

R1800.8  
AP 65 PR  
1991-92



REFERENCE

# A Report by the Texas Research League

April 1993

Price \$10.00

STATE PROPERTY TAX BOARD 4301 Westbank Drive, Building B, Suite 100 Austin, Texas 78706-8565

## SCHOOL DISTRICT REPORT of PROPERTY VALUE 1991

School District Name: Total 1,045 Districts  
County/Dist./CAD No. \_\_\_\_\_

Please complete all sections and submit each requested document. The accuracy of the study on school funding is affected by incorrect information. Please submit copies of summary of certified value certifications for all school districts in your County Education District.

Property Tax Code: \_\_\_\_\_

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

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

Total value (does not include totally exempt property). Do not deduct for partial exemptions. (This should equal SR0104 on page 3.) \_\_\_\_\_

Total value lost to state-mandated \$5,000 general homestead exemptions: \_\_\_\_\_  
Number granted: \_\_\_\_\_

Total value lost to state-mandated \$10,000 over-65 and/or disabled homestead exemptions: \_\_\_\_\_  
Number granted: \_\_\_\_\_

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

Total value lost to local, optional percentage homestead exemptions: \_\_\_\_\_  
Percentage: \_\_\_\_\_ Number granted: \_\_\_\_\_

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

Total value lost to Freeport exemptions under Sec. 11.251, Property Tax Code, (Art. 8, Sec. 1-0-1): \_\_\_\_\_  
Number granted: \_\_\_\_\_

Productivity value loss under Tex. Const. Art. 8, Sec. 1-0-1: \_\_\_\_\_  
Number acres: \_\_\_\_\_

Value lost under the Property Redevelopment and Investment Act (Art. 1066i, V.A.C.S.): \_\_\_\_\_  
Number acres: \_\_\_\_\_

Value lost under the Tax Increment Financing Act (Art. 1066a, V.A.C.S.): \_\_\_\_\_  
Number acres: \_\_\_\_\_

CONFIDENTIAL  
GENERAL PERSONAL PROPERTY REPORT OF TAXABLE PROPERTY  
For January 1, 1991

Property Owner's Name and Address: \_\_\_\_\_  
Address of Property: \_\_\_\_\_  
Check One:  Individual  Partnership  Other (Specify) \_\_\_\_\_  Corporation  Trust

EDUCATION DISTRICT - REPORT OF PROPERTY VALUES ---1991

Please complete all sections and submit each requested document. The accuracy of the study on school funding is affected by incorrect information. Please submit copies of summary of certified value certifications for all school districts in your County Education District.

State Total 188 CEDs

Total market value of County Education District: \$ 7,250,111,853.49

Totally exempt property in County Education District: \$ 1,503,587,636.3

Total value (does not include totally exempt property). Do not deduct for partial exemptions: \$ 5,746,524,217.19

Total value lost to state-mandated \$5,000 general homestead exemptions: \$ 843,780,663.8  
Number granted: 6,518,382,814

Total value lost to state-mandated \$10,000 over-65 and/or disabled homestead exemptions: \$ 3,629,625,319.9  
Number granted: 2,485,863,994

Total value lost to local, optional over-65 and/or disabled homestead exemptions: \$ 3,589,248,884  
Number granted: 6,425,153,002.6

Total value lost to local, optional percentage homestead exemptions: \$ 3,774,034,035  
Percentage: 37.74% Number granted: 3,774,034,035

Total value lost to Freeport exemptions under Sec. 11.251, Property Tax Code: \$ 2,727,313,444  
Number granted: 3,741,841,000

Total productivity value loss under Tex. Const. Art. 8, Sec. 1-d and 1-d-1: \$ 5,994,977.4  
Number acres: 5,994,977.4

Total value lost under Property Redevelopment and Tax Abatement Act (Art. 1066i, V.A.C.S.): \$ 5,864,913,222.6  
Number acres: 5,864,913,222.6

Total value lost to other exemptions: \$ 814,770.0  
Describe: \_\_\_\_\_

14. TOTAL VALUE for County Education District tax purposes: \$ 814,770.0

15. County Education District tax rate: 4.77700467  
Do not include the local school tax rate.

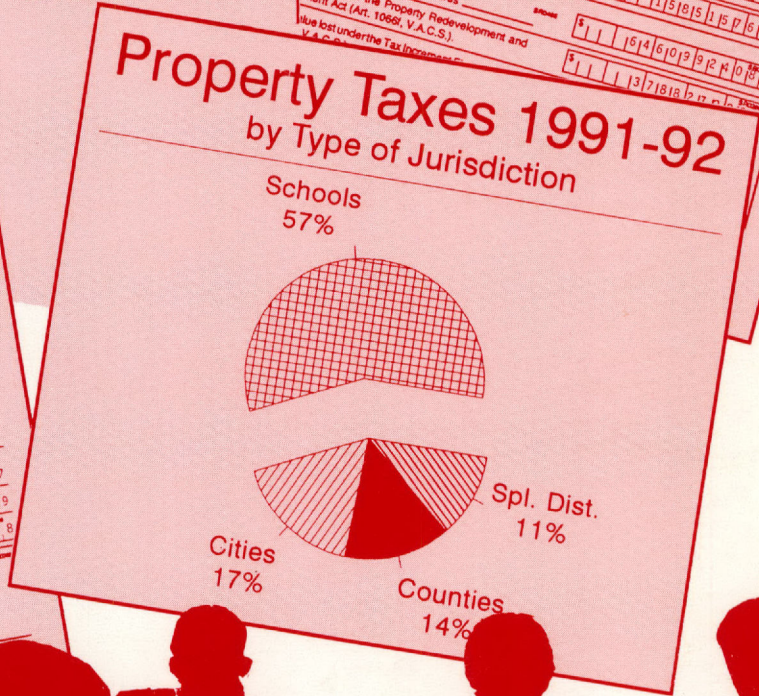
16. Calculated tax levy (Multiply item 13 by item 14, then multiply the result by \$.01): \$ 3,914,906.9

17. Tax levy lost by County Education District to over-65 tax freeze: \$ 4,738,546,898

18. COUNTY EDUCATION DISTRICT TAX LEVY: \_\_\_\_\_

19. Provide additional information which might affect the results of this report. Use additional sheets if necessary.

TEXAS PROPERTY TAX  
SCHOOL & APPRAISAL DISTRICTS  
PROPERTY VALUE STUDY  
COMPTROLLER OF PUBLIC ACCOUNTS



R  
353  
GOVERNMENT  
PUBLICATIONS  
R1800.8  
AP65PR9  
2

# Appraisal Practices and Tax Burdens on Texas Local Governments 1991-92

CGP SER 000500 Y93083773

R

353.9764

N0755980 011

A652

R1800.8AP APPRAISAL PRACTICES  
65PR92 AND TAX BURDENS TEX

*196* DALLAS PUBLIC LIBRARY  
GOVERNMENT PUBLICATIONS

## INTRODUCTION

The purpose of this report is two fold: first, to help individual taxpayers determine if their property is taxed equitably, and second, to enable the taxpaying public and public officials to compare property tax levels with that imposed in other localities over the state.

Trustees, councilmen, and commissioners of local governments in Texas increased property tax levies by \$1.3 billion in the fiscal year 1991-92 for a total of \$13.3 billion. Tax rates averaged 2.1% of value statewide and exceeded 3% in some places.

This report presents statistics for the 1991-92 tax year--the most recent year for which complete data are available. Taxpayers already have paid their 1992-93 tax bills and are aware that preliminary reports indicate that school districts, including the new county education districts, have increased school tax rates an average of 10% above the levels shown in this report.

This is the 12th 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 have sold for \$80,000 and for the amount after homestead exemptions.

To help community and business leaders compare the tax burden in their area with other jurisdictions, the local property taxes on \$80,000 of commercial or industrial equipment and inventories for each city are shown. The figures can 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 is possible only through the generous cooperation of the staff of the Property Tax Division of the State Comptroller's office, and through the help of local officials who provided the information.

Gary E. Wood  
President

Government Publications  
Texas State Documents

pl JUN 20 1993  
Depository  
Dallas Public Library



**TABLE OF CONTENTS**

	Page
+ Local Tax Burden 2.1% .....	2
+ Rates for Major Cities.....	3
+ Tax Burden Increase.....	6
+ Homestead Exemptions.....	7
+ Tax on Homesteads.....	8
+ Business Personal Property Taxes.....	9
+ Regional Comparisons.....	12
+ Texas Property Tax Levies.....	12
+ Local Government Finance.....	14
+ Tax Rates for Counties.....	15
+ Market Value of Taxable Property.....	16
+ Separating Equity and Tax Burdens.....	17
+ Average Ratios Still Vary.....	17
+ Appeals of Inequitable Assessment.....	19
+ Commercial and Industrial Ratios.....	19
+ Methodology Used By Comptroller.....	20
+ Uniformity of Appraisals.....	22

**APPENDICES**

A. Property Tax Per \$100 of Market Value Levied in Selected Cities 1991-92.....	A- 1
B. Local Property Taxes 1991-92 on an \$80,000 House and on \$80,000 of Business Personal Property.....	B- 8
C. By Region--Property Tax Per \$100 of Market Value in Selected Cities 1991-92.....	C-16
D. By Region--Local Property Taxes 1991-92 on an \$80,000 House and on \$80,000 of Business Personal Property.....	D-23
E. County Property Tax Rates 1991-92.....	E-30
F. Percent Appraisal of Market Value by Class of Property .....	F-34
G. Definition of Property by Category.....	G-58

LIST OF TABLES

	<u>Page</u>
Table 1 Statewide Average Local Property Tax Rates.....	3
Table 2 Property Tax per \$100 of Market Value ("True" Tax Rate) Levied in 25 Largest Cities 1991-92.....	5
Table 3 "True" Tax Rates 25 Largest Texas Cities 1979 - 1991.	7
Table 4 Local Property Taxes 1991-92 on an \$80,000 Single- Family House.....	9
Table 5 Local Property Taxes 1991-92 on an \$80,000 Single- Family House.....	10
Table 6 Property Tax 1991-92 on \$80,000 of Business Personal Property.....	11
Table 7 Property Taxes Levied by Texas Local Governments.....	13
Table 8 Property Taxes Levied by Texas Special Districts.....	14
Table 9 Revenue Loss From Exemptions Texas Counties 1987-1992.....	15
Table 10 Market Value Taxable Property in Texas.....	16
Table 11 Distribution of Texas School Districts by Ratio of 1991 Appraised Values to Market Value by Type of Property.....	18
Table 12 Ranking of Appraisal Districts 1991.....	21

## APPRAISAL PRACTICES AND TAX BURDENS TEXAS LOCAL GOVERNMENTS 1991-92

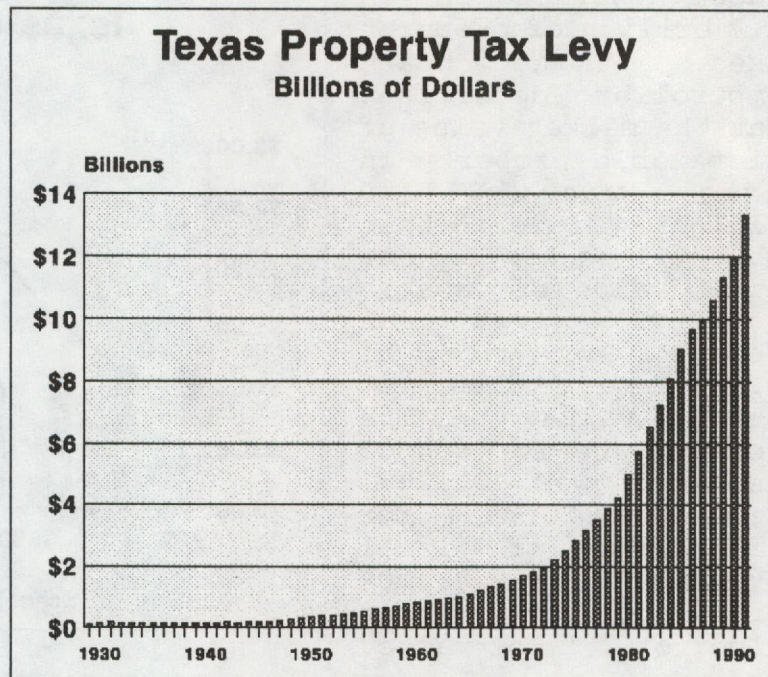
The burden of Texas property taxes passed the 2% level in 1991-92 as local governments increased property taxes 11.2%, or \$1.3 billion for a total of \$13.3 billion. Over the past decade, the average property tax burden has doubled from 1.0% to 2.1% of market value. Higher taxes affect not only the real estate market, but also impact the cost of doing business for commercial endeavors and force rental increases for both businesses and individuals.

Tax burdens varied widely over the state. In Robstown taxes imposed by the city, school, county, and special districts totaled 3.07% of market value, as compared to the statewide average of 2.1%. The lowest tax was 1.5% of market value in Eagle Pass.

The local property tax burden also can be compared by calculating the tax that would be levied in different jurisdictions on a single-family house selling for \$80,000. If the owner qualified for various homestead exemptions, the tax ranged from \$2,214 in Crystal City to \$936 in Columbus.<sup>1</sup>

For rental property, a second home, or other dwelling not eligible for homestead exemptions, the highest tax in 1991-92 for an \$80,000 house was in Pecos with a total of \$2,413 imposed by all over l a p p i n g jurisdictions. The lowest tax bill was \$1,168 in Columbus.

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



<sup>1</sup> Homeowners over the age of 65 are eligible for additional exemptions and a freeze on school taxes. Such exemptions are no longer required to be reported to the Property Tax Division of Comptroller's Office. Comparisons shown in earlier editions of this report for elderly homeowners were not possible in this report.

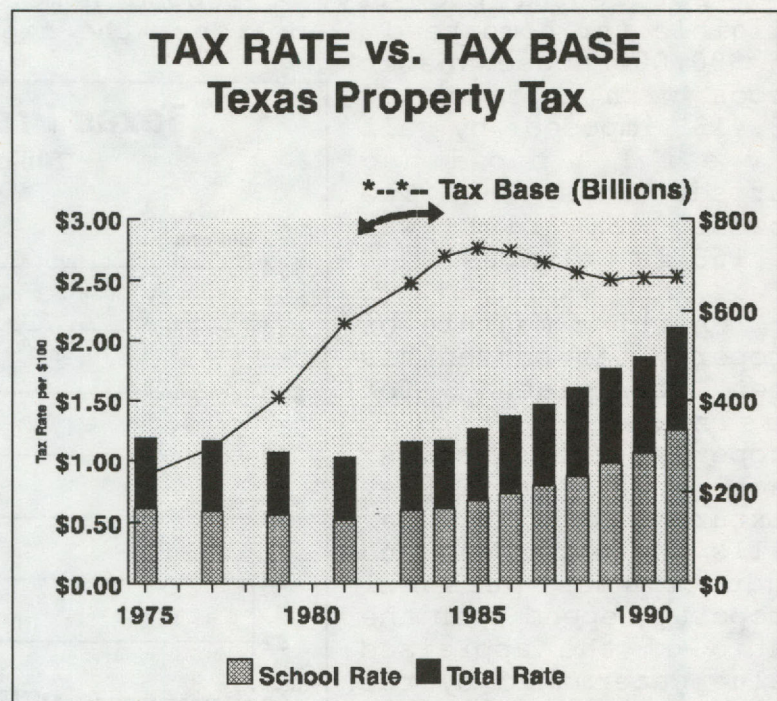
well as the tax rates set by governing bodies of local taxing jurisdictions. To reflect both appraisal practices and tax rates, the tax bill on \$80,000 of commercial and industrial personal property has been calculated using the ratio for that type of property.

- + For industrial personal property valued at \$80,000, the tax bill ranged from \$1,218 in Eagle Pass to \$2,435 in Robstown.
- + For commercial personal property valued at \$80,000, the tax bill ranged from \$1,026 in Columbus to \$2,847 in Galena Park.

The appendix tables list similar calculations of 1991-92 local property tax burdens for 322 cities, with multiple entries for major school districts (a total of 405 locations).

#### LOCAL TAX BURDEN 2.1%

In 1991-92, local governments excluding school districts levied \$5.7 billion of property taxes. The State Comptroller determined that the market value of all taxable property in Texas was \$673.9 billion<sup>2</sup>. Dividing that property tax levy by the market value of taxable property gives an average tax rate of \$0.850 per \$100 of market value. The average rate for school districts was \$1.259, bringing the total for all types of local governments to \$2.109 per \$100 of market value, or 2.1% of value.



<sup>2</sup> The figure includes the productivity value of open space agricultural land that qualified for ag-use taxation rather than a tax based on its market value. The state mandates various exemptions for school taxes including a freeze for taxpayers over the age of 65. The market value for school districts was \$627.2 billion. Rates have been calculated separately for school districts and for other taxing jurisdictions to provide a more accurate total tax rate.



Table 1  
Statewide Average Local Property Tax Rates

Year	Property Tax Levy (Millions)	Market Value of Property (Millions)a/	"True" Tax Rate Per \$100		
			School Districts	Other Governments	Total
1975-76	\$2,812	\$232,586	\$0.623	\$0.576	\$1.199
1977-78	3,505	297,573	0.603	0.568	1.171
1979-80	4,212	407,129	0.571	0.507	1.078
1981-82	5,753	571,198	0.531	0.506	1.037
1983-84	7,244	661,168	0.613	0.548	1.161
1984-85	8,171	719,820	0.622	0.548	1.170
1985-86	9,016	738,035	0.681	0.590	1.271
1986-87	9,670	730,756	0.743	0.633	1.376
1987-88	9,995	706,405	0.799	0.675	1.474
1988-89	10,585	683,403	0.881	0.733	1.614
1989-90	11,335	668,512	0.986	0.784	1.770
1990-91	11,992	672,639	1.066	0.798	1.864
1991-92	13,335	673,905	1.259	0.850	2.109

a/ Includes ag use value of land that qualified.

#### RATES FOR MAJOR CITIES

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

Since 1981-82, however, the average property tax rate in Texas has more than doubled from \$1.037 to \$2.109 per \$100 in 1991-92. Local governments in Texas have raised tax levies by 132% since 1981-82 while the tax base grew only 18%.

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

## CALCULATION OF "TRUE RATE"

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

The tax rate imposed by each taxing jurisdiction has been adjusted by the ratio of 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 more accurately with taxes in other locations. Selected cities with more than 4,000 population are listed in Appendix A, with multiple listings for each school district that serves a major portion of the city.

Using the first entry in Table 2 as an illustration, the City Council in Abilene imposed a tax rate of 59.62 cents per \$100 of taxable value in 1991-92. The study by the State Comptroller's Office determined that the weighted average appraisal by the Taylor County Appraisal District in the Abilene ISD was 100.7%. Multiplying the 59.62-cent tax rate by the 100.7% ratio gives a "true" tax rate of \$0.6003 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 \$480 by the city ( $80,000 \times .6003$  divided by 100).

The Abilene Independent School District and the county education district levied a "true" tax rate of \$1.4652 per \$100 of market value. Adding that to the \$0.4294 "true" rate imposed by Taylor County and the \$0.0201 rate imposed by the West Central Texas Municipal Water District, the total tax rate was \$2.5151 per \$100 of market value for property in Abilene. Hence, a property that would sell for \$80,000 was taxed \$2,012 in 1991-92 ( $80,000 \times 2.5151$  divided by 100).

The taxpayer actually received bills with rates totaling \$2.4976, but his \$80,000 property was appraised for \$80,560. The \$2.4976 rate times \$80,560 produced a tax bill of \$2,012 --the same amount as that calculated by using a "true" tax rate.

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

Table 2  
Property Tax per \$100 of Market Value ("True" Tax Rate)  
Levied in 25 Largest Cities 1991-92

<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	100.7%	\$0.6003	\$1.4652	0.0000	0.0000	\$0.4294	\$0.0201	\$2.5151
Amarillo	98.2%	0.2670	1.1850	0.1249	0.2308	0.3777	0.0000	2.1854
Arlington	96.9%	0.5793	1.3417	0.0372	0.1994	0.2293	0.0335	2.4205
Austin	99.8%	0.6013	1.4663	0.0499	0.0000	0.5120	0.0000	2.6295
Beaumont	97.8%	0.5769	1.1225	0.0000	0.0000	0.3021	0.2396	2.2411
Brownsville	94.6%	0.7080	1.2214	0.1033	0.0000	0.2936	0.0868	2.4131
Corpus Christi	100.7%	0.5940	1.2729	0.1606	0.2044	0.2970	0.0329	2.5619
Dallas	95.6%	0.6023	1.2369	0.0445	0.1894	0.1691	0.0033	2.2454
El Paso	94.5%	0.5741	1.1346	0.0935	0.2029	0.2396	0.0000	2.2448
Fort Worth	96.3%	0.8930	1.2378	0.0370	0.1982	0.2280	0.0333	2.6274
Garland	98.4%	0.5738	1.2199	0.0457	0.1948	0.1740	0.0033	2.2115
Grand Prairie	98.8%	0.6151	1.3166	0.0459	0.1956	0.1747	0.0034	2.3513
Houston	99.4%	0.6262	1.0436	0.0596	0.1950	0.3199	0.0717	2.3160
Irving	96.8%	0.4601	1.3205	0.0450	0.1916	0.1711	0.0033	2.1916
Laredo	96.6%	0.4930	0.9427	0.1669	0.0000	0.3210	0.0000	1.9236
Lubbock	99.1%	0.6345	1.3006	0.0000	0.1086	0.1748	0.0073	2.2258
Mesquite	97.5%	0.5559	1.3286	0.0453	0.1931	0.1724	0.0033	2.2987
Midland	97.8%	0.6443	1.1932	0.1172	0.1735	0.2225	0.0000	2.3507
Odessa	98.0%	0.5288	1.2001	0.1615	0.1185	0.3184	0.0000	2.3274
Pasadena	96.2%	0.5485	1.0970	0.0885	0.1888	0.3097	0.0694	2.3020
Plano	100.9%	0.5147	1.3851	0.0922	0.0000	0.2228	0.0000	2.2149
San Angelo	100.4%	0.8091	1.1144	0.0000	0.0000	0.2583	0.0000	2.1818
San Antonio	99.6%	0.5802	1.4040	0.0984	0.2343	0.3375	0.0097	2.6641
Waco	97.8%	0.6108	1.2778	0.0629	0.0000	0.3304	0.0000	2.2819
Wichita Falls	99.8%	0.6463	1.0011	0.0000	0.0000	0.2853	0.0000	1.9327
Minimum	94.5%	\$0.2670	\$0.9427	0.0000	0.0000	\$0.1691	0.0000	\$1.9236
Maximum	100.9%	0.8930	1.4663	0.1669	0.2343	0.5120	0.2396	2.6641

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

"True" tax rates for the 25 largest cities and overlapping taxing jurisdictions in 1991-92 are listed in Table 2. The total rate for all jurisdictions ranged from 1.92% in Laredo to 2.66% in San Antonio, or 38% more than Laredo. Total "true" tax rates totaled 2.24% in Dallas and 2.32% in Houston.<sup>3</sup>

<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.

The use of "true" tax rates permits an "apples to apples" comparison of tax burdens in different locations throughout the state regardless of differences in appraisal practices. As detailed in Appendix F, the average appraisal ratio by school district varied from 84.3% to 133%. This means that property that would sell for \$100,000 was listed on the tax rolls at \$84,300 in one part of the state, but at \$133,000 in another location. Obviously, the nominal rates must be adjusted for a valid comparison of tax burdens.

As shown in the last column of Appendix A, the overlapping tax in Abilene and the Abilene ISD ranked 81st among the 405 locations listed. There were 80 locations with "true" taxes higher than that in Abilene, and 324 with lower tax burdens.

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

#### Sales Tax to Reduce Property Tax

As of September 1992 109 counties and 204 cities had imposed an additional 1/2% sales tax rate for property tax relief. For a current list of cities, counties, and others levying a local sales tax, see "Texas Sales and Use Tax Rates," publication #96-132, Comptroller of Public Accounts, 111 E. 17th Street, Austin, TX 78774-0100.

#### TAX BURDEN INCREASE

Among 405 city-locations, tax rate increases occurred in 380 areas.<sup>4</sup> In 162 locations the annual increase for 1991-92 was less than 10%, but 19 areas recorded "true" rate increases of more than 25%. Increases of 10 to 25% occurred in 199 cities; tax burdens were lowered in 25 areas.

Tax rates for overlapping jurisdictions per \$100 of market value are shown in Table 3 for the 25 largest Texas cities for 1979-80 through 1991-92.

<sup>4</sup> See Appraisal Practices and Tax Burdens Texas Local Governments 1990-91.

Table 3  
 "True" Tax Rates 25 Largest Texas Cities 1979 - 1991

<u>City</u>	<u>1979-80</u>	<u>1983-84</u>	<u>1986-87</u>	<u>1987-88</u>	<u>1988-89</u>	<u>1989-90</u>	<u>1990-91</u>	<u>1991-92</u>
ABILENE	\$1.322	\$1.1992	\$1.5543	\$1.6263	\$1.8925	\$2.0070	\$2.1109	\$2.5151
AMARILLO	1.843	1.7671	1.7120	2.0180	2.0763	2.1091	2.1433	2.1854
ARLINGTON	1.313	1.1151	1.2827	1.4529	1.6421	1.8594	2.0435	2.4205
AUSTIN	1.494	1.4178	1.3105	1.6601	1.8509	2.0956	2.2394	2.6295
BEAUMONT	2.276	1.8865	1.8716	1.8864	1.8005	1.8876	2.0357	2.2411
BROWNSVILLE	1.283	1.5677	1.5865	1.6925	1.7224	1.8403	2.0430	2.4131
CORPUS CHRISTI	1.820	1.6502	1.7885	1.8505	2.0875	2.1941	2.3126	2.5619
DALLAS	1.908	1.3073	1.2563	1.3981	1.6049	1.8458	2.0342	2.2454
EL PASO	1.417	1.3772	1.4200	1.5649	1.6158	1.8831	2.0191	2.2448
FORT WORTH	1.425	1.2631	1.4276	1.5017	1.8705	2.0920	2.3274	2.6274
GARLAND	1.678	1.2986	1.4296	1.5560	1.7673	1.8120	2.0777	2.2115
GRAND PRAIRIE	1.607	1.3900	1.4654	1.5535	1.8372	1.9925	2.1296	2.3513
HOUSTON	1.565	1.5425	1.6559	1.6617	1.8391	2.0166	2.1635	2.3160
IRVING	1.690	1.2894	1.3101	1.3526	1.5244	1.7431	1.8975	2.1916
LAREDO	1.297	0.8130	1.1635	1.2878	1.4520	1.4940	1.8020	1.9236
LUBBOCK	1.673	1.4015	1.7581	1.7560	2.1318	2.1134	2.1134	2.2258
MESQUITE	1.593	1.1990	1.3474	1.4350	1.5330	1.7012	1.9923	2.2987
MIDLAND	1.379	1.1050	1.5408	1.5948	1.7662	2.0333	2.1957	2.3507
ODESSA	1.590	1.4659	1.7232	1.8503	1.9863	2.1535	1.9995	2.3274
PASADENA	1.913	1.4896	2.0955	1.9992	2.1901	2.2798	2.2924	2.3020
PLANO	1.221	1.3130	1.4885	1.6293	1.6929	1.7693	1.9173	2.2149
SAN ANGELO	1.244	1.2160	1.5367	1.5890	1.5287	1.8399	2.1103	2.1818
SAN ANTONIO	1.586	1.3795	1.3469	1.4919	1.8427	2.0730	2.3423	2.6641
WACO	1.488	1.4284	1.4676	1.5606	1.6579	1.7479	1.9823	2.2819
WICHITA FALLS	1.413	1.6267	1.6346	1.6780	1.7312	1.8032	1.9327	1.9327
Minimum	\$1.221	\$0.8130	\$1.1635	\$1.2878	\$1.4520	\$1.4940	\$1.8020	\$1.9236
Maximum	2.276	1.8865	2.0955	2.0180	2.1901	2.2798	2.3423	2.6641

#### HOMESTEAD EXEMPTIONS

Table 4 shows the 1991-92 local property tax on a single-family house that would sell for \$80,000 for the 25 largest cities in Texas, if located in the major school district. Taxes levied by the county and other overlapping jurisdictions are included. (See Appendix B for other cities and school-district areas.)

Using the first entry, Abilene, as an illustration, the tax on an \$80,000 single-family house was \$2,028.<sup>5</sup> However, that total dropped to \$1,690 if the house were claimed as a homestead. The State mandates a \$5,000 exemption in the assessed value of a homestead for school taxes and a \$3,000 exemption for the special farm-to-market/flood control tax that counties can levy. In addition, governing bodies on a local-option basis can exempt up to 20% of the value of a homestead. These exemptions for all local taxing jurisdictions in each of the 25 largest cities have been deducted before the tax shown in Table 4 was calculated.

## Homestead Tax in Special Districts

The reporting form for special districts for 1991 did not provide for homestead exemption data. For the purposes of this report, the percentage exemptions granted by special districts in 1989 were assumed to have remained in effect and were used in the calculation of the tax on an \$80,000 homestead in 1991-92.

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

### TAX ON HOMESTEADS

For an \$80,000 house in Dallas, the 1991-92 local property tax averaged \$1,807 if the house were rented or leased. If occupied by the owner, the tax would have been \$1,452. (See Table 4.)

Located in Houston and in the Houston ISD, the tax on an \$80,000 house rented or leased (not a homestead) was \$1,821. For a homestead, the tax averaged \$1,446, or 20 percent less.

<sup>5</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 100.7% for all types of property and 101% for single-family houses (see Appendix F).

Table 4  
Local Property Taxes 1991-92 on an \$80,000 Single-Family House

<u>CITY</u>	<u>Not Homestead</u>	<u>Homestead</u>	<u>% Homestead Exemption</u>
Abilene	\$2028	\$1690	16.7%
Amarillo	1830	1641	10.3
Arlington	1890	1604	15.1
Austin	2046	1756	14.2
Beaumont	1760	1500	14.8
Brownsville	1904	1706	10.4
Corpus Christi	2050	1765	13.9
Dallas	1807	1452	19.6
El Paso	1708	1515	11.3
Fort Worth	2054	1724	16.1
Garland	1788	1561	12.7
Grand Prairie	1892	1660	12.3
Houston	1821	1446	20.6
Irving	1783	1398	21.6
Laredo	1496	1321	11.7
Lubbock	1737	1550	10.8
Mesquite	1860	1628	12.5
Midland	1867	1651	11.6
Odessa	1833	1450	20.9
Pasadena	1792	1543	13.9
Plano	1748	1554	11.1
San Angelo	1766	1358	23.1
San Antonio	2150	1935	10.0
Waco	1823	1570	13.9
Wichita Falls	1660	1603	3.4
Minimum	\$1,496	\$1321	3.4%
Maximum	2,150	1,935	23.1

#### **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 25 largest cities. For example, the average tax in Abilene and overlapping taxing jurisdictions on \$80,000 was \$2,012. As shown on the first line, industrial personal property was taxed 0.7% less, with a tax of \$1,998 on industrial machinery, equipment, and inventories. Similar personal property for commercial firms

was taxed at an average of \$1,938, or 3.7% less than the average for all types of property.

Table 5

## Local Property Taxes 1991-92 on an \$80,000 Single-Family House

CITY	Not a Homestead				Single-Family Homestead			
	County*	City	School	Total	County*	City	School	Total
Abilene	\$362	\$484	\$1,182	\$2,028	\$340	\$411	\$939	\$1,690
Amarillo	614	224	992	1,830	614	224	803	1,641
Arlington	390	452	1,048	1,890	390	362	852	1,604
Austin	437	468	1,141	2,046	354	468	934	1,756
Beaumont	426	453	881	1,760	340	453	707	1,500
Brownsville	382	558	964	1,904	382	558	766	1,706
Corpus Christi	556	475	1,019	2,050	511	428	826	1,765
Dallas	327	485	995	1,807	300	388	764	1,452
El Paso	408	437	863	1,708	395	437	683	1,515
Fort Worth	388	698	968	2,054	388	558	778	1,724
Garland	338	464	986	1,788	310	464	787	1,561
Grand Prairie	338	495	1,059	1,892	309	495	856	1,660
Houston	508	492	821	1,821	448	394	604	1,446
Irving	334	374	1,075	1,783	307	300	791	1,398
Laredo	380	383	733	1,496	378	383	560	1,321
Lubbock	227	495	1,015	1,737	227	495	828	1,550
Mesquite	335	450	1,075	1,860	307	450	871	1,628
Midland	408	512	947	1,867	408	512	731	1,651
Odessa	471	416	946	1,833	422	333	695	1,450
Pasadena	511	427	854	1,792	463	427	653	1,543
Plano	249	406	1,093	1,748	249	406	899	1,554
San Angelo	209	655	902	1,766	167	524	667	1,358
San Antonio	549	468	1,133	2,150	548	468	919	1,935
Waco	314	488	1,021	1,823	256	488	826	1,570
Wichita Falls	243	521	896	1,660	243	521	839	1,603
Minimum	\$209	\$224	\$733	\$1,496	\$167	\$224	\$560	\$1,321
Maximum	614	698	1,182	2,150	614	558	939	1,935

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



Table 6  
Property Tax 1991-92 on \$80,000 of Business Personal Property

<u>CITY</u>	<u>Average Property</u>	<u>Business Industrial</u>	<u>Personalty Commercial</u>
Abilene	\$2012	\$1998	\$1938
Amarillo	1748	1781	1570
Arlington	1936	1999	1893
Austin	2104	2108	2209
Beaumont	1793	1834	1661
Brownsville	1931	2040	1980
Corpus Christi	2049	2036	2184
Dallas	1796	1878	1741
El Paso	1796	1900	1677
Fort Worth	2102	2182	2120
Garland	1769	1798	1732
Grand Prairie	1881	1904	1838
Houston	1853	1864	1878
Irving	1753	1812	1802
Laredo	1539	1592	1603
Lubbock	1781	1796	1886
Mesquite	1839	1886	1863
Midland	1881	1923	1890
Odessa	1862	1901	1828
Pasadena	1842	1914	1674
Plano	1772	1756	2022
San Angelo	1745	1739	1676
San Antonio	2131	2140	2168
Waco	1825	1866	1731
Wichita Falls	1690	1692	1709
Minimum	\$1539	\$1592	\$1570
Maximum	2131	2182	2209

In El Paso, industrial personal property was taxed 5.8% higher than the average (\$1,900 vs. \$1,796), and commercial property was taxed 6.6% lower than average (\$1,677 vs. \$1,796).<sup>6</sup>

When searching for new industries for their cities, community and business leaders are concerned with tax comparisons for business personal property. State and federal taxes apply regardless of the community, but local property taxes can be a

<sup>6</sup> As detailed in Appendix F, in El Paso the average ratio of appraisal to market value for industrial personal property in 1991 was 100%, compared to 88% for commercial personalty, and to 94.5% average for all types of property.

significant variable in selecting an actual site. The tax on \$80,000 of business personal property is listed in Appendix B for industrial personalty (machinery, equipment, and inventories) and for commercial personal property (furniture, fixtures, and inventories).

## REGIONAL COMPARISONS

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

In Region 1 , the Rio Grande Valley, the "true" tax rates ranged from a low of 1.83% in Roma City to a high of 2.65% in San Juan. The tax on an \$80,000 homestead ranged from \$1,198 in Roma City to a high of \$1,924 in San Juan. (See pages C-16 and D-23.)

The businessman looking for an industrial location in the Dallas-Fort Worth Metroplex (Regions 10 and 11) will find local property taxes on \$80,000 of industrial personal property ranging from a low of \$1,485 in Midlothian to a high of \$2,238 in Fort Worth in the Everman ISD. In the Houston area (Region 4) the tax on \$80,000 of industrial personal property ranged from \$1,572 in West University Place to \$2,363 in Galena Park. The tabulations for the other regions also show a significant range of tax burdens in nearby locations.

## TEXAS PROPERTY TAX LEVIES

Property tax levies in Texas totaled \$13.3 billion in 1991-92 and more than doubled over the past decade (See Table 7). More than one-half (\$7.6 billion) was levied by 1,045 school districts, while cities accounted for \$2.3 billion. The 254 counties imposed property taxes totaling \$1.9 billion, and special districts levies were \$1.5 billion. The State of Texas abandoned the property tax as a source of revenue in 1979-80.

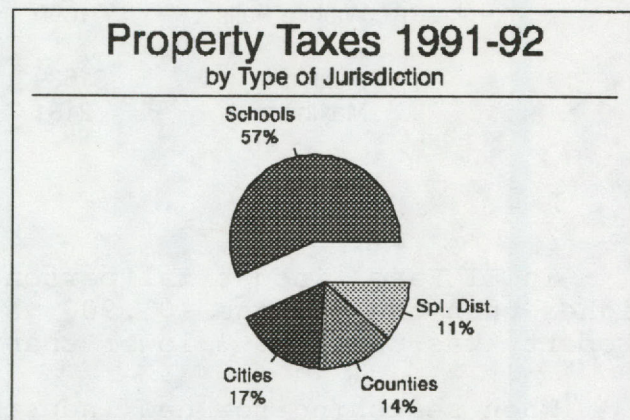


Table 7  
Property Taxes Levied by Texas Local Governments  
(Millions)

<u>Year</u>	<u>Total</u>	<u>State</u>	<u>Counties</u>	<u>Cities</u>	<u>School Districts</u>	<u>Special Districts</u>
1975-76	\$2,812	\$39	\$388	\$665	\$1,434	\$286
1976-77	3,158	45	439	734	1,619	321
1977-78	3,505	47	522	794	1,767	375
1978-79	3,846	53	578	856	1,939	420
1979-80	4,212	60	650	944	2,088	470
1980-81	4,948		821	1,052	2,481	595
1981-82	5,753		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 a	9,016		1,440	1,834	4,659	1,085
1986-87 a	9,668		1,493	1,988	5,040	1,146
1987-88 a	9,994		1,550	2,048	5,228	1,168
1988-89 a	10,585		1,604	2,163	5,582	1,236
1989-90 a	11,335		1,723	2,212	6,088	1,312
1990-91 a	11,992		1,750	2,231	6,614	1,397
1991-92 a	13,335		1,905	2,296	7,609 b	1,525

a Includes bank franchise tax reimbursements.

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

Among the special-purpose districts, 133 hospital districts levied \$715 million in property taxes as shown in Table 8, and 49 junior colleges added another \$279 million. Tax levies for districts providing water totaled \$316 million; \$149 million for districts providing navigation, port, or drainage services; special districts to service road bonds levied \$11.3 million; and 130 fire control districts imposed \$16.6 million of property taxes.

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 \$17.8 million in taxes was imposed for these school equalization services. These equalization levies were continued despite the creation of County Education Districts in these locations.

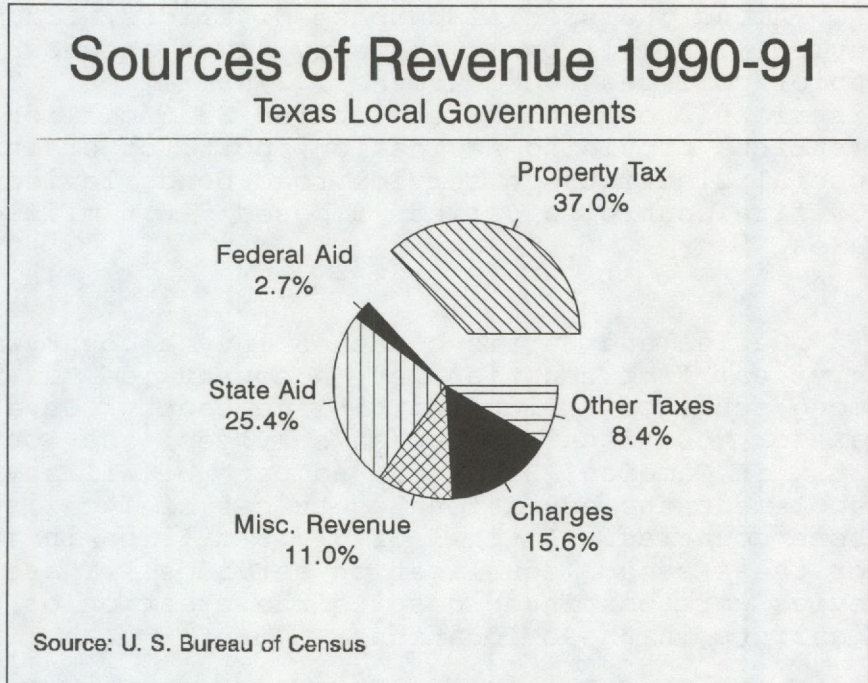
Table 8  
Property Taxes Levied by Texas Special Districts  
(Millions)

Year	Total	Hosp-ital	Junior College	Water	Navig. Port Drain.	Road	School Equiz'n	Fire	Other
1975-76	\$285.8	\$133.3	\$60.6	\$43.9	\$34.9	\$6.4	\$3.9	n.a.	\$2.8
1980-81	594.5	282.8	96.0	114.8	78.9	8.2	8.5	n.a.	5.3
1983-84	871.9	390.6	131.9	202.0	122.7	3.8	13.1	4.2	6.7
1984-85	991.3	416.2	162.7	241.5	136.8	5.4	14.0	10.0	7.6
1985-86	1078.8	454.7	190.4	254.0	137.7	5.3	14.6	12.5	9.7
1986-87b	1139.7	472.5	212.5	259.7	148.8	6.2	15.4	13.9	12.2
1987-88b	1161.7	494.9	223.7	276.2	122.2	6.1	15.1	14.1	10.8
1988-89b	1231.5	540.2	237.1	286.9	129.0	4.7	15.9	13.0	4.7
1989-90b	1309.2	576.3	241.0	292.9	147.3	8.3	17.0	13.8	12.7
1990-91b	1385.7	623.5	255.8	304.0	156.8	7.8	17.2	14.8	13.5
1991-92b	1521.8	715.1	279.5	316.0	149.0	11.3	17.8	16.6	16.6

b Excludes reimbursement for bank franchise tax.

**LOCAL GOVERNMENT FINANCE**

Reliance on the property tax by Texas local governments dropped from one-half in 1957 to one-third by 1980, but has increased in recent years. In 1990-91 the property tax provided 37.0% of the total general revenue for local governments in Texas. That proportion has increased from 33% prevailing during the early 1980s.



During the past decade general expenditures<sup>7</sup> by Texas local governments grew from \$13.2 billion in 1981 to \$31.5 billion in 1991--an average increase of 9.1% compounded per year.

### TAX RATES FOR COUNTIES

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

Among the 254 Texas counties, the true tax rate levied by the county ranged from \$0.139 per \$100 in Titus County to \$1.153 in Jim Hogg County.

In many counties, special districts have been created that are countywide, such as hospital, college, drainage, navigation, fire, road, and water supply or conservation. Some special districts fund services included in the regular budget in other counties. Taxes for special districts often are included on the county's tax statement, and the public refers to the total as the county tax rate. Including countywide special districts, the rates ranged from \$0.168 per \$100 in Somervell County to \$1.185 in Jim Hogg County.

Table 9  
Revenue Loss From Exemptions, Texas Counties 1987-1992  
(Millions of Dollars)

<u>Exemption</u>	<u>1986-87</u>	<u>1991-92</u>	<u>Change</u>
Ag Use Valuation	\$231.3	\$234.1	1.2%
Over 65 Exemption	40.0	71.2	78.1
Percentage Exemption	64.3	65.1	1.3
Freeport	0	6.9	-
\$3000 Homestead	1.2	1.7	42.1
Veterans	0.5	0.7	24.1
Other Exemptions <u>a/</u>	<u>14.7</u>	<u>28.8</u>	95.7
Total Revenue Loss	\$352.0	\$408.6	16.1%

a/ Includes reporting errors in some counties.

The revenue loss from exemptions and the alternative valuation of open-spaced land is detailed in Table 9. With the exception of a couple of counties not reporting, alternative valuation and



<sup>7</sup> The term "general expenditures" excludes spending for utility services and trust expenditures for employee retirement and other insurance.

exemptions accounted for a revenue loss of \$408.6 million of county funds in 1991-92, an increase of 16.1% over the past five years. Productivity valuation of agricultural land accounted for \$234.1 million, or more than one-half of the total.

**MARKET VALUE OF  
TAXABLE PROPERTY**

After four years of decline, the market value of taxable property in Texas increased slightly over the last two years as shown in Table 10. From a peak of \$738 billion in 1985, values declined 9.4% to \$668.5 billion in 1989, but increased 0.6% in 1990 and 0.2% in 1991. The value of minerals hardly changed last year, remaining at one-half of the 1984 level. Farm and ranch values have dropped from a peak of \$89 billion in 1979 to \$40.6 billion in 1991 as more land qualified for agricultural use valuation and as farm personal property was exempted. Residential values increased 1.2%--consisting of a 1.7% gain for single-family houses, but a 2.9% decrease for multiple-family dwellings. The value of business property (other than minerals) has returned to the peak 1986 level.

Table 10  
Market Value Taxable Property in Texas  
(Billions of Dollars)

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

## **SEPARATING EQUITY AND TAX BURDENS**

Since 1983, the legislature has materially improved property tax administration by separating the administrative job of appraising property from the political function of setting tax rates and authorizing exemptions.

To improve the quality of property appraisals and to ensure individual taxpayers more equitable treatment, the legislature created a central appraisal district in each county, and with the 1983 tax roll, prohibited the long-established practice of fractional assessing. More than 2,200 separate tax offices were replaced by 253 central appraisal districts large enough to employ professional appraisers and to obtain adequate tools to better determine the value of 12 million parcels, or accounts.

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 1,045 school districts, the Property Tax Division of the Comptroller's Office is charged with the responsibility for determining the market value of taxable property. The selling price is compared to the appraised value for a sample of sales of different types of property. The ratio of appraisal to sales is applied to all of the property of that category on the tax roll. (See page 20 for a description of the methodology used by the state.)

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 also 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.

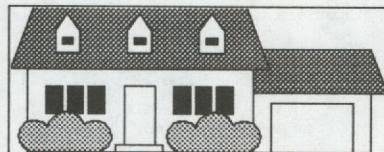
As listed in Table 11, local tax appraisals were less than 90% of "true" market value in 9 school-district areas in 1991. At the other extreme, tax appraisals on the average were 120% or more of market value in 12 school-district areas. Specifically, the lowest average was 84.3% in the Ramirez ISD (Duval County); the highest ratio was 133.0% in the Happy ISD (Swisher County). See Appendix F.

The average often masks wide variations among different parts of the county and among different types of property. In Hill County, for example, the average ratio ranged from 94.1% in Abbott ISD to 106.5% in Blum ISD. Single-family houses were taxed at values averaging 94% in Abbott and Mount Calm ISDs to 118% in Itasca ISD. In Hillsboro ISD commercial real property was appraised an average of 83% of its market value while utility property averaged 104%. Developed land was appraised at an average of 100% of its selling price, but only 86% of a much lower productivity value if qualified for ag use.

Table 11  
Distribution of Texas School Districts by Ratio of 1991  
Appraised Values to Market Value by Type of Property

Ratio	Average Ratio	Single Family	Multi Family	Vacant Lots	Realty		O & G		Personal Property			Land Ratio	
					Comml.	Indust.	Mineral	Utility	Comml.	Indust.	Other	Market	Ag.Use
<----- Number of Districts by Ratio----->													
Under 10%	0	0	0	0	0	0	0	0	0	0	0	0	0
10%- 19.9%	0	0	0	0	0	0	0	0	0	0	0	0	0
20 - 29.9	0	0	0	0	0	0	0	0	0	1	0	0	2
30 - 39.9	0	0	0	0	0	0	0	0	0	0	0	0	2
40 - 49.9	0	0	0	0	0	3	0	0	0	0	0	0	1
50 - 59.9	0	0	0	0	1	0	0	0	3	0	0	1	1
60 - 69.9	0	2	0	2	2	0	0	0	3	0	0	0	12
70 - 79.9	0	3	0	8	24	2	1	6	11	5	0	11	37
80 - 89.9	9	79	0	36	79	2	6	22	76	0	0	62	92
90 - 99.9	464	578	34	106	289	3	169	179	187	903	1018	305	133
-----													
100%-109.9	512	347	739	872	626	844	635	610	744	0	0	606	205
110 - 119.9	48	28	4	13	17	0	64	167	15	0	0	52	172
120%& Over	12	2	0	2	7	0	2	61	4	0	0	7	386
-----													
Total	1045	1039	777	1039	1045	854	877	1045	1043	909	1018	1044	1043

Note: Districts without property of that type are excluded.





## 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.

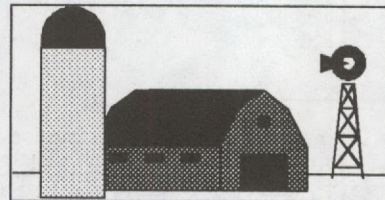
Appendix F lists school districts within each county and shows the average ratio of appraised to market value for 12 types of property. The productivity value of open-space land that qualifies is a comparison of productivity valuation calculated by the local appraiser with less detailed comparisons by the State Comptroller.

The appraised value of the 9.4 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 Ag.Use" is the appraisal ratio on a productivity basis for land that qualifies for such valuation.

## COMMERCIAL AND INDUSTRIAL RATIOS

Commercial personal property, which consists of furniture, fixtures and inventories, is a difficult problem for both the taxpayer and the tax assessor. The 100% market value of inventories is readily determinable because the proprietor has recently purchased it, and if he is to remain in business, he must turn it over within a reasonable time. The problem is that if the taxpayer renders his inventories at 100%, he is inequitably taxed if the average appraisal of other types of property is less than 100%. Ineffective enforcement of commercial property valuations gives a competitive advantage to business firms whose property is under valued. The data indicate that ratios for personal property vary from 100% in many districts.

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>8</sup>. Accounting records are usually maintained on



<sup>8</sup> Effective September 1, 1989, taxpayers can apply for valuation of inventories as of September 1st instead of January 1.

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 complicate the appraisal task.

#### **METHODOLOGY USED BY COMPTROLLER**

The Property Tax Division, State Comptroller's Office employs professional appraisers to work each of the 1,045 school-district areas. The market value estimate is made separately for each category of property. For those categories that are readily sold (houses, lots, land, etc.), sales prices are obtained and verified with the buyer when possible. The selling price is compared with the appraised value for tax purposes; a ratio is calculated for that sample of properties and then applied to the total for that category.

If there were no sales of that type of property, the professional appraiser makes an independent appraisal of a sample of properties for comparison to the appraised value for tax purposes. For mineral property, the Comptroller's staff independently calculates the decline curves and the present value of future benefits for a sample of leases. For utility property, the total value of the utility company is determined using income and cost approaches. The statewide value is allocated to individual taxing jurisdictions and compared with the locally determined value for tax purposes<sup>9</sup>. For land that qualifies, the productivity value also is found by dividing the net income to land by 12.45%.<sup>10</sup>

Preliminary findings were sent to the chief appraiser in each appraisal district, who had 40 days within which to appeal. Final appeals before a hearings examiner were made in May. After review of written exceptions to the examiner's report, median ratios (along with measures of dispersion for the 13 categories of property) were released in June 1992 for each of the 253 appraisal districts. The ratios used in this report are based on the final determinations after the disposition of all administrative appeals.

---

<sup>9</sup> For a more detailed description of the methodology used, see Comptroller of Public Accounts, 1991 Final Report Texas Property Tax, School & Appraisal Districts' Property Value Study, Austin: July 1992.

<sup>10</sup> The law sets the capitalization rate at 2 1/2 points above the Federal Land Bank's lending rate on December 31 of the prior year.

Table 12  
Ranking of Appraisal Districts 1991

County	Median Ratio	Coef- ficient	County	Median Ratio	Coef- ficient	County	Median Ratio	Coef- ficient	County	Median Ratio	Coef- ficient
Medina	99%	6.00	Dickens	100%	13.83	Waller	97%	16.15	Robertson	103%	19.66
Williamson	100%	6.59	Tarrant	98%	13.87	Newton	106%	16.16	Montague	98%	19.76
Brazos	98%	7.30	Childress	99%	13.93	Callahan	103%	16.29	Matagorda	99%	19.79
Ellis	99%	8.08	Lamar	100%	14.03	Castro	88%	16.31	Foard	106%	19.81
Gillespie	102%	8.47	Hays	101%	14.03	Jefferson	98%	16.33	Carson	101%	19.95
McLennan	97%	8.56	Angelina	94%	14.13	Delta	100%	16.38	Jim Hogg	105%	20.01
Midland	98%	8.75	Frio	99%	14.28	Coryoria	94%	16.55	Henderson	100%	20.04
Mills	101%	8.86	Van Zandt	100%	14.34	Fayette	99%	16.64	Burnet	102%	20.10
Nueces	100%	9.21	Loving	98%	14.36	Falls	100%	16.67	Limestone	101%	20.19
Travis	100%	9.68	Wood	99%	14.43	Gregg	101%	16.69	Baylor	97%	20.29
Aransas	100%	9.81	Mitchell	101%	14.44	Coryell	98%	16.77	Irion	95%	20.31
Denton	100%	9.85	Gaines	98%	14.48	Brewster	98%	16.80	Milam	101%	20.62
Bowie	100%	10.11	Anderson	100%	14.49	Rusk	100%	16.80	Somervell	94%	20.82
Fort Bend	96%	10.16	Nacogdoches	99%	14.50	Bandera	100%	16.82	Oldham	97%	20.97
Kendall	99%	10.32	Atascosa	102%	14.61	Kenedy	102%	16.93	Coleman	99%	21.03
Collin	100%	10.40	Galveston	94%	14.63	El Paso	95%	16.94	Cottle	106%	21.08
Dallas	99%	10.70	Montgomery	98%	14.63	Erath	99%	17.01	Hunt	100%	21.17
Navarro	99%	10.80	Houston	100%	14.69	Terry	101%	17.20	Knox	93%	21.31
Madison	100%	11.09	Gonzales	102%	14.73	Stonewall	95%	17.20	Dewitt	106%	21.35
Shackelford	99%	11.13	Goliad	105%	14.73	Hopkins	102%	17.22	Haskell	99%	21.41
Terrell	103%	11.18	Borden	101%	14.74	Palo Pinto	101%	17.25	Jones	97%	21.44
Orange	98%	11.71	Scurry	102%	14.76	Starr	90%	17.31	Llano	99%	21.48
Jack	101%	11.81	Crane	102%	14.89	Caldwell	101%	17.36	Stephens	101%	21.55
Smith	100%	12.10	Bexar	100%	14.91	Morris	100%	17.41	Calhoun	95%	21.60
Bell	97%	12.19	Winkler	103%	14.96	Grimes	102%	17.45	Val Verde	98%	21.63
Concho	101%	12.20	Kent	102%	15.00	Brown	100%	17.60	Roberts	100%	21.98
Lee	97%	12.22	Coke	99%	15.02	Hemphill	100%	17.62	Hill	100%	22.02
Menard	98%	12.33	San Patricio	98%	15.09	Hutchinson	99%	17.64	Gray	104%	22.48
Dimmit	100%	12.33	Camp	98%	15.09	Sutton	99%	17.74	Taylor	100%	22.51
Maverick	99%	12.43	Jeff Davis	100%	15.14	Zapata	98%	17.75	Sherman	100%	22.80
Archer	101%	12.52	Wilbarger	105%	15.15	Ector	99%	17.84	Jasper	99%	22.82
Victoria	98%	12.52	Walker	101%	15.15	Harrison	100%	17.88	Hale	97%	22.88
Cooke	99%	12.55	McCulloch	97%	15.16	Hood	100%	17.94	Collingsworth	96%	23.12
Johnson	101%	12.57	Kaufman	98%	15.27	Cameron	94%	17.95	Jackson	98%	23.20
Clay	100%	12.57	San Jacinto	100%	15.28	Upton	101%	17.95	Hartley	91%	23.26
Webb	97%	12.64	Lynn	103%	15.28	Lavaca	97%	17.96	Live Oak	94%	23.28
Comal	98%	12.66	Karnes	100%	15.30	San Saba	98%	18.08	Schleicher	97%	23.36
King	97%	12.71	Hardin	97%	15.31	Burleson	99%	18.08	Polk	100%	23.54
Leon	100%	12.71	Hansford	98%	15.34	Harris	97%	18.09	LaSalle	106%	23.56
Hamilton	100%	12.76	Edwards	102%	15.39	Lipscomb	103%	18.12	Brooks	102%	23.58
Freestone	99%	12.78	Lubbock	99%	15.40	Sterling	96%	18.19	Shelby	100%	23.59
Potter	100%	12.80	Comanche	100%	15.41	Washington	97%	18.26	Franklin	98%	23.64
Randall	100%	12.80	Titus	97%	15.46	Kinney	93%	18.36	Hudspeth	100%	23.67
Wichita	100%	12.96	Garza	102%	15.52	Reeves	102%	18.36	Howard	94%	23.71
Dawson	101%	13.00	Lampasas	99%	15.54	Kleberg	100%	18.41	Fannin	94%	23.75
Liberty	99%	13.04	Young	94%	15.55	Sabine	104%	18.43	Swisher	90%	24.10
Zavala	98%	13.07	Yoakum	103%	15.57	Armstrong	101%	18.44	Crockett	80%	24.32
Cass	101%	13.22	Cherokee	100%	15.65	Grayson	98%	18.48	Donley	101%	24.77
Kerr	100%	13.23	Uvalde	100%	15.65	Crosby	104%	18.56	McMullen	95%	24.80
Real	97%	13.23	Wilson	99%	15.74	Motley	97%	18.62	Trinity	103%	24.87
Pecos	103%	13.25	Runnels	97%	15.74	Hardeman	101%	18.63	Briscoe	103%	24.90
Jim Wells	100%	13.27	Reagan	98%	15.76	Nolan	99%	18.69	Moore	97%	25.16
Blanco	103%	13.34	Parker	100%	15.79	Culberson	95%	18.72	Kimble	71%	25.37
Rockwall	99%	13.42	Wharton	100%	15.79	Duval	95%	19.01	Floyd	96%	25.77
Eastland	100%	13.49	Austin	96%	15.87	Wheeler	101%	19.05	Panola	100%	26.35
Upshur	103%	13.55	Wise	100%	15.87	Refugio	100%	19.18	San Augustine	97%	26.66
Chambers	91%	13.55	Hockley	103%	15.93	Red River	101%	19.26	Bee	103%	27.38
Bastrop	102%	13.61	Hidalgo	97%	15.97	Ward	103%	19.36	Lamb	100%	28.22
Presido	100%	13.63	Ochiltree	97%	15.98	Willacy	98%	19.38	Tyler	98%	31.57
Guadalupe	100%	13.65	Andrews	95%	16.00	Rains	100%	19.39	Marion	96%	32.43
Hall	106%	13.68	Tom Green	102%	16.01	Throckmorton	94%	19.40	Deaf Smith	97%	33.92
Glasscock	100%	13.69	Mason	101%	16.01	Bosque	98%	19.42	Fisher	93%	35.93
Martin	99%	13.81	Colorado	100%	16.04	Bailey	102%	19.48			
Cochran	102%	13.83	Dallam	94%	16.04	Parmer	91%	19.52	State Average	99%	16.18

**UNIFORMITY OF  
APPRAISALS**

The Property Tax Division 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.

In Table 12, the statewide coefficients of dispersion by central appraisal districts are ranked from the most uniform appraisals in Medina County to the worst in Fisher County. The legislature has provided for state audits of appraisal districts (1) that have low ratios or high coefficients over a two-year period, or (2) when requested by a specified number of taxpayers comprising a significant part of the tax roll.

---

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

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

City	School District	Ratio Used	Tax Burden							Tax Burden Rank
			City	School	College	Hospital	County	Other	Total	
ABILENE	ABILENE ISD	100.7%	\$.6003	\$1.4652	.0000	.0000	\$.4294	\$.0201	\$2.5151	81
	WYLIE ISD	97.3%	.5800	1.2753	.0000	.0000	.4149	.0195	2.2896	195
ADDISON	CARROLLTON FARMERS	98.9%	.4820	1.3158	.0460	.1958	.1749	.0034	2.2178	244
	DALLAS ISD	95.6%	.4661	1.2369	.0445	.1894	.1691	.0033	2.1092	300
ALAMO	PHARR-SAN JUAN-ALA	94.3%	.6428	1.3009	.0000	.0000	.3560	.1845	2.4843	94
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	98.1%	.3547	1.3907	.0969	.2309	.3325	.0095	2.4152	130
ALICE	ALICE ISD	100.1%	.3177	1.2249	.0000	.0000	.6264	.1672	2.3362	176
ALLEN	ALLEN ISD	99.1%	.7248	1.4773	.0906	.0000	.2190	.0000	2.5117	83
ALPINE	ALPINE ISD	98.1%	.3852	1.0456	.0000	.1962	.1664	.0000	1.7934	391
ALVIN	ALVIN ISD	94.6%	.7977	1.3437	.1956	.0000	.2991	.0000	2.6361	44
AMARILLO	AMARILLO ISD	98.2%	.2670	1.1850	.1249	.2308	.3777	.0000	2.1854	260
	CANYON ISD	97.6%	.2655	1.2172	.1242	.2295	.2478	.0000	2.0841	313
	RIVER ROAD ISD	99.1%	.2697	1.1337	.1261	.2331	.3814	.0000	2.1439	283
ANDREWS	ANDREWS ISD	101.9%	.4571	1.1817	.0000	.0000	.2801	.0000	1.9189	368
ANGLETON	ANGLETON ISD	98.8%	.6951	1.2498	.0000	.2094	.3123	.3959	2.8625	6
ARANSAS PASS	ARANSAS PASS ISD	100.7%	.6948	1.3645	.0000	.0000	.4632	.1007	2.6233	51
ARLINGTON	ARLINGTON ISD	96.9%	.5793	1.3417	.0372	.1994	.2293	.0335	2.4205	128
	MANSFIELD ISD	98.2%	.5870	1.1857	.0377	.2020	.2324	.0340	2.2786	207
ATHENS	ATHENS ISD	102.6%	.2373	1.3648	.0631	.0000	.4283	.1437	2.2371	232
ATLANTA	ATLANTA ISD	106.3%	.5879	1.2000	.0000	.0000	.4026	.0000	2.1905	257
	QUEEN CITY ISD	101.2%	.5600	1.0405	.0000	.0000	.3834	.0000	1.9839	342
AUSTIN	AUSTIN ISD	99.8%	.6013	1.4663	.0499	.0000	.5120	.0000	2.6295	48
	DEL VALLE ISD	102.4%	.6174	1.2804	.0000	.0000	.5257	.0000	2.4235	125
	MANOR ISD	102.8%	.6196	1.3268	.0000	.0000	.5276	.0000	2.4740	100
	PFLUGERVILLE ISD	98.4%	.5930	1.5091	.0000	.0000	.5050	.0000	2.6071	60
AZLE	AZLE ISD	97.7%	.4300	1.1092	.0596	.0654	.3660	.0000	2.0301	329
BALCH SPRINGS	DALLAS ISD	95.6%	\$.5293	\$1.2369	\$.0445	\$.1894	\$.1691	\$.0033	\$2.1724	269
	MESQUITE ISD	97.5%	.5397	1.3286	.0453	.1931	.1724	.0033	2.2825	201
BALLINGER	BALLINGER ISD	94.5%	.2136	1.0728	.0000	.0000	.5482	.0000	1.8346	381
BASTROP	BASTROP ISD	102.2%	.2348	1.2977	.0000	.0000	.5299	.0000	2.0625	320
BAY CITY	BAY CITY ISD	97.9%	.6459	1.0373	.0000	.1023	.2691	.0685	2.1231	292
BAYTOWN	GOOSE CREEK ISD	99.6%	.6819	1.3470	.1709	.1953	.3204	.0718	2.7874	11
BEAUMONT	BEAUMONT ISD	97.8%	.5769	1.1225	.0000	.0000	.3021	.2396	2.2411	228
BEDFORD	HURST-EULESS-B	98.2%	.3927	1.2959	.0377	.2020	.2324	.0340	2.1948	253
BEEVILLE	BEEVILLE ISD	100.8%	.4782	1.1093	.1418	.0000	.4958	.2276	2.4526	115
BELLAIRE	HOUSTON ISD	99.4%	.4969	1.0436	.0596	.1950	.3199	.0717	2.1868	259
BELLMEAD	LA VEGA ISD	100.1%	.3569	1.3352	.0644	.0000	.3381	.0000	2.0946	308
BELTON	BELTON ISD	96.6%	.7905	1.2957	.0000	.0000	.2566	.0000	2.3428	169
BENBROOK	FORT WORTH ISD	96.3%	.6502	1.2378	.0370	.1982	.2280	.0333	2.3846	148
BIG LAKE	REAGAN ISD	93.3%	.2762	.9705	.0000	.1960	.3546	.0784	1.8757	373
BIG SPRING	BIG SPRING ISD	97.3%	.6531	1.2740	.1928	.0000	.3498	.0000	2.4696	103
BOERNE	BOERNE ISD	98.1%	.4441	1.2078	.0000	.0000	.3128	.0000	1.9648	351
BONHAM	BONHAM ISD	94.1%	.4478	1.1763	.0000	.0000	.3319	.0516	2.0077	333
BORGER	BORGER ISD	98.3%	.2998	1.2286	.1940	.0924	.3047	.0000	2.1194	294
BOWIE	BOWIE ISD	98.4%	.3060	1.0861	.0000	.0000	.3575	.0000	1.7496	397
BRADY	BRADY ISD	98.1%	.2576	1.1796	.0000	.2009	.3654	.0000	2.0034	335
BRECKENRIDGE	BRECKENRIDGE ISD	100.9%	.8073	1.2110	.0000	.0000	.3517	.0202	2.3902	142
BRENHAM	BRENHAM ISD	99.6%	.3978	.9867	.0435	.0000	.3904	.0000	1.8185	384
BRIDGE CITY	BRIDGE CITY ISD	107.4%	.8730	1.4986	.0000	.0000	.4594	.0555	2.8864	5
BROWNFIELD	BROWNFIELD ISD	104.7%	.5469	1.0937	.0000	.1465	.3142	.0000	2.1014	304
BROWNSVILLE	BROWNSVILLE ISD	94.6%	.7080	1.2214	.1033	.0000	.2936	.0868	2.4131	132
BROWNWOOD	BROWNWOOD ISD	99.5%	.5957	1.2823	.0000	.0000	.2983	.0000	2.1763	267
BRYAN	BRYAN ISD	98.8%	.5726	1.2344	.0000	.0000	.4347	.0000	2.2416	227
BURKBURNETT	BURKBURNETT ISD	100.3%	.5477	1.1235	.0000	.0000	.3103	.0000	1.9814	346
BURLESON	BURLESON ISD	100.7%	.5672	1.1595	.0000	.0000	.3593	.0302	2.1162	297
CAMERON	CAMERON ISD	101.4%	\$.5324	\$1.0039	\$.0000	\$.0000	\$.2524	\$.0000	\$1.7886	392
CANADIAN	CANADIAN ISD	104.4%	1.0345	1.2942	.0000	.1607	.2828	.0000	2.7724	14
CANYON	CANYON ISD	97.6%	.4000	1.2172	.0000	.1367	.2478	.0000	2.0017	337
CARRIZO SPRINGS	CARRIZO SPRINGS ISD	105.9%	.6145	1.4196	.0000	.0000	.6902	.0000	2.7243	25
CARROLLTON	CARROLLTON FARMERS	98.9%	.5479	1.3158	.0460	.1958	.1749	.0034	2.2838	200
CARTHAGE	CARTHAGE ISD	98.7%	.7688	1.1644	.1483	.0000	.3642	.0000	2.4458	119
CASTLE HILLS	NORTH EAST ISD	97.9%	.4112	1.3436	.0967	.2304	.3318	.0095	2.4233	126
CEDAR HILL	CEDAR HILL ISD	96.3%	.5481	1.6206	.0448	.1907	.1703	.0033	2.5779	64
CENTER	CENTER ISD	100.7%	.7768	1.2089	.0000	.0000	.6272	.0000	2.6128	55
CHILDRESS	CHILDRESS ISD	101.1%	.6774	1.0819	.0000	.1011	.3943	.0000	2.2547	216
CISCO	CISCO ISD	101.8%	.7022	1.1559	.2035	.1428	.3533	.0000	2.5578	71

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

City	School District	Ratio Used	Ratio						Total	Tax Burden Rank
			City	School	College	Hospital	County	Other		
CLARKSVILLE	CLARKSVILLE ISD	98.8%	.7691	1.0079	.0000	.0000	.5681	.0000	2.3450	168
CLEBURNE	CLEBURNE ISD	99.1%	.6050	1.1897	.0000	.0000	.3539	.0297	2.1783	266
CLEVELAND	CLEVELAND ISD	99.9%	.6896	1.2029	.0000	.0000	.5057	.0000	2.3982	136
CLUTE CITY	BRAZOSPORT ISD	96.9%	.5913	1.1147	.0436	.0000	.3064	.2251	2.2811	205
COLEMAN	COLEMAN ISD	96.0%	.0851	1.4496	.0000	.0000	.4485	.0000	1.9831	343
COLLEGE STATION	COLLEGE STATION	98.9%	.3955	1.5226	.0000	.0000	.4350	.0000	2.3531	164
COLLEYVILLE	GRAPEVINE ISD	97.1%	.2578	1.1862	.0373	.1999	.2299	.0336	1.9446	357
COLORADO CITY	COLORADO ISD	98.9%	.5830	1.2121	.0000	.2944	.3816	.0000	2.4711	102
COLUMBUS	COLUMBUS ISD	101.0%	.1758	1.0636	.0000	.0707	.2534	.0000	1.5634	403
COMANCHE	COMANCHE ISD	100.5%	.4481	.8943	.0000	.1494	.3748	.0000	1.8666	375
COMMERCE	COMMERCE ISD	101.1%	.4830	1.2562	.0000	.2218	.4131	.0000	2.3741	152
CONROE	CONROE ISD	97.3%	.6314	1.4400	.0584	.1823	.4745	.0000	2.7866	12
CONVERSE	JUDSON ISD	100.2%	.5608	1.3447	.0990	.2359	.3397	.0097	2.5897	61
COPPELL	COPPELL ISD	97.1%	.6533	1.3516	.0451	.1922	.1716	.1489	2.5628	68
COPPERAS COVE	COPPERAS COVE ISD	94.5%	.7185	1.0233	.1570	.0000	.3095	.0000	2.2084	250
CORPUS CHRISTI	CORPUS CHRISTI ISD	100.7%	.5940	1.2729	.1606	.2044	.2970	.0329	2.5619	69
	CALALLEN ISD	101.4%	.5980	1.4194	.1617	.2058	.2990	.0331	2.7171	26
	FLOUR BLUFF ISD	101.8%	.6009	1.3040	.1625	.2067	.3004	.0333	2.6078	59
	PORT ARANSAS ISD	104.1%	.6141	1.2130	.1661	.2113	.3070	.0340	2.5455	74
	TULOSO-MIDWAY ISD	100.5%	.5931	1.2770	.1604	.2041	.2965	.0329	2.5639	67
	WEST OSO ISD	98.3%	.5798	1.4695	.1568	.1995	.2899	.0321	2.7277	24
CORSICANA	CORSICANA ISD	99.1%	.4760	1.3087	.1190	.0000	.2792	.0000	2.1828	262
COTULLA	COTULLA ISD	94.6%	.5225	.8888	.0000	.0000	.5606	.0000	1.9719	349
CRANE	CRANE ISD	105.2%	.7278	1.2711	.0000	.0000	.3992	.1190	2.5171	78
CROCKETT	CROCKETT ISD	101.1%	.4143	1.0513	.0000	.0860	.2563	.0098	1.8178	385
CROWLEY	CROWLEY ISD	96.2%	.5925	1.3041	.0370	.1981	.2278	.0333	2.3927	140
CRYSTAL CITY	CRYSTAL CITY ISD	92.8%	.8619	1.2527	.0330	.0000	.6125	.0000	2.7601	15
CUERO	CUERO ISD	103.5%	.2848	1.2624	.0000	.1097	.4672	.0000	2.1241	290
DALHART	DALHART ISD	93.7%	\$.5246	\$1.0269	\$.0000	\$.0000	\$.4216	\$.0000	\$1.9731	348
DALLAS	DALLAS ISD	95.6%	.6023	1.2369	.0445	.1894	.1691	.0033	2.2454	221
	DUNCANVILLE ISD	99.4%	.6258	1.4335	.0462	.1968	.1757	.0034	2.4814	97
	GRAND PRAIRIE ISD	98.8%	.6221	1.3166	.0459	.1956	.1747	.0034	2.3583	162
	RICHARDSON ISD	98.1%	.6175	1.3507	.0456	.1942	.1734	.0033	2.3846	147
	IRVING ISD	96.8%	.6094	1.3205	.0450	.1916	.1711	.0033	2.3409	170
	WILMER-HUTCHINS	102.3%	.6443	1.7496	.0476	.2026	.1809	.0035	2.8285	7
DAYTON	DAYTON ISD	100.4%	.6524	1.2245	.0000	.0000	.5079	.0000	2.3848	146
DE SOTO	DE SOTO ISD	96.0%	.5854	1.4572	.0446	.1900	.1697	.0033	2.4502	116
DECATUR	DECATUR ISD	100.2%	.4050	1.4433	.0000	.0000	.4310	.0401	2.3194	182
DEER PARK	DEER PARK ISD	99.0%	.6733	1.1387	.0911	.1943	.3187	.0714	2.4875	91
DEL RIO	SAN FELIPE-DEL RIO	97.2%	.3346	.9990	.0000	.1681	.4907	.0000	1.9924	339
DENISON	DENISON ISD	97.3%	.7603	1.2721	.0863	.0000	.3416	.0000	2.4602	109
DENTON	DENTON ISD	102.7%	.7035	1.4171	.0000	.0000	.2920	.0000	2.4127	133
DENVER CITY	DENVER CITY ISD	103.1%	.8249	1.1672	.0000	.0000	.2694	.0072	2.2687	210
DEVINE	DEVINE ISD	100.7%	.5505	1.2085	.0000	.0000	.4120	.0000	2.1710	271
DIBOLL	DIBOLL ISD	98.1%	.2915	1.1627	.0785	.0000	.1555	.0000	1.6882	398
DICKINSON	DICKINSON ISD	95.1%	.2594	1.5165	.1501	.0000	.4421	.0000	2.3682	154
DIMMITT	DIMMITT ISD	105.4%	.2372	1.0780	.0000	.3690	.3419	.0078	2.0341	327
DONNA	DONNA ISD	98.9%	.6793	1.2458	.0000	.0000	.3735	.1935	2.4921	88
DUMAS	DUMAS ISD	100.4%	.2510	1.1443	.0000	.0316	.2433	.1388	1.8090	386
DUNCANVILLE	DUNCANVILLE ISD	99.4%	.7752	1.4335	.0462	.1968	.1757	.0034	2.6308	47
EAGLE LAKE	RICE CONSOLIDATED	103.2%	\$.4689	\$1.2175	\$.0000	\$.0000	\$.2587	\$.0000	\$1.9452	356
EAGLE PASS	EAGLE PASS ISD	98.9%	.2130	.8900	.0000	.2186	.1834	.0000	1.5051	405
EASTLAND	EASTLAND ISD	99.3%	.5643	1.0980	.0000	.0000	.3447	.0000	2.0070	334
EDINBURG	EDINBURG ISD	99.4%	.6140	1.2217	.0000	.0000	.3754	.1945	2.4056	135
EDNA	EDNA ISD	93.8%	.4267	1.2289	.0000	.1688	.6061	.1844	2.6150	53
EL CAMPO	EL CAMPO ISD	99.3%	.5176	.9935	.1292	.0000	.4669	.0298	2.1370	285
EL PASO	EL PASO ISD	94.5%	.5741	1.1346	.0935	.2029	.2396	.0000	2.2448	222
	CANUTILLO ISD	98.3%	.5971	1.2287	.0972	.2110	.2492	.0000	2.3834	149
	SOCORRO ISD	97.6%	.5930	1.3211	.0965	.2096	.2475	.0000	2.4676	105
	YSLETA ISD	95.0%	.5769	1.1928	.0939	.2039	.2408	.0000	2.3083	185
ELGIN	ELGIN ISD	101.1%	.6959	1.2859	.0000	.0000	.5243	.0000	2.5061	84
ELSA	EDCOUCH ELSA ISD	94.7%	.6665	1.1528	.0000	.0000	.3577	.1853	2.3623	158
ENNIS	ENNIS ISD	98.7%	.6108	1.2860	.0000	.0000	.2757	.0000	2.1725	268
EULESS	GRAPEVINE ISD	97.1%	.5522	1.1862	.0373	.1999	.2299	.0336	2.2390	230
	HURST-EULESS-B	98.2%	.5582	1.2959	.0377	.2020	.2324	.0340	2.3603	159
EVERMAN	EVERMAN ISD	98.7%	.8054	1.3368	.0379	.2030	.2335	.0341	2.6508	39

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

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
FAIRFIELD	FAIRFIELD ISD	98.5%	\$.1489	\$1.0752	\$.0000	\$.0812	\$.2104	\$.0000	\$ 1.5157	404
FALFURRIAS	BROOKS ISD	109.6%	.1644	1.3482	.0000	.0000	.9590	.0000	2.4715	101
FARMERS BRANCH	CARROLLTON FARMERS	98.9%	.4352	1.3158	.0460	.1958	.1749	.0034	2.1711	270
	DALLAS ISD	95.6%	.4208	1.2369	.0445	.1894	.1691	.0033	2.0639	319
FLOWER MOUND	LEWISVILLE ISD	101.2%	.5299	1.4468	.0000	.0000	.2877	.0000	2.2644	212
FOREST HILL	FORT WORTH ISD	96.3%	.8880	1.2378	.0370	.1982	.2280	.0333	2.6223	52
	EVERMAN ISD	98.7%	.9094	1.3368	.0379	.2030	.2335	.0341	2.7548	17
FORNEY CITY	FORNEY ISD	97.0%	.6673	1.2357	.0000	.0000	.3599	.0754	2.3382	173
FORT STOCKTON	FT STOCKTON ISD	100.5%	.4522	1.0686	.0000	.0000	.2332	.0000	1.7540	396
FORT WORTH	FORT WORTH ISD	96.3%	.8930	1.2378	.0370	.1982	.2280	.0333	2.6274	50
	CASTLEBERRY ISD	94.2%	.8731	1.1254	.0362	.1938	.2229	.0326	2.4840	95
	BURLESON ISD	100.7%	.9332	1.1595	.0387	.2072	.2383	.0348	2.6116	56
	EAGLE MT-SAGINAW	97.6%	.9050	1.3196	.0375	.2009	.2311	.0338	2.7278	23
	EVERMAN ISD	98.7%	.9146	1.3368	.0379	.2030	.2335	.0341	2.7600	16
	HURST-EULESS-B	98.2%	.9102	1.2959	.0377	.2020	.2324	.0340	2.7123	28
	LAKE WORTH ISD	96.7%	.8967	1.1196	.0371	.1990	.2290	.0335	2.5149	82
	WHITE SETTLEMENT	97.8%	.9068	1.2881	.0376	.2013	.2315	.0338	2.6991	30
FREDERICKSBURG	FREDERICKSBURG ISD	101.4%	.4326	1.2643	.0000	.0000	.2622	.0143	1.9733	347
FREEPORT	BRAZOSPORT ISD	96.9%	.7870	1.1147	.0436	.0000	.3064	.2251	2.4768	99
FRIENDSWOOD	FRIENDSWOOD ISD	89.5%	.6217	1.4761	.0000	.0000	.4160	.1342	2.6479	40
FRISCO	FRISCO ISD	101.4%	.4412	1.3997	.0927	.0000	.2240	.0000	2.1576	275
GAINESVILLE	GAINESVILLE ISD	99.7%	\$.6080	\$1.4909	\$.1167	\$.1204	\$.3688	\$.0000	\$ 2.7048	29
	LINDSAY ISD	95.4%	.5822	1.0458	.1118	.1153	.3532	.0000	2.2083	251
GALENA PARK	GALENA PARK ISD	99.3%	1.0440	1.2112	.0913	.1948	.3195	.0716	2.9324	2
GALVESTON	GALVESTON ISD	91.3%	.5160	1.3277	.1621	.0000	.4248	.0247	2.4553	112
GARLAND	GARLAND ISD	98.4%	.5738	1.2199	.0457	.1948	.1740	.0033	2.2115	248
	RICHARDSON ISD	98.1%	.5719	1.3507	.0456	.1942	.1734	.0033	2.3390	171
GATESVILLE	GATESVILLE ISD	97.1%	.3051	1.1771	.0000	.0000	.3179	.0000	1.8000	387
GEORGETOWN	GEORGETOWN ISD	99.0%	.3859	1.5041	.0000	.0000	.3463	.0000	2.2364	233
GIDDINGS	GIDDINGS ISD	98.7%	.4046	1.1545	.0000	.0987	.3641	.0000	2.0218	331
GILMER	GILMER ISD	103.6%	.5140	1.2047	.0000	.0000	.5233	.0000	2.2420	225
GLADEWATER	GLADEWATER ISD	102.3%	.7355	1.4107	.1320	.0000	.2076	.0000	2.4858	92
GLENN HEIGHTS	DE SOTO ISD	96.0%	.6238	1.4572	.0446	.1900	.1697	.0033	2.4886	90
GONZALES	GONZALES ISD	99.9%	.2795	1.0793	.0000	.1102	.3023	.0230	1.7943	390
GRAHAM	GRAHAM ISD	96.9%	.7218	1.1627	.0000	.0000	.4021	.0000	2.2866	196
GRAND PRAIRIE	GRAND PRAIRIE ISD	98.8%	.6151	1.3166	.0459	.1956	.1747	.0034	2.3513	165
	ARLINGTON ISD	96.9%	.6032	1.3417	.0372	.1994	.2293	.0335	2.4443	120
GRANDBURY	GRANBURY ISD	99.0%	.3030	1.1586	.0000	.1956	.2513	.0131	1.9216	367
GRAPEVINE	GRAPEVINE ISD	97.1%	.4127	1.1862	.0373	.1999	.2299	.0336	2.0995	306
GREENVILLE	GREENVILLE ISD	99.3%	.6594	1.3803	.0000	.2179	.4059	.0000	2.6634	36
GROVES	PORT ARTHUR ISD	99.3%	.6604	1.3009	.0000	.0000	.3069	.1857	2.4539	113
	PORT NECHES ISD	98.1%	.6521	1.2257	.0000	.0000	.3030	.1834	2.3642	156
HALTOM CITY	BIRDVILLE ISD	95.6%	\$.4516	\$1.3307	\$.0367	\$.1967	\$.2263	\$.0331	\$ 2.2752	209
HARKER HEIGHTS	KILLEEN ISD	96.9%	.5798	1.0959	.1610	.0000	.2576	.0000	2.0944	309
HARLINGEN	HARLINGEN ISD	95.6%	.4296	1.1665	.0000	.0000	.2966	.0358	1.9285	362
	RIO HONDO ISD	96.9%	.4354	1.2310	.0000	.0000	.3006	.0363	2.0033	336
	SAN BENITO ISD	98.4%	.4422	1.2296	.0000	.0000	.3053	.0369	2.0139	332
HEARNE	HEARNE ISD	99.3%	.5591	1.0874	.0000	.0000	.2805	.0000	1.9271	363
HENDERSON	HENDERSON ISD	98.8%	.6718	1.2472	.0000	.0000	.2981	.0296	2.2467	220
HEREFORD	HEREFORD ISD	97.0%	.4076	1.0763	.0000	.2135	.4558	.0000	2.1532	278
HEWITT	MIDWAY ISD	98.5%	.3801	1.2751	.0633	.0000	.3326	.0000	2.0511	323
HIGHLAND PARK	HIGHLAND PARK ISD	94.5%	.2550	1.2791	.0440	.1872	.1672	.0032	1.9356	358
HIGHLAND VILLAGE	LEWISVILLE ISD	101.2%	.5704	1.4468	.0000	.0000	.2877	.0000	2.3049	187
HILLSBORO	HILLSBORO ISD	96.1%	.5034	.9222	.0734	.0000	.3875	.0288	1.9153	370
HITCHCOCK	HITCHCOCK ISD	95.3%	.5719	1.2487	.1505	.0000	.4432	.0000	2.4144	131
HONDO	HONDO ISD	96.8%	.3629	1.1126	.0000	.0000	.3958	.0000	1.8714	374
HOUSTON	HOUSTON ISD	99.4%	.6262	1.0436	.0596	.1950	.3199	.0717	2.3160	183
	ALDINE ISD	98.1%	.6178	1.2100	.0588	.1924	.3156	.0707	2.4654	106
	ALIEF ISD	97.5%	.6140	1.6129	.0000	.1912	.3137	.0703	2.8021	10
	NORTH FOREST ISD	104.7%	.6594	1.6222	.0000	.2053	.3369	.0755	2.8993	3
	PASADENA ISD	96.2%	.6063	1.0970	.0885	.1888	.3097	.0694	2.3598	160
	SPRING BRANCH ISD	94.8%	.5969	1.4118	.0000	.1859	.3050	.0683	2.5680	66
HUMBLE	HUMBLE ISD	97.1%	.2157	1.5154	.0583	.1906	.3127	.0700	2.3627	157
HUNTSVILLE	HUNTSVILLE ISD	103.4%	.3973	1.4159	.0000	.1602	.4899	.0000	2.4633	107
HURST	HURST-EULESS-B	98.2%	.5852	1.2959	.0377	.2020	.2324	.0340	2.3873	143

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

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
	BIRDVILLE ISD	95.6%	.5699	1.3307	.0367	.1967	.2263	.0331	2.3934	139
INGLESIDE	INGLESIDE ISD	100.6%	\$.6637	\$1.2295	\$.0000	\$.0000	\$.4628	\$.1006	\$2.4567	111
IOWA PARK	IOWA PARK ISD	101.4%	.8113	1.0344	.0000	.0000	.3137	.0000	2.1593	274
IRVING	IRVING ISD	96.8%	.4601	1.3205	.0450	.1916	.1711	.0033	2.1916	256
	CARROLLTON FARMERS	98.9%	.4703	1.3158	.0460	.1958	.1749	.0034	2.2062	252
	COPPELL ISD	97.1%	.4616	1.3516	.0451	.1922	.1716	.0033	2.2255	238
JACINTO CITY	GALENA PARK ISD	99.3%	\$.8637	\$1.2112	\$.0913	\$.1948	\$.3195	\$.0716	\$2.7521	19
JACKSONVILLE	JACKSONVILLE ISD	102.3%	.5571	1.2272	.0000	.0000	.4530	.0000	2.2373	231
JASPER	JASPER ISD	97.8%	.1687	1.3442	.0000	.0704	.3403	.0000	1.9236	364
JERSEY VILLAGE	CYPRESS-FAIRBANKS	96.5%	.6931	1.5434	.0000	.1893	.3105	.0696	2.8059	9
KATY	KATY ISD	92.6%	\$.5576	\$1.4537	\$.0000	\$.1817	\$.2980	\$.0668	\$2.5578	70
KAUFMAN	KAUFMAN ISD	98.0%	.5934	1.1833	.0603	.0000	.3635	.0761	2.2766	208
KELLER	KELLER ISD	97.1%	.4580	1.2910	.0373	.1998	.2298	.0336	2.2494	218
KENEDY	KENEDY ISD	100.4%	.2078	1.2145	.0000	.1715	.6100	.0184	2.2222	241
KENNEDALE	KENNEDALE ISD	98.7%	.4340	1.2499	.0379	.2030	.2335	.0341	2.1925	255
KERMIT	KERMIT ISD	100.6%	.6275	1.2170	.0000	.0000	.6537	.0000	2.4982	86
KERRVILLE	KERRVILLE ISD	100.9%	.5476	1.3137	.0000	.0000	.2832	.0205	2.1650	272
KILGORE	KILGORE ISD	102.5%	.6263	1.1687	.1322	.0000	.2080	.0000	2.1353	287
KILLEEN	KILLEEN ISD	96.9%	.5937	1.0959	.1610	.0000	.2576	.0000	2.1082	301
KINGSVILLE	KINGSVILLE ISD	97.2%	.6794	1.1929	.0000	.0000	.4630	.1263	2.4616	108
	RICARDO ISD	103.6%	.7241	1.3983	.0000	.0000	.4935	.1347	2.7506	20
KIRBY	JUDSON ISD	100.2%	.6000	1.3447	.0990	.2359	.3397	.0097	2.6290	49
LA FERIA	LA FERIA ISD	95.2%	\$.6286	\$1.1676	\$.0000	\$.0000	\$.2956	\$.0357	\$2.1275	288
LA GRANCE	LA GRANGE ISD	98.8%	.2383	1.1661	.0000	.0000	.2275	.0000	1.6319	402
LA MARQLE	LA MARQUE ISD	96.8%	.5032	1.3790	.1528	.0000	.4500	.0000	2.4850	93
	HITCHCOCK ISD	95.3%	.4957	1.2487	.1505	.0000	.4432	.0000	2.3382	174
LAKE JACKSON	BRAZOSPORT ISD	96.9%	.3344	1.1147	.0436	.0000	.3064	.2251	2.0242	330
LAMESA	LAMESA ISD	102.9%	.7050	1.0312	.0000	.0000	.3911	.0202	2.1475	281
LAMPASAS	LAMPASAS ISD	99.5%	.1840	1.1880	.0000	.0000	.2884	.0000	1.6605	401
LANCASTER	LANCASTER ISD	99.8%	.6119	1.6462	.0464	.1975	.1764	.0034	2.6818	31
	WILMER-HUTCHINS	102.3%	.6275	1.7496	.0476	.2026	.1809	.0035	2.8117	8
LA PORTE	LA PORTE ISD	98.8%	.7015	1.3734	.0909	.1939	.3180	.0712	2.7489	21
LAREDO	LAREDO ISD	96.6%	.4930	.9427	.1669	.0000	.3210	.0000	1.9236	365
	UNITED ISD	100.2%	.5109	1.3897	.1730	.0000	.3327	.0000	2.4063	134
LEAGUE CITY	CLEAR CREEK ISD	93.3%	.7419	1.2122	.1474	.0000	.4339	.0000	2.5354	76
LEON VALLEY	NORTHSIDE ISD	99.4%	.4543	1.3827	.0982	.2340	.3369	.0096	2.5158	80
LEVELLAND	LEVELLAND ISD	105.2%	.6757	1.2960	.1863	.0000	.1989	.0112	2.3680	155
LEWISVILLE	LEWISVILLE ISD	101.2%	.5621	1.4468	.0000	.0000	.2877	.0000	2.2966	194
LIBERTY	LIBERTY ISD	101.0%	.4557	1.3637	.0000	.0000	.5111	.1085	2.4390	124
LITTLEFIELD	LITTLEFIELD ISD	100.3%	.4946	1.2519	.0000	.0000	.1805	.0074	1.9344	359
LIVE OAK	JUDSON ISD	100.2%	.4715	1.3447	.0990	.2359	.3397	.0097	2.5004	85
LIVINGSTON	LIVINGSTON ISD	102.7%	.0000	1.3366	.0000	.0000	.5229	.0000	1.8596	377
LOCKHART	LOCKHART ISD	102.3%	.4586	1.3657	.0000	.0000	.5464	.0000	2.3707	153
LONGVIEW	LONGVIEW ISD	103.5%	.5520	1.2205	.0000	.0000	.2100	.0000	1.9825	344
	HALLSVILLE ISD	99.4%	.5300	1.2504	.0000	.0000	.2016	.0000	1.9820	345
	PINE TREE ISD	105.7%	.5639	1.3419	.0000	.0000	.2145	.0000	2.1204	293
	SPRING HILL ISD	104.9%	.5598	1.3530	.0000	.0000	.2129	.0000	2.1257	289
LUBBOCK	LUBBOCK ISD	99.1%	.6345	1.3006	.0000	.1086	.1748	.0073	2.2258	237
	LUBBOCK-COOPER ISD	103.3%	.6609	1.3218	.0000	.1131	.1821	.0076	2.2855	199
	FRENSHIP ISD	98.5%	.6302	1.1540	.0000	.1078	.1736	.0073	2.0729	317
	NEW DEAL ISD	106.9%	.6842	1.1924	.0000	.1171	.1885	.0079	2.1901	258
LUFKIN	LUFKIN ISD	95.4%	.4150	1.1186	.0764	.0000	.1512	.0000	1.7613	395
	HUDSON ISD	95.0%	.4136	1.1791	.0761	.0000	.1507	.0000	1.8194	383
LULING	LULING ISD	102.6%	.4011	.9848	.0000	.0000	.5479	.0000	1.9338	360
LUMBERTON	LUMBERTON ISD	94.6%	.0000	1.3052	.0000	.0000	.5152	.0409	1.8612	376
MANSFIELD	MANSFIELD ISD	98.2%	\$.7028	\$1.1857	\$.0377	\$.2020	\$.2324	\$.0340	\$2.3945	138
MARBLE FALLS	MARBLE FALLS ISD	100.7%	.3501	1.4565	.0000	.0000	.3451	.0000	2.1516	280
MARLIN	MARLIN ISD	98.0%	.4832	1.0269	.0000	.0000	.5470	.0000	2.0570	322
MARSHALL	MARSHALL ISD	108.7%	.5545	1.1445	.0000	.0000	.2881	.0000	1.9872	340
MATHIS	MATHIS ISD	101.2%	.7888	1.0928	.0000	.0000	.4654	.1012	2.4482	117
MCALLEN	MCALLEN ISD	97.5%	.4068	1.2656	.0000	.0000	.3683	.1908	2.2315	235
	SHARYLAND ISD	95.2%	.3972	1.2757	.0000	.0000	.3596	.1863	2.2187	243
MCGREGOR	MCGREGOR ISD	98.2%	.5083	1.1983	.0632	.0000	.3318	.0000	2.1015	303



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

City	School District	Ratio Used	Ratio							Total	Tax Burden Rank
			City	School	College	Hospital	County	Other			
MCKINNEY	MCKINNEY ISD	97.8%	.6153	1.3912	.0894	.0000	.2161	.0000	2.3120	184	
MEADOWS	FORT BEND ISD	95.6%	.3505	1.2907	.0000	.0000	.5091	.6344	2.7848	13	
MERCEDES	MERCEDES ISD	100.4%	.7832	1.1970	.0000	.0000	.3792	.1965	2.5559	72	
	WESLACO ISD	93.8%	.7314	1.2472	.0000	.0000	.3542	.1835	2.5163	79	
MESQUITE	MESQUITE ISD	97.5%	.5559	1.3286	.0453	.1931	.1724	.0033	2.2987	191	
MEXIA	MEXIA ISD	96.4%	.4432	1.3338	.0000	.0881	.3843	.0000	2.2493	219	
MIDLOTHIAN	MIDLOTHIAN ISD	99.2%	.0778	1.4561	.0000	.0000	.2772	.0307	1.8419	378	
MIDLAND	MIDLAND ISD	97.8%	.6443	1.1932	.1172	.1735	.2225	.0000	2.3507	166	
MINEOLA	MINEOLA ISD	98.3%	.5477	1.1478	.0000	.0000	.2915	.0000	1.9870	341	
MINERAL WELLS	MINERAL WELLS ISD	101.0%	.6748	1.3260	.0000	.1295	.3982	.1358	2.6642	34	
MISSION	MISSION ISD	92.7%	.4937	1.2516	.0000	.0000	.3502	.1907	2.2861	197	
	SHARYLAND ISD	95.2%	.5069	1.2757	.0000	.0000	.3596	.1958	2.3380	175	
MISSOURI CITY	FORT BEND ISD	95.6%	.5066	1.2907	.0000	.0000	.5091	.0000	2.3065	186	
MONAHANS	MONAHANS-WICKETT-P	101.5%	.4637	1.1953	.0000	.0000	.4892	.0000	2.1451	282	
MOUNT PLEASANT	MOUNT PLEASANT ISD	97.8%	.3115	1.1213	.0978	.1719	.1388	.0000	1.8413	379	
MULESHOE CITY	MULESHOE ISD	103.2%	.6382	1.1245	.0000	.0000	.3922	.0000	2.1549	277	
NACOGDOCHES	NACOGDOCHES ISD	95.3%	\$.6054	\$1.2013	\$.0000	\$.0708	\$.2660	\$.0000	\$2.1435	284	
NASSAU BAY	CLEAR CREEK ISD	93.3%	.3188	1.2122	.0000	.1831	.3004	.0673	2.0817	314	
NAVASOTA	NAVASOTA ISD	103.3%	.7028	1.1782	.0000	.0000	.3989	.0000	2.2799	206	
NEDERLAND	NEDERLAND ISD	96.3%	.6741	1.2905	.0000	.0000	.2976	.1300	2.3922	141	
NEW BOSTON	NEW BOSTON ISD	100.4%	.1631	1.2304	.0000	.0000	.2835	.0000	1.6770	399	
NEW BRAUNFELS	NEW BRAUNFELS ISD	97.6%	.4002	1.4092	.0000	.0000	.2814	.0000	2.0907	310	
	COMAL ISD	96.6%	.3962	1.6719	.0000	.0000	.2786	.0000	2.3468	167	
NO RICHLAND HILL	BIRDVILLE ISD	95.6%	.5005	1.3307	.0367	.1967	.2263	.0331	2.3240	180	
ODESSA	ECTOR COUNTY ISD	98.0%	\$.5288	\$1.2001	\$.1615	\$.1185	\$.3184	\$.0000	\$2.3274	178	
ORANGE	WEST ORANGE-COVE	99.1%	.7726	1.3866	.0000	.0000	.4239	.0512	2.6343	45	
	LITTLE CYPRESS-M.	99.5%	.7760	1.4592	.0000	.0000	.4258	.0515	2.7124	27	
PALACIOS	PALACIOS ISD	102.8%	\$.7195	\$.9251	\$.0000	\$.1074	\$.2827	\$.4566	\$2.4912	89	
PALESTINE	PALESTINE ISD	99.5%	.5847	1.2113	.0408	.0000	.3791	.0000	2.2159	246	
	WESTWOOD ISD	101.5%	.5965	1.1955	.0000	.0000	.3867	.0000	2.1787	265	
PAMPA	PAMPA ISD	103.0%	.6801	1.2571	.0000	.0000	.2853	.0088	2.2312	236	
PARIS	PARIS ISD	97.9%	.4979	1.1656	.1101	.0000	.3267	.0000	2.1003	305	
PASADENA	PASADENA ISD	96.2%	.5485	1.0970	.0885	.1888	.3097	.0694	2.3020	189	
PEARLAND	PEARLAND ISD	92.0%	.7363	1.3577	.0000	.0000	.2909	.0000	2.3849	145	
PEARSALL	PEARSALL ISD	95.4%	.3828	1.0014	.0000	.0000	.3596	.0209	1.7648	394	
PECOS	PECOS-BARSTOW-TOYA	102.6%	.7355	1.2366	.0000	.3284	.5943	.0000	2.8948	4	
PERRYTON	PERRYTON ISD	101.9%	.5748	1.2179	.0000	.1529	.5096	.0142	2.4694	104	
PFLUGERVILLE	PFLUGERVILLE ISD	98.4%	.6396	1.5091	.0000	.0000	.5050	.0000	2.6536	38	
PHARR	PHARR-SAN JUAN-ALA	94.3%	.5279	1.3009	.0000	.0000	.3560	.0354	2.2202	242	
PITTSBURG	PITTSBURG ISD	100.6%	.3994	.9855	.1006	.0000	.3138	.0000	1.7993	388	
PLAINVIEW	PLAINVIEW ISD	98.8%	.4715	1.0951	.0000	.0000	.3256	.0000	1.8923	371	
PLANO	PLANO ISD	100.9%	.5147	1.3851	.0922	.0000	.2228	.0000	2.2149	247	
PLEASANTON	PLEASANTON ISD	99.8%	.2883	1.1972	.0000	.0000	.4321	.0049	1.9226	366	
PORT ARTHUR	PORT ARTHUR ISD	99.3%	.7796	1.3009	.0000	.0000	.3069	.1857	2.5730	65	
	SABINE PASS ISD	106.5%	.8361	1.2462	.0000	.0000	.3291	.1992	2.6107	58	
	PORT NECHES ISD	98.1%	.7698	1.2257	.0000	.0000	.3030	.1834	2.4819	96	
PORT ISABEL	POINT ISABEL ISD	94.8%	.6198	1.0392	.1035	.0000	.2942	.2649	2.3216	181	
PORT LAVACA	CALHOUN COUNTY ISD	98.5%	.6724	1.1801	.0000	.0000	.3446	.0347	2.2318	234	
PORT NECHES	PORT NECHES ISD	98.1%	.7354	1.2257	.0000	.0000	.3030	.1324	2.3965	137	
	NEDERLAND ISD	96.3%	.7223	1.2905	.0000	.0000	.2976	.1300	2.4403	123	
PORTLAND	GREGORY-PORTLAND	98.9%	.5912	1.2415	.0000	.0000	.4550	.0989	2.3866	144	
POST	POST ISD	108.6%	.3623	1.2704	.0000	.1141	.2173	.0000	1.9641	352	
PRAIRIE VIEW	WALLER ISD	99.7%	.3755	1.5960	.0000	.0000	.6649	.0000	2.6363	43	
RAYMONDVILLE	RAYMONDVILLE ISD	97.8%	\$.6291	\$1.0075	\$.0000	\$.0391	\$.4955	\$.1111	\$2.2824	202	
RICHARDSON	RICHARDSON ISD	98.1%	.3852	1.3507	.0456	.1942	.1734	.0033	2.1523	279	
RICHLAND HILLS	BIRDVILLE ISD	95.6%	.3364	1.3307	.0367	.1967	.2263	.0331	2.1599	273	
RICHMOND	LAMAR CONSOLIDATED	97.7%	.7526	1.3718	.0000	.0000	.5202	.0000	2.6446	41	
RIVER OAKS	CASTLEBERRY ISD	94.2%	.4944	1.1254	.0362	.1938	.2229	.0326	2.1054	302	
ROBINSON	ROBINSON ISD	98.5%	.0000	1.2646	.0634	.0000	.3328	.0000	1.6608	400	
ROBSTOWN	ROBSTOWN ISD	100.9%	.9895	1.2622	.0000	.2049	.2978	.3176	3.0719	1	
ROCKDALE	ROCKDALE ISD	100.4%	.4998	1.0236	.0000	.0000	.2498	.0000	1.7732	393	
ROCKPORT	ARANSAS COUNTY ISD	98.5%	.3570	1.3181	.0000	.0000	.3582	.0540	2.0873	311	
ROCKWALL	ROCKWALL ISD	95.4%	.3909	1.3147	.0000	.0000	.2527	.0000	1.9584	353	
ROMA CITY	ROMA ISD	89.6%	.2509	.8960	.0000	.1589	.5231	.0000	1.8289	382	

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

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
ROSENBERG	LAMAR CONSOLIDATED	97.7%	.5666	1.3718	.0000	.0000	.5202	.0000	2.4586	110
ROUND ROCK	ROUND ROCK ISD	99.3%	.6201	1.7847	.0000	.0000	.3474	.0000	2.7522	18
ROWLETT	GARLAND ISD	98.4%	.5563	1.2199	.0457	.1948	.1740	.0033	2.1941	254
RUSK TOWN	RUSK ISD	114.5%	.4578	1.2590	.0000	.0000	.5070	.0000	2.2239	239
SACHSE CITY	GARLAND ISD	98.4%	.5460	\$1.2199	\$.0457	\$.1948	\$.1740	\$.0033	\$2.1838	261
SAGINAW	EAGLE MT-SAGINAW	97.6%	.5554	1.3196	.0375	.2009	.2311	.0338	2.3783	150
SAN ANGELO	SAN ANGELO ISD	100.4%	.8091	1.1144	.0000	.0000	.2583	.0000	2.1818	263
SAN ANTONIO	SAN ANTONIO ISD	99.6%	.5802	1.4040	.0984	.2343	.3375	.0097	2.6641	35
	ALAMO HEIGHTS ISD	98.1%	.5716	1.3907	.0969	.2309	.3325	.0095	2.6321	46
	EAST CENTRAL ISD	99.4%	.5792	1.2941	.0982	.2340	.3369	.0096	2.5520	73
	EDGEWOOD ISD	99.8%	.5816	1.4724	.0986	.2349	.3383	.0097	2.7356	22
	HARLANDALE ISD	100.6%	.5863	1.3381	.0994	.2368	.3410	.0098	2.6114	57
	JUDSON ISD	100.2%	.5839	1.3447	.0990	.2359	.3397	.0097	2.6128	54
	NORTHSIDE ISD	99.4%	.5793	1.3827	.0982	.2340	.3369	.0096	2.6408	42
	NORTH EAST ISD	97.9%	.5704	1.3436	.0967	.2304	.3318	.0095	2.5825	63
	SO. SAN ANTONIO ISD	99.6%	.5799	1.3255	.0984	.2342	.3373	.0097	2.5851	62
SAN BENITO	SAN BENITO ISD	98.4%	.8726	1.2296	.0000	.0000	.3053	.1146	2.5220	77
SAN DIEGO	SAN DIEGO ISD	97.3%	.0000	1.6924	.0000	.0000	.8777	.1105	2.6807	32
SAN JUAN	PHARR-SAN JUAN-ALA	94.3%	.8123	1.3009	.0000	.0000	.3560	.1845	2.6537	37
SAN MARCOS	SAN MARCOS ISD	100.1%	.5981	1.3855	.0000	.0000	.4397	.0200	2.4434	121
SANTA FE	SANTA FE ISD	91.6%	.3490	1.1998	.1446	.0000	.4259	.0000	2.1193	295
SCHERTZ	SCHERTZ-CIBOLO-UC.	99.0%	.3852	1.3657	.0000	.0000	.2970	.0000	2.0479	326
SEABROCK	CLEAR CREEK ISD	93.3%	.4797	1.2122	.0000	.1831	.3004	.0673	2.2427	224
SEAGOVILLE	DALLAS ISD	95.6%	.5143	1.2369	.0445	.1894	.1691	.0033	2.1574	276
SEALY	SEALY ISD	97.4%	.3684	1.2171	.0000	.0000	.5107	.0000	2.0962	307
SEGUIN	SEGUIN ISD	99.3%	.5752	1.4514	.0000	.0000	.2978	.0000	2.3244	179
SEMINOLE	SEMINOLE ISD	104.1%	.5829	.9868	.0000	.1863	.2638	.0981	2.1179	296
SHERMAN	SHERMAN ISD	98.0%	.5381	1.1670	.0870	.0000	.3443	.0000	2.1364	286
SILSBEE	SILSBEE ISD	98.5%	.5573	1.2032	.0000	.0000	.5363	.0000	2.2968	193
SINTON	SINTON ISD	102.1%	.6432	1.3221	.0000	.0000	.4696	.1021	2.5371	75
SLATON	SLATON ISD	99.6%	.6014	1.1554	.0000	.1091	.1756	.0074	2.0488	325
SMITHVILLE	SMITHVILLE ISD	100.4%	.3145	1.2792	.0000	.0000	.5206	.0000	2.1143	298
SNYDER	SNYDER ISD	104.6%	.4102	1.2416	.2139	.0000	.3960	.0000	2.2617	214
SONORA	SONORA ISD	112.6%	.6043	1.0918	.0000	.1463	.4109	.0141	2.2675	211
SOUTH HOUSTON	PASADENA ISD	96.2%	.6689	1.0970	.0885	.1888	.3097	.0694	2.4224	127
STAFFORD	STAFFORD (CITY)	97.6%	.1747	1.3870	.0000	.0000	.5196	.1688	2.2501	217
STAMFORD	STAMFORD ISD	103.0%	.8716	1.1534	.0000	.2356	.4181	.0000	2.6788	33
STEPHENVILLE	STEPHENVILLE ISD	98.4%	.3582	1.0821	.0000	.0000	.3997	.0000	1.8400	380
SUGAR LAND	FORT BEND ISD	95.6%	.4589	1.2907	.0000	.0000	.5091	.0000	2.2588	215
SULPHUR SPRINGS	SULPHUR SPRINGS	101.3%	.3153	1.1672	.0000	.0949	.3545	.0000	1.9320	361
SWEETWATER	SWEETWATER ISD	97.2%	.5153	1.1578	.0000	.2265	.3987	.0000	2.2982	192
TAYLOR	TAYLOR ISD	100.0%	.4695	\$1.4198	\$.0000	\$.0000	\$.3499	\$.0000	\$2.2393	229
TEMPLE	TEMPLE ISD	97.2%	.5716	1.3613	.1640	.0000	.2582	.0000	2.3551	163
TERRELL	TERRELL ISD	100.6%	.6236	1.1064	.0619	.0000	.3731	.0782	2.2431	223
TEXARKANA	TEXARKANA ISD	97.5%	.4699	1.1273	.0739	.0000	.2754	.0000	1.9464	355
	LIBERTY-EYLAU ISD	98.8%	.4762	1.0866	.0749	.0000	.2791	.0000	1.9168	369
TEXAS CITY	TEXAS CITY ISD	100.2%	.2354	1.2180	.1582	.0000	.4658	.0000	2.0773	315
	DICKINSON ISD	95.1%	.2234	1.5165	.1501	.0000	.4421	.0000	2.3322	177
	LA MARQUE ISD	96.8%	.2274	1.3790	.1528	.0000	.4500	.0000	2.2092	249
THE COLONY	LEWISVILLE ISD	101.2%	.7588	1.4468	.0000	.0000	.2877	.0000	2.4933	87
TOMBALL	TOMBALL ISD	96.0%	.2928	1.3248	.0576	.1883	.3090	.0692	2.2417	226
TULIA	TULIA ISD	101.5%	.2639	1.0352	.0000	.2694	.5277	.2791	2.3753	151
TYLER	TYLER ISD	101.0%	.5159	1.2316	.1055	.0000	.1970	.0000	2.0500	324
UNIVERSAL CITY	JUDSON ISD	100.2%	.3298	\$1.3447	\$.0990	\$.2359	\$.3397	\$.0097	\$2.3587	161
UNIVERSITY PARK	HIGHLAND PARK ISD	94.5%	.4431	1.2791	.0440	.1872	.1672	.0032	2.1237	291
UVALDE	UVALDE ISD	100.1%	.3666	1.0909	.0357	.0000	.3044	.0000	1.7977	389
VERNON	VERNON ISD	102.9%	.4149	\$1.0778	\$.1986	\$.1710	\$.3168	\$.0000	\$2.1791	264
VICTORIA	VICTORIA ISD	99.8%	.6887	1.1075	.1501	.0000	.2701	.0000	2.2164	245
VIDOR	VIDOR ISD	100.2%	.2906	1.4128	.0000	.0000	.4286	.3217	2.4537	114
WACO	WACO ISD	97.8%	.6108	\$1.2778	\$.0629	\$.0000	\$.3304	\$.0000	\$2.2819	203
	CHINA SPRING ISD	97.3%	.6078	1.0706	.0626	.0000	.3288	.0000	2.0697	318
	BOSQUEVILLE ISD	96.4%	.6020	1.2338	.0620	.0000	.3256	.0000	2.2234	240
	MIDWAY ISD	98.5%	.6149	1.2751	.0633	.0000	.3326	.0000	2.2860	198

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

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
WATAUGA	BIRDVILLE ISD	95.6%	.6190	1.3307	.0367	.1967	.2263	.0331	2.4425	122
	KELLER ISD	97.1%	.6285	1.2910	.0373	.1998	.2298	.0336	2.4199	129
WAXAHACHIE	WAXAHACHIE ISD	97.9%	.5973	1.4036	.0000	.0000	.2736	.0281	2.3026	188
WEATHERFORD	WEATHERFORD ISD	98.1%	.2905	1.2122	.0599	.0656	.3675	.0000	1.9956	338
WEBSTER	CLEAR CREEK ISD	93.3%	.3120	1.2122	.0000	.1831	.3004	.0673	2.0749	316
WESLACO	WESLACO ISD	93.8%	.4782	1.2472	.0000	.0000	.3542	.1835	2.2632	213
WEST ORANGE	WEST ORANGE-COVE	99.1%	.4770	1.3866	.0000	.0000	.4239	.0512	2.3387	172
WEST UNIV. PLACE	HOUSTON ISD	99.4%	.3230	1.0436	.0000	.1950	.3199	.0717	1.9532	354
WHARTON	WHARTON ISD	101.1%	.6271	1.2138	.1315	.0000	.4754	.0303	2.4782	98
WHITE OAK	WHITE OAK ISD	104.6%	.2301	1.3066	.1349	.0000	.2122	.0000	1.8838	372
WHITE SETTLEMENT	WHITE SETTLEMENT	97.8%	.4890	1.2881	.0376	.2013	.2315	.0338	2.2814	204
WHITEHOUSE	WHITEHOUSE ISD	100.8%	.4906	1.2796	.0000	.0000	.1966	.0000	1.9668	350
WICHITA FALLS	WICHITA FALLS ISD	99.9%	.6628	1.1406	.0000	.0000	.3089	.0000	2.1123	299
	CITY VIEW ISD	100.6%	.6674	1.1062	.0000	.0000	.3110	.0000	2.0846	312
WINDCREST	NORTH EAST ISD	97.9%	.2888	1.3436	.0967	.2304	.3318	.0095	2.3008	190
WOODWAY	MIDWAY ISD	98.5%	.3908	1.2751	.0633	.0000	.3326	.0000	2.0618	321
WYLIE	WYLIE ISD	101.5%	.6243	1.5047	.0928	.0000	.2243	.0000	2.4461	118
YOAKUM	YOAKUM ISD	102.9%	\$.2502	\$1.1422	\$.0000	\$.1739	\$.4646	\$.0000	\$2.0309	328

APPENDIX B  
LOCAL PROPERTY TAXES 1991-92

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
ABILENE	ABILENE ISD	\$ 2028	\$ 1690	\$ 2012	\$ 1998	\$ 1938
	WYLIE ISD	1829	1537	1832	1883	1845
ADDISON	CARROLLTON FARMERS	1728	1426	1774	1794	2084
	DALLAS ISD	1698	1365	1687	1764	1636
ALAMO	PHARR-SAN JUAN-ALA	1989	1788	1987	2108	1894
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	1902	1692	1932	1969	1940
ALICE	ALICE ISD	1845	1658	1869	1867	1887
ALLEN	ALLEN ISD	2000	1801	2009	2027	2027
ALPINE	ALPINE ISD	1469	1291	1435	1463	1121
ALVIN	ALVIN ISD	2091	1857	2109	2229	2039
AMARILLO	AMARILLO ISD	1830	1641	1748	1781	1570
	CANYON ISD	1672	1489	1667	1708	1644
	RIVER ROAD ISD	1762	1577	1715	0	1436
ANDREWS	ANDREWS ISD	1346	1089	1535	1507	1345
ANGLETON	ANGLETON ISD	2124	1902	2290	2318	2318
ARANSAS PASS	ARANSAS PASS ISD	2074	1875	2099	2084	2639
ARLINGTON	ARLINGTON ISD	1890	1604	1936	1999	1893
	MANSFIELD ISD	1830	1544	1823	1857	1790
ATHENS	ATHENS ISD	1714	1503	1790	1744	1871
ATLANTA	ATLANTA ISD	1696	1584	1752	1649	1434
	QUEEN CITY ISD	1568	1421	1587	1568	1568
AUSTIN	AUSTIN ISD	2046	1756	2104	2108	2209
	DEL VALLE ISD	1968	1678	1939	1893	2039
	MANOR ISD	1918	1635	1979	1925	2131
	PFLUGERVILLE ISD	2044	1756	2086	2120	2120
AZLE	AZLE ISD	1604	1414	1624	1662	1662
BALCH SPRINGS	DALLAS ISD	\$ 1748	\$ 1491	\$ 1738	\$ 1817	\$ 1685
	MESQUITE ISD	1847	1615	1826	1872	1849
BALLINGER	BALLINGER ISD	1440	1265	1468	1553	1515
BASTROP	BASTROP ISD	1640	1432	1650	1615	1573
BAY CITY	BAY CITY ISD	1591	1373	1698	1736	1614
BAYTOWN	GOOSE CREEK ISD	2184	1793	2230	2240	2240
BEAUMONT	BEAUMONT ISD	1760	1500	1793	1834	1661
BEDFORD	HURST-EULESS-B	1729	1510	1756	1788	1654
BEEVILLE	BEEVILLE ISD	1928	1789	1962	1946	2006
BELLAIRE	HOUSTON ISD	1719	1374	1749	1760	1774
BELLMEAD	LA VEGA ISD	1624	1371	1676	1674	1665
BELTON	BELTON ISD	1863	1658	1874	1941	1967
BENBROOK	FORT WORTH ISD	1864	1640	1908	1980	1924
BIG LAKE	REAGAN ISD	1531	1320	1501	1608	1537
BIG SPRING	BIG SPRING ISD	1795	1371	1976	2030	1879
BOERNE	BOERNE ISD	1559	1366	1572	1603	1627
BONHAM	BONHAM ISD	1566	1378	1606	1707	1465
BORGER	BORGER ISD	1622	1438	1696	1725	1647
BOWIE	BOWIE ISD	1410	1160	1400	1423	1464
BRADY	BRADY ISD	1547	1487	1603	1634	1633
BRECKENRIDGE	BRECKENRIDGE ISD	1875	1692	1912	1895	1865
BRENHAM	BRENHAM ISD	1389	1209	1455	1461	1240
BRIDGE CITY	BRIDGE CITY ISD	2073	1589	2309	2150	2150
BROWNFIELD	BROWNFIELD ISD	1591	1414	1681	1605	1584
BROWNSVILLE	BROWNSVILLE ISD	1904	1706	1931	2040	1980
BROWNWOOD	BROWNWOOD ISD	1785	1719	1741	1750	1668
BRYAN	BRYAN ISD	1779	1520	1793	1815	1773
BURKBURNETT	BURKBURNETT ISD	1559	1503	1585	1580	1580
BURLESON	BURLESON ISD	1670	1480	1693	1682	1734
CAMERON	CAMERON ISD	\$ 1366	\$ 1198	\$ 1431	\$ 1411	\$ 1239
CANADIAN	CANADIAN ISD	2004	1857	2218	2125	2219
CANYON	CANYON ISD	1606	1423	1601	1641	1579
CARRIZO SPRINGS	CARRIZO SPRINGS ISD	2054	1669	2179	2057	2009
CARROLLTON	CARROLLTON FARMERS	1780	1467	1827	1847	2146
CARTHAGE	CARTHAGE ISD	1797	1439	1957	1983	1147
CASTLE HILLS	NORTH EAST ISD	1947	1704	1939	1980	1930
CEDAR HILL	CEDAR HILL ISD	2034	1792	2062	2141	2141
CENTER	CENTER ISD	1954	1514	2090	2075	1649
CHILDRESS	CHILDRESS ISD	1707	1531	1804	1784	1756

APPENDIX B  
LOCAL PROPERTY TAXES 1991-92

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
CISCO	CISCO ISD	2120	1917	2046	2011	2048
CLARKSVILLE	CLARKSVILLE ISD	1975	1697	1876	1899	1753
CLEBURNE	CLEBURNE ISD	1715	1420	1743	1758	1696
CLEVELAND	CLEVELAND ISD	1847	1661	1919	1920	2091
CLUTE CITY	BRAZOSPORT ISD	1707	1379	1825	1883	1484
COLEMAN	COLEMAN ISD	1575	1349	1587	1652	1527
COLLEGE STATION	COLLEGE STATION	1862	1544	1882	1904	1840
COLLEYVILLE	GRAPEVINE ISD	1494	1309	1556	1602	1601
COLORADO CITY	COLORADO ISD	2034	1845	1977	1998	1774
COLUMBUS	COLUMBUS ISD	1168	936	1251	1238	1026
COMANCHE	COMANCHE ISD	1500	1319	1493	1486	1513
COMMERCE	COMMERCE ISD	1947	1728	1899	1879	1505
CONROE	CONROE ISD	2187	1993	2229	2291	2222
CONVERSE	JUDSON ISD	2075	1864	2072	2067	2098
COPPELL	COPPELL ISD	2006	1698	2050	2112	1941
COPPERAS COVE	COPPERAS COVE ISD	1756	1577	1767	1869	1869
CORPUS CHRISTI	CORPUS CHRISTI ISD	2050	1765	2049	2036	2184
	CALALLEN ISD	2172	1879	2174	2145	2145
	FLOUR BLUFF ISD	2074	1787	2086	2049	2049
	PORT ARANSAS ISD	2045	1757	2036	1957	1957
	TULOSO-MIDWAY ISD	2124	1832	2051	2041	2041
	WEST OSO ISD	2182	1891	2182	2221	2111
CORSICANA	CORSICANA ISD	1791	1595	1746	1761	1539
COTULLA	COTULLA ISD	1734	1685	1578	1668	1346
CRANE	CRANE ISD	1785	1552	2014	1914	1850
CROCKETT	CROCKETT ISD	1433	1109	1454	1439	1428
CROWLEY	CROWLEY ISD	1850	1619	1914	1989	1729
CRYSTAL CITY	CRYSTAL CITY ISD	2281	2214	2208	2380	2219
CUERO	CUERO ISD	1709	1514	1699	1642	1544
DALHART	DALHART ISD	\$ 1358	\$ 1202	\$ 1579	\$ 0	\$ 1653
DALLAS	DALLAS ISD	1807	1452	1796	1878	1741
	DUNCANVILLE ISD	2002	1662	1985	1997	1967
	GRAND PRAIRIE ISD	1897	1565	1887	1910	1843
	RICHARDSON ISD	1890	1502	1908	1945	1831
	IRVING ISD	1905	1495	1873	1935	1924
	WILMER-HUTCHINS	2268	1770	2263	2212	2321
DAYTON	DAYTON ISD	1808	1623	1908	1901	1901
DE SOTO	DE SOTO ISD	1951	1716	1960	2042	2042
DECATUR	DECATUR ISD	1788	1441	1856	1851	1787
DEER PARK	DEER PARK ISD	1854	1479	1990	2010	2010
DEL RIO	SAN FELIPE-DEL RIO	1608	1439	1594	1640	1610
DENISON	DENISON ISD	1966	1775	1968	2024	1796
DENTON	DENTON ISD	1923	1685	1930	1880	1974
DENVER CITY	DENVER CITY ISD	1615	1442	1815	1760	1722
DEVINE	DEVINE ISD	1683	1488	1737	1725	1680
DIBOLL	DIBOLL ISD	1214	987	1351	1377	1304
DICKINSON	DICKINSON ISD	1793	1398	1895	1993	1993
DIMMITT	DIMMITT ISD	1375	1220	1627	1543	1238
DONNA	DONNA ISD	1966	1768	1994	2016	2016
DUMAS	DUMAS ISD	1295	1045	1447	1442	1138
DUNCANVILLE	DUNCANVILLE ISD	2123	1884	2105	2118	2086
EAGLE LAKE	RICE CONSOLIDATED	\$ 1456	\$ 1194	\$ 1556	\$ 1509	\$ 1457
EAGLE PASS	EAGLE PASS ISD	1215	1053	1204	1218	1203
EASTLAND	EASTLAND ISD	1595	1403	1606	1617	1537
EDINBURG	EDINBURG ISD	1784	1595	1924	1936	1936
EDNA	EDNA ISD	1868	1629	2092	2230	1891
EL CAMPO	EL CAMPO ISD	1712	1540	1710	1721	1480
EL PASO	EL PASO ISD	1708	1515	1796	1900	1677
	CANUTILLO ISD	1852	1649	1907	1940	1940
	SOCORRO ISD	1925	1717	1974	2022	2022
	YSLETA ISD	1823	1622	1847	1944	1616
ELGIN	ELGIN ISD	2040	1831	2005	1983	1983
ELSA	EDCOUCH ELSA ISD	1842	1652	1890	1996	1996
ENNIS	ENNIS ISD	1691	1382	1738	1761	1637
EULESS	GRAPEVINE ISD	1721	1535	1791	1844	1844
	HURST-EULESS-B	1859	1640	1888	1923	1778

APPENDIX B  
LOCAL PROPERTY TAXES 1991-92

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
EVERMAN	EVERMAN ISD	2095	1896	2121	2150	2218
FAIRFIELD	FAIRFIELD ISD	\$ 1223	\$ 1168	\$ 1213	\$ 1230	\$ 1234
FALFURRIAS	BROOKS ISD	1793	1512	1977	1804	1883
FARMERS BRANCH	CARROLLTON FARMERS	1692	1397	1737	1756	2040
	DALLAS ISD	1661	1336	1651	1726	1601
FLOWER MOUND	LEWISVILLE ISD	1802	1598	1812	1791	1865
FOREST HILL	FORT WORTH ISD	2050	1860	2098	2178	2116
	EVERMAN ISD	2177	1979	2204	2234	2305
FORNEY CITY	FORNEY ISD	1951	1698	1871	1928	1804
FORT STOCKTON	FT STOCKTON ISD	1367	1162	1403	1396	1448
FORT WORTH	FORT WORTH ISD	2054	1724	2102	2182	2120
	CASTLEBERRY ISD	1985	1660	1987	2110	2057
	BURLESON ISD	2061	1740	2089	2076	2140
	EAGLE MT-SAGINAW	2186	1842	2182	2236	2086
	EVERMAN ISD	2181	1838	2208	2238	2310
	HURST-EULESS-B	2137	1774	2170	2210	2044
	LAKE WORTH ISD	1910	1593	2012	2080	1946
	WHITE SETTLEMENT	2151	1810	2159	2208	2252
FREDERICKSBURG	FREDERICKSBURG ISD	1554	1361	1579	1556	1567
FREEPORT	BRAZOSPORT ISD	1853	1496	1981	2044	1612
FRIENDSWOOD	FRIENDSWOOD ISD	2064	1652	2118	0	2368
FRISCO	FRISCO ISD	1660	1468	1726	1702	1765
GAINESVILLE	GAINESVILLE ISD	\$ 2166	\$ 2091	\$ 2164	\$ 2171	\$ 2058
	LINDSAY ISD	1647	1592	1767	1851	1604
GALENA PARK	GALENA PARK ISD	2249	1953	2346	2363	2847
GALVESTON	GALVESTON ISD	1940	1484	1964	2150	1911
GARLAND	GARLAND ISD	1788	1561	1769	1798	1732
	RICHARDSON ISD	1854	1564	1871	1908	1796
GATESVILLE	GATESVILLE ISD	1471	1278	1440	1483	1223
GEORGETOWN	GEORGETOWN ISD	1778	1559	1789	1808	1835
GIDDINGS	GIDDINGS ISD	1549	1314	1617	1639	1560
GILMER	GILMER ISD	1729	1457	1794	1731	1731
GLADEWATER	GLADEWATER ISD	1946	1627	1989	1944	1944
GLENN HEIGHTS	DE SOTO ISD	1982	1747	1991	2074	2074
GONZALES	GONZALES ISD	1438	1264	1435	1436	1426
GRAHAM	GRAHAM ISD	1748	1688	1829	1888	1863
GRAND PRAIRIE	GRAND PRAIRIE ISD	1892	1660	1881	1904	1838
	ARLINGTON ISD	1908	1713	1955	2019	1912
GRANDBURY	GRANBURY ISD	1537	1334	1537	1552	1461
GRAPEVINE	GRAPEVINE ISD	1613	1428	1680	1730	1729
GREENVILLE	GREENVILLE ISD	2244	2016	2131	2146	1812
GROVES	PORT ARTHUR ISD	1909	1648	1963	1977	1977
	PORT NECHES ISD	1791	1469	1891	1929	1929
HALTOM CITY	BIRDVILLE ISD	\$ 1834	\$ 1600	\$ 1820	\$ 1904	\$ 1785
HARKER HEIGHTS	KILLEEN ISD	1664	1469	1675	1728	1690
HARLINGEN	HARLINGEN ISD	1468	1277	1543	1614	1579
	RIO HONDO ISD	1474	1283	1603	1655	1655
	SAN BENITO ISD	1592	1391	1611	1638	1403
HEARNE	HEARNE ISD	1538	1364	1542	1552	1364
HENDERSON	HENDERSON ISD	1751	1348	1797	1819	1610
HEREFORD	HEREFORD ISD	1814	1626	1723	1775	1411
HEWITT	MIDWAY ISD	1611	1360	1641	1666	1666
HIGHLAND PARK	HIGHLAND PARK ISD	1531	1194	1548	1638	1638
HIGHLAND VILLAGE	LEWISVILLE ISD	1834	1631	1844	1823	1898
HILLSBORO	HILLSBORO ISD	1616	1448	1532	1595	1402
HITCHCOCK	HITCHCOCK ISD	1910	1594	1932	2026	2026
HONDO	HONDO ISD	1518	1325	1497	1547	1500
HOUSTON	HOUSTON ISD	1821	1446	1853	1864	1878
	ALDINE ISD	1880	1560	1972	2011	1953
	ALIEF ISD	2185	1839	2242	2300	2151
	NORTH FOREST ISD	2339	1969	2319	2216	2585
	PASADENA ISD	1837	1494	1888	1962	1716
	SPRING BRANCH ISD	2003	1568	2054	2168	2067
HUMBLE	HUMBLE ISD	1856	1610	1890	1946	1946
HUNTSVILLE	HUNTSVILLE ISD	1905	1712	1971	1907	1964

APPENDIX B  
LOCAL PROPERTY TAXES 1991-92

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
HURST	HURST-EULESS-B	1881	1569	1910	1945	1799
	BIRDVILLE ISD	1930	1639	1915	2003	1878
INGLESIDE	INGLESIDE ISD	\$ 2022	\$ 1757	\$ 1965	\$ 1953	\$ 1953
IOWA PARK	IOWA PARK ISD	1667	1616	1727	1703	1842
IRVING	IRVING ISD	1783	1398	1753	1812	1802
	CARROLLTON FARMERS	1719	1419	1765	1784	2073
	COPPELL ISD	1742	1362	1780	1834	1685
JACINTO CITY	GALENA PARK ISD	\$ 2111	\$ 1815	\$ 2202	\$ 2218	\$ 2672
JACKSONVILLE	JACKSONVILLE ISD	1715	1526	1790	1750	1689
JASPER	JASPER ISD	1383	1080	1539	1574	1515
JERSEY VILLAGE	CYPRESS-FAIRBANKS	2198	1828	2245	2327	2093
KATY	KATY ISD	\$ 2066	\$ 1823	\$ 2046	\$ 2210	\$ 2161
KAUFMAN	KAUFMAN ISD	1806	1558	1821	1859	1859
KELLER	KELLER ISD	1789	1570	1800	1854	1796
KENEDY	KENEDY ISD	1657	1390	1778	1771	1671
KENNEDALE	KENNEDALE ISD	1770	1573	1754	1778	1609
KERMIT	KERMIT ISD	2070	1708	1999	1987	1806
KERRVILLE	KERRVILLE ISD	1732	1514	1732	1717	1697
KILGORE	KILGORE ISD	1650	1287	1708	1666	1882
KILLEEN	KILLEEN ISD	1675	1480	1687	1740	1701
KINGSVILLE	KINGSVILLE ISD	1855	1672	1969	2026	1649
	RICARDO ISD	2347	2041	2201	2124	2124
KIRBY	JUDSON ISD	2107	1896	2103	2098	2130
LA FERIA	LA FERIA ISD	\$ 1711	\$ 1513	\$ 1702	\$ 1787	\$ 1787
LA GRANGE	LA GRANGE ISD	1295	1066	1306	1321	1321
LA MARQUE	LA MARQUE ISD	1880	1602	1988	2054	2054
	HITCHCOCK ISD	1850	1534	1871	1962	1962
LAKE JACKSON	BRAZOSPORT ISD	1515	1276	1619	1671	1317
LAMESA	LAMESA ISD	1660	1396	1718	1669	1692
LAMPASAS	LAMPASAS ISD	1310	1250	1328	1336	1337
LANCASTER	LANCASTER ISD	2156	1906	2145	2150	2041
	WILMER-HUTCHINS	2255	1860	2249	2198	2307
LA PORTE	LA PORTE ISD	2036	1716	2199	2226	2226
LAREDO	LAREDO ISD	1496	1321	1539	1592	1603
	UNITED ISD	1814	1618	1925	1922	2155
LEAGUE CITY	CLEAR CREEK ISD	2004	1731	2028	2174	1925
LEON VALLEY	NORTHSIDE ISD	2074	1835	2013	2024	1979
LEVELLAND	LEVELLAND ISD	1667	1369	1894	1800	1801
LEWISVILLE	LEWISVILLE ISD	1828	1624	1837	1816	1891
LIBERTY	LIBERTY ISD	1861	1667	1951	1932	1978
LITTLEFIELD	LITTLEFIELD ISD	1496	1433	1548	1543	1645
LIVE OAK	JUDSON ISD	2004	1793	2000	1996	2026
LIVINGSTON	LIVINGSTON ISD	1415	1350	1488	1448	1451
LOCKHART	LOCKHART ISD	1895	1681	1897	1854	1827
LONGVIEW	LONGVIEW ISD	1523	1310	1586	1532	1530
	HALLSVILLE ISD	1489	1211	1586	1596	1596
	PINE TREE ISD	1574	1283	1696	1604	1604
	SPRING HILL ISD	1583	1288	1701	1620	1620
LUBBOCK	LUBBOCK ISD	1737	1550	1781	1796	1886
	LUBBOCK-COOPER ISD	1695	1511	1828	1771	1910
	FRENSHIP ISD	1622	1443	1658	1684	1644
	NEW DEAL ISD	1546	1372	1752	1639	1639
LUFKIN	LUFKIN ISD	1354	1181	1409	1477	1365
	HUDSON ISD	1421	1243	1456	1532	1532
LULING	LULING ISD	1641	1437	1547	1508	1508
LUMBERTON	LUMBERTON ISD	1496	1218	1489	1574	1574
MANSFIELD	MANSFIELD ISD	\$ 1923	\$ 1731	\$ 1916	\$ 1952	\$ 1881
MARBLE FALLS	MARBLE FALLS ISD	1751	1536	1721	1709	1709
MARLIN	MARLIN ISD	1613	1444	1646	1680	1504
MARSHALL	MARSHALL ISD	1468	1122	1590	1462	1784
MATHIS	MATHIS ISD	1852	1672	1959	1936	1936
MCALLEN	MCALLEN ISD	1763	1564	1785	1831	1625
	SHARYLAND ISD	1756	1558	1775	1864	1782

APPENDIX B  
LOCAL PROPERTY TAXES 1991-92

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
MCGREGOR	MCGREGOR ISD	1644	1398	1681	1712	1699
MCKINNEY	MCKINNEY ISD	1894	1696	1850	1891	1518
MEADOWS	FORT BEND ISD	2211	1946	2228	2330	2267
MERCEDES	MERCEDES ISD	2088	1885	2045	2036	1848
	WESLACO ISD	1953	1760	2013	2147	1991
MESQUITE	MESQUITE ISD	1860	1628	1839	1886	1863
MEXIA	MEXIA ISD	1911	1687	1799	1868	1099
MIDLOTHIAN	MIDLOTHIAN ISD	1439	1125	1474	1485	1485
MIDLAND	MIDLAND ISD	1867	1651	1881	1923	1890
MINEOLA	MINEOLA ISD	1578	1352	1590	1617	1787
MINERAL WELLS	MINERAL WELLS ISD	2170	1967	2131	2110	2016
MISSION	MISSION ISD	1785	1592	1829	1973	1857
	SHARYLAND ISD	1851	1653	1870	1965	1878
MISSOURI CITY	FORT BEND ISD	1831	1566	1845	1930	1878
MONAHANS	MONAHANS-WICKETT-P	1727	1399	1716	1691	1526
MOUNT PLEASANT	MOUNT PLEASANT ISD	1435	1106	1473	1506	1275
MULESHOE CITY	MULESHOE ISD	1634	1468	1724	1671	1664
NACOGDOCHES	NACOGDOCHES ISD	\$ 1707	\$ 1303	\$ 1715	\$ 1799	\$ 1607
NASSAU BAY	CLEAR CREEK ISD	1646	1395	1665	1785	1581
NAVASOTA	NAVASOTA ISD	1789	1547	1824	1765	1337
NEDERLAND	NEDERLAND ISD	1814	1570	1914	1987	1987
NEW BOSTON	NEW BOSTON ISD	1359	1252	1342	1337	1133
NEW BRAUNFELS	NEW BRAUNFELS ISD	1641	1336	1673	1714	1687
	COMAL ISD	1867	1421	1877	1943	1965
NO RICHLAND HILL	BIRDVILLE ISD	1874	1615	1859	1945	1823
ODESSA	ECTOR COUNTY ISD	\$ 1833	\$ 1450	\$ 1862	\$ 1901	\$ 1828
ORANGE	WEST ORANGE-COVE	2046	1567	2107	2127	2025
	LITTLE CYPRESS-M.	2096	1603	2170	2180	2180
PALACIOS	PALACIOS ISD	\$ 1939	\$ 1618	\$ 1993	\$ 1939	\$ 1939
PALESTINE	PALESTINE ISD	1817	1585	1773	1782	1799
	WESTWOOD ISD	1744	1448	1743	1717	1717
PAMPA	PAMPA ISD	1786	1723	1785	1732	1663
PARIS	PARIS ISD	1666	1486	1680	1715	1685
PASADENA	PASADENA ISD	1792	1543	1842	1914	1674
PEARLAND	PEARLAND ISD	1875	1645	1908	2073	1826
PEARSALL	PEARSALL ISD	1455	1286	1412	1480	1341
PECOS	PECOS-BARSTOW-TOYA	2413	2187	2316	2257	2451
PERRYTON	PERRYTON ISD	1878	1717	1975	0	2035
PFLUGERVILLE	PFLUGERVILLE ISD	2081	1793	2123	2158	2158
PHARR	PHARR-SAN JUAN-ALA	1777	1577	1776	1884	1693
PITTSBURG	PITTSBURG ISD	1409	1235	1439	1431	1318
PLAINVIEW	PLAINVIEW ISD	1481	1309	1514	1532	1494
PLANO	PLANO ISD	1748	1554	1772	1756	2022
PLEASANTON	PLEASANTON ISD	1496	1307	1538	1542	1542
PORT ARTHUR	PORT ARTHUR ISD	2002	1619	2058	2073	2073
	SABINE PASS ISD	1961	1510	2089	1961	1961
	PORT NECHES ISD	1880	1441	1985	2025	2025
PORT ISABEL	POINT ISABEL ISD	1873	1682	1857	1959	1675
PORT LAVACA	CALHOUN COUNTY ISD	1642	1362	1785	1813	1670
PORT NECHES	PORT NECHES ISD	1815	1390	1917	1955	1955
	NEDERLAND ISD	1850	1497	1952	2027	2027
PORTLAND	GREGORY-PORTLAND	1878	1687	1909	1930	1747
POST	POST ISD	1374	1201	1571	1446	1409
PRAIRIE VIEW	WALLER ISD	2023	1721	2109	2114	2114
RAYMONDVILLE	RAYMONDVILLE ISD	\$ 1780	\$ 1729	\$ 1826	\$ 1867	\$ 1094
RICHARDSON	RICHARDSON ISD	1706	1416	1722	1756	1653
RICHLAND HILLS	BIRDVILLE ISD	1742	1543	1728	1808	1695
RICHMOND	LAMAR CONSOLIDATED	2055	1787	2116	2166	2166
RIVER OAKS	CASTLEBERRY ISD	1683	1497	1684	1788	1743
ROBINSON	ROBINSON ISD	1307	1057	1329	1348	1348
ROBSTOWN	ROBSTOWN ISD	2378	2147	2458	2435	2435
ROCKDALE	ROCKDALE ISD	1409	1235	1419	1414	1414
ROCKPORT	ARANSAS COUNTY ISD	1675	1477	1670	1695	1508
ROCKWALL	ROCKWALL ISD	1569	1374	1567	1643	1588



APPENDIX B  
LOCAL PROPERTY TAXES 1991-92

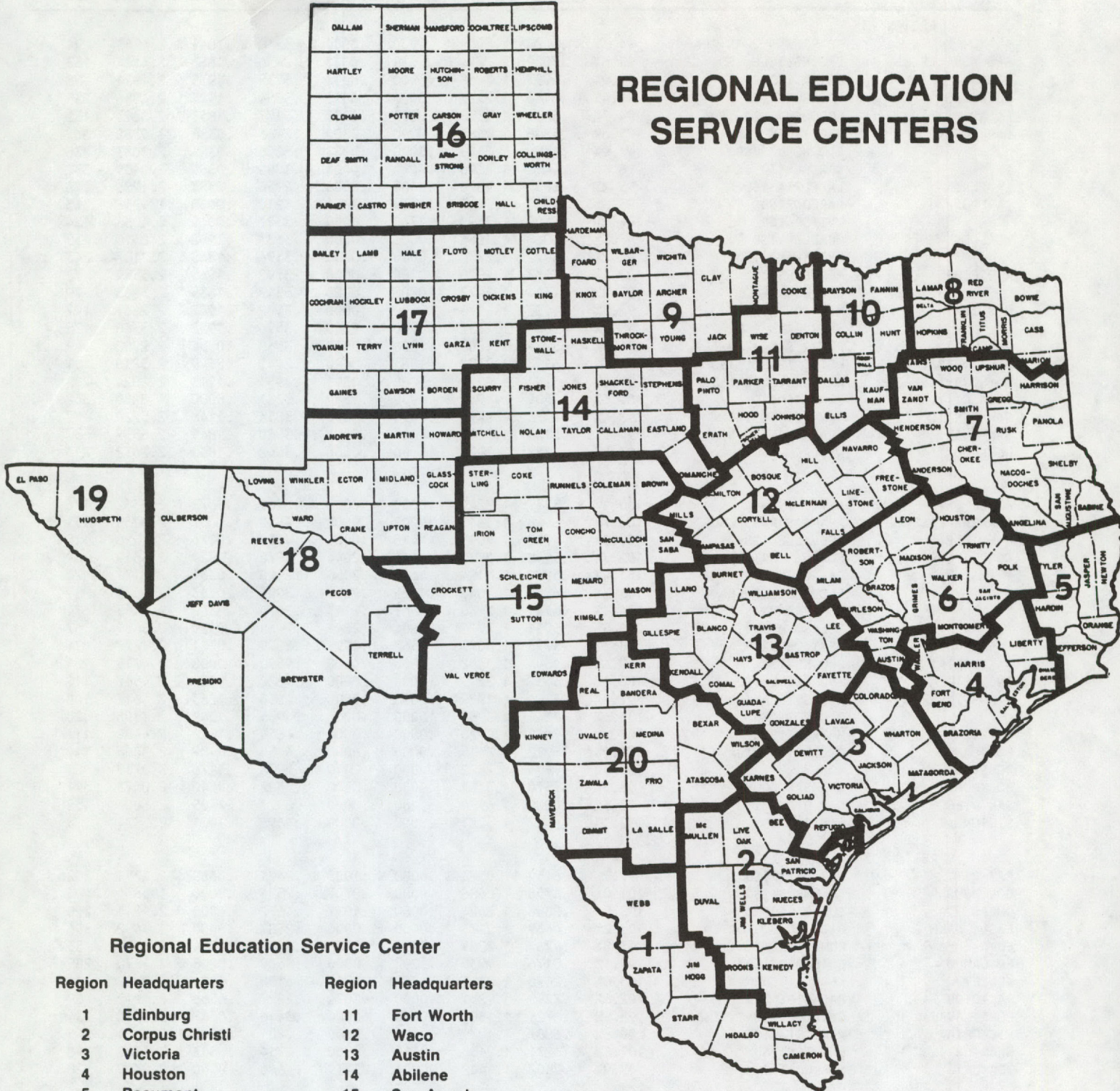
City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
ROMA CITY	ROMA ISD	1368	1198	1463	1633	1633
ROSENBERG	LAMAR CONSOLIDATED	1911	1643	1967	2013	2013
ROUND ROCK	ROUND ROCK ISD	2207	1972	2202	2218	2218
ROWLETT	GARLAND ISD	1774	1518	1755	1784	1718
RUSK TOWN	RUSK ISD	1762	1559	1779	1554	1554
SACHSE CITY	GARLAND ISD	\$ 1766	\$ 1538	\$ 1747	\$ 1776	\$ 1710
SAGINAW	EAGLE MT-SAGINAW	1906	1707	1903	1949	1819
SAN ANGELO	SAN ANGELO ISD	1766	1358	1745	1739	1676
SAN ANTONIO	SAN ANTONIO ISD	2150	1935	2131	2140	2168
	ALAMO HEIGHTS ISD	2072	1863	2106	2146	2115
	EAST CENTRAL ISD	2048	1839	2042	2053	2171
	EDGEWOOD ISD	2084	1873	2188	2192	2259
	HARLANDALE ISD	2047	1839	2089	2076	2179
	JUDSON ISD	2094	1883	2090	2085	2117
	NORTHSIDE ISD	2177	1961	2113	2125	2077
	NORTH EAST ISD	2074	1865	2066	2110	2057
	SO. SAN ANTONIO ISD	2047	1839	2068	2077	2165
SAN BENITO	SAN BENITO ISD	1994	1793	2018	2051	1757
SAN DIEGO	SAN DIEGO ISD	1974	1517	2145	2205	2224
SAN JUAN	PHARR-SAN JUAN-ALA	2124	1924	2123	2252	2023
SAN MARCOS	SAN MARCOS ISD	1947	1714	1955	1952	2036
SANTA FE	SANTA FE ISD	1627	1363	1695	1851	1851
SCHERTZ	SCHERTZ-CIBOLO-UC.	1646	1424	1638	1654	1654
SEABROOK	CLEAR CREEK ISD	1773	1539	1794	1923	1703
SEAGOVILLE	DALLAS ISD	1736	1479	1726	1805	1673
SEALY	SEALY ISD	1507	1333	1677	1722	1690
SEGUIN	SEGUIN ISD	1886	1659	1860	1872	1417
SEMINOLE	SEMINOLE ISD	1523	1324	1694	1628	1467
SHERMAN	SHERMAN ISD	1674	1490	1709	1743	1536
SILSBEE	SILSBEE ISD	1741	1416	1837	1866	1673
SINTON	SINTON ISD	2065	1863	2030	1988	1988
SLATON	SLATON ISD	1571	1393	1639	1646	1551
SMITHVILLE	SMITHVILLE ISD	1690	1484	1691	1685	1685
SNYDER	SNYDER ISD	1811	1562	1809	1730	1597
SONORA	SONORA ISD	1333	1187	1814	1612	1611
SOUTH HOUSTON	PASADENA ISD	1886	1637	1938	2014	1761
STAFFORD	STAFFORD (CITY)	1767	1496	1800	1845	1777
STAMFORD	STAMFORD ISD	2107	1938	2143	2081	2037
STEPHENVILLE	STEPHENVILLE ISD	1466	1294	1472	1496	1489
SUGAR LAND	FORT BEND ISD	1794	1528	1807	1890	1839
SULPHUR SPRINGS	SULPHUR SPRINGS	1532	1291	1546	1526	1495
SWEETWATER	SWEETWATER ISD	1799	1608	1839	1891	1694
TAYLOR	TAYLOR ISD	\$ 1810	\$ 1591	\$ 1791	\$ 1792	\$ 1802
TEMPLE	TEMPLE ISD	1874	1575	1884	1939	1957
TERRELL	TERRELL ISD	1740	1474	1795	1784	1665
TEXARKANA	TEXARKANA ISD	1606	1503	1557	1598	1472
	LIBERTY-EYLAU ISD	1482	1384	1533	1552	1461
TEXAS CITY	TEXAS CITY ISD	1686	1293	1662	1659	1659
	DICKINSON ISD	1765	1337	1866	1962	1962
	LA MARQUE ISD	1672	1359	1767	1826	1826
THE COLONY	LEWISVILLE ISD	1984	1780	1995	1972	2053
TOMBALL	TOMBALL ISD	1772	1536	1793	1868	1868
TULIA	TULIA ISD	1622	1474	1900	1872	1628
TYLER	TYLER ISD	1619	1427	1640	1624	1630
UNIVERSAL CITY	JUDSON ISD	\$ 1890	\$ 1663	\$ 1887	\$ 1883	\$ 1911
UNIVERSITY PARK	HIGHLAND PARK ISD	1680	1313	1699	1797	1797
UVALDE	UVALDE ISD	1417	1231	1438	1437	1434
VERNON	VERNON ISD	\$ 1854	\$ 1801	\$ 1743	\$ 1695	\$ 1500
VICTORIA	VICTORIA ISD	1715	1538	1773	1776	1857
VIDOR	VIDOR ISD	1935	1520	1963	1959	1959
WACO	WACO ISD	\$ 1823	\$ 1570	\$ 1825	\$ 1866	\$ 1731
	CHINA SPRING ISD	1615	1378	1656	1701	1701
	BOSQUEVILLE ISD	1783	1533	1779	1845	1681

APPENDIX B  
LOCAL PROPERTY TAXES 1991-92

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
	MIDWAY ISD	1795	1545	1829	1857	1857
WATAUGA	BIRDVILLE ISD	1969	1771	1954	2044	1916
	KELLER ISD	1924	1729	1936	1994	1932
WAXAHACHIE	WAXAHACHIE ISD	1814	1594	1842	1881	1770
WEATHERFORD	WEATHERFORD ISD	1589	1391	1597	1627	1673
WEBSTER	CLEAR CREEK ISD	1640	1406	1660	1779	1576
WESLACO	WESLACO ISD	1756	1563	1811	1931	1791
WEST ORANGE	WEST ORANGE-COVE	1817	1383	1871	1888	1798
WEST UNIV. PLACE	HOUSTON ISD	1536	1269	1563	1572	1584
WHARTON	WHARTON ISD	2006	1820	1983	1960	1590
WHITE OAK	WHITE OAK ISD	1375	1060	1507	1441	1441
WHITE SETTLEMENT	WHITE SETTLEMENT	1818	1544	1825	1866	1903
WHITEHOUSE	WHITEHOUSE ISD	1563	1368	1573	1562	1562
WICHITA FALLS	WICHITA FALLS ISD	1660	1603	1690	1692	1709
	CITY VIEW ISD	1638	1583	1668	1658	1817
WINDCREST	NORTH EAST ISD	1848	1638	1841	1880	1833
WOODWAY	MIDWAY ISD	1619	1369	1649	1675	1675
WYLIE	WYLIE ISD	1951	1748	1957	1928	1928
YOAKUM	YOAKUM ISD	\$ 1589	\$ 1404	\$ 1625	\$ 1579	\$ 1746

# APPENDIX

## REGIONAL EDUCATION SERVICE CENTERS



### Regional Education Service Center

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

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

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
REGION 1										
ALAMO	PHARR-SAN JUAN-ALA	94.3%	\$.6428	\$1.3009	\$.0000	\$.0000	\$.3560	\$.1845	\$2.4843	94
BROWNSVILLE	BROWNSVILLE ISD	94.6%	.7080	1.2214	.1033	.0000	.2936	.0868	2.4131	132
DONNA	DONNA ISD	98.9%	.6793	1.2458	.0000	.0000	.3735	.1935	2.4921	88
EDINBURG	EDINBURG ISD	99.4%	.6140	1.2217	.0000	.0000	.3754	.1945	2.4056	135
ELSA	EDCOUCH ELSA ISD	94.7%	.6665	1.1528	.0000	.0000	.3577	.1853	2.3623	158
HARLINGEN	HARLINGEN ISD	95.6%	.4296	1.1665	.0000	.0000	.2966	.0358	1.9285	362
	RIO HONDO ISD	96.9%	.4354	1.2310	.0000	.0000	.3006	.0363	2.0033	336
	SAN BENITO ISD	98.4%	.4422	1.2296	.0000	.0000	.3053	.0369	2.0139	332
LA FERIA	LA FERIA ISD	95.2%	.6286	1.1676	.0000	.0000	.2956	.0357	2.1275	288
LAREDO	LAREDO ISD	96.6%	.4930	.9427	.1669	.0000	.3210	.0000	1.9236	365
	UNITED ISD	100.2%	.5109	1.3897	.1730	.0000	.3327	.0000	2.4063	134
MCALLEN	MCALLEN ISD	97.5%	.4068	1.2656	.0000	.0000	.3683	.1908	2.2315	235
	SHARYLAND ISD	95.2%	.3972	1.2757	.0000	.0000	.3596	.1863	2.2187	243
MERCEDES	MERCEDES ISD	100.4%	.7832	1.1970	.0000	.0000	.3792	.1965	2.5559	72
	WESLACO ISD	93.8%	.7314	1.2472	.0000	.0000	.3542	.1835	2.5163	79
MISSION	MISSION ISD	92.7%	.4937	1.2516	.0000	.0000	.3502	.1907	2.2861	197
	SHARYLAND ISD	95.2%	.5069	1.2757	.0000	.0000	.3596	.1958	2.3380	175
PHARR	PHARR-SAN JUAN-ALA	94.3%	.5279	1.3009	.0000	.0000	.3560	.0354	2.2202	242
PORT ISABEL	POINT ISABEL ISD	94.8%	.6198	1.0392	.1035	.0000	.2942	.2649	2.3216	181
RAYMONDVILLE	RAYMONDVILLE ISD	97.8%	.6291	1.0075	.0000	.0391	.4955	.1111	2.2824	202
ROMA CITY	ROMA ISD	89.6%	.2509	.8960	.0000	.1589	.5231	.0000	1.8289	382
SAN BENITO	SAN BENITO ISD	98.4%	.8726	1.2296	.0000	.0000	.3053	.1146	2.5220	77
SAN JUAN	PHARR-SAN JUAN-ALA	94.3%	.8123	1.3009	.0000	.0000	.3560	.1845	2.6537	37
WESLACO	WESLACO ISD	93.8%	.4782	1.2472	.0000	.0000	.3542	.1835	2.2632	213
REGION 2										
ALICE	ALICE ISD	100.1%	\$.3177	\$1.2249	\$.0000	\$.0000	\$.6264	\$.1672	\$2.3362	176
ARANSAS PASS	ARANSAS PASS ISD	100.7%	.6948	1.3645	.0000	.0000	.4632	.1007	2.6233	51
BEEVILLE	BEEVILLE ISD	100.8%	.4782	1.1093	.1418	.0000	.4958	.2276	2.4526	115
CORPUS CHRISTI	CORPUS CHRISTI ISD	100.7%	.5940	1.2729	.1606	.2044	.2970	.0329	2.5619	69
	CALALLEN ISD	101.4%	.5980	1.4194	.1617	.2058	.2990	.0331	2.7171	26
	FLOUR BLUFF ISD	101.8%	.6009	1.3040	.1625	.2067	.3004	.0333	2.6078	59
	PORT ARANSAS ISD	104.1%	.6141	1.2130	.1661	.2113	.3070	.0340	2.5455	74
	TULOSO-MIDWAY ISD	100.5%	.5931	1.2770	.1604	.2041	.2965	.0329	2.5639	67
	WEST OSO ISD	98.3%	.5798	1.4695	.1568	.1995	.2899	.0321	2.7277	24
FALFURRIAS	BROOKS ISD	109.6%	.1644	1.3482	.0000	.0000	.9590	.0000	2.4715	101
INGLESIDE	INGLESIDE ISD	100.6%	.6637	1.2295	.0000	.0000	.4628	.1006	2.4567	111
KINGSVILLE	KINGSVILLE ISD	97.2%	.6794	1.1929	.0000	.0000	.4630	.1263	2.4616	108
	RICARDO ISD	103.6%	.7241	1.3983	.0000	.0000	.4935	.1347	2.7506	20
MATHIS	MATHIS ISD	101.2%	.7888	1.0928	.0000	.0000	.4654	.1012	2.4482	117
PORTLAND	GREGORY-PORTLAND	98.9%	.5912	1.2415	.0000	.0000	.4550	.0989	2.3866	144
ROBSTOWN	ROBSTOWN ISD	100.9%	.9895	1.2622	.0000	.2049	.2978	.3176	3.0719	1
ROCKPORT	ARANSAS COUNTY ISD	98.5%	.3570	1.3181	.0000	.0000	.3582	.0540	2.0873	311
SAN DIEGO	SAN DIEGO ISD	97.3%	.0000	1.6924	.0000	.0000	.8777	.1105	2.6807	32
SINTON	SINTON ISD	102.1%	.6432	1.3221	.0000	.0000	.4696	.1021	2.5371	75
REGION 3										
BAY CITY	BAY CITY ISD	97.9%	\$.6459	\$1.0373	\$.0000	\$.1023	\$.2691	\$.0685	\$2.1231	292
COLUMBUS	COLUMBUS ISD	101.0%	.1758	1.0636	.0000	.0707	.2534	.0000	1.5634	403
CUERO	CUERO ISD	103.5%	.2848	1.2624	.0000	.1097	.4672	.0000	2.1241	290
EAGLE LAKE	RICE CONSOLIDATED	103.2%	.4689	1.2175	.0000	.0000	.2587	.0000	1.9452	356
EDNA	EDNA ISD	93.8%	.4267	1.2289	.0000	.1688	.6061	.1844	2.6150	53
EL CAMPO	EL CAMPO ISD	99.3%	.5176	.9935	.1292	.0000	.4669	.0298	2.1370	285
KENEDY	KENEDY ISD	100.4%	.2078	1.2145	.0000	.1715	.6100	.0184	2.2222	241
PALACIOS	PALACIOS ISD	102.8%	.7195	.9251	.0000	.1074	.2827	.4566	2.4912	89
PORT LAVACA	CALHOUN COUNTY ISD	98.5%	.6724	1.1801	.0000	.0000	.3446	.0347	2.2318	234
VICTORIA	VICTORIA ISD	99.8%	.6887	1.1075	.1501	.0000	.2701	.0000	2.2164	245
WHARTON	WHARTON ISD	101.1%	.6271	1.2138	.1315	.0000	.4754	.0303	2.4782	98
YOAKUM	YOAKUM ISD	102.9%	.2502	1.1422	.0000	.1739	.4646	.0000	2.0309	328
REGION 4										
ALVIN	ALVIN ISD	94.6%	\$.7977	\$1.3437	\$.1956	\$.0000	\$.2991	\$.0000	\$2.6361	44
ANGLETON	ANGLETON ISD	98.8%	.6951	1.2498	.0000	.2094	.3123	.3959	2.8625	6
BAYTOWN	GOOSE CREEK ISD	99.6%	.6819	1.3470	.1709	.1953	.3204	.0718	2.7874	11
BELLAIRE	HOUSTON ISD	99.4%	.4969	1.0436	.0596	.1950	.3199	.0717	2.1868	259
CLEVELAND	CLEVELAND ISD	99.9%	.6896	1.2029	.0000	.0000	.5057	.0000	2.3982	136

**APPENDIX C**  
**BY REGION-PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1991-92**

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
CLUTE CITY	BRAZOSPORT ISD	96.9%	.5913	1.1147	.0436	.0000	.3064	.2251	2.2811	205
DAYTON	DAYTON ISD	100.4%	.6524	1.2245	.0000	.0000	.5079	.0000	2.3848	146
DEER PARK	DEER PARK ISD	99.0%	.6733	1.1387	.0911	.1943	.3187	.0714	2.4875	91
DICKINSON	DICKINSON ISD	95.1%	.2594	1.5165	.1501	.0000	.4421	.0000	2.3682	154
FREEMONT	BRAZOSPORT ISD	96.9%	.7870	1.1147	.0436	.0000	.3064	.2251	2.4768	99
FRIENDSWOOD	FRIENDSWOOD ISD	89.5%	.6217	1.4761	.0000	.0000	.4160	.1342	2.6479	40
GALENA PARK	GALENA PARK ISD	99.3%	1.0440	1.2112	.0913	.1948	.3195	.0716	2.9324	2
GALVESTON	GALVESTON ISD	91.3%	.5160	1.3277	.1621	.0000	.4248	.0247	2.4553	112
HITCHCOCK	HITCHCOCK ISD	95.3%	.5719	1.2487	.1505	.0000	.4432	.0000	2.4144	131
HOUSTON	HOUSTON ISD	99.4%	.6262	1.0436	.0596	.1950	.3199	.0717	2.3160	183
	ALDINE ISD	98.1%	.6178	1.2100	.0588	.1924	.3156	.0707	2.4654	106
	ALIEF ISD	97.5%	.6140	1.6129	.0000	.1912	.3137	.0703	2.8021	10
	NORTH FOREST ISD	104.7%	.6594	1.6222	.0000	.2053	.3369	.0755	2.8993	3
	PASADENA ISD	96.2%	.6063	1.0970	.0885	.1888	.3097	.0694	2.3598	160
	SPRING BRANCH ISD	94.8%	.5969	1.4118	.0000	.1859	.3050	.0683	2.5680	66
HUMBLE	HUMBLE ISD	97.1%	.2157	1.5154	.0583	.1906	.3127	.0700	2.3627	157
JACINTO CITY	GALENA PARK ISD	99.3%	.8637	1.2112	.0913	.1948	.3195	.0716	2.7521	19
JERSEY VILLAGE	CYPRESS-FAIRBANKS	96.5%	.6931	1.5434	.0000	.1893	.3105	.0696	2.8059	9
KATY	KATY ISD	92.6%	.5576	1.4537	.0000	.1817	.2980	.0668	2.5578	70
LA MARQUE	LA MARQUE ISD	96.8%	.5032	1.3790	.1528	.0000	.4500	.0000	2.4850	93
	HITCHCOCK ISD	95.3%	.4957	1.2487	.1505	.0000	.4432	.0000	2.3382	174
LAKE JACKSON	BRAZOSPORT ISD	96.9%	.3344	1.1147	.0436	.0000	.3064	.2251	2.0242	330
LA PORTE	LA PORTE ISD	98.8%	.7015	1.3734	.0909	.1939	.3180	.0712	2.7489	21
LEAGUE CITY	CLEAR CREEK ISD	93.3%	.7419	1.2122	.1474	.0000	.4339	.0000	2.5354	76
LIBERTY	LIBERTY ISD	101.0%	.4557	1.3637	.0000	.0000	.5111	.1085	2.4390	124
MEADOWS	FORT BEND ISD	95.6%	.3505	1.2907	.0000	.0000	.5091	.6344	2.7848	13
MISSOURI CITY	FORT BEND ISD	95.6%	.5066	1.2907	.0000	.0000	.5091	.0000	2.3065	186
NASSAU BAY	CLEAR CREEK ISD	93.3%	.3188	1.2122	.0000	.1831	.3004	.0673	2.0817	314
PASADENA	PASADENA ISD	96.2%	.5485	1.0970	.0885	.1888	.3097	.0694	2.3020	189
PEARLAND	PEARLAND ISD	92.0%	.7363	1.3577	.0000	.0000	.2909	.0000	2.3849	145
PRAIRIE VIEW	WALLER ISD	99.7%	.3755	1.5960	.0000	.0000	.6649	.0000	2.6363	43
RICHMOND	LAMAR CONSOLIDATED	97.7%	.7526	1.3718	.0000	.0000	.5202	.0000	2.6446	41
ROSENBERG	LAMAR CONSOLIDATED	97.7%	.5666	1.3718	.0000	.0000	.5202	.0000	2.4586	110
SANTA FE	SANTA FE ISD	91.6%	.3490	1.1998	.1446	.0000	.4259	.0000	2.1193	295
SEABROOK	CLEAR CREEK ISD	93.3%	.4797	1.2122	.0000	.1831	.3004	.0673	2.2427	224
SOUTH HOUSTON	PASADENA ISD	96.2%	.6689	1.0970	.0885	.1888	.3097	.0694	2.4224	127
STAFFORD	STAFFORD (CITY)	97.6%	.1747	1.3870	.0000	.0000	.5196	.1688	2.2501	217
SUGAR LAND	FORT BEND ISD	95.6%	.4589	1.2907	.0000	.0000	.5091	.0000	2.2588	215
TEXAS CITY	TEXAS CITY ISD	100.2%	.2354	1.2180	.1582	.0000	.4658	.0000	2.0773	315
	DICKINSON ISD	95.1%	.2234	1.5165	.1501	.0000	.4421	.0000	2.3322	177
	LA MARQUE ISD	96.8%	.2274	1.3790	.1528	.0000	.4500	.0000	2.2092	249
TOMBALL	TOMBALL ISD	96.0%	.2928	1.3248	.0576	.1883	.3090	.0692	2.2417	226
WEBSTER	CLEAR CREEK ISD	93.3%	.3120	1.2122	.0000	.1831	.3004	.0673	2.0749	316
WEST UNIV. PLACE	HOUSTON ISD	99.4%	.3230	1.0436	.0000	.1950	.3199	.0717	1.9532	354
REGION 5										
BEAUMONT	BEAUMONT ISD	97.8%	\$.5769	\$1.1225	\$.0000	\$.0000	\$.3021	\$.2396	\$2.2411	228
BRIDGE CITY	BRIDGE CITY ISD	107.4%	.8730	1.4986	.0000	.0000	.4594	.0555	2.8864	5
GROVES	PORT ARTHUR ISD	99.3%	.6604	1.3009	.0000	.0000	.3069	.1857	2.4539	113
	PORT NECHES ISD	98.1%	.6521	1.2257	.0000	.0000	.3030	.1834	2.3642	156
JASPER	JASPER ISD	97.8%	.1687	1.3442	.0000	.0704	.3403	.0000	1.9236	364
LUMBERTON	LUMBERTON ISD	94.6%	.0000	1.3052	.0000	.0000	.5152	.0409	1.8612	376
NEDERLAND	NEDERLAND ISD	96.3%	.6741	1.2905	.0000	.0000	.2976	.1300	2.3922	141
ORANGE	WEST ORANGE-COVE	99.1%	.7726	1.3866	.0000	.0000	.4239	.0512	2.6343	45
	LITTLE CYPRESS-M.	99.5%	.7760	1.4592	.0000	.0000	.4258	.0515	2.7124	27
PORT ARTHUR	PORT ARTHUR ISD	99.3%	.7796	1.3009	.0000	.0000	.3069	.1857	2.5730	65
	SABINE PASS ISD	106.5%	.8361	1.2462	.0000	.0000	.3291	.1992	2.6107	58
	PORT NECHES ISD	98.1%	.7698	1.2257	.0000	.0000	.3030	.1834	2.4819	96
PORT NECHES	PORT NECHES ISD	98.1%	.7354	1.2257	.0000	.0000	.3030	.1324	2.3965	137
	NEDERLAND ISD	96.3%	.7223	1.2905	.0000	.0000	.2976	.1300	2.4403	123
SILSBEE	SILSBEE ISD	98.5%	.5573	1.2032	.0000	.0000	.5363	.0000	2.2968	193
VIDOR	VIDOR ISD	100.2%	.2906	1.4128	.0000	.0000	.4286	.3217	2.4537	114
WEST ORANGE	WEST ORANGE-COVE	99.1%	.4770	1.3866	.0000	.0000	.4239	.0512	2.3387	172
REGION 6										
BRENHAM	BRENHAM ISD	99.6%	\$.3978	\$.9867	\$.0435	\$.0000	\$.3904	\$.0000	\$1.8185	384
BRYAN	BRYAN ISD	98.8%	.5726	1.2344	.0000	.0000	.4347	.0000	2.2416	227
CAMERON	CAMERON ISD	101.4%	.5324	1.0039	.0000	.0000	.2524	.0000	1.7886	392

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

City	School District	Ratio Used	Tax Burden						Total	Rank
			City	School	College	Hospital	County	Other		
COLLEGE STATION	COLLEGE STATION	98.9%	.3955	1.5226	.0000	.0000	.4350	.0000	2.3531	164
CONROE	CONROE ISD	97.3%	.6314	1.4400	.0584	.1823	.4745	.0000	2.7866	12
CROCKETT	CROCKETT ISD	101.1%	.4143	1.0513	.0000	.0860	.2563	.0098	1.8178	385
HEARNE	HEARNE ISD	99.3%	.5591	1.0874	.0000	.0000	.2805	.0000	1.9271	363
HUNTSVILLE	HUNTSVILLE ISD	103.4%	.3973	1.4159	.0000	.1602	.4899	.0000	2.4633	107
LIVINGSTON	LIVINGSTON ISD	102.7%	.0000	1.3366	.0000	.0000	.5229	.0000	1.8596	377
NAVASOTA	NAVASOTA ISD	103.3%	.7028	1.1782	.0000	.0000	.3989	.0000	2.2799	206
ROCKDALE	ROCKDALE ISD	100.4%	.4998	1.0236	.0000	.0000	.2498	.0000	1.7732	393
SEALY	SEALY ISD	97.4%	.3684	1.2171	.0000	.0000	.5107	.0000	2.0962	307
REGION 7										
ATHENS	ATHENS ISD	102.6%	\$.2373	\$1.3648	\$.0631	\$.0000	\$.4283	\$.1437	\$2.2371	232
CARTHAGE	CARTHAGE ISD	98.7%	.7688	1.1644	.1483	.0000	.3642	.0000	2.4458	119
CENTER	CENTER ISD	100.7%	.7768	1.2089	.0000	.0000	.6272	.0000	2.6128	55
DIBOLL	DIBOLL ISD	98.1%	.2915	1.1627	.0785	.0000	.1555	.0000	1.6882	398
GILMER	GILMER ISD	103.6%	.5140	1.2047	.0000	.0000	.5233	.0000	2.2420	225
GLADEWATER	GLADEWATER ISD	102.3%	.7355	1.4107	.1320	.0000	.2076	.0000	2.4858	92
HENDERSON	HENDERSON ISD	98.8%	.6718	1.2472	.0000	.0000	.2981	.0296	2.2467	220
JACKSONVILLE	JACKSONVILLE ISD	102.3%	.5571	1.2272	.0000	.0000	.4530	.0000	2.2373	231
KILGORE	KILGORE ISD	102.5%	.6263	1.1687	.1322	.0000	.2080	.0000	2.1353	287
LONGVIEW	LONGVIEW ISD	103.5%	.5520	1.2205	.0000	.0000	.2100	.0000	1.9825	344
	HALLSVILLE ISD	99.4%	.5300	1.2504	.0000	.0000	.2016	.0000	1.9820	345
	PINE TREE ISD	105.7%	.5639	1.3419	.0000	.0000	.2145	.0000	2.1204	293
	SPRING HILL ISD	104.9%	.5598	1.3530	.0000	.0000	.2129	.0000	2.1257	289
LUFKIN	LUFKIN ISD	95.4%	.4150	1.1186	.0764	.0000	.1512	.0000	1.7613	395
	HUDSON ISD	95.0%	.4136	1.1791	.0761	.0000	.1507	.0000	1.8194	383
MARSHALL	MARSHALL ISD	108.7%	.5545	1.1445	.0000	.0000	.2881	.0000	1.9872	340
MINEOLA	MINEOLA ISD	98.3%	.5477	1.1478	.0000	.0000	.2915	.0000	1.9870	341
NACOGDOCHES	NACOGDOCHES ISD	95.3%	.6054	1.2013	.0000	.0708	.2660	.0000	2.1435	284
PALESTINE	PALESTINE ISD	99.5%	.5847	1.2113	.0408	.0000	.3791	.0000	2.2159	246
	WESTWOOD ISD	101.5%	.5965	1.1955	.0000	.0000	.3867	.0000	2.1787	265
RUSK TOWN	RUSK ISD	114.5%	.4578	1.2590	.0000	.0000	.5070	.0000	2.2239	239
TYLER	TYLER ISD	101.0%	.5159	1.2316	.1055	.0000	.1970	.0000	2.0500	324
WHITE OAK	WHITE OAK ISD	104.6%	.2301	1.3066	.1349	.0000	.2122	.0000	1.8838	372
WHITEHOUSE	WHITEHOUSE ISD	100.8%	.4906	1.2796	.0000	.0000	.1966	.0000	1.9668	350
REGION 8										
ATLANTA	ATLANTA ISD	106.3%	\$.5879	\$1.2000	\$.0000	\$.0000	\$.4026	\$.0000	\$2.1905	257
	QUEEN CITY ISD	101.2%	.5600	1.0405	.0000	.0000	.3834	.0000	1.9839	342
CLARKSVILLE	CLARKSVILLE ISD	98.8%	.7691	1.0079	.0000	.0000	.5681	.0000	2.3450	168
MOUNT PLEASANT	MOUNT PLEASANT ISD	97.8%	.3115	1.1213	.0978	.1719	.1388	.0000	1.8413	379
NEW BOSTON	NEW BOSTON ISD	100.4%	.1631	1.2304	.0000	.0000	.2835	.0000	1.6770	399
PARIS	PARIS ISD	97.9%	.4979	1.1656	.1101	.0000	.3267	.0000	2.1003	305
PITTSBURG	PITTSBURG ISD	100.6%	.3994	.9855	.1006	.0000	.3138	.0000	1.7993	388
SULPHUR SPRINGS	SULPHUR SPRINGS	101.3%	.3153	1.1672	.0000	.0949	.3545	.0000	1.9320	361
TEXARKANA	TEXARKANA ISD	97.5%	.4699	1.1273	.0739	.0000	.2754	.0000	1.9464	355
	LIBERTY-EYLAU ISD	98.8%	.4762	1.0866	.0749	.0000	.2791	.0000	1.9168	369
REGION 9										
BOWIE	BOWIE ISD	98.4%	\$.3060	\$1.0861	\$.0000	\$.0000	\$.3575	\$.0000	\$1.7496	397
BURKBURNETT	BURKBURNETT ISD	100.3%	.5477	1.1235	.0000	.0000	.3103	.0000	1.9814	346
GRAHAM	GRAHAM ISD	96.9%	.7218	1.1627	.0000	.0000	.4021	.0000	2.2866	196
IOWA PARK	IOWA PARK ISD	101.4%	.8113	1.0344	.0000	.0000	.3137	.0000	2.1593	274
VERNON	VERNON ISD	102.9%	.4149	1.0778	.1986	.1710	.3168	.0000	2.1791	264
WICHITA FALLS	WICHITA FALLS ISD	99.9%	.6628	1.1406	.0000	.0000	.3089	.0000	2.1123	299
	CITY VIEW ISD	100.6%	.6674	1.1062	.0000	.0000	.3110	.0000	2.0846	312
REGION 10										
ADDISON	CARROLLTON FARMERS	98.9%	\$.4820	\$1.3158	\$.0460	\$.1958	\$.1749	\$.0034	\$2.2178	244
	DALLAS ISD	95.6%	.4661	1.2369	.0445	.1894	.1691	.0033	2.1092	300
ALLEN	ALLEN ISD	99.1%	.7248	1.4773	.0906	.0000	.2190	.0000	2.5117	83
BALCH SPRINGS	DALLAS ISD	95.6%	.5293	1.2369	.0445	.1894	.1691	.0033	2.1724	269
	MESQUITE ISD	97.5%	.5397	1.3286	.0453	.1931	.1724	.0033	2.2825	201
BONHAM	BONHAM ISD	94.1%	.4478	1.1763	.0000	.0000	.3319	.0516	2.0077	333
CARROLLTON	CARROLLTON FARMERS	98.9%	.5479	1.3158	.0460	.1958	.1749	.0034	2.2838	200
CEDAR HILL	CEDAR HILL ISD	96.3%	.5481	1.6206	.0448	.1907	.1703	.0033	2.5779	64
COMMERCE	COMMERCE ISD	101.1%	.4830	1.2562	.0000	.2218	.4131	.0000	2.3741	152
COPPELL	COPPELL ISD	97.1%	.6533	1.3516	.0451	.1922	.1716	.1489	2.5628	68

**APPENDIX C**  
**BY REGION-PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1991-92**

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
DALLAS	DALLAS ISD	95.6%	.6023	1.2369	.0445	.1894	.1691	.0033	2.2454	221
	DUNCANVILLE ISD	99.4%	.6258	1.4335	.0462	.1968	.1757	.0034	2.4814	97
	GRAND PRAIRIE ISD	98.8%	.6221	1.3166	.0459	.1956	.1747	.0034	2.3583	162
	RICHARDSON ISD	98.1%	.6175	1.3507	.0456	.1942	.1734	.0033	2.3846	147
	IRVING ISD	96.8%	.6094	1.3205	.0450	.1916	.1711	.0033	2.3409	170
	WILMER-HUTCHINS	102.3%	.6443	1.7496	.0476	.2026	.1809	.0035	2.8285	7
DE SOTO	DE SOTO ISD	96.0%	.5854	1.4572	.0446	.1900	.1697	.0033	2.4502	116
DENISON	DENISON ISD	97.3%	.7603	1.2721	.0863	.0000	.3416	.0000	2.4602	109
DUNCANVILLE	DUNCANVILLE ISD	99.4%	.7752	1.4335	.0462	.1968	.1757	.0034	2.6308	47
ENNIS	ENNIS ISD	98.7%	.6108	1.2860	.0000	.0000	.2757	.0000	2.1725	268
FARMERS BRANCH	CARROLLTON FARMERS	98.9%	.4352	1.3158	.0460	.1958	.1749	.0034	2.1711	270
	DALLAS ISD	95.6%	.4208	1.2369	.0445	.1894	.1691	.0033	2.0639	319
FORNEY CITY	FORNEY ISD	97.0%	.6673	1.2357	.0000	.0000	.3599	.0754	2.3382	173
FRISCO	FRISCO ISD	101.4%	.4412	1.3997	.0927	.0000	.2240	.0000	2.1576	275
GARLAND	GARLAND ISD	98.4%	.5738	1.2199	.0457	.1948	.1740	.0033	2.2115	248
	RICHARDSON ISD	98.1%	.5719	1.3507	.0456	.1942	.1734	.0033	2.3390	171
GLENN HEIGHTS	DE SOTO ISD	96.0%	.6238	1.4572	.0446	.1900	.1697	.0033	2.4886	90
GRAND PRAIRIE	GRAND PRAIRIE ISD	98.8%	.6151	1.3166	.0459	.1956	.1747	.0034	2.3513	165
GREENVILLE	GREENVILLE ISD	99.3%	.6594	1.3803	.0000	.2179	.4059	.0000	2.6634	36
HIGHLAND PARK	HIGHLAND PARK ISD	94.5%	.2550	1.2791	.0440	.1872	.1672	.0032	1.9356	358
IRVING	IRVING ISD	96.8%	.4601	1.3205	.0450	.1916	.1711	.0033	2.1916	256
	CARROLLTON FARMERS	98.9%	.4703	1.3158	.0460	.1958	.1749	.0034	2.2062	252
	COPPELL ISD	97.1%	.4616	1.3516	.0451	.1922	.1716	.0033	2.2255	238
KAUFMAN	KAUFMAN ISD	98.0%	.5934	1.1833	.0603	.0000	.3635	.0761	2.2766	208
LANCASTER	LANCASTER ISD	99.8%	.6119	1.6462	.0464	.1975	.1764	.0034	2.6818	31
	WILMER-HUTCHINS	102.3%	.6275	1.7496	.0476	.2026	.1809	.0035	2.8117	8
MCKINNEY	MCKINNEY ISD	97.8%	.6153	1.3912	.0894	.0000	.2161	.0000	2.3120	184
MESQUITE	MESQUITE ISD	97.5%	.5559	1.3286	.0453	.1931	.1724	.0033	2.2987	191
MIDLOTHIAN	MIDLOTHIAN ISD	99.2%	.0778	1.4561	.0000	.0000	.2772	.0307	1.8419	378
PLANO	PLANO ISD	100.9%	.5147	1.3851	.0922	.0000	.2228	.0000	2.2149	247
RICHARDSON	RICHARDSON ISD	98.1%	.3852	1.3507	.0456	.1942	.1734	.0033	2.1523	279
ROCKWALL	ROCKWALL ISD	95.4%	.3909	1.3147	.0000	.0000	.2527	.0000	1.9584	353
ROWLETT	GARLAND ISD	98.4%	.5563	1.2199	.0457	.1948	.1740	.0033	2.1941	254
SACHSE CITY	GARLAND ISD	98.4%	.5460	1.2199	.0457	.1948	.1740	.0033	2.1838	261
SEAGOVILLE	DALLAS ISD	95.6%	.5143	1.2369	.0445	.1894	.1691	.0033	2.1574	276
SHERMAN	SHERMAN ISD	98.0%	.5381	1.1670	.0870	.0000	.3443	.0000	2.1364	286
TERRELL	TERRELL ISD	100.6%	.6236	1.1064	.0619	.0000	.3731	.0782	2.2431	223
UNIVERSITY PARK	HIGHLAND PARK ISD	94.5%	.4431	1.2791	.0440	.1872	.1672	.0032	2.1237	291
WAXAHACHIE	WAXAHACHIE ISD	97.9%	.5973	1.4036	.0000	.0000	.2736	.0281	2.3026	188
WYLIE	WYLIE ISD	101.5%	.6243	1.5047	.0928	.0000	.2243	.0000	2.4461	118
REGION 11										
ARLINGTON	ARLINGTON ISD	96.9%	\$.5793	\$1.3417	\$.0372	\$.1994	\$.2293	\$.0335	\$2.4205	128
	MANSFIELD ISD	98.2%	.5870	1.1857	.0377	.2020	.2324	.0340	2.2786	207
AZLE	AZLE ISD	97.7%	.4300	1.1092	.0596	.0654	.3660	.0000	2.0301	329
BEDFORD	HURST-EULESS-B	98.2%	.3927	1.2959	.0377	.2020	.2324	.0340	2.1948	253
BENBROOK	FORT WORTH ISD	96.3%	.6502	1.2378	.0370	.1982	.2280	.0333	2.3846	148
BURLESON	BURLESON ISD	100.7%	.5672	1.1595	.0000	.0000	.3593	.0302	2.1162	297
CLEBURNE	CLEBURNE ISD	99.1%	.6050	1.1897	.0000	.0000	.3539	.0297	2.1783	266
COLLEYVILLE	GRAPEVINE ISD	97.1%	.2578	1.1862	.0373	.1999	.2299	.0336	1.9446	357
CROWLEY	CROWLEY ISD	96.2%	.5925	1.3041	.0370	.1981	.2278	.0333	2.3927	140
DECATUR	DECATUR ISD	100.2%	.4050	1.4433	.0000	.0000	.4310	.0401	2.3194	182
DENTON	DENTON ISD	102.7%	.7035	1.4171	.0000	.0000	.2920	.0000	2.4127	133
EULESS	GRAPEVINE ISD	97.1%	.5522	1.1862	.0373	.1999	.2299	.0336	2.2390	230
	HURST-EULESS-B	98.2%	.5582	1.2959	.0377	.2020	.2324	.0340	2.3603	159
EVERMAN	EVERMAN ISD	98.7%	.8054	1.3368	.0379	.2030	.2335	.0341	2.6508	39
FLOWER MOUND	LEWISVILLE ISD	101.2%	.5299	1.4468	.0000	.0000	.2877	.0000	2.2644	212
FOREST HILL	FORT WORTH ISD	96.3%	.8880	1.2378	.0370	.1982	.2280	.0333	2.6223	52
	EVERMAN ISD	98.7%	.9094	1.3368	.0379	.2030	.2335	.0341	2.7548	17
FORT WORTH	FORT WORTH ISD	96.3%	.8930	1.2378	.0370	.1982	.2280	.0333	2.6274	50
	CASTLEBERRY ISD	94.2%	.8731	1.1254	.0362	.1938	.2229	.0326	2.4840	95
	BURLESON ISD	100.7%	.9332	1.1595	.0387	.2072	.2383	.0348	2.6116	56
	EAGLE MT-SAGINAW	97.6%	.9050	1.3196	.0375	.2009	.2311	.0338	2.7278	23
	EVERMAN ISD	98.7%	.9146	1.3368	.0379	.2030	.2335	.0341	2.7600	16
	HURST-EULESS-B	98.2%	.9102	1.2959	.0377	.2020	.2324	.0340	2.7123	28
	LAKE WORTH ISD	96.7%	.8967	1.1196	.0371	.1990	.2290	.0335	2.5149	82
	WHITE SETTLEMENT	97.8%	.9068	1.2881	.0376	.2013	.2315	.0338	2.6991	30
GAINESVILLE	GAINESVILLE ISD	99.7%	.6080	1.4909	.1167	.1204	.3688	.0000	2.7048	29

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

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
	LINDSAY ISD	95.4%	.5822	1.0458	.1118	.1153	.3532	.0000	2.2083	251
	ARLINGTON ISD	96.9%	.6032	1.3417	.0372	.1994	.2293	.0335	2.4443	120
GRANDBURY	GRANBURY ISD	99.0%	.3030	1.1586	.0000	.1956	.2513	.0131	1.9216	367
GRAPEVINE	GRAPEVINE ISD	97.1%	.4127	1.1862	.0373	.1999	.2299	.0336	2.0995	306
HALTOM CITY	BIRDVILLE ISD	95.6%	.4516	1.3307	.0367	.1967	.2263	.0331	2.2752	209
HIGHLAND VILLAGE	LEWISVILLE ISD	101.2%	.5704	1.4468	.0000	.0000	.2877	.0000	2.3049	187
HURST	HURST-EULESS-B	98.2%	.5852	1.2959	.0377	.2020	.2324	.0340	2.3873	143
	BIRDVILLE ISD	95.6%	.5699	1.3307	.0367	.1967	.2263	.0331	2.3934	139
KELLER	KELLER ISD	97.1%	.4580	1.2910	.0373	.1998	.2298	.0336	2.2494	218
KENNEDALE	KENNEDALE ISD	98.7%	.4340	1.2499	.0379	.2030	.2335	.0341	2.1925	255
LEWISVILLE	LEWISVILLE ISD	101.2%	.5621	1.4468	.0000	.0000	.2877	.0000	2.2966	194
MANSFIELD	MANSFIELD ISD	98.2%	.7028	1.1857	.0377	.2020	.2324	.0340	2.3945	138
MINERAL WELLS	MINERAL WELLS ISD	101.0%	.6748	1.3260	.0000	.1295	.3982	.1358	2.6642	34
NO RICHLAND HILL	BIRDVILLE ISD	95.6%	.5005	1.3307	.0367	.1967	.2263	.0331	2.3240	180
RICHLAND HILLS	BIRDVILLE ISD	95.6%	.3364	1.3307	.0367	.1967	.2263	.0331	2.1599	273
RIVER OAKS	CASTLEBERRY ISD	94.2%	.4944	1.1254	.0362	.1938	.2229	.0326	2.1054	302
SAGINAW	EAGLE MT-SAGINAW	97.6%	.5554	1.3196	.0375	.2009	.2311	.0338	2.3783	150
STEPHENVILLE	STEPHENVILLE ISD	98.4%	.3582	1.0821	.0000	.0000	.3997	.0000	1.8400	380
THE COLONY	LEWISVILLE ISD	101.2%	.7588	1.4468	.0000	.0000	.2877	.0000	2.4933	87
WATAUGA	BIRDVILLE ISD	95.6%	.6190	1.3307	.0367	.1967	.2263	.0331	2.4425	122
	KELLER ISD	97.1%	.6285	1.2910	.0373	.1998	.2298	.0336	2.4199	129
WEATHERFORD	WEATHERFORD ISD	98.1%	.2905	1.2122	.0599	.0656	.3675	.0000	1.9956	338
WHITE SETTLEMENT	WHITE SETTLEMENT	97.8%	.4890	1.2881	.0376	.2013	.2315	.0338	2.2814	204
REGION 12										
BELLMEAD	LA VEGA ISD	100.1%	\$.3569	\$1.3352	\$.0644	\$.0000	\$.3381	\$.0000	\$2.0946	308
BELTON	BELTON ISD	96.6%	.7905	1.2957	.0000	.0000	.2566	.0000	2.3428	169
COPPERAS COVE	COPPERAS COVE ISD	94.5%	.7185	1.0233	.1570	.0000	.3095	.0000	2.2084	250
CORSICANA	CORSICANA ISD	99.1%	.4760	1.3087	.1190	.0000	.2792	.0000	2.1828	262
FAIRFIELD	FAIRFIELD ISD	98.5%	.1489	1.0752	.0000	.0812	.2104	.0000	1.5157	404
GATESVILLE	GATESVILLE ISD	97.1%	.3051	1.1771	.0000	.0000	.3179	.0000	1.8000	387
HARKER HEIGHTS	KILLEEN ISD	96.9%	.5798	1.0959	.1610	.0000	.2576	.0000	2.0944	309
HEWITT	MIDWAY ISD	98.5%	.3801	1.2751	.0633	.0000	.3326	.0000	2.0511	323
HILLSBORO	HILLSBORO ISD	96.1%	.5034	.9222	.0734	.0000	.3875	.0288	1.9153	370
KILLEEN	KILLEEN ISD	96.9%	.5937	1.0959	.1610	.0000	.2576	.0000	2.1082	301
LAMPASAS	LAMPASAS ISD	99.5%	.1840	1.1880	.0000	.0000	.2884	.0000	1.6605	401
MARLIN	MARLIN ISD	98.0%	.4832	1.0269	.0000	.0000	.5470	.0000	2.0570	322
MCGREGOR	MCGREGOR ISD	98.2%	.5083	1.1983	.0632	.0000	.3318	.0000	2.1015	303
MEXIA	MEXIA ISD	96.4%	.4432	1.3338	.0000	.0881	.3843	.0000	2.2493	219
ROBINSON	ROBINSON ISD	98.5%	.0000	1.2646	.0634	.0000	.3328	.0000	1.6608	400
TEMPLE	TEMPLE ISD	97.2%	.5716	1.3613	.1640	.0000	.2582	.0000	2.3551	163
WACO	WACO ISD	97.8%	.6108	1.2778	.0629	.0000	.3304	.0000	2.2819	203
	CHINA SPRING ISD	97.3%	.6078	1.0706	.0626	.0000	.3288	.0000	2.0697	318
	BOSQUEVILLE ISD	96.4%	.6020	1.2338	.0620	.0000	.3256	.0000	2.2234	240
	MIDWAY ISD	98.5%	.6149	1.2751	.0633	.0000	.3326	.0000	2.2860	198
WOODWAY	MIDWAY ISD	98.5%	.3908	1.2751	.0633	.0000	.3326	.0000	2.0618	321
REGION 13										
AUSTIN	AUSTIN ISD	99.8%	\$.6013	\$1.4663	\$.0499	\$.0000	\$.5120	\$.0000	\$2.6295	48
	DEL VALLE ISD	102.4%	.6174	1.2804	.0000	.0000	.5257	.0000	2.4235	125
	MANOR ISD	102.8%	.6196	1.3268	.0000	.0000	.5276	.0000	2.4740	100
	PFLUGERVILLE ISD	98.4%	.5930	1.5091	.0000	.0000	.5050	.0000	2.6071	60
BASTROP	BASTROP ISD	102.2%	.2348	1.2977	.0000	.0000	.5299	.0000	2.0625	320
BOERNE	BOERNE ISD	98.1%	.4441	1.2078	.0000	.0000	.3128	.0000	1.9648	351
ELGIN	ELGIN ISD	101.1%	.6959	1.2859	.0000	.0000	.5243	.0000	2.5061	84
FREDERICKSBURG	FREDERICKSBURG ISD	101.4%	.4326	1.2643	.0000	.0000	.2622	.0143	1.9733	347
GEORGETOWN	GEORGETOWN ISD	99.0%	.3859	1.5041	.0000	.0000	.3463	.0000	2.2364	233
GIDDINGS	GIDDINGS ISD	98.7%	.4046	1.1545	.0000	.0987	.3641	.0000	2.0218	331
GONZALES	GONZALES ISD	99.9%	.2795	1.0793	.0000	.1102	.3023	.0230	1.7943	390
LA GRANGE	LA GRANGE ISD	98.8%	.2383	1.1661	.0000	.0000	.2275	.0000	1.6319	402
LOCKHART	LOCKHART ISD	102.3%	.4586	1.3657	.0000	.0000	.5464	.0000	2.3707	153
LULING	LULING ISD	102.6%	.4011	.9848	.0000	.0000	.5479	.0000	1.9338	360
MARBLE FALLS	MARBLE FALLS ISD	100.7%	.3501	1.4565	.0000	.0000	.3451	.0000	2.1516	280
NEW BRAUNFELS	NEW BRAUNFELS ISD	97.6%	.4002	1.4092	.0000	.0000	.2814	.0000	2.0907	310
	COMAL ISD	96.6%	.3962	1.6719	.0000	.0000	.2786	.0000	2.3468	167
PFLUGERVILLE	PFLUGERVILLE ISD	98.4%	.6396	1.5091	.0000	.0000	.5050	.0000	2.6536	38
ROUND ROCK	ROUND ROCK ISD	99.3%	.6201	1.7847	.0000	.0000	.3474	.0000	2.7522	18
SAN MARCOS	SAN MARCOS ISD	100.1%	.5981	1.3855	.0000	.0000	.4397	.0200	2.4434	121



APPENDIX C  
**BY REGION-PROPERTY TAX PER \$100 OF MARKET VALUE LEVIED IN SELECTED CITIES 1991-92**

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
SCHERTZ	SCHERTZ-CIBOLO-UC.	99.0%	.3852	1.3657	.0000	.0000	.2970	.0000	2.0479	326
SEGUIN	SEGUIN ISD	99.3%	.5752	1.4514	.0000	.0000	.2978	.0000	2.3244	179
SMITHVILLE	SMITHVILLE ISD	100.4%	.3145	1.2792	.0000	.0000	.5206	.0000	2.1143	298
TAYLOR	TAYLOR ISD	100.0%	.4695	1.4198	.0000	.0000	.3499	.0000	2.2393	229
REGION 14										
ABILENE	ABILENE ISD	100.7%	\$.6003	\$1.4652	\$.0000	\$.0000	\$.4294	\$.0201	\$2.5151	81
	WYLIE ISD	97.3%	.5800	1.2753	.0000	.0000	.4149	.0195	2.2896	195
BRECKENRIDGE	BRECKENRIDGE ISD	100.9%	.8073	1.2110	.0000	.0000	.3517	.0202	2.3902	142
CISCO	CISCO ISD	101.8%	.7022	1.1559	.2035	.1428	.3533	.0000	2.5578	71
COLORADO CITY	COLORADO ISD	98.9%	.5830	1.2121	.0000	.2944	.3816	.0000	2.4711	102
COMANCHE	COMANCHE ISD	100.5%	.4481	.8943	.0000	.1494	.3748	.0000	1.8666	375
EASTLAND	EASTLAND ISD	99.3%	.5643	1.0980	.0000	.0000	.3447	.0000	2.0070	334
SNYDER	SNYDER ISD	104.6%	.4102	1.2416	.2139	.0000	.3960	.0000	2.2617	214
STAMFORD	STAMFORD ISD	103.0%	.8716	1.1534	.0000	.2356	.4181	.0000	2.6788	33
SWEETWATER	SWEETWATER ISD	97.2%	.5153	1.1578	.0000	.2265	.3987	.0000	2.2982	192
REGION 15										
BALLINGER	BALLINGER ISD	94.5%	\$.2136	\$1.0728	\$.0000	\$.0000	\$.5482	\$.0000	\$1.8346	381
BRADY	BRADY ISD	98.1%	.2576	1.1796	.0000	.2009	.3654	.0000	2.0034	335
BROWNWOOD	BROWNWOOD ISD	99.5%	.5957	1.2823	.0000	.0000	.2983	.0000	2.1763	267
COLEMAN	COLEMAN ISD	96.0%	.0851	1.4496	.0000	.0000	.4485	.0000	1.9831	343
DEL RIO	SAN FELIPE-DEL RIO	97.2%	.3346	.9990	.0000	.1681	.4907	.0000	1.9924	339
SAN ANGELO	SAN ANGELO ISD	100.4%	.8091	1.1144	.0000	.0000	.2583	.0000	2.1818	263
SONORA	SONORA ISD	112.6%	.6043	1.0918	.0000	.1463	.4109	.0141	2.2675	211
REGION 16										
AMARILLO	AMARILLO ISD	98.2%	\$.2670	\$1.1850	\$.1249	\$.2308	\$.3777	\$.0000	\$2.1854	260
	CANYON ISD	97.6%	.2655	1.2172	.1242	.2295	.2478	.0000	2.0841	313
	RIVER ROAD ISD	99.1%	.2697	1.1337	.1261	.2331	.3814	.0000	2.1439	283
BORGER	BORGER ISD	98.3%	.2998	1.2286	.1940	.0924	.3047	.0000	2.1194	294
CANADIAN	CANADIAN ISD	104.4%	1.0345	1.2942	.0000	.1607	.2828	.0000	2.7724	14
CANYON	CANYON ISD	97.6%	.4000	1.2172	.0000	.1367	.2478	.0000	2.0017	337
CHILDRESS	CHILDRESS ISD	101.1%	.6774	1.0819	.0000	.1011	.3943	.0000	2.2547	216
DALHART	DALHART ISD	93.7%	.5246	1.0269	.0000	.0000	.4216	.0000	1.9731	348
DIMMITT	DIMMITT ISD	105.4%	.2372	1.0780	.0000	.3690	.3419	.0078	2.0341	327
DUMAS	DUMAS ISD	100.4%	.2510	1.1443	.0000	.0316	.2433	.1388	1.8090	386
HEREFORD	HEREFORD ISD	97.0%	.4076	1.0763	.0000	.2135	.4558	.0000	2.1532	278
PAMPA	PAMPA ISD	103.0%	.6801	1.2571	.0000	.0000	.2853	.0088	2.2312	236
PERRYTON	PERRYTON ISD	101.9%	.5748	1.2179	.0000	.1529	.5096	.0142	2.4694	104
TULIA	TULIA ISD	101.5%	.2639	1.0352	.0000	.2694	.5277	.2791	2.3753	151
REGION 17										
BROWNFIELD	BROWNFIELD ISD	104.7%	\$.5469	\$1.0937	\$.0000	\$.1465	\$.3142	\$.0000	\$2.1014	304
DENVER CITY	DENVER CITY ISD	103.1%	.8249	1.1672	.0000	.0000	.2694	.0072	2.2687	210
LAMESA	LAMESA ISD	102.9%	.7050	1.0312	.0000	.0000	.3911	.0202	2.1475	281
LEVELLAND	LEVELLAND ISD	105.2%	.6757	1.2960	.1863	.0000	.1989	.0112	2.3680	155
LITTLEFIELD	LITTLEFIELD ISD	100.3%	.4946	1.2519	.0000	.0000	.1805	.0074	1.9344	359
LUBBOCK	LUBBOCK ISD	99.1%	.6345	1.3006	.0000	.1086	.1748	.0073	2.2258	237
	LUBBOCK-COOPER ISD	103.3%	.6609	1.3218	.0000	.1131	.1821	.0076	2.2855	199
	FRENSHIP ISD	98.5%	.6302	1.1540	.0000	.1078	.1736	.0073	2.0729	317
	NEW DEAL ISD	106.9%	.6842	1.1924	.0000	.1171	.1885	.0079	2.1901	258
MULESHOE CITY	MULESHOE ISD	103.2%	.6382	1.1245	.0000	.0000	.3922	.0000	2.1549	277
PLAINVIEW	PLAINVIEW ISD	98.8%	.4715	1.0951	.0000	.0000	.3256	.0000	1.8923	371
POST	POST ISD	108.6%	.3623	1.2704	.0000	.1141	.2173	.0000	1.9641	352
SEMINOLE	SEMINOLE ISD	104.1%	.5829	.9868	.0000	.1863	.2638	.0981	2.1179	296
SLATON	SLATON ISD	99.6%	.6014	1.1554	.0000	.1091	.1756	.0074	2.0488	325
REGION 18										
ALPINE	ALPINE ISD	98.1%	\$.3852	\$1.0456	\$.0000	\$.1962	\$.1664	\$.0000	\$1.7934	391
ANDREWS	ANDREWS ISD	101.9%	.4571	1.1817	.0000	.0000	.2801	.0000	1.9189	368
BIG LAKE	REAGAN ISD	93.3%	.2762	.9705	.0000	.1960	.3546	.0784	1.8757	373
BIG SPRING	BIG SPRING ISD	97.3%	.6531	1.2740	.1928	.0000	.3498	.0000	2.4696	103
CRANE	CRANE ISD	105.2%	.7278	1.2711	.0000	.0000	.3992	.1190	2.5171	78
FORT STOCKTON	FT STOCKTON ISD	100.5%	.4522	1.0686	.0000	.0000	.2332	.0000	1.7540	396
KERMIT	KERMIT ISD	100.6%	.6275	1.2170	.0000	.0000	.6537	.0000	2.4982	86
MIDLAND	MIDLAND ISD	97.8%	.6443	1.1932	.1172	.1735	.2225	.0000	2.3507	166
MONAHANS	MONAHANS-WICKETT-P	101.5%	.4607	1.1953	.0000	.0000	.4892	.0000	2.1451	282

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

City	School District	Ratio Used	City	School	College	Hospital	County	Other	Total	Tax Burden Rank
ODESSA	ECTOR COUNTY ISD	98.0%	.5288	1.2001	.1615	.1185	.3184	.0000	2.3274	178
PECOS	PECOS-BARSTOW-TOYA	102.6%	.7355	1.2366	.0000	.3284	.5943	.0000	2.8948	4
REGION 19										
EL PASO	EL PASO ISD	94.5%	\$.5741	\$1.1346	\$.0935	\$.2029	\$.2396	\$.0000	\$2.2448	222
	CANUTILLO ISD	98.3%	.5971	1.2287	.0972	.2110	.2492	.0000	2.3834	149
	SOCORRO ISD	97.6%	.5930	1.3211	.0965	.2096	.2475	.0000	2.4676	105
	YSLETA ISD	95.0%	.5769	1.1928	.0939	.2039	.2408	.0000	2.3083	185
REGION 20										
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	98.1%	\$.3547	\$1.3907	\$.0969	\$.2309	\$.3325	\$.0095	\$2.4152	130
CARRIZO SPRINGS	CARRIZO SPRINGS ISD	105.9%	.6145	1.4196	.0000	.0000	.6902	.0000	2.7243	25
CASTLE HILLS	NORTH EAST ISD	97.9%	.4112	1.3436	.0967	.2304	.3318	.0095	2.4233	126
CONVERSE	JUDSON ISD	100.2%	.5608	1.3447	.0990	.2359	.3397	.0097	2.5897	61
COTULLA	COTULLA ISD	94.6%	.5225	.8888	.0000	.0000	.5606	.0000	1.9719	349
CRYSTAL CITY	CRYSTAL CITY ISD	92.8%	.8619	1.2527	.0330	.0000	.6125	.0000	2.7601	15
DEVINE	DEVINE ISD	100.7%	.5505	1.2085	.0000	.0000	.4120	.0000	2.1710	271
EAGLE PASS	EAGLE PASS ISD	98.9%	.2130	.8900	.0000	.2186	.1834	.0000	1.5051	405
HONDO	HONDO ISD	96.8%	.3629	1.1126	.0000	.0000	.3958	.0000	1.8714	374
KERRVILLE	KERRVILLE ISD	100.9%	.5476	1.3137	.0000	.0000	.2832	.0205	2.1650	272
KIRBY	JUDSON ISD	100.2%	.6000	1.3447	.0990	.2359	.3397	.0097	2.6290	49
LEON VALLEY	NORTHSIDE ISD	99.4%	.4543	1.3827	.0982	.2340	.3369	.0096	2.5158	80
LIVE OAK	JUDSON ISD	100.2%	.4715	1.3447	.0990	.2359	.3397	.0097	2.5004	85
PEARSALL	PEARSALL ISD	95.4%	.3828	1.0014	.0000	.0000	.3596	.0209	1.7648	394
PLEASANTON	PLEASANTON ISD	99.8%	.2883	1.1972	.0000	.0000	.4321	.0049	1.9226	366
SAN ANTONIO	SAN ANTONIO ISD	99.6%	.5802	1.4040	.0984	.2343	.3375	.0097	2.6641	35
	ALAMO HEIGHTS ISD	98.1%	.5716	1.3907	.0969	.2309	.3325	.0095	2.6321	46
	EAST CENTRAL ISD	99.4%	.5792	1.2941	.0982	.2340	.3369	.0096	2.5520	73
	EDGEWOOD ISD	99.8%	.5816	1.4724	.0986	.2349	.3383	.0097	2.7356	22
	HARLANDALE ISD	100.6%	.5863	1.3381	.0994	.2368	.3410	.0098	2.6114	57
	JUDSON ISD	100.2%	.5839	1.3447	.0990	.2359	.3397	.0097	2.6128	54
	NORTHSIDE ISD	99.4%	.5793	1.3827	.0982	.2340	.3369	.0096	2.6408	42
	NORTH EAST ISD	97.9%	.5704	1.3436	.0967	.2304	.3318	.0095	2.5825	63
	SO. SAN ANTONIO ISD	99.6%	.5799	1.3255	.0984	.2342	.3373	.0097	2.5851	62
UNIVERSAL CITY	JUDSON ISD	100.2%	.3298	1.3447	.0990	.2359	.3397	.0097	2.3587	161
UVALDE	UVALDE ISD	100.1%	.3666	1.0909	.0357	.0000	.3044	.0000	1.7977	389
WINDCREST	NORTH EAST ISD	97.9%	.2888	1.3436	.0967	.2304	.3318	.0095	2.3008	190

APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1991-92

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
REGION 1						
ALAMO	PHARR-SAN JUAN-ALA	1989	1788	1987	2108	1894
BROWNSVILLE	BROWNSVILLE ISD	1904	1706	1931	2040	1980
DONNA	DONNA ISD	1966	1768	1994	2016	2016
EDINBURG	EDINBURG ISD	1784	1595	1924	1936	1936
ELSA	EDCOUCH ELSA ISD	1842	1652	1890	1996	1996
HARLINGEN	HARLINGEN ISD	1468	1277	1543	1614	1579
	RIO HONDO ISD	1474	1283	1603	1655	1655
	SAN BENITO ISD	1592	1391	1611	1638	1403
LA FERIA	LA FERIA ISD	1711	1513	1702	1787	1787
LAREDO	LAREDO ISD	1496	1321	1539	1592	1603
	UNITED ISD	1814	1618	1925	1922	2155
	MCALLEN ISD	1763	1564	1785	1831	1625
MCALLEN	SHARYLAND ISD	1756	1558	1775	1864	1782
	MERCEDES ISD	2088	1885	2045	2036	1848
	WESLACO ISD	1953	1760	2013	2147	1991
MISSION	MISSION ISD	1785	1592	1829	1973	1857
	SHARYLAND ISD	1851	1653	1870	1965	1878
	PHARR-SAN JUAN-ALA	1777	1577	1776	1884	1693
PORT ISABEL	POINT ISABEL ISD	1873	1682	1857	1959	1675
RAYMONDVILLE	RAYMONDVILLE ISD	1780	1729	1826	1867	1094
ROMA CITY	ROMA ISD	1368	1198	1463	1633	1633
SAN BENITO	SAN BENITO ISD	1994	1793	2018	2051	1757
SAN JUAN	PHARR-SAN JUAN-ALA	2124	1924	2123	2252	2023
WESLACO	WESLACO ISD	1756	1563	1811	1931	1791
REGION 2						
ALICE	ALICE ISD	1845	1658	1869	1867	1887
ARANSAS PASS	ARANSAS PASS ISD	2074	1875	2099	2084	2639
BEEVILLE	BEEVILLE ISD	1928	1789	1962	1946	2006
CORPUS CHRISTI	CORPUS CHRISTI ISD	2050	1765	2049	2036	2184
	CALALLEN ISD	2172	1879	2174	2145	2145
	FLOUR BLUFF ISD	2074	1787	2086	2049	2049
	PORT ARANSAS ISD	2045	1757	2036	1957	1957
	TULOSO-MIDWAY ISD	2124	1832	2051	2041	2041
	WEST OSO ISD	2182	1891	2182	2221	2111
	BROOKS ISD	1793	1512	1977	1804	1883
FALFURRIAS	BROOKS ISD	1793	1512	1977	1804	1883
INGLESIDE	INGLESIDE ISD	2022	1757	1965	1953	1953
KINGSVILLE	KINGSVILLE ISD	1855	1672	1969	2026	1649
	RICARDO ISD	2347	2041	2201	2124	2124
	MATHIS ISD	1852	1672	1959	1936	1936
PORTLAND	GREGORY-PORTLAND	1878	1687	1909	1930	1747
ROBSTOWN	ROBSTOWN ISD	2378	2147	2458	2435	2435
ROCKPORT	ARANSAS COUNTY ISD	1675	1477	1670	1695	1508
SAN DIEGO	SAN DIEGO ISD	1974	1517	2145	2205	2224
SINTON	SINTON ISD	2065	1863	2030	1988	1988
REGION 3						
BAY CITY	BAY CITY ISD	1591	1373	1698	1736	1614
COLUMBUS	COLUMBUS ISD	1168	936	1251	1238	1026
CUERO	CUERO ISD	1709	1514	1699	1642	1544
EAGLE LAKE	RICE CONSOLIDATED	1456	1194	1556	1509	1457
EDNA	EDNA ISD	1868	1629	2092	2230	1891
EL CAMPO	EL CAMPO ISD	1712	1540	1710	1721	1480
KENEDY	KENEDY ISD	1657	1390	1778	1771	1671
PALACIOS	PALACIOS ISD	1939	1618	1993	1939	1939
PORT LAVACA	CALHOUN COUNTY ISD	1642	1362	1785	1813	1670
VICTORIA	VICTORIA ISD	1715	1538	1773	1776	1857
WHARTON	WHARTON ISD	2006	1820	1983	1960	1590
YOAKUM	YOAKUM ISD	1589	1404	1625	1579	1746
REGION 4						
ALVIN	ALVIN ISD	2091	1857	2109	2229	2039
ANGLETON	ANGLETON ISD	2124	1902	2290	2318	2318
BAYTOWN	GOOSE CREEK ISD	2184	1793	2230	2240	2240
BELLAIRE	HOUSTON ISD	1719	1374	1749	1760	1774
CLEVELAND	CLEVELAND ISD	1847	1661	1919	1920	2091

APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1991-92

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
CLUTE CITY	BRAZOSPORT ISD	1707	1379	1825	1883	1484
DAYTON	DAYTON ISD	1808	1623	1908	1901	1901
DEER PARK	DEER PARK ISD	1854	1479	1990	2010	2010
DICKINSON	DICKINSON ISD	1793	1398	1895	1993	1993
FREESPORT	BRAZOSPORT ISD	1853	1496	1981	2044	1612
FRIENDSWOOD	FRIENDSWOOD ISD	2064	1652	2118	0	2368
GALENA PARK	GALENA PARK ISD	2249	1953	2346	2363	2847
GALVESTON	GALVESTON ISD	1940	1484	1964	2150	1911
HITCHCOCK	HITCHCOCK ISD	1910	1594	1932	2026	2026
HOUSTON	HOUSTON ISD	1821	1446	1853	1864	1878
	ALDINE ISD	1880	1560	1972	2011	1953
	ALIEF ISD	2185	1839	2242	2300	2151
	NORTH FOREST ISD	2339	1969	2319	2216	2585
	PASADENA ISD	1837	1494	1888	1962	1716
	SPRING BRANCH ISD	2003	1568	2054	2168	2067
HUMBLE	HUMBLE ISD	1856	1610	1890	1946	1946
JACINTO CITY	GALENA PARK ISD	2111	1815	2202	2218	2672
JERSEY VILLAGE	CYPRESS-FAIRBANKS	2198	1828	2245	2327	2093
KATY	KATY ISD	2066	1823	2046	2210	2161
LA MARQUE	LA MARQUE ISD	1880	1602	1988	2054	2054
	HITCHCOCK ISD	1850	1534	1871	1962	1962
LAKE JACKSON	BRAZOSPORT ISD	1515	1276	1619	1671	1317
LA PORTE	LA PORTE ISD	2036	1716	2199	2226	2226
LEAGUE CITY	CLEAR CREEK ISD	2004	1731	2028	2174	1925
LIBERTY	LIBERTY ISD	1861	1667	1951	1932	1978
MEADOWS	FORT BEND ISD	2211	1946	2228	2330	2267
MISSOURI CITY	FORT BEND ISD	1831	1566	1845	1930	1878
NASSAU BAY	CLEAR CREEK ISD	1646	1395	1665	1785	1581
PASADENA	PASADENA ISD	1792	1543	1842	1914	1674
PEARLAND	PEARLAND ISD	1875	1645	1908	2073	1826
PRAIRIE VIEW	WALLER ISD	2023	1721	2109	2114	2114
RICHMOND	LAMAR CONSOLIDATED	2055	1787	2116	2166	2166
ROSENBERG	LAMAR CONSOLIDATED	1911	1643	1967	2013	2013
SANTA FE	SANTA FE ISD	1627	1363	1695	1851	1851
SEABROOK	CLEAR CREEK ISD	1773	1539	1794	1923	1703
SOUTH HOUSTON	PASADENA ISD	1886	1637	1938	2014	1761
STAFFORD	STAFFORD (CITY)	1767	1496	1800	1845	1777
SUGAR LAND	FORT BEND ISD	1794	1528	1807	1890	1839
TEXAS CITY	TEXAS CITY ISD	1686	1293	1662	1659	1659
	DICKINSON ISD	1765	1337	1866	1962	1962
	LA MARQUE ISD	1672	1359	1767	1826	1826
TOMBALL	TOMBALL ISD	1772	1536	1793	1868	1868
WEBSTER	CLEAR CREEK ISD	1640	1406	1660	1779	1576
WEST UNIV. PLACE	HOUSTON ISD	1536	1269	1563	1572	1584
REGION 5						
BEAUMONT	BEAUMONT ISD	1760	1500	1793	1834	1661
BRIDGE CITY	BRIDGE CITY ISD	2073	1589	2309	2150	2150
GROVES	PORT ARTHUR ISD	1909	1648	1963	1977	1977
	PORT NECHES ISD	1791	1469	1891	1929	1929
JASPER	JASPER ISD	1383	1080	1539	1574	1515
LUMBERTON	LUMBERTON ISD	1496	1218	1489	1574	1574
NEDERLAND	NEDERLAND ISD	1814	1570	1914	1987	1987
ORANGE	WEST ORANGE-COVE	2046	1567	2107	2127	2025
	LITTLE CYPRESS-M.	2096	1603	2170	2180	2180
PORT ARTHUR	PORT ARTHUR ISD	2002	1619	2058	2073	2073
	SABINE PASS ISD	1961	1510	2089	1961	1961
	PORT NECHES ISD	1880	1441	1985	2025	2025
PORT NECHES	PORT NECHES ISD	1815	1390	1917	1955	1955
	NEDERLAND ISD	1850	1497	1952	2027	2027
SILSBEE	SILSBEE ISD	1741	1416	1837	1866	1673
VIDOR	VIDOR ISD	1935	1520	1963	1959	1959
WEST ORANGE	WEST ORANGE-COVE	1817	1383	1871	1888	1798
REGION 6						
BRENHAM	BRENHAM ISD	1389	1209	1455	1461	1240
BRYAN	BRYAN ISD	1779	1520	1793	1815	1773
CAMERON	CAMERON ISD	1366	1198	1431	1411	1239

APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1991-92

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
COLLEGE STATION	COLLEGE STATION	1862	1544	1882	1904	1840
CONROE	CONROE ISD	2187	1993	2229	2291	2222
CROCKETT	CROCKETT ISD	1433	1109	1454	1439	1428
HEARNE	HEARNE ISD	1538	1364	1542	1552	1364
HUNTSVILLE	HUNTSVILLE ISD	1905	1712	1971	1907	1964
LIVINGSTON	LIVINGSTON ISD	1415	1350	1488	1448	1451
NAVASOTA	NAVASOTA ISD	1789	1547	1824	1765	1337
ROCKDALE	ROCKDALE ISD	1409	1235	1419	1414	1414
SEALY	SEALY ISD	1507	1333	1677	1722	1690
REGION 7						
ATHENS	ATHENS ISD	1714	1503	1790	1744	1871
CARTHAGE	CARTHAGE ISD	1797	1439	1957	1983	1147
CENTER	CENTER ISD	1954	1514	2090	2075	1649
DIBOLL	DIBOLL ISD	1214	987	1351	1377	1304
GILMER	GILMER ISD	1729	1457	1794	1731	1731
GLADEWATER	GLADEWATER ISD	1946	1627	1989	1944	1944
HENDERSON	HENDERSON ISD	1751	1348	1797	1819	1610
JACKSONVILLE	JACKSONVILLE ISD	1715	1526	1790	1750	1689
KILGORE	KILGORE ISD	1650	1287	1708	1666	1882
LONGVIEW	LONGVIEW ISD	1523	1310	1586	1532	1530
	HALLSVILLE ISD	1489	1211	1586	1596	1596
	PINE TREE ISD	1574	1283	1696	1604	1604
	SPRING HILL ISD	1583	1288	1701	1620	1620
LUFKIN	LUFKIN ISD	1354	1181	1409	1477	1365
	HUDSON ISD	1421	1243	1456	1532	1532
MARSHALL	MARSHALL ISD	1468	1122	1590	1462	1784
MINEOLA	MINEOLA ISD	1578	1352	1590	1617	1787
NACOGDOCHES	NACOGDOCHES ISD	1707	1303	1715	1799	1607
PALESTINE	PALESTINE ISD	1817	1585	1773	1782	1799
	WESTWOOD ISD	1744	1448	1743	1717	1717
RUSK TOWN	RUSK ISD	1762	1559	1779	1554	1554
TYLER	TYLER ISD	1619	1427	1640	1624	1630
WHITE OAK	WHITE OAK ISD	1375	1060	1507	1441	1441
WHITEHOUSE	WHITEHOUSE ISD	1563	1368	1573	1562	1562
REGION 8						
ATLANTA	ATLANTA ISD	1696	1584	1752	1649	1434
	QUEEN CITY ISD	1568	1421	1587	1568	1568
CLARKSVILLE	CLARKSVILLE ISD	1975	1697	1876	1899	1753
MOUNT PLEASANT	MOUNT PLEASANT ISD	1435	1106	1473	1506	1275
NEW BOSTON	NEW BOSTON ISD	1359	1252	1342	1337	1133
PARIS	PARIS ISD	1666	1486	1680	1715	1685
PITTSBURG	PITTSBURG ISD	1409	1235	1439	1431	1318
SULPHUR SPRINGS	SULPHUR SPRINGS	1532	1291	1546	1526	1495
TEXARKANA	TEXARKANA ISD	1606	1503	1557	1598	1472
	LIBERTY-EYLAU ISD	1482	1384	1533	1552	1461
REGION 9						
BOWIE	BOWIE ISD	1410	1160	1400	1423	1464
BURKBURNETT	BURKBURNETT ISD	1559	1503	1585	1580	1580
GRAHAM	GRAHAM ISD	1748	1688	1829	1888	1863
IOWA PARK	IOWA PARK ISD	1667	1616	1727	1703	1842
VERNON	VERNON ISD	1854	1801	1743	1695	1500
WICHITA FALLS	WICHITA FALLS ISD	1660	1603	1690	1692	1709
	CITY VIEW ISD	1638	1583	1668	1658	1817
REGION 10						
ADDISON	CARROLLTON FARMERS	1728	1426	1774	1794	2084
	DALLAS ISD	1698	1365	1687	1764	1636
ALLEN	ALLEN ISD	2000	1801	2009	2027	2027
BALCH SPRINGS	DALLAS ISD	1748	1491	1738	1817	1685
	MESQUITE ISD	1847	1615	1826	1872	1849
BONHAM	BONHAM ISD	1566	1378	1606	1707	1465
CARROLLTON	CARROLLTON FARMERS	1780	1467	1827	1847	2146
CEDAR HILL	CEDAR HILL ISD	2034	1792	2062	2141	2141
COMMERCE	COMMERCE ISD	1947	1728	1899	1879	1505
COPPELL	COPPELL ISD	2006	1698	2050	2112	1941

APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1991-92

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
DALLAS	DALLAS ISD	1807	1452	1796	1878	1741
	DUNCANVILLE ISD	2002	1662	1985	1997	1967
	GRAND PRAIRIE ISD	1897	1565	1887	1910	1843
	RICHARDSON ISD	1890	1502	1908	1945	1831
	IRVING ISD	1905	1495	1873	1935	1924
	WILMER-HUTCHINS	2268	1770	2263	2212	2321
DE SOTO	DE SOTO ISD	1951	1716	1960	2042	2042
DENISON	DENISON ISD	1966	1775	1968	2024	1796
DUNCANVILLE	DUNCANVILLE ISD	2123	1884	2105	2118	2086
ENNIS	ENNIS ISD	1691	1382	1738	1761	1637
FARMERS BRANCH	CARROLLTON FARMERS	1692	1397	1737	1756	2040
	DALLAS ISD	1661	1336	1651	1726	1601
FORNEY CITY	FORNEY ISD	1951	1698	1871	1928	1804
FRISCO	FRISCO ISD	1660	1468	1726	1702	1765
GARLAND	GARLAND ISD	1788	1561	1769	1798	1732
	RICHARDSON ISD	1854	1564	1871	1908	1796
GLENN HEIGHTS	DE SOTO ISD	1982	1747	1991	2074	2074
GRAND PRAIRIE	GRAND PRAIRIE ISD	1892	1660	1881	1904	1838
GREENVILLE	GREENVILLE ISD	2244	2016	2131	2146	1812
HIGHLAND PARK	HIGHLAND PARK ISD	1531	1194	1548	1638	1638
IRVING	IRVING ISD	1783	1398	1753	1812	1802
	CARROLLTON FARMERS	1719	1419	1765	1784	2073
	COPPELL ISD	1742	1362	1780	1834	1685
KAUFMAN	KAUFMAN ISD	1806	1558	1821	1859	1859
LANCASTER	LANCASTER ISD	2156	1906	2145	2150	2041
	WILMER-HUTCHINS	2255	1860	2249	2198	2307
MCKINNEY	MCKINNEY ISD	1894	1696	1850	1891	1518
MESQUITE	MESQUITE ISD	1860	1628	1839	1886	1863
MIDLOTHIAN	MIDLOTHIAN ISD	1439	1125	1474	1485	1485
PLANO	PLANO ISD	1748	1554	1772	1756	2022
RICHARDSON	RICHARDSON ISD	1706	1416	1722	1756	1653
ROCKWALL	ROCKWALL ISD	1569	1374	1567	1643	1588
ROWLETT	GARLAND ISD	1774	1518	1755	1784	1718
SACHSE CITY	GARLAND ISD	1766	1538	1747	1776	1710
SEAGOVILLE	DALLAS ISD	1736	1479	1726	1805	1673
SHERMAN	SHERMAN ISD	1674	1490	1709	1743	1536
TERRELL	TERRELL ISD	1740	1474	1795	1784	1665
UNIVERSITY PARK	HIGHLAND PARK ISD	1680	1313	1699	1797	1797
WAXAHACHIE	WAXAHACHIE ISD	1814	1594	1842	1881	1770
WYLIE	WYLIE ISD	1951	1748	1957	1928	1928
REGION 11						
ARLINGTON	ARLINGTON ISD	1890	1604	1936	1999	1893
	MANSFIELD ISD	1830	1544	1823	1857	1790
AZLE	AZLE ISD	1604	1414	1624	1662	1662
BEDFORD	HURST-EULESS-B	1729	1510	1756	1788	1654
BENBROOK	FORT WORTH ISD	1864	1640	1908	1980	1924
BURLESON	BURLESON ISD	1670	1480	1693	1682	1734
CLEBURNE	CLEBURNE ISD	1715	1420	1743	1758	1696
COLLEYVILLE	GRAPEVINE ISD	1494	1309	1556	1602	1601
CROWLEY	CROWLEY ISD	1850	1619	1914	1989	1729
DECATUR	DECATUR ISD	1788	1441	1856	1851	1787
DENTON	DENTON ISD	1923	1685	1930	1880	1974
EULESS	GRAPEVINE ISD	1721	1535	1791	1844	1844
	HURST-EULESS-B	1859	1640	1888	1923	1778
EVERMAN	EVERMAN ISD	2095	1896	2121	2150	2218
FLOWER MOUND	LEWISVILLE ISD	1802	1598	1812	1791	1865
FOREST HILL	FORT WORTH ISD	2050	1860	2098	2178	2116
	EVERMAN ISD	2177	1979	2204	2234	2305
FORT WORTH	FORT WORTH ISD	2054	1724	2102	2182	2120
	CASTLEBERRY ISD	1985	1660	1987	2110	2057
	BURLESON ISD	2061	1740	2089	2076	2140
	EAGLE MT-SAGINAW	2186	1842	2182	2236	2086
	EVERMAN ISD	2181	1838	2208	2238	2310
	HURST-EULESS-B	2137	1774	2170	2210	2044
	LAKE WORTH ISD	1910	1593	2012	2080	1946
	WHITE SETTLEMENT	2151	1810	2159	2208	2252
GAINESVILLE	GAINESVILLE ISD	2166	2091	2164	2171	2058

APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1991-92

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
	LINDSAY ISD	1647	1592	1767	1851	1604
	ARLINGTON ISD	1908	1713	1955	2019	1912
GRANDBURY	GRANBURY ISD	1537	1334	1537	1552	1461
GRAPEVINE	GRAPEVINE ISD	1613	1428	1680	1730	1729
HALTOM CITY	BIRDVILLE ISD	1834	1600	1820	1904	1785
HIGHLAND VILLAGE	LEWISVILLE ISD	1834	1631	1844	1823	1898
HURST	HURST-EULESS-B	1881	1569	1910	1945	1799
	BIRDVILLE ISD	1930	1639	1915	2003	1878
KELLER	KELLER ISD	1789	1570	1800	1854	1796
KENNEDALE	KENNEDALE ISD	1770	1573	1754	1778	1609
LEWISVILLE	LEWISVILLE ISD	1828	1624	1837	1816	1891
MANSFIELD	MANSFIELD ISD	1923	1731	1916	1952	1881
MINERAL WELLS	MINERAL WELLS ISD	2170	1967	2131	2110	2016
NO RICHLAND HILL	BIRDVILLE ISD	1874	1615	1859	1945	1823
RICHLAND HILLS	BIRDVILLE ISD	1742	1543	1728	1808	1695
RIVER OAKS	CASTLEBERRY ISD	1683	1497	1684	1788	1743
SAGINAW	EAGLE MT-SAGINAW	1906	1707	1903	1949	1819
STEPHENVILLE	STEPHENVILLE ISD	1466	1294	1472	1496	1489
THE COLONY	LEWISVILLE ISD	1984	1780	1995	1972	2053
WATAUGA	BIRDVILLE ISD	1969	1771	1954	2044	1916
	KELLER ISD	1924	1729	1936	1994	1932
WEATHERFORD	WEATHERFORD ISD	1589	1391	1597	1627	1673
WHITE SETTLEMENT	WHITE SETTLEMENT	1818	1544	1825	1866	1903
REGION 12						
BELLMEAD	LA VEGA ISD	1624	1371	1676	1674	1665
BELTON	BELTON ISD	1863	1658	1874	1941	1967
COPPERAS COVE	COPPERAS COVE ISD	1756	1577	1767	1869	1869
CORSICANA	CORSICANA ISD	1791	1595	1746	1761	1539
FAIRFIELD	FAIRFIELD ISD	1223	1168	1213	1230	1234
GATESVILLE	GATESVILLE ISD	1471	1278	1440	1483	1223
HARKER HEIGHTS	KILLEEN ISD	1664	1469	1675	1728	1690
HEWITT	MIDWAY ISD	1611	1360	1641	1666	1666
HILLSBORO	HILLSBORO ISD	1616	1448	1532	1595	1402
KILLEEN	KILLEEN ISD	1675	1480	1687	1740	1701
LAMPASAS	LAMPASAS ISD	1310	1250	1328	1336	1337
MARLIN	MARLIN ISD	1613	1444	1646	1680	1504
MCGREGOR	MCGREGOR ISD	1644	1398	1681	1712	1699
MEXIA	MEXIA ISD	1911	1687	1799	1868	1099
ROBINSON	ROBINSON ISD	1307	1057	1329	1348	1348
TEMPLE	TEMPLE ISD	1874	1575	1884	1939	1957
WACO	WACO ISD	1823	1570	1825	1866	1731
	CHINA SPRING ISD	1615	1378	1656	1701	1701
	BOSQUEVILLE ISD	1783	1533	1779	1845	1681
	MIDWAY ISD	1795	1545	1829	1857	1857
WOODWAY	MIDWAY ISD	1619	1369	1649	1675	1675
REGION 13						
AUSTIN	AUSTIN ISD	2046	1756	2104	2108	2209
	DEL VALLE ISD	1968	1678	1939	1893	2039
	MANOR ISD	1918	1635	1979	1925	2131
	PFLUGERVILLE ISD	2044	1756	2086	2120	2120
BASTROP	BASTROP ISD	1640	1432	1650	1615	1573
BOERNE	BOERNE ISD	1559	1366	1572	1603	1627
ELGIN	ELGIN ISD	2040	1831	2005	1983	1983
FREDERICKSBURG	FREDERICKSBURG ISD	1554	1361	1579	1556	1567
GEORGETOWN	GEORGETOWN ISD	1778	1559	1789	1808	1835
GIDDINGS	GIDDINGS ISD	1549	1314	1617	1639	1560
GONZALES	GONZALES ISD	1438	1264	1435	1436	1426
LA GRANGE	LA GRANGE ISD	1295	1066	1306	1321	1321
LOCKHART	LOCKHART ISD	1895	1681	1897	1854	1827
LULING	LULING ISD	1641	1437	1547	1508	1508
MARBLE FALLS	MARBLE FALLS ISD	1751	1536	1721	1709	1709
NEW BRAUNFELS	NEW BRAUNFELS ISD	1641	1336	1673	1714	1687
	COMAL ISD	1867	1421	1877	1943	1965
PFLUGERVILLE	PFLUGERVILLE ISD	2081	1793	2123	2158	2158
ROUND ROCK	ROUND ROCK ISD	2207	1972	2202	2218	2218
SAN MARCOS	SAN MARCOS ISD	1947	1714	1955	1952	2036

APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1991-92

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
SCHERTZ	SCHERTZ-CIBOLO-UC.	1646	1424	1638	1654	1654
SEGUIN	SEGUIN ISD	1886	1659	1860	1872	1417
SMITHVILLE	SMITHVILLE ISD	1690	1484	1691	1685	1685
TAYLOR	TAYLOR ISD	1810	1591	1791	1792	1802
REGION 14						
ABILENE	ABILENE ISD	2028	1690	2012	1998	1938
	WYLIE ISD	1829	1537	1832	1883	1845
BRECKENRIDGE	BRECKENRIDGE ISD	1875	1692	1912	1895	1865
CISCO	CISCO ISD	2120	1917	2046	2011	2048
COLORADO CITY	COLORADO ISD	2034	1845	1977	1998	1774
COMANCHE	COMANCHE ISD	1500	1319	1493	1486	1513
EASTLAND	EASTLAND ISD	1595	1403	1606	1617	1537
SNYDER	SNYDER ISD	1811	1562	1809	1730	1597
STAMFORD	STAMFORD ISD	2107	1938	2143	2081	2037
SWEETWATER	SWEETWATER ISD	1799	1608	1839	1891	1694
REGION 15						
BALLINGER	BALLINGER ISD	1440	1265	1468	1553	1515
BRADY	BRADY ISD	1547	1487	1603	1634	1633
BROWNWOOD	BROWNWOOD ISD	1785	1719	1741	1750	1668
COLEMAN	COLEMAN ISD	1575	1349	1587	1652	1527
DEL RIO	SAN FELIPE-DEL RIO	1608	1439	1594	1640	1610
SAN ANGELO	SAN ANGELO ISD	1766	1358	1745	1739	1676
SONORA	SONORA ISD	1333	1187	1814	1612	1611
REGION 16						
AMARILLO	AMARILLO ISD	1830	1641	1748	1781	1570
	CANYON ISD	1672	1489	1667	1708	1644
	RIVER ROAD ISD	1762	1577	1715	0	1436
BORGER	BORGER ISD	1622	1438	1696	1725	1647
CANADIAN	CANADIAN ISD	2004	1857	2218	2125	2219
CANYON	CANYON ISD	1606	1423	1601	1641	1579
CHILDRESS	CHILDRESS ISD	1707	1531	1804	1784	1756
DALHART	DALHART ISD	1358	1202	1579	0	1653
DIMMITT	DIMMITT ISD	1375	1220	1627	1543	1238
DUMAS	DUMAS ISD	1295	1045	1447	1442	1138
HEREFORD	HEREFORD ISD	1814	1626	1723	1775	1411
PAMPA	PAMPA ISD	1786	1723	1785	1732	1663
PERRYTON	PERRYTON ISD	1878	1717	1975	0	2035
TULIA	TULIA ISD	1622	1474	1900	1872	1628
REGION 17						
BROWNFIELD	BROWNFIELD ISD	1591	1414	1681	1605	1584
DENVER CITY	DENVER CITY ISD	1615	1442	1815	1760	1722
LAMESA	LAMESA ISD	1660	1396	1718	1669	1692
LEVELLAND	LEVELLAND ISD	1667	1369	1894	1800	1801
LITTLEFIELD	LITTLEFIELD ISD	1496	1433	1548	1543	1645
LUBBOCK	LUBBOCK ISD	1737	1550	1781	1796	1886
	LUBBOCK-COOPER ISD	1695	1511	1828	1771	1910
	FRENSHIP ISD	1622	1443	1658	1684	1644
	NEW DEAL ISD	1546	1372	1752	1639	1639
MULESHOE CITY	MULESHOE ISD	1634	1468	1724	1671	1664
PLAINVIEW	PLAINVIEW ISD	1481	1309	1514	1532	1494
POST	POST ISD	1374	1201	1571	1446	1409
SEMINOLE	SEMINOLE ISD	1523	1324	1694	1628	1467
SLATON	SLATON ISD	1571	1393	1639	1646	1551
REGION 18						
ALPINE	ALPINE ISD	1469	1291	1435	1463	1121
ANDREWS	ANDREWS ISD	1346	1089	1535	1507	1345
BIG LAKE	REAGAN ISD	1531	1320	1501	1608	1537
BIG SPRING	BIG SPRING ISD	1795	1371	1976	2030	1879
CRANE	CRANE ISD	1785	1552	2014	1914	1850
FORT STOCKTON	FT STOCKTON ISD	1367	1162	1403	1396	1448
KERMIT	KERMIT ISD	2070	1708	1999	1987	1806
MIDLAND	MIDLAND ISD	1867	1651	1881	1923	1890
MONAHANS	MONAHANS-WICKETT-P	1727	1399	1716	1691	1526



APPENDIX D  
BY REGION-LOCAL PROPERTY TAXES 1991-92

City	School District	TAX ON AN \$80,000 HOUSE		TAX ON \$80,000 OF VALUE		
		Not Homestead	Homestead	Average All Types	Business Industrial	Personal Commercial
ODESSA	ECTOR COUNTY ISD	1833	1450	1862	1901	1828
PECOS	PECOS-BARSTOW-TOYA	2413	2187	2316	2257	2451
REGION 19						
EL PASO	EL PASO ISD	1708	1515	1796	1900	1677
	CANUTILLO ISD	1852	1649	1907	1940	1940
	SOCORRO ISD	1925	1717	1974	2022	2022
	YSLETA ISD	1823	1622	1847	1944	1616
REGION 20						
ALAMO HEIGHTS	ALAMO HEIGHTS ISD	1902	1692	1932	1969	1940
CARRIZO SPRINGS	CARRIZO SPRINGS ISD	2054	1669	2179	2057	2009
CASTLE HILLS	NORTH EAST ISD	1947	1704	1939	1980	1930
CONVERSE	JUDSON ISD	2075	1864	2072	2067	2098
COTULLA	COTULLA ISD	1734	1685	1578	1668	1346
CRYSTAL CITY	CRYSTAL CITY ISD	2281	2214	2208	2380	2219
DEVINE	DEVINE ISD	1683	1488	1737	1725	1680
EAGLE PASS	EAGLE PASS ISD	1215	1053	1204	1218	1203
HONDO	HONDO ISD	1518	1325	1497	1547	1500
KERRVILLE	KERRVILLE ISD	1732	1514	1732	1717	1697
KIRBY	JUDSON ISD	2107	1896	2103	2098	2130
LEON VALLEY	NORTHSIDE ISD	2074	1835	2013	2024	1979
LIVE OAK	JUDSON ISD	2004	1793	2000	1996	2026
PEARSALL	PEARSALL ISD	1455	1286	1412	1480	1341
PLEASANTON	PLEASANTON ISD	1496	1307	1538	1542	1542
SAN ANTONIO	SAN ANTONIO ISD	2150	1935	2131	2140	2168
	ALAMO HEIGHTS ISD	2072	1863	2106	2146	2115
	EAST CENTRAL ISD	2048	1839	2042	2053	2171
	EDGEWOOD ISD	2084	1873	2188	2192	2259
	HARLANDALE ISD	2047	1839	2089	2076	2179
	JUDSON ISD	2094	1883	2090	2085	2117
	NORTHSIDE ISD	2177	1961	2113	2125	2077
	NORTH EAST ISD	2074	1865	2066	2110	2057
	SO. SAN ANTONIO ISD	2047	1839	2068	2077	2165
UNIVERSAL CITY	JUDSON ISD	1890	1663	1887	1883	1911
UVALDE	UVALDE ISD	1417	1231	1438	1437	1434
WINDCREST	NORTH EAST ISD	1848	1638	1841	1880	1833

APPENDIX E  
COUNTY PROPERTY RATES 1991-92

County	ISD RATIO*	County Only		Countywide Special Districts			Total True	
		Rate	Rank	College	Hospital	Other	Rate	Rank
Anderson	99.5%	\$0.379	123	\$0.000	\$0.000	\$0.000	\$0.379	174
Andrews	101.9%	0.280	209	0.000	0.000	0.000	0.280	228
Angelina	95.4%	0.151	253	0.076	0.000	0.000	0.228	245
Aransas	98.5%	0.358	144	0.000	0.000	0.054	0.412	149
Archer	101.5%	0.493	67	0.000	0.000	0.000	0.493	109
Armstrong	103.7%	0.322	173	0.000	0.000	0.000	0.322	204
Atascosa	99.8%	0.432	86	0.000	0.000	0.005	0.437	131
Austin	97.4%	0.511	56	0.000	0.000	0.000	0.511	100
Bailey	103.2%	0.392	112	0.000	0.000	0.000	0.392	167
Bandera	96.9%	0.349	154	0.000	0.000	0.000	0.349	188
Bastrop	102.2%	0.530	46	0.000	0.000	0.000	0.530	90
Baylor	92.7%	0.501	63	0.000	0.181	0.000	0.681	34
Bee	100.8%	0.496	64	0.142	0.000	0.005	0.642	53
Bell	96.9%	0.257	223	0.000	0.000	0.000	0.257	237
Bexar	99.6%	0.338	164	0.098	0.234	0.010	0.680	35
Blanco	104.9%	0.411	98	0.000	0.000	0.000	0.411	150
Borden	100.3%	0.251	229	0.000	0.000	0.000	0.251	241
Bosque	97.7%	0.263	220	0.000	0.000	0.000	0.263	235
Bowie	97.5%	0.275	213	0.000	0.000	0.000	0.275	232
Brazoria	96.9%	0.306	186	0.000	0.000	0.000	0.306	211
Brazos	98.8%	0.435	84	0.000	0.000	0.000	0.435	132
Brewster	98.1%	0.166	251	0.000	0.196	0.000	0.363	181
Briscoe	104.5%	0.544	42	0.000	0.000	0.000	0.544	82
Brooks	109.6%	0.959	3	0.000	0.000	0.000	0.959	9
Brown	99.5%	0.298	192	0.000	0.000	0.000	0.298	215
Eurleson	96.9%	0.356	147	0.000	0.109	0.000	0.465	119
Burnet	100.7%	0.345	156	0.000	0.000	0.000	0.345	190
Caldwell	102.3%	0.546	41	0.000	0.000	0.000	0.546	80
Calhoun	98.5%	0.345	158	0.000	0.000	0.000	0.345	192
Callahan	106.3%	0.358	145	0.000	0.000	0.000	0.358	184
Cameron	94.6%	0.294	197	0.000	0.000	0.035	0.329	199
Camp	100.6%	0.314	180	0.101	0.000	0.000	0.415	147
Carson	109.1%	0.334	165	0.000	0.000	0.009	0.343	193
Cass	106.3%	0.403	103	0.000	0.000	0.000	0.403	156
Castro	105.4%	0.342	162	0.000	0.369	0.008	0.719	28
Chambers	99.0%	0.362	139	0.000	0.000	0.000	0.362	182
Cherokee	102.3%	0.453	79	0.000	0.000	0.000	0.453	124
Childress	101.1%	0.394	111	0.000	0.101	0.000	0.495	106
Clay	101.1%	0.647	20	0.000	0.000	0.000	0.647	50
Cochran	112.5%	0.315	178	0.000	0.177	0.088	0.580	70
Coke	99.2%	0.414	97	0.000	0.000	0.011	0.425	139
Coleman	96.0%	0.448	81	0.000	0.000	0.000	0.448	128
Collin	100.9%	0.223	237	0.092	0.000	0.000	0.315	206
Collingsworth	101.6%	0.622	24	0.000	0.266	0.000	0.888	14
Colorado	101.0%	0.253	226	0.000	0.000	0.000	0.253	239
Comal	96.6%	0.278	211	0.000	0.000	0.000	0.278	229
Comanche	100.5%	0.375	127	0.000	0.000	0.000	0.375	176
Concho	98.2%	0.342	161	0.000	0.074	0.058	0.474	116
Cooke	99.7%	0.369	130	0.117	0.000	0.000	0.486	113
Coryell	94.5%	0.309	184	0.000	0.000	0.000	0.309	209
Cottle	112.5%	0.720	11	0.000	0.000	0.000	0.720	27
Crane	105.2%	0.399	106	0.000	0.000	0.119	0.518	95
Crockett	95.5%	0.649	19	0.000	0.000	0.029	0.678	36
Crosby	102.6%	0.621	25	0.000	0.000	0.000	0.621	61
Culberson	105.6%	0.407	101	0.000	0.267	0.000	0.674	39
Dallam	93.7%	0.422	93	0.000	0.000	0.000	0.422	142
Dallas	95.6%	0.169	250	0.044	0.189	0.003	0.406	154
Dawson	102.9%	0.391	113	0.000	0.000	0.020	0.411	151
Deaf Smith	97.0%	0.456	77	0.000	0.213	0.000	0.669	41
Delta	101.0%	0.989	2	0.000	0.000	0.121	1.110	2
Denton	101.2%	0.288	202	0.000	0.000	0.000	0.288	224
Dewitt	103.5%	0.467	74	0.000	0.000	0.000	0.467	118
Dickens	102.8%	0.599	30	0.000	0.000	0.000	0.599	64
Dimmit	105.9%	0.690	13	0.000	0.000	0.000	0.690	32
Donley	100.3%	\$0.358	143	\$0.192	\$0.193	\$0.009	\$0.753	23

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

APPENDIX E  
COUNTY PROPERTY RATES 1991-92

County	ISD RATIO*	County Only		Countywide Special Districts			Total True	
		Rate	Rank	College	Hospital	Other	Rate	Rank
Duval	91.8%	0.828	6	0.000	0.000	0.104	0.933	10
Eastland	99.3%	0.345	157	0.000	0.000	0.000	0.345	191
Ector	98.0%	0.319	176	0.162	0.119	0.000	0.599	65
Edwards	108.1%	0.644	21	0.000	0.000	0.000	0.644	52
El Paso	97.9%	0.274	214	0.000	0.000	0.000	0.274	233
Ellis	94.5%	0.240	233	0.093	0.203	0.000	0.536	86
Erath	98.4%	0.400	105	0.000	0.000	0.000	0.400	160
Falls	98.0%	0.547	40	0.000	0.000	0.000	0.547	79
Fannin	94.1%	0.332	166	0.000	0.000	0.000	0.332	197
Fayette	98.8%	0.227	236	0.000	0.000	0.000	0.227	246
Fisher	93.9%	0.590	32	0.000	0.411	0.000	1.000	6
Floyd	114.9%	0.420	95	0.000	0.000	0.009	0.428	138
Foard	100.0%	0.840	5	0.000	0.190	0.000	1.030	5
Fort Bend	95.6%	0.509	58	0.000	0.000	0.000	0.509	101
Franklin	98.3%	0.619	26	0.000	0.000	0.000	0.619	62
Freestone	98.5%	0.210	242	0.000	0.000	0.000	0.210	249
Frio	95.4%	0.360	141	0.000	0.000	0.021	0.381	173
Gaines	104.1%	0.264	219	0.000	0.000	0.098	0.362	183
Galveston	93.3%	0.434	85	0.000	0.000	0.000	0.434	134
Garza	108.6%	0.217	240	0.000	0.114	0.000	0.331	198
Gillespie	101.4%	0.262	221	0.000	0.000	0.014	0.276	231
Glasscock	98.5%	0.379	124	0.000	0.000	0.020	0.399	162
Goliad	108.0%	0.707	12	0.000	0.000	0.000	0.707	30
Gonzales	99.9%	0.302	191	0.000	0.000	0.023	0.325	203
Gray	103.0%	0.285	204	0.000	0.000	0.009	0.294	218
Grayson	98.0%	0.344	159	0.087	0.000	0.000	0.431	135
Gregg	103.5%	0.210	243	0.000	0.000	0.000	0.210	250
Grimes	103.3%	0.399	107	0.000	0.000	0.000	0.399	161
Guadalupe	99.3%	0.298	194	0.000	0.000	0.000	0.298	216
Hale	98.8%	0.326	172	0.000	0.000	0.000	0.326	202
Hall	101.2%	0.506	62	0.000	0.202	0.000	0.708	29
Hamilton	103.1%	0.509	59	0.000	0.000	0.000	0.509	102
Hansford	94.7%	0.362	140	0.000	0.365	0.131	0.857	15
Hardeman	102.5%	0.381	122	0.000	0.000	0.000	0.381	171
Hardin	98.5%	0.537	44	0.000	0.000	0.000	0.537	84
Harris	99.4%	0.320	175	0.000	0.195	0.072	0.587	66
Harrison	108.7%	0.288	200	0.000	0.000	0.000	0.288	222
Hartley	90.0%	0.313	182	0.000	0.000	0.000	0.313	208
Haskell	100.8%	0.532	45	0.000	0.296	0.000	0.828	16
Hays	100.1%	0.440	82	0.000	0.000	0.000	0.440	130
Hemphill	104.4%	0.283	206	0.000	0.161	0.000	0.444	129
Henderson	102.6%	0.428	90	0.063	0.000	0.000	0.491	111
Hidalgo	97.5%	0.368	132	0.000	0.000	0.037	0.405	155
Hill	96.1%	0.388	117	0.000	0.000	0.029	0.416	146
Hockley	105.2%	0.199	244	0.186	0.000	0.011	0.396	165
Hood	99.0%	0.251	228	0.000	0.196	0.013	0.460	123
Hopkins	101.3%	0.355	148	0.000	0.095	0.000	0.449	126
Houston	101.1%	0.256	224	0.000	0.000	0.010	0.266	234
Howard	97.3%	0.350	153	0.193	0.000	0.000	0.542	83
Hudspeth	109.9%	0.582	33	0.000	0.000	0.000	0.582	67
Hunt	99.3%	0.406	102	0.000	0.218	0.000	0.624	60
Hutchinson	98.3%	0.305	188	0.000	0.092	0.000	0.397	164
Irion	106.9%	0.331	167	0.000	0.000	0.027	0.358	185
Jack	99.5%	0.368	133	0.000	0.259	0.000	0.627	56
Jackson	93.8%	0.606	29	0.000	0.169	0.184	0.959	8
Jasper	97.8%	0.340	163	0.000	0.000	0.000	0.340	194
Jeff Davis	95.8%	0.287	203	0.000	0.000	0.000	0.287	225
Jefferson	97.8%	0.302	190	0.000	0.000	0.000	0.302	214
Jim Hogg	107.3%	1.153	1	0.000	0.000	0.032	1.185	1
Jim Wells	100.1%	0.626	23	0.000	0.000	0.000	0.626	57
Johnson	99.1%	0.354	150	0.000	0.000	0.030	0.383	169
Jones	103.0%	0.418	96	0.000	0.000	0.000	0.418	145
Karnes	100.4%	0.610	28	0.000	0.172	0.013	0.794	18

APPENDIX E  
COUNTY PROPERTY RATES 1991-92

County	ISD RATIO*	County Only		Countywide Special Districts			Total True	
		Rate	Rank	College	Hospital	Other	Rate	Rank
Kaufman	100.6%	\$0.373	128	\$0.000	\$0.000	\$0.078	\$0.451	125
Kendall	98.1%	0.313	181	0.000	0.000	0.000	0.313	207
Kenedy	94.3%	0.370	129	0.000	0.000	0.000	0.370	178
Kent	103.7%	0.222	239	0.000	0.000	0.000	0.222	247
Kerr	100.9%	0.283	205	0.000	0.000	0.020	0.304	213
Kimble	89.7%	0.327	169	0.000	0.206	0.000	0.533	89
King	99.7%	0.298	195	0.000	0.000	0.000	0.298	217
Kinney	101.6%	0.666	14	0.000	0.000	0.000	0.666	42
Kleberg	97.2%	0.463	76	0.000	0.000	0.000	0.463	120
Knox	97.4%	0.538	43	0.000	0.436	0.000	0.974	7
Lamar	97.9%	0.326	170	0.000	0.000	0.000	0.326	201
Lamb	100.3%	0.181	247	0.000	0.000	0.007	0.188	252
Lampasas	99.5%	0.289	199	0.000	0.000	0.000	0.289	221
LaSalle	94.6%	0.561	37	0.000	0.000	0.000	0.561	75
Lavaca	96.8%	0.364	138	0.000	0.000	0.000	0.364	180
Lee	98.7%	0.364	137	0.000	0.099	0.000	0.463	121
Leon	99.2%	0.174	249	0.000	0.000	0.000	0.174	253
Liberty	100.4%	0.508	60	0.000	0.000	0.000	0.508	103
Limestone	96.4%	0.384	118	0.000	0.088	0.000	0.473	117
Lipscomb	96.3%	0.343	160	0.000	0.000	0.134	0.476	115
Live Oak	96.6%	0.517	53	0.000	0.000	0.005	0.522	93
Llano	96.6%	0.280	208	0.000	0.000	0.000	0.280	227
Loving	100.6%	0.420	94	0.000	0.000	0.000	0.420	144
Lubbock	99.1%	0.175	248	0.000	0.109	0.007	0.291	220
Lynn	128.6%	0.513	54	0.000	0.272	0.000	0.785	19
Madison	101.0%	0.784	8	0.000	0.000	0.000	0.784	20
Marion	102.6%	0.490	70	0.000	0.092	0.000	0.582	68
Martin	100.4%	0.310	183	0.000	0.251	0.020	0.581	69
Mason	100.6%	0.519	52	0.000	0.000	0.000	0.519	94
Matagorda	97.9%	0.269	217	0.000	0.102	0.000	0.372	177
Maverick	98.9%	0.183	246	0.000	0.219	0.000	0.402	158
McCulloch	98.1%	0.365	135	0.000	0.201	0.000	0.566	74
McLennan	97.8%	0.330	168	0.063	0.000	0.000	0.393	166
McMullen	98.3%	0.388	116	0.000	0.000	0.000	0.388	168
Medina	100.4%	0.411	100	0.000	0.000	0.000	0.411	152
Menard	99.8%	0.389	115	0.000	0.379	0.000	0.768	21
Midland	97.8%	0.222	238	0.117	0.173	0.000	0.513	97
Milam	100.4%	0.250	230	0.000	0.000	0.000	0.250	242
Mills	101.0%	0.495	66	0.000	0.000	0.000	0.495	107
Mitchell	98.9%	0.381	121	0.000	0.294	0.000	0.676	38
Montague	98.4%	0.358	146	0.000	0.000	0.000	0.358	186
Montgomery	97.3%	0.475	73	0.000	0.182	0.000	0.657	46
Moore	100.4%	0.243	232	0.000	0.032	0.139	0.414	148
Morris	114.7%	0.256	225	0.000	0.000	0.000	0.256	238
Motley	105.0%	0.819	7	0.000	0.110	0.000	0.929	11
Nacogdoches	95.3%	0.266	218	0.000	0.071	0.000	0.337	196
Navarro	99.1%	0.279	210	0.119	0.000	0.000	0.398	163
Newton	119.2%	0.740	10	0.000	0.000	0.000	0.740	24
Nolan	97.2%	0.399	108	0.000	0.226	0.000	0.625	59
Nueces	100.7%	0.297	196	0.000	0.204	0.033	0.534	88
Ochiltree	101.9%	0.510	57	0.000	0.153	0.014	0.677	37
Oldham	107.1%	0.756	9	0.000	0.000	0.000	0.756	22
Orange	100.2%	0.429	89	0.000	0.000	0.052	0.480	114
Palo Pinto	101.0%	0.398	109	0.000	0.129	0.017	0.545	81
Panola	98.7%	0.364	136	0.148	0.000	0.000	0.513	98
Parker	98.1%	0.367	134	0.060	0.066	0.000	0.493	110
Parmer	97.9%	0.305	187	0.000	0.000	0.000	0.305	212
Pecos	100.5%	0.233	234	0.000	0.000	0.000	0.233	244
Polk	102.7%	0.523	51	0.000	0.000	0.000	0.523	92
Pottér	98.2%	0.378	125	0.000	0.000	0.000	0.378	175
Presidio	92.3%	0.326	171	0.000	0.074	0.000	0.400	159
Rains	102.4%	0.664	16	0.000	0.000	0.031	0.695	31
Randall	97.6%	0.248	231	0.000	0.000	0.000	0.248	243
Reagan	93.3%	0.355	149	0.000	0.196	0.078	0.629	54

APPENDIX E  
COUNTY PROPERTY RATES 1991-92

County	ISD RATIO*	County Only		Countywide Special Districts			Total True	
		Rate	Rank	College	Hospital	Other	Rate	Rank
Real	95.5%	\$0.449	80	\$0.000	\$0.000	\$0.000	\$0.449	127
Red River	98.8%	0.568	35	0.000	0.000	0.000	0.568	72
Reeves	102.6%	0.594	31	0.000	0.328	0.000	0.923	12
Refugio	98.6%	0.278	212	0.000	0.227	0.002	0.507	104
Roberts	96.3%	0.424	91	0.000	0.000	0.000	0.424	140
Robertson	99.3%	0.280	207	0.000	0.000	0.000	0.280	226
Rockwall	95.4%	0.253	227	0.000	0.000	0.000	0.253	240
Runnels	94.5%	0.548	39	0.000	0.000	0.000	0.548	78
Rusk	98.8%	0.298	193	0.000	0.000	0.030	0.328	200
Sabine	107.7%	0.377	126	0.000	0.118	0.000	0.494	108
San Augustine	109.2%	0.437	83	0.000	0.213	0.000	0.650	49
San Jacinto	103.7%	0.527	48	0.000	0.000	0.031	0.558	76
San Patricio	98.9%	0.455	78	0.000	0.000	0.099	0.554	77
San Saba	97.4%	0.383	119	0.000	0.000	0.000	0.383	170
Schleicher	101.3%	0.579	34	0.000	0.471	0.020	1.071	3
Scurry	104.6%	0.396	110	0.214	0.000	0.000	0.610	63
Shackelford	102.6%	0.523	50	0.000	0.203	0.000	0.725	25
Shelby	100.7%	0.627	22	0.000	0.000	0.000	0.627	55
Sherman	99.8%	0.288	201	0.000	0.000	0.000	0.288	223
Smith	101.0%	0.197	245	0.000	0.000	0.000	0.197	251
Somervell	102.8%	0.163	252	0.000	0.000	0.005	0.168	254
Starr	95.2%	0.556	38	0.000	0.169	0.000	0.725	26
Stephens	100.9%	0.352	152	0.000	0.000	0.000	0.352	187
Sterling	98.4%	0.353	151	0.000	0.000	0.028	0.381	172
Stonewall	101.6%	0.382	120	0.000	0.292	0.000	0.674	40
Sutton	112.6%	0.411	99	0.000	0.146	0.014	0.572	71
Swisher	101.5%	0.528	47	0.000	0.269	0.000	0.797	17
Tarrant	96.3%	0.228	235	0.037	0.198	0.033	0.496	105
Taylor	100.7%	0.429	88	0.000	0.000	0.000	0.429	137
Terrell	104.4%	0.567	36	0.000	0.000	0.000	0.567	73
Terry	104.7%	0.314	179	0.000	0.146	0.000	0.461	122
Throckmorton	99.2%	0.891	4	0.000	0.000	0.000	0.891	13
Titus	97.8%	0.139	254	0.098	0.172	0.000	0.408	153
Tom Green	100.4%	0.258	222	0.000	0.000	0.000	0.258	236
Travis	99.8%	0.512	55	0.000	0.000	0.000	0.512	99
Trinity	98.4%	0.216	241	0.000	0.000	0.000	0.216	248
Tyler	105.5%	0.506	61	0.000	0.560	0.000	1.066	4
Upshur	103.6%	0.523	49	0.000	0.000	0.000	0.523	91
Upton	108.2%	0.481	72	0.000	0.000	0.036	0.517	96
Uvalde	100.1%	0.305	189	0.036	0.000	0.000	0.340	195
Val Verde	97.2%	0.491	68	0.000	0.168	0.000	0.659	45
Van Zandt	99.8%	0.423	92	0.000	0.000	0.000	0.423	141
Victoria	99.8%	0.270	215	0.150	0.000	0.000	0.420	143
Walker	103.4%	0.490	69	0.000	0.160	0.000	0.650	48
Waller	99.7%	0.665	15	0.000	0.000	0.000	0.665	43
Ward	101.5%	0.489	71	0.000	0.000	0.000	0.489	112
Washington	99.6%	0.391	114	0.044	0.000	0.000	0.434	133
Webb	96.6%	0.321	174	0.000	0.000	0.000	0.321	205
Wharton	99.3%	0.467	75	0.129	0.000	0.030	0.626	58
Wheeler	102.4%	0.369	131	0.000	0.000	0.000	0.369	179
Wichita	99.9%	0.309	185	0.000	0.000	0.000	0.309	210
Wilbarger	102.9%	0.317	177	0.199	0.171	0.000	0.687	33
Willacy	97.8%	0.495	65	0.000	0.039	0.000	0.535	87
Williamson	99.3%	0.348	155	0.000	0.000	0.000	0.348	189
Wilson	98.3%	0.359	142	0.000	0.172	0.005	0.536	85
Winkler	100.6%	0.654	18	0.000	0.000	0.000	0.654	47
Wise	100.2%	0.431	87	0.000	0.000	0.000	0.431	136
Wood	98.3%	0.291	198	0.000	0.000	0.000	0.291	219
Yoakum	103.1%	0.269	216	0.000	0.000	0.007	0.277	230
Young	96.9%	0.402	104	0.000	0.000	0.000	0.402	157
Zapata	106.9%	0.662	17	0.000	0.000	0.000	0.662	44
Zavala	92.8%	0.612	27	0.033	0.000	0.000	0.646	51

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

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G	Personal Property			Land Ratio		
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
<b>ANDERSON COUNTY</b>													
CAYUGA ISD	104.1%	94%	100%	100%	100%	100%	106%	103%	100%	100%	100%	108%	128%
ELKHART ISD	105.0	99	100	100	101	100	106	105	100	100	0	103	170
FRANKSTON ISD	103.0	99	100	100	100	100	109	98	100	100	100	99	151
NECHES ISD	105.4	93	100	100	100	100	105	111	100	100	100	96	185
PALESTINE ISD	99.5	102	100	100	92	100	106	102	101	100	100	95	156
WESTWOOD ISD	101.5	102	100	100	96	100	102	96	100	100	100	106	140
Slocum ISD [master	113.3	93	0	100	100	0	104	105	100	100	100	99	216
<b>ANDREWS COUNTY</b>													
ANDREWS ISD	101.9	89	100	100	81	100	103	104	89	100	100	100	87
<b>ANGELINA COUNTY</b>													
HUDSON ISD	95.0	93	100	100	104	100	0	100	100	100	100	84	105
LUFKIN ISD	95.4	92	100	100	90	100	100	103	92	100	100	100	123
HUNTINGTON ISD	104.1	95	100	100	100	0	100	119	100	0	100	104	128
DIBOLL ISD	98.1	88	100	100	106	100	100	106	95	100	100	100	110
ZAVALLA ISD	101.6	93	100	102	100	100	100	136	100	100	100	91	115
CENTRAL ISD	94.5	89	100	100	100	100	100	102	100	100	100	94	128
<b>ARANSAS COUNTY</b>													
ARANSAS COUNTY ISD	98.5	99	100	97	95	100	103	110	89	100	100	100	107
<b>ARCHER COUNTY</b>													
ARCHER CITY ISD	105.6	103	100	100	114	100	109	103	97	100	100	104	110
HOLLIDAY ISD	101.5	100	100	100	100	100	103	101	100	100	100	102	110
MEGARGEL ISD	103.0	87	0	100	100	0	110	100	100	100	100	95	106
WINDTHORST ISD	102.9	97	0	100	95	100	111	99	100	100	100	107	108
<b>ARMSTRONG COUNTY</b>													
CLAUDE ISD	103.7	100	0	100	125	100	100	80	86	100	100	98	119
<b>ATASCOSA COUNTY</b>													
CHARLOTTE ISD	99.9	105	0	100	100	100	105	98	100	100	100	96	94
JOURDANTON ISD	104.7	100	100	100	100	100	112	106	100	100	100	100	91
LYTLE ISD	102.3	100	100	100	107	100	108	110	102	100	100	108	92
PLEASANTON ISD	99.8	97	100	100	101	100	103	104	100	100	100	108	91
Poteet [monitor	100.9	100	100	91	106	100	108	108	100	100	100	105	92
<b>AUSTIN COUNTY</b>													
BELLVILLE ISD	99.2	90	100	100	88	100	100	111	100	100	100	103	135
SEALY ISD	97.4	87	100	100	98	100	102	123	98	100	100	94	128
WALLIS-ORCHARD	97.9	89	100	100	100	100	102	111	100	100	100	87	113
<b>BAILEY COUNTY</b>													
MULESHOE ISD	103.2	98	100	100	102	100	0	101	100	100	100	80	137
THREE WAY ISD	123.4	100	0	100	100	100	0	102	100	100	100	94	149
<b>BANDERA COUNTY</b>													
MEDINA ISD	97.6	100	100	100	100	100	100	104	100	100	100	101	78
BANDERA ISD	96.9	97	100	92	101	0	100	107	100	0	100	96	96
<b>BASTROP COUNTY</b>													
MCDADE ISD	101.6	105	0	100	100	0	0	111	100	0	100	99	101
BASTROP ISD	102.2	102	100	105	102	100	99	107	97	100	100	103	95
ELGIN ISD	101.1	103	100	100	101	100	99	109	100	100	100	97	109
SMITHVILLE ISD	100.4	100	100	106	102	100	99	106	100	100	100	99	96
<b>BAYLOR COUNTY</b>													
SEYMOUR ISD	92.7	100	100	100	91	100	119	100	77	100	100	98	77
<b>BEE COUNTY</b>													
BEEVILLE ISD	100.8	99	100	100	107	100	100	106	103	100	0	92	102
PAWNEE ISD	103.9	100	0	100	100	100	92	135	100	100	100	93	107
PETTUS ISD	101.6	93	0	100	100	100	105	95	100	100	0	100	122

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
SKIDMORE-TYNAN ISD	98.3%	99%	100%	100%	100%	0	102%	95%	100%	100%	100%	92%	101%
<b>BELL COUNTY</b>													
ACADEMY ISD	99.0	100	100	100	100	100	100	103	100	100	100	101	85
BARTLETT ISD	95.1	95	100	100	101	0	100	104	100	0	100	99	84
BELTON ISD	96.6	96	100	91	97	100	100	101	101	100	100	96	90
HOLLAND ISD	95.5	96	100	100	100	0	0	104	100	0	100	96	86
KILLEEN ISD	96.9	96	94	100	97	100	100	105	98	100	100	100	98
ROGERS ISD	95.7	98	100	100	100	100	100	105	100	100	100	97	85
SALADO ISD	96.4	96	100	94	97	0	100	99	100	100	100	96	93
TEMPLE ISD	97.2	97	96	100	93	100	100	102	101	100	100	100	84
TROY ISD	97.6	101	100	100	98	100	100	102	100	100	100	97	83
<b>BEXAR COUNTY</b>													
ALAMO HEIGHTS ISD	98.1	97	100	100	101	100	0	113	99	100	0	100	0
HARLANDALE ISD	100.6	99	100	100	104	100	0	113	105	100	100	100	86
EDGEWOOD ISD	99.8	95	100	108	119	100	0	113	103	100	100	100	106
SAN ANTONIO ISD	99.6	100	111	105	94	100	0	109	101	100	100	100	86
SO. SAN ANTONIO IS	99.6	99	100	103	98	100	0	113	104	100	100	100	120
Somerset [monitor	102.6	105	100	97	98	0	108	111	100	100	100	102	67
NORTH EAST ISD	97.9	98	94	100	97	100	0	113	97	100	100	100	64
EAST CENTRAL ISD	99.4	100	100	91	105	100	108	110	106	100	100	90	87
SOUTHWEST ISD	98.3	99	100	100	102	0	108	108	100	100	100	90	89
NORTHSIDE ISD	99.4	102	97	100	94	100	0	113	98	100	100	95	76
JUDSON ISD	100.2	100	100	94	99	100	0	112	101	100	100	103	74
SOUTHSIDE ISD	94.1	102	100	70	109	100	108	104	100	100	0	89	75
<b>BLANCO COUNTY</b>													
JOHNSON CITY ISD	105.9	109	100	100	104	100	0	85	100	100	100	109	119
BLANCO ISD	104.9	107	100	105	102	100	100	93	100	100	100	103	124
<b>BORDEN COUNTY</b>													
BORDEN COUNTY ISD	100.3	96	0	100	101	100	101	106	100	100	100	100	91
<b>BOSQUE COUNTY</b>													
IREDELL ISD	101.0	99	0	100	100	100	0	99	100	100	100	98	109
KOPPERL ISD	95.9	90	0	94	100	100	0	101	100	100	100	97	109
CLIFTON ISD	97.7	94	100	100	102	100	0	98	89	100	100	105	113
MERIDIAN ISD	98.0	93	100	100	90	100	0	102	100	100	100	102	111
MORGAN ISD	97.7	91	0	85	100	100	0	102	100	100	100	98	110
VALLEY MILLS ISD	98.0	102	100	100	100	100	100	97	100	100	100	88	113
WALNUT SPRINGS ISD	95.1	80	0	100	100	100	0	102	100	100	100	95	108
CRANFILLS GAP ISD	102.9	100	100	100	100	0	0	105	100	0	100	101	110
<b>BOWIE COUNTY</b>													
SIMMS ISD	97.8	93	0	100	100	0	100	105	100	0	100	97	104
MALTA ISD	97.6	96	0	100	100	0	0	106	100	0	100	96	106
RED LICK ISD	99.9	97	0	100	100	0	0	106	100	0	100	103	107
PLEASANT GROVE ISD	99.4	99	100	100	100	100	0	107	100	0	100	100	123
HUBBARD ISD	100.0	96	0	100	100	0	0	105	100	0	100	99	115
LEARY ISD	107.7	108	100	101	100	0	0	106	100	0	100	113	114
LIBERTY-EYLAU ISD	98.8	95	100	100	106	100	100	102	94	100	100	103	110
DEKALB ISD	99.9	97	100	100	92	0	100	107	100	0	100	99	111
HOOKS ISD	104.1	105	100	100	99	0	100	108	100	0	100	107	107
MAUD ISD	98.8	96	100	100	90	0	100	108	100	0	100	105	98
NEW BOSTON ISD	100.4	102	100	100	103	100	0	109	85	100	100	103	102
REDWATER ISD	102.5	101	100	100	100	0	100	103	100	0	100	106	93
TEXARKANA ISD	97.5	101	100	100	91	100	0	109	92	100	100	100	103
<b>BRAZORIA COUNTY</b>													
ALVIN ISD	94.6	94	100	83	91	100	100	97	91	100	100	94	162
ANGLETON ISD	98.8	92	100	100	100	100	98	100	100	100	100	100	163
DANBURY ISD	99.4	90	100	100	100	100	101	103	100	100	100	100	172
BRAZOSPORT ISD	96.9	91	100	100	89	100	98	106	79	100	100	100	178
SWEENEY ISD	99.2	88	100	100	100	100	107	89	100	100	100	100	168

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			O&G Minerals	Utility	Personal Property			Land Ratio	
					Comml.	Indust.				Comml.	Indust.	Other	Market	Ag. Use
COLUMBIA-BRAZORIA	93.3%	93%	100%	89%	84%	100%	97%	92%	100%	100%	100%	84%	163%	
PEARLAND ISD	92.0	90	100	100	91	100	102	107	88	100	100	95	128	
DAMON ISD	96.2	99	100	95	100	100	100	75	100	100	100	99	149	
<b>BRAZOS COUNTY</b>														
COLLEGE STATION	98.9	98	99	100	99	100	107	110	97	100	100	100	91	
BRYAN ISD	98.8	98	98	100	99	100	98	110	98	100	100	100	85	
<b>BREWSTER COUNTY</b>														
SAN VICENTE ISD	107.2	100	0	100	100	0	100	83	100	100	100	94	201	
TERLINGUA CSD	89.7	100	100	87	95	0	100	79	100	0	100	86	120	
ALPINE ISD	98.1	100	100	100	90	100	100	102	77	100	100	110	88	
MARATHON ISD	106.6	96	0	100	100	100	100	114	100	100	100	97	114	
<b>BRISCOE COUNTY</b>														
SILVERTON ISD	104.5	104	0	100	103	100	100	95	86	100	100	97	119	
<b>BROOKS COUNTY</b>														
BROOKS ISD	109.6	99	100	100	93	100	117	109	104	100	100	100	97	
<b>BROWN COUNTY</b>														
BLANKET RHSD	101.6	108	100	100	100	100	100	104	100	100	100	99	99	
MAY ISD	99.5	98	0	113	100	100	95	106	100	100	100	95	100	
ZEPHYR CSD	100.4	99	0	100	100	100	0	104	100	100	100	100	98	
BANGS ISD	102.0	100	100	100	100	100	110	104	100	100	100	107	99	
BROWNWOOD ISD	99.5	102	100	100	92	100	100	106	95	100	100	100	99	
BROOKSMITH ISD	106.3	112	0	100	100	0	100	104	100	100	100	112	99	
EARLY ISD	101.3	102	100	100	104	100	100	104	104	100	100	97	101	
<b>BURLESON COUNTY</b>														
CALDWELL ISD	96.9	106	100	100	85	100	93	106	99	100	100	97	94	
SOMERVILLE ISD	98.9	93	100	94	100	100	101	107	100	100	100	93	89	
SNOOK ISD	99.8	98	100	100	100	100	97	108	100	100	100	102	90	
<b>BURNET COUNTY</b>														
BURNET ISD	101.8	102	100	102	93	100	100	99	101	100	100	99	139	
MARBLE FALLS ISD	100.7	102	100	98	95	100	100	96	100	100	100	100	139	
<b>CALDWELL COUNTY</b>														
LOCKHART ISD	102.3	102	100	100	111	100	97	104	99	100	100	101	101	
LULING ISD	102.6	109	100	100	97	100	102	107	100	100	100	92	111	
PRAIRIE LEA ISD	98.4	105	0	100	100	100	89	105	100	100	100	102	104	
<b>CALHOUN COUNTY</b>														
Calhoun Co [advise	98.5	91	100	100	91	100	101	101	92	100	100	100	80	
<b>CALLAHAN COUNTY</b>														
EULA ISD	94.8	96	0	91	99	100	99	92	101	100	100	89	91	
CROSS PLAINS ISD	105.6	105	100	100	79	100	106	114	108	100	100	100	124	
CLYDE ISD	106.3	103	100	100	100	100	101	107	100	100	100	118	116	
BAIRD ISD	106.0	106	100	100	100	0	104	113	93	100	100	108	104	
<b>CAMERON COUNTY</b>														
Brownsville [mconito	94.6	93	92	86	96	100	0	110	97	100	100	100	107	
HARLINGEN ISD	95.6	91	103	100	96	100	0	108	98	100	100	100	107	
LA FERIA ISD	95.2	96	100	76	91	100	100	109	100	100	100	93	107	
LOS FRESNOS ISD	95.7	94	100	83	101	100	100	108	100	100	100	100	105	
POINT ISABEL ISD	94.8	96	100	90	92	100	100	112	85	100	100	100	101	
RIO HONDO ISD	96.9	89	100	100	94	100	0	106	100	100	100	102	109	
San Benito [mconito	98.4	97	100	95	94	100	100	112	86	100	100	100	109	
SANTA MARIA ISD	107.3	108	0	100	100	0	0	112	100	100	0	100	115	
Santa Rosa [mconito	101.4	103	100	79	86	100	100	106	100	100	100	100	109	
<b>CAMP COUNTY</b>														
PITTSBURG ISD	100.6	98	100	100	90	100	105	105	92	100	100	97	168	



APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
<b>CARSON COUNTY</b>													
GROOM ISD	109.9%	101%	100%	100%	100%	100%	113%	100%	100%	100%	100%	97%	123%
PANHANDLE ISD	109.1	100	100	100	103	100	111	108	100	100	100	100	122
WHITE DEER ISD	110.3	95	100	100	100	100	112	117	100	100	100	100	121
<b>CASS COUNTY</b>													
MARIETTA ISD	103.3	101	0	100	100	0	104	91	100	0	100	101	193
BLOOMBURG ISD	110.2	104	100	100	100	100	104	109	100	100	100	106	185
ATLANTA ISD	106.3	103	100	100	96	100	107	106	87	100	100	105	295
AVINGER ISD	120.5	105	100	100	100	100	104	105	100	100	100	106	476
HUGHES SPRINGS ISD	101.9	100	100	100	80	100	0	102	100	100	100	103	197
LINDEN-KILDARE ISD	106.0	105	100	100	78	100	100	107	100	100	100	86	337
MCLEOD ISD	101.7	90	0	100	100	0	94	108	100	100	100	97	309
QUEEN CITY ISD	101.2	100	100	100	100	100	104	98	100	100	100	100	267
<b>CASTRO COUNTY</b>													
DIMITT ISD	105.4	89	100	100	95	100	100	100	80	100	100	91	154
HART ISD	115.0	94	100	100	100	100	100	97	100	100	100	91	138
NAZARETH ISD	119.5	89	0	100	100	100	0	96	100	100	100	88	171
<b>CHAMBERS COUNTY</b>													
ANAHUAC ISD	102.3	89	100	100	94	100	108	97	98	100	100	100	119
BARBERS HILL ISD	99.0	85	100	100	100	100	99	98	100	100	100	100	124
EAST CHAMBERS ISD	97.4	89	100	100	99	100	100	94	100	100	100	100	117
<b>CHEROKEE COUNTY</b>													
ALTO ISD	115.1	98	100	100	83	100	103	104	100	100	100	108	232
JACKSONVILLE ISD	102.3	98	100	100	103	100	100	103	96	100	100	103	255
RUSK ISD	114.5	113	100	100	86	100	101	102	100	100	100	108	261
NEW SUMMERFIELD	112.8	109	0	100	87	0	101	101	100	100	100	102	270
WELLS ISD	132.3	109	100	100	89	0	101	102	100	100	100	118	260
<b>CHILDRESS COUNTY</b>													
CHILDRESS ISD	101.1	96	100	101	101	100	100	111	98	100	100	98	106
<b>CLAY COUNTY</b>													
BYERS ISD	99.5	100	0	100	94	100	105	100	100	0	100	107	95
HENRIETTA ISD	101.1	100	100	100	96	100	102	108	98	100	100	97	98
PETROLIA ISD	101.1	100	100	100	100	100	108	102	100	0	100	104	96
BELLEVUE ISD	101.9	103	100	100	100	0	105	104	100	0	100	97	101
MIDWAY ISD	103.3	100	0	100	100	0	105	108	100	0	100	98	101
<b>COCHRAN COUNTY</b>													
MORTON ISD	106.3	97	100	100	102	100	110	107	97	100	100	103	119
WHITEFACE ISD	112.5	100	0	100	100	100	112	108	100	100	100	100	131
BLEDISOE ISD	112.5	100	0	100	100	100	110	103	100	100	100	100	135
<b>COKE COUNTY</b>													
BRONTE ISD	99.2	95	0	100	100	100	103	108	100	100	100	90	97
ROBERT LEE ISD	105.7	97	100	100	99	100	112	109	88	100	100	100	100
<b>COLEMAN COUNTY</b>													
PANTHER CREEK ISD	96.6	100	0	100	100	0	93	105	100	100	100	100	92
NOVICE ISD	102.6	94	0	100	100	100	110	103	100	100	100	101	94
COLEMAN ISD	96.0	95	100	100	87	100	95	110	92	100	100	101	92
SANTA ANNA ISD	97.0	96	100	100	100	100	96	105	100	100	100	97	92
<b>COLLIN COUNTY</b>													
LOVEJOY ISD	99.2	99	0	97	100	100	0	105	100	100	100	100	118
MELISSA ISD	101.9	99	100	108	100	0	0	106	100	0	100	104	122
BLUE RIDGE ISD	102.6	101	100	100	100	0	100	107	100	0	100	100	121
COMMUNITY ISD	106.2	106	100	106	100	100	100	100	100	100	100	107	119
ALLEN ISD	99.1	99	100	94	104	100	0	105	100	100	100	100	117
ANNA ISD	96.3	91	100	91	90	100	0	104	100	100	100	101	119
CELINA ISD	101.4	97	100	100	87	100	100	103	100	100	100	110	112

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			O&G Minerals	Utility	Personal Property			Land Ratio	
					Comm.	Indust.				Comm.	Indust.	Other	Market	Ag. Use
FARMERSVILLE ISD	101.5%	102%	100%	102%	88%	100%	0	101%	100%	100%	100%	103%	121%	
FRISCO ISD	101.4	98	100	107	102	100	0	100	104	100	100	106	118	
MCKINNEY ISD	97.8	100	100	94	96	100	0	111	80	100	0	100	121	
PLANO ISD	100.9	100	100	97	101	100	0	104	115	100	100	101	118	
PRINCETON ISD	104.4	104	100	112	106	100	0	103	100	100	100	103	118	
PROSPER ISD	99.7	97	100	83	93	100	0	101	100	0	100	107	119	
WYLIE ISD	101.5	101	100	108	100	100	0	103	100	100	100	103	123	
<b>COLLINGSWORTH COUNTY</b>														
SAMNORWOOD ISD	115.4	100	0	100	100	100	107	148	100	0	100	55	123	
WELLINGTON ISD	101.6	90	100	100	93	100	107	106	94	100	100	83	123	
<b>COLORADO COUNTY</b>														
COLUMBUS ISD	101.0	94	100	100	107	100	102	107	83	100	100	106	120	
RICE CONSOLIDATED	103.2	97	100	100	95	100	100	126	97	100	100	101	124	
WEIMAR ISD	100.7	102	100	100	92	100	105	103	84	100	100	101	122	
<b>COMAL COUNTY</b>														
NEW BRAUNFELS ISD	97.6	96	100	100	101	100	0	109	98	100	100	100	126	
COMAL ISD	96.6	96	100	92	95	100	100	98	101	100	100	100	121	
<b>COMANCHE COUNTY</b>														
COMANCHE ISD	100.5	101	100	100	101	100	100	101	102	100	100	106	89	
DE LEON ISD	100.5	99	100	100	100	100	100	117	100	100	100	101	91	
Gustine [advise	97.3	103	0	100	100	100	100	104	100	100	100	96	92	
SIDNEY ISD	97.3	105	0	100	100	0	100	102	100	100	100	98	93	
<b>CONCHO COUNTY</b>														
PAINT ROCK ISD	94.1	98	0	100	100	100	106	103	100	100	100	115	74	
EDEN ISD	98.2	101	0	100	94	100	108	102	104	100	100	100	70	
<b>COOKE COUNTY</b>														
Walnut Bend[advise	110.0	100	0	100	100	0	112	99	100	0	100	100	119	
SIVELLS BEND ISD	95.7	86	100	100	100	0	103	100	100	100	100	81	114	
GAINESVILLE ISD	99.7	100	100	100	97	100	106	110	95	100	100	100	113	
MUENSTER ISD	98.5	93	100	100	88	100	107	93	93	100	100	108	111	
VALLEY VIEW ISD	95.0	97	100	115	100	0	106	104	106	100	100	84	103	
CALLISBURG ISD	98.6	96	0	97	100	0	99	102	0	0	100	104	109	
ERA ISD	97.2	92	0	100	100	0	110	102	100	0	100	90	110	
LINDSAY ISD	95.4	89	100	100	99	100	106	105	87	100	100	92	106	
<b>CORYELL COUNTY</b>														
JONESBORO ISD	100.0	99	0	100	100	0	100	93	100	0	100	95	110	
EVANT ISD	111.9	98	100	100	100	0	100	97	100	0	100	110	132	
GATESVILLE ISD	97.1	99	100	100	94	100	100	95	82	100	100	92	111	
OGLESBY ISD	92.9	95	100	100	100	100	100	110	100	100	100	87	87	
COPPERAS COVE ISD	94.5	94	98	100	86	100	0	107	100	100	100	100	143	
<b>COTTLE COUNTY</b>														
PADUCAH ISD	112.5	115	100	100	125	100	101	103	96	100	100	92	133	
<b>CRANE COUNTY</b>														
CRANE ISD	105.2	93	100	100	90	100	107	104	97	100	100	100	72	
<b>CROCKETT COUNTY</b>														
CROCKETT CO. CSD	95.5	69	100	100	63	100	98	108	83	100	100	100	78	
<b>CROSBY COUNTY</b>														
CROSBYTON ISD	100.5	97	100	100	92	100	107	102	106	100	100	98	104	
LORENZO ISD	105.3	111	100	100	100	100	105	103	100	100	100	102	106	
RALLS ISD	102.6	115	100	100	101	100	109	102	100	100	100	88	99	
<b>CULBERSON COUNTY</b>														
CULBERSON CO. ISD	105.6	86	100	100	91	100	113	110	77	100	100	100	80	

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comm.	Indust.	Minerals	Utility	Comm.	Indust.	Other	Market	Ag. Use
<b>DALLAM COUNTY</b>													
DALHART ISD	93.7%	81%	100%	100%	92%	0	114%	94%	98%	0	100%	109%	99%
TEXLINE ISD	97.4	92	0	100	91	0	0	89	104	0	100	105	98
<b>DALLAS COUNTY</b>													
CARROLLTON FARMERS	98.9	96	95	104	87	100	100	106	116	100	100	100	125
CEDAR HILL ISD	96.3	95	100	98	93	100	0	101	100	100	100	100	117
Dallas [monitor]	95.6	96	93	103	93	100	100	107	93	100	100	100	150
DE SOTO ISD	96.0	96	95	100	92	100	0	104	100	100	100	100	211
DUNCANVILLE ISD	99.4	100	92	100	97	100	100	105	98	100	0	100	122
GARLAND ISD	98.4	99	100	91	93	100	100	105	96	100	100	100	712
GRAND PRAIRIE ISD	98.8	99	100	92	98	100	0	102	97	100	100	100	373
HIGHLAND PARK ISD	94.5	93	103	100	96	0	0	105	100	100	0	0	0
IRVING ISD	96.8	98	91	106	92	100	0	106	99	100	100	100	128
LANCASTER ISD	99.8	100	107	96	89	100	0	110	95	100	100	100	283
MESQUITE ISD	97.5	99	90	93	95	100	0	105	99	100	100	100	198
RICHARDSON ISD	98.1	97	94	100	102	100	100	106	94	100	0	100	115
SUNNYVALE ISD	102.7	103	0	96	100	100	0	110	114	100	0	100	128
WILMER-HUTCHINS	102.3	103	100	99	92	100	0	110	105	100	100	100	263
COPELL ISD	97.1	95	100	101	101	100	100	103	92	100	100	100	152
<b>DAWSON COUNTY</b>													
DAWSON ISD	105.6	100	0	100	100	100	109	95	100	100	100	100	72
KLONDIKE ISD	97.0	100	0	100	100	100	99	96	100	100	100	100	90
LAMESA ISD	102.9	99	100	100	110	100	106	100	101	100	100	100	109
SANDS ISD	99.5	100	0	100	100	100	101	99	100	100	100	102	94
<b>DEAF SMITH COUNTY</b>													
HEREFORD ISD	97.0	102	100	100	86	100	100	94	80	100	100	83	126
WALCOTT ISD	100.6	0	0	0	100	100	100	82	100	0	0	100	101
<b>DELTA COUNTY</b>													
COOPER ISD	101.0	97	100	100	99	100	100	105	82	100	100	96	134
FANNINDEL ISD	103.1	94	100	100	100	100	100	105	100	100	100	100	127
<b>DENTON COUNTY</b>													
LITTLE ELM ISD	108.0	104	100	126	100	0	0	106	100	0	100	127	146
ARGYLE ISD	103.6	100	0	103	100	100	102	104	100	100	100	109	140
DENTON ISD	102.7	102	99	100	105	100	0	108	105	100	100	104	139
LEWISVILLE ISD	101.2	101	100	102	103	100	0	102	104	100	100	100	143
PILOT POINT ISD	103.5	102	100	100	101	100	102	100	100	100	100	103	142
KRUM ISD	107.7	106	100	100	100	0	102	106	100	100	100	107	150
PONDER ISD	105.5	102	100	100	116	0	102	106	100	100	100	101	149
AUBREY ISD	103.5	104	100	100	100	0	0	102	100	100	100	102	131
SANGER ISD	104.4	103	100	110	103	100	102	106	100	100	100	103	143
NORTHWEST ISD	102.7	103	100	98	102	100	102	105	100	100	100	99	146
LAKE DALLAS ISD	100.8	101	100	102	104	100	0	99	100	100	100	100	122
<b>DEWITT COUNTY</b>													
MEYERSVILLE ISD	102.5	0	0	0	100	100	101	123	100	100	100	99	115
WESTHOFF ISD	109.5	113	0	100	100	0	101	107	100	0	100	106	117
CUERO ISD	103.5	104	100	100	119	100	95	125	94	100	100	88	112
NORDHEIM ISD	106.3	110	0	100	100	0	103	114	100	100	100	103	113
YOAKUM ISD	102.9	101	100	100	122	100	97	107	111	100	100	97	114
YORKTOWN ISD	108.5	112	100	100	111	0	107	117	99	100	100	100	115
<b>DICKENS COUNTY</b>													
SPUR ISD	102.8	99	0	100	89	100	103	89	97	100	100	108	110
PATTON SPRINGS ISD	104.3	100	0	100	100	100	103	96	100	100	100	99	109
<b>DIMITT COUNTY</b>													
ASHERTON ISD	109.4	97	100	100	100	100	111	112	100	100	100	95	130
CARRIZO SPRINGS IS	105.9	100	100	100	108	100	108	100	98	100	100	92	129

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use	
<b>DONLEY COUNTY</b>														
CLARENDON ISD	100.3%	100%	100%	89%	112%	100%	100%	110%	97%	100%	100%	96%	97%	
HEDLEY ISD	98.0	93	100	100	100	100	107	97	100	100	100	94	102	
<b>DUVAL COUNTY</b>														
Ramirez ISD [monito	84.3	100	0	100	100	100	92	113	100	100	100	83	71	
BENAVIDES ISD	98.8	88	100	100	100	100	105	109	100	100	100	100	70	
FREER (CITY)	91.8	94	100	100	83	100	88	114	96	100	100	100	78	
SAN DIEGO ISD	97.3	90	100	100	101	100	103	102	101	100	100	97	81	
<b>EASTLAND COUNTY</b>														
CISCO ISD	101.8	105	100	100	106	100	94	108	102	100	100	102	83	
EASTLAND ISD	99.3	99	100	100	96	100	93	106	95	100	100	111	87	
GORMAN ISD	97.7	102	100	100	106	100	103	102	100	100	100	98	77	
RANGER ISD	101.1	95	100	100	98	100	97	113	100	100	100	108	91	
RISING STAR ISD	94.0	100	100	100	99	0	86	110	100	0	100	95	78	
<b>ECTOR COUNTY</b>														
ECTOR COUNTY ISD	98.0	96	100	100	104	100	96	107	96	100	100	100	117	
<b>EDWARDS COUNTY</b>														
ROCKSPRINGS ISD	108.1	105	0	100	106	0	106	98	93	100	100	104	124	
NUECES CANYON ISD	102.4	94	100	100	100	0	106	87	100	100	100	102	124	
<b>ELLIS COUNTY</b>														
AVALON ISD	102.3	101	0	114	100	100	100	105	100	100	100	103	102	
ENNIS ISD	98.7	96	100	100	99	100	100	101	93	100	100	105	111	
FERRIS ISD	97.7	96	100	92	100	100	0	106	100	100	100	98	102	
ITALY ISD	102.7	103	100	100	101	100	0	106	100	100	100	100	106	
MIDLOTHIAN ISC	99.2	97	100	100	100	100	0	102	100	100	100	100	112	
MILFORD ISD	97.6	93	100	100	100	100	0	97	100	0	100	97	111	
PALMER ISD	96.5	94	100	95	100	100	0	107	100	100	100	97	108	
RED OAK ISD	98.4	98	100	100	100	100	0	105	100	100	100	96	103	
WAXAHACHIE ISD	97.9	96	100	100	96	100	0	104	94	100	100	100	102	
MAYPEARL ISD	98.9	98	100	100	100	100	100	102	100	100	100	95	114	
<b>EL PASO COUNTY</b>														
CLINT ISD	95.8	90	100	92	96	100	100	115	100	100	100	101	100	
EL PASO ISD	94.5	90	94	100	103	100	100	114	88	100	100	100	93	
FABENS ISD	96.7	97	100	98	73	100	100	115	100	100	100	115	93	
San Elizario [cUnM	96.1	92	100	99	100	100	0	113	100	100	100	106	91	
Ysleta ISD [monito	95.0	94	91	100	102	100	100	115	83	100	100	100	93	
ANTHONY ISD	98.5	97	100	100	96	100	0	114	97	100	100	95	91	
CANUTILLO ISD	98.3	95	100	91	92	100	100	115	100	100	100	108	110	
TORNILLO ISD	98.3	100	100	97	82	100	100	114	100	100	100	100	94	
SOCORRO ISD	97.6	95	100	89	101	100	100	113	100	100	100	116	91	
<b>ERATH COUNTY</b>														
THREE WAY ISD	101.5	100	0	100	100	0	104	97	100	0	100	104	97	
HUCKABAY ISD	103.7	100	0	100	100	0	104	120	100	0	100	102	100	
LINGLEVILLE ISD	100.1	100	0	100	100	100	104	145	100	100	100	93	100	
BLUFF DALE ISC	98.8	99	0	100	100	100	104	122	100	0	100	91	92	
MORGAN MILL ISD	108.5	116	0	100	100	0	105	141	100	100	100	109	98	
DUBLIN ISD	99.3	100	100	100	95	100	104	94	100	100	100	100	102	
STEPHENVILLE ISD	98.4	98	100	100	99	100	104	99	100	100	100	95	99	
<b>FALLS COUNTY</b>														
WESTPHALIA ISD	93.6	91	0	100	100	100	100	110	100	0	100	90	93	
CHILTON ISD	103.9	103	0	100	100	100	100	109	100	100	100	97	111	
MARLIN ISD	98.0	96	100	100	79	100	100	107	90	100	100	108	127	
ROSEBUD-LOTT ISD	102.2	101	100	100	97	100	100	107	100	100	100	101	105	
<b>FANNIN COUNTY</b>														
DODD CITY ISD	102.5	96	100	100	100	100	0	103	100	100	100	104	121	
ECTOR ISD	97.7	85	0	100	100	100	100	104	100	100	100	105	115	

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
BONHAM ISD	94.1%	92%	100%	100%	99%	100%	100%	105%	86%	100%	100%	86%	110%
HONEY GROVE ISD	94.9	92	100	100	84	100	100	106	87	100	100	92	102
LEONARD ISD	89.2	80	100	100	113	100	100	99	100	100	100	88	115
SAVOY ISD	97.2	92	100	100	100	100	100	100	100	100	100	81	131
TRENTON ISD	91.4	86	100	100	78	100	100	105	100	100	100	89	105
SAM RAYBURN ISD	103.7	92	0	100	100	100	100	108	100	100	100	104	120
<b>FAYETTE COUNTY</b>													
FAYETTEVILLE ISD	96.7	101	100	100	100	100	99	86	100	100	100	92	133
FLATONIA ISD	106.1	110	100	100	74	100	100	132	100	100	100	100	140
LA GRANGE ISD	98.8	98	100	100	101	100	101	101	100	100	100	91	120
SCHULENBURG ISD	92.6	98	100	100	101	100	100	104	85	100	100	78	127
ROUND TOP CARMINE	94.2	95	0	100	100	100	99	98	100	100	100	81	137
<b>FISHER COUNTY</b>													
ROBY ISD	98.2	87	100	100	76	88	106	98	88	28	100	90	103
ROTAN ISD	93.9	73	100	100	100	84	99	108	100	81	100	97	105
<b>FLOYD COUNTY</b>													
FLOYDADA ISD	114.9	92	100	100	80	0	100	106	96	0	100	98	157
LOCKNEY ISD	108.7	87	100	100	98	0	100	104	99	0	100	92	136
<b>FOARD COUNTY</b>													
CROWELL ISD	100.0	113	100	100	98	100	108	100	99	100	100	84	96
<b>FORT BEND COUNTY</b>													
LAMAR CONSOLIDATED	97.7	95	100	95	94	100	106	99	100	100	100	100	114
STAFFORD (CITY)	97.6	96	100	100	96	100	0	104	96	100	100	97	213
NEEDVILLE ISD	96.5	94	100	96	100	0	106	107	100	100	100	95	93
FORT BEND ISD	95.6	95	100	95	94	100	103	98	97	100	100	100	200
Kendleton [state o	97.6	95	100	93	100	0	106	120	100	100	100	100	94
<b>FRANKLIN COUNTY</b>													
MOUNT VERNON ISD	98.3	96	100	81	97	100	100	100	83	100	100	96	329
<b>FREESTONE COUNTY</b>													
DEW ISD	100.3	97	0	100	100	0	106	107	100	0	100	95	111
FAIRFIELD ISD	98.5	99	100	98	96	100	91	101	100	100	100	98	108
TEAGUE ISD	93.8	98	100	100	100	100	80	106	100	100	100	93	105
WORTHAM ISD	97.0	91	100	100	100	100	97	109	100	100	100	94	100
<b>FRIO COUNTY</b>													
DILLEY ISD	101.4	97	100	100	92	100	103	109	100	100	100	119	88
PEARSALL ISD	95.4	98	100	100	96	100	95	97	91	100	100	96	87
<b>GAINES COUNTY</b>													
SEMINOLE ISD	104.1	94	100	100	97	100	105	112	90	100	100	100	86
SEAGRAVES ISD	100.1	96	100	100	100	100	101	105	100	100	100	100	100
LOOP ISD	105.2	0	0	100	100	100	106	101	100	100	100	100	95
<b>GALVESTON COUNTY</b>													
DICKINSON ISD	95.1	90	100	86	90	100	107	104	100	100	100	98	171
GALVESTON ISD	91.3	90	94	79	91	100	106	108	89	100	100	100	130
HIGH ISLAND ISD	99.0	98	100	97	100	100	97	111	100	0	100	99	130
LA MARQUE ISD	96.8	92	100	100	94	100	100	98	100	100	100	100	117
TEXAS CITY ISD	100.2	102	100	100	100	100	100	99	100	100	100	100	128
HITCHCOCK ISD	95.3	94	100	85	95	100	100	102	100	100	100	89	184
SANTA FE ISD	91.6	88	100	88	94	100	97	105	100	100	100	95	194
CLEAR CREEK ISD	93.3	92	96	100	92	100	100	101	89	100	100	88	171
FRIENDSWOOD ISD	89.5	87	100	100	91	0	100	102	100	0	100	100	253
<b>GARZA COUNTY</b>													
POST ISD	108.6	95	100	100	79	100	111	106	97	100	100	100	128
SOUTHLAND ISD	107.4	100	0	100	100	100	106	109	100	100	100	88	124

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			O&G			Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use		
<b>GILLESPIE COUNTY</b>															
DOSS CSD	107.5%	100%	0	100%	100%	0	0	101%	100%	0	100%	110%	107%		
FREDERICKSBURG ISD	101.4	100	100	100	99	100	100	109	101	100	100	105	105		
HARPER ISD	103.4	101	0	100	100	100	100	119	100	100	100	101	109		
<b>GLASSCOCK COUNTY</b>															
GLASSCOCK ISD	98.5	91	0	100	93	100	109	101	94	100	100	100	29		
<b>GOLIAD COUNTY</b>															
GOLIAD ISD	108.0	101	100	100	101	0	109	113	99	100	100	105	92		
<b>GONZALES COUNTY</b>															
GONZALES ISD	99.9	100	100	100	102	100	103	103	99	100	100	94	107		
NIXON-SMILEY	105.0	108	100	100	100	100	104	122	100	100	100	101	105		
WAEOLDER ISD	107.9	108	0	100	100	100	102	104	100	100	100	116	107		
<b>GRAY COUNTY</b>															
ALANREED ISD	98.2	100	0	100	100	0	98	90	100	100	0	100	108		
LEFORS ISD	104.4	114	0	100	100	100	103	118	100	100	100	100	100		
MCLEAN ISD	105.8	110	100	100	100	100	99	120	100	100	100	101	115		
PAMPA ISD	103.0	103	100	100	107	100	106	110	96	100	100	100	138		
GRANDVIEW-HOPKINS	98.6	0	0	0	100	100	92	111	100	0	100	100	152		
<b>GRAYSON COUNTY</b>															
S AND S CONS. ISD	102.0	88	0	100	100	100	104	102	100	100	100	105	176		
GUNTER ISD	103.3	88	100	100	100	100	104	100	100	100	100	96	163		
TOM BEAN ISD	102.4	96	100	100	100	0	104	100	100	100	100	106	164		
TIOGA ISD	103.2	94	0	100	100	100	104	101	100	100	100	100	167		
POTTSBORO ISD	92.4	88	100	78	76	100	101	104	100	100	100	116	192		
BELLS ISD	96.9	90	100	100	100	0	0	102	100	100	100	92	196		
COLLINSVILLE ISD	103.6	99	100	100	96	0	108	103	100	0	100	96	163		
DENISON ISD	97.3	97	100	100	94	100	103	103	89	100	100	100	192		
HOWE ISD	103.1	97	100	100	112	100	104	101	100	100	100	105	156		
SHERMAN ISD	98.0	96	100	100	100	100	106	104	88	100	100	100	173		
VAN ALSTYNE ISD	109.1	110	100	100	113	100	104	108	86	100	100	105	166		
WHITESBORO ISD	94.8	90	100	100	81	100	97	103	100	100	100	95	195		
WHITEWRIGHT ISD	97.2	89	100	100	88	100	104	101	90	100	100	96	158		
<b>GREGG COUNTY</b>															
GLADEWATER ISD	102.3	100	100	100	100	100	103	107	100	100	100	100	144		
KILGORE ISD	102.5	99	100	100	98	100	107	110	113	100	100	100	108		
LONGVIEW ISC	103.5	99	100	100	103	100	107	150	100	100	0	100	234		
PINE TREE ISD	105.7	98	100	100	96	100	115	110	100	100	100	100	119		
SABINE ISD	101.3	101	100	100	100	100	103	109	100	100	100	93	112		
SPRING HILL ISD	104.9	98	100	100	100	100	108	114	100	100	100	100	160		
WHITE OAK ISD	104.6	95	100	100	100	100	106	115	100	100	100	100	133		
<b>GRIMES COUNTY</b>															
ANDERSON-SHIRO ISD	104.0	88	100	100	100	0	100	100	100	100	100	109	151		
IOLA ISD	102.3	105	0	100	100	100	100	114	100	100	100	100	106		
NAVASOTA ISD	103.3	101	100	108	99	100	100	102	76	100	100	116	126		
Richards ISD [AcUna	114.3	98	0	100	100	0	100	106	100	0	100	106	183		
<b>GUADALUPE COUNTY</b>															
SEGUIN ISD	99.3	101	100	100	98	100	109	109	76	100	100	102	92		
SCHERTZ-CIBOLO-UC.	99.0	99	100	86	98	100	0	112	100	100	100	100	100		
NAVARRO ISD	101.4	98	100	100	100	100	0	110	100	100	100	107	108		
MARION ISD	102.3	102	100	100	100	100	0	108	100	100	100	103	99		
<b>HALE COUNTY</b>															
ABERNATHY ISD	105.9	93	100	100	100	100	107	102	100	100	100	100	131		
COTTON CENTER ISD	103.4	100	0	100	100	100	107	92	100	100	100	98	107		
HALE CENTER ISD	97.6	92	100	100	79	100	108	91	100	100	100	87	116		
PETERSBURG ISD	105.0	97	100	100	76	100	107	102	100	100	100	100	119		
PLAINVIEW ISD	98.8	97	100	100	96	100	107	101	98	100	100	100	107		

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
<b>HALL COUNTY</b>													
MEMPHIS ISD	101.2%	117%	100%	100%	93%	100%	0	107%	99%	100%	100%	100%	83%
TURKEY-QUITAQUE	93.8	117	100	100	112	100	0	79	100	100	100	108	81
LAKEVIEW ISD	92.6	100	100	100	100	100	0	99	100	100	100	106	88
<b>HAMILTON COUNTY</b>													
HAMILTON ISD	103.1	106	100	100	95	100	100	94	103	100	100	105	105
HICO ISD	102.5	99	100	100	91	100	0	92	100	100	100	103	119
<b>HANSFORD COUNTY</b>													
GRUVER ISD	96.6	87	100	100	100	100	99	101	100	100	100	100	79
SPRINGLE-MORSE ISD	106.2	100	0	100	100	100	110	95	100	100	100	100	119
SPEARMAN ISD	94.7	95	100	100	105	100	93	103	105	100	100	100	76
<b>HARDEMAN COUNTY</b>													
CHILLICOTHE ISD	106.8	106	100	100	100	100	108	103	100	100	100	100	110
QUANAHA ISD	102.5	104	100	100	79	100	106	107	89	100	100	100	104
<b>HARDIN COUNTY</b>													
KOUNTZE ISD	109.4	99	100	90	100	100	106	112	100	100	100	97	151
SILSBEE ISD	98.5	93	100	100	79	100	108	126	90	100	100	100	150
HARDIN-JEFFERSON	103.5	94	100	100	100	100	96	111	100	100	100	92	204
LUMBERTON ISD	94.6	95	100	67	86	100	104	112	100	100	100	100	105
WEST HARDIN ISD	117.4	94	0	90	100	100	106	135	100	100	100	97	193
<b>HARRIS COUNTY</b>													
ALDINE ISD	98.1	93	100	100	101	100	108	105	97	100	100	99	125
ALIEF ISD	97.5	95	99	100	99	100	108	103	94	100	100	100	143
CHANNELVIEW ISD	99.8	101	100	100	101	100	108	104	95	100	100	100	123
CROSBY ISD	97.6	94	100	83	97	100	112	100	100	100	0	127	109
CYPRESS-FAIRBANKS	96.5	94	100	100	98	100	108	103	90	100	100	102	116
DEER PARK ISD	99.0	92	100	100	100	100	108	98	100	100	100	100	156
NORTH FOREST ISD	104.7	106	100	100	98	100	108	104	117	100	100	100	105
GALENA PARK ISD	99.3	95	100	100	82	100	108	100	120	100	100	100	184
GOOSE CREEK ISD	99.6	98	100	100	97	100	105	101	100	100	100	100	272
HOUSTON ISD	99.4	98	115	100	97	100	108	106	101	100	100	100	133
HUMBLE ISD	97.1	95	100	100	102	100	108	105	100	100	100	100	101
KATY ISD	92.6	93	100	82	86	100	104	100	98	100	100	96	124
KLEIN ISD	97.4	96	100	100	99	100	113	106	100	100	100	102	102
LA PORTE ISD	98.8	91	100	100	100	100	108	103	100	100	100	100	126
PASADENA ISD	96.2	94	98	100	100	100	99	99	87	100	100	100	128
SPRING ISD	98.7	93	98	100	106	100	109	104	110	100	100	100	101
SPRING BRANCH ISD	94.8	92	100	100	99	100	0	103	95	100	100	100	100
TOMBALL ISD	96.0	95	100	100	71	100	103	108	100	100	100	103	104
SHELDON ISD	100.0	98	100	100	100	100	108	106	101	100	100	100	101
HUFFMAN ISD	99.0	100	100	81	100	0	108	104	100	0	100	118	104
<b>HARRISON COUNTY</b>													
Karnack ISD [advise	103.6	101	100	102	100	100	98	100	100	100	100	105	160
MARSHALL ISD	108.7	100	100	100	92	100	99	124	122	100	100	100	158
WASKOM ISD	100.0	98	100	100	100	100	102	93	100	100	100	100	160
HALLSVILLE ISD	99.4	93	100	100	100	100	97	105	100	100	100	100	151
HARLETON ISD	105.0	93	0	100	100	100	105	106	100	100	100	100	255
ELYSIAN FIELDS ISD	100.1	94	100	100	100	0	100	98	100	100	100	100	123
<b>HARTLEY COUNTY</b>													
HARTLEY ISD	90.0	90	0	100	73	100	100	98	100	100	100	76	91
CHANNING ISD	101.1	100	0	100	100	100	100	98	100	100	100	100	103
<b>HASKELL COUNTY</b>													
PAINT CREEK ISD	105.0	89	0	100	100	100	92	107	100	100	100	119	115
HASKELL ISD	100.8	97	100	100	92	100	104	99	101	100	100	100	111
ROCHESTER ISD	97.0	102	0	100	100	100	101	93	100	100	100	100	86
RULE ISD	107.0	102	100	100	100	100	107	105	100	100	100	117	112

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G	Personal Property			Land Ratio		
					Comml.	Indust.	Minerals Utility	Comml.	Indust.	Other	Market	Ag. Use	
<b>HAYS COUNTY</b>													
SAN MARCOS ISD	100.1%	100%	110%	100%	95%	100%	100%	102%	104%	100%	100%	100%	82%
DRIPPING SPRINGS	100.1	99	100	99	100	0	100	97	100	100	100	104	89
HAYS CONS. ISD	103.5	106	100	104	93	100	100	97	100	100	100	109	83
WIMBERLY ISD	97.6	95	100	101	107	0	0	99	100	0	100	101	84
<b>HEMPHILL COUNTY</b>													
CANADIAN ISD	104.4	94	100	100	98	100	105	111	104	100	100	100	96
<b>HENDERSON COUNTY</b>													
LA POYNOR ISD	105.4	102	100	100	100	100	107	104	100	100	100	92	191
MURCHISON ISD	97.3	85	100	100	100	0	104	105	100	0	100	93	166
ATHENS ISD	102.6	98	100	100	97	100	105	114	107	100	100	102	178
BROWNSBORO ISD	100.1	95	100	100	100	100	104	99	100	100	100	100	181
CROSS ROADS ISD	103.7	100	0	100	100	100	105	105	100	100	100	97	172
EUSTACE ISD	103.7	102	100	110	100	100	108	99	100	100	100	100	170
MALAKOFF ISD	99.0	95	100	115	100	100	105	104	100	100	100	100	168
TRINIDAD ISD	105.2	101	100	100	92	100	105	110	100	100	100	100	169
<b>HIDALGO COUNTY</b>													
VALLEY VIEW ISD	95.6	92	100	101	100	100	98	108	84	100	100	100	115
DONNA ISD	98.9	98	100	97	93	100	103	110	100	100	100	100	114
EDCOUCH ELSA ISD	94.7	92	100	92	81	100	103	110	100	100	100	100	120
EDINBURG ISD	99.4	92	100	100	104	100	101	108	100	100	100	100	117
HIDALGO ISD	97.5	96	100	85	101	100	100	107	93	100	100	100	117
MCALLEN ISD	97.5	96	100	100	102	100	103	112	89	100	100	100	120
MERCEDES ISD	100.4	103	100	86	92	100	103	110	91	100	100	100	119
MISSION ISD	92.7	90	100	88	94	100	103	111	94	100	100	100	119
PHARR-SAN JUAN-ALA	94.3	94	100	90	90	100	99	111	90	100	100	100	114
Progreso [monitor	98.0	92	100	97	100	100	103	113	100	0	100	100	113
SHARYLAND ISD	95.2	94	100	117	73	100	0	104	96	100	100	100	120
LA JOYA ISD	98.1	84	100	96	105	100	111	111	100	100	100	100	116
WESLACO ISD	93.8	91	100	94	92	100	103	100	93	100	100	100	119
LA VILLA ISD	101.3	90	0	100	100	100	103	110	100	100	100	100	115
Monte Alto [advise	101.7	88	100	100	86	100	103	100	100	100	100	114	117
<b>HILL COUNTY</b>													
ABBOTT ISD	94.1	94	0	100	100	100	100	105	100	100	100	99	82
BYNUM ISD	97.4	105	0	100	100	100	100	104	100	100	100	101	86
COVINGTON ISD	100.6	112	0	100	100	0	100	98	100	0	100	95	116
HILLSBORO ISD	96.1	101	100	100	83	100	100	104	88	100	100	100	86
HUBBARD ISD	102.9	101	100	100	111	0	100	104	99	0	100	100	124
ITASCA ISD	102.7	118	100	100	100	100	100	102	100	100	100	100	86
MALONE ISD	99.4	110	0	100	131	100	0	108	100	100	100	99	86
MOUNT CALM ISD	105.0	94	0	100	100	0	100	108	100	0	100	112	107
WHITNEY ISD	98.7	98	100	90	109	0	100	103	100	0	100	99	105
AQUILLA ISD	101.7	122	0	100	100	0	100	102	100	100	100	97	109
BLUM ISD	106.5	106	0	100	100	100	100	102	113	100	100	107	118
PENELOPE ISD	94.8	106	0	100	100	100	0	109	100	100	100	100	82
<b>HOCKLEY COUNTY</b>													
ANTON ISD	104.2	107	100	100	100	100	107	102	100	100	100	100	98
LEVELLAND ISD	105.2	93	100	100	107	100	109	103	100	100	100	100	94
ROPES ISD	103.9	108	0	100	100	100	106	96	100	100	100	115	101
SMYER ISD	104.1	90	0	100	100	100	105	95	100	100	100	100	111
SUNDOWN ISD	109.5	100	100	100	100	100	111	93	100	100	100	100	115
WHITHARRAL ISD	103.3	117	0	100	100	100	103	98	100	100	100	109	102
<b>HOOD COUNTY</b>													
GRANBURY ISD	99.0	99	100	99	94	100	95	101	94	100	100	100	121
Lipan ISD [monitor	110.3	94	0	100	100	100	95	118	100	100	100	129	112
TOLAR ISD	103.0	109	0	100	100	100	95	100	100	100	100	100	113
<b>HOPKINS COUNTY</b>													
CUMBY ISD	107.2	100	100	100	100	100	100	102	100	100	100	108	135



APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
NORTH HOPKINS ISD	109.3%	102%	0	100%	100%	0	105%	105%	100%	0	100%	115%	136%
MILLER GROVE ISD	100.3	100	0	100	100	0	100	96	100	0	100	92	137
SALTILLO ISD	113.9	99	0	100	100	0	100	101	100	0	100	120	138
SULPHUR SPRINGS	101.3	100	100	100	97	100	100	105	98	100	100	109	136
COMO-PICKTON ISD	110.7	104	0	100	100	100	112	122	100	100	100	102	138
SULPHUR BLUFF ISD	111.5	94	0	100	100	0	100	107	100	0	100	111	137
<b>HOUSTON COUNTY</b>													
KENNARD ISD	117.1	115	0	100	100	100	100	108	100	100	100	102	174
CROCKETT ISD	101.1	100	100	100	101	100	102	104	99	100	100	99	119
GRAPELAND ISD	101.2	99	100	100	100	100	107	105	100	100	100	95	121
LOVELADY ISD	101.9	101	0	100	100	100	98	104	100	100	100	98	118
LATEXO ISD	103.6	95	0	100	100	100	102	101	100	100	100	113	155
<b>HOWARD COUNTY</b>													
BIG SPRING ISD	97.3	88	100	100	102	100	105	109	93	100	100	100	91
COAHOMA ISD	104.0	94	100	100	100	100	107	108	100	100	100	100	94
FORSAN ISD	106.8	80	100	100	100	100	110	105	100	100	100	100	94
<b>HUDSPETH COUNTY</b>													
ALLAMOORE CSD	116.1	100	0	100	100	100	100	127	0	100	100	102	135
FT HANCOCK ISD	109.9	92	0	103	100	0	100	121	100	0	100	105	107
SierraBlanca[advis	118.2	94	100	120	100	0	100	122	100	0	100	101	157
DELL CITY ISD	106.5	97	100	112	92	100	100	122	115	100	100	96	108
<b>HUNT COUNTY</b>													
BOLES HOME ISD	103.6	105	0	94	100	0	100	107	100	0	108	105	110
CADDO MILLS ISD	101.9	96	100	100	98	100	0	104	100	100	100	110	112
CELESTE ISD	103.0	98	100	100	100	0	0	102	100	0	100	106	122
COMMERCE ISD	101.1	104	111	100	92	100	0	101	80	100	100	114	116
GREENVILLE ISD	99.3	105	100	100	92	100	0	109	84	100	100	100	118
LONE OAK ISD	103.2	92	100	100	100	0	100	103	100	0	100	122	129
QUINLAN ISD	90.8	85	100	91	93	100	100	101	100	100	100	101	126
WOLFE CITY ISD	101.4	97	100	100	89	100	0	107	100	100	100	108	117
CAMPBELL ISD	105.5	95	100	100	100	0	0	97	100	0	100	117	130
BLAND ISD	98.4	95	0	100	100	100	0	106	100	0	100	96	115
<b>HUTCHINSON COUNTY</b>													
BORGER ISD	98.3	94	100	100	103	100	112	111	95	100	100	100	89
SANFORD ISD	98.2	95	100	100	100	100	94	115	100	0	100	100	88
PLEMONS-STINNETT-P	101.7	100	100	100	100	100	113	105	99	100	100	100	107
SPRING CREEK ISD	120.5	100	0	100	100	100	133	106	100	0	100	100	89
<b>IRION COUNTY</b>													
IRION COUNTY ISD	106.9	82	100	100	96	100	113	107	105	100	100	100	77
<b>JACK COUNTY</b>													
BRYSON ISD	102.4	93	100	100	100	100	103	109	100	100	100	101	94
JACKSBORO ISD	99.5	100	100	100	98	100	95	108	107	100	100	105	95
PERRIN-WHITT Cisd	103.3	101	0	100	100	100	100	113	100	100	100	99	94
<b>JACKSON COUNTY</b>													
EDNA ISD	93.8	84	100	100	91	100	95	122	85	100	100	93	100
GANADO ISD	97.6	105	100	100	94	0	91	116	100	100	100	96	87
INDUSTRIAL ISD	100.6	94	0	100	100	100	99	107	100	100	100	114	91
<b>JASPER COUNTY</b>													
BROOKELAND ISD	107.3	93	0	103	100	0	111	107	100	100	100	100	211
BUNA ISD	106.3	91	100	100	100	100	111	111	100	100	100	96	149
JASPER ISD	97.8	88	100	73	98	100	111	107	96	100	100	86	188
KIRBYVILLE ISD	106.6	93	100	100	80	100	111	112	100	100	100	96	170
EVADALE ISD	100.5	100	0	100	100	100	111	112	100	100	100	100	155
<b>JEFF DAVIS COUNTY</b>													
FT DAVIS ISD	95.8	93	100	97	101	0	100	111	93	0	100	91	105

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real			O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use	
VALENTINE ISD	100.7%	92%	0	107%	100%	0	100%	138%	100%	0	100%	97%	93%	
<b>JEFFERSON COUNTY</b>														
NEDERLAND ISD	96.3	91	100	100	101	100	108	111	100	100	100	100	151	
PORT ARTHUR ISD	99.3	97	100	100	92	100	108	112	100	100	100	100	109	
PORT NECHES ISD	98.1	93	100	100	100	100	108	111	100	100	100	100	85	
BEAUMONT ISD	97.8	96	100	100	94	100	105	108	91	100	100	100	198	
SABINE PASS ISD	106.5	100	100	100	100	100	109	164	100	100	100	100	154	
HAMSHIRE-FANNETT	102.1	94	100	100	100	100	108	104	100	100	100	94	172	
<b>JIM HOGG COUNTY</b>														
JIM HOGG CO. ISD	107.3	95	100	100	107	100	115	114	96	100	100	100	102	
<b>JIM WELLS COUNTY</b>														
LA GLORIA ISD	104.1	100	0	100	100	100	110	102	100	100	100	90	112	
ALICE ISD	100.1	99	100	100	95	100	106	111	101	100	100	100	114	
BEN BOLT-PALITO B.	101.1	103	0	100	100	100	104	87	100	100	100	100	108	
ORANGE GROVE ISD	99.9	95	100	90	100	100	108	103	100	100	100	100	117	
PREMONT ISD	105.6	89	100	100	100	100	109	113	100	100	100	100	115	
<b>JOHNSON COUNTY</b>														
ALVARADO ISD	104.1	109	100	96	87	100	0	99	100	100	100	100	214	
BURLESON ISD	100.7	99	100	100	92	100	0	102	103	100	100	130	158	
CLEBURNE ISD	99.1	98	100	100	98	100	0	107	96	100	100	100	145	
GRANDVIEW ISD	102.6	107	100	100	100	100	100	96	100	100	100	97	147	
JOSHUA ISD	99.2	101	100	94	87	100	0	97	100	100	100	100	226	
KEENE ISD	100.9	103	94	100	92	100	0	103	100	100	100	100	200	
RIO VISTA ISD	104.2	106	0	100	100	0	100	94	100	0	100	98	178	
VENUS ISD	102.1	104	100	100	100	100	100	101	100	100	105	100	116	
GODLEY ISD	107.5	97	100	100	100	0	100	97	100	0	100	106	212	
<b>JONES COUNTY</b>														
ANSON ISD	103.1	100	100	100	97	100	93	106	97	100	100	102	117	
HAMLIN ISD	104.1	101	100	100	89	100	104	109	92	100	100	100	119	
HAWLEY ISD	98.0	100	100	100	100	100	101	100	100	100	100	88	119	
LUEDERS - AVCCA	103.1	91	0	100	100	100	91	99	100	100	100	114	121	
STAMFORD ISD	103.0	101	100	100	99	100	101	104	98	100	100	98	121	
<b>KARNES COUNTY</b>														
FALLS CITY ISD	101.8	101	0	100	100	100	100	100	100	100	100	108	99	
KARNES CITY ISD	102.3	95	100	100	100	100	109	103	100	100	100	101	99	
KENEDY ISD	100.4	94	100	100	109	100	100	117	94	100	100	94	100	
RUNGE ISD	109.2	98	100	100	100	0	99	178	100	100	100	109	99	
<b>KAUFMAN COUNTY</b>														
CRANDALL ISD	96.4	98	100	100	100	100	0	98	100	100	100	80	230	
FORNEY ISD	97.0	101	100	87	88	100	0	102	94	100	100	86	230	
KAUFMAN ISD	98.0	97	100	100	108	100	100	91	100	100	100	91	243	
KEMP ISD	99.8	96	100	101	100	0	100	90	100	0	100	98	244	
MABANK ISD	96.3	93	100	102	95	100	105	98	100	0	100	106	165	
TERRELL ISD	100.6	98	100	100	107	100	100	102	93	100	100	101	238	
SCURRY-ROSSER ISD	103.8	99	100	100	100	0	100	90	100	0	100	102	241	
<b>KENDALL COUNTY</b>														
BOERNE ISD	98.1	97	100	93	105	100	100	104	102	100	100	99	78	
COMFORT ISD	97.3	101	100	100	105	100	100	110	100	100	100	95	79	
<b>KENEDY COUNTY</b>														
KENEDY COUNTY WIDE	94.3	97	100	100	100	100	103	136	100	100	100	100	30	
<b>KENT COUNTY</b>														
JAYTON-GIRARD ISD	103.7	106	0	100	106	100	104	108	100	100	100	105	101	
<b>KERR COUNTY</b>														
DIVIDE CSD	102.8	100	0	0	100	0	100	153	100	0	100	100	101	

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
CENTER POINT ISD	101.9%	103%	100%	100%	93%	100%	100%	111%	110%	100%	100%	102%	99%
HUNT ISD	98.8	97	0	97	100	0	100	99	100	0	100	100	100
KERRVILLE ISD	100.9	101	100	100	100	100	100	100	99	100	100	106	100
INGRAM ISD	97.0	96	100	92	100	0	100	96	100	0	100	97	102
<b>KIMBLE COUNTY</b>													
JUNCTION ISD	89.7	64	100	100	69	100	100	118	95	100	100	89	111
<b>KING COUNTY</b>													
GUTHRIE CSD	99.7	87	0	100	102	100	99	89	101	100	100	100	115
<b>KINNEY COUNTY</b>													
BRACKETT ISD	101.6	94	100	92	93	0	0	112	93	0	100	109	107
<b>KLEBERG COUNTY</b>													
LAURELESS ISD	110.4	100	0	100	100	100	119	130	100	100	0	100	79
KINGSVILLE ISD	97.2	92	100	100	106	100	113	115	81	100	100	100	80
RICARDO ISD	103.6	110	0	100	100	100	119	129	100	100	100	101	80
RIVIERA ISD	101.2	95	100	100	100	0	101	124	100	100	100	94	80
SANTA GERTRUDIS	118.2	100	0	0	100	0	121	127	100	100	0	100	80
<b>KNOX COUNTY</b>													
BENJAMIN ISD	104.3	100	0	100	100	100	102	103	100	100	100	100	108
GOREE ISD	103.2	91	0	100	100	100	104	100	100	100	100	85	111
KNOX CITY-O'BRIEN	100.1	86	0	100	100	100	103	105	100	100	100	100	106
MUNDAY ISD	97.4	94	0	100	75	100	110	101	92	100	100	80	110
<b>LAMAR COUNTY</b>													
CHISUM ISD	101.8	94	0	100	100	100	100	104	100	100	100	97	151
ROXTON ISD	108.5	97	100	100	100	0	100	109	100	0	100	95	150
PARIS ISD	97.9	97	100	100	96	100	100	106	98	100	100	100	174
NORTH LAMAR ISD	99.6	95	100	100	87	100	100	105	100	100	100	100	150
PRAIRILAND ISD	109.0	99	100	100	100	100	100	99	100	100	100	116	149
<b>LAMB COUNTY</b>													
AMHERST ISD	100.3	101	100	100	104	100	0	105	100	100	100	88	102
LITTLEFIELD ISD	100.3	97	100	100	80	100	100	103	107	100	100	100	130
OLTON ISD	98.7	109	100	100	96	100	0	103	100	100	100	81	100
SPADE ISD	112.7	100	0	100	100	100	0	103	100	100	100	103	123
SPRINGLAKE-EARTH	102.5	128	100	100	103	100	0	105	96	100	100	89	101
SUDAN ISD	105.8	100	100	100	100	100	0	106	100	100	100	100	135
<b>LAMPASAS COUNTY</b>													
LAMPASAS ISD	99.5	98	100	100	83	100	100	108	100	100	100	102	117
LOMETA ISD	106.8	107	0	100	100	0	100	110	100	100	100	102	113
<b>LA SALLE COUNTY</b>													
COTULLA ISD	94.6	104	100	100	79	0	103	120	81	100	100	100	79
<b>LAVACA COUNTY</b>													
VYSEHRAD ISD	99.6	101	0	100	100	100	102	114	100	100	100	94	92
SWEET HOME ISD	97.1	100	0	100	100	100	97	125	100	100	100	93	87
EZZELL ISD	100.9	100	0	100	100	100	96	155	100	100	100	96	85
HALLETTSVILLE ISD	96.8	95	100	100	92	100	97	125	100	100	100	92	88
MOULTON ISD	104.4	108	100	100	93	100	97	111	100	100	100	109	90
SHINER ISD	99.3	103	100	100	84	100	100	108	95	100	100	100	90
<b>LEE COUNTY</b>													
GIDDINGS ISD	98.7	94	100	100	97	100	99	106	95	100	100	102	84
LEXINGTON ISD	96.9	95	100	100	100	0	94	101	100	100	100	100	85
DIME BOX ISD	100.7	100	100	100	100	0	99	111	100	100	100	98	85
<b>LEON COUNTY</b>													
BUFFALO ISD	99.2	100	100	100	93	0	110	105	91	100	100	94	137
CENTERVILLE ISD	104.0	104	100	100	100	100	103	100	100	100	100	108	143

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
NORMANGEE ISD	98.9%	102%	100%	93%	100%	0	103%	103%	100%	0	100%	97%	134%
OAKWOOD ISD	95.2	87	0	100	100	0	99	100	100	100	100	86	158
LEON ISD	101.5	94	100	100	100	100	107	100	100	100	100	97	133
<b>LIBERTY COUNTY</b>													
CLEVELAND ISD	99.9	96	100	94	98	100	109	112	109	100	100	97	101
DAYTON ISD	100.4	95	100	94	95	100	115	106	100	100	100	100	151
DEVERS ISD	109.5	92	0	100	100	100	104	119	100	100	100	93	168
HARDIN ISD	102.7	92	0	92	100	100	102	109	104	100	100	96	204
HULL DAISSETTA ISD	104.2	90	100	100	100	100	112	109	100	100	0	96	215
LIBERTY ISD	101.0	96	100	100	95	100	107	111	102	100	100	99	189
TARKINGTON ISD	100.5	93	0	85	100	100	109	118	100	100	100	95	167
<b>LIMESTONE COUNTY</b>													
COOLIDGE ISD	96.1	96	100	100	105	100	98	106	100	100	100	101	85
GROESBECK ISD	103.4	99	100	100	100	100	98	105	100	100	100	100	88
MEXIA ISD	96.4	102	100	100	92	100	96	104	59	100	100	103	88
<b>LIPSCOMB COUNTY</b>													
BOOKER ISD	96.3	105	100	100	91	100	96	89	91	100	100	100	106
FOLLETT ISD	101.9	100	100	100	100	100	104	93	100	100	100	100	105
HIGGINS ISD	98.4	105	100	100	100	100	105	85	100	100	100	100	83
DARROUZETT ISD	104.5	100	100	100	100	100	110	88	100	100	100	100	101
<b>LIVE OAK COUNTY</b>													
GEORGE WEST ISD	96.6	82	100	82	87	100	102	122	82	100	100	94	86
THREE RIVERS ISD	97.4	85	100	100	91	100	100	108	65	100	100	100	82
<b>LLANO COUNTY</b>													
LLANO ISD	96.6	95	100	99	102	0	100	109	88	100	100	100	103
<b>LUBBOCK COUNTY</b>													
Lubbock Cooper (mon	103.3	96	100	100	99	100	0	102	108	100	100	101	149
FRENSHIP ISD	98.5	96	100	95	97	100	106	102	98	100	100	100	147
ROOSEVELT ISD	105.1	95	100	100	100	100	107	98	98	100	100	99	166
IDALOU ISD	108.2	100	100	100	100	100	105	107	118	100	100	100	134
LUBBOCK ISD	99.1	97	109	100	97	100	108	110	105	100	100	100	145
NEW DEAL ISD	106.9	94	100	100	100	100	102	108	100	100	100	101	143
SLATON ISD	99.6	95	100	100	93	100	0	102	94	100	100	99	150
SHALLOWATER I S D	107.3	104	100	100	100	100	103	104	110	100	100	103	145
<b>LYNN COUNTY</b>													
O'DONNELL ISD	125.0	103	100	100	100	100	106	98	100	100	100	115	161
TAHOKA ISD	128.6	110	100	100	117	100	109	98	107	100	100	100	180
NEW HOME ISD	129.7	115	0	100	100	100	109	93	100	100	100	103	158
WILSON ISD	124.5	109	0	100	100	100	113	102	100	100	100	100	157
<b>MADISON COUNTY</b>													
MADISONVILLE ISD	101.0	95	100	100	90	100	108	114	88	100	100	104	98
NORTH ZULCH ISD	102.1	88	100	100	100	0	103	117	100	100	100	100	95
<b>MARION COUNTY</b>													
JEFFERSON ISD	102.6	97	100	87	82	100	96	129	64	100	100	91	291
<b>MARTIN COUNTY</b>													
STANTON ISD	100.4	101	100	100	95	100	103	98	95	100	100	99	93
GRADY ISD	101.7	100	0	100	100	100	102	103	100	100	100	100	95
<b>MASON COUNTY</b>													
MASON ISD	100.6	106	100	100	97	100	0	106	103	100	100	97	99
<b>MATAGORDA COUNTY</b>													
BAY CITY ISD	97.9	92	100	100	96	100	99	112	93	100	100	100	135
TIDEHAVEN ISD	103.1	104	100	100	100	100	101	106	100	100	100	100	113
MATAGORDA ISD	102.4	94	100	90	100	100	100	114	100	100	100	88	234

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
PALACIOS ISD	102.8%	100%	100%	100%	100%	100%	105%	103%	100%	100%	100%	100%	115%
VAN VLECK ISD	101.1	93	100	110	100	100	97	106	100	100	100	100	139
<b>MAVERICK COUNTY</b>													
EAGLE PASS ISD	98.9	100	100	91	97	100	98	118	99	100	100	100	95
<b>MCCULLOCH COUNTY</b>													
ROCHELLE ISD	100.9	100	0	100	100	100	100	101	100	100	100	110	95
LOHN ISD	97.0	100	0	100	100	100	100	94	100	100	100	102	96
BRADY ISD	98.1	95	100	100	99	100	100	102	100	100	100	100	102
<b>MCLENNAN COUNTY</b>													
HALLSBURG ISD	96.3	94	0	100	100	0	0	95	100	0	100	100	152
GHOLSON ISD	98.9	96	100	100	100	0	0	101	100	0	100	95	133
AXTELL ISD	101.4	95	0	100	100	100	100	101	100	100	100	99	141
BRUCEVILLE-EDDY	98.4	97	0	100	100	100	0	99	100	100	100	92	119
CRAWFORD ISD	98.4	92	100	100	100	100	100	103	100	100	100	92	123
MIDWAY ISD	98.5	97	100	100	96	100	0	103	100	100	100	100	115
LA VEGA ISD	100.1	97	100	100	104	100	100	103	99	100	100	100	141
LORENA ISD	97.5	96	100	100	100	100	0	102	100	100	100	95	118
MART ISD	101.3	93	100	100	91	100	100	106	100	100	100	99	119
MCGREGOR ISD	98.2	96	100	100	92	100	100	102	99	100	100	100	115
MOODY ISD	95.7	96	100	100	101	0	100	104	99	0	100	101	77
RIESEL ISD	101.1	89	100	100	100	0	0	108	100	100	100	93	117
WACO ISD	97.8	98	99	100	98	100	0	103	93	100	100	100	121
WEST ISD	96.3	94	100	100	93	100	100	101	99	100	100	92	116
CHINA SPRING ISD	97.3	95	100	100	100	100	100	103	100	100	100	95	143
CONNALLY ISD	98.6	97	103	100	93	100	100	101	98	100	100	100	140
ROBINSON ISD	98.5	97	100	100	100	100	0	104	100	100	100	98	117
BOSQUEVILLE ISD	96.4	97	100	100	91	100	100	100	91	100	100	94	126
<b>MCMULLEN COUNTY</b>													
MCMULLEN ISD	98.3	89	0	100	79	100	101	138	69	100	100	100	42
<b>MEDINA COUNTY</b>													
DEVINE ISD	100.7	98	100	100	99	100	111	110	97	100	100	98	106
D HANIS ISD	95.6	98	0	100	100	100	0	98	100	100	100	98	91
NATALIA ISD	99.8	99	100	93	100	100	111	110	100	100	100	99	107
HONDO ISD	96.8	98	100	100	99	100	111	99	97	100	100	99	83
MEDINA VALLEY ISD	100.4	101	100	97	98	100	111	108	100	100	100	99	105
<b>MENARD COUNTY</b>													
MENARD ISD	99.8	97	100	100	95	0	96	107	97	0	100	96	104
<b>MIDLAND COUNTY</b>													
MIDLAND ISD	97.8	97	100	100	96	100	98	102	98	100	100	100	89
Greenwood [monitor	96.6	99	0	100	100	100	95	98	100	100	100	96	82
<b>MILAM COUNTY</b>													
BUCKHOLTS ISD	101.8	95	100	100	100	100	0	108	100	0	100	107	101
CAMERON ISD	101.4	97	100	100	103	100	105	105	88	100	100	118	99
GAUSE ISD	108.0	100	0	100	100	0	105	109	100	100	100	121	96
MILANO ISD	102.1	88	0	100	100	0	94	105	100	100	100	109	97
ROCKDALE ISD	100.4	100	100	100	100	100	108	101	100	100	100	100	97
THORNDALE ISD	105.1	109	100	100	100	100	105	105	100	100	100	108	101
<b>MILLS COUNTY</b>													
PRIDDY ISD	110.1	104	0	100	100	0	0	100	100	0	100	108	121
GOLDTHWAITE ISD	101.0	102	100	100	92	0	100	98	102	0	100	100	107
MULLIN ISD	103.5	101	0	100	100	0	0	100	100	0	100	102	108
STAR ISD	106.0	100	0	100	100	0	100	100	100	0	100	106	109
<b>MITCHELL COUNTY</b>													
Westbrook [monitor	99.9	99	0	100	100	100	102	101	100	100	100	100	77
COLORADO ISD	98.9	102	100	100	93	100	101	101	89	100	100	100	76

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
LORAIN ISD	92.0%	107%	0	100%	100%	100%	101%	106%	100%	100%	100%	97%	71%
<b>MONTAGUE COUNTY</b>													
BOWIE ISD	98.4	99	100	100	88	100	101	106	103	100	100	95	104
NOCONA ISD	97.9	95	100	130	96	100	98	92	97	100	100	99	104
GOLD BURG ISD	98.0	90	0	100	100	100	100	103	100	0	0	92	101
MONTAGUE ISD	97.3	100	0	100	100	0	90	96	100	0	100	97	110
PRAIRIE VALLEY ISD	97.6	91	100	100	100	0	98	88	100	0	100	97	112
FORESTBURG ISD	93.7	94	0	100	106	0	103	96	100	0	100	87	103
SAINT JO ISD	97.7	87	100	100	100	100	106	99	100	100	100	83	105
<b>MONTGOMERY COUNTY</b>													
CONROE ISD	97.3	95	100	96	96	100	109	106	97	100	100	99	102
MONTGOMERY ISD	98.2	99	100	96	82	0	109	100	100	100	100	105	116
WILLIS ISD	98.8	96	100	99	92	100	109	104	100	100	100	107	104
MAGNOLIA ISD	100.6	97	100	98	100	100	108	108	100	100	100	112	102
SPLENDORA ISD	100.7	99	100	93	100	0	109	113	100	0	100	105	100
NEW CANEY ISD	97.9	94	100	111	97	100	0	109	76	100	100	105	101
<b>MOORE COUNTY</b>													
DUMAS ISD	100.4	90	100	100	91	100	105	117	79	100	100	100	95
SUNRAY ISD	107.2	90	100	100	100	100	115	100	100	100	100	100	90
<b>MORRIS COUNTY</b>													
DAINGRFLD-LONE STR	114.7	104	100	100	102	100	100	131	94	100	100	97	252
PEWITT ISD	109.8	104	100	100	107	100	108	107	100	100	100	111	177
<b>MOTLEY COUNTY</b>													
MOTLEY CO. ISD	105.0	92	0	100	89	100	108	109	84	100	100	100	110
<b>NACOGDOCHES COUNTY</b>													
ETOILE ISD	110.2	95	0	93	100	0	105	95	100	0	100	112	205
DOUGLASS ISD	111.2	95	100	104	100	0	103	107	100	100	100	105	199
MARTINSVILLE ISD	110.4	101	100	100	100	0	105	104	100	0	100	102	170
CHIRENO ISD	115.4	94	100	100	100	0	105	106	100	0	100	110	169
CUSHING ISD	110.1	103	0	100	100	100	109	107	100	100	100	100	194
GARRISON ISD	100.5	98	100	100	100	100	91	95	100	100	100	96	180
NACOGDOCHES ISD	95.3	95	100	93	86	100	105	106	89	100	100	100	175
WODEN ISD	111.9	99	100	100	100	100	105	104	100	100	100	95	193
CENTRAL HEIGHTS	107.9	96	0	100	100	100	95	112	100	100	100	106	200
<b>NAVARRO COUNTY</b>													
RICE ISD	98.8	89	0	100	86	0	105	99	100	0	100	101	134
BLOOMING GROVE ISD	107.0	107	100	100	100	100	0	103	100	100	100	101	131
CORSICANA ISD	99.1	102	100	100	93	100	105	109	87	100	100	100	150
DAWSON ISD	105.6	97	0	100	100	0	0	106	100	0	100	103	135
FROST ISD	102.7	102	0	100	100	0	0	100	100	0	100	99	113
KERENS ISD	104.8	97	100	100	97	100	105	103	100	100	100	113	132
MILDRED ISD	97.8	98	0	91	100	100	105	100	100	100	100	86	211
<b>NEWTON COUNTY</b>													
BURKEVILLE ISD	129.6	107	0	86	100	100	100	127	100	100	100	100	192
NEWTON ISD	119.2	116	100	100	92	100	100	127	81	100	100	100	162
DEWEYVILLE ISD	106.5	113	0	100	100	100	100	119	100	100	100	100	107
<b>NOLAN COUNTY</b>													
BLACKWELL ISD	101.8	95	0	100	100	0	104	110	100	0	100	98	86
ROSCOE ISD	99.2	101	100	100	82	100	104	104	100	100	100	97	97
SWEETWATER ISD	97.2	95	100	100	90	100	104	103	90	100	100	100	75
HIGHLAND ISD	100.9	100	0	100	100	100	106	107	100	100	100	104	82
<b>NUECES COUNTY</b>													
AGUA DULCE ISD	102.3	100	0	100	100	100	99	107	100	100	100	100	111
BISHOP ISD	101.0	100	100	100	100	100	98	113	100	100	100	100	117
CALALLEN ISD	101.4	101	100	99	102	100	102	112	100	100	100	100	107

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comm.	Indust.	Minerals	Utility	Comm.	Indust.	Other	Market	Ag. Use
CORPUS CHRISTI ISD	100.7%	101%	94%	97%	99%	100%	99%	111%	107%	100%	100%	100%	114%
DRISCOLL ISD	103.4	99	0	100	100	100	102	118	100	100	100	100	112
LONDON ISD	106.9	94	100	100	100	100	103	119	100	100	100	100	112
PORT ARANSAS ISD	104.1	104	100	96	102	100	103	135	100	100	100	98	129
ROBSTOWN ISD	100.9	98	100	100	102	100	102	108	100	100	100	103	112
TULOSO-MIDWAY ISD	100.5	104	100	100	95	100	102	111	100	100	100	100	113
BANQUETE ISD	100.2	98	100	100	100	100	98	101	100	100	100	97	113
FLOUR BLUFF ISD	101.8	101	100	96	94	100	108	113	100	100	100	100	129
WEST OSO ISD	98.3	98	100	100	98	100	97	110	95	100	100	100	112
<b>OCHILTREE COUNTY</b>													
PERRYTON ISD	101.9	97	100	100	93	0	106	96	105	0	100	100	113
<b>OLDHAM COUNTY</b>													
VEGA ISD	107.1	98	0	100	90	100	104	100	94	100	100	101	129
ADRIAN ISD	113.7	100	0	100	100	100	104	91	100	100	100	89	130
WILDORADO ISD	107.6	94	0	100	100	100	104	100	100	100	100	96	124
<b>ORANGE COUNTY</b>													
BRIDGE CITY ISD	107.4	96	100	100	97	100	99	121	100	100	100	100	249
ORANGEFIELD ISD	100.1	97	0	93	100	100	102	105	100	100	100	91	178
WEST ORANGE-COVE	99.1	96	100	100	95	100	102	99	95	100	100	100	270
VIDOR ISD	100.2	99	100	100	95	100	102	108	100	100	100	100	122
LITTLE CYPRESS-M.	99.5	96	100	100	100	100	103	107	100	100	100	100	121
<b>PALO PINTO COUNTY</b>													
Palo Pinto [AcUnac	96.7	97	0	87	89	0	105	116	100	0	100	100	78
GORDON ISD	101.1	100	0	100	101	0	98	107	100	100	100	117	80
GRAFORD ISD	96.2	95	0	100	96	0	95	112	100	0	100	100	82
MINERAL WELLS ISD	101.0	103	100	100	94	100	98	115	96	100	100	109	86
SANTO ISD	98.9	100	0	100	100	100	105	102	100	100	100	95	83
STRAWN ISD	98.3	107	0	100	100	100	95	109	100	100	100	100	79
<b>PANOLA COUNTY</b>													
BECKVILLE ISD	99.5	86	100	100	100	100	96	101	100	100	100	117	114
CARTHAGE ISD	98.7	91	100	100	97	100	101	106	58	100	100	100	118
GARY ISD	100.0	83	0	100	100	0	101	106	100	100	100	109	121
<b>PARKER COUNTY</b>													
GARNER ISD	97.3	93	0	100	77	100	100	132	100	100	100	97	117
BROCK ISD	98.1	92	0	100	100	0	98	107	100	0	100	96	115
POOLVILLE ISD	106.9	90	0	100	100	0	104	133	100	0	100	107	115
SPRINGTOWN ISD	102.1	99	100	104	100	100	97	113	100	100	100	106	115
WEATHERFORD ISD	98.1	98	100	100	92	100	100	112	103	100	100	95	117
MILLSAP ISD	99.5	93	100	100	100	100	106	114	100	100	100	95	115
ALEDO ISD	98.1	98	100	107	100	100	100	106	100	100	100	89	120
PEASTER ISD	102.7	102	100	100	100	100	96	116	100	0	100	99	118
<b>PARMER COUNTY</b>													
BOVINA ISD	106.5	99	100	100	100	101	100	100	100	82	100	86	125
FARWELL ISD	94.5	79	100	100	100	101	100	117	100	82	100	75	108
FRIONA ISD	97.9	87	100	100	93	101	100	97	105	82	100	97	125
LAZBUDDIE ISD	96.2	100	0	100	100	101	100	92	100	82	100	79	105
<b>PECOS COUNTY</b>													
BUENA VISTA ISD	101.1	100	0	100	100	100	103	102	100	100	100	100	68
FT STOCKTON ISD	100.5	98	100	100	96	100	101	102	104	100	100	100	79
IRAAN-SHEFFIELD	112.7	100	100	100	100	100	114	110	100	100	100	100	83
<b>POLK COUNTY</b>													
BIG SANDY ISD	110.5	98	0	100	100	100	105	101	100	100	100	100	141
Goodrich [monitor	105.8	101	0	104	100	100	107	100	100	100	100	100	183
CORRIGAN-CAMDEN	105.9	92	100	100	100	100	94	108	100	100	100	100	166
LEGGETT ISD	106.4	89	0	100	100	0	96	108	100	100	100	94	153
LIVINGSTON ISD	102.7	98	100	100	120	100	96	100	100	100	100	100	154

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
ONALASKA ISD	96.9%	95%	100%	94%	100%	0	101%	96%	100%	100%	100%	100%	273%
<b>POTTER COUNTY</b>													
HIGHLAND PARK ISD	101.2	100	0	100	102	100	105	105	93	100	100	100	105
BUSHLAND ISD	101.4	108	0	100	85	100	106	104	96	100	100	100	92
AMARILLO ISD	98.2	103	100	100	91	100	0	106	88	100	100	100	85
River Road (monito	99.1	102	0	100	78	0	106	101	83	0	100	100	96
<b>PRESIDIO COUNTY</b>													
MARFA ISD	87.4	98	100	100	89	100	100	103	100	100	100	79	65
Presidio (monitor	92.3	100	100	96	85	100	100	82	108	100	100	93	64
<b>RAINS COUNTY</b>													
RAINS ISD	102.4	92	100	100	95	100	106	96	109	100	100	114	157
<b>RANDALL COUNTY</b>													
CANYON ISD	97.6	98	100	100	95	100	0	94	96	100	100	100	96
<b>REAGAN COUNTY</b>													
REAGAN ISD	93.3	95	100	100	97	100	89	106	96	100	100	100	63
<b>REAL COUNTY</b>													
LEAKEY ISD	95.5	95	0	92	94	100	100	100	97	100	100	91	112
<b>RED RIVER COUNTY</b>													
AVERY ISD	98.2	96	0	100	100	0	0	108	100	100	100	96	98
TALCO-BOGATA ISD	104.3	102	100	100	100	71	111	99	100	100	100	102	96
CLARKSVILLE ISD	98.8	104	100	100	92	71	97	104	92	100	100	99	104
DETROIT ISD	107.4	107	100	100	100	0	109	107	100	0	100	110	106
<b>REEVES COUNTY</b>													
PECOS-BARSTOW-TOYA	102.6	107	100	100	90	100	102	111	109	100	100	100	74
BALMORHEA ISD	100.0	114	0	100	100	100	102	105	100	100	100	95	75
<b>REFUGIO COUNTY</b>													
AUSTWELL-TIVOLI	96.6	100	100	100	100	100	98	91	100	100	100	100	93
WOODSBORO ISD	102.4	108	100	100	108	100	102	98	100	100	100	113	96
REFUGIO ISD	98.6	90	100	100	103	100	100	99	87	100	100	100	89
<b>ROBERTS COUNTY</b>													
MIAMI ISD	96.3	99	100	100	89	100	94	95	118	100	100	100	127
<b>ROBERTSON COUNTY</b>													
BREMOND ISD	104.7	100	100	100	100	100	100	110	100	100	100	100	114
CALVERT ISD	103.2	103	100	100	126	100	103	109	100	100	100	97	102
FRANKLIN ISD	113.2	97	100	100	100	100	104	131	100	100	100	95	102
HEARNE ISD	99.3	99	100	100	93	100	103	107	88	100	100	102	103
MUMFORD ISD	106.7	100	100	100	100	100	0	107	100	100	100	115	98
<b>ROCKWALL COUNTY</b>													
ROCKWALL ISD	95.4	96	100	91	95	100	100	104	97	100	100	92	161
ROYSE CITY ISD	98.3	96	100	96	99	100	0	99	100	100	100	99	138
<b>RUNNELS COUNTY</b>													
OLFEN ISD	95.1	100	0	100	100	0	94	99	100	100	100	99	89
MILES ISD	89.5	94	0	100	100	48	94	109	96	0	100	84	77
BALLINGER ISD	94.5	93	100	100	101	48	94	108	98	100	100	96	76
WINTERS ISD	88.7	96	100	100	89	48	94	105	95	100	100	86	73
<b>RUSK COUNTY</b>													
HENDERSON ISD	98.8	96	100	100	90	100	107	102	88	100	100	86	181
LANGVILLE ISD	107.4	96	0	100	100	100	93	99	100	100	100	100	180
LEVERETTS CHAPEL	102.3	98	0	100	100	100	101	124	100	100	100	100	148
MOUNT ENTERPRISE	103.9	90	0	100	104	100	99	100	100	100	100	100	177
OVERTON ISD	99.3	100	100	100	92	100	100	104	77	100	100	100	185



APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
TATUM ISD	99.5%	100%	100%	100%	100%	100%	96%	100%	100%	100%	100%	100%	184%
CARLISLE ISD	103.5	99	0	100	100	0	99	105	100	100	100	98	177
WEST RUSK ISD	102.7	97	100	100	100	100	103	108	100	100	100	100	181
<b>SABINE COUNTY</b>													
HEMPHILL ISD	107.7	106	100	83	105	100	100	109	100	100	100	110	168
WEST SABINE ISD	109.4	109	0	100	100	108	100	102	100	108	100	105	132
<b>SAN AUGUSTIN COUNTY</b>													
SAN AUGUSTINE ISD	109.2	98	100	100	83	100	100	104	121	100	100	96	180
BROADDUS ISD	101.8	96	100	72	100	0	100	111	100	0	100	81	180
<b>SAN JACINTO COUNTY</b>													
COLD SPGS-OAKHURST	103.7	101	100	108	90	100	107	91	95	100	100	105	121
SHEPHERD ISD	103.0	98	100	90	100	100	107	115	100	100	100	115	119
<b>SAN PATRICIO COUNTY</b>													
ARANSAS PASS ISD	100.7	100	100	101	95	100	103	109	127	100	100	100	89
GREGORY-PORTLAND	98.9	97	100	100	96	100	104	105	91	100	100	100	108
INGLESIDE ISD	100.6	104	100	96	100	100	103	110	100	100	100	100	106
MATHIS ISD	101.2	96	100	100	98	100	103	112	100	100	100	118	109
ODEM-EDROY ISD	101.2	97	100	116	105	100	101	105	100	100	100	97	108
SINTON ISD	102.1	104	100	90	93	100	106	103	100	100	100	97	108
TAFT ISD	99.7	102	100	100	98	100	102	88	100	100	100	93	108
<b>SAN SABA COUNTY</b>													
CHEROKEE ISD	102.7	108	0	100	100	0	100	95	100	0	100	97	109
SAN SABA ISD	97.4	95	100	100	99	100	100	105	107	100	100	88	109
RICHLAND SPRINGS	106.3	104	100	100	100	100	100	93	100	100	100	111	109
<b>SCHLEICHER COUNTY</b>													
SCHLEICHER ISD	101.3	93	100	100	100	100	102	106	82	100	100	95	102
<b>SCURRY COUNTY</b>													
HERMLEIGH ISD	114.6	101	100	100	100	100	116	102	100	0	100	107	150
SNYDER ISD	104.6	105	100	100	95	100	107	106	92	100	100	100	135
IRA ISD	104.4	100	0	100	100	100	103	113	100	100	100	100	132
<b>SHACKELFORD COUNTY</b>													
ALBANY ISD	102.6	98	100	100	96	100	109	110	98	100	100	100	90
Moran [monitor	102.0	103	100	100	100	100	100	121	100	100	100	102	88
<b>SHELBY COUNTY</b>													
EXCELSIOR ISD	102.9	88	0	100	100	0	0	111	100	0	100	107	122
CENTER ISD	100.7	94	100	100	123	100	95	108	79	100	100	93	167
JOAQUIN ISD	96.4	93	100	100	100	0	97	108	100	100	100	76	101
SHELBYVILLE ISD	98.5	86	100	100	100	0	95	104	100	100	100	94	126
TENAHA ISD	98.7	94	100	100	89	100	95	107	89	100	100	110	113
TIMPSON ISD	98.7	93	100	100	100	0	94	107	100	100	100	95	109
<b>SHERMAN COUNTY</b>													
TEXHOMA ISD	103.7	100	0	100	100	0	104	105	100	0	100	100	104
STRATFORD ISD	99.8	93	100	100	57	100	108	100	85	0	100	100	104
<b>SMITH COUNTY</b>													
ARP ISD	102.2	98	100	100	100	100	104	103	100	100	100	108	125
BULLARD ISD	99.1	96	100	101	100	100	104	97	100	100	100	108	168
LINDALE ISD	101.6	98	100	100	99	100	104	109	100	100	100	107	132
TROUP ISD	99.4	97	100	100	95	100	101	99	100	100	100	82	250
TYLER ISD	101.0	100	100	100	105	100	104	105	100	100	100	100	121
WHITEHOUSE ISD	100.8	100	100	100	102	100	104	108	100	100	100	100	121
CHAPEL HILL ISD	101.5	101	100	100	105	100	101	103	100	100	100	100	116
WINONA ISD	105.5	98	100	100	124	100	108	105	100	100	100	105	127

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
<b>SOMERVELL COUNTY</b>													
GLEN ROSE ISD	102.8%	96%	100%	100%	79%	0	100%	103%	104%	0	100%	100%	81%
<b>STARR COUNTY</b>													
Rio Grande [monito	95.2	90	100	92	96	100	97	100	91	100	100	100	100
SAN ISIDRO ISD	99.0	80	0	100	100	100	99	92	100	100	100	100	114
ROMA ISD	89.6	84	100	79	90	100	98	110	100	100	100	93	111
<b>STEPHENS COUNTY</b>													
BRECKENRIDGE ISD	100.9	99	100	100	110	100	103	91	98	100	100	100	98
<b>STERLING COUNTY</b>													
STERLING CITY ISD	98.4	96	100	100	89	100	100	109	97	100	100	100	54
<b>STONEWALL COUNTY</b>													
ASPERMONT ISD	101.6	97	100	100	85	0	102	92	90	100	0	100	113
<b>SUTTON COUNTY</b>													
SONORA ISD	112.6	83	100	100	105	100	120	119	100	100	100	100	100
<b>SWISHER COUNTY</b>													
HAPPY ISD	133.0	92	100	100	100	94	0	100	100	100	100	97	262
TULIA ISD	101.5	87	100	100	97	94	100	100	87	100	100	73	214
KRESS ISD	118.4	93	100	100	100	94	100	97	100	100	100	96	156
<b>TARRANT COUNTY</b>													
ARLINGTON ISD	96.9	95	100	100	100	100	0	106	95	100	100	100	106
BIRDVILLE ISD	95.6	96	101	100	91	100	0	106	94	100	100	100	116
EVERMAN ISD	98.7	97	100	100	89	100	0	105	103	100	100	100	112
FORT WORTH ISD	96.3	94	95	100	98	100	0	105	97	100	100	100	113
GRAPEVINE ISD	97.1	93	100	100	101	100	100	105	100	100	100	102	116
KELLER ISD	97.1	96	100	100	95	100	0	104	97	100	100	99	115
MANSFIELD ISD	98.2	99	100	84	96	100	0	103	96	100	100	106	109
Lake Worth [monito	96.7	92	104	100	101	100	0	107	94	100	100	98	115
CROWLEY ISD	96.2	93	109	100	98	100	0	102	87	100	100	97	115
KENNEDALE ISD	98.7	100	100	100	85	100	0	107	90	100	100	109	120
AZLE ISD	97.7	96	100	105	101	100	100	106	100	100	100	94	115
HURST-EULESS-B	98.2	97	97	100	105	100	0	106	92	100	100	100	109
CASTLEBERRY ISD	94.2	94	100	100	86	100	0	104	97	100	100	100	101
EAGLE MT-SAJINAW	97.6	98	100	100	93	100	100	100	93	100	100	101	109
CARROLL ISD	91.4	91	100	100	97	100	0	106	93	100	100	77	136
WHITE SETTLEMENT	97.8	97	100	100	92	100	0	102	102	100	100	107	116
<b>TAYLOR COUNTY</b>													
WYLIE ISD	97.3	97	100	90	97	100	99	106	98	100	100	99	94
ABILENE ISD	100.7	101	105	100	99	100	99	106	97	100	100	100	92
MERKEL ISD	97.4	98	100	100	92	100	96	109	93	100	100	92	94
TRENT ISD	99.9	112	0	100	100	0	100	105	100	0	100	88	92
JIM NED ISD	98.9	102	100	96	100	0	100	102	100	0	100	95	100
<b>TERRELL COUNTY</b>													
TERRELL COUNTY ISD	104.4	100	0	100	105	100	108	99	97	100	100	100	96
<b>TERRY COUNTY</b>													
BROWNFIELD ISD	104.7	99	100	100	87	100	108	109	99	100	100	100	108
MEADOW ISD	108.6	91	0	100	100	100	111	101	100	100	100	87	123
UNION ISD	102.9	100	0	100	100	100	104	107	100	100	100	100	103
WELLMAN ISD	105.8	100	0	100	100	100	107	105	100	100	100	100	107
<b>THROCKMORTON COUNTY</b>													
THROCKMORTON ISD	99.2	102	0	100	100	100	99	98	92	100	100	91	102
WOODSON ISD	99.4	87	0	100	100	100	104	97	100	100	100	79	100
<b>TITUS COUNTY</b>													
HARTS BLUFF ISD	95.8	91	100	100	100	0	0	101	100	0	0	103	142

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
CHAPEL HILL ISD	103.7%	99%	0	100%	100%	0	0	105%	100%	0	100%	107%	114%
WINFIELD ISD	100.1	86	0	100	100	0	100	101	100	0	100	100	138
MOUNT PLEASANT ISD	97.8	95	100	100	94	100	100	101	85	100	100	100	112
<b>TOM GREEN COUNTY</b>													
GrapeCreek-P[monit	103.4	107	100	85	107	100	99	107	100	100	100	100	89
VERIBEST ISD	99.5	100	0	100	88	100	107	113	100	100	100	106	91
CHRISTOVAL ISD	100.1	107	0	100	100	100	94	112	100	100	100	107	85
SAN ANGELO ISD	100.4	102	91	100	98	100	99	110	96	100	100	100	90
WATER VALLEY ISD	99.9	101	0	100	100	0	100	108	100	100	100	118	84
WALL ISD	97.0	97	100	100	100	100	99	106	100	100	100	100	90
<b>TRAVIS COUNTY</b>													
LAGO VISTA ISD	100.9	98	105	104	100	0	0	110	100	0	100	100	204
AUSTIN ISD	99.8	97	103	100	100	100	100	117	105	100	100	100	154
PFLUGERVILLE ISD	98.4	96	99	111	100	100	0	109	100	100	100	98	101
MANOR ISD	102.8	100	100	106	100	100	0	113	111	100	100	103	121
EANES ISD	100.0	98	100	104	101	100	0	116	111	100	100	100	199
DEL VALLE ISD	102.4	104	100	100	104	100	0	112	108	100	100	102	117
LAKE TRAVIS ISD	102.0	101	100	105	106	100	0	111	100	100	100	102	198
<b>TRINITY COUNTY</b>													
GROVETON ISD	119.2	106	100	101	100	100	100	105	100	100	100	103	190
TRINITY ISD	98.4	93	100	107	89	100	100	109	103	100	100	100	119
CENTERVILLE ISD	132.8	96	0	100	100	0	100	109	100	100	100	118	183
APPLE SPRINGS ISD	122.4	111	0	100	100	0	100	105	100	0	100	105	160
<b>TYLER COUNTY</b>													
COLMESNEIL ISD	115.2	98	100	100	100	0	102	136	100	100	100	87	165
WOODVILLE ISD	105.5	94	100	100	89	100	102	116	92	100	100	100	223
WARREN ISD	103.5	92	100	115	100	100	102	134	100	100	100	101	118
SPURGER ISD	106.6	98	0	100	100	0	102	111	100	100	100	111	122
CHESTER ISD	115.9	102	100	100	100	100	102	102	100	100	100	80	154
<b>UPSHUR COUNTY</b>													
BIG SANDY ISD	107.1	105	100	100	100	100	105	110	100	100	100	101	321
GILMER ISD	103.6	100	100	100	95	100	107	103	100	100	100	100	338
ORE CITY ISD	106.3	104	100	100	111	0	106	104	100	100	100	99	461
UNION HILL ISD	111.2	100	0	100	100	0	113	132	100	0	100	100	292
HARMONY ISD	110.2	102	100	106	100	0	114	127	100	100	100	104	341
NEW DIANA ISD	109.3	106	100	100	100	0	107	112	100	0	100	101	356
UNION GROVE ISD	102.6	100	0	100	100	0	102	130	100	0	100	96	308
<b>UPTON COUNTY</b>													
MCCAMEY ISD	108.2	91	100	100	77	100	111	115	89	100	100	100	40
RANKIN ISD	98.9	100	0	100	100	100	101	102	100	100	100	100	34
<b>UVALDE COUNTY</b>													
KNIPPA ISD	100.2	106	100	100	100	100	0	103	100	100	100	98	98
SABINAL ISD	98.6	93	100	96	100	0	0	104	100	0	100	104	101
UVALDE ISD	100.1	99	100	95	98	100	100	104	100	100	100	106	105
UTOPIA ISD	93.7	99	0	100	100	100	100	92	100	100	100	96	81
<b>VAL VERDE COUNTY</b>													
Juno ISD [AcUnac]	96.6	100	0	100	100	0	101	85	100	100	0	100	86
SAN FELIPE-DEL RIO	97.2	98	100	83	95	100	99	110	98	100	100	100	88
COMSTOCK ISD	98.4	91	0	90	100	100	98	99	100	100	100	114	99
<b>VAN ZANDT COUNTY</b>													
CANTON ISD	99.4	100	100	100	92	100	103	102	105	100	100	96	163
EDGEWOOD ISD	100.4	96	100	100	100	100	105	102	100	100	100	96	181
GRAND SALINE ISD	101.0	100	100	100	90	100	103	106	100	100	100	97	176
MARTINS MILL ISD	102.0	102	0	100	100	0	96	101	100	100	100	97	162
VAN ISD	104.3	91	100	100	100	100	102	103	100	100	100	120	162
WILLS POINT ISD	99.8	96	100	100	96	100	0	104	100	100	100	101	147

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
FRUITVALE ISD	104.8%	101%	0	100%	100%	100%	108%	104%	100%	100%	100%	99%	174%
<b>VICTORIA COUNTY</b>													
NURSERY ISD	105.4	102	100	100	100	0	100	126	100	100	100	106	106
MCFADDIN ISD	101.4	0	0	100	100	0	98	111	100	0	0	100	105
BLOOMINGTON ISD	95.2	105	100	100	100	100	97	78	100	100	100	112	97
VICTORIA ISD	99.8	97	100	100	100	100	95	113	105	100	100	100	102
<b>WALKER COUNTY</b>													
NEW WAVERLY ISD	100.5	97	100	100	100	100	100	108	100	100	100	96	131
HUNTSVILLE ISD	103.4	100	99	110	103	100	100	110	103	100	100	96	175
<b>WALLER COUNTY</b>													
HEMPSTEAD ISD	97.4	103	100	76	91	100	119	113	96	100	100	84	154
WALLER ISD	99.7	96	100	94	98	100	105	106	100	100	100	101	141
ROYAL ISD	103.7	103	100	96	95	100	103	118	100	100	100	101	145
<b>WARD COUNTY</b>													
MONAHANS-WICKETT-P	101.5	102	100	100	98	100	102	102	90	100	100	100	174
GRANDFALLS-ROYALTY	108.2	100	0	100	100	100	107	120	100	100	100	100	194
<b>WASHINGTON COUNTY</b>													
BRENHAM ISD	99.6	95	100	100	96	100	117	102	85	100	100	107	153
BURTON ISD	97.3	93	100	100	100	100	117	76	100	100	100	101	153
<b>WEBB COUNTY</b>													
WEBB CONS. ISD	95.7	100	0	100	100	100	91	159	100	100	100	100	106
LAREDO ISD	96.6	94	100	85	100	100	0	111	101	100	100	100	141
MIRANDO CITY ISD	108.1	100	0	100	100	100	107	138	100	100	100	100	106
UNITED ISD	100.2	94	100	100	101	100	98	121	112	100	100	100	117
<b>WHARTON COUNTY</b>													
BOLING ISD	101.9	109	100	100	100	100	101	91	83	100	100	100	122
EAST BERNARD ISD	98.7	96	100	100	90	100	101	110	96	100	100	100	96
EL CAMPO ISD	99.3	100	100	100	96	100	104	94	86	100	100	97	99
WHARTON ISD	101.1	102	100	100	116	100	101	101	81	100	100	93	107
Louise ISD [monito	102.1	97	0	100	100	100	112	102	90	100	100	109	99
<b>WHEELER COUNTY</b>													
LELA ISD	102.1	100	0	100	100	100	105	114	100	0	100	75	94
MOBEETIE ISD	107.6	100	0	100	100	100	108	121	100	100	100	99	94
SHAMROCK ISD	102.4	107	100	100	98	100	107	105	85	100	100	100	95
WHEELER ISD	93.9	98	100	100	100	100	87	111	100	100	100	100	95
ALLISON ISD	102.5	100	0	100	100	0	102	119	100	100	100	100	91
KELTON ISD	106.3	0	0	0	100	0	107	108	100	100	100	100	96
BRISCOE ISD	99.8	100	0	100	100	100	100	98	100	100	100	100	96
<b>WICHITA COUNTY</b>													
BURKBURNETT ISD	100.3	99	100	100	100	100	106	109	100	100	100	100	113
ELECTRA ISD	106.2	101	100	100	100	100	105	124	107	100	100	100	115
IOWA PARK ISD	101.4	98	100	100	100	100	107	109	108	100	100	101	115
WICHITA FALLS ISD	99.9	98	100	100	102	100	106	107	101	100	100	100	116
CITY VIEW ISD	100.6	99	100	100	102	100	106	106	110	100	100	100	113
<b>WILBARGER COUNTY</b>													
HARROLD ISD	97.1	100	0	100	100	100	111	108	100	100	100	103	68
VERNON ISD	102.9	109	100	100	107	100	103	104	89	100	100	100	75
NORTHSIDE ISC	91.0	100	0	100	100	100	101	98	100	100	100	99	78
<b>WILLACY COUNTY</b>													
LASARA ISD	97.6	90	0	100	100	0	106	80	100	100	100	87	104
LYFORD ISD	105.4	94	100	100	100	100	110	94	100	100	100	88	121
RAYMONDVILLE ISD	97.8	95	100	100	99	100	119	97	59	100	100	100	125
SAN PERLITA ISD	101.5	106	100	100	87	100	112	94	100	100	100	98	109

APPENDIX F  
PERCENT APPRAISAL OF MARKET VALUE BY CLASS OF PROPERTY 1991

School District	Average Ratio	Single Family	Multi Family	Lots Vacant	Real		O&G		Personal Property			Land Ratio	
					Comml.	Indust.	Minerals	Utility	Comml.	Indust.	Other	Market	Ag. Use
<b>WILLIAMSON COUNTY</b>													
COUPLAND ISD	97.4%	99%	0	100%	100%	100%	100%	103%	100%	100%	0	99%	87%
FLORENCE ISD	99.4	98	100	100	100	100	0	109	100	100	100	98	102
GEORGETOWN ISD	99.0	98	100	100	98	100	0	107	101	100	100	99	91
GRANGER ISD	94.8	95	100	100	97	100	0	102	100	100	100	101	83
HUTTO ISD	97.7	98	100	100	100	100	0	103	100	100	0	100	84
JARRELL ISD	98.5	100	100	100	100	100	0	104	100	100	0	97	91
LIBERTY HILL ISD	100.4	97	100	98	100	100	0	107	100	100	100	102	107
ROUND ROCK ISD	99.3	99	98	100	97	100	0	106	100	100	100	100	98
TAYLOR ISD	100.0	101	100	100	97	100	0	104	101	100	100	100	84
THRALL ISD	96.7	97	0	100	100	100	100	102	106	100	100	100	87
LEANDER ISD	99.3	100	100	96	98	100	0	108	100	100	100	99	108
<b>WILSON COUNTY</b>													
FLORESVILLE ISD	98.3	96	100	100	93	100	101	99	87	100	100	100	111
LA VERNIA ISD	97.8	96	100	95	100	100	101	112	100	100	100	97	107
POTH ISD	105.0	102	100	100	100	100	104	99	100	100	100	111	108
STOCKDALE ISD	101.4	100	100	100	100	100	99	104	100	100	100	100	108
<b>WINKLER COUNTY</b>													
KERMIT ISD	100.6	104	100	100	94	100	100	103	91	100	100	100	84
WINK-LOVING ISD	106.9	100	100	100	100	100	108	105	100	100	100	100	69
<b>WISE COUNTY</b>													
ALVORD ISD	100.1	96	100	100	100	100	100	105	100	100	100	99	110
BOYD ISD	101.1	92	100	100	101	100	110	109	107	100	100	97	109
BRIDGEPORT ISD	101.2	97	100	100	98	100	105	113	100	100	100	99	109
CHICO ISD	104.3	106	100	100	100	100	107	105	100	100	100	104	110
DECATUR ISD	100.2	97	100	100	98	100	103	114	97	100	100	96	109
PARADISE ISD	100.1	111	0	100	100	100	94	115	100	100	100	103	110
SLIDELL ISD	101.0	99	100	100	100	0	104	107	100	0	100	96	106
<b>WOOD COUNTY</b>													
HAWKINS ISD	106.6	101	100	100	100	100	108	106	100	100	100	100	327
MINEOLA ISD	98.3	98	100	100	95	100	95	108	111	100	100	97	273
QUITMAN ISD	98.5	97	100	100	100	100	97	96	100	100	100	97	208
YANTIS ISD	102.1	99	0	96	100	100	106	97	100	100	100	100	184
ALBA-GOLDEN ISD	100.5	95	0	97	100	0	110	104	100	100	100	98	181
WINNSBORO ISD	102.4	95	100	100	102	100	97	105	100	100	100	102	243
<b>YOAKUM COUNTY</b>													
DENVER CITY ISD	103.1	92	100	100	94	100	104	89	98	100	100	100	84
PLAINS ISD	102.7	100	100	100	100	100	105	82	100	100	100	100	93
<b>YOUNG COUNTY</b>													
GRAHAM ISD	96.9	93	100	100	87	100	102	104	99	100	100	90	116
NEWCASTLE ISD	103.8	100	0	100	100	100	106	99	100	100	100	95	108
OLNEY ISD	96.5	97	100	100	87	100	103	97	100	100	0	80	99
<b>ZAPATA COUNTY</b>													
ZAPATA ISD	106.9	93	100	100	91	100	111	131	92	100	100	100	64
<b>ZAVALA COUNTY</b>													
Crystal City[monit	92.8	96	100	100	96	100	97	107	93	100	100	100	62
LA PRYOR ISD	100.0	100	0	100	100	100	98	116	100	100	100	102	84

APPENDIX G  
DEFINITION OF PROPERTY BY CATEGORY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary

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

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

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

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



# TEXAS RESEARCH LEAGUE



MORE EFFICIENT GOVERNMENT  
THROUGH RESEARCH

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