>REGION 7</b>										
ATHENS	ATHENS ISD	97.4%	\$.3424	\$.9146	\$.0599	\$.0000	\$.3569	\$.1433	\$1.8170	168
CARTHAGE	CARTHAGE ISD	104.4%	.8145	.9294	.0876	.0000	.3697	.0000	2.2013	36
CENTER	CENTER ISD	84.7%	.6073	.8388	.0000	.0000	.4266	.0000	1.8727	139
DIBOLL	DIBOLL ISD	95.5%	.2873	.9368	.0736	.0000	.1287	.0000	1.4264	341
GILMER	GILMER ISD	100.3%	.4011	.8959	.0000	.0000	.4914	.0000	1.7885	179
GLADEWATER	GLADEWATER ISD	97.5%	.6867	1.1995	.1168	.0000	.1714	.0000	2.1745	40
HENDERSON	HENDERSON ISD	96.6%	.6046	1.2073	.0000	.0000	.2376	.0290	2.0786	66
JACKSONVILLE	JACKSONVILLE ISD	93.3%	.4841	.8688	.0000	.0000	.3208	.0000	1.6737	228
KILGORE	KILGORE ISD	96.2%	.5728	1.0674	.1152	.0000	.1690	.0000	1.9244	121
LONGVIEW	LONGVIEW ISD	97.2%	.3887	.8162	.0000	.0000	.1708	.0000	1.3757	353
	HALLSVILLE ISD	95.3%	.3812	.8576	.0000	.0000	.1675	.0000	1.4063	345
	PINE TREE ISD	97.9%	.3918	.9285	.0000	.0000	.1722	.0000	1.4924	318
LUFKIN	LUFKIN ISD	92.3%	.3139	.8396	.0712	.0000	.1244	.0000	1.3491	359
	HUDSON ISD	89.4%	.3041	.9571	.0690	.0000	.1205	.0000	1.4507	337
MARSHALL	MARSHALL ISD	105.1%	.7386	.8325	.0000	.0000	.2786	.0000	1.8498	153
MINEOLA	MINEOLA ISD	95.2%	.5304	.9998	.0000	.0000	.2838	.0000	1.8140	170
NACOGDOCHES	NACOGDOCHES ISD	67.7%	.5214	.9210	.0000	.0620	.2167	.0000	1.7210	205
PALESTINE	PALESTINE ISD	94.3%	.5413	1.0373	.0408	.0000	.3138	.0000	1.9333	115
	WESTWOOD ISD	96.7%	.5550	1.0907	.0000	.0000	.3218	.0000	1.9674	105
TYLER	TYLER ISD	97.2%	.4077	.7385	.1016	.0000	.1594	.0000	1.4073	344
WHITE OAK	WHITE OAK ISD	104.1%	.2290	.6663	.1247	.0000	.1830	.0000	1.2031	375
<b>REGION 8</b>										
ATLANTA	ATLANTA ISD	95.0%	\$.4699	\$.7542	\$.0000	\$.0000	\$.2616	\$.0000	\$1.4857	319
	QUEEN CITY ISD	99.9%	.4942	.7290	.0000	.0000	.2751	.0000	1.4984	314
MOUNT PLEASANT	MOUNT PLEASANT ISD	94.1%	.3060	.7978	.0941	.1030	.1299	.0190	1.4498	338
PARIS	PARIS ISD	92.6%	.3859	.7921	.0904	.0000	.3716	.0000	1.6400	250
PITTSBURG	PITTSBURG ISD	98.2%	.2946	.6324	.0982	.0000	.1897	.0000	1.2149	374
SULPHUR SPRINGS	SULPHUR SPRINGS	99.2%	.2798	.7447	.0000	.0794	.2877	.0000	1.3915	347
TEXARKANA	TEXARKANA ISD	97.2%	.5938	.8080	.0705	.0000	.2301	.0000	1.7024	213
	LIBERTY-EYLAU ISD	98.0%	.5986	.6761	.0711	.0000	.2320	.0000	1.5778	284
<b>REGION 9</b>										
BOWIE	BOWIE ISD	92.5%	\$.2469	\$.7860	\$.0000	\$.0000	\$.3277	\$.0000	\$1.3606	357
BURKBURNETT	BURKBURNETT ISD	97.4%	.4814	.8965	.0000	.0000	.2609	.0000	1.6387	251
GRAHAM	GRAHAM ISD	87.0%	.6179	.8094	.0000	.0000	.3307	.0000	1.7580	191
IOWA PARK	IOWA PARK ISD	99.4%	.8349	.8051	.0000	.0000	.2661	.0000	1.9060	124
VERNON	VERNON ISD	98.0%	.3587	.7449	.1770	.1470	.2903	.0000	1.7179	206
WICHITA FALLS	WICHITA FALLS ISD	98.5%	.6284	.8390	.0000	.0000	.2638	.0000	1.7312	199
	CITY VIEW ISD	99.1%	.6321	.8026	.0000	.0000	.2653	.0000	1.7000	214
<b>REGION 10</b>										
ADDISON	CARROLLTON FARMERS	97.5%	\$.3509	\$.8256	\$.0379	\$.1336	\$.1472	\$.0029	\$1.4982	315
	DALLAS ISD	95.2%	.3427	.7793	.0370	.1305	.1438	.0029	1.4362	340
ALLEN	ALLEN ISD	102.2%	.6028	1.2772	.0868	.0000	.2025	.0000	2.1694	43
BALCH SPRINGS	DALLAS ISD	95.2%	.5269	.7793	.0370	.1305	.1438	.0029	1.6203	262
	MESQUITE ISD	91.3%	.5050	.7665	.0355	.1251	.1378	.0027	1.5726	287
BONHAM	BONHAM ISD	93.7%	.4058	.6279	.0000	.0000	.2565	.0575	1.3478	360
CARROLLTON	CARROLLTON FARMERS	97.5%	.4971	.8256	.0379	.1336	.1472	.0029	1.6444	246
CEDAR HILL	CEDAR HILL ISD	97.1%	.3600	1.1067	.0378	.1331	.1466	.0029	1.7870	180
COMMERCE	COMMERCE ISD	89.8%	.4350	.8640	.0000	.1643	.2963	.0000	1.7596	189
COPPELL	COPPELL ISD	98.7%	.5526	.8487	.0384	.1353	.1490	.5151	2.2391	33
DALLAS	DALLAS ISD	95.2%	.5115	.7793	.0370	.1305	.1438	.0029	1.6049	271
	DUNCANVILLE ISD	93.5%	.5022	.8320	.0364	.1282	.1412	.0028	1.6426	248
	GRAND PRAIRIE ISD	98.5%	.5291	.9750	.0383	.1350	.1487	.0030	1.8291	162
	RICHARDSON ISD	96.5%	.5183	.9253	.0375	.1323	.1457	.0029	1.7621	188
	IRVING ISD	94.7%	.5087	.8247	.0368	.1298	.1430	.0028	1.6459	244
	WILMER-HUTCHINS	94.7%	.5088	1.1554	.0368	.1298	.1430	.0028	1.9767	101
DE SOTO	DE SOTO ISD	97.5%	.4635	1.0822	.0379	.1337	.1472	.0029	1.8674	142
DENISON	DENISON ISD	95.1%	.6572	.9513	.0734	.0000	.2854	.0000	1.9673	106
DUNCANVILLE	DUNCANVILLE ISD	93.5%	.5515	.8320	.0364	.1282	.1412	.0028	1.6920	221
ENNIS	ENNIS ISD	95.3%	.5635	1.0295	.0000	.0000	.2516	.0000	1.8446	155
FARMERS BRANCH	CARROLLTON FARMERS	97.5%	.3899	.8256	.0379	.1336	.1472	.2944	1.8286	163
	DALLAS ISD	95.2%	.3808	.7793	.0370	.1305	.1438	.2875	1.7590	190
GARLAND	GARLAND ISD	97.0%	.5109	.9362	.0377	.1330	.1465	.0029	1.7673	185
	RICHARDSON ISD	96.5%	.5081	.9253	.0375	.1323	.1457	.0029	1.7519	194
GRAND PRAIRIE	GRAND PRAIRIE ISD	98.5%	.5372	.9750	.0383	.1350	.1487	.0030	1.8372	160
GREENVILLE	GREENVILLE ISD	86.2%	.5375	.9367	.0000	.1577	.2844	.0000	1.9163	123

## APPENDIX C

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City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
HIGHLAND PARK	HIGHLAND PARK ISD	93.1%	.2047	.4822	.0362	.1276	.1405	.0028	.9941	382
IRVING	IRVING ISD	94.7%	.3872	.8247	.0368	.1298	.1430	.0028	1.5244	304
	CARROLLTON FARMERS	97.5%	.3986	.8256	.0379	.1336	.1472	.0029	1.5458	296
	COPPELL ISD	98.7%	.4035	.8487	.0384	.1353	.1490	.0030	1.5778	283
KAUFMAN	KAUFMAN ISD	93.9%	.6814	.8407	.0578	.0000	.3151	.0936	1.9886	95
LANCASTER	LANCASTER ISD	98.8%	.4718	1.1912	.0384	.1355	.1492	.0030	1.9890	94
	WILMER-HUTCHINS	94.7%	.4521	1.1554	.0368	.1298	.1430	.0028	1.9201	122
MCKINNEY	MCKINNEY ISD	97.2%	.5820	1.1077	.0826	.0000	.1926	.0000	1.9648	107
MESQUITE	MESQUITE ISD	91.3%	.4654	.7665	.0355	.1251	.1378	.0027	1.5330	301
PLANO	PLANO ISD	96.6%	.4589	.9603	.0821	.0000	.1915	.0000	1.6929	219
RICHARDSON	RICHARDSON ISD	96.5%	.3311	.9253	.0375	.1323	.1457	.0029	1.5749	285
	PLANO ISD	96.6%	.3316	.9603	.0376	.1325	.1459	.0029	1.6107	266
ROCKWALL	ROCKWALL ISD	95.3%	.3335	.7325	.0000	.0000	.2171	.0000	1.2830	367
ROWLETT	GARLAND ISD	97.0%	.4262	.9362	.0377	.1330	.1465	.0029	1.6826	226
	ROCKWALL ISD	95.3%	.4186	.7325	.0371	.1306	.1439	.0029	1.4655	333
SEAGOVILLE	DALLAS ISD	95.2%	.4234	.7793	.0370	.1305	.1438	.0029	1.5169	308
SHERMAN	SHERMAN ISD	96.6%	.4944	.7849	.0746	.0000	.2898	.0000	1.6437	247
TERRELL	TERRELL ISD	94.0%	.7803	.8268	.0000	.0000	.3152	.0878	2.0102	86
UNIVERSITY PARK	HIGHLAND PARK ISD	93.1%	.3667	.4822	.0362	.1276	.1405	.0028	1.1560	377
WAXAHACHIE	WAXAHACHIE ISD	93.5%	.4703	.9471	.0000	.0000	.2470	.0281	1.6924	220
REGION 11										
ARLINGTON	ARLINGTON ISD	92.6%	.4725	.8723	.0292	.1232	.1450	.0000	1.6421	249
	MANSFIELD ISD	91.4%	.4660	.8010	.0288	.1215	.1430	.0000	1.5603	291
AZLE	AZLE ISD	90.8%	.2670	.7447	.0529	.0447	.2656	.0000	1.3748	354
BEDFORD	HURST-EULESS-B	91.8%	.3306	.9368	.0289	.1221	.1437	.0000	1.5622	290
BENBROOK	FORT WORTH ISD	91.4%	.5438	.7947	.0288	.1216	.1431	.0000	1.6320	255
BURLESON	BURLESON ISD	91.4%	.4555	.9341	.0000	.0000	.2640	.0186	1.6723	231
CLEBURNE	CLEBURNE ISD	93.4%	.5387	.7470	.0000	.0000	.2700	.0191	1.5748	286
COLLEYVILLE	GRAPEVINE ISD	91.3%	.2327	.8216	.0288	.1214	.1429	.0000	1.3473	361
COLONY	LEWISVILLE ISD	99.1%	.7337	.9072	.0000	.0000	.2240	.0000	1.8649	146
CROWLEY	CROWLEY ISD	89.2%	.3957	.8295	.0281	.1186	.1396	.0000	1.5115	309
DECATUR	DECATUR ISD	96.0%	.3649	1.3923	.0000	.0000	.3649	.0480	2.1701	42
DENTON	DENTON ISD	99.8%	.5918	.8286	.0000	.0000	.2255	.0000	1.6458	245
EULESS	GRAPEVINE ISD	91.3%	.4199	.8216	.0288	.1214	.1429	.0000	1.5345	300
	HURST-EULESS-B	91.8%	.4225	.9368	.0289	.1221	.1437	.0000	1.6541	241
EVERMAN	EVERMAN ISD	91.9%	.6161	1.0203	.0290	.1222	.1439	.0000	1.9314	117
FLOWER MOUND	LEWISVILLE ISD	99.1%	.5383	.9072	.0000	.0000	.2240	.0000	1.6695	232
FOREST HILL	FORT WORTH ISD	91.4%	.8032	.7947	.0288	.1216	.1431	.0000	1.8913	130
	EVERMAN ISD	91.9%	.8077	1.0203	.0290	.1222	.1439	.0000	2.1230	55
FORT WORTH	FORT WORTH ISD	91.4%	.7824	.7947	.0288	.1216	.1431	.0000	1.8705	141
	CASTLEBERRY ISD	88.6%	.7585	.7133	.0279	.1179	.1387	.0000	1.7562	192
	BURLESON ISD	91.4%	.7821	.9341	.0288	.1215	.1430	.0000	2.0094	88
	EAGLE MT-SAGINAW	90.2%	.7718	.7799	.0284	.1199	.1411	.0000	1.8412	158
	EVERMAN ISD	91.9%	.7868	1.0203	.0290	.1222	.1439	.0000	2.1021	60
	HURST-EULESS-B	91.8%	.7862	.9368	.0289	.1221	.1437	.0000	2.0178	84
	LAKE WORTH ISD	91.8%	.7860	.9180	.0289	.1221	.1437	.0000	1.9988	90
	WHITE SETTLEMENT	90.1%	.7715	.8986	.0284	.1199	.1411	.0000	1.9594	108
GAINESVILLE	GAINESVILLE ISD	88.1%	.5023	.9121	.0850	.1013	.3781	.0000	1.9787	100
	LINDSAY ISD	84.7%	.4825	.4964	.0816	.0974	.3632	.0000	1.5210	305
	ARLINGTON ISD	92.6%	.5052	.8723	.0292	.1232	.1450	.0000	1.6749	227
GRANBURY	GRANBURY ISD	92.8%	.2640	.6425	.0000	.2437	.2178	.0113	1.3794	351
GRAPEVINE	GRAPEVINE ISD	91.3%	.3903	.8216	.0288	.1214	.1429	.0000	1.5049	311
HALTOM CITY	BIRDVILLE ISD	89.1%	.3635	.8820	.0281	.1185	.1395	.0000	1.5316	302
HURST	HURST-EULESS-B	91.8%	.4776	.9368	.0289	.1221	.1437	.0000	1.7092	211
	BIRDVILLE ISD	89.1%	.4633	.8820	.0281	.1185	.1395	.0000	1.6314	256
KELLER	KELLER ISD	87.5%	.3117	1.0017	.0276	.1164	.1369	.0000	1.5943	275
LEWISVILLE	LEWISVILLE ISD	99.1%	.4766	.9072	.0000	.0000	.2240	.0000	1.6078	268
MANSFIELD	MANSFIELD ISD	91.4%	.5715	.8010	.0288	.1215	.1430	.0000	1.6657	233
MINERAL WELLS	MINERAL WELLS ISD	94.2%	.5001	.8853	.0000	.0719	.2104	.1249	1.7925	177
NO RICHLAND HILL	BIRDVILLE ISD	89.1%	.3919	.8820	.0281	.1185	.1395	.0000	1.5600	293
RICHLAND HILLS	BIRDVILLE ISD	89.1%	.3157	.8820	.0281	.1185	.1395	.0000	1.4838	322
RIVER OAKS	CASTLEBERRY ISD	88.6%	.3748	.7133	.0279	.1179	.1387	.0000	1.3726	355
SAGINAW	EAGLE MT-SAGINAW	90.2%	.4310	.7799	.0284	.1199	.1411	.0000	1.5004	313
STEPHENVILLE	STEPHENVILLE ISD	95.1%	.3908	.6468	.0000	.0000	.2862	.0000	1.3238	365
WATAUGA	BIRDVILLE ISD	89.1%	.3529	.8820	.0281	.1185	.1395	.0000	1.5209	306
	KELLER ISD	87.5%	.3465	1.0017	.0276	.1164	.1369	.0000	1.6290	258
WEATHERFORD	WEATHERFORD ISD	96.3%	.3994	.8664	.0560	.0474	.2816	.0000	1.6509	243
WHITE SETTLEMENT	WHITE SETTLEMENT	90.1%	.3155	.8986	.0284	.1199	.1411	.0000	1.5034	312

## APPENDIX C

## BY REGION -- PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1988-89

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
<b>REGION 12</b>										
BELLMEAD	LA VEGA ISD	92.1%	\$ .2221	\$1.2320	\$ .0566	\$ .0000	\$ .2196	\$ .0000	\$ 1.7302	200
BELTON	BELTON ISD	88.0%	.7851	.8553	.0000	.0000	.2182	.0000	1.8586	149
COPPERAS COVE	COPPERAS COVE ISD	89.4%	.6254	.7416	.1519	.0000	.1698	.0000	1.6887	223
CORSICANA	CORSICANA ISD	94.5%	.4318	1.0304	.1134	.0000	.2502	.0000	1.8258	166
FAIRFIELD	FAIRFIELD ISD	96.4%	.1447	.8073	.0000	.0000	.1924	.0000	1.1443	379
GATESVILLE	GATESVILLE ISD	93.4%	.2254	.7476	.0000	.0000	.1775	.0000	1.1505	378
HARKER HEIGHTS	KILLEEN ISD	91.3%	.6130	.5844	.1552	.0000	.2265	.0000	1.5792	282
HEWITT	MIDWAY ISD	93.7%	.3302	.8951	.0576	.0000	.2234	.0000	1.5063	310
HILLSBORO	HILLSBORO ISD	89.4%	.5041	.6882	.0711	.0000	.3338	.0268	1.6239	261
KILLEEN	KILLEEN ISD	91.3%	.5297	.5844	.1552	.0000	.2265	.0000	1.4958	317
LAMPASAS	LAMPASAS ISD	95.5%	.2006	.7751	.0000	.0000	.2534	.0000	1.2291	372
MARLIN	MARLIN ISD	98.3%	.4716	.6877	.0000	.0000	.5139	.0000	1.6733	230
MCGREGOR	MCGREGOR ISD	92.9%	.3476	.9266	.0571	.0000	.2215	.0000	1.5527	294
MEXIA	MEXIA ISD	94.3%	.5316	.8556	.0000	.0000	.3263	.0660	1.7796	183
ROBINSON	ROBINSON ISD	96.0%	.0000	.8478	.0590	.0000	.2288	.0000	1.1356	380
TEMPLE	TEMPLE ISD	91.4%	.5789	.9007	.1371	.0000	.2267	.0000	1.8435	156
WACO	WACO ISD	91.9%	.5071	.8754	.0564	.0000	.2189	.0000	1.6579	240
	CHINA SPRING ISD	93.8%	.5177	.6542	.0576	.0000	.2235	.0000	1.4531	335
	BOSQUEVILLE ISD	92.5%	.5107	.8643	.0568	.0000	.2205	.0000	1.6524	242
	MIDWAY ISD	93.7%	.5174	.8951	.0576	.0000	.2234	.0000	1.6935	217
WOODWAY	MIDWAY ISD	93.7%	.3027	.8951	.0576	.0000	.2234	.0000	1.4787	324
<b>REGION 13</b>										
AUSTIN	AUSTIN ISD	95.9%	\$ .5085	\$1.0292	\$ .0456	\$ .0000	\$ .2676	\$ .0000	\$ 1.8509	152
	DEL VALLE ISD	95.7%	.5073	.8327	.0000	.0000	.2669	.0000	1.6069	269
	MANOR ISD	95.9%	.5083	.8267	.0000	.0000	.2675	.0000	1.6026	272
	PFLUGERVILLE ISD	93.0%	.4927	1.1412	.0000	.0000	.2593	.0000	1.8932	128
BASTROP	BASTROP ISD	96.0%	.1545	.8287	.0000	.0000	.3825	.0000	1.3657	356
BOERNE	BOERNE ISD	98.1%	.4459	.9201	.0000	.0000	.2153	.0000	1.5813	281
ELGIN	ELGIN ISD	98.1%	.6116	1.1285	.0000	.0000	.3911	.0000	2.1312	51
FREDERICKSBURG	FREDERICKSBURG ISD	96.7%	.2118	.8278	.0000	.0000	.2138	.0121	1.2654	368
GEORGETOWN	GEORGETOWN ISD	94.1%	.3446	1.0912	.0000	.0000	.2242	.0000	1.6601	237
GIDDINGS	GIDDINGS ISD	96.4%	.3229	.9350	.0000	.0000	.3133	.0000	1.5712	289
GONZALES	GONZALES ISD	90.6%	.2528	.9062	.0000	.0879	.2734	.0227	1.5429	298
LA GRANGE	LA GRANGE ISD	99.8%	.2275	.9281	.0000	.0000	.2211	.0000	1.3767	352
LOCKHART	LOCKHART ISD	89.3%	.3718	.9639	.0000	.0000	.3227	.0000	1.6585	239
LULING	LULING ISD	91.4%	.3337	.8775	.0000	.0000	.3305	.0000	1.5417	299
MARBLE FALLS	MARBLE FALLS ISD	82.6%	.2408	1.0213	.0000	.0000	.2559	.0000	1.5180	307
NEW BRAUNFELS	NEW BRAUNFELS ISD	95.7%	.3710	1.0149	.0000	.0000	.2729	.0000	1.6588	238
	COMAL ISD	94.7%	.3669	.9469	.0000	.0000	.2699	.0000	1.5836	279
ROUND ROCK	ROUND ROCK ISD	96.6%	.4057	1.1783	.0000	.0000	.2302	.0000	1.8142	169
SAN MARCOS	SAN MARCOS ISD	94.0%	.5469	.9771	.0000	.0000	.3077	.0282	1.8598	148
SCHERTZ	SCHERTZ-CIBOLO-UC.	99.8%	.2571	.8864	.0000	.0000	.2467	.0000	1.3903	348
SEGUIN	SEGUIN ISD	95.6%	.4786	.9798	.0000	.0000	.2363	.0000	1.6947	215
SMITHVILLE	SMITHVILLE ISD	92.9%	.2787	.8964	.0000	.0000	.3703	.0000	1.5453	297
TAYLOR	TAYLOR ISD	96.5%	.3422	1.1418	.0000	.0000	.2299	.0000	1.7140	208
<b>REGION 14</b>										
ABILENE	ABILENE ISD	100.9%	\$ .5551	\$ .9919	\$ .0000	\$ .0000	\$ .3253	\$ .0202	\$ 1.8925	129
	WYLIE ISD	98.5%	.5419	.9455	.0000	.0000	.3175	.0197	1.8246	167
BRECKENRIDGE	BRECKENRIDGE ISD	99.6%	.6772	.8266	.0000	.0000	.3486	.0199	1.8724	140
CISCO	CISCO ISD	97.9%	.5678	.9202	.1958	.1175	.2986	.0000	2.0999	61
COLORADO CITY	COLORADO ISD	94.7%	.4350	.9376	.0000	.2884	.3700	.0000	2.0310	81
COMANCHE	COMANCHE ISD	92.0%	.3842	.5977	.0000	.1146	.2457	.0000	1.3422	363
EASTLAND	EASTLAND ISD	91.3%	.4637	.8715	.0000	.0000	.2783	.0000	1.6135	264
SNYDER	SNYDER ISD	106.7%	.3413	1.0562	.1882	.0000	.3164	.0000	1.9021	125
STAMFORD	STAMFORD ISD	91.9%	.7094	1.0288	.0000	.1815	.2870	.0000	2.2067	35
SWEETWATER	SWEETWATER ISD	90.3%	.6231	.8579	.0000	.0000	.3251	.0000	1.8062	173
<b>REGION 15</b>										
BALLINGER	BALLINGER ISD	86.2%	\$ .3547	\$ .7796	\$ .0000	\$ .0000	\$ .4481	\$ .0000	\$ 1.5824	280
BRADY	BRADY ISD	93.7%	.2088	.8810	.0000	.0000	.3859	.0000	1.4756	325
BROWNWOOD	BROWNWOOD ISD	92.1%	.6016	1.0480	.0000	.0000	.2162	.0000	1.8658	145
COLEMAN	COLEMAN ISD	81.3%	.1884	1.2768	.0000	.0000	.3286	.0000	1.7938	175
DEL RIO	SAN FELIPE-DEL RIO	93.9%	.2749	.5096	.0000	.1956	.4224	.0000	1.4024	346

APPENDIX C

BY REGION -- PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1988-89

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
SAN ANGELO	SAN ANGELO ISD	96.5%	.6705	.6946	.0000	.0000	.1637	.0000	1.5287	303
SONORA	SONORA ISD	100.1%	.5374	.8709	.0000	.1001	.2886	.0100	1.8070	172
<b>REGION 16</b>										
AMARILLO	AMARILLO ISD	94.9%	\$.3834	\$1.0068	\$.1207	\$.2479	\$.3175	\$.0000	\$2.0763	67
	CANYON ISD	94.1%	.3802	1.0629	.1197	.2458	.2053	.0000	2.0139	85
	RIVER ROAD ISD	98.4%	.3974	.8458	.1251	.2569	.3291	.0000	1.9543	110
BORGER	BORGER ISD	96.1%	.4566	1.1536	.1650	.0000	.2500	.0000	2.0252	82
CANADIAN	CANADIAN ISD	98.2%	.7685	.8986	.0000	.1375	.2602	.0000	2.0648	70
CANYON	CANYON ISD	94.1%	.3675	1.0629	.0000	.1003	.2053	.0000	1.7360	198
CHILDRESS	CHILDRESS ISD	88.0%	.5453	.7213	.0000	.0880	.2727	.0000	1.6272	259
DALHART	DALHART ISD	97.0%	.5237	1.0397	.0000	.0000	.4170	.0000	1.9805	99
DIMMITT	DIMMITT ISD	101.7%	.2237	.6954	.0000	.3558	.3118	.0071	1.5937	276
DUMAS	DUMAS ISD	97.5%	.2437	.8675	.0000	.0381	.1950	.1223	1.4666	330
HEREFORD	HEREFORD ISD	95.2%	.3997	.7085	.0000	.1183	.4470	.0000	1.6735	229
PAMPA	PAMPA ISD	95.5%	.6303	.9188	.0000	.0000	.2445	.0000	1.7937	176
PERRYTON	PERRYTON ISD	93.3%	.5262	.8957	.0000	.1679	.4432	.0109	2.0439	75
TULIA	TULIA ISD	102.4%	.2663	.9831	.0000	.2560	.5223	.2867	2.3144	18
<b>REGION 17</b>										
BROWNFIELD	BROWNFIELD ISD	108.5%	\$.5080	\$.7967	\$.0000	\$.1396	\$.2171	\$.0000	\$1.6613	235
DENVER CITY	DENVER CITY ISD	104.4%	.6264	.4802	.0000	.0000	.2242	.0000	1.3308	364
LAMESA	LAMESA ISD	100.4%	.6225	.7866	.0000	.0000	.3413	.0000	1.7504	195
LEVELLAND	LEVELLAND ISD	108.7%	.5655	1.0327	.1826	.0000	.2091	.0000	1.9900	93
LITTLEFIELD	LITTLEFIELD ISD	98.8%	.4085	.8627	.0000	.0000	.1778	.0069	1.4559	334
LUBBOCK	LUBBOCK ISD	98.7%	.6320	.8887	.0000	.1066	.1224	.0062	1.7560	193
	LUBBOCK-COOPER ISD	101.1%	.6471	.9404	.0000	.1092	.1254	.0064	1.8285	164
	FRENSHIP ISD	98.8%	.6322	.8742	.0000	.1067	.1225	.0062	1.7418	197
	NEW DEAL ISD	108.7%	.6958	.8993	.0000	.1174	.1348	.0068	1.8542	150
PLAINVIEW	PLAINVIEW ISD	91.8%	.4656	.7470	.0000	.0000	.2304	.0000	1.4430	339
POST	POST ISD	124.8%	.3496	.9364	.0000	.1311	.2185	.0000	1.6355	253
SEMINOLE	SEMINOLE ISD	112.5%	.5610	.2474	.0000	.0558	.1419	.0000	1.0061	381
SLATON	SLATON ISD	105.6%	.5911	1.0872	.0000	.1140	.1309	.0066	1.9298	119
<b>REGION 18</b>										
ALPINE	ALPINE ISD	99.8%	\$.3559	\$.8485	\$.0000	\$.1236	\$.1571	\$.0000	\$1.4851	321
ANDREWS	ANDREWS ISD	105.7%	.4018	.6915	.0000	.0000	.3247	.0000	1.4179	343
BIG LAKE	REAGAN ISD	96.7%	.2809	.7361	.0000	.1221	.2998	.0570	1.4959	316
BIG SPRING	BIG SPRING ISD	96.9%	.6589	.9611	.2020	.0000	.3004	.0000	2.1224	56
CRANE	CRANE ISD	112.8%	.6551	.5046	.0000	.0000	.3131	.1182	1.5910	277
FORT STOCKTON	FT STOCKTON ISD	102.7%	.4520	.7704	.0000	.0000	.1662	.0000	1.3886	349
KERMIT	KERMIT ISD	109.0%	.5057	1.2757	.0000	.0000	.5490	.0000	2.3304	17
MIDLAND	MIDLAND ISD	97.5%	.4940	.8831	.1064	.1217	.1609	.0000	1.7662	186
MONAHANS	MONAHANS-WICKETT-P	100.7%	.4571	.9743	.0000	.0000	.5388	.0000	1.9702	104
ODESSA	ECTOR COUNTY ISD	100.5%	.4887	.9514	.1645	.0000	.3818	.0000	1.9863	96
PECOS CITY	PECOS-BARSTOW-TOYA	98.7%	.7074	.9869	.0000	.0000	.8390	.0000	2.5333	8
<b>REGION 19</b>										
EL PASO	EL PASO ISD	90.8%	\$.4497	\$.7018	\$.0892	\$.1698	\$.2052	\$.0000	\$1.6158	263
	CANUTILLO ISD	98.5%	.4878	.7115	.0968	.1841	.2226	.0000	1.7029	212
	SOCORRO ISD	91.5%	.4533	.9423	.0899	.1711	.2069	.0000	1.8635	147
	YSLETA ISD	95.6%	.4735	.7665	.0939	.1787	.2161	.0000	1.7287	201
<b>REGION 20</b>										
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	92.1%	\$.2776	\$.7178	\$.0438	\$.1865	\$.2382	\$.0097	\$1.4736	326
CARRIZO SPRINGS	CARRIZO SPRINGS	109.3%	.5904	1.5087	.0000	.0000	.6286	.0000	2.7277	2
CONVERSE	JUDSON ISD	97.8%	.3793	.8480	.0000	.1979	.2527	.0103	1.6881	225
COTULLA	COTULLA ISD	84.3%	.4634	.8763	.0000	.0000	.6352	.0000	1.9749	103
CRYSTAL CITY	CRYSTAL CITY ISD	93.3%	.7949	1.3061	.0000	.0000	.6437	.0000	2.7448	1
DEVINE	DEVINE ISD	99.4%	.5343	1.1434	.0000	.0000	.3885	.0000	2.0663	69
EAGLE PASS	EAGLE PASS ISD	98.9%	.2131	.5549	.0000	.2337	.2176	.0000	1.2193	373
HONDO	HONDO ISD	100.2%	.3723	.7214	.0000	.0000	.3915	.0000	1.4852	320
KERRVILLE	KERRVILLE ISD	96.1%	.4953	.8924	.0000	.0000	.2032	.0179	1.6088	267
KIRBY	JUDSON ISD	97.8%	.4960	.8480	.0464	.1979	.2527	.0103	1.8513	151
LEON VALLEY	NORTHSIDE ISD	95.6%	.3577	.7930	.0000	.1935	.2472	.0100	1.6014	274
LIVE OAK	JUDSON ISD	97.8%	.3516	.8480	.0000	.1979	.2527	.0103	1.6604	236
PEARSALL	PEARSALL ISD	94.1%	.3762	.9881	.0000	.0000	.4687	.0329	1.8659	144
PLEASANTON	PLEASANTON ISD	97.1%	.4083	.6499	.0000	.0049	.4048	.0000	1.4679	329

## APPENDIX C

## BY REGION -- PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1988-89

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
SAN ANTONIO	SAN ANTONIO ISD	91.4%	.4027	.9657	.0434	.1850	.2363	.0096	1.8427	157
	ALAMO HEIGHTS ISD	92.1%	.4060	.7178	.0438	.1865	.2382	.0097	1.6020	273
	EAST CENTRAL ISD	98.6%	.4343	.9363	.0468	.1995	.2548	.0103	1.8820	135
	EDGEWOOD ISD	87.8%	.3868	.7900	.0417	.1777	.2269	.0092	1.6323	254
	HARLANDALE ISD	89.1%	.3926	.8682	.0423	.1804	.2303	.0094	1.7232	203
	JUDSON ISD	97.8%	.4308	.8480	.0464	.1979	.2527	.0103	1.7860	181
	NORTHSIDE ISD	95.6%	.4213	.7930	.0454	.1935	.2472	.0100	1.7104	210
	NORTH EAST ISD	94.6%	.4169	.7556	.0449	.1915	.2446	.0099	1.6636	234
	SO SAN ANTONIO ISD	91.8%	.4044	.8077	.0436	.1858	.2373	.0096	1.6885	224
UVALDE	UVALDE ISD	92.4%	.3301	.6655	.0319	.0000	.1622	.0000	1.1897	376
WINDCREST	NORTH EAST ISD	94.6%	.2231	.7556	.0449	.1915	.2446	.0099	1.4697	328

**APPENDIX D**  
**BY REGION – LOCAL PROPERTY TAXES 1988-89**

City	School District	TAX ON AN \$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	1550	1507	1335	1501	1495	1336
BROWNSVILLE	BROWNSVILLE ISD	1539	1491	1270	1378	1484	1279
DONNA	DONNA ISD	1498	1461	1331	1517	1580	1565
EDINBURG	EDINBURG ISD	1548	1510	1305	1643	1478	1297
ELSA	EDCOUCH ELSA ISD	1674	1629	1445	1637	1419	1419
HARLINGEN	HARLINGEN ISD	1300	1257	1115	1183	1046	974
	RIO HONDO ISD	1330	1279	1123	1311	1269	1097
	SAN BENITO ISD	1284	1242	1101	1173	1210	1210
LAREDO	LAREDO ISD	1180	1147	962	1162	1181	1158
	UNITED ISD	1286	1248	1052	1272	1280	1259
MCALLEN	MCALLEN ISD	1451	1414	1235	1371	1263	1245
	PHARR-SAN JUAN-ALA	1494	1451	1260	1446	1441	1288
	SHARYLAND ISD	1547	1496	1287	1545	1717	1378
MERCEDES	MERCEDES ISD	1536	1497	1330	1540	1606	1606
	WESLACO ISD	1596	1555	1384	1544	1440	1432
MISSION	MISSION ISD	1576	1533	1314	1504	1398	1339
	SHARYLAND ISD	1632	1580	1385	1629	1811	1453
PHARR	PHARR-SAN JUAN-ALA	1462	1418	1211	1415	1410	1259
RAYMONDVILLE	RAYMONDVILLE ISD	1255	1224	1135	1351	1019	992
SAN BENITO	SAN BENITO ISD	1284	1242	1101	1173	1210	1210
SAN JUAN	PHARR-SAN JUAN-ALA	1686	1643	1499	1633	1627	1453
WESLACO	WESLACO ISD	1511	1470	1303	1462	1363	1356
<b>REGION 2</b>							
ALICE	ALICE ISD	1889	1827	1462	1920	1972	1963
ARANSAS PASS	ARANSAS PASS ISD	1626	1572	1359	1628	1699	1645
BEEVILLE	BEEVILLE ISD	1375	1259	1096	1470	1620	1479
CORPUS CHRISTI	CORPUS CHRISTI ISD	1710	1539	396	1670	1656	1553
	CALALLEN ISD	1757	1397	712	1735	1722	1627
	FLOUR BLUFF ISD	1707	1530	742	1717	1697	1631
	PORT ARANSAS ISD	1293	1142	446	1304	1332	1308
	TULOSO-MIDWAY ISD	1667	1492	817	1636	1644	1600
	WEST OSO ISD	1803	1620	920	1668	1841	1818
FALFURRIAS	BROOKS ISD	1725	1325	1073	1902	1744	1324
INGLESIDE	INGLESIDE ISD	1642	1431	1205	1608	1666	1571
KINGSVILLE	KINGSVILLE ISD	1510	1470	1282	1628	1490	1405
	RICARDO ISD	2082	1783	1540	1848	1943	1917
MATHIS	MATHIS ISD	1467	1431	1281	1508	1598	1503
PORTLAND	GREGORY-PORTLAND	1659	1605	1387	1618	1646	1605
ROBSTOWN	ROBSTOWN ISD	1897	1732	1123	1929	1970	1940
ROCKPORT	ARANSAS COUNTY ISD	1372	1299	1137	1372	1441	1401
SAN DIEGO	SAN DIEGO ISD	1855	1284	1022	2079	2105	1998
SINTON	SINTON ISD	1816	1753	1461	1820	1856	1759
<b>REGION 3</b>							
BAY CITY	BAY CITY ISD	1456	1337	1041	1504	1652	1423
COLUMBUS	COLUMBUS ISD	980	763	633	1010	996	927
CUERO	CUERO ISD	1170	1119	1018	1139	1029	1011
EAGLE LAKE	RICE CONSOLIDATED	1158	948	747	1239	1165	1092
EDNA	EDNA ISD	1926	1798	1465	2032	2098	2010
EL CAMPO	EL CAMPO ISD	1623	1552	1358	1567	1552	1181
KENEDY	KENEDY ISD	1427	1297	1143	1510	1488	1297
PALACIOS	PALACIOS ISD	1136	965	742	1379	1297	1302
PORT LAVACA	CALHOUN COUNTY ISD	1329	1112	836	1355	1331	1146
VICTORIA	VICTORIA ISD	1431	1387	1163	1434	1477	1449
WHARTON	WHARTON ISD	1752	1678	1458	1850	1759	1457
YOAKUM	YOAKUM ISD	1166	1117	1020	1179	991	991
<b>REGION 4</b>							
ALVIN	ALVIN ISD	1878	1772	1064	1833	1933	1532
ANGLETON	ANGLETON ISD	1923	1835	1139	1837	1847	1596
BAYTOWN	GOOSE CREEK ISD	1830	1545	762	1882	1881	1685
BELLAIRE	HOUSTON ISD	1331	1132	639	1354	1382	1301
CLEVELAND	CLEVELAND ISD	1545	1498	1197	1551	1631	1516
CLUTE CITY	BRAZOSPORT ISD	1376	1159	528	1413	1433	1169
DAYTON	DAYTON ISD	1393	1348	1066	1398	1441	1331

**APPENDIX D**  
**BY REGION -- LOCAL PROPERTY TAXES 1988-89**

City	School District	TAX ON AN \$80,000 HOUSE			TAX ON \$80,000 OF VALUE		
		Not		Elderly	Average	Business Personal	
		Homestead	Homestead	Over 65		All Types	Industrial
DEER PARK	DEER PARK ISD	1607	1286	507	1642	1644	1396
DICKINSON	DICKINSON ISD	1479	1156	755	1601	1560	1416
FREEPORT	BRAZOSPORT ISD	1522	1276	888	1562	1585	1293
FRIENDSWOOD	FRIENDSWOOD ISD	2072	1718	1224	2066	2136	2155
GALENA PARK	GALENA PARK ISD	1816	1591	1257	1814	1815	1631
GALVESTON	GALVESTON ISD	1916	1498	1027	1884	2078	1679
HITCHCOCK	HITCHCOCK ISD	1875	1646	1039	1823	1985	1711
HOUSTON	HOUSTON ISD	1445	1146	671	1471	1501	1413
	ALDINE ISD	1630	1437	914	1580	1545	1424
	ALIEF ISD	1996	1778	1105	1911	1911	1757
	NORTH FOREST ISD	2358	2114	1576	2161	1915	1884
	PASADENA ISD	1809	1522	995	1799	1824	1712
	SPRING BRANCH ISD	1653	1294	588	1708	1750	1706
HUMBLE	HUMBLE ISD	1581	1468	911	1585	1632	1499
JACINTO CITY	GALENA PARK ISD	1479	1254	735	1477	1478	1328
JERSEY VILLAGE	CYPRESS-FAIRBANKS	1957	1647	779	1924	1979	1986
KATY	KATY ISD	1798	1689	1091	1802	1834	1849
LA MARQUE	LA MARQUE ISD	1770	1647	1100	1794	1753	1217
	HITCHCOCK ISD	1871	1642	1082	1819	1981	1708
LAKE JACKSON	BRAZOSPORT ISD	1225	1087	772	1258	1276	1041
LA PORTE	LA PORTE ISD	1783	1414	717	1849	1873	1726
LEAGUE CITY	CLEAR CREEK ISD	1667	1555	831	1693	1761	1525
LIBERTY	LIBERTY ISD	1687	1620	1318	1675	1737	1613
MISSOURI CITY	FORT BEND ISD	1631	1476	1157	1634	1686	1360
PASADENA	PASADENA ISD	1761	1575	941	1752	1776	1667
PEARLAND	PEARLAND ISD	1756	1651	1215	1735	1856	1457
RICHMOND	LAMAR CONSOLIDATED	1916	1753	1474	1819	1789	1644
ROSENBERG	LAMAR CONSOLIDATED	1833	1669	1257	1739	1711	1572
SANTA FE	SANTA FE ISD	1678	1552	1069	1655	1413	1413
SOUTH HOUSTON	PASADENA ISD	1738	1551	1040	1729	1752	1644
STAFFORD	STAFFORD (CITY)	1361	1213	986	1290	1353	1113
SUGAR LAND	FORT BEND ISD	1593	1438	1006	1596	1647	1328
TEXAS CITY	TEXAS CITY ISD	1256	987	524	1248	1254	878
	DICKINSON ISD	1574	1216	793	1705	1661	1507
	LA MARQUE ISD	1490	1331	919	1510	1476	1024
TOMBALL	TOMBALL ISD	1624	1518	747	1724	1741	1691
W UNIVERSI-Y PLA	HOUSTON ISD	1278	1079	601	1300	1327	1249
<b>REGION 5</b>							
BEAUMONT	BEAUMONT ISD	1466	1351	943	1440	1500	1259
BRIDGE CITY	BRIDGE CITY ISD	1805	1382	921	2074	1964	1391
GROVES	PORT ARTHUR ISD	1524	1414	935	1555	1599	1404
	PORT NECHES ISD	1680	1381	1036	1684	1726	1511
JASPER	JASPER ISD	1200	915	665	1284	1383	900
NEDERLAND	NEDERLAND ISD	1580	1473	1133	1592	1649	1499
ORANGE	WEST ORANGE-COVE	1707	1313	986	1774	1804	1397
	LITTLE CYPRESS-M.	1900	1454	1103	1949	2050	1741
PORT ARTHUR	PORT ARTHUR ISD	1665	1434	830	1699	1747	1534
	SABINE PASS ISD	1508	1174	691	1588	1460	1251
	PORT NECHES ISD	1824	1401	931	1829	1874	1641
PORT NECHES	PORT NECHES ISD	1748	1340	964	1752	1795	1572
	NEDERLAND ISD	1676	1454	1084	1689	1749	1590
SILSBEE	SILSBEE ISD	1679	1286	1077	1666	1718	1296
VIDOR	VIDOR ISD	1769	1374	1102	1741	1873	1610
WEST ORANGE	WEST ORANGE-COVE	1455	1111	859	1512	1538	1191
<b>REGION 6</b>							
BRENNHAM	BRENNHAM ISD	1060	1023	837	1085	1107	1009
BRYAN	BRYAN ISD	1407	1362	1010	1429	1246	1394
CAMERON	CAMERON ISD	1102	1065	965	1105	1150	1066
COLLEGE STATION	COLLEGE STATION	1483	1423	956	1493	1302	1488
CONROE	CONROE ISD	1705	1648	1248	1709	1785	1578
CROCKETT	CROCKETT ISD	1094	832	695	1076	1128	984
HEARNE	HEARNE ISD	1072	1036	945	1047	1091	1006
HUNTSVILLE	HUNTSVILLE ISD	1678	1617	1307	1701	1717	1582
LIVINGSTON	LIVINGSTON ISD	991	945	631	1010	1117	1107
NAVASOTA	NAVASOTA ISD	1579	1396	1202	1517	1508	1372
ROCKDALE	ROCKDALE ISD	964	930	799	1005	1028	960
SEALY	SEALY ISD	1522	1462	1257	1553	1595	1433



**APPENDIX D**  
**BY REGION -- LOCAL PROPERTY TAXES 1988-89**

City	School District	TAX ON AN \$80,000 HOUSE			TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Industrial	Personal Commercial
<b>REGION 7</b>							
ATHENS	ATHENS ISD	1465	1399	1067	1454	1491	1364
CARTHAGE	CARTHAGE ISD	1539	1300	1058	1761	1686	1405
CENTER	CENTER ISD	1562	1197	1073	1498	1768	1080
DIBOLL	DIBOLL ISD	1095	902	563	1141	1180	1012
GILMER	GILMER ISD	1417	1294	1067	1431	1427	1030
GLADEWATER	GLADEWATER ISD	1746	1463	1144	1740	1784	1767
HENDERSON	HENDERSON ISD	1626	1242	1042	1663	1722	1170
JACKSONVILLE	JACKSONVILLE ISD	1315	1267	1055	1339	1276	1243
KILGORE	KILGORE ISD	1525	1182	880	1539	1548	1386
LONGVIEW	LONGVIEW ISD	1077	1007	791	1101	1131	1069
	HALLSVILLE ISD	1104	897	723	1125	1181	839
	PINE TREE ISD	1174	952	679	1194	1219	1194
LUFKIN	LUFKIN ISD	1066	1021	779	1079	1147	1038
	HUDSON ISD	1186	1132	617	1161	1335	1335
MARSHALL	MARSHALL ISD	1291	993	841	1480	1407	1013
MINEOLA	MINEOLA ISD	1476	1377	1179	1451	1524	1485
NACOGDOCHES	NACOGDOCHES ISD	1475	1122	874	1377	1559	1179
PALESTINE	PALESTINE ISD	1580	1470	1281	1547	1638	1435
	WESTWOOD ISD	1581	1294	1105	1574	1628	1462
TYLER	TYLER ISD	1109	1039	887	1126	1159	1129
WHITE OAK	WHITE OAK ISD	916	719	531	962	918	868
<b>REGION 8</b>							
ATLANTA	ATLANTA ISD	1219	1135	1015	1189	1252	793
	QUEEN CITY ISD	1214	1013	899	1199	1200	847
MOUNT PLEASANT	MOUNT PLEASANT ISD	1204	986	842	1160	1232	914
PARIS	PARIS ISD	1374	1332	1076	1312	906	1177
PITTSBURG	PITTSBURG ISD	945	912	810	972	990	967
SULPHUR SPRINGS	SULPHUR SPRINGS	1144	1059	852	1113	1115	1055
TEXARKANA	TEXARKANA ISD	1396	1316	1185	1362	1099	1297
	LIBERTY-EYLAU ISD	1328	1254	1137	1262	1010	1390
<b>REGION 9</b>							
BOWIE	BOWIE ISD	1095	1000	901	1089	1171	1109
BURKBURNETT	BURKBURNETT ISD	1310	1264	1087	1311	1298	1312
GRAHAM	GRAHAM ISD	1433	1386	1184	1406	1383	1117
IOWA PARK	IOWA PARK ISD	1545	1505	1279	1525	1480	1617
VERNON	VERNON ISD	1392	1353	1277	1374	1401	1146
WICHITA FALLS	WICHITA FALLS ISD	1374	1331	1083	1385	1356	1430
	CITY VIEW ISD	1362	1321	1029	1360	1324	1511
<b>REGION 10</b>							
ADDISON	CARROLLTON FARMERS	1200	1078	592	1199	1165	1212
	DALLAS ISD	1148	967	203	1149	1143	1134
ALLEN	ALLEN ISD	1702	1639	1397	1736	1575	1417
BALCH SPRINGS	DALLAS ISD	1295	1169	419	1296	1290	1279
	MESQUITE ISD	1367	1301	827	1258	1306	1239
BONHAM	BONHAM ISD	1035	1002	911	1078	1137	1022
CARROLLTON	CARROLLTON FARMERS	1317	1172	560	1315	1279	1330
CEDAR HILL	CEDAR HILL ISD	1452	1372	979	1430	1395	1162
COMMERCE	COMMERCE ISD	1522	1474	1246	1408	1533	1358
COPPELL	COPPELL ISD	1731	1534	552	1791	1720	2028
DALLAS	DALLAS ISD	1283	1075	164	1284	1278	1267
	DUNCANVILLE ISD	1369	1218	529	1314	1332	1265
	GRAND PRAIRIE ISD	1483	1324	607	1463	1408	1481
	RICHARDSON ISD	1425	1120	468	1410	1384	1406
	IRVING ISD	1351	1065	424	1317	1317	1309
	WILMER-HUTCHINS	1642	1281	599	1581	1582	1572
DE SOTO	DE SOTO ISD	1566	1486	748	1494	1452	1512
DENISON	DENISON ISD	1599	1549	1303	1574	1666	1548
DUNCANVILLE	DUNCANVILLE ISD	1411	1342	833	1354	1372	1303
ENNIS	ENNIS ISD	1469	1207	946	1476	1548	1458
FARMERS BRANCH	CARROLLTON FARMERS	1465	1336	776	1463	1422	1479
	DALLAS ISD	1406	1219	380	1407	1400	1388
GARLAND	GARLAND ISD	1463	1390	851	1414	1381	1326
	RICHARDSON ISD	1416	1195	663	1401	1376	1398

**APPENDIX D  
BY REGION -- LOCAL PROPERTY TAXES 1988-89**

City	School District	TAX ON AN \$80,000 HOUSE			TAX ON \$80,000 OF VALUE		
		Not	Homestead	Elderly	Average	Business	Personal
		Homestead		Over 65		All Types	Industrial
GRAND PRAIRIE	GRAND PRAIRIE ISD	1490	1416	879	1470	1414	1487
GREENVILLE	GREENVILLE ISD	1659	1605	1331	1533	1690	1609
HIGHLAND PARK	HIGHLAND PARK ISD	786	629	258	795	810	862
IRVING	IRVING ISD	1252	986	556	1220	1220	1212
	CARROLLTON FARMERS	1238	1108	680	1237	1202	1250
	COPPELL ISD	1220	960	139	1262	1212	1429
KAUFMAN	KAUFMAN ISD	1527	1351	1168	1591	1694	1540
LANCASTER	LANCASTER ISD	1617	1533	1042	1591	1526	1605
	WILMER-HUTCHINS	1595	1319	831	1536	1537	1527
MCKINNEY	MCKINNEY ISD	1581	1524	1354	1572	1500	1523
MESQUITE	MESQUITE ISD	1333	1267	882	1226	1273	1208
PLANO	PLANO ISD	1343	1221	903	1354	1300	1306
RICHARDSON	RICHARDSON ISD	1273	1052	667	1260	1237	1257
	PLANO ISD	1278	1205	820	1289	1237	1242
ROCKWALL	ROCKWALL ISD	1052	1014	778	1026	1019	1019
ROWLETT	GARLAND ISD	1393	1298	799	1346	1315	1263
	ROCKWALL ISD	1202	1118	644	1172	1164	1164
SEAGOVILLE	DALLAS ISD	1213	1086	449	1213	1208	1197
SHERMAN	SHERMAN ISD	1320	1279	1008	1315	1371	1233
TERRELL	TERRELL ISD	1642	1396	1217	1608	1712	1424
UNIVERSITY PARK	HIGHLAND PARK ISD	914	732	274	925	942	1003
WAXAHACHIE	WAXAHACHIE ISD	1400	1335	690	1354	1446	1359
<b>REGION 11</b>							
ARLINGTON	ARLINGTON ISD	1357	1232	708	1314	1294	1123
	MANSFIELD ISD	1265	1146	628	1248	1246	1122
AZLE	AZLE ISD	1133	1089	912	1100	1105	1053
BEDFORD	HURST-EULESS-B	1279	1177	669	1250	1241	1096
BENBROOK	FORT WORTH ISD	1301	1227	758	1306	1303	1078
BURLESON	BURLESON ISD	1335	1267	1021	1338	1569	1344
CLEBURNE	CLEBURNE ISD	1213	1012	811	1260	1444	1465
COLLEYVILLE	GRAPEVINE ISD	1115	1002	609	1078	1077	1072
COLONY	LEWISVILLE ISD	1518	1473	1194	1492	1522	1431
CROWLEY	CROWLEY ISD	1302	1184	738	1209	1237	971
DECATUR	DECATUR ISD	1684	1336	1127	1736	1808	1711
DENTON	DENTON ISD	1329	1258	962	1317	1334	1316
EULESS	GRAPEVINE ISD	1270	1087	634	1228	1227	1221
	HURST-EULESS-B	1354	1183	756	1323	1314	1161
EVERMAN	EVERMAN ISD	1545	1489	969	1545	1533	1306
FLOWER MOUND	LEWISVILLE ISD	1359	1314	1109	1336	1362	1281
FOREST HILL	FORT WORTH ISD	1507	1464	851	1513	1510	1249
	EVERMAN ISD	1698	1642	1005	1698	1686	1435
FORT WORTH	FORT WORTH ISD	1491	1323	719	1496	1493	1235
	CASTLEBERRY ISD	1427	1264	666	1405	1446	1025
	BURLESON ISD	1604	1428	808	1608	1885	1615
	EAGLE MT-SAGINAW	1485	1318	688	1473	1490	1312
	EVERMAN ISD	1681	1500	872	1682	1669	1421
	HURST-EULESS-B	1652	1421	751	1614	1603	1416
	LAKE WORTH ISD	1568	1395	278	1599	0	1317
	WHITE SETTLEMENT	1575	1401	685	1568	1586	1389
GAINESVILLE	GAINESVILLE ISD	1612	1560	1364	1583	1796	1515
	LINDSAY ISD	1350	1321	1169	1217	1437	1204
	ARLINGTON ISD	1384	1337	905	1340	1319	1145
GRANDBURY	GRANDBURY ISD	1111	1075	979	1103	1189	1036
GRAPEVINE	GRAPEVINE ISD	1245	1068	670	1204	1203	1197
HALTOM CITY	BIRDVILLE ISD	1280	1200	763	1225	1254	976
HURST	HURST-EULESS-B	1399	1219	761	1367	1358	1199
	BIRDVILLE ISD	1363	1236	833	1305	1336	1040
KELLER	KELLER ISD	1338	1263	735	1275	1330	981
LEWISVILLE	LEWISVILLE ISD	1309	1263	867	1286	1312	1234
MANSFIELD	MANSFIELD ISD	1350	1307	825	1333	1330	1198
MINERAL WELLS	MINERAL WELLS ISD	1475	1428	1216	1434	1196	1226
NO RICHLAND HILL	BIRDVILLE ISD	1304	1205	821	1248	1278	994
RICHLAND HILLS	BIRDVILLE ISD	1240	1190	917	1187	1215	946
RIVER OAKS	CASTLEBERRY ISD	1115	1075	756	1098	1130	801
SAGINAW	EAGLE MT-SAGINAW	1210	1167	737	1200	1214	1069
STEPHENVILLE	STEPHENVILLE ISD	1059	1023	882	1059	1058	996

**APPENDIX D  
BY REGION – LOCAL PROPERTY TAXES 1988-89**

City	School District	TAX ON AN \$80,000 HOUSE			TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Industrial	Personal Commercial
WATAUGA	BIRDVILLE ISD	1271	1221	829	1217	1246	969
	KELLER ISD	1368	1310	788	1303	1359	1002
WEATHERFORD	WEATHERFORD ISD	1352	1303	1104	1321	1186	1137
WHITE SETTLEMENT	WHITE SETTLEMENT	1209	1108	604	1203	1217	1066
<b>REGION 12</b>							
BELLMEAD	LA VEGA ISD	1380	1267	1043	1384	1362	1434
BELTON	BELTON ISD	1491	1442	1215	1487	1466	1312
COPPERAS COVE	COPPERAS COVE ISD	1347	1271	1119	1351	1081	1291
CORSICANA	CORSICANA ISD	1509	1455	1261	1461	1545	1234
FAIRFIELD	FAIRFIELD ISD	934	893	721	915	949	883
GATESVILLE	GATESVILLE ISD	947	907	827	920	704	841
HARKER HEIGHTS	KILLEEN ISD	1274	1242	1059	1263	1200	1275
HEWITT	MIDWAY ISD	1193	1047	847	1205	1166	1222
HILLSBORO	HILLSBORO ISD	1305	1265	1095	1299	1454	1277
KILLEEN	KILLEEN ISD	1206	1174	943	1197	1137	1208
LAMPASAS	LAMPASAS ISD	987	946	794	983	1030	973
MARLIN	MARLIN ISD	1398	1361	1224	1339	1362	1247
MCGREGOR	MCGREGOR ISD	1249	1153	894	1242	1212	1260
MEXIA	MEXIA ISD	1406	1334	1209	1424	1510	1427
ROBINSON	ROBINSON ISD	905	813	634	908	858	879
TEMPLE	TEMPLE ISD	1498	1332	1065	1475	1400	1343
WACO	WACO ISD	1311	1218	1005	1326	1309	1392
	CHINA SPRING ISD	1147	1066	878	1162	1124	1172
	BOSQUEVILLE ISD	1332	1239	1028	1322	1296	1380
	MIDWAY ISD	1342	1248	1034	1355	1311	1374
WOODWAY	MIDWAY ISD	1172	1078	859	1183	1144	1200
<b>REGION 13</b>							
AUSTIN	AUSTIN ISD	1434	1336	550	1481	1580	1491
	DEL VALLE ISD	1268	1182	686	1286	1375	1429
	MANOR ISD	1311	1224	513	1282	1368	1333
	PFLUGERVILLE ISD	1505	1402	758	1515	1667	1412
BASTROP	BASTROP ISD	1066	1020	934	1093	1028	1028
BOERNE	BOERNE ISD	1250	1203	1110	1265	1350	1350
ELGIN	ELGIN ISD	1728	1667	1552	1705	1609	1609
FREDERICKSBURG	FREDERICKSBURG ISD	1016	973	888	1012	969	969
GEORGETOWN	GEORGETOWN ISD	1350	1290	1120	1328	1312	1339
GIDDINGS	GIDDINGS ISD	1257	1055	880	1257	1287	1157
GONZALES	GONZALES ISD	1194	1144	1044	1234	1362	991
LA GRANGE	LA GRANGE ISD	1104	1017	890	1101	1100	961
LOCKHART	LOCKHART ISD	1301	1247	1032	1327	1150	1089
LULING	LULING ISD	1093	1045	916	1233	1339	1118
MARBLE FALLS	MARBLE FALLS ISD	1193	1130	969	1214	1456	1456
NEW BRAUNFELS	NEW BRAUNFELS ISD	1336	1177	1000	1327	1238	1319
	COMAL ISD	1265	960	828	1267	1195	1503
ROUND ROCK	ROUND ROCK ISD	1457	1394	1190	1451	1397	1428
SAN MARCOS	SAN MARCOS ISD	1490	1420	1176	1488	1473	1431
SCHERTZ	SCHERTZ-CIBOLO-UC.	1102	1042	928	1112	1114	1017
SEGUIN	SEGUIN ISD	1341	1275	1097	1356	1418	1278
SMITHVILLE	SMITHVILLE ISD	1215	1164	1058	1236	1252	1252
TAYLOR	TAYLOR ISD	1432	1371	1215	1371	1321	1331
<b>REGION 14</b>							
ABILENE	ABILENE ISD	1516	1333	1084	1514	1421	1354
	WYLIE ISD	1443	1313	1066	1460	1540	1540
BRECKENRIDGE	BRECKENRIDGE ISD	1572	1528	1379	1498	1504	1399
CISCO	CISCO ISD	1880	1831	1686	1680	1716	1618
COLORADO CITY	COLORADO ISD	1591	1539	1393	1625	1510	1371
COMANCHE	COMANCHE ISD	1152	1118	1038	1074	1136	1044
EASTLAND	EASTLAND ISD	1269	1220	1011	1291	1202	1202
SNYDER	SNYDER ISD	1412	1316	1157	1522	1397	1355
STAMFORD	STAMFORD ISD	1702	1646	1534	1765	1922	1597
SWEETWATER	SWEETWATER ISD	1475	1426	1213	1445	1600	1051
<b>REGION 15</b>							
BALLINGER	BALLINGER ISD	1284	1239	1122	1266	1200	1199
BRADY	BRADY ISD	1172	1125	969	1181	1237	1160

**APPENDIX D  
BY REGION -- LOCAL PROPERTY TAXES 1988-89**

City	School District	TAX ON AN \$80,000 HOUSE			TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Industrial	Personal Commercial
BROWNWOOD	BROWNWOOD ISD	1520	1461	1226	1493	1621	1280
COLEMAN	COLEMAN ISD	1425	1316	1159	1435	1575	1454
DEL RIO	SAN FELIPE-DEL RIO	1162	1134	1026	1122	999	999
SAN ANGELO	SAN ANGELO ISD	1253	970	594	1223	1259	1159
SONORA	SONORA ISD	1245	1200	1113	1446	1439	1268
<b>REGION 16</b>							
AMARILLO	AMARILLO ISD	1637	1584	1376	1661	1651	1710
	CANYON ISD	1601	1544	1345	1611	1615	1598
	RIVER ROAD ISD	1560	1517	1330	1563	1500	1535
BORGER	BORGER ISD	1559	1243	1037	1620	1685	1651
CANADIAN	CANADIAN ISD	1571	1373	1163	1652	1680	1481
CANYON	CANYON ISD	1380	1323	1174	1389	1392	1377
CHILDRESS	CHILDRESS ISD	1398	1357	1275	1302	1191	1191
DALHART	DALHART ISD	1323	1270	1162	1584	0	1677
DIMMITT	DIMMITT ISD	1096	1059	982	1275	1243	873
DUMAS	DUMAS ISD	1045	842	570	1173	1204	984
HEREFORD	HEREFORD ISD	1289	1252	1025	1339	1265	1107
PAMPA	PAMPA ISD	1424	1374	1146	1435	1434	1321
PERRYTON	PERRYTON ISD	1642	1496	1224	1635	0	1742
TULIA	TULIA ISD	1648	1599	1381	1852	1635	1635
<b>REGION 17</b>							
BROWNFIELD	BROWNFIELD ISD	1287	1251	1106	1329	1199	1150
DENVER CITY	DENVER CITY ISD	947	923	731	1065	1020	986
LAMESA	LAMESA ISD	1354	1175	1096	1400	1402	1531
LEVELLAND	LEVELLAND ISD	1426	1175	896	1592	1456	1437
LITTLEFIELD	LITTLEFIELD ISD	1152	1108	1003	1165	1160	1160
LUBBOCK	LUBBOCK ISD	1409	1364	1082	1405	1365	1381
	LUBBOCK-COOPER ISD	1408	1361	1122	1463	1380	1620
	FRENSHIP ISD	1395	1350	1115	1393	1350	1359
	NEW DEAL ISD	1329	1287	1058	1483	1325	1335
PLAINVIEW	PLAINVIEW ISD	1119	1078	981	1154	1206	1008
POST	POST ISD	1031	994	862	1308	1025	890
SEMINOLE	SEMINOLE ISD	683	652	556	805	716	661
SLATON	SLATON ISD	1434	1382	1239	1544	1404	1471
<b>REGION 18</b>							
ALPINE	ALPINE ISD	1167	1110	970	1188	1076	1076
ANDREWS	ANDREWS ISD	1004	826	648	1134	1073	1158
BIG LAKE	REAGAN ISD	1060	1020	913	1197	1238	1193
BIG SPRING	BIG SPRING ISD	1571	1207	1012	1698	1747	1611
CRANE	CRANE ISD	973	897	426	1273	1129	1086
FORT STOCKTON	FT STOCKTON ISD	1060	880	744	1111	1074	896
KERMIT	KERMIT ISD	1859	1507	1220	1864	1710	1437
MIDLAND	MIDLAND ISD	1382	1268	1080	1413	1438	1422
MONAHANS	MONAHANS-WICKETT-P	1494	1215	988	1576	1565	1359
ODESSA	ECTOR COUNTY ISD	1614	1273	1002	1589	1508	1470
PECOS CITY	PECOS-BARSTOW-TOYA	1883	1687	1368	2027	1975	1807
<b>REGION 19</b>							
EL PASO	EL PASO ISD	1352	1313	1110	1293	1338	1068
	CANUTILLO ISD	1490	1454	1256	1362	1300	1184
	SOCORRO ISD	1582	1531	1303	1491	1532	1179
	YSLETA ISD	1429	1389	1183	1383	1360	1296
<b>REGION 20</b>							
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	1168	1128	921	1179	989	1119
CARRIZO SPRINGS	CARRIZO SPRINGS	1886	1522	1122	2182	1998	2003
CONVERSE	JUDSON ISD	1447	1403	1148	1350	1068	1387
COTULLA	COTULLA ISD	1518	1464	1284	1580	0	1557
CRYSTAL CITY	CRYSTAL CITY ISD	2344	2274	1685	2196	2224	2224
DEVINE	DEVINE ISD	1671	1611	1496	1653	1485	1483
EAGLE PASS	EAGLE PASS ISD	997	969	877	975	954	942
HONDO	HONDO ISD	1188	1150	1022	1188	1198	1231
KERRVILLE	KERRVILLE ISD	1318	1270	1162	1287	1340	1245
KIRBY	JUDSON ISD	1587	1543	1251	1481	1172	1521
LEON VALLEY	NORTHSIDE ISD	1381	1320	996	1281	1036	1350

**APPENDIX D**  
**BY REGION -- LOCAL PROPERTY TAXES 1988-89**

City	School District	TAX ON AN \$80,000 HOUSE			TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Elderly Over 65	Average All Types	Business Industrial	Personal Commercial
LIVE OAK	JUDSON ISD	1424	1379	1074	1328	1051	1365
PEARSALL	PEARSALL ISD	1640	1586	1374	1493	1584	1564
PLEASANTON	PLEASANTON ISD	1187	1153	934	1174	1109	1096
SAN ANTONIO	SAN ANTONIO ISD	1440	1387	887	1474	1299	1539
	ALAMO HEIGHTS ISD	1269	1230	758	1282	1076	1216
	EAST CENTRAL ISD	1587	1539	1051	1506	1181	1559
	EDGEWOOD ISD	1288	1242	668	1306	1151	1413
	HARLANDALE ISD	1357	1307	768	1379	1197	1335
	JUDSON ISD	1531	1487	1007	1429	1130	1468
	NORTHSIDE ISD	1475	1433	957	1368	1107	1441
	NORTH EAST ISD	1440	1399	819	1331	1147	1234
	SO SAN ANTONIO ISD	1369	1324	842	1351	1138	1356
	UVALDE	UVALDE ISD	992	956	821	952	911
WINDCREST	NORTH EAST ISD	1272	1231	916	1176	1013	1090

APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvrmts.	Real		O&G	Utility	Personal Property			Land Ratio		Land per Acre	
						Comm.	Indust.	Minerals		Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
<b>ANDERSON COUNTY</b>																
CAYUGA ISD	98.0%	90%	90%	92%	94%	95%	100%	103%	100%	89%	100%	64%	94%	98%	\$830	\$61.96
ELKHART ISD	96.4	96	90	83	91	98	100	115	95	93	100	66	91	102	1052	69.73
FRANKSTON ISD	95.1	94	90	99	92	92	92	98	92	93	100	52	93	100	1060	65.83
NECHES ISD	103.7	93	90	94	92	95	100	107	106	89	100	62	97	113	912	78.11
PALESTINE ISD	94.3	96	90	91	92	94	99	92	97	87	100	56	96	100	1188	65.21
WESTWOOD ISD	96.7	97	90	89	97	97	97	115	90	90	100	79	94	98	932	62.85
SLOCUM ISD	105.5	96	0	0	95	95	0	106	89	89	100	69	97	121	904	86.73
<b>ANDREWS COUNTY</b>																
ANDREWS ISD	105.7	94	93	101	95	92	99	108	101	108	100	64	96	102	114	11.36
<b>ANGELINA COUNTY</b>																
HUDSON ISD	89.4	91	80	78	97	79	79	0	90	103	103	48	88	98	1902	329.23
LUFKIN ISD	92.3	91	81	80	87	89	100	133	108	89	98	29	97	101	2515	137.79
HUNTINGTON ISD	94.1	90	81	99	92	67	0	133	116	98	98	44	105	109	1369	140.20
DIBOLL ISD	95.5	92	81	73	87	84	100	133	94	85	99	100	92	103	1486	106.65
ZAVALLA ISD	92.5	84	81	100	86	85	100	133	126	89	100	41	96	102	1156	149.23
CENTRAL ISD	88.9	91	81	90	90	85	85	133	93	89	89	38	93	92	1351	139.44
<b>ARANSAS COUNTY</b>																
ARANSAS COUNTY ISD	95.2	95	95	91	91	101	100	104	113	97	100	32	93	94	2251	64.15
<b>ARCHER COUNTY</b>																
ARCHER CITY ISD	100.2	96	96	76	92	88	88	109	94	101	100	42	92	128	574	40.51
HOLLIDAY ISD	101.0	103	103	102	111	88	88	105	92	90	100	46	84	110	749	51.18
MEGARGEL ISD	98.5	101	0	95	89	98	0	93	90	100	100	48	95	117	354	58.54
WINDTHORST ISD	98.3	96	0	91	94	100	100	107	89	92	92	67	90	114	563	62.68
<b>ARMSTRONG COUNTY</b>																
CLAUDE ISD	104.4	92	0	74	94	89	89	100	89	90	90	27	102	127	223	54.63
<b>ATASCOSA COUNTY</b>																
CHARLOTTE ISD	99.7	93	0	90	96	101	101	145	90	93	94	59	119	68	1584	78.42
JOURDANTON ISD	103.8	96	96	93	92	94	98	132	104	93	98	66	101	79	1573	70.44
LYTLE ISD	96.1	100	100	97	97	96	96	104	100	102	102	75	90	83	2177	97.67
PLEASANTON ISD	97.1	98	98	94	98	101	101	118	100	91	92	74	104	79	1474	71.76
POTEET ISD	90.1	90	90	90	96	101	101	129	104	91	91	61	94	82	1787	91.46
<b>AUSTIN COUNTY</b>																
BELLVILLE ISD	98.9	97	113	96	96	89	100	105	100	91	97	65	97	114	2565	61.88
SEALY ISD	97.4	95	113	90	101	88	100	105	106	90	100	56	97	108	2206	82.60
WALLIS-ORCHARD	96.4	90	113	89	90	89	100	105	91	91	97	74	95	98	1585	134.27
<b>BATLEY COUNTY</b>																
MULESHOE ISD	101.1	91	91	99	94	101	101	100	96	101	101	39	93	127	308	117.28
THREE WAY ISD	116.2	88	0	90	98	101	101	100	90	101	101	51	98	137	221	95.80
<b>BANDERA COUNTY</b>																
MEDINA ISD	100.7	104	104	113	101	88	88	100	104	95	95	91	100	101	1195	51.39
BANDERA ISD	89.6	91	91	99	99	88	0	100	103	94	0	91	75	77	1993	52.65
<b>BASTROP COUNTY</b>																
MCDADE ISD	102.1	102	0	98	95	102	0	0	158	92	0	92	101	100	1569	44.07
BASTROP ISD	96.0	94	106	100	92	110	110	140	102	90	90	90	92	93	2857	42.11
ELGIN ISD	98.1	99	107	96	95	101	101	123	101	93	93	79	96	101	2439	80.95
SMITHVILLE ISD	92.9	91	106	95	94	97	97	112	86	94	94	64	95	95	1916	42.37
<b>BAYLOR COUNTY</b>																
SEYMOUR ISD	91.8	97	97	73	91	88	88	107	90	71	71	70	0	90	0	67.22
<b>BEE COUNTY</b>																
BEEVILLE ISD	90.7	85	93	91	98	98	100	108	104	91	100	72	98	101	1184	77.13
PAWNEE ISD	102.3	97	0	92	94	98	100	101	111	91	100	45	101	103	743	78.64
PETTUS ISD	96.4	93	0	91	91	98	100	98	90	91	100	61	101	109	1103	62.24
SKIDMORE-TYMAN ISD	91.2	95	93	92	91	93	0	91	94	91	0	61	101	89	655	126.15

APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvrmts.	Real		O&G		Personal Property			Land Ratio		Land per Acre	
						Commnl.	Indust.	Minerals	Utility	Commnl.	Indust.	Other	Market	Combo	Market	Ag. Use
<b>BELL COUNTY</b>																
ACADEMY ISD	90.5%	88%	90%	92%	92%	96%	100%	100%	100%	90%	87%	46%	96%	99%	\$2529	\$164.06
BARTLETT ISD	94.2	95	90	85	92	93	0	100	100	93	87	17	94	99	1072	152.92
BELTON ISD	88.0	88	92	86	94	96	100	100	93	78	87	36	93	96	1362	109.86
HOLLAND ISD	95.3	97	90	82	97	92	0	0	94	99	0	28	93	99	1234	143.60
KILLEEN ISD	91.3	92	96	79	93	88	100	100	90	92	87	83	91	93	1743	72.73
ROGERS ISD	93.2	94	90	86	94	91	100	100	86	93	87	45	89	98	1018	156.98
SALADO ISD	96.6	101	90	94	94	92	0	100	89	92	87	49	87	96	1553	85.02
TEMPLE ISD	91.4	93	88	95	93	97	100	100	95	83	87	36	93	95	3772	160.77
TROY ISD	92.5	92	90	85	94	92	100	100	90	94	87	44	99	100	1035	165.71
<b>BEXAR COUNTY</b>																
ALAMO HEIGHTS ISD	92.1	91	102	80	0	96	95	0	107	87	77	0	80	80	67801	.00
HARLANDALE ISD	89.1	88	94	122	88	93	95	0	107	86	77	13	122	122	8323	75.82
EDGEWOOD ISD	87.8	87	94	82	87	96	95	0	109	95	77	12	82	83	52545	256.45
SAN ANTONIO ISD	91.4	89	95	71	89	94	95	0	109	95	81	14	71	71	22551	186.85
SO SAN ANTONIO ISD	91.8	93	92	93	93	95	95	0	101	92	77	39	93	94	18653	134.14
SOMERSET ISD	99.2	108	95	95	108	94	0	100	99	105	77	59	85	85	2421	87.40
NORTH EAST ISD	94.6	102	100	76	102	86	95	0	107	88	82	26	82	82	43728	57.43
EAST CENTRAL ISD	98.6	104	85	77	104	93	95	100	104	102	77	67	86	89	5169	92.37
SOUTHWEST ISD	101.2	109	95	92	109	102	0	100	101	100	77	84	58	62	7282	120.98
NORTHSIDE ISD	95.6	103	92	74	103	94	95	0	106	101	77	34	79	79	27855	61.96
JUDSON ISD	97.8	105	95	61	105	93	95	0	103	100	77	59	92	92	26304	77.40
SOUTHSIDE ISD	91.9	91	95	95	91	97	95	100	102	97	86	66	91	91	2409	89.54
<b>BLANCO COUNTY</b>																
JOHNSON CITY ISD	98.2	102	101	91	93	94	94	100	85	96	96	100	116	109	996	43.07
BLANCO ISD	93.6	88	88	98	93	93	93	100	93	76	76	56	107	103	1978	43.67
<b>BORDEN COUNTY</b>																
BORDEN COUNTY ISD	100.4	74	0	104	74	86	100	103	95	75	100	20	70	74	135	30.97
<b>BOSQUE COUNTY</b>																
IREDELL ISD	92.4	82	0	90	85	64	64	0	97	86	86	61	99	103	2882	68.35
KOPPERL ISD	95.2	93	0	83	94	97	0	0	109	86	100	63	96	103	1912	76.13
CLIFTON ISD	91.7	92	110	66	87	109	109	0	98	73	95	37	104	109	2359	81.82
MERIDIAN ISD	90.5	90	110	60	82	100	100	0	95	113	113	43	94	105	1694	71.01
MORGAN ISD	91.8	103	0	90	71	97	100	0	96	86	100	42	91	101	1117	76.60
VALLEY MILLS ISD	96.8	105	110	76	89	99	99	100	99	96	100	40	91	101	1703	75.77
WALNUT SPRINGS ISD	87.2	83	0	57	79	97	97	0	100	86	86	38	95	102	1559	72.14
CRANFILLS GAP ISD	93.8	97	110	84	85	101	0	0	95	75	0	29	113	107	1260	76.97
<b>BOWIE COUNTY</b>																
SIMMS ISD	93.2	89	0	96	95	100	0	100	97	94	0	61	92	92	628	71.60
MALTA ISD	97.6	97	0	96	106	100	0	0	94	99	0	53	82	94	890	62.27
RED LICK ISD	96.8	97	0	98	98	88	0	0	106	99	0	49	88	90	2733	72.08
PLEASANT GROVE ISD	98.8	100	102	99	93	100	93	0	93	91	0	40	98	109	3029	103.77
HUBBARD ISD	95.0	91	0	96	95	100	0	0	94	99	0	57	95	112	751	68.10
LEARY ISD	91.5	95	102	76	94	100	0	0	93	99	0	64	88	91	1841	65.94
LIBERTY-EYLAU ISD	98.0	103	102	93	106	103	93	100	94	108	78	63	101	101	1417	72.34
DEKALB ISD	97.7	95	102	87	94	102	0	100	93	104	78	44	109	113	438	73.38
HOOKS ISD	94.9	96	105	98	93	98	0	100	103	93	78	66	85	95	1300	113.31
MAUD ISD	95.0	99	102	79	96	90	0	100	98	95	78	59	96	95	915	84.10
NEW BOSTON ISD	97.5	99	102	100	98	110	93	0	93	113	78	47	86	89	962	83.74
REDWATER ISD	96.7	98	102	99	101	96	0	100	96	104	0	80	96	91	1331	128.22
TEXARKANA ISD	97.2	100	101	98	98	102	93	0	94	93	78	35	95	101	4825	98.25
<b>BRAZORIA COUNTY</b>																
ALVIN ISD	94.8	97	102	82	94	90	100	110	92	79	100	46	95	98	4006	156.09
ANGLETON ISD	97.8	102	102	100	95	87	100	120	88	85	98	59	77	89	4731	88.79
DANBURY ISD	102.3	94	102	91	85	89	89	126	90	96	0	38	88	104	1982	132.03
BRAZOSPORT ISD	96.2	94	103	95	93	87	100	117	95	80	98	35	88	91	4064	29.80
SWEENEY ISD	102.8	93	102	91	92	91	100	139	79	80	100	47	87	95	1964	39.47
COLUMBIA-BRAZORIA	93.6	94	102	102	87	90	100	123	81	75	100	38	77	90	1815	51.82
PEARLAND ISD	93.5	95	102	94	93	97	100	101	100	78	100	45	94	95	8426	113.91
DAMON ISD	101.5	98	102	99	97	93	93	119	86	86	86	34	93	121	1040	91.18

APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O&G		Personal Property			Land Ratio		Land per Acre	
						Comm.	Indust.	Utility	Comm.	Indust.	Other	Market	Combo	Market	Ag. Use	
<b>BRAZOS COUNTY</b>																
COLLEGE STATION	96.6%	96%	106%	91%	96%	97%	89%	106%	97%	96%	84%	45%	87%	87%	\$6528	\$59.20
BRYAN ISD	96.5	95	113	93	100	98	89	102	100	94	84	57	93	95	2333	71.94
<b>BREWSTER COUNTY</b>																
SAN VICENTE ISD	103.3	0	0	0	94	0	0	100	71	92	0	91	106	113	60	6.20
TERLINGUA CSD	108.4	93	93	86	85	90	0	100	70	100	0	80	132	132	65	4.94
ALPINE ISD	99.8	98	94	85	91	93	93	100	90	90	90	78	120	125	130	11.55
MARATHON ISD	104.0	109	0	100	91	96	96	100	78	100	100	79	108	112	66	10.59
<b>BRISCOE COUNTY</b>																
SILVERTON ISD	127.2	111	0	84	83	99	99	100	104	90	90	58	128	174	145	47.29
<b>BROOKS COUNTY</b>																
BROOKS ISD	109.0	99	99	57	95	88	100	124	97	76	100	73	88	88	998	58.66
<b>BROWN COUNTY</b>																
BLANKET RHSD	91.9	109	96	84	89	90	90	105	92	74	74	59	94	92	1554	45.85
MAY ISD	93.6	86	0	100	87	90	0	93	116	79	100	100	99	97	1514	47.16
ZEPHYR CSD	91.5	87	0	87	98	90	90	0	92	79	100	51	73	88	1345	45.06
BANGS ISD	92.4	89	96	83	99	81	81	109	95	79	100	74	87	92	955	46.04
BROWNWOOD ISD	92.1	94	94	82	96	92	92	105	95	79	100	36	83	85	1638	45.24
BROOKESMITH ISD	93.6	94	0	93	98	90	0	105	93	79	100	33	85	92	1088	45.93
EARLY ISD	97.3	106	112	111	92	99	99	105	94	80	100	83	84	89	1792	48.26
<b>BURLESON COUNTY</b>																
CALDWELL ISD	94.0	91	91	87	88	92	99	97	109	94	100	55	87	91	999	66.45
SOMERVILLE ISD	96.2	90	90	87	95	95	95	90	120	94	94	84	83	88	1087	52.66
SNOOK ISD	97.1	91	91	89	88	93	100	97	124	94	99	68	101	91	920	97.62
<b>BURNET COUNTY</b>																
BURNET ISD	89.8	86	85	83	89	99	99	100	124	102	102	33	103	102	1303	65.21
MARBLE FALLS ISD	82.6	81	81	73	75	103	103	100	95	99	99	29	81	88	1075	62.10
<b>CALDWELL COUNTY</b>																
LOCKHART ISD	89.3	87	109	81	98	88	88	98	86	73	77	100	87	89	1597	69.61
LULING ISD	91.4	81	107	76	96	95	95	109	90	83	99	81	90	86	1199	69.15
PRAIRIE LEA ISD	95.4	94	0	79	90	90	100	111	73	78	100	100	82	90	1300	62.87
<b>CALHOUN COUNTY</b>																
CALHOUN COUNTY ISD	101.3	99	99	98	99	93	99	130	120	86	100	34	93	84	824	96.78
<b>CALLAHAN COUNTY</b>																
EULA ISD	92.9	95	0	81	84	95	95	189	95	94	97	61	94	94	671	50.72
CROSS PLAINS ISD	104.9	97	97	105	102	83	0	133	108	94	0	44	112	113	399	46.77
CLYDE ISD	99.1	103	108	118	90	127	127	94	102	99	99	56	95	94	765	43.64
BAIRD ISD	93.9	92	92	84	90	94	0	117	94	70	70	40	98	108	349	38.16
<b>CAMERON COUNTY</b>																
BROWNSVILLE ISD	78.4	88	80	72	88	64	65	0	106	73	84	52	84	86	4966	288.75
HARLINGEN ISD	87.2	96	79	61	88	85	87	0	110	72	77	66	113	125	2861	245.62
LA FERIA ISD	85.8	89	101	67	88	74	74	78	100	78	78	54	122	99	1561	405.45
LOS FRESNOS ISD	89.3	92	82	74	88	79	79	78	108	74	76	43	106	101	1012	203.48
POINT ISABEL ISD	84.3	86	101	82	88	75	94	78	109	83	94	53	79	79	1288	22.24
RIO HONDO ISD	88.9	90	82	53	82	72	74	0	106	74	86	44	118	116	1283	288.98
SAN BENITO ISD	87.2	95	81	75	88	64	64	78	108	90	90	62	120	90	2721	420.99
SANTA MARIA ISD	102.8	93	0	61	88	72	0	0	109	95	0	5	156	140	907	285.16
SANTA ROSA ISD	86.6	84	86	66	92	66	66	78	98	66	66	6	144	124	1398	318.31
<b>CAMP COUNTY</b>																
PITTSBURG ISD	98.2	95	95	94	95	101	100	104	95	98	100	39	104	115	926	99.00
<b>CARSON COUNTY</b>																
GROOM ISD	97.3	96	96	91	84	85	85	98	100	96	96	41	105	106	888	95.95
PANHANDLE ISD	98.3	90	90	91	90	100	100	95	115	100	100	37	108	107	521	87.25
WHITE DEER ISD	103.0	95	95	95	85	96	100	96	128	91	91	39	106	108	341	81.68
<b>CASS COUNTY</b>																
MARIETTA ISD	97.0	88	0	90	99	102	0	98	92	74	0	46	98	121	565	75.26
BLOOMBURG ISD	97.5	90	131	44	99	102	100	98	100	74	100	61	94	137	610	60.95



## APPENDIX E

## PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O&G	Utility	Personal Property			Land Ratio		Land per Acre	
						Comm.	Indust.	Minerals		Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
ATLANTA ISD	95.0%	97%	131%	78%	80%	99%	99%	100%	96%	63%	100%	37%	86%	151%	\$678	\$55.90
AVINGER ISD	108.3	100	131	104	97	93	97	98	91	87	100	18	103	184	509	39.32
HUGHES SPRINGS ISD	99.1	99	131	85	88	108	100	98	93	97	100	46	79	128	857	49.43
LINDEN-KILDARE ISD	104.4	97	131	68	98	94	100	95	91	90	100	47	81	155	676	58.73
MCLEOD ISD	105.4	106	0	57	96	102	0	95	102	74	0	67	96	176	556	36.89
QUEEN CITY ISD	99.9	101	131	65	101	112	100	98	95	71	100	59	71	120	1027	68.62
<b>CASTRO COUNTY</b>																
DIMMITT ISD	101.7	87	87	74	91	98	100	100	105	70	99	30	87	133	467	171.39
HART ISD	107.6	97	97	74	84	79	100	100	92	67	67	38	0	129	0	250.22
NAZARETH ISD	113.3	87	0	74	92	89	100	0	99	93	0	46	98	144	397	116.98
<b>CHAMBERS COUNTY</b>																
ANAHUAC ISD	93.6	92	92	86	80	86	100	93	119	92	100	39	91	94	762	96.06
BARBERS HILL ISD	98.4	93	93	85	79	91	100	100	91	94	100	63	90	92	2312	101.74
EAST CHAMBERS ISD	101.9	95	96	85	79	94	100	114	113	95	100	52	104	113	662	105.01
<b>CHEROKEE COUNTY</b>																
ALTO ISD	101.9	87	102	80	91	80	80	98	111	87	87	45	93	154	1030	84.87
JACKSONVILLE ISD	93.3	92	102	82	93	91	91	104	99	87	89	35	94	118	1116	73.78
MAYDELLE ISD	105.4	89	0	85	91	86	0	105	94	87	0	50	87	126	1074	111.68
RUSK ISD	98.5	92	102	98	92	92	92	100	97	96	96	41	90	131	1019	77.92
NEW SUMMERFIELD	96.9	94	0	96	88	86	0	105	95	87	87	38	88	121	975	65.58
WELLS ISD	109.8	99	102	88	94	86	0	105	82	87	87	48	94	158	950	83.23
<b>CHILDRESS COUNTY</b>																
CHILDRESS ISD	88.0	94	94	98	109	86	86	100	101	80	80	28	89	76	106	83.30
<b>CLAY COUNTY</b>																
BYERS ISD	91.6	96	0	112	92	88	88	99	99	56	0	46	97	96	1536	105.16
HENRIETTA ISD	94.1	99	99	90	95	80	80	92	97	75	75	80	93	96	2673	60.65
PETROLIA ISD	93.2	93	93	91	94	88	0	92	93	108	0	64	102	96	592	79.66
BELLEVUE ISD	96.9	93	93	43	93	84	0	103	105	79	0	48	95	98	931	54.42
MIDWAY ISD	101.4	97	0	89	101	84	0	106	100	79	0	61	108	95	474	54.58
<b>COCHRAN COUNTY</b>																
MORTON ISD	109.9	99	99	98	99	94	94	127	99	98	98	70	101	135	42	109.25
WHITEFACE ISD	118.2	98	0	101	97	99	99	119	103	98	98	91	92	129	703	69.53
BLED SOE ISD	129.7	98	0	111	92	99	99	131	128	98	100	80	98	137	606	57.09
<b>COKE COUNTY</b>																
BRONTE ISD	103.9	102	0	105	84	87	95	118	91	93	100	55	72	140	662	25.00
ROBERT LEE ISD	104.5	97	97	115	86	72	100	114	97	93	100	61	72	120	304	19.51
<b>COLEMAN COUNTY</b>																
PANTHER CREEK ISD	90.9	71	0	114	73	67	100	112	98	81	100	75	82	91	282	48.29
NOVICE ISD	99.0	88	0	77	73	67	0	119	87	81	98	100	73	92	381	43.81
COLEMAN ISD	81.3	81	81	94	73	65	0	107	95	82	89	40	88	90	391	51.08
SANTA ANNA ISD	88.0	80	80	108	79	72	100	106	103	78	100	37	81	88	333	54.03
<b>COLLIN COUNTY</b>																
LOVEJOY ISD	98.7	98	0	101	102	99	0	0	97	91	0	30	110	112	7106	97.86
MELISSA ISD	100.2	101	100	102	101	99	0	0	100	91	0	79	99	108	4396	98.75
BLUE RIDGE ISD	101.8	102	100	91	96	99	0	100	84	91	0	66	110	116	2199	91.55
COMMUNITY ISD	100.8	96	0	104	99	99	98	100	90	91	0	48	118	125	3468	110.57
ALLEN ISD	102.2	100	100	105	100	103	98	0	99	83	93	8	116	117	41765	123.89
ANNA ISD	98.5	98	98	93	102	99	98	0	101	89	93	75	93	104	3249	104.77
CELINA ISD	100.8	97	96	100	112	100	98	100	94	94	93	31	94	106	5004	103.66
FARMERSVILLE ISD	97.9	96	96	121	98	100	98	0	89	85	93	52	101	108	2764	92.87
FRISCO ISD	99.5	98	103	102	97	97	98	0	103	88	93	39	101	102	35099	118.08
MCKINNEY ISD	97.2	98	98	100	99	97	98	0	104	94	93	49	96	99	15153	104.75
PLANO ISD	96.6	96	100	99	100	99	98	0	97	93	93	17	99	99	114130	119.90
PRINCETON ISD	98.0	99	94	98	94	97	98	0	99	91	0	77	107	111	3572	111.21
PROSPER ISD	101.0	99	100	103	100	99	98	0	110	91	93	31	103	109	9477	115.74
WESTMINSTER ISD	100.9	100	0	108	100	99	0	0	95	91	0	80	96	110	2321	97.16
WYLIE ISD	100.4	103	100	103	96	97	98	0	95	89	93	90	99	102	12470	111.27
<b>COLLINGSWORTH COUNTY</b>																
SAMNORWOOD ISD	82.1	79	0	52	77	66	66	99	130	65	65	33	79	57	375	72.43
WELLINGTON ISD	85.1	79	79	52	63	66	66	99	115	65	65	18	66	106	808	56.05

APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvrmts.	Real		O&G		Personal Property			Land Ratio		Land per Acre	
						Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
<b>COLORADO COUNTY</b>																
COLUMBUS ISD	100.6%	98%	98%	91%	94%	99%	100%	98%	113%	92%	99%	79%	103%	128%	\$1879	\$62.48
RICE CONSOLIDATED	106.4	99	99	90	93	94	100	134	113	94	100	70	95	106	1265	140.56
WEIMAR ISD	99.0	98	98	92	95	91	97	99	100	91	99	60	90	134	1345	58.98
<b>COMAL COUNTY</b>																
NEW BRAUNFELS ISD	95.7	96	98	94	107	95	96	0	108	95	89	47	110	106	4393	69.04
COMAL ISD	94.7	95	98	89	99	91	96	100	102	112	89	79	117	113	3662	67.69
<b>COMANCHE COUNTY</b>																
COMANCHE ISD	92.0	99	99	111	87	90	98	98	93	89	97	56	82	81	733	87.52
DE LEON ISD	93.4	91	91	102	99	93	98	98	101	90	100	52	94	87	526	107.09
GUSTINE ISD	87.4	86	0	113	95	74	74	98	91	80	89	44	87	82	665	84.30
SIDNEY ISD	92.8	92	0	109	108	90	0	98	92	89	89	75	92	80	458	80.12
<b>CONCHO COUNTY</b>																
PAINT ROCK ISD	91.3	106	0	122	101	89	89	121	100	86	95	68	105	71	2889	66.76
EDEN ISD	89.8	102	0	121	108	89	90	114	93	86	87	54	105	68	892	66.63
<b>COOKE COUNTY</b>																
WALNUT BEND ISD	90.6	100	0	91	88	80	0	90	84	84	0	87	100	105	699	56.14
SIVELLS BEND ISD	83.8	73	73	117	82	80	0	92	92	84	100	64	86	72	684	53.73
GAINESVILLE ISD	88.1	90	90	91	85	85	85	94	97	84	100	31	81	97	1340	72.54
MUENSTER ISD	89.5	90	90	63	98	76	76	94	85	79	100	39	89	101	746	64.86
VALLEY VIEW ISD	91.3	90	90	84	99	92	0	93	87	103	0	47	76	92	1608	81.82
CALLISBURG ISD	88.4	84	0	101	91	80	0	96	90	84	0	67	97	106	995	54.90
ERA ISD	91.4	82	0	92	92	80	0	95	89	84	100	34	93	102	816	78.39
LINDSAY ISD	84.7	94	94	91	87	70	70	93	94	84	100	37	100	104	1552	92.88
<b>CORYELL COUNTY</b>																
JONESBORO ISD	95.7	102	0	83	93	90	0	100	94	85	0	38	103	99	498	82.86
EVANT ISD	93.4	101	99	86	97	91	0	100	105	85	0	69	104	87	542	92.13
GATESVILLE ISD	93.4	96	106	83	93	91	80	100	93	85	72	57	107	99	597	83.65
OGLESBY ISD	94.7	98	99	94	98	90	80	100	101	85	72	63	110	91	542	105.74
COPPERAS COVE ISD	89.4	89	96	91	87	89	80	0	96	85	72	47	106	109	560	71.79
<b>COTTLE COUNTY</b>																
PADUCAH ISD	99.9	107	107	100	95	62	62	117	128	89	89	29	86	99	425	51.03
<b>CRANE COUNTY</b>																
CRANE ISD	112.8	86	86	96	86	84	100	119	90	96	100	52	71	81	67	3.61
<b>CROCKETT COUNTY</b>																
CROCKETT CO. CSD	98.8	64	64	43	64	56	100	111	106	32	100	6	0	81	0	20.24
<b>CROSBY COUNTY</b>																
CROSBYTON ISD	94.1	87	87	91	89	88	88	143	102	63	63	93	83	112	0	76.19
LORENZO ISD	111.6	87	87	69	84	85	85	138	103	89	89	60	107	131	0	122.00
RALLS ISD	107.1	94	94	95	86	90	90	148	108	89	89	64	94	120	0	116.01
<b>CULBERSON COUNTY</b>																
CULBERSON CO. ISD	102.3	78	78	81	87	80	100	116	96	89	98	64	95	84	44	9.95
<b>DALLAM COUNTY</b>																
DALHART ISD	97.0	81	81	95	82	84	0	164	90	103	0	59	98	111	401	82.83
TEXLINE ISD	100.6	82	82	75	112	82	0	0	94	101	0	51	94	105	343	72.64
<b>DALLAS COUNTY</b>																
CARROLLTON FARMERS	97.5	98	95	91	98	103	95	0	100	99	95	11	91	91	305994	65.21
CEDAR HILL ISD	97.1	99	103	101	99	94	95	0	97	79	95	4	91	92	11558	45.18
DALLAS ISD	95.2	95	99	100	95	92	95	100	114	94	95	100	91	95	1077	67.21
DE SOTO ISD	97.5	102	94	81	102	95	95	0	98	99	95	64	91	92	32340	113.64
DUNCANVILLE ISD	93.5	97	94	81	97	90	95	100	99	90	95	23	91	112	30652	71.76
GARLAND ISD	97.0	100	121	93	100	86	95	100	95	91	95	9	91	92	9817	111.63
GRAND PRAIRIE ISD	98.5	100	124	98	100	91	95	0	100	100	95	44	91	94	11385	80.90
HIGHLAND PARK ISD	93.1	92	102	102	0	94	0	0	98	101	95	0	0	0	0	.00
IRVING ISD	94.7	97	105	90	0	91	95	0	95	94	95	36	91	91	279964	71.72
LANCASTER ISD	98.8	100	93	93	100	97	95	0	110	100	95	44	91	101	6604	97.61
MESQUITE ISD	91.3	99	107	57	99	83	95	0	100	90	95	58	91	94	8204	97.01
RICHARDSON ISD	96.5	98	98	92	0	97	95	100	100	96	95	0	91	92	46745	52.06

APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

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
SUNNYVALE ISD	86.1%	81%	0	80%	81%	87%	95%	0	100%	100%	95%	0	89%	90%	\$13541	\$87.70
WILMER-HUTCHINS	94.7	98	100	86	98	93	95	0	100	94	95	60	94	97	3946	119.47
COPPELL ISD	98.7	95	98	99	95	101	95	0	96	112	95	67	91	93	56226	54.48
<b>DAWSON COUNTY</b>																
DAWSON ISD	112.0	97	0	84	90	105	102	114	96	110	100	32	89	99	195	139.12
KLONDIKE ISD	100.8	97	0	84	88	105	105	103	99	110	100	38	89	101	375	109.54
LAMESA ISD	100.4	97	80	84	94	106	106	107	101	110	101	45	89	105	432	119.95
SANDS ISD	101.5	85	0	93	94	85	85	108	95	83	91	31	99	99	21	90.94
<b>DEAF SMITH COUNTY</b>																
HEREFORD ISD	95.2	92	88	91	95	87	96	100	106	79	90	41	95	126	1064	109.53
WALCOTT ISD	96.0	0	0	0	95	87	0	100	140	79	0	22	0	96	0	76.11
<b>DELTA COUNTY</b>																
COOPER ISD	92.1	100	100	106	88	95	95	100	101	89	100	48	94	79	14833	82.80
FANNINDEL ISD	100.2	86	91	95	98	86	98	100	98	84	99	31	98	137	534	75.27
<b>DENTON COUNTY</b>																
LITTLE ELM ISD	101.4	104	101	93	112	97	0	0	107	98	0	100	101	104	5979	101.68
ARGYLE ISD	100.2	97	0	98	114	98	0	0	98	98	0	58	103	105	10122	73.59
DENTON ISD	99.8	101	104	97	112	97	95	0	94	100	101	68	106	107	12136	81.47
LEWISVILLE ISD	99.1	101	100	99	112	99	95	0	94	95	101	58	96	97	35792	89.90
PILOT POINT ISD	104.0	103	101	95	109	105	95	112	93	97	101	52	102	109	5909	86.77
KRUM ISD	105.7	101	101	102	112	97	0	131	106	102	101	51	102	119	4253	93.78
PONDER ISD	104.9	103	101	100	100	98	0	132	98	98	0	86	104	116	3346	91.02
AUBREY ISD	102.4	101	101	103	111	103	0	0	94	106	0	62	102	105	7023	75.35
SANGER ISD	104.5	103	101	101	132	99	95	112	99	94	101	75	100	106	4801	83.61
NORTHWEST ISD	101.2	102	101	99	112	97	95	100	100	94	101	69	97	106	6860	85.17
LAKE DALLAS ISD	101.8	105	101	98	112	106	95	0	96	93	101	68	96	96	22237	68.64
<b>DEWITT COUNTY</b>																
MEYERSVILLE ISD	98.4	97	0	80	92	90	100	103	100	83	0	65	70	104	2659	71.38
WESTHOFF ISD	100.1	99	0	83	97	83	83	108	104	95	95	69	69	109	1084	75.50
CUERO ISD	92.9	95	95	76	91	88	88	115	99	82	84	54	68	100	1018	68.65
NORDHEIM ISD	101.1	101	0	80	97	82	0	97	125	83	0	59	73	101	964	85.96
YOAKUM ISD	96.3	95	95	85	89	94	97	123	124	81	81	49	74	102	1113	77.00
YORKTOWN ISD	98.1	102	102	82	93	90	90	111	92	90	90	50	74	106	1306	81.57
<b>DICKENS COUNTY</b>																
SPUR ISD	99.9	95	0	91	97	76	76	104	97	82	82	35	104	111	110	67.13
PATTON SPRINGS ISD	85.4	91	0	94	86	76	76	104	94	82	82	27	83	84	164	66.11
<b>DIMIT COUNTY</b>																
ASHERTON ISD	101.1	91	91	94	95	95	99	112	110	101	0	60	113	106	491	49.15
CARRIZO SPRINGS	109.3	95	95	92	98	95	99	142	99	100	100	91	111	107	543	51.51
<b>DONLEY COUNTY</b>																
CLARENDON ISD	94.8	99	99	95	94	98	98	0	91	96	96	72	101	91	229	39.40
HEDLEY ISD	89.6	92	0	97	81	97	98	100	102	93	96	39	93	84	216	49.10
<b>DUVAL COUNTY</b>																
RAMIREZ CSD	97.8	90	0	83	99	91	100	113	107	92	100	66	89	84	537	90.58
BENAVIDES ISD	96.7	85	86	89	87	93	100	112	103	92	99	99	91	75	701	56.24
FREER (CITY)	96.7	91	86	69	86	95	100	97	118	92	100	86	73	76	163	53.61
SAN DIEGO ISD	98.7	88	86	97	85	82	100	110	116	95	100	84	79	76	558	55.95
<b>EASTLAND COUNTY</b>																
CARBON ISD	100.4	99	0	104	93	88	100	104	116	89	100	73	108	98	511	63.46
CISCO ISD	97.9	110	110	167	78	90	100	92	103	94	100	75	109	98	565	54.30
EASTLAND ISD	91.3	90	90	84	89	90	100	97	98	85	85	59	98	102	1371	49.11
GORMAN ISD	93.9	93	93	76	84	72	100	94	114	82	100	52	104	93	760	75.65
RANGER ISD	92.7	99	99	99	77	84	100	93	99	94	100	42	94	98	619	47.39
RISING STAR ISD	94.2	102	102	97	78	86	0	94	109	95	0	50	107	100	583	64.74
<b>ECTOR COUNTY</b>																
ECTOR COUNTY ISD	100.5	102	94	98	95	93	100	106	96	93	95	54	93	110	91	8.44
<b>EDWARDS COUNTY</b>																
ROCKSPRINGS ISD	108.1	89	0	68	96	85	0	110	96	93	100	54	117	135	441	21.49
NUECES CANYON ISD	92.7	95	95	59	90	92	0	110	72	93	100	100	85	99	604	21.50

APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O&G Minerals	Utility	Personal Property			Land Ratio		Land per Acre	
						Commnl.	Indust.			Commnl.	Indust.	Other	Market	Combo	Market	Ag. Use
<b>ELLIS COUNTY</b>																
AVALON ISD	94.3%	86%	0	100%	100%	95%	95%	100%	98%	93%	100%	46%	86%	102%	\$989	\$123.22
ENNIS ISD	95.3	95	101	83	94	96	100	100	101	94	100	42	78	95	1749	87.05
FERRIS ISD	95.6	94	99	95	99	96	98	0	104	83	99	55	99	104	2069	120.64
ITALY ISD	92.0	91	99	94	94	84	96	0	97	94	100	58	81	101	1020	109.08
MIDLOTHIAN ISD	93.8	95	99	98	94	95	100	100	95	91	100	58	60	64	6429	91.18
MILFORD ISD	92.4	98	99	81	95	85	85	100	84	93	0	49	76	98	1099	96.34
PALMER ISD	92.3	97	99	83	94	99	99	0	105	93	0	58	56	73	2795	95.42
RED OAK ISD	97.8	100	97	98	94	96	96	0	98	96	96	41	82	84	10060	120.34
WAXAHACHIE ISD	93.5	97	100	98	94	93	97	100	97	94	100	47	46	59	7562	120.43
MAYPEARL ISD	86.3	94	99	100	94	95	95	100	97	93	0	48	38	63	3925	85.16
<b>EL PASO COUNTY</b>																
CLINT ISD	92.0	91	96	79	84	87	100	0	103	79	94	86	110	108	542	83.13
EL PASO ISD	90.8	95	97	56	100	89	100	100	116	75	94	69	97	97	81624	646.92
FABENS ISD	99.6	99	96	112	102	96	100	100	116	102	94	61	106	102	3860	562.33
SAN ELIZARIO ISD	94.1	95	96	85	101	91	100	0	116	79	94	74	84	97	7139	638.35
YSLETA ISD	95.6	99	95	76	100	92	100	100	111	90	94	79	97	98	13888	308.86
ANTHONY ISD	94.2	102	96	47	100	95	100	0	107	65	94	65	127	122	3226	643.98
CANUTILLO ISD	98.5	108	96	84	119	86	100	100	112	86	94	84	99	99	1806	643.00
TORNILLO ISD	98.2	97	96	93	111	91	100	0	112	79	94	77	100	97	332	336.04
SOCORRO ISD	91.5	97	103	68	100	98	100	100	108	72	94	82	83	83	3594	638.02
<b>ERATH COUNTY</b>																
THREE WAY CSD	115.0	92	0	84	96	93	0	118	90	91	0	61	79	145	1016	71.34
HUCKABAY ISD	112.5	91	0	84	91	93	74	115	102	91	0	65	81	154	763	70.48
LINGLEVILLE ISD	110.6	89	0	83	95	93	74	117	116	91	95	57	76	181	821	76.21
BLUFF DALE ISD	97.8	100	0	83	102	93	74	117	104	91	0	43	81	124	712	72.37
MORGAN MILL ISD	114.4	96	0	84	97	93	0	117	117	91	95	32	82	157	840	71.18
DUBLIN ISD	104.6	93	120	86	94	97	74	117	98	109	95	63	87	159	751	78.24
STEPHENVILLE ISD	95.1	95	120	83	93	92	74	117	94	89	95	76	82	124	1423	72.35
<b>FALLS COUNTY</b>																
WESTPHALIA ISD	99.4	112	0	85	116	94	0	100	106	94	0	72	98	77	1711	173.89
CHILTON ISD	101.2	105	0	88	110	101	101	100	119	92	92	88	94	89	791	147.91
MARLIN ISD	98.3	103	103	83	100	91	100	100	102	92	100	59	103	97	762	130.73
ROSEBUD-LOTT ISD	103.6	103	103	86	114	89	89	100	108	95	96	57	95	106	655	111.71
<b>FANNIN COUNTY</b>																
DODD CITY ISD	103.1	93	93	54	104	84	84	100	94	83	83	55	99	135	667	70.42
ECTOR ISD	94.4	92	0	84	79	84	0	100	96	83	83	50	98	146	743	66.50
BONHAM ISD	93.7	90	90	94	92	84	99	100	94	89	99	69	97	123	881	78.90
HONEY GROVE ISD	98.5	91	91	84	85	78	78	100	95	74	74	53	96	131	505	88.62
LEONARD ISD	91.7	86	86	84	93	85	97	100	90	85	95	61	88	110	1101	92.21
SAVOY ISD	98.2	107	107	103	94	84	98	100	95	83	100	93	100	129	696	55.15
TRENTON ISD	101.1	99	99	110	106	92	92	100	94	72	72	64	98	118	1118	99.49
SAM RAYBURN ISD	104.7	93	0	74	101	84	96	100	96	83	93	67	94	120	711	60.86
<b>FAYETTE COUNTY</b>																
FAYETTEVILLE ISD	103.5	102	97	98	96	93	93	113	125	87	87	79	97	122	1657	56.00
FLATONIA ISD	110.4	106	97	97	99	104	104	139	114	97	100	88	91	126	1523	50.97
LA GRANGE ISD	99.8	100	97	95	94	100	100	107	94	87	100	90	100	114	1664	67.98
SCHULENBURG ISD	97.3	98	97	96	95	96	96	113	92	84	96	61	98	128	1472	64.83
ROUND TOP CARMINE	110.4	97	0	97	99	99	99	115	137	87	87	78	93	112	1647	55.27
<b>FISHER COUNTY</b>																
HOBBS ISD	92.6	59	0	61	59	57	100	113	101	75	100	51	0	80	0	59.11
MCCAULLEY ISD	90.2	44	0	61	49	57	100	103	117	75	0	41	0	81	0	93.89
ROBY ISD	77.4	69	69	57	56	81	100	91	115	83	100	32	0	77	0	100.80
ROTAN ISD	82.9	56	56	61	52	52	100	102	115	74	100	25	0	86	0	62.79
<b>FLOYD COUNTY</b>																
FLOYDADA ISD	107.1	79	79	106	93	77	0	100	104	90	0	58	0	152	0	106.95
LOCKNEY ISD	99.9	80	80	80	87	69	0	100	96	83	0	41	0	147	0	146.96
<b>FOARD COUNTY</b>																
CROWELL ISD	102.6	113	113	98	109	94	94	131	97	95	95	39	82	94	111	44.59

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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvrmts.	Real		O&G		Personal Property			Land Ratio		Land per Acre	
						Commnl.	Indust.	Minerals	Utility	Commnl.	Indust.	Other	Market	Combo	Market	Ag. Use
<b>FORT BEND COUNTY</b>																
LAMAR CONSOLIDATED	101.6%	107%	101%	93%	85%	97%	100%	110%	102%	92%	100%	54%	95%	98%	\$8368	\$126.39
STAFFORD (CITY)	94.7	100	101	95	90	94	100	0	94	82	99	54	98	98	65593	221.76
NEEDVILLE ISD	93.3	90	101	88	97	94	0	96	106	84	84	68	101	102	1788	144.49
FORT BEND ISD	96.9	97	101	99	90	95	99	97	100	81	100	84	100	102	22098	162.82
KENDLETON ISD	93.8	93	101	100	90	95	0	107	99	83	0	35	90	96	2303	157.15
<b>FRANKLIN COUNTY</b>																
MOUNT VERNON ISD	88.3	74	74	81	87	90	90	107	91	74	74	31	90	120	1264	41.12
<b>FREESTONE COUNTY</b>																
DEW ISD	95.9	96	0	97	94	95	0	97	95	94	100	81	96	97	1006	60.53
FAIRFIELD ISD	96.4	98	97	98	91	96	100	102	93	93	100	63	96	97	1121	60.70
TEAGUE ISD	102.6	97	97	96	96	94	94	96	122	94	100	60	96	97	1037	60.82
WORTHAM ISD	92.2	96	95	97	94	97	99	94	80	94	99	60	94	93	991	54.87
<b>FRIO COUNTY</b>																
DILLEY ISD	92.2	105	105	99	89	94	95	97	91	101	100	53	103	79	831	88.19
PEARSALL ISD	94.1	103	103	100	93	85	99	106	98	99	100	62	95	80	534	79.62
<b>GAINES COUNTY</b>																
SEMINOLE ISD	112.5	95	95	107	97	92	100	114	116	92	100	69	90	114	9089	75.10
SEAGRAVES ISD	105.1	94	94	93	106	98	100	108	111	72	100	38	95	128	7589	102.97
LOOP ISD	94.2	0	0	103	94	93	100	91	114	86	100	44	111	123	5746	82.00
<b>GALVESTON COUNTY</b>																
DICKINSON ISD	102.6	95	93	87	99	88	99	114	138	91	100	68	89	90	10572	100.60
GALVESTON ISD	90.7	92	89	83	99	94	99	109	116	81	100	69	61	61	8311	45.67
HIGH ISLAND ISD	106.2	101	93	90	99	87	87	125	117	79	0	68	89	95	865	48.81
LA MARQUE ISD	95.9	95	98	83	99	101	100	120	100	65	94	22	83	84	1764	73.59
TEXAS CITY ISD	98.1	99	100	85	99	94	100	106	99	69	98	33	83	83	6101	45.18
HITCHCOCK ISD	91.8	94	93	92	99	76	99	118	102	86	100	43	85	90	1442	107.52
SANTA FE ISD	97.5	99	93	80	99	97	97	132	108	83	83	62	101	102	3935	148.78
CLEAR CREEK ISD	96.2	95	94	82	98	94	100	122	105	87	100	45	109	109	9290	88.16
FRIENDSWOOD ISD	96.7	97	93	98	99	90	100	112	102	101	100	30	99	100	11146	103.19
<b>GARZA COUNTY</b>																
POST ISD	124.8	98	98	93	86	82	82	134	100	85	98	73	91	140	208	34.24
SOUTHLAND ISD	135.8	94	0	77	93	82	82	151	109	85	88	52	116	157	130	72.01
<b>GILLESPIE COUNTY</b>																
DOSS CSD	101.3	98	0	99	107	92	0	0	98	93	0	63	99	99	1095	46.14
FREDERICKSBURG ISD	96.7	97	97	99	99	92	92	100	96	93	93	86	108	103	2557	58.31
HARPER ISD	107.9	104	0	99	109	92	92	100	117	93	93	81	119	110	1315	50.47
<b>GLASSCOCK COUNTY</b>																
GLASSCOCK ISD	112.7	76	0	82	83	81	100	120	130	30	100	34	102	54	140	35.44
<b>GOLIAD COUNTY</b>																
GOLIAD ISD	105.9	102	102	114	98	99	100	106	111	93	100	60	96	95	697	59.85
<b>GONZALES COUNTY</b>																
GONZALES ISD	90.6	88	88	78	90	101	101	106	96	73	100	67	93	95	1141	84.73
NIXON-SMILEY	97.4	104	104	90	94	98	99	102	93	96	100	62	108	100	993	76.21
WAELDER ISD	100.0	106	0	99	101	100	100	118	94	74	98	63	98	99	1053	74.26
<b>GRAY COUNTY</b>																
ALANREED ISD	104.3	99	0	101	94	94	0	106	115	88	95	38	111	97	16	30.61
LEFORS ISD	89.3	101	0	98	86	108	93	84	120	96	95	36	101	97	96	28.10
MCLEAN ISD	100.0	97	97	99	94	99	93	99	114	91	95	33	107	105	124	34.61
PAMPA ISD	95.5	95	95	94	93	93	93	105	105	88	95	57	101	108	216	54.20
GRANDVIEW-HOPKINS	101.9	0	0	0	98	94	93	96	124	0	0	30	101	118	165	70.15
<b>GRAYSON COUNTY</b>																
S AND S CONS. ISD	100.5	98	0	102	101	93	99	99	92	93	101	78	87	122	1352	107.37
GUNTER ISD	103.9	97	99	92	103	91	99	0	88	93	101	37	104	130	1559	123.00
TOM BEAN ISD	100.8	98	99	100	93	93	0	99	96	102	101	66	117	138	1302	101.48
TIOGA ISD	99.0	97	0	90	95	93	0	99	91	93	0	42	111	133	1213	128.84
POTTSBORO ISD	98.9	98	99	90	102	99	99	102	97	98	101	91	108	119	2684	102.50
BELLS ISD	96.4	93	99	92	97	80	0	0	97	102	101	56	86	121	1131	103.02

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						Comm.	Indust.	Minerals	Utility	Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
COLLINSVILLE ISD	97.5%	96%	99%	88%	94%	98%	0	96%	91%	93%	101%	45%	92%	122%	\$1271	\$120.49
DENISON ISD	95.1	97	99	99	96	91	99	0	96	94	101	33	88	101	2236	99.30
HOWE ISD	100.8	99	99	92	100	93	99	99	90	96	101	59	111	139	1588	120.48
SHERMAN ISD	96.6	97	107	90	111	93	99	97	94	91	101	31	103	110	6300	108.01
VAN ALSTYNE ISD	98.6	98	99	81	106	89	99	0	91	92	101	31	101	121	1795	114.14
WHITESBORO ISD	96.0	95	99	87	92	96	99	97	90	95	101	74	96	122	1049	86.21
WHITEWRIGHT ISD	102.3	99	99	86	108	84	99	99	89	108	101	53	126	148	928	111.31
<b>GREGG COUNTY</b>																
GLADEWATER ISD	97.5	98	94	88	90	91	91	99	96	99	100	25	101	101	985	54.78
KILGORE ISD	96.2	95	97	93	92	96	96	118	100	87	97	35	98	95	2156	73.88
LONGVIEW ISD	97.2	95	96	87	90	100	100	104	126	94	100	23	88	87	3400	69.74
PINE TREE ISD	97.9	96	92	102	90	99	100	100	101	98	100	28	95	95	3875	72.00
SABINE ISD	113.2	101	94	98	83	89	89	133	94	97	97	30	101	97	1156	64.00
SPRING HILL ISD	104.1	95	96	89	90	98	98	109	101	94	98	44	95	95	3375	44.17
WHITE OAK ISD	104.1	99	94	93	90	98	98	105	101	94	99	41	95	96	1683	42.91
<b>GRIMES COUNTY</b>																
ANDERSON-SHIRO ISD	100.3	97	110	95	97	99	0	101	108	91	100	78	98	99	1207	65.83
IOLA ISD	98.2	95	0	98	91	99	99	99	116	91	100	78	101	97	1562	55.86
NAVASOTA ISD	100.6	105	110	99	97	99	100	120	108	91	100	75	101	98	1777	95.01
RICHARDS ISD	98.3	95	0	94	90	99	0	101	114	91	0	42	100	106	1115	97.62
<b>GUADALUPE COUNTY</b>																
SEGUIN ISD	95.6	95	102	105	100	90	98	103	98	90	100	64	118	110	2232	66.98
SCHERTZ-CIBOLO-UC.	99.8	99	127	103	98	108	100	0	108	91	100	52	95	97	7615	105.11
NAVARRO ISD	98.0	101	106	88	97	98	100	0	114	90	100	52	108	97	1035	118.47
MARION ISD	98.3	100	106	98	93	98	98	0	94	90	96	55	127	115	3423	110.15
<b>HALE COUNTY</b>																
ABERNATHY ISD	93.3	93	107	101	83	82	90	92	104	81	83	14	109	120	220	152.15
COTTON CENTER ISD	101.4	79	0	84	87	94	94	92	118	81	81	30	109	108	427	236.64
HALE CENTER ISD	92.0	80	107	105	85	82	88	92	97	91	97	55	109	112	230	195.88
PETERSBURG ISD	99.0	80	107	93	80	94	94	92	104	94	94	16	109	120	403	180.27
PLAINVIEW ISD	91.8	89	107	80	78	95	99	92	101	80	96	46	109	112	403	239.25
<b>HALL COUNTY</b>																
MEMPHIS ISD	107.5	136	136	81	99	99	99	0	92	89	89	41	107	96	184	72.48
TURKEY-QUITAQUE	96.7	125	125	83	99	73	73	0	75	109	109	19	120	96	99	51.53
LAKEVIEW ISD	92.0	140	140	95	99	95	95	0	59	93	93	0	98	100	116	92.31
<b>HAMILTON COUNTY</b>																
HAMILTON ISD	93.2	99	99	113	84	105	105	0	92	82	94	72	114	92	920	85.64
HICO ISD	93.4	102	102	113	89	91	91	0	91	91	91	49	105	94	1305	78.57
POTTSVILLE ISD	88.3	90	0	116	79	98	98	100	97	85	85	44	112	94	1350	76.11
<b>HANSFORD COUNTY</b>																
GRUVER ISD	100.0	84	84	96	100	97	97	97	116	96	96	78	97	107	254	83.84
PRINGLE-MORSE ISD	100.8	86	0	96	85	97	97	99	116	96	96	31	97	91	212	79.61
SPEARMAN ISD	96.1	87	87	96	83	97	97	96	106	96	96	47	97	102	244	89.17
<b>HARDEMAN COUNTY</b>																
CHILLICOTHE ISD	89.8	87	87	65	106	67	100	95	88	59	100	35	83	72	267	91.11
QUANAH ISD	86.1	95	95	95	81	67	99	98	96	59	100	36	86	70	247	70.51
<b>HARDIN COUNTY</b>																
KOUNTZE ISD	97.8	89	89	84	92	83	83	127	110	69	100	49	91	122	1103	194.59
SILSBEE ISD	97.0	98	98	84	100	85	94	125	111	75	100	42	89	114	1916	207.12
HARDIN-JEFFERSON	102.8	95	95	86	80	87	100	124	107	57	100	46	89	117	851	118.82
LUMBERTON ISD	98.7	106	106	87	88	82	82	110	109	73	100	60	93	81	2217	334.37
WEST HARDIN ISD	108.2	87	0	86	90	85	85	115	108	71	100	52	97	131	805	135.57
<b>HARRIS COUNTY</b>																
ALDINE ISD	100.1	103	102	99	95	95	96	141	117	90	98	100	114	114	34085	64.43
ALIEF ISD	99.5	104	105	95	95	94	99	122	123	92	100	45	104	104	100400	84.42
CHANNELVIEW ISD	96.8	97	105	96	95	97	98	122	104	90	98	63	104	104	8738	68.93
CROSBY ISD	97.9	95	105	109	94	94	100	112	104	101	98	42	88	96	3815	215.61
CYPRESS-FAIRBANKS	96.6	98	98	93	95	89	98	126	108	100	99	34	98	98	28646	162.62
DEER PARK ISD	99.0	97	105	107	95	102	99	122	115	84	99	29	104	104	12358	44.71

## PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O&G	Utility	Personal Property			Land Ratio		Land per Acre	
						Commnl.	Indust.	Minerals		Commnl.	Indust.	Other	Market	Combo	Market	Ag. Use
NORTH FOREST ISD	109.8%	120%	137%	114%	95%	93%	96%	122%	109%	96%	97%	13%	104%	99%	\$5660	\$617.34
GALENA PARK ISD	97.2	97	110	100	95	96	95	122	124	87	97	14	87	87	17773	145.61
GOOSE CREEK ISD	99.6	97	118	109	93	93	99	105	122	89	100	39	102	102	4098	103.19
HOUSTON ISD	96.6	95	104	104	95	96	97	132	109	93	99	76	104	104	45489	63.76
HUMBLE ISD	96.3	96	102	110	95	95	95	131	109	91	99	42	91	91	7502	573.34
KATY ISD	98.5	98	95	99	99	92	100	112	101	101	100	16	120	120	10794	175.41
KLEIN ISD	94.6	93	100	105	95	96	96	157	113	93	98	66	95	96	4947	352.19
LA PORTE ISD	98.6	95	105	102	95	94	100	122	109	92	100	77	104	104	7480	54.49
PASADENA ISD	98.7	99	120	98	95	93	100	102	103	94	100	33	104	104	19514	62.00
SPRING ISD	102.4	101	101	100	95	105	95	162	110	98	99	32	106	106	36139	1864.74
SPRING BRANCH ISD	94.9	92	107	100	0	102	95	122	109	95	97	8	104	104	78821	.00
TOMBALL ISD	98.9	93	124	105	95	101	96	116	115	97	100	39	112	111	8639	457.18
SHELDON ISD	100.1	104	105	106	95	91	100	122	111	95	98	48	104	104	5325	335.06
HUFFMAN ISD	101.5	100	105	114	95	95	95	122	113	93	97	35	106	103	3598	642.54
<b>HARRISON COUNTY</b>																
KARNACK ISD	76.2	63	99	49	88	83	86	98	100	71	100	92	70	103	809	63.66
MARSHALL ISD	105.1	92	99	65	98	77	90	113	144	72	100	52	75	88	954	75.07
WASKOM ISD	99.4	92	99	82	88	74	93	104	108	119	100	47	82	97	912	73.46
HALLSVILLE ISD	95.3	93	99	55	81	76	100	100	100	71	100	47	58	71	1146	62.21
HARLETON ISD	102.4	92	0	70	96	76	76	113	92	73	0	50	58	80	1112	48.50
ELYSIAN FIELDS ISD	93.6	94	96	64	85	89	0	95	123	80	100	69	76	85	976	125.66
<b>HARTLEY COUNTY</b>																
HARTLEY ISD	95.2	69	0	96	64	80	80	103	84	98	98	20	74	107	229	79.71
CHANNING ISD	97.2	66	0	98	65	80	0	103	79	98	98	17	73	102	96	36.09
<b>HASKELL COUNTY</b>																
WEINERT ISD	101.1	88	0	83	89	73	73	138	90	85	85	42	119	104	293	121.69
PAINT CREEK ISD	101.0	93	0	104	78	73	0	107	106	85	0	100	119	103	301	62.09
HASKELL ISD	93.4	99	99	98	91	73	73	108	93	84	84	51	119	103	250	76.83
ROCHESTER ISD	99.3	81	0	91	94	73	97	116	94	85	85	38	118	103	466	118.05
RULE ISD	97.0	90	90	81	88	69	69	128	96	90	92	36	119	104	522	96.69
<b>HAYS COUNTY</b>																
SAN MARCOS ISD	94.0	94	101	89	93	97	103	100	103	90	93	64	87	84	5449	101.28
DRIPPING SPRINGS	99.2	97	101	98	99	87	0	100	94	90	0	60	111	109	2617	52.60
HAYS CONS. ISD	93.8	93	101	87	91	82	103	100	95	90	93	68	115	105	2997	78.63
WIMBERLY ISD	90.9	91	101	93	92	86	0	0	98	90	0	38	91	88	2886	62.12
<b>HEMPHILL COUNTY</b>																
CANADIAN ISD	98.2	93	93	91	90	96	100	97	123	88	100	66	86	83	65	33.38
<b>HENDERSON COUNTY</b>																
LA POYNOR ISD	100.3	95	0	90	94	96	100	102	90	92	100	63	89	106	1011	60.00
MURCHISON ISD	98.8	95	106	96	95	95	0	104	97	97	0	43	90	102	1396	55.26
ATHENS ISD	97.4	98	106	93	93	95	97	103	107	91	100	34	91	107	1320	57.09
BROWNSBORO ISD	95.3	89	106	90	93	98	100	103	92	92	100	38	88	101	1190	60.76
CROSS ROADS ISD	101.0	92	0	92	93	96	100	107	100	92	100	46	85	103	781	52.49
EUSTACE ISD	97.3	96	106	98	93	96	100	108	98	92	100	42	92	103	1439	57.15
MALAKOFF ISD	93.7	94	106	87	93	98	98	103	104	92	100	42	90	100	1111	53.61
TRINIDAD ISD	95.0	95	106	87	91	95	100	104	95	96	100	45	89	113	920	59.14
<b>HIDALGO COUNTY</b>																
VALLEY VIEW ISD	91.6	83	99	87	85	79	80	129	99	102	101	15	76	90	2538	472.30
DONNA ISD	95.0	94	99	97	85	93	93	121	102	98	99	82	90	97	2246	480.39
EDCOUCH ELSA ISD	91.2	93	99	87	85	86	86	126	107	79	79	31	99	103	1620	460.27
EDINBURG ISD	103.7	98	103	91	85	91	93	129	105	82	93	60	84	96	392	168.29
HIDALGO ISD	95.0	90	99	85	84	85	85	120	111	80	100	36	0	143	0	488.03
MCALLEN ISD	92.6	98	98	88	85	90	90	92	109	84	85	45	90	92	23043	414.98
MERCEDES ISD	90.6	90	99	96	85	85	85	126	108	94	94	23	100	99	1568	444.43
MISSION ISD	90.5	95	90	93	85	79	79	126	106	81	84	51	104	105	3182	416.47
PHARR-SAN JUAN-ALA	91.5	95	100	84	85	91	96	101	108	81	91	78	93	96	6342	467.32
PROGRESO ISD	88.8	82	99	78	85	88	88	126	108	100	100	19	111	103	1796	462.78
SHARYLAND ISD	90.0	90	99	85	85	93	93	0	103	80	100	78	104	106	5231	431.04
LA JOYA ISD	100.3	83	99	88	85	74	81	126	110	84	84	74	83	91	1579	283.13
WESLACO ISD	89.2	92	99	91	85	85	85	105	100	83	83	85	85	95	4000	451.33
LA VILLA ISD	95.1	83	0	89	85	84	100	86	105	84	92	72	90	99	2134	477.50
MONTE ALTO ISD	97.6	90	99	93	85	87	87	126	108	106	100	70	112	106	1387	455.95

APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvrmts.	Real		O&G		Utility	Personal Property			Land Ratio		Land per Acre	
						Commnl.	Indust.	Minerals	Commnl.		Indust.	Other	Market	Combo	Market	Ag. Use	
<b>HILL COUNTY</b>																	
ABBOTT ISD	84.3%	95%	0	86%	86%	90%	90%	100%	95%	90%	90%	43%	87%	74%	\$752	\$153.73	
BYNUM ISD	85.1	95	0	84	97	90	90	100	95	90	90	38	91	71	625	160.60	
COVINGTON ISD	90.7	90	0	85	90	90	0	100	97	90	0	70	91	92	803	94.73	
HILLSBORO ISD	89.4	90	86	87	89	90	90	100	97	88	100	51	92	82	989	129.82	
HUBBARD ISD	94.1	94	86	90	90	92	0	100	103	99	0	58	85	101	632	69.48	
ITASCA ISD	88.0	92	86	89	90	83	83	100	94	96	100	62	85	79	850	129.96	
MALONE ISD	84.6	89	0	90	86	93	93	0	105	88	88	52	83	73	726	148.89	
MOUNT CALM ISD	92.2	100	0	85	87	89	0	100	95	91	0	62	96	94	620	85.45	
WHITNEY ISD	91.2	92	86	83	93	93	0	100	93	92	0	74	88	92	879	81.60	
AQUILLA ISD	92.1	89	0	89	90	90	0	100	100	90	90	98	85	92	860	89.42	
BLUM ISD	91.6	88	0	89	87	105	105	100	90	96	100	78	86	96	781	79.08	
PENELOPE ISD	85.6	89	0	85	95	90	90	0	97	90	90	63	95	78	508	148.86	
<b>HOCKLEY COUNTY</b>																	
ANTON ISD	109.2	103	103	98	101	87	87	113	97	108	108	64	100	122	2206	111.14	
LEVELLAND ISD	108.7	97	97	88	103	89	95	115	99	98	99	79	107	120	1379	108.75	
ROPES ISD	113.0	122	0	87	104	87	88	112	108	98	99	93	92	123	2259	115.35	
SMYER ISD	120.4	95	0	97	101	87	88	127	105	98	99	81	100	120	1251	105.57	
SUNDOWN ISD	104.1	91	91	95	103	95	100	105	101	94	100	76	100	110	715	59.56	
WHITHARRAL ISD	113.9	93	0	89	108	87	87	116	99	98	98	61	100	127	2979	107.69	
<b>HOOD COUNTY</b>																	
GRANBURY ISD	92.8	93	93	97	89	90	100	106	98	87	100	49	93	100	2349	54.78	
LIPAN ISD	105.3	94	0	99	94	90	100	126	134	87	100	52	103	105	1291	55.83	
TOLAR ISD	92.9	91	0	97	95	88	100	105	93	87	100	34	96	109	1966	52.25	
<b>HOPKINS COUNTY</b>																	
CUMBY ISD	99.0	98	102	94	96	94	103	116	95	94	99	85	93	107	923	114.68	
NORTH HOPKINS ISD	108.0	100	0	88	95	94	0	116	106	94	0	87	99	113	743	126.04	
MILLER GROVE ISD	101.4	98	0	106	93	94	0	116	109	94	0	90	99	114	847	122.20	
SALTILLO ISD	102.2	98	0	98	96	94	0	116	102	94	0	62	103	117	724	123.75	
SULPHUR SPRINGS	99.2	102	102	107	96	94	103	113	97	94	99	75	97	113	900	125.98	
COMO-PICKTON ISD	109.2	100	0	98	94	94	103	106	142	94	99	78	97	109	909	125.00	
SULPHUR BLUFF ISD	105.1	104	0	106	96	94	0	111	97	94	0	75	101	118	535	122.57	
<b>HOUSTON COUNTY</b>																	
KENNARD ISD	103.1	91	0	99	95	88	100	100	108	90	100	73	95	120	1045	116.63	
CROCKETT ISD	95.4	97	104	99	95	88	100	108	103	87	100	67	98	99	1240	80.90	
GRAPELAND ISD	97.7	92	104	91	100	87	100	113	100	105	100	73	87	94	998	77.12	
LOVELADY ISD	100.2	105	0	100	94	88	100	107	95	90	100	69	98	100	955	81.82	
LATEXO ISD	98.1	96	104	92	88	88	100	108	111	90	100	83	98	104	1125	98.98	
<b>HOWARD COUNTY</b>																	
BIG SPRING ISD	96.9	90	90	74	71	94	99	124	103	92	100	46	94	89	376	79.94	
COAHOMA ISD	123.1	92	92	81	77	94	94	152	101	92	98	63	104	96	240	47.29	
FORSAN ISD	123.2	87	87	67	77	94	94	133	101	92	100	59	93	87	218	41.24	
<b>HUDSPETH COUNTY</b>																	
ALLAMOORE CSD	109.4	103	0	112	90	95	95	100	96	76	100	100	96	122	92	6.67	
FT HANCOCK ISD	102.0	100	100	89	85	95	0	100	95	76	0	87	118	117	90	25.12	
SIERRA BLANCA ISD	109.6	115	115	125	90	112	0	100	97	76	0	74	121	143	73	6.67	
DELL CITY ISD	104.3	96	96	145	99	87	87	100	103	89	89	43	102	105	100	36.82	
<b>HUNT COUNTY</b>																	
BOLES HOME ISD	86.7	91	0	84	81	73	0	100	102	85	0	76	75	84	1819	78.57	
CADDO MILLS ISD	91.6	91	0	42	91	88	94	0	109	85	100	74	87	96	1248	78.13	
CELESTE ISD	89.9	86	0	105	87	80	80	0	110	79	79	41	84	101	967	58.40	
COMMERCE ISD	89.8	97	67	98	87	74	96	0	97	87	98	42	97	108	1130	69.67	
GREENVILLE ISD	86.2	93	81	59	85	68	100	0	109	90	95	43	98	102	2366	66.39	
LONE OAK ISD	86.5	93	0	77	73	73	0	100	99	85	0	64	86	98	1319	47.97	
QUINLAN ISD	81.1	82	78	69	84	88	88	100	103	83	83	67	77	83	2102	50.73	
WOLFE CITY ISD	86.6	88	78	61	80	78	78	0	99	91	91	58	83	97	1011	68.62	
CAMPBELL ISD	86.7	94	78	90	78	73	0	100	91	85	85	70	81	91	1387	46.65	
BLAND ISD	83.3	81	0	72	82	73	0	0	103	85	0	71	68	83	1948	73.18	
<b>HUTCHINSON COUNTY</b>																	
BORGER ISD	96.1	93	115	97	79	98	100	112	109	98	100	36	111	121	1459	33.26	
SANFORD ISD	100.6	96	115	91	79	98	100	103	122	100	0	68	111	114	383	32.90	
PLEMONS-STINNETT-P	100.1	85	115	82	79	98	100	116	100	98	100	44	111	88	220	34.62	
SPRING CREEK ISD	114.9	93	0	94	79	98	100	123	142	98	0	91	111	77	65	32.87	



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	
<b>IRION COUNTY</b>																	
IRION COUNTY ISD	95.7%	73%	134%	59%	73%	66%	100%	97%	127%	98%	100%	59%	77%	76%	\$469	\$20.90	
<b>JACK COUNTY</b>																	
BRYSON ISD	98.7	94	94	91	91	97	97	101	100	104	100	60	90	102	448	28.05	
JACKSBORO ISD	99.5	102	102	89	97	97	99	97	109	104	100	67	93	103	511	28.56	
PERRIN-WHITT CISD	97.5	94	0	98	90	97	100	92	110	104	0	77	79	91	610	36.70	
<b>JACKSON COUNTY</b>																	
EDNA ISD	96.8	92	92	87	95	97	100	102	99	96	100	47	98	98	875	83.27	
GANADO ISD	91.5	96	96	92	90	96	0	92	93	90	100	69	96	85	1218	180.01	
INDUSTRIAL ISD	100.9	91	0	95	92	97	100	108	89	94	100	64	113	85	758	132.87	
<b>JASPER COUNTY</b>																	
BROOKELAND ISD	88.9	83	83	79	84	64	0	113	100	68	68	52	86	181	1102	110.36	
BUNA ISD	93.1	79	79	57	86	70	100	115	106	98	100	39	86	120	1063	159.57	
JASPER ISD	92.8	87	87	95	133	82	100	113	107	65	100	41	55	134	2371	124.83	
KIRBYVILLE ISD	90.3	83	83	72	74	80	100	101	112	62	0	35	104	130	1142	160.46	
EVADALE ISD	99.0	82	0	92	77	80	100	113	113	97	100	59	80	102	1038	204.52	
<b>JEFF DAVIS COUNTY</b>																	
FT DAVIS ISD	96.4	96	96	84	90	93	0	100	113	103	0	67	64	107	589	11.18	
VALENTINE ISD	98.8	99	0	93	96	93	0	100	87	105	0	63	73	106	126	11.47	
<b>JEFFERSON COUNTY</b>																	
NEDERLAND ISD	96.6	96	96	85	91	93	100	128	105	91	100	73	96	96	5740	138.14	
PORT ARTHUR ISD	97.2	95	92	81	91	87	100	128	110	88	100	4	96	96	4988	42.17	
PORT NECHES ISD	97.5	97	92	94	91	87	100	128	109	87	100	17	96	96	3608	55.95	
BEAUMONT ISD	96.0	98	92	77	91	92	100	138	106	84	100	11	96	94	2212	182.47	
SABINE PASS ISD	108.7	103	0	97	91	91	99	131	161	86	100	100	93	85	426	95.77	
HAMSHIRE-FANNETT	103.9	93	92	90	91	91	100	120	109	86	100	44	95	97	713	116.75	
<b>JIM HOGG COUNTY</b>																	
JIM HOGG CO. ISD	107.5	91	91	80	91	75	75	127	115	83	100	74	75	95	654	48.61	
<b>JIM WELLS COUNTY</b>																	
LA GLORIA ISD	94.1	95	0	87	96	95	100	91	97	101	100	69	90	92	488	79.40	
ALICE ISD	97.3	96	96	98	94	96	96	111	109	100	100	58	110	100	898	101.29	
BEN BOLT-PALITO B.	111.5	95	0	96	106	95	95	134	96	101	100	85	94	86	559	88.26	
ORANGE GROVE ISD	98.2	96	96	107	100	94	94	104	100	103	100	71	106	99	293	106.68	
PREMONT ISD	103.6	91	91	93	88	95	100	111	100	101	100	60	97	90	348	92.82	
<b>JOHNSON COUNTY</b>																	
ALVARADO ISD	87.1	88	100	79	85	78	99	0	90	101	107	56	80	92	2418	79.72	
BURLESON ISD	91.4	91	104	90	86	97	99	0	99	92	107	18	87	89	6610	76.07	
CLEBURNE ISD	93.4	90	99	100	89	94	99	0	95	109	107	36	85	94	2375	93.76	
GRANDVIEW ISD	92.2	93	100	97	84	96	99	100	85	101	107	43	80	103	1475	89.47	
JOSHUA ISD	88.3	91	100	86	89	75	99	0	93	102	107	58	78	82	2537	59.64	
KEENE ISD	93.2	97	93	94	109	78	99	0	91	106	107	51	86	88	4616	60.13	
RIO VISTA ISD	93.9	90	0	99	94	78	0	100	90	128	0	56	88	104	1868	73.53	
VENUS ISD	87.3	90	100	83	76	102	99	100	87	105	107	74	85	95	1979	136.64	
GODLEY ISD	92.2	88	100	80	80	84	0	100	95	105	0	42	84	125	2265	45.45	
<b>JONES COUNTY</b>																	
ANSON ISD	97.3	98	98	66	95	71	100	98	95	88	100	26	100	115	421	86.76	
HAMLIN ISD	96.5	95	95	88	77	72	100	99	100	98	100	30	98	118	431	90.38	
HAWLEY ISD	92.0	94	0	60	89	83	100	91	92	88	100	71	94	100	551	79.47	
LUEDERS - AVOCA	94.6	85	0	96	90	83	100	96	93	88	100	37	100	104	411	69.16	
STAMFORD ISD	91.9	89	89	80	79	91	100	99	99	83	100	19	98	129	577	100.51	
<b>KARNES COUNTY</b>																	
FALLS CITY ISD	98.4	96	0	84	89	88	88	110	108	84	95	75	84	100	378	63.52	
KARNES CITY ISD	102.3	92	92	83	96	90	99	116	110	84	100	85	89	100	292	69.05	
KENEDY ISD	98.6	93	93	87	101	91	100	115	107	85	97	82	94	107	528	64.09	
RUNGE ISD	104.0	94	94	83	96	99	0	108	127	83	100	74	83	99	775	69.54	

APPENDIX E

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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvrmts.	Real		O&G		Utility	Personal Property			Land Ratio		Land per Acre	
						Comml.	Indust.	Minerals	Comml.		Indust.	Other	Market	Combo	Market	Ag. Use	
<b>KAUFMAN COUNTY</b>																	
CRANDALL ISD	95.5%	89%	97%	69%	104%	94%	94%	0	93%	114%	100%	61%	94%	151%	\$1682	\$65.47	
FORNEY ISD	89.9	90	97	85	99	60	60	0	97	97	100	59	83	124	4581	67.75	
KAUFMAN ISD	93.9	90	98	94	102	81	81	96	93	91	100	65	66	111	2489	54.74	
KEMP ISD	100.8	92	97	106	102	97	0	98	90	100	0	57	98	133	937	53.88	
MABANK ISD	93.8	95	106	92	92	96	0	97	92	94	0	37	91	101	2079	56.48	
TERRELL ISD	94.0	96	97	84	101	92	92	90	101	83	100	47	81	98	1789	57.78	
SCURRY-ROSSER ISD	101.8	92	97	84	101	89	0	0	97	91	0	71	89	148	2650	56.42	
<b>KENDALL COUNTY</b>																	
BOERNE ISD	98.1	97	97	96	106	93	93	100	102	105	105	90	108	105	3004	45.05	
COMFORT ISD	104.4	103	98	96	104	102	102	100	116	111	111	88	122	107	1306	50.51	
<b>KENEDY COUNTY</b>																	
KENEDY COUNTY WIDE	130.7	63	63	20	63	0	100	150	182	0	100	62	109	37	464	39.53	
<b>KENT COUNTY</b>																	
JAYTON-GIRARD ISD	100.2	105	0	89	93	111	100	100	98	91	96	52	105	101	96	35.14	
<b>KERR COUNTY</b>																	
DIVIDE CSD	98.6	0	0	95	99	94	0	100	100	93	0	40	95	100	1038	37.25	
CENTER POINT ISD	96.8	96	101	90	103	94	100	100	105	99	100	100	88	89	1503	45.28	
HUNT ISD	89.8	98	0	79	87	94	0	100	104	93	0	24	85	85	1461	42.96	
KERRVILLE ISD	96.1	98	101	102	100	95	100	100	100	93	100	67	82	82	3088	43.32	
INGRAM ISD	97.4	99	101	99	105	92	0	100	106	103	0	84	91	91	1793	42.89	
<b>KIMBLE COUNTY</b>																	
JUNCTION ISD	85.4	57	57	64	56	65	91	100	114	79	97	29	0	188	0	19.71	
<b>KING COUNTY</b>																	
GUTHRIE CSD	103.6	92	0	61	91	82	100	102	177	93	100	74	0	103	0	32.04	
<b>KINNEY COUNTY</b>																	
BRACKETT ISD	87.7	84	84	74	91	83	0	0	98	97	0	41	105	92	373	30.29	
<b>KLEBERG COUNTY</b>																	
LAURELESS ISD	171.0	101	0	96	91	102	101	203	107	96	100	0	0	93	0	70.56	
KINGSVILLE ISD	108.4	100	103	101	91	105	100	200	103	94	99	58	100	103	4615	84.19	
RICARDO ISD	95.2	107	0	89	82	97	100	95	101	99	100	79	95	97	1273	171.63	
RIVIERA ISD	108.6	100	103	97	100	96	100	135	102	100	100	72	103	96	1794	102.61	
SANTA GERTRUDIS	137.1	101	0	0	91	102	0	147	90	96	100	100	100	89	1394	51.80	
<b>KNOX COUNTY</b>																	
BENJAMIN ISD	100.9	88	0	86	91	66	0	108	98	87	0	43	98	92	409	49.47	
GOREE ISD	95.9	84	0	85	85	77	77	112	90	73	87	28	101	105	396	103.22	
KNOX CITY-O'BRIEN	102.6	87	0	81	84	78	78	123	95	95	98	28	93	105	432	111.00	
MUNDAY ISD	93.0	92	0	92	83	78	78	102	91	84	84	13	89	109	450	129.63	
<b>LAMAR COUNTY</b>																	
CHISUM ISD	83.4	94	0	124	80	90	90	100	97	82	64	23	93	114	629	88.64	
ROXTON ISD	98.0	96	91	96	85	85	0	100	87	73	0	31	93	116	514	94.33	
PARIS ISD	92.6	97	91	86	90	97	90	100	100	83	64	7	96	105	2301	60.59	
NORTH LAMAR ISD	84.6	94	91	96	96	101	80	100	99	79	43	48	100	127	933	74.26	
PRAIRILAND ISD	96.7	91	91	90	91	99	90	100	93	82	64	30	92	123	686	77.58	
<b>LAMB COUNTY</b>																	
AMHERST ISD	105.9	93	93	94	94	97	97	0	111	97	97	55	111	120	286	159.24	
LITTLEFIELD ISD	98.8	98	98	88	89	94	94	100	97	98	98	65	118	127	278	122.69	
OLTON ISD	104.2	94	94	95	96	95	95	100	105	93	93	54	118	120	299	174.39	
SPADE ISD	112.7	112	0	90	86	95	95	100	100	97	97	99	111	128	317	148.96	
SPRINGLAKE-EARTH	100.6	95	95	90	94	95	95	100	98	96	96	70	105	108	458	226.10	
SUDAN ISD	101.5	95	95	90	91	95	95	100	102	97	97	57	108	119	238	106.59	
<b>LAMPASAS COUNTY</b>																	
LAMPASAS ISD	95.5	96	101	94	93	96	96	100	100	95	100	80	92	99	1121	62.20	
LOMETA ISD	94.0	98	0	95	96	97	97	100	92	94	94	68	93	93	1003	58.29	
<b>LA SALLE COUNTY</b>																	
COTULLA ISD	84.3	81	81	92	85	89	0	111	115	83	0	53	62	64	263	55.32	

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
<b>LAVACA COUNTY</b>																
VYSEHRAD ISD	106.2%	91%	0	97%	96%	95%	95%	112%	104%	97%	99%	70%	98%	102%	\$1370	\$65.00
SWEET HOME ISD	96.7	86	0	92	93	94	99	112	110	99	99	60	96	104	1046	52.84
EZZELL ISD	109.5	99	0	97	89	95	0	117	124	97	100	70	95	101	1137	49.89
HALLETTSVILLE ISD	102.2	96	96	96	95	96	99	110	116	90	96	82	97	99	1030	61.77
MOULTON ISD	97.4	105	105	104	92	89	97	112	96	98	99	66	96	104	1295	62.26
SHINER ISD	95.2	95	95	97	91	97	97	112	99	101	101	45	98	105	1401	63.22
<b>LEE COUNTY</b>																
GIDDINGS ISD	96.4	96	96	92	94	95	97	95	110	89	99	60	94	96	1343	51.05
LEXINGTON ISD	93.7	93	93	94	93	94	0	88	97	89	89	65	92	98	1334	49.53
DIME BOX ISD	96.9	91	91	92	94	94	0	94	111	89	100	68	93	101	1158	50.88
<b>LEON COUNTY</b>																
BUFFALO ISD	95.7	98	94	91	93	87	0	127	106	79	100	63	98	97	1044	62.21
CENTERVILLE ISD	110.6	97	94	81	91	90	90	124	97	80	80	52	93	94	1113	62.07
NORMANGEE ISD	91.2	90	90	89	98	96	0	119	90	90	0	58	94	94	928	60.88
OAKWOOD ISD	99.6	98	0	88	93	90	100	109	104	80	100	50	95	98	1049	61.83
LEON ISD	109.6	102	102	79	110	90	100	189	95	80	100	69	96	95	942	62.36
<b>LIBERTY COUNTY</b>																
CLEVELAND ISD	95.1	95	89	98	90	90	90	96	115	93	100	53	93	97	1837	414.80
DAYTON ISD	97.0	97	91	97	100	88	96	123	104	92	100	57	94	93	1441	144.32
DEVERS ISD	96.2	90	0	90	91	84	100	96	103	93	100	47	93	92	841	141.93
HARDIN ISD	90.4	87	0	93	91	93	93	96	100	96	100	58	94	91	1025	144.47
HULL DAISSETTA ISD	99.5	95	91	94	94	89	89	107	119	96	100	69	98	91	819	203.98
LIBERTY ISD	96.4	97	94	95	91	89	99	108	104	93	100	57	95	96	1036	110.20
TARKINGTON ISD	92.1	94	0	86	88	89	100	84	103	93	100	65	95	88	1211	184.16
<b>LIMESTONE COUNTY</b>																
COOLIDGE ISD	88.1	94	97	97	91	96	96	0	99	94	100	44	92	78	554	80.43
GROESBECK ISD	118.8	90	97	89	98	95	97	97	126	94	100	51	91	86	892	61.06
MEXIA ISD	94.3	93	97	88	90	95	95	109	100	94	100	51	89	88	825	51.25
<b>LIPSCOMB COUNTY</b>																
BOOKER ISD	109.5	92	92	95	87	149	149	118	104	92	92	91	93	81	272	63.49
FOLLETT ISD	99.1	75	75	95	92	125	125	107	101	84	84	64	100	71	342	61.08
HIGGINS ISD	100.7	97	97	81	95	112	112	109	94	92	92	56	93	72	260	40.56
DARROUZETT ISD	96.5	100	100	95	92	130	130	97	105	89	89	100	93	72	431	57.65
<b>LIVE OAK COUNTY</b>																
GEORGE WEST ISD	94.3	88	88	78	96	82	100	104	91	80	100	49	85	63	247	68.85
THREE RIVERS ISD	95.5	94	94	85	89	88	100	110	120	80	100	38	87	46	287	99.49
<b>LLANO COUNTY</b>																
LLANO ISD	84.8	86	87	77	98	83	0	100	98	86	0	60	86	104	1073	67.94
<b>LUBBOCK COUNTY</b>																
LUBBOCK-COOPER ISD	101.1	97	96	102	98	96	98	0	99	112	95	62	102	130	2136	123.60
FRENSHIP ISD	98.8	99	93	109	97	100	98	131	97	96	96	79	99	112	1142	126.99
ROOSEVELT ISD	104.9	97	96	101	92	90	98	129	99	92	96	65	101	135	2700	130.69
IDALOU ISD	100.9	94	96	95	94	91	98	102	98	91	96	100	97	143	657	143.46
LUBBOCK ISD	98.7	99	97	104	96	100	98	150	109	97	96	29	97	101	5419	118.46
NEW DEAL ISD	108.7	97	96	93	94	98	98	134	105	98	97	57	97	137	1216	133.09
SLATON ISD	105.6	98	96	100	98	96	98	0	124	101	96	55	97	136	364	107.86
SHALLOWATER I S D	104.9	98	96	92	94	93	98	138	104	85	95	56	98	132	865	126.92
<b>LYNN COUNTY</b>																
O'DONNELL ISD	119.7	94	94	118	104	71	71	109	106	84	84	40	90	161	880	114.63
TAHOKA ISD	119.0	98	98	122	94	123	123	118	98	85	85	31	91	166	190	103.63
NEW HOME ISD	136.0	93	0	121	99	103	103	118	100	86	86	61	89	179	586	138.65
WILSON ISD	128.1	83	0	112	88	103	103	123	98	116	116	44	92	184	484	133.25
<b>MADISON COUNTY</b>																
MADISONVILLE ISD	95.9	92	92	86	90	100	100	108	105	86	94	66	97	93	1263	54.21
NORTH ZULCH ISD	96.8	91	0	87	90	100	0	101	106	86	0	75	96	92	1052	53.07
<b>MARION COUNTY</b>																
JEFFERSON ISD	103.9	98	98	92	99	100	100	97	117	74	100	33	102	136	749	47.25

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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O&G	Utility	Personal Property			Land Ratio		Land per Acre		
						Comml.	Indust.	Minerals		Comml.	Indust.	Other	Market	Combo	Market	Ag. Use	
<b>MARTIN COUNTY</b>																	
STANTON ISD	98.7%	91%	91%	105%	95%	84%	89%	106%	97%	83%	100%	44%	91%	100%	\$121	\$52.69	
GRADY ISD	105.5	90	0	110	93	85	100	110	94	83	94	40	100	100	23	58.73	
<b>MASON COUNTY</b>																	
MASON ISD	95.3	101	101	80	93	92	92	100	95	95	95	29	86	97	682	50.81	
<b>MATAGORDA COUNTY</b>																	
BAY CITY ISD	91.0	88	77	81	88	80	100	95	107	86	100	59	96	101	2237	149.54	
TIDEHAVEN ISD	97.4	93	77	82	82	89	99	107	107	89	100	73	98	93	1226	146.40	
MATAGORDA ISD	97.7	88	77	96	86	93	100	127	98	116	100	92	83	89	734	72.76	
PALACIOS ISD	106.3	88	77	90	82	93	100	112	108	100	100	51	96	91	963	120.11	
VAN VLECK ISD	96.8	87	77	93	90	83	99	107	99	89	100	67	97	108	905	78.86	
<b>MAVERICK COUNTY</b>																	
EAGLE PASS ISD	98.9	101	98	94	95	96	96	99	106	95	97	71	121	102	1003	45.22	
<b>MCCULLOCH COUNTY</b>																	
ROCHELLE ISD	92.1	94	0	93	86	103	103	100	88	92	100	63	86	98	499	53.11	
LOHN ISD	90.0	81	0	104	80	103	103	100	93	92	93	31	91	94	468	64.23	
BRADY ISD	93.7	93	93	64	95	103	103	100	91	92	98	45	98	95	1288	57.20	
<b>MCLENNAN COUNTY</b>																	
HALLSBURG ISD	89.2	96	0	90	91	94	0	0	88	93	0	28	90	114	779	81.80	
GHOLSON ISD	94.8	93	94	87	91	95	0	100	91	93	0	41	92	114	1024	102.46	
AXTELL ISD	97.0	96	0	97	94	94	99	100	93	94	91	50	90	110	827	80.29	
BRUCEVILLE-EDDY	94.6	91	0	94	94	95	99	100	91	94	91	71	90	113	727	119.51	
CRAWFORD ISD	95.2	90	94	93	93	95	99	100	81	98	91	30	90	114	1019	90.87	
MIDWAY ISD	93.7	93	101	95	92	92	99	100	97	95	91	64	91	100	2718	125.64	
LA VEGA ISD	92.1	92	97	92	89	93	99	100	96	95	91	46	88	98	1509	92.83	
LORENA ISD	97.5	97	94	100	96	97	99	0	93	96	91	42	93	112	1173	119.60	
MART ISD	98.2	88	94	90	92	91	99	100	94	92	91	9	91	131	766	105.10	
MCGREGOR ISD	92.9	93	94	91	91	92	99	100	92	94	91	32	89	109	993	128.08	
MOODY ISD	92.9	94	90	85	90	94	0	100	92	97	0	42	94	102	874	124.13	
RIESEL ISD	97.2	90	90	85	82	99	0	0	106	94	0	75	95	102	775	112.87	
WACO ISD	91.9	91	90	93	92	95	99	0	97	96	91	7	91	96	3617	136.48	
WEST ISD	93.7	94	94	91	90	93	99	100	90	95	91	34	89	107	771	115.51	
CHINA SPRING ISD	93.8	93	94	98	92	92	99	100	95	95	91	53	92	105	1207	81.74	
CONNALLY ISD	92.8	94	96	100	95	95	99	100	92	93	91	30	88	96	1143	89.42	
ROBINSON ISD	96.0	96	97	98	93	93	99	100	96	93	91	47	91	116	1066	121.59	
BOSQUEVILLE ISD	92.5	93	94	95	93	93	99	100	93	97	91	40	98	101	1504	111.23	
<b>MCMULLEN COUNTY</b>																	
MCMULLEN ISD	86.2	83	0	37	81	77	100	90	112	34	100	83	47	37	428	41.10	
<b>MEDINA COUNTY</b>																	
DEVINE ISD	99.4	101	101	99	99	99	99	104	105	89	89	60	105	106	1457	81.80	
D HANIS ISD	93.9	101	0	99	96	99	99	0	93	99	100	55	97	91	1156	67.55	
NATALIA ISD	98.7	98	98	94	98	99	99	104	101	99	99	75	103	110	2299	110.81	
HONDO ISD	100.2	100	100	102	101	100	100	104	103	104	101	61	99	101	1844	76.07	
MEDINA VALLEY ISD	99.4	99	99	96	99	98	99	104	102	97	100	82	103	108	3724	89.89	
<b>MENARD COUNTY</b>																	
MENARD ISD	97.3	101	101	73	99	89	0	97	97	94	0	86	95	99	478	45.87	
<b>MIDLAND COUNTY</b>																	
MIDLAND ISD	97.5	95	100	98	96	96	96	103	106	98	99	100	104	109	420	18.59	
GREENWOOD ISD	104.4	98	0	91	96	87	100	114	95	98	100	82	103	109	68	55.86	
<b>MILAM COUNTY</b>																	
BUCKHOLTS ISD	98.8	94	99	100	90	98	0	0	102	92	0	62	86	115	1334	103.57	
CAMERON ISD	96.1	96	99	93	93	91	100	105	96	93	100	40	93	110	1652	86.42	
GAUSE ISD	95.4	94	0	97	92	91	0	105	98	93	0	52	88	102	1014	51.79	
MILANO ISD	95.2	91	0	100	91	87	0	107	98	89	100	95	89	97	999	52.58	
ROCKDALE ISD	97.8	94	99	86	90	91	100	90	100	93	100	58	91	100	804	65.50	
THORNDALE ISD	97.2	95	99	89	92	91	100	87	101	93	100	59	91	109	687	91.97	

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						Comm.	Indust.	Minerals		Comm.	Indust.	Other	Market	Combo	Market	Ag. Use
<b>MILLS COUNTY</b>																
PRIDDY ISD	107.7%	108%	0	92%	101%	79%	0	0	99%	88%	0	64%	113%	128%	\$575	\$51.04
GOLDTHWAITE ISD	94.6	97	97	92	97	79	0	100	93	86	0	34	97	108	1162	61.04
MULLIN ISD	102.9	92	0	92	104	79	0	0	90	88	0	52	113	112	1462	54.26
STAR ISD	99.3	98	0	92	98	79	0	0	98	88	0	56	102	104	511	60.34
<b>MITCHELL COUNTY</b>																
WESTBROOK ISD	93.5	99	0	107	87	92	92	94	85	80	80	86	95	90	370	52.72
COLORADO ISD	94.7	93	93	107	106	92	91	101	96	80	88	46	95	90	260	60.38
LORAIN ISD	90.5	90	0	107	97	94	94	95	90	80	80	44	94	91	368	84.99
<b>MONTAGUE COUNTY</b>																
BOWIE ISD	92.5	93	93	69	89	98	99	91	102	94	100	50	73	93	796	47.16
NOCONA ISD	89.7	88	88	95	87	75	75	97	106	95	95	26	88	119	597	46.91
GOLD BURG ISD	99.9	88	0	81	74	88	0	116	105	94	100	36	81	118	625	43.70
MONTAGUE ISD	92.5	82	0	75	97	88	0	105	101	94	0	41	76	103	692	52.23
PRAIRIE VALLEY ISD	93.4	84	0	80	86	88	0	92	105	94	0	46	76	130	593	52.79
FORESTBURG ISD	93.9	81	0	97	88	118	118	94	95	94	0	57	66	102	642	45.01
SAINT JO ISD	93.7	85	85	84	87	80	80	103	86	94	94	34	85	108	562	47.11
<b>MONTGOMERY COUNTY</b>																
CONROE ISD	94.9	95	99	94	97	95	99	96	113	88	99	34	98	97	7149	704.82
MONTGOMERY ISD	95.7	94	99	98	86	97	0	104	105	91	0	15	94	111	13741	201.01
WILLIS ISD	97.0	98	99	98	106	71	71	98	124	77	81	11	94	99	35891051	65
MAGNOLIA ISD	97.6	96	99	93	97	90	90	122	105	82	100	33	100	105	3940	562.23
SPLENDORA ISD	95.6	97	99	98	89	90	90	98	105	91	91	27	95	97	2310	420.45
NEW CANEY ISD	96.7	101	99	96	94	90	90	0	105	96	100	23	98	98	107181604	08
<b>MOORE COUNTY</b>																
DUMAS ISD	97.5	87	87	88	97	94	100	101	112	82	100	56	100	115	755	70.97
SUNRAY ISD	94.4	87	87	97	88	100	0	96	79	84	0	67	99	108	857	123.99
<b>MORRIS COUNTY</b>																
DAINGRFLD-LONE STR	120.2	97	97	87	111	115	100	100	157	84	100	44	94	104	1046	85.01
PEWITT ISD	101.9	102	131	65	102	97	100	98	94	97	100	40	90	145	797	54.38
<b>MOTLEY COUNTY</b>																
MOTLEY CO. ISD	102.7	74	74	82	74	62	93	111	110	69	87	11	102	120	362	39.50
<b>NACOGDOCHES COUNTY</b>																
ETOILE ISD	68.6	49	0	46	51	61	0	99	88	58	0	29	75	145	907	121.23
DOUGLASS ISD	77.4	61	61	38	54	61	0	91	93	58	0	30	82	135	855	86.15
MARTINSVILLE ISD	67.4	53	53	40	48	61	0	99	96	58	0	30	72	119	938	78.34
CHIRENO ISD	73.1	49	49	37	46	61	0	99	92	58	0	21	91	126	751	86.99
CUSHING ISD	86.5	47	0	41	53	61	47	93	95	58	77	29	89	127	738	84.09
GARRISON ISD	76.7	51	0	25	41	61	47	127	110	58	77	24	85	121	811	81.17
NACOGDOCHES ISD	67.7	73	82	33	81	61	47	81	92	58	77	19	54	84	1581	80.99
WODEN ISD	79.0	53	53	50	48	61	47	121	85	58	77	31	80	143	843	97.47
CENTRAL HEIGHTS	65.6	48	0	41	41	61	0	123	102	58	0	29	76	122	880	75.06
<b>NAVARRO COUNTY</b>																
RICE ISD	102.6	101	0	93	97	92	0	97	105	71	0	81	90	129	783	63.52
BLOOMING GROVE ISD	97.7	95	85	93	95	92	0	0	85	67	100	62	93	123	1076	65.97
CORSICANA ISD	94.5	98	85	99	97	95	100	97	99	80	100	60	92	118	1597	57.25
DAWSON ISD	97.8	92	0	93	93	81	0	0	85	78	0	80	92	122	886	65.97
FROST ISD	94.3	92	0	95	92	76	76	0	73	48	48	54	93	144	907	63.23
KERENS ISD	96.8	94	85	59	94	98	100	97	93	77	100	59	88	129	1207	63.06
MILDRED ISD	98.4	97	0	98	98	74	97	100	88	78	100	88	95	113	2516	42.12
<b>NEWTON COUNTY</b>																
BURKEVILLE ISD	109.5	89	0	91	97	85	100	106	109	87	100	59	91	148	972	117.59
NEWTON ISD	103.4	89	89	90	86	85	100	105	119	87	100	54	91	134	1058	162.82
DEWEYVILLE ISD	114.8	90	0	77	91	85	100	107	116	87	100	61	92	176	998	162.31
<b>NOLAN COUNTY</b>																
BLACKWELL ISD	95.5	87	0	105	88	85	100	96	108	66	100	89	65	83	32	38.20
ROSCOE ISD	92.5	97	97	107	98	73	95	91	91	73	100	33	124	99	3729	87.31
SWEETWATER ISD	90.3	92	92	116	89	86	97	101	107	66	100	40	60	91	265	51.21
HIGHLAND ISD	94.4	93	0	109	94	85	98	97	100	66	99	18	116	85	107	44.69

APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvrmts.	Real		O&G	Utility	Personal Property			Land Ratio		Land per Acre	
						Comml.	Indust.	Minerals		Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
<b>NUECES COUNTY</b>																
AGUA DULCE ISD	103.9%	102%	0	100%	104%	99%	99%	99%	111%	99%	100%	47%	107%	111%	\$1504	\$242.93
BISHOP ISD	100.3	98	99	100	105	95	100	112	95	96	100	46	99	99	1306	304.25
CALALLEN ISD	100.7	102	97	96	103	93	100	114	112	94	100	97	89	91	5314	252.14
CORPUS CHRISTI ISD	100.5	103	102	104	103	95	100	110	127	93	100	60	99	99	18703	306.31
DRISCOLL ISD	99.2	98	0	94	100	93	99	99	101	96	100	48	156	101	1012	316.77
LONDON ISD	97.4	97	0	101	99	93	93	98	107	96	99	2	95	97	2286	316.91
PORT ARANSAS ISD	97.9	97	99	94	103	88	100	159	121	98	100	100	93	93	10854	70.51
ROBSTOWN ISD	94.9	93	99	84	106	103	103	111	95	95	97	34	90	98	3469	317.21
SANTA CRUZ ISD	101.1	101	99	97	102	93	99	103	108	96	100	1	99	99	1248	282.99
TULOSO-MIDWAY ISD	99.5	101	102	94	103	95	100	96	108	97	100	92	99	99	10001	315.71
BANQUETE ISD	103.6	104	0	98	103	93	97	112	96	96	100	82	108	102	1897	242.92
FLOUR BLUFF ISD	101.2	101	111	96	103	97	100	109	112	96	100	100	94	95	9269	71.35
WEST OSO ISD	90.2	98	89	81	103	78	78	123	148	98	100	48	100	99	4902	313.29
<b>OCHILTREE COUNTY</b>																
PERRYTON ISD	93.3	94	94	99	90	85	0	99	84	99	0	62	90	98	724	89.39
WAKA ISD	103.1	91	0	104	91	85	85	105	105	99	0	72	90	108	272	128.71
<b>OLDHAM COUNTY</b>																
VEGA ISD	93.4	91	91	85	74	67	67	95	118	90	90	66	77	102	137	47.18
ADRIAN ISD	95.6	84	84	91	97	90	90	95	115	95	95	100	77	95	168	51.54
WILDORADO ISD	91.1	96	0	91	72	91	91	95	103	94	94	83	77	94	94	60.95
<b>ORANGE COUNTY</b>																
BRIDGE CITY ISD	105.6	92	97	84	91	96	100	124	122	71	100	34	90	117	1544	59.62
ORANGEFIELD ISD	95.8	93	0	83	94	98	100	109	103	78	100	51	89	114	1147	141.32
WEST ORANGE-COVE	95.7	92	96	81	91	85	100	100	106	75	97	24	87	99	3434	91.18
VIDOR ISD	93.0	94	96	77	96	87	100	90	109	86	100	46	83	94	1395	272.02
LITTLE CYPRESS-M.	95.1	93	96	84	90	96	100	106	105	85	100	44	85	103	1521	232.71
<b>PALO PINTO COUNTY</b>																
PALO PINTO ISD	93.1	94	0	99	99	85	0	90	121	82	0	39	80	80	1015	38.77
GORDON ISD	89.0	84	0	91	95	81	0	100	91	78	100	42	95	77	730	46.93
GRAFORD ISD	99.5	102	0	93	116	86	0	99	106	95	0	93	95	86	977	41.49
MINERAL WELLS ISD	94.2	97	99	91	100	107	89	99	106	81	79	34	85	85	1335	44.83
SANTO ISD	98.6	85	0	91	104	100	100	92	117	82	100	46	79	82	1039	43.62
STRAWN ISD	87.0	77	0	94	89	84	89	91	105	82	76	37	85	78	791	38.88
<b>PANOLA COUNTY</b>																
BECKVILLE ISD	95.0	88	88	74	96	101	101	94	98	83	0	70	89	88	701	110.69
CARTHAGE ISD	104.4	91	91	67	86	101	100	113	110	83	100	59	92	103	903	131.77
GARY ISD	97.0	83	0	96	94	101	0	109	116	83	0	60	76	90	948	120.09
<b>PARKER COUNTY</b>																
GARNER ISD	93.6	95	0	94	99	102	102	109	108	83	83	49	83	93	1442	63.89
BROCK ISD	98.7	95	0	102	101	92	0	106	87	83	0	63	109	116	1712	63.06
POOLVILLE ISD	101.9	101	0	92	104	92	0	107	96	83	0	62	94	103	1691	57.45
SPRINGTOWN ISD	99.4	101	102	100	99	99	100	97	105	83	83	55	103	107	2475	60.49
WEATHERFORD ISD	96.3	99	102	95	99	94	94	108	97	83	86	44	106	109	2510	60.17
MILLSAP ISD	97.4	94	102	98	102	92	92	96	104	83	97	58	87	100	1369	62.98
ALEDO ISD	96.5	98	102	95	102	83	97	103	97	83	83	74	90	96	3967	60.50
PEASTER ISD	101.1	105	102	96	93	92	100	114	105	83	0	48	101	107	1790	60.43
<b>PARMER COUNTY</b>																
BOVINA ISD	100.2	97	97	81	89	83	92	100	94	93	99	28	105	113	263	151.77
FARWELL ISD	92.0	84	84	53	85	71	92	100	85	92	99	34	105	109	299	212.00
FRIONA ISD	93.0	83	83	77	81	70	92	100	100	94	99	23	105	113	422	163.78
LAZBUDDIE ISD	103.8	0	0	75	93	75	92	100	145	93	99	25	105	108	407	211.73
<b>PECOS COUNTY</b>																
BUENA VISTA ISD	102.1	95	0	90	110	86	100	105	102	82	100	38	102	91	81	11.31
FT STOCKTON ISD	102.7	98	98	74	100	86	100	104	122	83	99	62	105	79	86	9.10
IRAAN-SHEFFIELD	108.9	88	88	74	103	86	100	109	136	82	100	75	97	79	42	6.86
<b>POLK COUNTY</b>																
BIG SANDY ISD	100.0	93	0	100	88	87	100	104	90	95	100	21	100	114	1286	157.71
GOODRICH ISD	104.1	92	0	89	80	87	100	120	122	95	100	14	104	127	1372	101.25
CORRIGAN-CAMDEN	96.5	87	87	94	83	87	100	89	96	89	98	29	100	120	582	124.30
LEGGETT ISD	94.3	87	0	97	89	87	0	87	90	95	100	24	97	118	1199	146.98

## APPENDIX E

## PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O&G Minerals	Utility	Personal Property			Land Ratio		Land per Acre	
						Commnl.	Indust.			Commnl.	Indust.	Other	Market	Combo	Market	Ag. Use
LIVINGSTON ISD	87.6%	86%	86%	82%	91%	86%	100%	95%	85%	96%	97%	32%	88%	110%	\$1712	\$134.82
ONALASKA ISD	89.0	87	87	89	87	89	0	0	96	98	98	28	98	111	2649	122.57
<b>POTTER COUNTY</b>																
HIGHLAND PARK ISD	96.0	98	0	95	94	91	102	106	94	96	94	43	98	95	650	48.24
BUSHLAND ISD	96.0	100	0	97	94	88	102	101	87	96	94	66	102	97	537	38.81
AMARILLO ISD	94.9	94	93	99	0	98	102	0	105	98	94	32	107	106	4450	58.77
RIVER ROAD ISD	98.4	98	0	102	94	92	102	102	104	97	94	92	114	104	715	32.14
<b>PRESIDIO COUNTY</b>																
MARFA ISD	95.2	108	108	85	105	92	92	100	90	75	75	86	80	87	94	7.24
PRESIDIO ISD	101.5	100	100	81	108	105	105	100	67	83	0	63	132	128	53	9.09
<b>RAINS COUNTY</b>																
RAINS ISD	106.2	97	97	91	95	110	110	117	112	76	100	68	107	117	878	63.15
<b>RANDALL COUNTY</b>																
CANYON ISD	94.1	94	93	97	94	96	102	0	96	93	94	77	108	98	551	70.45
<b>REAGAN COUNTY</b>																
REAGAN ISD	96.7	86	86	78	86	90	100	101	107	96	100	64	99	45	241	29.87
<b>REAL COUNTY</b>																
LEAKEY ISD	84.0	84	84	71	70	71	100	100	101	76	100	93	98	96	777	44.90
<b>RED RIVER COUNTY</b>																
AVERY ISD	83.1	69	0	67	90	89	89	118	100	78	100	36	74	82	509	64.14
TALCO-BOGATA ISD	98.3	85	104	70	88	99	99	118	104	82	100	30	96	96	416	61.47
CLARKSVILLE ISD	88.9	101	104	63	80	79	79	118	96	76	100	41	94	84	441	109.13
DETROIT ISD	89.8	100	104	86	86	70	0	118	99	78	0	45	85	90	484	72.89
<b>REEVES COUNTY</b>																
PECOS-BARSTOW-TOYA	98.7	92	92	71	79	90	98	103	113	88	96	58	62	74	5258	3.76
BALMORHEA ISD	97.7	90	0	80	82	85	85	112	104	88	89	74	64	84	12922	4.61
<b>REFUGIO COUNTY</b>																
AUSTWELL-TIVOLI	101.6	80	80	75	87	97	100	102	117	79	100	66	75	93	997	100.65
WOODSBORO ISD	88.9	78	78	75	83	94	100	106	96	84	100	39	72	90	763	128.61
REFUGIO ISD	94.4	79	84	75	83	93	100	97	93	76	100	100	73	96	1022	62.00
<b>ROBERTS COUNTY</b>																
MIAMI ISD	102.8	98	98	97	98	82	82	102	121	90	90	43	75	101	265	33.59
<b>ROBERTSON COUNTY</b>																
BREMOND ISD	98.5	92	92	96	96	86	100	145	103	90	100	58	91	97	947	66.63
CALVERT ISD	94.3	95	0	93	92	87	100	110	100	87	100	53	92	95	1040	77.27
FRANKLIN ISD	97.4	91	91	89	93	92	100	106	99	90	100	64	95	98	987	56.32
HEARNE ISD	96.0	98	98	93	93	94	100	110	95	92	100	51	95	97	1222	82.24
MUMFORD ISD	96.5	95	95	86	94	92	100	110	100	90	100	37	96	98	983	182.98
<b>ROCKWALL COUNTY</b>																
ROCKWALL ISD	95.3	98	98	89	98	97	97	100	99	95	95	56	85	87	10685	80.64
ROYSE CITY ISD	93.3	94	94	95	92	92	92	0	93	89	89	78	91	98	2118	93.15
<b>RUNNELS COUNTY</b>																
OLFEN ISD	82.6	85	0	79	76	82	0	0	76	80	100	45	58	82	1038	104.75
MILES ISD	83.2	90	0	56	79	55	55	100	98	80	0	31	61	80	938	91.66
BALLINGER ISD	86.2	87	87	78	78	86	86	100	97	82	82	27	91	89	359	63.29
WINTERS ISD	81.8	80	80	90	72	72	72	95	93	73	73	25	72	87	549	87.08
WINGATE ISD	95.7	82	0	117	73	82	82	112	91	80	0	51	69	89	868	75.54
<b>RUSK COUNTY</b>																
HENDERSON ISD	96.6	94	94	97	99	86	86	117	100	68	100	34	96	110	878	77.03
LANEVILLE ISD	101.0	98	0	92	97	85	85	111	99	69	0	53	100	106	803	87.69
LEVERETTS CHAPEL	104.5	99	0	94	104	85	100	109	99	69	100	59	96	100	1042	92.22
MOUNT ENTERPRISE	99.4	100	0	85	98	81	81	102	103	75	100	43	97	115	970	88.18
OVERTON ISD	91.6	94	94	75	99	83	100	112	93	75	100	34	97	109	855	68.83
TATUM ISD	97.0	97	97	76	99	85	100	118	95	69	100	52	97	100	784	90.49
CARLISLE ISD	100.3	97	0	93	100	85	85	107	94	69	100	56	94	105	946	73.97
WEST RUSK ISD	107.7	104	104	99	96	85	100	112	105	69	100	47	97	107	996	72.72

APPENDIX E

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School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O&G		Utility	Personal Property			Land Ratio		Land per Acre	
						Comml.	Indust.	Minerals	Comml.		Indust.	Other	Market	Combo	Market	Ag. Use	
<b>SABINE COUNTY</b>																	
HEMPHILL ISD	92.4%	97%	97%	97%	91%	67%	67%	100%	98%	64%	64%	47%	93%	116%	\$755	\$123.65	
WEST SABINE ISD	82.3	101	0	93	86	71	71	100	105	66	66	27	93	110	752	152.27	
<b>SAN AUGUSTINE COUNTY</b>																	
SAN AUGUSTINE ISD	103.7	97	97	105	104	86	86	100	100	91	91	42	88	145	871	102.88	
BROADDUS ISD	95.1	91	91	52	93	103	103	100	102	91	0	34	72	132	1203	109.66	
<b>SAN JACINTO COUNTY</b>																	
COLD SPGS-OAKHURST	101.5	98	98	98	91	90	0	114	102	97	0	38	97	126	1684	119.67	
SHEPHERD ISD	101.0	99	99	97	92	70	0	114	107	97	0	36	95	126	1367	116.98	
<b>SAN PATRICIO COUNTY</b>																	
ARANSAS PASS ISD	95.8	96	90	93	97	95	100	131	104	97	100	58	92	92	4160	59.49	
GREGORY-PORTLAND	98.3	101	88	88	96	94	100	100	98	98	100	27	90	101	8749	273.63	
INGLESIDE ISD	96.5	99	97	77	97	94	100	112	97	94	100	39	78	79	3994	139.34	
MATHIS ISD	94.4	92	90	71	95	85	100	129	111	94	100	61	98	114	978	208.54	
ODEM-EDROY ISD	99.9	98	90	97	98	99	99	122	99	94	100	47	93	103	2123	215.91	
SINTON ISD	98.0	98	90	80	93	95	100	111	104	95	100	37	80	100	1823	219.24	
TAFT ISD	104.8	100	130	97	110	96	100	117	94	95	100	19	91	109	1777	326.42	
<b>SAN SABA COUNTY</b>																	
CHEROKEE ISD	97.6	82	0	88	84	75	0	100	96	88	0	63	65	114	1537	55.10	
SAN SABA ISD	90.1	85	85	104	84	75	75	100	90	88	93	100	89	115	776	61.34	
RICHLAND SPRINGS	102.0	95	95	111	100	75	75	100	94	88	88	47	103	111	970	62.59	
<b>SCHLEICHER COUNTY</b>																	
SCHLEICHER ISD	98.8	85	85	83	59	74	100	104	105	82	100	34	86	113	263	22.10	
<b>SCURRY COUNTY</b>																	
HERMLEIGH ISD	107.5	92	92	136	103	97	97	130	106	95	95	70	102	116	332	85.75	
SNYDER ISD	106.7	99	99	90	99	97	99	118	100	95	98	98	93	109	230	53.04	
IRA ISD	108.7	103	0	108	95	97	97	112	97	95	100	64	105	105	208	69.09	
<b>SHACKELFORD COUNTY</b>																	
ALBANY ISD	105.7	104	104	99	110	88	88	119	103	108	100	29	109	98	697	25.07	
MORAN ISD	98.9	97	97	104	99	88	88	102	94	108	100	17	99	105	449	25.28	
<b>SHELBY COUNTY</b>																	
EXCELSIOR ISD	96.1	89	0	81	91	72	0	106	101	63	0	55	74	111	1178	117.42	
CENTER ISD	84.7	88	88	52	90	73	100	106	100	61	100	47	85	121	1193	101.50	
JOAQUIN ISD	89.7	92	92	80	79	72	0	98	96	63	100	65	82	91	1736	116.21	
SHELBYVILLE ISD	89.8	83	83	59	96	72	0	114	98	63	0	58	96	93	917	129.67	
TENAHA ISD	87.9	100	100	74	77	55	99	106	103	54	100	46	90	119	1716	109.37	
TIMPSON ISD	93.3	89	89	64	85	69	0	133	107	73	100	56	102	98	834	113.31	
<b>SHERMAN COUNTY</b>																	
TEXHOMA ISD	120.8	95	0	101	91	111	0	130	96	92	0	79	100	131	211	78.58	
STRATFORD ISD	101.7	94	94	99	95	84	100	99	87	92	0	70	98	129	199	89.60	
<b>SMITH COUNTY</b>																	
ARP ISD	102.8	102	100	98	98	98	100	111	104	99	100	48	100	111	1229	101.49	
BULLARD ISD	99.8	98	100	104	103	98	100	108	95	99	100	44	103	117	2001	81.66	
LINDALE ISD	98.1	98	100	97	100	98	100	105	99	102	100	45	95	104	1436	85.63	
TROUP ISD	96.4	86	102	82	90	78	78	117	103	79	79	33	85	122	1087	64.84	
TYLER ISD	97.2	96	100	93	104	99	100	107	101	97	100	45	99	102	2472	130.04	
WHITEHOUSE ISD	97.7	98	101	95	96	98	100	105	102	99	100	58	96	101	2879	118.26	
CHAPEL HILL ISD	99.6	99	100	99	97	98	100	106	98	105	100	49	102	106	1630	135.17	
WINONA ISD	101.6	103	100	106	97	108	100	99	98	112	100	58	103	115	1266	94.32	
<b>SOMERVELL COUNTY</b>																	
GLEN ROSE ISD	99.5	90	90	59	100	85	0	100	100	88	0	54	95	90	1229	51.18	
<b>STARR COUNTY</b>																	
RIO GRANDE CITY	101.2	83	83	87	83	92	94	134	102	78	100	37	99	100	521	129.62	
SAN ISIDRO ISD	112.6	79	0	87	79	90	100	122	84	77	100	62	87	114	607	77.04	
ROMA ISD	88.7	81	81	87	85	84	0	116	108	67	100	40	94	99	537	63.38	



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						Comml.	Indust.	Minerals		Comml.	Indust.	Other	Market	Combo	Market	Ag. Use
<b>STEPHENS COUNTY</b>																
BRECKENRIDGE ISD	99.6%	104%	104%	83%	100%	93%	98%	99%	101%	93%	100%	96%	94%	102%	\$610	\$29.36
<b>STERLING COUNTY</b>																
STERLING CITY ISD	94.5	92	92	79	92	74	100	97	108	72	100	46	67	36	258	27.73
<b>STONEWALL COUNTY</b>																
ASPERMONT ISD	93.0	71	71	106	71	101	100	93	129	71	100	38	93	110	377	37.87
<b>SUTTON COUNTY</b>																
SONORA ISD	100.1	86	86	77	83	93	99	100	124	88	100	51	88	116	577	23.08
<b>SWISHER COUNTY</b>																
HAPPY ISD	108.8	95	95	91	83	68	68	0	106	90	90	71	97	165	213	63.28
TULIA ISD	102.4	91	91	90	85	92	92	100	122	90	90	53	101	156	222	77.32
KRESS ISD	112.0	95	95	91	86	82	82	100	106	90	90	84	113	140	332	118.57
<b>TARRANT COUNTY</b>																
ARLINGTON ISD	92.6	96	102	90	93	91	102	0	124	79	91	28	92	92	81237	102.30
BIRDVILLE ISD	89.1	93	92	86	93	95	102	0	101	71	91	28	75	75	45381	74.76
EVERMAN ISD	91.9	92	94	93	93	89	102	0	98	78	91	56	93	94	14133	84.89
FORT WORTH ISD	91.4	91	112	84	93	93	102	0	102	75	91	66	98	99	42016	63.79
GRAPEVINE ISD	91.3	94	95	82	93	89	102	100	96	91	91	40	88	88	58352	82.31
KELLER ISD	87.5	92	102	86	93	99	102	0	95	67	91	34	78	78	37535	76.45
MANSFIELD ISD	91.4	93	87	97	93	89	102	0	97	82	91	59	89	89	17990	90.09
LAKE WORTH ISD	91.8	90	102	84	93	93	102	0	101	76	0	9	100	100	36992	53.23
CROWLEY ISD	89.2	96	81	97	93	89	102	0	95	72	91	39	88	88	30551	76.59
KENNEDALE ISD	91.8	95	92	98	93	91	102	0	103	78	91	53	85	85	32000	76.70
AZLE ISD	90.8	94	102	87	92	90	102	100	97	87	91	51	82	83	6635	64.26
HURST-EULESS-B	91.8	94	99	91	93	87	102	0	101	81	91	8	99	99	28797	76.77
CASTLEBERRY ISD	88.6	90	96	69	93	95	102	0	97	65	91	46	89	89	15485	196.52
EAGLE MT-SAGINAW	90.2	91	102	90	93	91	102	100	94	80	91	21	85	85	28654	74.69
CARROLL ISD	90.0	91	102	89	96	87	102	0	96	87	91	69	87	87	23834	74.16
WHITE SETTLEMENT	90.1	91	97	88	93	94	102	0	96	80	91	21	87	87	35059	56.93
<b>TAYLOR COUNTY</b>																
WYLIE ISD	98.5	97	108	98	96	100	100	96	95	104	104	90	120	109	1644	57.12
ABILENE ISD	100.9	101	108	91	94	108	108	115	103	90	95	69	99	98	847	62.39
MERKEL ISD	98.5	98	108	102	100	102	102	111	97	104	104	83	99	91	477	68.68
TRENT ISD	104.9	97	0	110	99	106	0	126	94	93	0	48	99	74	351	73.21
JIM NED ISD	103.2	107	108	107	95	121	0	118	95	93	0	72	90	94	549	48.35
<b>TERRELL COUNTY</b>																
TERRELL COUNTY ISD	101.4	99	0	98	92	101	100	106	88	96	100	45	114	98	84	11.37
<b>TERRY COUNTY</b>																
BROWNFIELD ISD	108.5	105	105	87	103	93	93	108	115	94	98	53	0	197	0	89.61
MEADOW ISD	128.0	91	0	104	87	92	92	137	111	94	94	42	0	177	0	99.06
UNION ISD	125.8	104	0	92	110	92	92	111	110	94	97	46	0	196	0	92.58
WELLMAN ISD	159.0	99	0	92	99	92	92	171	133	94	94	40	0	193	0	96.44
<b>THROCKMORTON COUNTY</b>																
THROCKMORTON ISD	84.6	73	0	128	73	96	96	98	96	81	81	46	82	67	230	47.21
WOODSON ISD	86.7	71	0	128	75	96	97	98	94	81	81	48	83	68	247	50.98
<b>TITUS COUNTY</b>																
HARTS BLUFF ISD	93.1	98	73	78	99	94	0	74	95	75	0	34	113	113	1834	57.53
CHAPEL HILL ISD	106.9	102	0	83	101	90	0	115	144	75	0	57	114	117	2226	61.33
WINFIELD ISD	96.2	95	0	82	101	99	0	74	95	87	0	24	110	111	857	62.92
MOUNT PLEASANT ISD	94.1	98	98	78	98	89	90	123	95	74	100	59	97	100	1504	61.52
<b>TOM GREEN COUNTY</b>																
GRAPE CREEK -PULLI	94.6	95	93	89	105	89	89	97	94	91	99	70	112	105	1145	43.11
VERIBEST ISD	96.8	103	0	101	96	90	90	97	94	91	99	83	94	92	1966	116.02
CHRISTOVAL ISD	95.1	95	0	93	97	94	94	93	98	91	100	46	102	101	1699	32.87
SAN ANGELO ISD	96.5	99	93	102	98	94	94	97	99	91	99	50	96	96	6007	57.06
WATER VALLEY ISD	96.8	93	0	111	99	94	0	94	99	91	100	54	100	108	1455	28.17
WALL ISD	99.2	102	0	101	92	94	94	131	96	91	97	80	94	89	3164	92.03

## APPENDIX E

## PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

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
<b>TRAVIS COUNTY</b>																
LAGO VISTA ISD	94.6%	99%	97%	89%	97%	106%	0	0	105%	96%	102%	100%	93%	93%	\$4370	\$39.45
AUSTIN ISD	95.9	93	101	96	97	98	87	0	112	97	102	67	100	100	15983	56.65
PFLUGERVILLE ISD	93.0	92	95	92	97	98	87	0	98	87	102	82	94	94	17593	154.04
MANOR ISD	95.9	98	95	95	96	97	87	0	102	100	102	61	95	96	7666	103.45
EANES ISD	91.8	91	93	95	97	90	85	0	104	103	102	15	95	95	8894	46.62
DEL VALLE ISD	95.7	94	98	91	97	95	87	0	99	106	102	89	92	93	7772	99.75
LAKE TRAVIS ISD	92.7	90	86	93	97	99	87	0	107	96	102	100	95	97	3271	42.53
<b>TRINITY COUNTY</b>																
GROVETON ISD	98.2	93	93	100	99	75	75	100	96	91	91	56	97	110	1327	189.30
TRINITY ISD	94.1	89	89	103	96	84	84	100	100	98	98	48	91	103	440	118.91
CENTERVILLE ISD	101.4	94	0	91	100	82	0	0	89	95	0	63	91	111	1339	221.77
APPLE SPRINGS ISD	97.9	102	0	86	91	82	0	100	93	95	0	65	89	109	1515	256.51
<b>TYLER COUNTY</b>																
COLMESNEIL ISD	88.6	81	81	94	75	87	0	131	119	92	0	51	76	89	1222	155.59
WOODVILLE ISD	88.3	83	83	82	78	85	85	141	109	84	100	46	78	101	806	174.42
WARREN ISD	91.3	81	81	88	90	84	100	121	118	86	100	49	87	98	1140	206.08
SPURGER ISD	94.7	83	0	78	82	84	0	130	104	86	0	54	80	110	314	166.48
CHESTER ISD	89.5	81	81	96	86	74	100	131	104	86	100	42	60	93	1601	138.77
<b>UPSHUR COUNTY</b>																
BIG SANDY ISD	102.1	98	98	95	96	92	0	105	104	105	100	68	108	125	747	71.74
GILMER ISD	100.3	99	99	101	92	98	98	113	101	72	100	56	108	126	1004	75.51
ORE CITY ISD	100.9	99	99	97	98	97	0	109	97	100	100	46	97	111	959	85.02
UNION HILL ISD	109.2	100	0	100	102	96	0	125	116	86	0	53	104	125	795	71.62
HARMONY ISD	100.5	92	92	104	100	96	0	109	106	86	100	53	103	121	912	80.91
NEW DIANA ISD	100.9	96	96	96	98	97	0	122	95	102	0	55	105	126	1017	70.17
UNION GROVE ISD	101.8	94	0	100	97	96	0	105	109	86	100	54	107	115	1092	73.44
<b>UPTON COUNTY</b>																
MCCAMEY ISD	94.1	63	63	66	63	67	100	99	82	89	100	37	165	58	17	9.10
RANKIN ISD	95.4	67	0	56	67	67	100	100	94	90	100	44	118	48	44	16.04
<b>UVALDE COUNTY</b>																
KNIPPA ISD	94.5	92	84	77	89	97	97	0	95	89	89	48	76	103	731	95.38
SABINAL ISD	90.4	93	84	95	89	86	0	0	102	92	0	53	66	89	1348	58.12
UVALDE ISD	92.4	96	84	95	84	87	87	107	105	88	88	59	80	97	953	55.45
UTOPIA ISD	104.5	94	0	97	102	88	88	100	87	95	95	76	108	111	926	46.06
<b>VAL VERDE COUNTY</b>																
JUNO CSD	90.1	97	0	95	99	109	0	95	100	84	100	0	84	79	164	14.82
SAN FELIPE-DEL RIO	93.9	97	95	75	100	109	109	97	99	84	84	39	80	80	581	15.78
COMSTOCK ISD	88.1	94	0	57	102	109	100	102	84	84	100	59	91	85	203	10.67
<b>VAN ZANDT COUNTY</b>																
CANTON ISD	97.0	98	98	92	99	89	89	97	93	91	95	73	100	108	1344	66.33
EDGEWOOD ISD	100.9	99	99	95	101	99	99	112	95	92	100	79	97	111	1325	62.21
GRAND SALINE ISD	100.9	103	103	94	96	99	99	122	96	105	100	66	102	109	1095	71.89
MARTINS MILL ISD	99.0	99	0	104	95	91	0	102	95	92	100	53	99	106	1131	76.54
VAN ISD	94.4	90	90	104	98	91	91	92	97	92	98	64	96	105	1378	60.09
WILLS POINT ISD	94.0	97	97	82	90	88	88	0	99	87	99	65	91	99	1354	63.05
FRUITVALE ISD	110.1	96	0	107	104	91	100	122	100	92	100	75	111	124	1123	54.01
<b>VICTORIA COUNTY</b>																
NURSERY ISD	99.6	95	92	107	98	92	0	109	114	95	0	67	92	95	1586	65.75
MCFADDIN ISD	108.8	96	0	95	102	90	0	109	120	97	0	0	93	89	174	88.51
BLOOMINGTON ISD	98.3	96	92	91	94	92	100	99	106	97	100	46	92	97	1073	138.45
VICTORIA ISD	96.7	97	92	93	105	90	100	102	111	98	100	56	93	97	2103	87.50
<b>WALKER COUNTY</b>																
NEW WAVERLY ISD	99.8	101	114	98	93	102	100	100	102	91	100	65	105	106	1144	115.82
HUNTSVILLE ISD	97.8	96	114	94	90	95	98	100	109	91	99	78	97	102	1312	123.99
<b>WALLER COUNTY</b>																
HEMPSTEAD ISD	98.1	98	95	90	110	91	91	99	99	93	93	55	95	104	2429	100.42
WALLER ISD	98.6	102	95	103	92	82	100	111	98	87	99	46	97	104	3355	132.76
ROYAL ISD	102.1	96	95	112	98	95	99	112	109	74	95	57	102	107	4444	149.26

APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvmts.	Real		O&G	Utility	Personal Property			Land Ratio		Land per Acre		
						Comm.	Indust.	Minerals		Comm.	Indust.	Other	Market	Combo	Market	Ag. Use	
<b>WARD COUNTY</b>																	
MONAHANS-WICKETT-P	100.7%	95%	95%	92%	95%	112%	105%	104%	100%	87%	100%	77%	88%	96%	\$102	\$2.75	
GRANDFALLS-ROYALTY	110.4	113	0	83	113	112	112	114	100	87	100	56	99	104	50	2.75	
<b>WASHINGTON COUNTY</b>																	
BRENHAM ISD	97.9	96	95	94	96	100	100	101	107	91	100	67	93	113	2324	46.65	
BURTON ISD	108.1	107	95	93	96	94	100	124	138	91	100	77	95	116	1662	43.51	
<b>WEBB COUNTY</b>																	
WEBB CONS. ISD	106.5	93	0	93	93	94	100	106	119	97	100	92	104	108	372	32.18	
LAREDO ISD	96.5	98	84	92	0	95	95	102	111	96	98	76	0	105	0	104.24	
MIRANDO CITY ISD	105.8	97	0	90	97	94	100	107	101	97	100	88	94	107	10593	32.39	
UNITED ISD	98.7	100	104	98	99	94	97	97	108	98	99	100	113	111	810	35.22	
<b>WHARTON COUNTY</b>																	
BOLING ISD	102.3	103	91	97	98	96	100	130	93	81	100	52	97	108	1351	110.10	
EAST BERNARD ISD	100.8	102	91	104	96	88	100	127	97	85	100	45	93	96	1175	183.02	
EL CAMPO ISD	101.0	105	91	60	117	103	100	106	97	76	100	45	126	106	1290	185.96	
WHARTON ISD	105.2	100	91	79	83	88	100	145	101	83	100	49	132	120	901	161.01	
LOUISE ISD	110.1	104	0	96	100	88	100	140	98	93	100	60	126	117	963	183.84	
<b>WHEELER COUNTY</b>																	
LELA ISD	117.2	93	0	99	85	112	112	117	142	91	0	47	98	103	587	35.26	
MOBEETIE ISD	103.0	80	0	102	89	112	112	104	136	91	91	51	102	83	205	43.11	
SHAMROCK ISD	106.2	94	94	99	91	119	119	129	160	80	80	42	100	84	227	42.65	
WHEELER ISD	96.7	96	97	100	87	100	100	98	97	109	109	49	93	90	204	42.62	
MALLISON ISD	105.7	100	0	91	89	96	0	107	107	88	0	100	88	81	112	38.70	
KELTON ISD	107.1	0	0	0	87	112	0	107	126	91	91	38	98	78	157	51.88	
BRISCOE ISD	108.1	90	0	99	93	112	112	108	134	91	91	51	94	78	209	58.31	
<b>WICHITA COUNTY</b>																	
BURKBURNETT ISD	97.4	97	96	94	92	98	102	107	107	97	96	39	103	92	660	111.35	
ELECTRA ISD	98.3	97	96	112	93	94	102	99	109	101	96	21	103	95	370	75.70	
IOWA PARK ISD	99.4	101	96	95	96	93	102	105	114	105	96	25	101	97	646	87.32	
WICHITA FALLS ISD	98.5	98	96	102	93	101	102	106	104	102	96	21	103	102	2488	87.40	
CITY VIEW ISD	99.1	99	96	105	93	98	102	103	105	110	96	59	103	98	1170	105.79	
<b>WILBARGER COUNTY</b>																	
HARROLD ISD	87.5	89	0	76	94	97	97	93	94	82	82	44	99	69	883	59.23	
VERNON ISD	98.0	99	99	76	98	97	100	96	100	82	100	67	94	72	57611	84.12	
NORTHSIDE ISD	81.9	86	0	76	79	97	97	96	96	82	0	39	94	73	9656	100.16	
<b>WILLACY COUNTY</b>																	
LASARA ISD	101.0	96	0	108	87	90	90	128	104	73	100	54	81	97	1078	284.09	
LYFORD ISD	111.2	93	93	81	98	90	91	124	102	73	100	30	116	123	520	226.37	
RAYMONDVILLE ISD	103.5	96	96	75	94	88	89	228	102	76	78	37	100	112	1164	166.04	
SAN PERLITA ISD	110.6	82	82	80	97	98	98	142	194	73	87	100	101	107	610	141.06	
<b>WILLIAMSON COUNTY</b>																	
COUPLAND ISD	99.6	96	0	96	95	99	0	100	101	95	0	48	98	113	1822	139.28	
FLORENCE ISD	98.0	96	98	92	94	97	0	0	92	95	0	64	117	113	1779	53.64	
GEORGETOWN ISD	94.1	96	95	97	93	106	90	0	94	95	93	48	94	95	5972	95.54	
GRANGER ISD	97.4	97	98	94	98	95	90	0	90	99	93	24	97	108	1966	175.16	
HUTTO ISD	94.0	93	98	95	94	90	90	0	89	94	93	65	95	101	5290	170.34	
JARRELL ISD	92.2	91	98	94	94	95	90	100	93	95	93	57	94	94	2358	101.44	
LIBERTY HILL ISD	96.0	101	98	100	94	97	90	0	104	95	93	56	92	93	4407	47.17	
ROUND ROCK ISD	96.6	97	99	98	94	99	90	0	98	95	93	19	96	96	42217	76.36	
TAYLOR ISD	96.5	101	94	93	95	97	90	0	95	94	93	34	94	91	5759	171.96	
THRALL ISD	99.4	95	0	96	95	97	90	100	94	96	93	39	104	114	1363	132.99	
LEANDER ISD	96.1	99	98	94	94	94	90	0	107	95	93	56	95	95	9542	48.21	
<b>WILSON COUNTY</b>																	
FLORESVILLE ISD	95.5	95	95	83	89	95	95	108	106	90	90	73	98	103	1779	101.75	
LA VERNIA ISD	93.3	95	95	90	89	94	94	123	95	89	89	69	91	96	3011	93.05	
POTH ISD	101.0	103	103	85	94	94	94	113	102	89	89	66	91	107	3697	102.29	
STOCKDALE ISD	98.8	97	97	88	92	99	99	110	88	88	88	68	96	108	2166	87.29	

APPENDIX E

PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY AS DETERMINED BY S.P.T. BOARD 1988

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Agri. Impvrmts.	Real		O&G		Personal Property			Land Ratio		Land per Acre		
						Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Combo	Market	Ag. Use	
<b>WINKLER COUNTY</b>																	
KERMIT ISD	109.0%	109%	109%	102%	109%	106%	100%	114%	107%	84%	100%	38%	89%	88%	\$39	\$2.35	
WINK-LOVING ISD	117.5	97	97	102	97	98	100	121	104	85	100	32	106	91	11	2.20	
<b>WISE COUNTY</b>																	
ALVORD ISD	107.6	102	102	90	98	94	100	129	96	100	100	83	95	104	1794	53.65	
BOYD ISD	97.1	94	94	93	91	89	100	115	92	95	100	92	93	99	2334	57.72	
BRIDGEPORT ISD	101.2	99	99	93	94	94	100	111	99	97	100	68	87	94	1377	54.11	
CHICO ISD	105.7	99	99	85	93	94	100	117	104	96	100	76	98	105	979	54.05	
DECATUR ISD	96.0	93	93	88	97	98	100	99	95	95	100	66	92	103	1913	54.36	
PARADISE ISD	98.4	102	0	86	101	94	94	101	92	96	100	76	86	91	1870	56.95	
SLIDELL ISD	103.9	92	92	90	96	94	0	128	102	96	96	73	101	107	1522	58.17	
<b>WOOD COUNTY</b>																	
HAWKINS ISD	103.3	95	95	101	91	93	0	105	106	97	100	49	97	112	712	63.17	
MINEOLA ISD	95.2	97	97	86	85	93	100	98	100	97	100	34	98	108	864	66.08	
QUITMAN ISD	95.5	93	93	96	87	94	100	98	93	99	100	42	95	111	883	68.31	
YANTIS ISD	100.5	95	0	98	88	98	100	107	87	97	100	64	100	112	1003	69.11	
ALBA-GOLDEN ISD	93.3	89	89	92	92	101	100	115	92	99	100	48	96	106	997	68.69	
WINNSBORO ISD	94.7	92	92	96	96	89	89	111	86	86	86	35	96	114	921	70.52	
<b>YOAKUM COUNTY</b>																	
DENVER CITY ISD	104.4	93	93	63	93	80	100	106	92	97	100	57	98	110	179	81.65	
PLAINS ISD	99.7	101	101	113	101	80	99	101	80	98	99	48	98	112	219	56.87	
<b>YOUNG COUNTY</b>																	
GRAHAM ISD	87.0	89	89	63	63	66	75	124	98	69	86	34	101	114	365	44.17	
NEWCASTLE ISD	97.7	91	0	70	77	69	75	118	90	69	86	19	80	80	468	74.13	
OLNEY ISD	83.4	76	76	74	79	75	75	136	89	70	86	36	96	77	397	71.63	
<b>ZAPATA COUNTY</b>																	
ZAPATA ISD	102.2	90	90	92	90	80	100	106	131	75	100	42	73	70	497	48.05	
<b>ZAVALA COUNTY</b>																	
CRYSTAL CITY ISD	93.3	100	100	59	87	104	104	120	113	95	95	45	109	61	145	61.53	
LA PRYOR ISD	83.5	84	0	69	88	89	0	96	117	95	0	53	106	61	399	62.19	

## 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, rangeland, 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 L1. 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.
- L1. **Commercial Personal Property.** This category includes the personal property of businesses that provide items for sale or services to the general public. Some examples are commercial businesses' inventories, furniture and fixtures, moveable equipment, portable tools, computers, business vehicles, and all other business personal property which belongs to the commercial businesses listed in F1. In Column 1 list the number of accounts in the category.
- L2. **Industrial Personal Property.** This category includes the personal property of businesses, where in the operation of that business, value is added to the product through development, manufacturing, processing or storage of that product. Some examples are industrial businesses' inventories, furniture and fixtures, moveable equipment, portable tools, computers, vehicles used by industrial businesses, and all other industrial personal property which belongs to the industrial companies listed in F2. In Column 1 list the number of accounts 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.
- O. **Residential Real Property Inventory.** All residential real properties held as inventory are included in this category if they meet the following definition: 1) they are under the same ownership; 2) they are contiguous to one another or located in the same subdivision or development; 3) they are held for sale in the ordinary course of business; 4) they are subject to zoning or enforceable deed restrictions limiting them to residential use or highest and best use is residential; 5) they have never been occupied for residential purpose; and 6) are not presently leased or producing income. In Column 1 list the number of lots in the category.



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