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**TEXAS PROPERTY TAX
SCHOOL & APPRAISAL DISTRICTS'
PROPERTY VALUE STUDY**

CAROLE KEETON RYLANDER • COMPTROLLER OF PUBLIC ACCOUNTS

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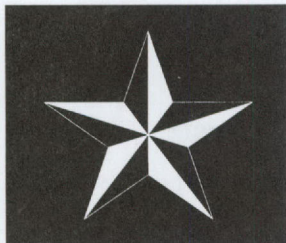
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TEXAS PROPERTY TAX

SCHOOL & APPRAISAL DISTRICTS' PROPERTY VALUE STUDY

CAROLE KEETON RYLANDER • COMPTROLLER OF PUBLIC ACCOUNTS

In accordance with state law, I certified the results of the 1999 Property Tax Study for School and Appraisal Districts' Property Value Study to Education Governor Michael Moses on January 29, 1999. The Commissioner uses the final values in the process of allocating state funds to school districts. After we conclude the property tax study, I will certify final property values on July 1, 1999.

The first section of this report describes how this agency performed the property value study. The appendices list the values for school districts and the performance measures for county appraisal districts.

If you have any questions, please contact the Property Tax Study at (512) 251-4121 or (512) 251-4122.

Respectfully,

Carole Keeton Rylander

Comptroller of Public Accounts

**Purpose of and Methods Used
in the
Property Value Study**

Purpose of the Property Value Study

Legislative Background

The Texas Government Code in Section 405.303 requires the State Comptroller to conduct an annual study to estimate the total taxable value of all property in each school district. This is the primary importance for the distribution of several billion dollars in school aid dependent on the Comptroller's findings.

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Taxable value is the estimated property wealth of each school district for state funding purposes. It equals the market value of all property in a district minus certain exemptions and deductions. Taxable value reflects deductions for state-mandated homestead and disabled veterans' exemptions.

Table of Contents

Purpose of the Property Value Study

Legislative Background	3
Property Classifications	3

Methods Used in the School District Study

Introduction	4
Stratified Weighted Mean Appraisal Ratios	4
Using Confidence Intervals in School District Value Estimates	7
Aggregating School District Study Data for the Appraisal District Study	9

Methods Used in the Appraisal District Study

Calculating the Median Appraisal Ratio	9
Measuring Appraisal Uniformity	9

Developing Value Estimates and Appraisal Ratios:

Category by Category

Property Categories	10
Residential Properties and Vacant Lots	11
Rural Real Property	11
Commercial Real and Personal Property	13
Oil, Gas and Other Minerals	13
Utilities	14

Statewide Median Appraisal Ratios	15
---	----

Statewide Coefficients of Dispersion	15
--	----

Appendix A: Appraisal District Study Summary	17
--	----

Appendix B: State Summary and Individual School District Taxable Values	83
---	----

Appendix C: Questions and Answers About Margins of Error and Confidence Intervals	107
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Appendix D: Methodology Used to Compute Confidence Intervals	111
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study at the taxable value reported by the district. Districts may appeal these categories' reported values if they are inaccurate.

An explanation of the methods used in the school and appraisal district studies appear in the next sections.

Methods Used in the School District Study

The Property Tax Division (PTD) determines total taxable value in a school district by estimating market value or by accepting the local appraised value in each property category in the district and then adding these category values for an overall school district value. To estimate category values, division staff obtains a representative sample of properties in each category, computes a weighted mean ratio from this sample and divides this ratio into the school district's self-reported appraisal roll value for the category.

Comptroller staff selects property samples randomly whenever possible to ensure that the samples reasonably represent the larger universe of properties in each category. A census of all sales is used when the number of sales is smaller than (or does not greatly exceed) the target sample size. Comptroller staff also stratifies samples to improve sample representativeness if stratification data are available and if stratification is feasible. (Stratification is discussed in detail in the next section.)

An appraisal ratio for an individual property is the ratio of the property's appraised value as shown on the appraisal roll to its market value. The market value is indicated by the sales price of the property or staff-appraised value. Table One shows appraisal ratios for a sample consisting of both sales and appraisals as indicators of market value. For example, Sale Number 1 in this table has an appraisal roll value of \$65,834 and an adjusted sale

price of \$83,113. Dividing \$65,834 by \$83,113 yields an appraisal ratio of 0.79 for this parcel.

Table One also shows the computation of a non-stratified weighted mean appraisal ratio. A weighted mean appraisal ratio, as opposed to an unweighted mean appraisal ratio, takes into account the different values of the individual properties making up the sample. It is calculated by summing the appraisal roll values, summing the sales prices and staff appraisals and dividing the first sum by the second. As shown in the table, the total appraisal roll value for this sample is \$2,007,285, and the total value of sales and appraisals is \$2,443,170. Dividing the former by the latter produces the weighted mean appraisal ratio of 0.8216. Finally, dividing the district's total self-reported appraisal roll category value of \$27,621,400 by the weighted mean appraisal ratio of 0.8216 produces an estimated category market value of \$33,619,036.

Stratified Weighted Mean Appraisal Ratios

As mentioned earlier, PTD uses value-stratified weighted mean appraisal ratios whenever feasible to estimate market values for residential properties (Categories A and B), vacant lots (Category C) commercial properties (Categories F1 and L1) and minerals (Category G). These ratios are stratified by value class within each category if reasonably accurate stratification data are available.

The distribution of appraisal roll values by value class is obtained from stratification surveys, the appraisal rolls, or the prior year stratification surveys, depending upon availability. If stratification data are not available for a school district, stratified weighted mean appraisal ratios cannot be calculated. If the data to calculate a value-stratified ratio becomes available at any time during the process, including the protest process, a value-stratified ratio may be calculated.

A value-stratified weighted mean appraisal ratio is a mechanism to automatically adjust the sample to be

representative of the population from which it is taken. For example, low-valued properties tend to be clustered in certain geographic areas, while mid-range and high-valued properties tend to be clustered in others. Similarly, construction types tend to vary with value class. A value-stratified weighted mean appraisal ratio adjusts for location effect and for the effects of varying construction types. In addition, it is a particularly useful tool for enhancing sample representativeness when appraisal levels in a category vary significantly between lower-valued and higher-valued properties.

PTD has established a value-stratification procedure, which results in six strata. For the most part, the value ranges within the strata vary from school district to school district, and from year to year depending entirely on the distribution of property value within each school district.

The six strata are:

Stratum #1 - The low value stratum. After sorting all the properties in the category from lowest value to highest value, and beginning with the lowest valued property, this stratum contains the low-valued properties that collectively equal 5 percent of the category's total appraised value. PTD does not study this stratum. Instead, PTD accepts the locally determined value by defaulting to a ratio of 1.00.

Stratum #2 - This stratum contains all properties that individually exceed 20 percent of the value in the property category. PTD may or may not study these high-valued properties.

Stratum #3 - After the remaining properties (properties not included in stratum one or stratum two) are sorted from lowest value to highest value, properties representing about the first 25 percent of the remaining appraisal roll value in the category comprise stratum 3.

Stratum #4 - Properties representing about the second 25 percent of the remaining appraisal roll value in the category comprise stratum 4.

Stratum #5 - Properties representing about the third 25 percent of the

Table One
Sample Calculation of
Weighted Mean Appraisal Ratio
School District ABC
Category A: Single-family Residential

Sales			
Sale Number	Appraisal Roll Value	Adjusted Sale Price	Individual Appraisal Ratio
1	\$65,834	\$ 83,113	0.79
2	75,254	90,720	0.83
3	94,420	135,610	0.70
4	99,880	113,310	0.88
5	82,253	109,250	0.75
6	89,654	94,715	0.95
7	76,502	91,680	0.83
8	111,020	128,048	0.87
9	44,441	62,370	0.71
10	64,519	75,905	0.85
11	64,842	81,127	0.80
12	39,479	41,925	0.94
13	193,344	245,700	0.79
14	98,885	127,493	0.78
15	114,788	118,898	0.97
16	92,088	113,645	0.81
17	84,449	84,995	0.99
18	21,090	25,988	0.81
19	22,080	27,398	0.81

Appraisals			
Appraisal Number	Appraisal Roll Value	Appraisal Value for Study	Individual Appraisal Ratio
1	\$97,576	\$ 110,741	0.88
2	60,437	70,964	0.85
3	107,543	148,828	0.72
4	60,264	86,303	0.70
5	69,708	76,117	0.92
6	76,935	98,327	0.78

Total Sales & Appraisals

Total Appraisal Roll Value for Test	Total Value of Sales & Appraisals	Weighted Mean Appraisal Ratio
\$2,007,285	\$ 2,443,170	.8216

Table Two, Three and Four show how a stratified weighted mean appraisal ratio is calculated and how it differs from a weighted mean and a simple mean appraisal ratio. The stratified weighted mean appraisal ratio for a category is calculated by (1) grouping sample properties by appraisal roll value stratum, (2) calculating a weighted mean appraisal ratio for each value stratum, (3) dividing the weighted mean appraisal ratio into the CAD total appraisal roll value for each value stratum to estimate a market value, (4) summing these individual market value stratum estimates and (5) dividing the sum of the CAD values in each stratum by the sum of PTD's individual market value stratum estimates.

Table Two lists the properties in a hypothetical random sample. The sample properties are grouped in six strata (see preceding text for definitions of the various strata). A ratio is calculated for each property, by dividing the CAD value by the PTD appraisal value or sale price. A weighted mean ratio is calculated for each stratum by dividing the sum of the CAD values by the sum of the PTD appraisal or sale amounts. A weighted mean ratio is calculated for the entire property category by dividing the sum of the CAD values in every strata by the sum of the PTD values in every strata. A simple mean ratio is calculated by summing all the individual property ratios in the entire category and dividing by the number of ratios. The weighted mean and simple mean are calculated for comparison to the stratified weighted mean to be calculated in Table Four and for use in calculating the price-related differential (PRD). The PRD is calculated by dividing the simple mean by the weighted mean.

Table Three lists the strata shown in Table Two and shows for each stratum: the number of sample parcels, the CAD value of the sample properties, the PTD value of the sample properties and the weighted mean ratio. Table Three also shows how the weighted mean stratum ratios are calculated by dividing the CAD value in

remaining appraisal roll value in the category comprise stratum 5.

Stratum #6 - Properties representing about the fourth 25 percent of the remaining appraisal roll value in the category comprise stratum 6.

PTD generally studies strata 3-6 by random sampling procedures discussed elsewhere in this publication.

Refer to PTD's *Stratification Survey* for detailed instructions on stratifying property.

**Table Two
Sample Calculation of a
Value-Stratified
Weighted Mean Appraisal Ratio
(Step 1)**

	Appraisal Roll Value <i>in the sample</i>	Appraisal/ Sale Price <i>in the sample</i>	Ratio* CAD / PTD <i>in the sample</i>
STRATUM 1: \$-0- to \$2,500			
Stratum 1 Total:	not sampled	not sampled	
STRATUM 2: \$1,205,000 and up			
	<u>1,205,000</u>	<u>1,210,000</u>	0.9959
Stratum 2 Total:	1,205,000 +	1,209,961 =	0.9959
STRATUM 3: \$2,501 to \$15,300			
	11,243	8,000	1.4054
	13,510	10,000	1.3510
	14,194	11,500	1.2343
	14,800	12,000	1.2333
	<u>15,001</u>	<u>13,000</u>	1.1539
Stratum 3 Total:	68,748 +	54,500 =	1.2614
STRATUM 4: \$15,301 to \$47,573			
	20,374	20,000	1.0187
	20,477	20,000	1.0238
	20,994	20,000	1.0497
	25,806	24,800	1.0405
	<u>28,166</u>	<u>27,000</u>	1.0432
Stratum 4 Total:	115,816 +	111,800 =	1.0359
STRATUM 5: \$47,574 to \$110,625			
	51,007	52,000	0.9809
	52,191	52,000	1.0037
	53,217	54,000	0.9855
	54,141	54,000	1.0026
	<u>57,396</u>	<u>57,000</u>	1.0070
Stratum 5 Total:	267,952 +	269,000 =	0.9961
STRATUM 6: \$110,626 to \$465,581			
	111,648	125,000	0.8932
	114,140	135,000	0.8455
	<u>139,498</u>	<u>150,000</u>	0.9300
Stratum 6 Total:	365,286 +	410,000 =	0.8909
Grand Totals:	<u>\$2,022,802</u>	<u>\$2,055,261</u>	
<i>totals based on 19 parcels</i>			
Mean Ratio (unweighted average)			1.0631
<i>average based on 19 parcels</i>			
Weighted Mean Ratio			0.9842
<i>\$2,022,802/\$2,055,261</i>			
Price-Related Differential			1.0802
<i>mean ratio 1.0631 / weighted mean ratio 0.9842</i>			

*rounded 4 places

each stratum by the PTD value in each stratum.

Table Four lists the strata shown in Table Two and Table Three and shows for each stratum: the number of parcels in the stratum, the CAD value in the stratum, the stratum ratio (from Table Two or Table Three), and the PTD market value estimate. Table Four also shows the calculation of the stratified weighted mean ratio by dividing the sum of the CAD values for each stratum by the sum of the PTD market value estimated for each stratum. This stratified weighted mean ratio is divided into the appropriate self-reported category total to develop the PTD's market value estimate for the category (refer to your *ISD Summary Worksheet* to see this final calculation).

As shown in the hypothetical example in Table Two, there are substantial differences in the level of appraisal among value strata. Lower-valued properties are appraised at higher levels than higher-valued properties, as indicated by a price-related differential well above 1.03. Using a stratified weighted mean appraisal ratio will adjust for these differences so that they will not bias the sample ratio and the resulting market value estimate for the category.

The six value ranges used to compute stratified weighted mean appraisal ratios in each of Categories A, B, C, F1, and L1 are the same as those computed in the previous year's stratification survey or from, the previous year's electronic appraisal roll submission.

Because the current study year's value ranges are unknown when staff selects sample properties, staff selects the sample based on value ranges from the previous study year. In calculating the stratified weighted mean, staff uses the current year's appraised values in the previous year's value ranges. To obtain the value ranges and amounts, staff uses either the stratification survey data or stratification from the electronic appraisal roll unless notable differences exist between the category totals shown on the reports of property value and the category totals from another source.

In some school districts, staff finds certain properties in a category sample sufficiently different from the remaining sample properties to warrant treatment as "exception" properties. Properties in samples smaller than the minimum sample size are also treated as exceptions. An exception property is a property placed in its own separate value class. The staff's rationale is to offset the potential bias that an exception property might have on the estimated ratio.

Staff set the minimum sample size in each stratum at the lower of five, or 25 percent of the number of properties in the stratum population. The 25 percent rule has the effect of lowering the minimum sample size when the number of properties in the stratum population is very small (fewer than 18).

PTD's samples of properties may sometimes include *outliers*. The IAAO's *Property Appraisal and Assessment Administration* states "Outliers are properties with very high or low sales ratios. ... Particularly when the sample is small, outliers can distort ratio studies and should be reviewed carefully."

If PTD staff determines the outlier is the result of an appraisal district error or unusual market variability, the outlier remains in the study. If the outlier was caused by a clerical error, a property mismatch or an error in appraisal judgment, PTD staff attempts to correct the error so that the property can remain in the study. If staff finds, however, that the outlier is a non-market transaction, staff excludes the outlier from the sample. PTD may exclude extreme outliers that remain after the process described above is concluded.

Using Confidence Intervals in School District Value Estimates

Comptroller staff uses confidence intervals to determine whether local value is assigned to a school district. To compute a confidence interval, staff adds the PTD value estimates for tested categories. Tested categories

include randomly sampled categories and the value of censused properties from Categories D2 (productivity value of acreage), J (Utilities), and the value of exception properties. This sum is PTD's value estimate for tested categories. Staff then computes a confidence interval around this estimate of value. (One-half of the confidence interval, expressed in percentage terms, is the *margin of error*.)

If the district's summed values for the tested categories fall within this confidence interval, then staff assigns *local value* to the district. Conversely, if the district's summed values for these tested categories fall outside this confidence interval, then staff assigns *state value* to the property categories it studied in the district.

The division uses a uniform margin of error as a planning tool to allocate its resources. The *margin of error* as used in the study is a range of values within a school district that are equally likely to be correct. This range is expressed as a percentage of PTD's estimate of school district taxable value. The margin of error discussion in this section assumes a planned margin of error of 5 percent. The planned margin of error is set by management and may vary from year to year. A 5-percent planned margin of error can be illustrated by the following example.

If PTD attains a margin of error of 5 percent in a school district and estimates a value of \$100 million for that district, the margin of error is \$95 million to \$105 million. If the local value falls anywhere within this range, PTD certifies the district's local value to the Texas Education Agency for school funding purposes.

The size of the actual margin of error is determined by the sample that is used in the study. PTD estimates how many sample parcels will be required to achieve the planned margin of error. Sometimes the estimated number of parcels is too high or too low to reach the planned margin of error and produces an actual margin of error lower or higher than planned.

In past studies, PTD has collected enough samples to reach a lower mar-

gin of error than planned in some school districts. In other districts, PTD was not able to collect enough samples to meet the planned margin of error so that PTD's actual margins of error were larger than planned.

In response to appraisal district and school district requests, the division will hold districts harmless when actual margins of error are less than planned. At a 5-percent, planned margin of error, this policy means that even if PTD's actual margin of error in a district is 4 percent, 3 percent or less, the district will be treated as if the margin of error is 5 percent for the purpose of determining value. For example, if PTD collects enough samples to reach a highly accurate actual 2-percent margin of error and the district's local value falls between 2 and 5 percent of PTD's value, the district's local value will be certified.

On the other hand, if PTD's actual margin of error is more than 5 percent, PTD will use the actual margin of error to decide whether to assign local value. For example, if a district's local value is 5.5 percent from PTD's value and the actual margin of error is 6 percent, the district's local value will be certified.

PTD attempts to obtain the proper number of samples in each school district property category to attain the planned margin of error in each school district. The two variables that affect staff's ability to attain the planned margin of error in each school district are appraisal *variability* and *sample size*. *Variability* is a measure of the district's appraisal uniformity or ability to appraise properties at the same percentage of market value. The coefficient of dispersion (COD) is one measure of variability. *Sample size* refers to the number of sales and appraisals included in a school district's property value study.

School districts with high variability require large sample sizes to attain the planned margin of error. The greater the variability, the larger the required sample size. PTD adjusts its sample sizes upward in an attempt to compensate for high variability and attain the planned margin of error. In

Table Three
Sample Calculation of a Value-Stratified Weighted Mean Appraisal Ratio
Step 2

Stratum Number	number of parcels in the sample	CAD Value in the sample	+	PTD Estimate in the sample	=	stratum ratio weighted mean ratio in the sample*
(#)	(n_{sample})	(TX_{sample})		(TY_{sample})		($r1_{\text{sample}}$)
1	n/a	n/a		n/a		1.0000
2	1	1,205,000	÷	1,210,000	=	census
3	5	68,748	÷	54,500	=	1.2614
4	5	115,816	÷	111,800	=	1.0359
5	5	267,952	÷	269,000	=	0.9961
6	3	365,286	÷	410,000	=	0.8909

* Rounded to four places

Table Four
Sample Calculation of a Value-Stratified Weighted Mean Appraisal Ratio
Steps 3-5

Stratum Number	number of parcels in the stratum	CAD Value in the stratum	+	stratum ratio weighted mean ratio in the sample	=	PTD Estimate in the Stratum**
(#)	(N_{stratum})	(TX_{stratum})		($r1_{\text{sample}}$)		(TY_{stratum})
1	711	300,224	÷	1.0000	=	300,224
2	1	1,205,000	÷	census	=	1,210,000
3	259	1,495,515	÷	1.2614	=	1,185,570
4	56	1,463,787	÷	1.0359	=	1,413,029
5	22	1,500,526	÷	0.9961	=	1,506,395
6	7	1,544,658	÷	0.8909	=	1,733,737
	+	+				+
	=	=				=
	1,056	7,509,710		1.0219		7,349,099
	Total Stratum Parcels	Total CAD Value		(7,509,710 ÷ 7,349,099) Stratified Ratio		Total PTD Estimate

** Rounded to nearest dollar

some school districts, however, the variability is so large that hundreds or even thousands of appraisals are necessary to reach the planned margin of error. So, in some school districts, PTD may not allocate the prohibitive level of resources necessary to obtain the planned margin of error.

In most school districts, variability in the sample turns out to be slightly higher or lower than the variability used to calculate the sample sizes assigned to field staff. In these districts, even though PTD staff obtained the planned number of parcels, the margin of error will be higher or lower than planned but will be close,

as compared to districts that have very high variability and prohibitive sample sizes. In any school district property stratum with excessive variability (stratum COD in excess of 20), PTD automatically limits the sample size to 30, and excludes the stratum from the margin of error calculation. This procedure prevents non-uniformly ap-

praised value strata from contributing to larger school district margins of error.

More detailed explanations of the confidence interval and margin of error computations can be found in the **Questions and Answers** portion of this booklet on page 107.

Aggregating School District Study Data for the Appraisal District Study

Samples collected for the school district study and aggregated to the appraisal district level provide the basis for computing appraisal district performance measures, by category. The methods used to compute these performance measures are discussed in the next section.

Samples from each category are aggregated to the appraisal district level, with one exception. The ratio derived for agricultural acreage receiving productivity appraisal is not a median derived from a property sample. Consequently, staff does not calculate measures of appraisal uniformity for acreage receiving productivity appraisal. The appraisal district performance measures listed under "D. Rural Real-Market Value" are derived from the property samples used to compute the weighted mean appraisal ratios for estimating the market values of non-qualified acreage and farm and ranch improvements.

Methods Used in the Appraisal District Study

Section 5.10 of the Property Tax Code requires the Comptroller to conduct and publish an annual study of appraisal districts to determine the median level of appraisal and the uniformity of appraisal in each major property category in each appraisal district in the state. In addition, the Tax Code requires the agency to publish other standard statistical measures it considers appropriate. These measures are described later in this section. This sec-

tion also requires the Comptroller to use the data collected from the annual school district study for the annual appraisal district study.

Calculating the Median Appraisal Ratio

Section 1.12(c) of the Property Tax Code defines the median appraisal ratio as follows:

"The median appraisal ratio for a sample of properties is, in a numerically ordered list of the appraisal ratios for the properties: (1) if the sample contains an odd number of properties, the appraisal ratio above and below which there is an equal number of appraisal ratios in the list; or (2) if the sample contains an even number of properties, the average of the two consecutive appraisal ratios above and below which there is an equal number of appraisal ratios in the list."

The value of individual properties does not influence the median ratio; only the ranking of individual ratios within the sample matters. The median ratio falls at the middle of a group of ratios ranked from highest to lowest or lowest to highest.

Table Five uses 19 sales (marked "S1" to "S19") and six appraisals (marked "A1" to "A6") to show how to identify the median ratio. In this table, the appraisal ratios are ranked from the highest ratio to the lowest. Twenty-five properties make up the sample. The median ratio, 0.81, is thirteenth on the list. Twelve properties are ranked above it, and 12 are ranked below it.

An easy way to find the median for a sample containing an odd number of properties is to divide the total count by two, then round the result upward to the nearest whole number. The sample shown in Table Five contains 25 parcels. Dividing 25 by 2 yields 12.5. Rounding upward to the nearest whole number produces 13. The thirteenth ratio is the median.

For an even-numbered sample, the median is the average of the two middle ratios. If there were 24 properties in the sample, the median would be the average of ratios 12 and 13. Eleven ratios would be above 12 and

below 13. Regardless of the number of parcels in a sample, the median will be the same whether the ratios are ranked from highest to lowest or lowest to highest.

Staff follows these steps to calculate a median level for each major category of property in each appraisal district, provided there were at least five properties in the sample. Staff then combines the properties making up the sample for each category into a larger sample of all properties in the appraisal district. The median ratio from the larger sample is listed as the "overall" ratio for the appraisal district.

Measuring Appraisal Uniformity

The median level of appraisal measures the accuracy of an appraisal district's appraisals in relation to the standard of 100 percent of market value. The Property Tax Code also requires the agency to calculate a "coefficient of dispersion" around the median for each major property category. The coefficient of dispersion (COD) measures appraisal uniformity.

Technically, the COD expresses as a percentage of the median the average absolute deviation of the appraisal ratios in a sample from the sample's median. The COD indicates how tightly the individual ratios are clustered around the median ratio for the sample. A high COD indicates high variation—few ratios close to the median and low appraisal uniformity. A low COD indicates low variation—ratios clustered tightly around the median and high appraisal uniformity.

The International Association of Assessing Officers (IAAO) *1990 Standard on Ratio Studies* contains standards for CODs. These are as follows: (1) single-family residential in newer homogeneous areas: 10 or less (in older, less homogeneous areas: 15 or less); (2) vacant land: 20 or less; (3) income properties in large, urban jurisdictions: 15 or less; and (4) income properties in small, rural jurisdictions: 20 or less. The IAAO does not publish standards for other real and personal property, but notes that they vary with local conditions.

The COD measures appraisal uniformity independently of the median level of appraisal. As a result, CODs allow comparison of appraisal uniformity among districts or property categories where median levels of appraisal differ significantly.

Calculating a COD requires six steps:

1. Subtract the median ratio for the sample from each individual ratio making up the sample. The result is the deviation for each ratio.
2. Convert each deviation to its absolute value.
3. Total the absolute values of each deviation.
4. Divide the total deviation by the number of properties in the sample to get the average absolute deviation.
5. Divide the average absolute deviation by the median ratio.
6. Multiply the result by 100.

Table Six shows a sample calculation for a COD.

Comptroller staff calculates a COD for each major category of property in an appraisal district if the sample has at least five properties. The staff combines the samples for each category into a larger sample to calculate the overall COD.

In addition to the COD, the staff calculates three other measures of appraisal uniformity—the percentage of properties within 10 percent of the median, the percentage of properties within 25 percent of the median and the “Price-Related Differential” (PRD) (discussed below). The percentages are computed if the sample contains at least six properties. The PRD requires at least five properties.

To calculate the first of these, the staff multiplies the median appraisal ratio times 10 percent. Adding this result to the median yields the ratio that exceeds the median by 10 percent. Subtracting the result from the median yields the ratio 10 percent below the median. The staff counts the number of properties in the sample that have ratios equal to or between these two numbers. Dividing that count by the total number of properties shows the

percentage within 10 percent of the median.

To calculate the percentage within 25 percent of the median, the staff multiplies the median times 25 percent and then adds and subtracts the results to find the upper and lower end of the range.

In Table Six, the properties in the sample that have ratios between 89.1 percent and 72.9 percent are within 10 percent of the median, and properties that have ratios between 101.2 percent and 60.7 percent are within 25 percent of the median. In Table Six, all properties fall within 25 percent of the median.

The COD and the percentage of properties within 10 and 25 percent of the median are measures of “horizontal” ratio dispersion. They measure how consistently appraisal districts are appraising properties at the same level (percentage of market value) without regard to the value of the properties. A low COD and high percentages indicate equitable appraisals, while a high COD and low percentages indicate inequitable appraisal.

Another form of inequity may arise from systematic differences in the appraisal of low-value and high-value properties. According to the IAAO *1990 Standard on Ratio Studies*, “When low-value properties are appraised at greater percentages of market value than high-value properties, assessment regressivity is indicated. When low-value properties are appraised at smaller percentages of market value than high-value properties, assessment progressivity results. Appraisals made for tax purposes, of course, should be neither progressive nor regressive.” Progressive and regressive appraisal are forms of inequity called “vertical” inequity.

Staff reports a measure of vertical dispersion called the “Price-Related Differential” (PRD) for each property category on the CAD Summary Worksheet. The PRD is calculated by dividing a sample’s mean ratio by its weighted mean ratio. The IAAO standard for this measure is .98 to 1.03, with PRDs below this range indicating

progressivity, and measures above this range indicating regressivity. A PRD inside this range indicates that low-value and high-value properties are being treated uniformly in regard to level of appraisal. Table Seven shows a sample PRD calculation. In this example the PRD is 1.01, which indicates uniformity.

The IAAO warns that the PRD is not a reliable statistic when the sample is small or when the sample is heavily influenced by extreme sales prices. For this reason, staff publishes the sample size on the CAD Summary Worksheet. Irrespective of sample size, however, the PRD is only an indicator; it alone cannot prove vertical equity or inequity. Additional tests are required to prove vertical inequity.

Together, the median level of appraisal, the COD, the percentage of properties within 10 or 25 percent of the median and the PRD enable the Property Value Study to address the legal requirements that appraisals be equal, uniform and at 100 percent of market value.

Developing Value Estimates and Appraisal Ratios: Category by Category

Property categories are informally called “local properties” and “technical properties.” Local properties consist of residential properties and vacant lots; rural real property not qualified for productivity appraisal; commercial real and personal property; and other taxable property.

Property Tax Division (PTD) field appraisers gather almost all of the data used in the local properties portion of the Property Value Study. These employees, assigned to different regions throughout the state, appraise individual properties and collect sales data and other market information.

As a general rule, PTD staff will sample properties in a local property category in a school district if the category has at least 5 percent of total

Table Five
Sample Calculation of Median Appraisal Ratio
XYZ County Appraisal District
Category A: Single-family Residential

Sales and Appraisals

	Number Sale or Appraisal	Appraisal Roll Value	Adjusted Sale Price or Appraised Value	Individual Appraisal Ratio
S	17	\$84,449	\$84,995	0.99
S	15	114,788	118,898	0.97
S	6	89,654	94,715	0.95
S	12	39,479	41,925	0.94
A	5	69,708	76,117	0.92
S	4	99,880	113,310	0.88
A	1	97,576	110,741	0.88
S	8	111,020	128,048	0.87
S	10	64,519	75,905	0.85
A	2	60,437	70,964	0.85
S	2	75,254	90,720	0.83
S	7	76,502	91,680	0.83
S	16	92,088	113,645	0.81
S	18	21,090	25,988	0.81
S	19	22,080	27,398	0.81
S	11	64,842	81,127	0.80
S	1	65,834	83,113	0.79
S	13	193,344	245,700	0.79
S	14	98,885	127,493	0.78
A	6	76,935	98,327	0.78
S	5	82,253	109,250	0.75
A	3	107,543	148,828	0.72
S	9	44,441	62,370	0.71
S	3	94,420	135,610	0.70
A	4	60,264	86,303	0.70

Total Tests = 25

.81 - Median Appraisal Ratio for Category A,
 XYZ Appraisal District

non-sampled categories are discussed in the individual category descriptions.

Residential Properties and Vacant Lots (Categories A, B and C)

These properties consist of Categories A (single-family residential real property), B (multifamily residential real property) and C (vacant lots and tracts). Mobile homes on non-farm/ranch land owned by the occupants fall into Category A.

For each of these property categories sampled, field appraisers collect sales information and perform appraisals to develop a sample of tested parcels. Using this sample information, Austin-based staff then develops either a stratified or non-stratified weighted mean appraisal ratio for each category. (A stratified ratio was developed whenever possible. See the previous discussion of stratification.) This estimated ratio divided into the school district's total self-reported value for the category produces the staff's estimated value for the category.

Rural Real Property: Acreage and Farm and Ranch Improvements (Category D)

These properties consist of Category D (rural acreage) and Category E (farm and ranch improvements, including mobile homes located on land owned by the occupants). Although Categories D and E remain as separate categories on the reports of property value, these categories were merged in 1989 for the purpose of calculating and reporting taxable value findings. This merger was necessary since rural improvements and land often sell together as one package. Consequently, this merger facilitates the comparison of total sales prices for land and buildings with the total appraised values on the appraisal roll without making artificial allocations between land and buildings.

Texas law requires appraisal districts to appraise property at 100 percent of its market value. Constitutional amendments, however, allow taxation

school district value or \$250 million in value based on the preceding year's study. However, a category may be sampled at any time, regardless of whether its value falls within the general rule. Categories not sampled are assigned reported appraisal roll value (local value).

Technical properties consist of oil, gas and other mineral properties; utility properties and qualified agricultural properties. With the exception of agricultural properties, these properties often do not sell, and if they do, the sales data are rarely available. As a result of the lack of sales data, staff must

obtain and analyze volumes of data and develop computer models to value these properties.

The Comptroller's Austin-based appraisers perform all of the necessary work to review and appraise these properties.

As a general rule, staff will sample properties in each technical property category in each school district if the category has a minimum percentage of district value and a minimum dollar amount. Categories not sampled are assigned reported appraisal roll value. The specific criteria for sampling categories and for assigning values to

Table Six
Sample Calculation for Coefficient of Dispersion
XYZ County Appraisal District
Category A: Single-family Residential

Sale or Appraisal Number	Individual Property Ratio %	Difference from Median (81%)	Absolute Value of Difference
S 17	99	+ 18	18
S 15	97	+ 16	16
S 6	95	+ 14	14
S 12	94	+ 13	13
A 5	92	+ 11	11
S 4	88	+ 7	7
A 1	88	+ 7	7
S 8	87	+ 6	6
S 10	85	+ 4	4
A 2	85	+ 4	4
S 2	83	+ 2	2
S 7	83	+ 2	2
S 16	81	0	0
S 18	81	0	0
S 19	81	0	0
S 11	80	- 1	1
S 1	79	- 2	2
S 13	79	- 2	2
S 14	78	- 3	3
A 6	78	- 3	3
S 5	75	- 6	6
A 3	72	- 9	9
S 9	71	- 10	10
S 3	70	- 11	11
A 4	70	- 11	11

Total of Absolute Values = 162

162	- Total of Absolute Values
÷ 25	- Number of Sample Properties
= 6.48	- Average Absolute Deviation
÷ 81	- Median Appraisal Ratio
- .08	
X 100	
8.0	- Coefficient of Dispersion

of much of the state's agricultural land based on its productive capacity rather than its market value. These provisions require appraisal districts to classify qualified land according to its agricultural productivity, determine the net income to land for each land class over a five-year period and capitalize the average to estimate productivity value. The Property Tax Code sets the capitalization rate at the greater of 10 percent or 2 1/2 points above the Farm

Credit Bank of Texas' lending rate for December 31 of the prior year. Property taxes are based on the productivity appraisal, but appraisal districts also must estimate the market value of any land receiving productivity appraisal.

Section 23.71 of the Property Tax Code establishes the procedures for productivity appraisal of timberland. This process differs only slightly from the procedure for agricultural land.

Timberland is classified according to soil type and the type of timber grown. For each class, the estimated net income to land is capitalized into a value per acre.

PTD conducts two studies of property in the rural real property category: a market value study and a productivity study. The market value study covers all acreage taxed at its market value (acreage that did not receive productivity appraisal), as well as farm and ranch improvements. The staff collects sales and performs appraisals to develop a property sample based on market values. This sample may include some property receiving productivity appraisal, but the ratios for those individual parcels are calculated on the basis of the appraisal district's reported market values, not their productivity values.

From this market value sample, staff develops a non-stratified weighted mean appraisal ratio and divides this ratio into the school district's reported value of rural real property that did not qualify for productivity appraisal. The result is PTD's estimated market value for acreage not receiving productivity appraisal and the value of farm and ranch improvements.

To develop the productivity ratio, the division staff uses the appraisal district's report of total acreage in each of the agricultural land classes for each school district. Staff uses information provided by published sources and persons in each county who are familiar with local agricultural conditions. The Austin-based staff develops an estimate of net return to land over a five-year period and capitalizes the average using the legally mandated rate to reach an estimated value per acre for each land class. Multiplying the value for each class times the reported acreage in the class yields the total taxable value per land class. The total of the values for each land class is the total taxable value for all acreage receiving productivity appraisal in a school district.

On the report of property value, school districts report the total appraised value of all land receiving pro-

ductivity appraisal. The division divides this reported value by its own estimate of productivity value. The resulting ratio shows the general level of appraisal of all land receiving productivity appraisal in a school district.

An appraisal district's ratio is calculated similarly and is based on the sum of the school district calculations. This ratio is not a median derived from a property sample. As a result, agency staff does not calculate measures of appraisal uniformity for land receiving productivity appraisal.

Finally, staff adds the estimated market value of rural real property not receiving productivity appraisal and the estimated productivity value for land receiving productivity appraisal. The total is the estimated total taxable value of Category D rural real property.

Commercial Real and Personal Property (Categories F1 and L1)

Category F1 contains commercial real property (land and improvements), while Category L1 contains commercial personal property (furnishings, fixtures, movable machinery, equipment and inventories). To estimate market values in these two categories, staff collects sales information and, if necessary, performs appraisals for each school district category sampled. Staff develops either a stratified or non-stratified weighted mean appraisal ratio from the sampled properties and divides each school district's reported category value by the weighted mean ratio to generate the division's estimate of category market value. This procedure is the same as that used to estimate value in other local property categories, with the notable exception of agricultural land qualified for productivity appraisal.

Oil, Gas and Other Minerals (Category G)

The minerals category consists primarily of oil and natural gas producing properties and lignite and sulfur mines. The division samples mineral properties in school districts if the

Table Seven
Sample Calculation of
Price-Related Differential (PRD)
XYZ County Appraisal District
Category A: Single-family Residential

Sales and Appraisals				
Number		Adjusted Sale	Individual	
Sale or	Appraisal	Price or	Appraisal	
Appraisal	Roll Value	Appraised Value	Ratio	
S	17	\$84,449	\$84,995	0.99
S	15	114,788	118,898	0.97
S	6	89,654	94,715	0.95
S	12	39,479	41,925	0.94
A	5	69,708	76,117	0.92
S	4	99,880	113,310	0.88
A	1	97,576	110,741	0.88
S	8	111,020	128,048	0.87
S	10	64,519	75,905	0.85
A	2	60,437	70,964	0.85
S	2	75,254	90,720	0.83
S	7	76,502	91,680	0.83
S	16	92,088	113,645	0.81
S	18	21,090	25,988	0.81
S	19	22,080	27,398	0.81
S	11	64,842	81,127	0.80
S	1	65,834	83,113	0.79
S	13	193,344	245,700	0.79
S	14	98,885	127,493	0.78
A	6	76,935	98,327	0.78
S	5	82,253	109,250	0.75
A	3	107,543	148,828	0.72
S	9	44,441	62,370	0.71
S	3	94,420	135,610	0.70
A	4	60,264	86,303	0.70
Totals	25	2,007,285	2,443,170	20.71

$$\text{Mean} = 20.71 \div 25 = .8284$$

$$\text{Weighted Mean} = \$2,007,285 \div \$2,443,170 = .8216$$

$$\text{Price Related Differential} = \text{Mean} \div \text{Weighted Mean} \\ = .8284 \div .8216 = 1.01 \text{ (rounded)}$$

minerals category represents 5 percent or more of the total school district value. Minerals categories not meeting this criteria are assigned local value.

Staff uses computer models to carry out discounted cash flow analyses of mineral properties. Using specialized software and information from a variety of sources (other divisions within the Comptroller's office, the Railroad Commission, lease operators,

consultants and authoritative publications), staff calculates such variables as production decline rates, estimated reserves, wellhead prices, operating and equipment costs and discount rates. Computer programs then project future cash flows, total the discounted cash flow for each year and add the discounted equipment salvage value to arrive at market values for oil and gas properties. Discounted cash flow

analysis also is used to appraise lignite and sulphur properties.

To produce the individual appraisal ratio for each minerals property in the sample, staff divides the appraisal district's value by the staff's estimated market value. Category G ratios are calculated similar to Category A, but Category G is divided into three subcategories.

Utilities (Category J)

The utilities category consists of the real property and tangible personal property of telephone, electric, gas distribution, railroad and pipeline companies, as well as the property of

other companies commonly thought of as utilities, such as water systems.

The division staff chooses utility samples by a method that ensures sampling the highest-valued properties and other properties as appropriate. Utility staff use recognized unitary valuation methods, including the cost, income and market (sales comparison or stock and debt) approaches, as applicable. Appraisals are based on information published in annual company reports filed with federal and state regulatory agencies and furnished directly to the Comptroller by the utility companies. Staff also obtains information from business and industry publications. Staff determines the per-

centage of unit value attributable to each company's Texas operations to develop an overall estimated value for the company's Texas portion. Using information provided by the utilities and/or appraisal districts, staff allocates this Texas value to the various school districts in which the utilities own property.

The total appraisal roll value for the sampled utility properties divided by their total estimated market values produces a non-stratified weighted mean ratio for utilities. Dividing this ratio into the school district's total reported value for utilities generates the division's estimated total value of all utility property in the school district.

Statewide Median Appraisal Ratios 1985 through 1998 Property Value Studies

The table below compares the statewide median appraisal ratios from the 1985 to 1998 # Property Value Studies. The statewide median appraisal ratio for an individual property category was calculated using the appraisal ratios of all Property Tax Division sample properties in that category from across the state. The overall statewide median appraisal ratio was calculated using the appraisal ratios for all sample properties. See page 9 for a detailed explanation of median appraisal ratios.

Property Category	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998#
A. Single-family Residential	.90	.94	.96	.98	.98	.98	.98	.98	.98	.98	.98	.97	.97	.97
B. Multifamily Residential	.90	.94	.96	1.00	1.00	1.00	1.00	1.00	1.00	.99	.99	.99	.98	.99
C. Vacant Lots	.85	.90	.92	.93	.96	.98	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
D. Acreage (market value)	.83	.90	.93	.94	.96*	.98*	.99*	1.00*	1.00*	1.00*	1.00*	.99*	.98*	.98*
E. Farm & Ranch Improvements	.86	.90	.92	.93	*	*	*	*	*	*	*	*	*	*
*F1. Commercial Real	.87	.90	.92	.93	.93	.97	.98	.99	1.00	1.00	1.00	.99	.99	.98
F2. Industrial Real	1.00	1.00	1.00	1.00	**	**	**	**	**	**	**	**	**	**
G. Oil, Gas & Minerals	1.04	1.09	1.10	1.06	1.04	1.02	1.03	1.02	1.04	1.03	1.02	1.02	1.01	1.00
J. Utilities	1.00	.97	.95	.97	1.01	1.04	1.06	1.02	1.00	1.01	1.02	.99	1.00	1.00
L1. Commercial Personal	.87	.91	.92	.92	.93	.96	.97	.98	1.00	1.00	1.00	1.00	1.00	1.00
L2. Industrial Personal	1.00	1.00	1.00	1.00	**	**	**	**	**	**	**	**	**	**
M. Other Personal	.95	.94	1.05	.97	.98	.99	1.06	**	**	**	**	**	**	**
O. Residential Inventory	n/a	n/a	n/a	1.08	1.06	1.00	1.03	**	**	**	**	**	**	**
OVERALL	.90	.93	.95	.96	.97	.99	.99	.99	.99	.99	1.00	.99	.99	.99

Statewide Coefficients of Dispersion 1985 through 1998 Property Value Studies

The table below compares the statewide coefficients of dispersion from the 1985 to 1998 # Property Value Studies. The statewide coefficient of dispersion for an individual property category was calculated using the appraisal ratios of all Property Tax Division sample properties in that category from across the state. The overall statewide coefficient of dispersion was calculated using the appraisal ratios for all sample properties. See page 9 for a detailed explanation of coefficients of dispersion.

Property Category	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998#
A. Single-family Residential	14.14	11.60	12.33	13.61	15.18	13.84	14.11	13.12	12.93	10.74	12.11	11.36	11.06	10.00
B. Multifamily Residential	13.93	12.26	13.70	15.97	13.41	11.73	13.27	10.84	12.66	8.38	10.06	8.43	7.71	7.53
C. Vacant Lots	23.89	19.71	19.16	20.90	22.93	21.57	23.16	22.66	22.01	19.27	18.21	19.86	17.10	16.28
D. Acreage (market value)	23.71	18.29	17.09	18.48	16.95*	16.90*	15.98*	15.50*	16.31*	18.49*	14.92*	14.60*	15.62*	16.56*
E. Farm & Ranch Improvements	15.45	13.26	13.05	14.06	*	*	*	*	*	*	*	*	*	*
F1. Commercial Real	18.59	17.09	16.04	17.09	18.21	16.54	15.58	15.80	14.38	12.59	13.28	11.34	11.01	10.81
F2. Industrial Real	4.13	3.16	2.21	2.77	**	**	**	**	**	**	**	**	**	**
G. Oil, Gas & Minerals	22.68	25.54	26.48	25.71	16.71	11.00	12.94	9.41	11.20	13.01	12.61	18.95	4.85	7.39
J. Utilities	26.97	23.45	29.55	30.56	24.13	20.50	20.38	17.28	14.18	14.35	12.50	12.40	10.76	9.47
L1. Commercial Personal	19.88	16.79	17.72	21.42	20.75	18.09	17.54	16.36	10.83	8.14	11.95	20.73	11.20	9.21
L2. Industrial Personal	3.11	3.54	2.51	2.59	**	**	**	**	**	**	**	**	**	**
M. Other Personal	15.37	12.65	16.36	14.40	14.02	14.59	17.19	**	**	**	**	**	**	**
O. Residential Inventory	n/a	n/a	n/a	23.01	20.95	14.51	13.84	**	**	**	**	**	**	**
OVERALL	18.49	15.50	16.28	16.91	17.64	16.73	16.18	14.58	13.97	12.86	13.17	13.47	11.64	11.14

* Beginning in 1989, taxable values for Farm & Ranch Improvements (formerly Category E) were merged into Category D with Acreage (market value). Therefore, Category D for 1989 and subsequent years is **not** directly comparable to Category D in previous years.

** Too few sample observations were available to produce meaningful statewide median appraisal ratios or CODs for these properties.

Preliminary

APPENDIX A

Appraisal District Study Summary

Notes on Appraisal District Study Summary

For each property category, the summary includes the median appraisal ratio, the coefficient of dispersion [COEFF DISP], the percentage of observations within 10 percent of the median [%OBS(±)10%MD], the percentage of observations within 25 percent of the median [%OBS(±)25%MD] and the price-related differential [PRICE REL DIF]. These indicators are discussed on pages 9-10 of this book.

Potter and Randall Counties are consolidated into a single appraisal district. The results appear under "Randall Appraisal District."

Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff
001 ANDERSON						002 ANDREWS				
A. Single-Family Residences	.95	11.74	62.77	89.01	1.03	1.03	10.31	56.67	96.67	1.01
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.95	17.43	43.52	79.27	1.02	*	*	*	*	*
D. Acreage (Prod Value)	** 1.27					** .88				
F1. Commercial Real	.94	11.03	60.00	93.85	1.00	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	1.58	100.00	100.00	1.00	1.01	1.92	100.00	100.00	1.00
J. Utilities	1.00	9.77	75.00	88.33	1.04	1.06	21.23	57.14	71.43	1.02
L1. Commercial Personal	1.00	9.54	74.36	89.74	1.04	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.97	12.71			.99	1.02	10.73			1.03
003 ANGELINA						004 ARANSAS				
A. Single-Family Residences	1.00	12.66	64.33	89.62	1.03	.98	5.55	86.89	96.72	1.00
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	.96	15.23	52.56	79.49	1.03
D. Rural Real (Market Value)	1.00	23.97	50.88	77.19	1.06	*	*	*	*	*
D. Acreage (Prod Value)	** .95					** 1.38				
F1. Commercial Real	.97	9.06	67.74	93.55	.99	1.00	5.89	89.19	97.30	1.05
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	*	*	*	*	*
J. Utilities	1.00	7.12	86.05	93.02	1.03	.99	5.22	83.33	100.00	.91
L1. Commercial Personal	1.00	12.02	72.34	89.36	1.03	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	13.81			1.05	.98	9.84			.96

* Not Calculated - Need 5 or more observations in category to determine this statistic
** This ratio is not a median - See introductory text

Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff
005 ARCHER						006 ARMSTRONG				
A. Single-Family Residences	.98	11.20	73.02	92.86	1.02	.93	10.14	60.00	90.00	1.01
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.98	10.68	73.68	97.37	1.02	1.00	11.35	70.97	83.87	.99
D. Acreage (Prod Value)	** 1.12					** 1.16				
F1. Commercial Real	.97	4.41	100.00	100.00	.98	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	.98	2.72	98.55	100.00	.99	*	*	*	*	*
J. Utilities	1.02	9.26	87.10	87.10	1.04	1.00	19.17	83.33	83.33	1.10
L1. Commercial Personal	*	*	*	*	*	1.00	.81	100.00	100.00	1.00
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	8.35			1.01	.99	9.96			1.03
007 ATASCOSA						008 AUSTIN				
A. Single-Family Residences	1.02	13.63	54.75	81.37	1.06	.94	12.27	55.40	87.77	1.02
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	1.00	6.91	88.89	93.33	1.06	*	*	*	*	*
D. Rural Real (Market Value)	.81	32.19	21.90	54.74	1.02	1.00	25.42	44.44	78.79	1.13
D. Acreage (Prod Value)	** .89					** 1.34				
F1. Commercial Real	.95	6.82	84.78	97.83	.99	1.00	15.35	69.39	89.80	1.08
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.01	2.35	97.83	100.00	1.00	.98	2.67	100.00	100.00	1.00
J. Utilities	.99	4.72	90.00	100.00	.99	.99	21.72	69.44	86.11	1.03
L1. Commercial Personal	1.00	6.90	80.00	90.00	1.08	1.00	4.21	84.85	93.94	.98
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	15.72			.98	.97	16.67			1.01

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff
009 BAILEY						010 BANDERA				
A. Single-Family Residences	.94	11.80	47.83	91.30	1.05	.98	12.51	53.38	89.47	1.02
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	.95	20.34	44.68	72.34	1.07
D. Rural Real (Market Value)	.94	11.35	60.00	93.33	.95	.97	14.56	46.32	83.16	1.02
D. Acreage (Prod Value)	** 1.28					** 1.05				
F1. Commercial Real	.95	8.87	85.71	90.48	1.03	1.00	14.08	52.00	84.00	1.03
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	*	*	*	*	*
J. Utilities	.99	6.78	71.43	100.00	.98	*	*	*	*	*
L1. Commercial Personal	.98	4.61	86.96	100.00	1.00	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.95	9.44			.99	.98	14.35			.98
011 BASTROP						012 BAYLOR				
A. Single-Family Residences	.96	11.90	58.97	90.84	1.02	.98	15.57	44.44	81.48	1.09
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	.99	25.08	33.90	66.10	1.08	*	*	*	*	*
D. Rural Real (Market Value)	1.00	20.39	47.95	75.44	1.08	.99	24.37	45.16	64.52	.97
D. Acreage (Prod Value)	** .92					** .99				
F1. Commercial Real	1.02	10.03	72.31	87.69	1.03	.78	32.05	20.00	40.00	1.14
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.02	2.16	100.00	100.00	.99
J. Utilities	.99	9.05	79.17	95.83	.96	1.01	3.41	88.89	100.00	.98
L1. Commercial Personal	1.00	2.92	92.31	100.00	1.02	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	15.21			.99	.99	16.11			.96

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff
	Ratio									
013 BEE						014 BELL				
A. Single-Family Residences	.86	17.70	46.97	84.85	1.07	.98	7.69	76.88	96.66	1.01
B. Multi-Family Residences	*	*	*	*	*	.96	9.38	44.44	88.89	1.02
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.78	29.49	30.65	54.84	1.13	.96	6.57	80.39	99.02	.97
D. Acreage (Prod Value)	** 1.16					** 1.28				
F1. Commercial Real	.93	23.49	65.00	85.00	1.21	.97	6.52	78.06	100.00	1.00
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	2.64	100.00	100.00	.99	*	*	*	*	*
J. Utilities	1.01	5.82	85.29	97.06	.94	.99	4.30	97.44	100.00	1.00
L1. Commercial Personal	1.00	4.32	94.74	94.74	1.05	1.00	9.70	62.16	86.49	.98
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.94	17.56			.93	.97	7.19			.98
015 BEXAR						016 BLANCO				
A. Single-Family Residences	.98	5.20	86.34	98.31	.99	1.01	7.25	77.27	92.42	1.01
B. Multi-Family Residences	1.00	5.16	87.23	95.04	1.00	*	*	*	*	*
C. Vacant Lots	.99	5.32	85.71	98.41	1.00	1.01	11.04	72.50	92.50	1.03
D. Rural Real (Market Value)	1.00	10.70	72.00	84.00	1.01	1.00	8.36	76.92	89.74	1.06
D. Acreage (Prod Value)	** 1.06					** 1.35				
F1. Commercial Real	1.00	6.48	82.39	95.77	1.08	.97	3.11	98.28	100.00	1.01
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	1.00	100.00	100.00	1.00	*	*	*	*	*
J. Utilities	1.01	7.18	93.44	96.72	.89	.99	2.70	100.00	100.00	1.06
L1. Commercial Personal	1.01	4.13	86.67	97.22	1.03	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	5.73			1.00	.99	7.30			1.02

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	
			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
017 BORDEN						018 BOSQUE					
A. Single-Family Residences	1.00	21.20	.00	80.00	.97	.99	9.11	66.12	96.05	1.01	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	*	*	*	*	*	1.01	9.12	64.49	95.33	1.01	
D. Acreage (Prod Value) **	.92					** 1.07					
F1. Commercial Real	*	*	*	*	*	1.05	13.93	40.35	84.21	1.08	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.00	1.08	100.00	100.00	.99	*	*	*	*	*	
J. Utilities	1.08	20.14	75.00	75.00	1.03	1.00	8.59	86.89	93.44	1.06	
L1. Commercial Personal	*	*	*	*	*	1.00	5.58	78.85	96.15	1.01	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	1.00	6.88			1.00	1.00	9.38			1.04	
019 BOWIE						020 BRAZORIA					
A. Single-Family Residences	.98	12.80	68.41	90.12	1.04	.92	5.85	84.53	98.50	1.00	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	1.00	8.75	75.41	92.62	1.02	.95	6.52	87.50	97.22	1.02	
D. Acreage (Prod Value) **	.94					** 1.29					
F1. Commercial Real	1.00	5.09	93.08	96.86	1.02	.95	9.23	74.07	96.30	.98	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	1.00	2.74	100.00	100.00	1.01	
J. Utilities	.99	3.84	98.04	98.04	1.00	.99	24.02	54.44	68.89	.92	
L1. Commercial Personal	1.02	14.97	63.73	87.25	1.04	1.00	8.24	75.61	92.68	1.00	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	11.39			1.00	.94	8.70			.94	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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021 BRAZOS						022 BREWSTER				
A. Single-Family Residences	.89	5.21	87.85	98.13	1.00	.90	20.30	43.95	75.16	1.06
B. Multi-Family Residences	.96	3.85	97.20	100.00	1.01	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.94	12.93	73.24	94.37	1.02	.93	35.78	22.04	45.16	1.13
D. Acreage (Prod Value)	** 1.18					** 1.05				
F1. Commercial Real	1.00	5.59	81.25	100.00	1.00	.95	15.58	47.50	82.50	1.03
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	*	*	*	*	*
J. Utilities	1.01	9.93	74.19	90.32	.99	1.03	4.10	100.00	100.00	1.04
L1. Commercial Personal	1.01	6.05	82.61	100.00	.99	.99	14.12	70.18	85.96	1.01
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.96	7.96			.97	.94	24.46			1.00
023 BRISCOE						024 BROOKS				
A. Single-Family Residences	*	*	*	*	*	.97	14.29	47.22	86.11	1.04
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.96	15.96	52.00	84.00	1.07	*	*	*	*	*
D. Acreage (Prod Value)	** 1.20					** 1.15				
F1. Commercial Real	*	*	*	*	*	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.00	3.05	94.74	94.74	1.01
J. Utilities	*	*	*	*	*	1.01	6.60	88.89	88.89	1.05
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.97	15.31			1.03	1.00	9.84			1.00

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-)	%Obs (+-)	Price Rel	Median Ratio	Coeff Disp	%Obs (+-)	%Obs (+-)	Price Rel
			10% MD	25% MD	Diff			10% MD	25% MD	Diff
025 BROWN						026 BURLESON				
A. Single-Family Residences	.97	9.02	72.47	95.25	1.03	.98	11.91	59.20	84.00	1.00
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	1.02	39.34	36.84	44.74	1.32
D. Rural Real (Market Value)	.98	6.61	84.30	96.51	1.00	1.00	8.81	70.87	89.32	.98
D. Acreage (Prod Value)	** 1.19					** .92				
F1. Commercial Real	.99	2.60	100.00	100.00	1.00	1.00	8.86	72.41	89.66	1.06
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	.98	3.06	100.00	100.00	1.01	1.02	1.98	100.00	100.00	1.00
J. Utilities	.99	2.84	97.22	100.00	1.00	.99	3.87	95.65	100.00	1.05
L1. Commercial Personal	1.00	1.98	98.21	98.21	1.01	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	6.64			.99	1.00	10.87			1.02
027 BURNET						028 CALDWELL				
A. Single-Family Residences	.98	3.71	94.04	100.00	1.00	.98	11.96	53.18	91.91	1.02
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	1.00	6.12	73.68	98.25	1.03	*	*	*	*	*
D. Rural Real (Market Value)	1.00	5.12	88.10	97.62	.99	.95	13.89	53.66	86.59	1.03
D. Acreage (Prod Value)	** .87					** 1.13				
F1. Commercial Real	1.00	11.50	66.67	88.89	1.05	.84	17.07	42.47	73.97	1.01
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.00	1.07	100.00	100.00	1.00
J. Utilities	.99	5.13	92.31	92.31	1.02	1.01	12.50	83.33	87.50	1.01
L1. Commercial Personal	*	*	*	*	*	.98	8.40	73.08	92.31	1.02
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	5.83			1.00	.98	12.76			.98

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
029 CALHOUN						030 CALLAHAN					
A. Single-Family Residences	.97	6.76	77.97	100.00	1.00	1.01	12.32	67.90	86.42	1.04	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	*	*	*	*	*	1.01	8.68	70.83	93.75	1.00	
D. Acreage (Prod Value) **	.97					** 1.05					
F1. Commercial Real	.92	7.89	66.67	96.30	1.07	*	*	*	*	*	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.00	2.50	83.33	100.00	1.00	1.00	1.50	100.00	100.00	1.00	
J. Utilities	1.00	13.20	60.00	80.00	1.01	1.03	13.92	72.41	82.76	1.00	
L1. Commercial Personal	1.00	6.55	72.73	90.91	1.01	1.00	5.20	90.00	100.00	1.01	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	7.40			.98	1.01	9.48			1.04	
031 CAMERON						032 CAMP					
A. Single-Family Residences	.98	9.49	65.54	94.74	1.02	.97	6.12	85.94	98.44	1.03	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	.96	9.47	63.90	95.31	1.01	.98	15.73	55.81	83.72	1.09	
D. Rural Real (Market Value)	.96	14.82	53.85	80.77	1.00	.99	9.21	80.77	92.31	1.05	
D. Acreage (Prod Value) **	1.18					** 1.22					
F1. Commercial Real	.99	10.49	64.47	91.45	1.00	.93	10.58	68.00	88.00	1.03	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	*	*	*	*	*	
J. Utilities	.99	3.76	100.00	100.00	.96	.99	10.54	71.43	85.71	.95	
L1. Commercial Personal	1.02	9.53	75.00	88.16	1.01	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.98	9.70			.95	.97	10.25			.97	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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033 CARSON						034 CASS				
A. Single-Family Residences	.93	14.43	49.53	85.98	1.02	1.00	6.67	79.37	97.20	1.01
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	*	*	*	*	*	.96	14.39	61.38	81.71	1.05
D. Acreage (Prod Value) **	.98					** 1.46				
F1. Commercial Real	*	*	*	*	*	.98	10.83	68.89	90.00	1.02
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.03	1.91	100.00	100.00	1.01	1.01	2.65	100.00	100.00	.99
J. Utilities	1.01	16.55	76.00	88.00	1.04	.99	5.28	82.50	100.00	.99
L1. Commercial Personal	*	*	*	*	*	1.00	7.61	79.22	93.51	1.02
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	11.61			.97	.99	9.51			.99
035 CASTRO						036 CHAMBERS				
A. Single-Family Residences	.97	7.44	76.92	97.44	1.00	.97	10.59	65.32	91.94	1.00
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.98	4.34	93.75	96.88	.98	.97	10.21	72.50	85.00	1.03
D. Acreage (Prod Value) **	.95					** 1.06				
F1. Commercial Real	1.00	3.97	87.50	100.00	1.01	.98	5.02	88.00	96.00	.99
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	.98	2.11	100.00	100.00	.99
J. Utilities	.99	2.94	90.91	100.00	1.03	1.00	13.50	56.67	83.33	.93
L1. Commercial Personal	1.00	.08	100.00	100.00	1.00	1.00	5.24	80.00	96.00	1.01
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	5.16			.98	.98	9.02			.97

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff
			(+-)	(+-)				(+-)	(+-)	
			10% MD	25% MD				10% MD	25% MD	
037 CHEROKEE						038 CHILDRESS				
A. Single-Family Residences	.98	13.68	55.32	83.89	1.03	.94	40.32	29.17	55.56	1.27
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.97	21.25	42.39	67.93	1.05	.93	20.32	50.00	76.67	1.03
D. Acreage (Prod Value)	**	.86				**	1.16			
F1. Commercial Real	.97	10.95	65.22	88.41	.99	1.01	24.55	60.00	66.67	1.03
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.01	2.05	100.00	100.00	1.00	*	*	*	*	*
J. Utilities	1.00	10.67	79.07	88.37	1.02	1.03	4.61	87.50	100.00	1.02
L1. Commercial Personal	1.00	10.12	71.43	85.71	.93	1.00	4.20	90.00	100.00	.98
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	14.61			1.00	.96	29.39			1.08
039 CLAY						040 COCHRAN				
A. Single-Family Residences	1.00	4.72	89.47	100.00	1.00	.96	14.95	58.06	83.87	1.01
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	1.00	4.68	93.18	95.45	1.02	.89	31.92	35.29	52.94	1.11
D. Acreage (Prod Value)	**	1.10				**	1.16			
F1. Commercial Real	1.00	3.64	85.71	100.00	1.02	.96	7.81	80.00	100.00	1.04
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	.98	2.22	100.00	100.00	.99	1.00	1.86	100.00	100.00	.99
J. Utilities	1.02	5.69	95.00	95.00	1.00	.99	9.85	62.50	87.50	1.02
L1. Commercial Personal	*	*	*	*	*	.99	9.23	68.18	90.91	1.01
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	4.29			.98	.99	11.74			.98

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff
041 COKE						042 COLEMAN				
A. Single-Family Residences	1.05	16.81	50.00	85.00	1.03	.93	13.22	58.77	82.46	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.90	16.44	46.67	80.00	1.08	1.00	12.05	57.89	85.96	1.02
D. Acreage (Prod Value)	** .75					** 1.03				
F1. Commercial Real	*	*	*	*	*	.94	13.51	40.74	88.89	.96
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	.98	2.74	100.00	100.00	.96	1.00	2.38	98.21	100.00	1.00
J. Utilities	1.00	7.93	85.71	85.71	1.10	.99	6.17	94.74	94.74	1.06
L1. Commercial Personal	*	*	*	*	*	1.00	3.96	91.30	95.65	1.00
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	12.69			1.01	.99	10.16			1.00
043 COLLIN						044 COLLINGSWORTH				
A. Single-Family Residences	.99	4.78	88.52	97.02	.99	.83	19.84	42.27	75.26	1.05
B. Multi-Family Residences	.99	5.37	92.86	96.43	1.00	*	*	*	*	*
C. Vacant Lots	1.00	6.15	80.82	93.15	1.00	*	*	*	*	*
D. Rural Real (Market Value)	1.00	10.79	73.63	84.62	1.00	.83	15.92	36.26	83.52	1.01
D. Acreage (Prod Value)	** 1.51					** 1.06				
F1. Commercial Real	1.00	8.53	68.54	93.82	1.02	.84	18.68	38.46	80.77	1.09
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.03	1.50	100.00	100.00	1.00
J. Utilities	.99	4.70	93.07	100.00	1.00	1.03	2.59	100.00	100.00	1.00
L1. Commercial Personal	.96	10.47	67.67	92.48	.97	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	6.36			1.00	.85	18.22			.95

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+) 10% MD	%Obs (+) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+) 10% MD	%Obs (+) 25% MD	Price Rel Diff
O45 COLORADO						O46 COMAL				
A. Single-Family Residences	.98	15.21	43.88	84.69	1.03	.96	6.04	84.51	98.37	1.01
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	.91	15.81	40.77	83.08	1.04
D. Rural Real (Market Value)	.95	8.13	75.68	93.24	.99	*	*	*	*	*
D. Acreage (Prod Value)	** 1.20					** .85				
F1. Commercial Real	.99	8.24	74.51	92.16	.99	.96	14.21	51.06	85.11	.92
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.01	3.50	94.44	100.00	1.00	*	*	*	*	*
J. Utilities	1.01	6.16	85.19	96.30	.99	1.01	4.28	89.47	100.00	.97
L1. Commercial Personal	1.00	6.00	87.50	93.75	.96	1.00	20.10	60.00	75.00	1.01
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.97	9.90			.97	.96	9.39			.94
O47 COMANCHE						O48 CONCHO				
A. Single-Family Residences	.97	19.12	45.25	78.28	1.02	.98	14.19	62.50	84.38	1.07
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	1.00	11.39	61.11	77.78	.98
D. Rural Real (Market Value)	.99	21.65	41.13	70.21	1.04	.96	16.35	56.00	76.00	1.09
D. Acreage (Prod Value)	** .94					** .91				
F1. Commercial Real	.80	22.66	31.94	65.28	.99	.92	12.14	50.00	91.67	1.06
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.00	1.64	100.00	100.00	.99
J. Utilities	.99	22.68	90.91	90.91	1.05	.99	4.76	85.71	100.00	1.03
L1. Commercial Personal	1.00	11.52	73.24	85.92	.99	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	19.60			1.02	.99	12.84			1.02

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff
049 COOKE						050 CORYELL				
A. Single-Family Residences	.92	14.84	47.86	83.21	1.04	.97	9.09	68.69	95.96	1.01
B. Multi-Family Residences	*	*	*	*	*	.95	11.19	62.50	87.50	1.00
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.98	19.40	53.16	74.74	1.04	.95	6.32	83.33	100.00	.99
D. Acreage (Prod Value)	** 1.44					** .94				
F1. Commercial Real	.99	9.39	66.04	94.34	1.05	.99	7.93	75.00	95.00	1.01
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	.99	2.22	100.00	100.00	1.00	*	*	*	*	*
J. Utilities	.99	5.55	91.49	97.87	.99	1.00	3.90	100.00	100.00	1.02
L1. Commercial Personal	1.02	5.55	78.95	100.00	1.04	.97	15.26	50.00	80.00	.89
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.97	13.99			.97	.97	8.14			.99
051 COTTLE						052 CRANE				
A. Single-Family Residences	1.07	15.41	51.43	85.71	1.07	.79	27.85	15.00	70.00	1.13
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.91	24.08	31.82	59.09	1.12	*	*	*	*	*
D. Acreage (Prod Value)	** 1.05					** .99				
F1. Commercial Real	*	*	*	*	*	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.01	2.31	100.00	100.00	1.00	1.02	3.85	93.33	100.00	1.02
J. Utilities	1.03	10.29	80.00	80.00	.96	.99	13.38	83.33	83.33	1.00
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.01	16.16			1.04	.98	16.06			.97

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff
			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD	
053 CROCKETT						054 CROSBY				
A. Single-Family Residences	.82	12.74	65.00	85.00	.99	.98	19.90	40.29	74.10	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	*	*	*	*	*	.90	12.72	63.77	85.51	.97
D. Acreage (Prod Value) **	.75					** 1.18				
F1. Commercial Real	*	*	*	*	*	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	.99	2.29	100.00	100.00	1.02	1.00	2.24	94.12	100.00	.98
J. Utilities	1.03	14.67	55.56	88.89	.93	1.00	6.00	85.71	92.86	.99
L1. Commercial Personal	*	*	*	*	*	1.00	1.24	94.12	100.00	.99
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	11.52			.95	.98	15.40			.98
055 CULBERSON						056 DALLAM				
A. Single-Family Residences	.85	15.22	48.39	83.87	1.01	.98	5.42	87.50	100.00	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	*	*	*	*	*	.92	3.74	96.00	100.00	1.00
D. Acreage (Prod Value) **	.78					** .83				
F1. Commercial Real	.90	21.67	37.50	58.33	1.00	.99	3.96	92.00	96.00	1.00
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	.99	1.52	100.00	100.00	1.00	*	*	*	*	*
J. Utilities	.99	5.96	90.00	90.00	1.06	.99	2.15	100.00	100.00	1.02
L1. Commercial Personal	*	*	*	*	*	1.00	.21	100.00	100.00	1.00
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.95	14.82			.98	.99	4.04			1.00

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median	Coeff	%Obs	%Obs	Price	Median	Coeff	%Obs	%Obs	Price
	Ratio	Disp	(+-)	(+-)	Rel		Ratio	Disp	(+-)	(+-)
			10% MD	25% MD	Diff			10% MD	25% MD	Diff
057 DALLAS						058 DAWSON				
A. Single-Family Residences	.97	4.87	90.34	98.37	1.00	.98	12.34	41.18	97.06	1.00
B. Multi-Family Residences	.99	6.82	77.32	95.21	.99	*	*	*	*	*
C. Vacant Lots	1.00	16.56	49.59	78.05	1.04	*	*	*	*	*
D. Rural Real (Market Value)	*	*	*	*	*	1.00	23.74	26.32	68.42	1.25
D. Acreage (Prod Value) **	.42					** 1.01				
F1. Commercial Real	1.00	10.04	66.50	87.29	1.01	.97	11.94	78.95	89.47	1.08
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	.98	2.01	100.00	100.00	1.00
J. Utilities	1.00	5.44	94.63	94.63	.96	1.00	10.29	78.57	78.57	1.00
L1. Commercial Personal	1.02	12.15	66.23	87.21	1.05	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	6.94			.97	.99	10.45			.99
059 DEAF SMITH						060 DELTA				
A. Single-Family Residences	.97	7.10	78.26	97.39	1.01	.97	11.43	67.50	86.25	1.04
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	1.01	14.68	60.87	82.61	1.07	1.01	22.27	36.59	70.73	1.04
D. Acreage (Prod Value) **	1.13					** 1.19				
F1. Commercial Real	1.00	4.17	96.67	96.67	1.01	1.00	7.85	80.00	90.00	1.01
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	*	*	*	*	*
J. Utilities	.99	6.06	80.00	100.00	.99	1.00	3.55	100.00	100.00	1.06
L1. Commercial Personal	1.00	.00	100.00	100.00	1.00	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	6.86			1.01	1.00	13.39			1.03

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
061 DENTON						062 DEWITT					
A. Single-Family Residences	1.00	3.97	92.04	98.06	1.00	.98	12.49	62.91	88.74	1.01	
B. Multi-Family Residences	1.00	4.51	84.75	100.00	1.02	*	*	*	*	*	
C. Vacant Lots	1.00	10.17	73.64	87.27	.98	*	*	*	*	*	
D. Rural Real (Market Value)	1.00	8.76	72.91	92.03	1.02	.97	12.04	74.15	89.12	1.01	
D. Acreage (Prod Value) **	1.39					**	.99				
F1. Commercial Real	1.00	10.10	66.91	91.37	1.01	1.01	18.93	48.78	75.61	1.02	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	.98	1.23	100.00	100.00	.99	
J. Utilities	.99	5.83	93.88	96.94	1.01	.99	6.53	73.08	100.00	.90	
L1. Commercial Personal	1.03	10.82	71.43	85.71	1.00	1.00	8.06	79.17	89.58	.98	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	1.00	6.68			1.00	.98	11.26			.99	
063 DICKENS						064 DIMMIT					
A. Single-Family Residences	.96	29.57	28.95	65.79	1.09	.98	9.50	72.22	97.22	1.00	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.98	13.54	70.31	84.38	1.02	.95	14.31	50.00	86.36	1.03	
D. Acreage (Prod Value) **	1.52					**	.99				
F1. Commercial Real	*	*	*	*	*	1.01	7.14	78.57	100.00	1.01	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.01	1.49	100.00	100.00	1.00	1.03	2.33	100.00	100.00	1.00	
J. Utilities	1.02	1.79	100.00	100.00	.99	1.04	17.63	66.67	66.67	.90	
L1. Commercial Personal	*	*	*	*	*	.99	2.93	100.00	100.00	1.01	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	1.00	15.98			1.00	.99	9.93			.92	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			10% MD	25% MD				10% MD	25% MD	
065 DONLEY						066 DUVAL				
A. Single-Family Residences	.94	12.33	58.57	87.14	1.03	.96	11.16	65.71	85.71	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.95	22.11	51.85	66.67	.98	.86	38.93	40.00	48.00	1.25
D. Acreage (Prod Value) **	.98					** 1.11				
F1. Commercial Real	.96	5.71	88.89	96.30	1.02	.95	10.05	72.73	90.91	1.02
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	.99	1.95	100.00	100.00	1.00
J. Utilities	1.03	3.88	100.00	100.00	1.11	1.04	6.17	84.62	96.15	1.02
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.96	12.34			1.00	.99	11.68			.98
067 EASTLAND						068 ECTOR				
A. Single-Family Residences	.95	19.63	48.10	76.79	1.07	.94	9.28	62.86	95.24	.99
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	.75	18.28	57.14	57.14	1.09	*	*	*	*	*
D. Rural Real (Market Value)	.93	15.19	54.07	80.00	1.01	*	*	*	*	*
D. Acreage (Prod Value) **	1.00					** .97				
F1. Commercial Real	.90	17.99	44.92	76.27	1.09	1.05	10.31	64.29	92.86	1.00
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	.98	2.35	100.00	100.00	1.00	1.00	1.40	95.00	100.00	.99
J. Utilities	1.03	15.57	71.11	77.78	.99	.99	9.09	81.82	90.91	1.06
L1. Commercial Personal	1.00	18.53	47.06	64.71	1.17	.95	15.41	54.55	81.82	.97
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.97	15.89			.99	.98	9.69			.96

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff
069 EDWARDS						070 ELLIS				
A. Single-Family Residences	1.01	8.35	78.26	95.65	1.01	.98	7.29	78.58	95.32	1.01
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.95	16.71	36.67	86.67	.98	.99	20.27	61.74	81.88	1.10
D. Acreage (Prod Value)	** 1.11					** 1.11				
F1. Commercial Real	*	*	*	*	*	.98	11.71	55.81	91.86	1.02
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	2.98	92.68	100.00	.99	*	*	*	*	*
J. Utilities	*	*	*	*	*	.99	6.76	80.20	97.03	.97
L1. Commercial Personal	*	*	*	*	*	.99	14.17	61.76	85.29	1.01
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	8.78			.99	.99	9.77			.99
071 EL PASO						072 ERATH				
A. Single-Family Residences	.98	7.54	79.25	95.15	1.00	.98	14.50	51.09	89.13	1.03
B. Multi-Family Residences	.96	9.19	75.00	93.42	1.02	*	*	*	*	*
C. Vacant Lots	1.00	8.23	75.35	93.95	.98	*	*	*	*	*
D. Rural Real (Market Value)	.98	16.65	58.46	80.00	1.01	.98	12.95	56.44	89.11	1.01
D. Acreage (Prod Value)	** 1.06					** 1.07				
F1. Commercial Real	.97	10.18	67.33	90.59	1.03	.99	14.80	65.22	82.61	1.06
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.01	2.26	100.00	100.00	1.00
J. Utilities	1.01	7.90	88.33	91.67	.89	1.00	18.17	69.05	78.57	1.03
L1. Commercial Personal	1.07	15.51	72.12	84.62	1.07	1.01	8.23	68.75	100.00	.97
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	10.11			.97	.99	12.71			1.02

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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073 FALLS						074 FANNIN				
A. Single-Family Residences	.99	13.34	58.76	87.11	1.03	.98	11.62	61.34	92.01	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	1.01	14.93	54.14	78.95	1.00	.96	14.51	53.48	82.42	1.02
D. Acreage (Prod Value)	** 1.07					** .99				
F1. Commercial Real	.95	19.96	37.78	68.89	1.00	.96	13.10	51.02	86.73	1.03
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	*	*	*	*	*
J. Utilities	.99	5.05	88.10	100.00	1.01	1.02	5.84	89.58	95.83	1.01
L1. Commercial Personal	.99	9.07	72.09	90.70	.99	1.00	12.02	70.59	82.35	1.03
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	13.29			1.01	.98	12.35			.98
075 FAYETTE						076 FISHER				
A. Single-Family Residences	.95	13.38	49.42	88.42	1.03	1.00	18.16	48.28	79.31	1.06
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.97	20.53	38.15	73.41	1.07	.99	15.04	54.35	82.61	1.07
D. Acreage (Prod Value)	** 1.16					** 1.05				
F1. Commercial Real	1.00	16.45	42.47	83.56	1.10	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.01	3.69	91.04	100.00	1.00	.98	1.67	100.00	100.00	.99
J. Utilities	1.01	9.58	71.43	89.29	1.03	1.03	5.70	93.33	93.33	.99
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	14.52			1.01	.99	13.59			1.01

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
077 FLOYD						078 FOARD					
A. Single-Family Residences	.94	14.86	44.26	80.33	1.03	.99	19.53	41.67	75.00	1.02	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.98	12.86	52.00	88.00	1.07	.82	23.70	21.43	64.29	1.02	
D. Acreage (Prod Value)	** 1.11					** 1.15					
F1. Commercial Real	.97	8.65	77.78	88.89	1.04	*	*	*	*	*	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	.99	2.63	100.00	100.00	1.01	
J. Utilities	1.02	12.75	85.71	85.71	1.00	1.03	8.60	85.71	85.71	1.06	
L1. Commercial Personal	.96	7.55	75.00	87.50	1.03	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.97	12.44			.96	.98	16.17			1.00	
079 FORT BEND						080 FRANKLIN					
A. Single-Family Residences	.97	5.35	86.84	98.03	1.01	.98	7.58	77.91	95.35	1.02	
B. Multi-Family Residences	1.02	7.35	50.00	100.00	1.06	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	1.00	12.32	69.44	88.89	1.08	
D. Rural Real (Market Value)	*	*	*	*	*	1.00	13.80	51.43	85.71	.97	
D. Acreage (Prod Value)	** 1.17					** 2.72					
F1. Commercial Real	1.00	6.48	73.96	96.88	1.01	1.00	5.68	84.21	100.00	.99	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	.98	1.59	100.00	100.00	.98	
J. Utilities	1.00	7.00	80.43	95.65	.96	.99	25.13	75.00	81.25	1.13	
L1. Commercial Personal	1.00	8.46	75.00	89.29	1.00	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.98	6.32			.92	.99	10.85			1.02	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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081 FREESTONE						082 FRIO				
A. Single-Family Residences	.98	13.89	57.58	87.27	1.04	.97	8.77	71.43	93.88	1.02
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.96	19.81	44.26	78.69	1.09	1.00	3.43	90.48	100.00	1.01
D. Acreage (Prod Value)	** .84					** 1.05				
F1. Commercial Real	*	*	*	*	*	.95	5.88	86.36	97.73	.98
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	.99	3.55	97.96	97.96	1.00	.98	2.35	100.00	100.00	.99
J. Utilities	1.01	9.73	73.91	91.30	1.02	.99	3.84	100.00	100.00	.98
L1. Commercial Personal	*	*	*	*	*	1.00	10.56	62.50	81.25	1.05
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	13.85			.98	.98	6.39			.98
083 GAINES						084 GALVESTON				
A. Single-Family Residences	*	*	*	*	*	.97	5.81	86.16	98.64	1.01
B. Multi-Family Residences	*	*	*	*	*	1.00	2.78	92.06	100.00	.99
C. Vacant Lots	*	*	*	*	*	1.00	8.47	71.37	92.37	1.03
D. Rural Real (Market Value)	.94	11.82	62.16	86.49	.99	*	*	*	*	*
D. Acreage (Prod Value)	** .94					** 1.00				
F1. Commercial Real	*	*	*	*	*	1.00	7.12	76.71	96.58	1.00
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	2.93	96.43	100.00	.99	*	*	*	*	*
J. Utilities	.99	22.36	52.38	80.95	1.04	1.01	6.70	86.75	93.98	.93
L1. Commercial Personal	*	*	*	*	*	1.00	10.00	71.55	84.48	1.02
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	9.19			.97	.99	34.49			1.22

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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085 GARZA						086 GILLESPIE				
A. Single-Family Residences	.98	6.24	88.00	96.00	1.00	.97	5.15	89.39	98.48	1.01
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.95	3.86	100.00	100.00	1.01	.98	11.14	65.19	91.14	1.02
D. Acreage (Prod Value)	** 1.23					** .93				
F1. Commercial Real	*	*	*	*	*	.98	6.57	80.56	94.44	.98
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	2.72	93.10	100.00	.99	*	*	*	*	*
J. Utilities	1.00	7.70	80.00	100.00	1.05	1.03	7.48	80.00	100.00	.96
L1. Commercial Personal	*	*	*	*	*	1.00	3.81	83.78	97.30	.99
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	5.04			.97	.99	8.44			1.00
087 GLASSCOCK						088 GOLIAD				
A. Single-Family Residences	*	*	*	*	*	.90	14.60	58.62	89.66	1.10
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.86	11.99	61.54	76.92	.97	1.00	11.53	60.53	92.11	1.03
D. Acreage (Prod Value)	** .43					** .99				
F1. Commercial Real	*	*	*	*	*	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	1.42	100.00	100.00	1.02	1.00	1.05	100.00	100.00	1.00
J. Utilities	1.04	17.40	60.00	70.00	1.01	.97	5.93	75.00	100.00	1.00
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	10.82			.96	.99	10.55			.98

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1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
089 GONZALES						090 GRAY					
A. Single-Family Residences	1.00	11.60	62.96	91.67	1.02	.98	9.44	76.47	96.08	1.03	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	1.00	15.42	40.66	76.92	1.04	*	*	*	*	*	
D. Acreage (Prod Value) **	1.11					**	.80				
F1. Commercial Real	.95	11.73	61.90	85.71	1.05	.97	5.81	81.82	100.00	1.02	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	.98	2.72	100.00	100.00	.97	1.00	1.21	100.00	100.00	1.00	
J. Utilities	1.01	5.14	85.71	100.00	1.02	1.03	22.21	48.00	76.00	1.05	
L1. Commercial Personal	1.00	7.25	75.00	95.00	.98	1.00	.20	100.00	100.00	1.00	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	1.00	11.93			1.01	1.00	7.08			1.01	
091 GRAYSON						092 GREGG					
A. Single-Family Residences	.96	10.73	70.71	94.24	1.03	.97	7.21	78.54	97.34	.99	
B. Multi-Family Residences	.98	9.93	73.08	88.46	1.06	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.98	18.15	56.98	79.77	1.02	.89	17.91	43.75	71.88	1.00	
D. Acreage (Prod Value) **	1.22					**	.98				
F1. Commercial Real	.97	12.00	67.44	86.82	1.00	.94	14.31	50.98	81.37	1.05	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	.99	2.52	100.00	100.00	1.00	1.01	1.74	100.00	100.00	1.00	
J. Utilities	.99	5.92	89.25	93.55	1.01	1.01	9.07	76.34	89.25	.92	
L1. Commercial Personal	1.00	13.39	70.25	82.64	1.04	1.08	13.61	59.21	85.53	1.07	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.98	12.11			1.01	.98	9.13			.96	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			10% MD	25% MD				10% MD	25% MD		
093 GRIMES						094 GUADALUPE					
A. Single-Family Residences	1.00	5.95	87.10	99.19	1.00	.98	7.26	82.45	96.24	1.01	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.99	6.04	81.40	97.67	.98	.96	11.86	68.18	86.36	.99	
D. Acreage (Prod Value)	** 1.10					** .99					
F1. Commercial Real	.93	13.23	51.85	88.89	1.04	1.00	6.62	79.49	92.31	1.00	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.00	4.56	86.00	98.00	1.00	*	*	*	*	*	
J. Utilities	.99	6.95	85.29	88.24	1.02	1.01	5.94	86.67	96.67	.91	
L1. Commercial Personal	*	*	*	*	*	1.00	3.63	87.50	100.00	.98	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	6.53			1.00	.99	7.52			.93	
095 HALE						096 HALL					
A. Single-Family Residences	.98	8.64	72.39	93.28	1.01	1.05	20.99	45.36	80.41	1.05	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.98	7.68	78.95	92.11	.98	1.04	15.81	62.50	68.75	1.00	
D. Acreage (Prod Value)	** 1.05					** .95					
F1. Commercial Real	1.00	10.18	81.58	86.84	1.05	.98	15.64	58.33	83.33	1.07	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	*	*	*	*	*	
J. Utilities	1.01	14.51	75.86	79.31	1.00	1.03	2.72	100.00	100.00	1.04	
L1. Commercial Personal	1.00	1.12	100.00	100.00	1.00	.97	6.19	71.43	100.00	1.02	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	8.65			1.01	1.03	18.41			1.05	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-)	%Obs (+-)	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-)	%Obs (+-)	Price Rel Diff
			10% MD	25% MD				10% MD	25% MD	
097 HAMILTON						098 HANSFORD				
A. Single-Family Residences	.99	17.69	48.84	80.23	1.09	1.00	5.65	91.18	97.06	1.02
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	1.14	20.97	45.00	71.25	1.00	.94	11.62	66.67	83.33	.97
D. Acreage (Prod Value)	** 1.09					** 1.15				
F1. Commercial Real	.98	14.44	45.76	86.44	1.02	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.00	1.59	98.36	100.00	1.00
J. Utilities	1.00	4.08	100.00	100.00	1.05	1.09	30.11	64.71	64.71	1.02
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.02	19.23			1.07	1.00	8.87			.97
099 HARDEMAN						100 HARDIN				
A. Single-Family Residences	1.00	26.05	30.00	66.00	1.13	.95	7.74	84.43	95.75	1.02
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	1.02	26.15	37.50	50.00	1.02	.98	6.34	88.10	92.86	1.02
D. Acreage (Prod Value)	** 1.11					** 1.34				
F1. Commercial Real	*	*	*	*	*	.91	7.87	80.33	98.36	1.00
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	.99	2.49	100.00	100.00	1.00	1.01	2.90	96.43	96.43	.99
J. Utilities	1.03	8.57	91.67	91.67	1.07	1.01	12.00	64.00	86.00	1.02
L1. Commercial Personal	*	*	*	*	*	1.00	2.04	96.15	96.15	.98
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	20.51			1.02	.97	8.03			.97

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
101 HARRIS						102 HARRISON					
A. Single-Family Residences	1.00	1.55	99.55	99.94	1.00	.98	10.31	66.49	89.36	1.02	
B. Multi-Family Residences	1.00	8.79	71.12	91.34	1.00	*	*	*	*	*	
C. Vacant Lots	1.00	13.07	61.75	79.26	1.05	*	*	*	*	*	
D. Rural Real (Market Value)	1.00	12.61	70.97	77.42	1.00	.93	24.72	36.96	68.48	1.11	
D. Acreage (Prod Value) **	1.05					** .99					
F1. Commercial Real	1.00	10.34	72.63	87.87	1.06	.84	24.12	29.79	70.21	.90	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	1.01	2.23	100.00	100.00	1.00	
J. Utilities	1.00	10.74	70.97	88.02	.92	1.01	5.64	81.13	100.00	.90	
L1. Commercial Personal	1.00	12.49	67.23	91.24	1.06	1.04	12.85	72.22	86.11	1.09	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	1.00	4.95			.97	.99	11.91			.88	
103 HARTLEY						104 HASKELL					
A. Single-Family Residences	.96	4.22	95.00	97.50	1.00	.96	10.66	80.21	87.50	1.04	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	1.01	7.84	84.62	84.62	1.02	1.02	23.61	37.50	58.33	1.04	
D. Acreage (Prod Value) **	.92					** 1.35					
F1. Commercial Real	.99	1.21	100.00	100.00	1.00	.96	7.08	80.00	96.00	.97	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.02	2.16	100.00	100.00	1.00	.99	.74	100.00	100.00	1.00	
J. Utilities	.99	2.46	100.00	100.00	1.07	1.03	12.52	70.00	86.67	1.12	
L1. Commercial Personal	*	*	*	*	*	1.00	6.89	84.21	94.74	.99	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	3.94			1.01	.99	10.18			1.01	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
105 HAYS						106 HEMPHILL					
A. Single-Family Residences	.92	8.53	75.46	95.57	1.01	.96	6.52	84.21	100.00	1.02	
B. Multi-Family Residences	.94	10.89	60.00	92.00	1.12	*	*	*	*	*	
C. Vacant Lots	.94	11.91	65.54	88.70	1.02	*	*	*	*	*	
D. Rural Real (Market Value)	.95	13.85	59.09	86.36	1.10	*	*	*	*	*	
D. Acreage (Prod Value) **	.87					**	.79				
F1. Commercial Real	.95	5.64	88.00	100.00	1.03	*	*	*	*	*	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	1.02	1.88	100.00	100.00	1.00	
J. Utilities	1.00	2.54	100.00	100.00	.98	1.09	11.83	77.78	88.89	1.06	
L1. Commercial Personal	1.00	4.65	80.00	100.00	1.01	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.93	9.55			1.00	1.02	3.82			1.00	
107 HENDERSON						108 HIDALGO					
A. Single-Family Residences	.98	9.18	78.47	93.19	1.03	1.00	10.56	64.55	92.10	1.01	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	1.00	25.32	46.15	70.00	1.13	1.00	10.54	67.40	86.13	1.04	
D. Rural Real (Market Value)	.98	12.43	59.38	83.13	1.04	*	*	*	*	*	
D. Acreage (Prod Value) **	1.23					**	.92				
F1. Commercial Real	1.00	6.54	83.33	96.30	.95	.99	10.68	65.00	92.86	1.03	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.02	1.42	100.00	100.00	1.00	.99	1.34	100.00	100.00	1.00	
J. Utilities	.99	7.33	75.38	96.92	1.05	.99	5.69	86.21	97.70	.95	
L1. Commercial Personal	1.00	6.86	80.56	94.44	1.03	1.00	8.52	76.32	91.45	1.00	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.98	11.07			1.02	1.00	10.05			1.00	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			10% MD	25% MD				10% MD	25% MD		
109 HILL						110 HOCKLEY					
A. Single-Family Residences	1.00	8.03	71.90	97.89	1.00	.97	8.31	75.43	96.00	1.02	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	1.00	12.73	46.67	93.33	.99	*	*	*	*	*	
D. Rural Real (Market Value)	.97	6.63	83.61	100.00	.97	.93	11.29	66.67	85.71	.98	
D. Acreage (Prod Value) **	.99					**	.91				
F1. Commercial Real	.98	6.02	81.82	100.00	.99	*	*	*	*	*	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	.98	1.16	100.00	100.00	1.00	
J. Utilities	.99	8.63	79.78	94.38	1.04	.99	28.92	66.67	81.48	1.08	
L1. Commercial Personal	.99	13.56	44.74	86.84	.99	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	7.99			.99	.98	9.03			.99	
111 HOOD						112 HOPKINS					
A. Single-Family Residences	.96	10.81	61.82	91.82	1.01	.99	6.91	77.51	97.04	1.02	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	1.01	18.02	40.00	70.00	.99	1.00	15.41	54.05	79.73	1.03	
D. Acreage (Prod Value) **	1.04					**	1.04				
F1. Commercial Real	.94	15.40	45.16	77.42	.95	1.01	4.95	88.00	100.00	1.01	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.02	.60	100.00	100.00	1.00	.99	1.87	100.00	100.00	.99	
J. Utilities	1.03	13.20	80.00	85.00	1.02	.99	13.90	71.74	91.30	.96	
L1. Commercial Personal	*	*	*	*	*	1.00	8.90	66.67	90.48	.96	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	12.19			.99	.99	9.55			1.00	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
113 HOUSTON						114 HOWARD					
A. Single-Family Residences	.99	8.85	80.68	96.02	1.02	.96	8.04	68.64	99.15	1.02	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.98	7.92	72.79	97.96	1.03	.93	11.89	66.67	83.33	1.00	
D. Acreage (Prod Value)	** 1.16					** 1.18					
F1. Commercial Real	1.00	7.22	73.91	100.00	1.01	1.00	11.08	57.89	89.47	1.00	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	.99	1.62	100.00	100.00	1.00	1.00	1.82	100.00	100.00	1.00	
J. Utilities	.99	9.24	79.17	93.75	1.01	1.03	15.67	60.71	82.14	.99	
L1. Commercial Personal	1.00	8.09	77.27	95.45	1.01	1.02	14.44	59.09	86.36	1.01	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	8.00			1.01	.99	9.41			.98	
115 HUDSPETH						116 HUNT					
A. Single-Family Residences	1.04	11.45	59.78	89.13	1.03	.96	13.05	62.73	89.01	1.04	
B. Multi-Family Residences	*	*	*	*	*	.87	15.57	37.50	85.00	1.03	
C. Vacant Lots	1.00	9.29	81.93	92.77	1.02	1.00	32.60	41.82	60.00	1.17	
D. Rural Real (Market Value)	1.00	16.34	58.54	82.93	1.05	.97	17.99	52.23	76.12	1.07	
D. Acreage (Prod Value)	** 1.24					** 1.14					
F1. Commercial Real	.95	6.65	73.68	100.00	1.02	.91	16.95	48.33	80.00	1.00	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	*	*	*	*	*	
J. Utilities	1.01	13.03	78.95	84.21	1.03	1.00	8.51	82.19	90.41	.98	
L1. Commercial Personal	1.10	2.17	100.00	100.00	1.04	.96	13.94	64.58	81.25	1.07	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	1.02	11.13			1.09	.96	15.52			1.03	

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1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
117 HUTCHINSON						118 IRION					
A. Single-Family Residences	.97	6.46	87.64	96.07	1.01	.82	13.85	57.58	81.82	1.05	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	*	*	*	*	*	*	*	*	*	*	
D. Acreage (Prod Value)	** .93					** .57					
F1. Commercial Real	.99	1.57	100.00	100.00	1.00	*	*	*	*	*	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.02	7.80	94.44	96.30	1.02	1.01	1.73	95.83	100.00	1.00	
J. Utilities	1.09	26.57	60.87	78.26	.98	1.01	12.38	83.33	83.33	.95	
L1. Commercial Personal	1.00	.00	100.00	100.00	1.00	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	8.90			.98	.98	13.21			.91	
119 JACK						120 JACKSON					
A. Single-Family Residences	1.01	27.03	47.54	77.05	1.13	.95	10.07	66.32	92.63	1.02	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.95	19.20	52.63	73.68	.99	.96	13.40	59.46	78.38	1.02	
D. Acreage (Prod Value)	** 1.28					** 1.03					
F1. Commercial Real	.96	13.94	90.48	90.48	1.08	.99	5.76	87.50	97.50	.98	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.02	1.83	100.00	100.00	.99	1.00	1.72	97.44	100.00	1.01	
J. Utilities	.99	8.84	84.38	90.63	.98	1.00	5.86	82.14	100.00	.98	
L1. Commercial Personal	*	*	*	*	*	1.00	15.84	57.89	84.21	1.02	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	15.88			1.02	.99	9.35			.98	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
121 JASPER						122 JEFF DAVIS					
A. Single-Family Residences	.95	18.39	48.12	73.68	1.09	.93	19.89	48.08	63.46	1.04	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	.98	20.96	39.29	64.29	1.10	.90	15.28	46.67	78.67	1.01	
D. Rural Real (Market Value)	1.00	14.00	63.83	82.98	1.04	.81	31.48	31.82	63.64	.86	
D. Acreage (Prod Value) **	1.27					** .98					
F1. Commercial Real	.98	6.20	88.00	100.00	1.01	.93	16.13	35.29	76.47	.97	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.00	2.02	100.00	100.00	1.00	*	*	*	*	*	
J. Utilities	1.00	5.47	90.63	96.88	.92	1.01	3.51	100.00	100.00	1.00	
L1. Commercial Personal	.98	5.98	78.57	100.00	1.02	.94	27.19	33.33	44.44	1.17	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	13.19			.94	.90	19.18			.91	
123 JEFFERSON						124 JIM HOGG					
A. Single-Family Residences	.95	5.46	88.30	99.58	1.01	1.01	12.83	60.87	82.61	1.04	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	1.00	2.58	100.00	100.00	1.00	*	*	*	*	*	
D. Acreage (Prod Value) **	.76					** .88					
F1. Commercial Real	.97	3.85	93.83	100.00	.99	.94	3.59	94.74	100.00	.99	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.00	1.86	100.00	100.00	1.00	1.03	1.08	100.00	100.00	1.00	
J. Utilities	1.01	12.68	65.63	81.25	.98	1.02	4.09	100.00	100.00	.91	
L1. Commercial Personal	1.00	.86	100.00	100.00	1.00	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.96	5.81			.95	1.00	7.21			.96	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	
			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
125 JIM WELLS						126 JOHNSON					
A. Single-Family Residences	.95	7.78	79.77	96.53	1.01	.98	15.02	62.26	88.15	1.04	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	1.00	13.52	59.09	86.36	1.05	
D. Rural Real (Market Value)	.96	8.70	64.91	89.47	1.01	.97	12.59	57.69	88.46	1.02	
D. Acreage (Prod Value) **	1.49					** 1.34					
F1. Commercial Real	.97	5.49	88.89	96.30	1.00	1.00	9.23	77.08	91.67	1.01	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.00	1.41	100.00	100.00	1.00	*	*	*	*	*	
J. Utilities	1.00	12.74	77.14	88.57	1.00	.99	7.11	87.06	96.47	.97	
L1. Commercial Personal	1.00	4.11	88.89	100.00	.99	1.00	7.93	70.37	92.59	1.08	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.97	8.36			.96	.99	12.75			1.02	
127 JONES						128 KARNES					
A. Single-Family Residences	.98	16.95	73.99	83.90	1.09	.95	7.93	76.60	94.68	1.01	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.98	22.69	56.04	83.52	1.11	.98	16.14	59.15	80.28	1.02	
D. Acreage (Prod Value) **	1.35					** 1.17					
F1. Commercial Real	.99	14.64	72.73	88.31	1.04	.96	7.92	79.25	98.11	1.01	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.02	1.74	100.00	100.00	.99	1.00	1.96	98.11	100.00	1.00	
J. Utilities	1.03	5.41	96.67	96.67	1.00	1.00	6.40	80.00	92.00	1.01	
L1. Commercial Personal	1.00	2.83	100.00	100.00	1.00	1.00	3.05	95.00	100.00	1.01	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	14.82			1.03	.99	8.57			.98	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
129 KAUFMAN						130 KENDALL					
A. Single-Family Residences	.98	8.54	74.55	93.51	1.00	.95	5.65	85.19	100.00	1.00	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	1.00	2.43	100.00	100.00	1.00	
D. Rural Real (Market Value)	.99	10.88	64.21	87.89	.99	.99	8.27	76.92	96.15	.98	
D. Acreage (Prod Value)	** 2.40					** 1.01					
F1. Commercial Real	.96	10.74	63.51	90.54	.98	.97	2.58	100.00	100.00	1.00	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	*	*	*	*	*	
J. Utilities	1.00	5.40	83.33	100.00	.98	1.01	8.91	80.00	80.00	.99	
L1. Commercial Personal	1.00	8.22	70.37	88.89	1.01	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	9.19			.97	.98	6.55			.97	
131 KENEDY						132 KENT					
A. Single-Family Residences	*	*	*	*	*	.94	10.99	44.44	100.00	1.02	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.94	3.24	95.00	100.00	.95	.96	1.94	100.00	100.00	1.01	
D. Acreage (Prod Value)	** .60					** 1.21					
F1. Commercial Real	*	*	*	*	*	*	*	*	*	*	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.02	6.74	73.33	93.33	1.00	*	*	*	*	*	
J. Utilities	1.01	5.28	88.89	100.00	1.02	*	*	*	*	*	
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	5.95			.96	.97	8.00			.96	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff
			(+)	(-)				(+)	(-)	
			10% MD	25% MD				10% MD	25% MD	
133 KERR						134 KIMBLE				
A. Single-Family Residences	.98	11.48	59.69	91.10	1.01	1.00	2.06	100.00	100.00	1.00
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	1.00	14.03	50.00	83.78	.96	.84	11.73	65.00	90.00	1.01
D. Acreage (Prod Value)	** 1.13					** .87				
F1. Commercial Real	.96	10.76	60.67	89.89	1.00	.99	3.71	91.67	100.00	1.03
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	*	*	*	*	*
J. Utilities	1.03	6.15	77.78	100.00	.97	*	*	*	*	*
L1. Commercial Personal	.98	6.84	82.61	95.65	1.00	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	11.88			1.01	.97	8.63			.93
135 KING						136 KINNEY				
A. Single-Family Residences	1.02	12.85	44.44	88.89	.98	.96	13.25	59.57	89.36	1.04
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	1.02	3.43	100.00	100.00	1.01	.97	9.34	56.25	93.75	.98
D. Acreage (Prod Value)	** 1.08					** .91				
F1. Commercial Real	*	*	*	*	*	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.02	.87	100.00	100.00	1.00	*	*	*	*	*
J. Utilities	.99	2.22	100.00	100.00	1.06	.99	3.64	100.00	100.00	1.00
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.02	4.31			1.01	.97	11.64			.96

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	
			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
137 KLEBERG						138 KNOX					
A. Single-Family Residences	.93	13.94	56.44	87.50	1.05	.98	18.76	55.03	83.22	1.08	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	1.02	17.65	57.45	78.72	1.05	1.01	20.32	45.65	73.91	1.07	
D. Acreage (Prod Value) **	.76					** .85					
F1. Commercial Real	.98	8.39	77.78	88.89	1.00	.98	6.21	81.82	100.00	.99	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.02	6.54	93.33	96.67	.98	1.02	1.83	100.00	100.00	.99	
J. Utilities	1.01	8.13	85.71	89.29	.99	1.00	3.25	100.00	100.00	1.02	
L1. Commercial Personal	1.01	4.56	83.33	100.00	1.07	1.00	3.92	80.77	96.15	.99	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.97	13.36			.98	1.00	13.90			1.03	
139 LAMAR						140 LAMB					
A. Single-Family Residences	.95	10.26	69.81	89.94	1.00	.96	10.15	75.00	91.45	1.02	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.99	14.70	55.42	80.12	1.06	.98	8.34	78.57	95.24	1.01	
D. Acreage (Prod Value) **	1.11					** 1.05					
F1. Commercial Real	.97	9.84	64.91	92.98	1.01	.98	4.73	92.31	100.00	.97	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	1.00	.88	100.00	100.00	1.00	
J. Utilities	1.03	7.85	84.38	87.50	1.05	.99	19.98	62.96	81.48	.98	
L1. Commercial Personal	1.00	4.37	81.40	95.35	.98	1.00	1.16	100.00	100.00	1.00	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.97	11.00			.99	.99	8.78			.99	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			10% MD	25% MD				10% MD	25% MD	
141 LAMPASAS						142 LASALLE				
A. Single-Family Residences	.96	11.23	64.56	87.34	.99	.92	11.52	50.00	90.00	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.87	23.09	37.93	63.79	.95	.85	23.92	25.00	66.67	1.23
D. Acreage (Prod Value)	** .94					** .94				
F1. Commercial Real	.86	15.37	62.50	93.75	1.09	.87	6.67	80.00	100.00	.97
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.00	3.39	94.44	94.44	.99
J. Utilities	.97	3.91	85.71	100.00	.96	1.00	6.67	83.33	100.00	1.01
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.94	14.19			.95	.96	11.89			.93
143 LAVACA						144 LEE				
A. Single-Family Residences	.96	9.71	73.08	92.31	1.00	.90	13.36	45.45	89.09	.98
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.98	8.30	71.43	95.80	1.00	.99	21.51	40.57	73.58	1.05
D. Acreage (Prod Value)	** .90					** 1.16				
F1. Commercial Real	.93	10.41	64.29	92.86	.99	.88	12.32	57.89	84.21	.97
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.02	.60	100.00	100.00	1.00	.99	2.54	98.15	100.00	1.00
J. Utilities	1.05	6.47	85.71	100.00	.92	.99	5.87	75.00	100.00	.99
L1. Commercial Personal	1.00	4.88	82.35	100.00	1.05	1.00	5.47	78.95	94.74	1.00
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	8.29			.96	.98	12.36			.99

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1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
145 LEON						146 LIBERTY					
A. Single-Family Residences	.98	27.63	72.26	94.19	1.19	.92	11.33	63.23	89.97	1.00	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	1.22	65.43	29.27	58.54	1.39	1.00	15.50	56.15	77.69	1.00	
D. Rural Real (Market Value)	1.00	17.99	31.01	76.58	.99	.92	17.03	60.78	72.55	1.04	
D. Acreage (Prod Value)	** 1.16					** 1.25					
F1. Commercial Real	.95	5.92	95.24	95.24	1.02	.94	10.23	67.82	89.66	1.00	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.02	2.02	98.11	98.11	1.00	1.01	2.39	97.44	100.00	1.01	
J. Utilities	.99	8.57	79.63	88.89	.98	1.01	13.37	64.29	84.52	.97	
L1. Commercial Personal	.94	7.65	66.67	100.00	.98	1.00	2.64	94.44	97.22	.93	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	1.00	22.89			1.07	.96	12.72			.94	
147 LIMESTONE						148 LIPSCOMB					
A. Single-Family Residences	.98	12.32	58.16	90.31	1.04	.84	20.63	28.89	77.78	1.03	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	1.00	12.40	62.00	92.00	1.03	*	*	*	*	*	
D. Acreage (Prod Value)	** 1.04					** 1.03					
F1. Commercial Real	.94	25.00	20.00	66.67	.96	*	*	*	*	*	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.00	1.67	98.18	100.00	1.00	1.02	2.23	98.71	99.35	1.00	
J. Utilities	.99	8.02	80.65	93.55	.92	.99	9.96	80.95	95.24	1.12	
L1. Commercial Personal	.97	9.54	58.33	95.83	.98	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	11.29			.89	1.02	7.38			.98	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD	
149 LIVE OAK						150 LLANO				
A. Single-Family Residences	.93	17.88	38.78	77.55	1.05	.97	2.85	97.83	100.00	1.00
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	1.00	3.97	90.32	96.77	1.03
D. Rural Real (Market Value)	.86	18.77	58.62	75.86	1.01	*	*	*	*	*
D. Acreage (Prod Value) **	.99					** 1.09				
F1. Commercial Real	.93	8.89	70.27	94.59	.96	.99	9.95	65.00	90.00	1.03
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	1.64	100.00	100.00	.99	*	*	*	*	*
J. Utilities	1.00	6.61	83.33	100.00	.97	.98	8.16	60.00	100.00	.93
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.96	12.49			.94	.98	5.13			.97
151 LOVING						152 LUBBOCK				
A. Single-Family Residences	*	*	*	*	*	.95	9.27	77.39	93.04	1.02
B. Multi-Family Residences	*	*	*	*	*	.93	8.74	70.21	93.62	1.02
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.93	.00	100.00	100.00	1.00	.99	13.62	73.21	85.71	1.02
D. Acreage (Prod Value) **	.00					** 1.06				
F1. Commercial Real	*	*	*	*	*	.96	8.74	77.68	92.86	1.00
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	.99	1.49	100.00	100.00	1.00
J. Utilities	*	*	*	*	*	1.01	12.40	79.17	85.42	.99
L1. Commercial Personal	*	*	*	*	*	.98	6.37	78.30	96.23	.98
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.93	.00			1.00	.97	9.18			.97

* Not Calculated - Need 5 or more observations in category to determine this statistic

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff
153 LYNN						154 MADISON				
A. Single-Family Residences	.98	14.44	64.43	86.58	1.05	.93	12.61	51.76	87.06	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.95	9.60	65.31	93.88	1.03	.94	15.54	48.19	80.72	1.07
D. Acreage (Prod Value)	** 1.20					** 1.10				
F1. Commercial Real	1.00	3.48	96.30	100.00	.99	.97	9.28	67.86	92.86	1.05
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	1.60	100.00	100.00	.98	1.00	2.53	97.22	97.22	1.00
J. Utilities	.99	4.63	91.67	91.67	1.05	1.01	5.42	89.47	94.74	.98
L1. Commercial Personal	*	*	*	*	*	1.00	11.96	70.83	87.50	1.05
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	11.02			1.00	.98	11.47			.96
155 MARION						156 MARTIN				
A. Single-Family Residences	.89	17.65	40.20	74.51	1.03	.97	22.18	34.88	60.47	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.97	16.14	48.78	80.49	1.10	.97	23.24	41.07	64.29	1.01
D. Acreage (Prod Value)	** .87					** 1.19				
F1. Commercial Real	.88	20.45	39.22	76.47	.99	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.03	.69	100.00	100.00	1.00	1.01	2.14	98.41	100.00	.99
J. Utilities	.99	5.69	75.00	100.00	.97	1.01	27.05	68.18	68.18	1.04
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.93	16.99			.94	1.00	16.18			.99

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Comptroller of Public Accounts - Property Tax Division
 1998 Appraisal District Study Summary
 Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff
157 MASON						158 MATAGORDA				
A. Single-Family Residences	.90	12.61	65.12	76.74	.98	.96	16.33	49.51	79.90	1.04
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	.96	18.63	48.78	78.05	1.02
D. Rural Real (Market Value)	.96	19.61	35.71	64.29	.98	1.02	24.85	38.24	50.00	1.10
D. Acreage (Prod Value)	** 1.02					** .76				
F1. Commercial Real	1.00	9.82	67.86	92.86	1.01	1.01	20.88	36.36	72.73	1.02
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.02	.98	100.00	100.00	1.00
J. Utilities	*	*	*	*	*	.99	6.74	79.17	97.92	.88
L1. Commercial Personal	*	*	*	*	*	1.01	9.49	75.00	83.33	1.10
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.94	15.27			.96	.99	14.92			.89
159 MAVERICK						160 MCCULLOCH				
A. Single-Family Residences	.96	11.73	68.15	91.85	1.03	.97	28.23	40.28	66.67	1.12
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	.92	13.93	57.78	80.00	1.02	*	*	*	*	*
D. Rural Real (Market Value)	*	*	*	*	*	.86	23.71	38.03	66.20	1.03
D. Acreage (Prod Value)	** .99					** 1.10				
F1. Commercial Real	1.02	7.79	75.00	100.00	.98	.94	18.49	46.15	69.23	1.05
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	1.70	100.00	100.00	1.00	*	*	*	*	*
J. Utilities	1.00	3.50	100.00	100.00	.95	.99	7.65	57.14	100.00	1.02
L1. Commercial Personal	.98	8.16	70.00	100.00	1.04	1.00	3.25	95.00	100.00	1.01
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.97	11.04			.98	.94	22.96			1.02

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	
			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
161 MCLENNAN						162 MCMULLEN					
A. Single-Family Residences	.96	6.31	82.50	99.83	1.00	*	*	*	*	*	
B. Multi-Family Residences	.93	7.24	72.50	100.00	.99	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.99	11.09	56.69	89.76	1.00	.82	14.63	50.00	80.00	.97	
D. Acreage (Prod Value)	** 1.12					** .48					
F1. Commercial Real	.99	7.45	74.44	97.22	1.01	*	*	*	*	*	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	.99	1.31	100.00	100.00	1.00	
J. Utilities	.99	5.92	91.67	98.33	.97	.99	7.07	66.67	100.00	1.03	
L1. Commercial Personal	1.00	5.97	80.12	95.65	1.00	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.98	7.21			.97	.98	8.10			.95	
163 MEDINA						164 MENARD					
A. Single-Family Residences	.98	3.01	97.87	100.00	1.00	.97	13.10	51.61	87.10	1.01	
B. Multi-Family Residences	.97	5.77	70.00	100.00	1.00	*	*	*	*	*	
C. Vacant Lots	1.00	2.16	93.83	100.00	1.00	*	*	*	*	*	
D. Rural Real (Market Value)	.98	2.67	97.00	100.00	1.00	.97	9.06	63.16	89.47	1.01	
D. Acreage (Prod Value)	** 1.04					** .98					
F1. Commercial Real	1.00	5.23	90.16	98.36	.96	*	*	*	*	*	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	*	*	*	*	*	
J. Utilities	.99	3.94	100.00	100.00	.92	*	*	*	*	*	
L1. Commercial Personal	1.00	5.11	86.49	97.30	1.00	1.00	3.62	90.48	100.00	1.01	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	3.47			.95	.99	9.05			.99	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-)		Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-)		Price Rel Diff
			10% MD	25% MD				10% MD	25% MD	
165 MIDLAND						166 MILAM				
A. Single-Family Residences	.97	7.60	72.28	99.01	1.01	.98	13.74	53.18	86.62	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.94	11.70	78.57	85.71	1.06	1.00	25.11	36.56	66.67	1.08
D. Acreage (Prod Value) **	1.12					** 1.00				
F1. Commercial Real	1.00	8.98	74.51	88.24	1.02	.95	19.63	39.68	68.25	1.03
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.02	1.30	100.00	100.00	1.00	.99	3.21	90.91	100.00	.99
J. Utilities	1.01	15.39	76.92	80.77	.89	.99	10.81	88.00	98.00	1.00
L1. Commercial Personal	1.00	12.75	50.00	87.50	.99	1.02	6.99	79.17	91.67	1.03
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	8.73			.96	.99	17.06			1.03
167 MILLS						168 MITCHELL				
A. Single-Family Residences	.95	16.59	41.35	77.88	1.04	1.04	18.06	39.60	75.25	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.82	16.57	60.29	77.94	1.05	1.03	19.26	40.91	84.09	1.02
D. Acreage (Prod Value) **	1.06					** 1.28				
F1. Commercial Real	.86	19.21	34.48	72.41	1.01	.98	13.85	50.00	82.14	1.05
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.02	1.58	100.00	100.00	.99
J. Utilities	.99	3.21	100.00	100.00	1.10	1.01	15.25	73.33	80.00	1.03
L1. Commercial Personal	1.00	15.64	78.57	92.86	1.10	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.92	18.18			1.05	1.02	15.98			1.04

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff
169 MONTAGUE						170 MONTGOMERY				
A. Single-Family Residences	.92	13.18	53.57	89.73	1.03	.96	9.22	71.71	93.86	1.02
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	1.00	7.91	80.79	92.61	1.02
D. Rural Real (Market Value)	.98	12.52	60.44	85.71	1.01	1.00	6.25	82.35	100.00	.98
D. Acreage (Prod Value)	** 1.35					** 1.03				
F1. Commercial Real	.95	11.37	54.55	90.91	1.02	.94	8.88	63.49	100.00	1.00
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.01	2.02	100.00	100.00	.99	1.02	.85	100.00	100.00	1.00
J. Utilities	1.01	6.20	90.32	95.16	1.04	1.00	8.35	82.26	93.55	.98
L1. Commercial Personal	1.00	7.42	78.95	89.47	1.01	1.00	8.19	66.04	90.57	1.02
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	10.52			.99	.98	8.70			.98
171 MOORE						172 MORRIS				
A. Single-Family Residences	.89	6.17	84.38	99.22	1.00	.99	11.44	65.17	86.52	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	*	*	*	*	*	.98	16.33	38.89	72.22	1.01
D. Acreage (Prod Value)	** .88					** 1.35				
F1. Commercial Real	.97	4.52	90.63	93.75	1.00	1.01	10.60	71.43	92.86	1.03
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.02	1.03	100.00	100.00	1.00	*	*	*	*	*
J. Utilities	1.04	22.19	66.67	66.67	1.00	*	*	*	*	*
L1. Commercial Personal	1.00	.33	100.00	100.00	.99	1.00	8.93	78.57	78.57	.92
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.96	7.90			.96	1.00	11.46			.99

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	
			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
173 MOTLEY						174 NACOGDOCHES					
A. Single-Family Residences	.95	20.22	52.63	68.42	1.09	.96	12.11	56.92	90.77	1.01	
B. Multi-Family Residences	*	*	*	*	*	.81	21.91	41.67	66.67	1.04	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	*	*	*	*	*	.96	22.35	32.73	64.03	.94	
D. Acreage (Prod Value) **	.81					** 1.28					
F1. Commercial Real	*	*	*	*	*	.76	26.17	11.11	44.44	1.02	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.00	.70	100.00	100.00	1.00	1.02	1.31	100.00	100.00	.99	
J. Utilities	*	*	*	*	*	1.00	7.15	80.49	95.12	.97	
L1. Commercial Personal	*	*	*	*	*	.99	12.03	63.64	81.82	1.08	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	1.00	13.56			.99	.98	15.52			.94	
175 NAVARRO						176 NEWTON					
A. Single-Family Residences	.96	14.25	53.09	86.34	1.05	.92	15.77	55.84	77.92	1.10	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	1.00	20.15	52.08	79.17	1.14	*	*	*	*	*	
D. Rural Real (Market Value)	.97	17.42	56.52	76.96	1.03	.96	16.59	59.52	71.43	1.00	
D. Acreage (Prod Value) **	1.02					** 1.30					
F1. Commercial Real	.99	16.48	54.84	80.65	1.06	*	*	*	*	*	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	.99	9.17	75.00	91.67	1.01	.99	4.33	96.77	96.77	1.03	
J. Utilities	.99	20.04	65.63	79.69	1.02	1.00	12.35	76.47	88.24	.95	
L1. Commercial Personal	.99	4.52	88.24	94.12	.96	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.97	15.95			1.00	.96	13.96			.92	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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177 NOLAN						178 NUECES				
A. Single-Family Residences	.98	13.28	57.75	89.44	1.04	.99	5.47	83.00	97.55	1.01
B. Multi-Family Residences	*	*	*	*	*	.98	6.53	81.40	93.02	.97
C. Vacant Lots	*	*	*	*	*	.98	6.35	82.71	94.74	1.01
D. Rural Real (Market Value)	.97	15.49	44.44	88.89	1.01	.99	5.11	89.61	98.70	1.00
D. Acreage (Prod Value)	** 1.01					** 1.10				
F1. Commercial Real	1.00	7.62	74.00	98.00	1.00	.98	5.39	91.41	97.55	.99
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.02	1.44	100.00	100.00	.99	1.00	1.43	100.00	100.00	1.00
J. Utilities	1.01	12.14	81.58	86.84	1.01	1.00	9.33	75.93	92.59	1.02
L1. Commercial Personal	1.00	4.36	91.67	97.22	1.01	1.00	3.99	85.33	97.33	.99
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	10.05			.98	.99	5.69			.98
179 OCHILTREE						180 OLDHAM				
A. Single-Family Residences	.92	14.08	54.76	80.95	1.01	.94	10.62	65.12	90.70	.98
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.61	49.80	23.08	46.15	1.19	.94	8.76	68.57	94.29	.99
D. Acreage (Prod Value)	** 1.26					** 1.10				
F1. Commercial Real	.98	11.92	71.43	89.29	1.01	.99	1.10	100.00	100.00	1.00
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	1.67	100.00	100.00	1.00	*	*	*	*	*
J. Utilities	1.01	18.15	50.00	66.67	1.07	1.00	2.92	100.00	100.00	1.00
L1. Commercial Personal	1.00	.00	100.00	100.00	1.00	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	13.53			.99	.97	8.41			.93

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff
181 ORANGE						182 PALO PINTO				
A. Single-Family Residences	.98	5.30	88.11	98.60	1.01	.96	9.43	73.22	98.33	.99
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	.98	1.54	97.03	100.00	.99
D. Rural Real (Market Value)	*	*	*	*	*	.94	8.06	67.50	100.00	.98
D. Acreage (Prod Value) **	1.03					** .94				
F1. Commercial Real	.96	5.82	87.90	95.16	1.00	.99	5.72	84.21	100.00	.98
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.02	1.30	100.00	100.00	1.00	1.02	1.75	100.00	100.00	.99
J. Utilities	1.00	6.94	77.55	97.96	.97	1.00	6.22	92.59	96.30	1.01
L1. Commercial Personal	1.00	2.55	95.24	100.00	.99	.93	5.88	80.00	100.00	.94
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	5.48			.97	.98	6.40			.98
183 PANOLA						184 PARKER				
A. Single-Family Residences	.99	11.48	57.06	92.64	1.02	1.00	10.56	57.57	94.05	1.02
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	1.00	9.32	69.12	89.71	1.00
D. Rural Real (Market Value)	.96	15.18	43.33	83.33	1.05	.99	10.57	59.26	88.89	.98
D. Acreage (Prod Value) **	.91					** 1.14				
F1. Commercial Real	*	*	*	*	*	.98	15.74	47.30	78.38	1.02
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.02	1.12	100.00	100.00	1.00	1.02	1.37	100.00	100.00	.99
J. Utilities	.99	6.34	80.56	97.22	1.01	.99	4.99	91.94	96.77	.97
L1. Commercial Personal	*	*	*	*	*	1.00	7.47	66.67	93.33	.99
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.01	9.00			.98	1.00	10.22			.99

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff
185 PARMER						186 PECOS				
A. Single-Family Residences	.97	11.62	60.38	86.79	1.00	.89	16.94	46.00	80.00	1.02
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	1.00	15.09	40.00	82.86	1.01	.90	12.07	42.86	92.86	1.03
D. Acreage (Prod Value)	** 1.14					** .73				
F1. Commercial Real	*	*	*	*	*	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.00	1.37	100.00	100.00	.99
J. Utilities	.99	9.16	73.33	93.33	1.08	1.04	13.27	66.67	90.00	1.03
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	12.23			1.04	.99	11.16			.93
187 POLK						188 POTTER				
A. Single-Family Residences	.97	18.88	57.14	80.08	1.07					
B. Multi-Family Residences	*	*	*	*	*					
C. Vacant Lots	1.00	26.83	36.59	66.46	1.22					
D. Rural Real (Market Value)	1.00	27.38	44.44	64.44	1.09					
D. Acreage (Prod Value)	** 1.74									
F1. Commercial Real	.98	19.27	52.94	76.47	1.02					See Randall CAD
F2. Industrial Real	*	*	*	*	*					
G. Oil, Gas, Minerals	1.01	2.57	93.33	100.00	1.00					
J. Utilities	1.01	11.06	64.29	83.33	1.02					
L1. Commercial Personal	1.01	92.27	61.29	77.42	1.65					
L2. Industrial Personal	*	*	*	*	*					
M. Other Personal	*	*	*	*	*					
O. Residential Inventory	*	*	*	*	*					
Overall	1.00	24.02			1.03					

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs		Price Rel Diff	Median Ratio	Coeff Disp	%Obs		Price Rel Diff
			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD	
189 PRESIDIO						190 RAINS				
A. Single-Family Residences	.92	12.02	48.23	92.91	1.02	1.00	20.92	58.90	78.08	1.13
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	1.00	11.80	60.00	84.29	.98	1.00	21.64	45.45	72.73	1.13
D. Rural Real (Market Value)	.95	17.38	54.10	80.33	1.03	1.00	30.27	50.55	71.43	1.24
D. Acreage (Prod Value) **	1.30					**	.98			
F1. Commercial Real	.95	14.42	55.56	81.48	1.07	1.00	7.50	91.67	91.67	1.05
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.00	2.60	90.00	100.00	.98
J. Utilities	1.03	3.11	100.00	100.00	1.02	.99	28.17	66.67	88.89	1.21
L1. Commercial Personal	.98	22.65	66.67	73.33	1.09	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.96	14.64			.99	1.00	22.69			1.09
191 RANDALL						192 REAGAN				
A. Single-Family Residences	.98	5.22	91.93	98.88	1.00	1.02	12.03	54.05	91.89	1.02
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	*	*	*	*	*	*	*	*	*	*
D. Acreage (Prod Value) **	1.05					**	.92			
F1. Commercial Real	1.00	3.00	95.96	97.98	1.00	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.02	1.21	100.00	100.00	1.00	1.00	1.60	100.00	100.00	1.01
J. Utilities	1.01	3.82	100.00	100.00	.99	1.03	16.83	66.67	66.67	1.08
L1. Commercial Personal	1.00	.07	100.00	100.00	1.00	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	3.89			.98	1.00	7.71			1.02

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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193 REAL						194 RED RIVER				
A. Single-Family Residences	.96	10.80	52.38	98.41	1.02	.97	17.58	45.60	78.76	1.06
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	1.00	13.45	55.10	81.63	.99	*	*	*	*	*
D. Rural Real (Market Value)	1.01	14.78	50.00	83.33	.95	.91	20.69	38.85	67.63	1.01
D. Acreage (Prod Value)	** 1.06					** .93				
F1. Commercial Real	.96	9.30	66.67	100.00	.98	1.00	18.84	63.16	73.68	1.11
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.01	1.51	100.00	100.00	1.00
J. Utilities	*	*	*	*	*	.99	9.17	87.50	95.83	1.02
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	12.15			.99	.96	17.84			1.00
195 REEVES						196 REFUGIO				
A. Single-Family Residences	.97	13.15	52.70	86.49	1.02	.95	13.13	57.69	84.62	1.02
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.99	19.89	41.38	75.86	1.12	1.01	7.92	82.14	89.29	.97
D. Acreage (Prod Value)	** .94					** .94				
F1. Commercial Real	.93	16.67	50.00	73.08	1.00	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.02	1.66	100.00	100.00	1.00	1.01	1.50	100.00	100.00	1.00
J. Utilities	1.01	12.36	82.61	86.96	1.01	.99	9.62	74.19	93.55	.98
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	13.12			1.01	.99	9.16			.97

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	
			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
197 ROBERTS						198 ROBERTSON					
A. Single-Family Residences	.90	30.00	36.36	63.64	1.05	.99	13.93	62.42	89.93	1.04	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	*	*	*	*	*	1.00	24.26	42.68	67.07	.93	
D. Acreage (Prod Value) **	.99					** .95					
F1. Commercial Real	*	*	*	*	*	.96	13.31	60.78	80.39	.99	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.00	1.31	100.00	100.00	1.00	1.00	1.13	100.00	100.00	1.00	
J. Utilities	1.06	25.06	77.78	77.78	1.20	.99	6.29	86.89	96.72	1.04	
L1. Commercial Personal	*	*	*	*	*	.98	7.65	83.33	100.00	1.01	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	1.00	7.65			1.03	.99	13.21			1.02	
199 ROCKWALL						200 RUNNELS					
A. Single-Family Residences	.99	5.04	91.24	97.08	1.02	.90	15.20	51.13	81.95	1.02	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	1.00	7.82	67.65	94.12	.98	*	*	*	*	*	
D. Rural Real (Market Value)	.90	12.79	57.45	85.11	1.01	.86	15.05	60.40	82.18	.98	
D. Acreage (Prod Value) **	1.50					** 1.28					
F1. Commercial Real	1.00	6.53	80.00	97.78	1.00	.88	11.07	59.57	93.62	.99	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	1.01	1.79	100.00	100.00	.99	
J. Utilities	1.01	3.30	100.00	100.00	1.02	.99	7.96	81.25	81.25	1.02	
L1. Commercial Personal	1.01	10.79	85.71	90.48	.94	1.00	8.25	87.50	95.83	1.03	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	7.43			.97	.92	13.89			.95	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-) 10% MD	%Obs (+-) 25% MD	Price Rel Diff
201 RUSK						202 SABINE				
A. Single-Family Residences	.91	13.41	58.68	87.60	1.03	1.02	11.86	65.45	88.48	1.01
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	1.00	17.95	42.86	69.05	1.11
D. Rural Real (Market Value)	.93	13.71	61.07	81.88	1.04	1.00	16.17	77.14	80.00	1.04
D. Acreage (Prod Value)	** .84					** 1.01				
F1. Commercial Real	.94	12.86	47.73	86.36	.99	.97	7.69	79.17	95.83	1.02
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.02	1.30	100.00	100.00	1.00	*	*	*	*	*
J. Utilities	1.00	9.64	81.82	89.61	1.04	1.00	3.70	100.00	100.00	1.01
L1. Commercial Personal	1.00	11.09	74.29	91.43	1.03	1.00	6.19	81.25	100.00	1.02
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.96	12.34			.97	1.00	12.20			1.03
203 SAN AUGUSTINE						204 SAN JACINTO				
A. Single-Family Residences	1.00	23.78	64.00	75.00	1.18	.87	23.69	41.42	73.14	1.11
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	.99	47.56	18.11	44.57	1.32
D. Rural Real (Market Value)	1.00	22.41	52.46	68.85	1.03	.96	32.50	25.53	56.38	1.15
D. Acreage (Prod Value)	** 1.06					** 1.14				
F1. Commercial Real	1.00	9.11	83.33	88.89	.97	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	.99	2.40	100.00	100.00	1.00	1.01	3.10	93.75	100.00	1.00
J. Utilities	1.00	5.00	90.00	100.00	.94	1.00	6.36	85.71	92.86	1.01
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	20.20			1.01	.92	36.82			1.11

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD	
205 SAN PATRICIO						206 SAN SABA				
A. Single-Family Residences	.96	11.30	61.99	91.22	1.03	.99	17.23	38.37	77.91	1.04
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	.98	21.22	52.43	78.64	1.07	*	*	*	*	*
D. Rural Real (Market Value)	.98	10.36	72.94	88.24	1.02	.95	17.92	55.77	71.15	.98
D. Acreage (Prod Value) **	1.04					**	.98			
F1. Commercial Real	.97	7.42	84.43	95.08	.99	.99	12.07	59.09	90.91	1.06
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	3.33	95.83	100.00	.97	*	*	*	*	*
J. Utilities	.99	4.22	86.36	100.00	.98	.99	11.79	44.44	77.78	1.14
L1. Commercial Personal	1.00	9.46	69.23	92.31	1.02	1.00	3.20	96.00	96.00	1.01
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.97	11.22			.99	.99	14.71			1.07
207 SCHLEICHER						208 SCURRY				
A. Single-Family Residences	.80	16.65	45.95	83.78	1.02	1.03	8.57	68.48	97.83	1.01
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.83	17.11	20.00	90.00	1.02	1.01	13.20	48.08	86.54	1.01
D. Acreage (Prod Value) **	1.08					**	1.17			
F1. Commercial Real	*	*	*	*	*	1.04	11.54	55.26	89.47	1.04
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	1.64	100.00	100.00	1.00	1.00	1.55	100.00	100.00	1.01
J. Utilities	.97	11.86	83.33	83.33	.92	1.02	10.78	66.67	87.50	1.02
L1. Commercial Personal	*	*	*	*	*	1.00	11.00	68.00	96.00	1.01
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	9.53			.95	1.01	10.10			1.01

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			10% MD	25% MD				10% MD	25% MD	
209 SHACKELFORD						210 SHELBY				
A. Single-Family Residences	1.02	12.20	75.76	89.39	1.06	.98	34.24	55.84	70.13	1.24
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.97	11.56	57.14	85.71	1.04	.93	61.38	22.58	36.13	1.41
D. Acreage (Prod Value)	**	.92				**	.92			
F1. Commercial Real	*	*	*	*	*	1.02	22.12	55.88	88.24	1.10
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	1.20	100.00	100.00	1.00	1.00	2.07	100.00	100.00	.99
J. Utilities	1.02	4.64	86.67	100.00	1.01	.99	4.84	89.47	100.00	.95
L1. Commercial Personal	*	*	*	*	*	1.00	2.22	100.00	100.00	1.00
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	8.32			1.02	.99	36.43			1.11
211 SHERMAN						212 SMITH				
A. Single-Family Residences	.81	8.80	66.67	97.44	1.01	.98	8.12	80.53	95.83	1.01
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	*	*	*	*	*	1.00	13.35	58.72	86.24	1.01
D. Acreage (Prod Value)	**	.86				**	1.20			
F1. Commercial Real	*	*	*	*	*	1.00	15.19	53.06	80.61	.97
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.02	1.16	100.00	100.00	1.00	1.02	1.36	100.00	100.00	1.00
J. Utilities	.99	22.44	77.78	77.78	1.02	1.00	6.00	89.74	96.15	.96
L1. Commercial Personal	*	*	*	*	*	1.06	14.40	61.11	87.04	1.05
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	11.76			.94	.99	9.61			.98

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff
			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD	
213 SOMERVELL						214 STARR				
A. Single-Family Residences	.93	10.01	61.54	92.31	.99	.92	27.13	35.97	69.06	1.14
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	.98	22.68	46.38	65.22	1.08
D. Rural Real (Market Value)	*	*	*	*	*	*	*	*	*	*
D. Acreage (Prod Value) **	.95					** .89				
F1. Commercial Real	*	*	*	*	*	.92	16.45	68.89	93.33	1.06
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.01	1.29	100.00	100.00	1.00
J. Utilities	1.03	13.17	77.78	88.89	1.07	.99	3.59	100.00	100.00	.99
L1. Commercial Personal	*	*	*	*	*	1.00	4.31	81.25	93.75	1.01
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	12.17			1.01	.98	19.46			.98
215 STEPHENS						216 STERLING				
A. Single-Family Residences	.94	25.76	35.82	62.69	1.10	.95	13.38	44.74	81.58	.96
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.94	25.80	18.75	50.00	1.01	*	*	*	*	*
D. Acreage (Prod Value) **	.98					** .48				
F1. Commercial Real	1.20	32.08	33.33	33.33	.96	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	.71	100.00	100.00	1.00	1.01	1.24	100.00	100.00	1.00
J. Utilities	1.00	7.33	75.00	91.67	.97	1.02	16.27	50.00	80.00	1.03
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	17.96			1.02	1.00	10.26			.98

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	
			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD		
217 STONEWALL						218 SUTTON					
A. Single-Family Residences	.99	12.88	50.00	84.38	1.03	.85	11.85	57.14	95.24	1.01	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.78	17.90	50.00	79.17	1.05	*	*	*	*	*	
D. Acreage (Prod Value)	** .61					** 1.01					
F1. Commercial Real	*	*	*	*	*	*	*	*	*	*	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.01	2.19	97.37	100.00	1.00	1.00	1.10	100.00	100.00	1.01	
J. Utilities	1.03	10.51	83.33	83.33	1.03	1.01	8.74	66.67	83.33	.97	
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	1.00	10.94			.97	.95	10.62			.94	
219 SWISHER						220 TARRANT					
A. Single-Family Residences	.85	14.89	43.40	87.74	.98	.96	4.74	91.47	99.44	1.00	
B. Multi-Family Residences	*	*	*	*	*	.98	8.10	75.26	91.24	1.03	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.97	10.57	64.79	88.73	1.00	*	*	*	*	*	
D. Acreage (Prod Value)	** 1.32					** 1.53					
F1. Commercial Real	.98	10.57	71.43	82.14	1.11	1.00	10.37	63.75	90.02	1.01	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	*	*	*	*	*	*	*	*	*	*	
J. Utilities	1.01	12.61	82.61	95.65	1.05	.99	6.75	83.80	97.89	.96	
L1. Commercial Personal	1.00	.00	100.00	100.00	1.00	1.00	2.24	93.31	99.21	1.00	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.97	12.81			.97	.97	5.93			.97	

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Comptroller of Public Accounts - Property Tax Division
 1998 Appraisal District Study Summary
 Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff
			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD	
221 TAYLOR						222 TERRELL				
A. Single-Family Residences	.99	16.36	73.56	89.90	1.08	.96	9.64	68.75	93.75	.98
B. Multi-Family Residences	.99	8.03	81.67	90.00	.99	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.97	61.37	30.34	57.30	1.40	*	*	*	*	*
D. Acreage (Prod Value) **	.98					**	.96			
F1. Commercial Real	.99	35.49	51.43	73.57	1.40	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	.88	100.00	100.00	1.00	.99	1.42	97.96	100.00	1.00
J. Utilities	1.03	10.70	78.33	80.00	1.00	1.02	3.73	100.00	100.00	1.03
L1. Commercial Personal	1.00	8.69	77.31	87.39	1.02	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	24.27			1.13	.99	3.63			.99
223 TERRY						224 THROCKMORTON				
A. Single-Family Residences	1.00	6.60	82.26	96.77	1.01	.94	6.78	80.39	98.04	1.00
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	.98	8.85	73.33	86.67	.95	.90	15.26	53.33	80.00	1.08
D. Acreage (Prod Value) **	.83					**	.93			
F1. Commercial Real	1.00	5.60	93.33	96.67	1.02	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	1.37	100.00	100.00	1.00	1.01	1.88	100.00	100.00	1.00
J. Utilities	1.00	10.15	69.23	92.31	1.04	1.02	9.63	82.35	88.24	1.05
L1. Commercial Personal	1.00	.68	96.00	100.00	.99	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	5.01			.99	.98	7.93			.97

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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225 TITUS						226 TOM GREEN				
A. Single-Family Residences	.97	15.28	55.88	81.37	1.00	.95	11.29	63.48	94.94	1.02
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	1.00	14.93	62.07	74.14	.97	.96	11.70	54.65	91.86	1.00
D. Acreage (Prod Value) **	1.10					** 1.12				
F1. Commercial Real	.97	10.41	61.90	90.48	1.01	1.00	8.69	62.90	100.00	1.00
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.00	1.56	100.00	100.00	1.00
J. Utilities	.99	15.08	75.00	96.43	.98	1.01	7.89	87.50	-93.75	1.02
L1. Commercial Personal	1.00	4.50	83.33	100.00	.97	1.02	9.08	66.67	92.86	1.01
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	14.45			.90	.97	11.04			.97
227 TRAVIS						228 TRINITY				
A. Single-Family Residences	.94	7.30	78.67	96.33	1.00	.93	20.44	32.51	71.92	1.08
B. Multi-Family Residences	.99	5.11	86.76	98.53	.99	*	*	*	*	*
C. Vacant Lots	.99	10.89	64.57	89.76	1.00	1.03	80.36	23.02	46.83	1.49
D. Rural Real (Market Value)	.98	11.10	66.67	91.23	.97	1.01	20.89	37.29	67.80	1.06
D. Acreage (Prod Value) **	1.08					** 1.26				
F1. Commercial Real	.99	10.70	63.41	89.76	1.02	.94	30.26	33.33	66.67	1.09
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	*	*	*	*	*
J. Utilities	1.01	11.68	98.04	98.04	.94	1.00	9.35	73.91	78.26	1.01
L1. Commercial Personal	1.01	7.64	81.48	95.06	1.07	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	9.36			.98	1.00	38.26			1.18

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Comptroller of Public Accounts - Property Tax Division
 1998 Appraisal District Study Summary
 Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-)	%Obs (+-)	Price Re1 Diff	Median Ratio	Coeff Disp	%Obs (+-)	%Obs (+-)	Price Re1 Diff
			10% MD	25% MD				10% MD	25% MD	
229 TYLER						230 UPSHUR				
A. Single-Family Residences	.96	6.19	87.27	94.55	1.02	.87	18.82	39.15	79.84	1.04
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	.85	15.15	33.33	80.95	1.00	*	*	*	*	*
D. Rural Real (Market Value)	.97	9.45	71.60	87.65	1.02	.88	18.45	43.38	75.74	1.06
D. Acreage (Prod Value) **	1.22					** 1.41				
F1. Commercial Real	.92	11.76	70.59	88.24	1.00	.93	9.27	64.71	92.94	1.03
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	1.52	100.00	100.00	1.00	1.00	1.53	100.00	100.00	1.00
J. Utilities	1.01	8.44	76.19	95.24	1.01	1.00	9.51	83.72	88.37	1.05
L1. Commercial Personal	1.00	3.36	96.43	96.43	1.00	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.96	8.35			.97	.95	14.78			.96
231 UPTON						232 UVALDE				
A. Single-Family Residences	.97	19.68	50.00	86.36	1.05	.98	10.41	60.92	93.68	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	1.00	9.98	73.91	91.30	.98
D. Rural Real (Market Value)	*	*	*	*	*	1.01	14.40	61.19	85.07	1.06
D. Acreage (Prod Value) **	.68					** .98				
F1. Commercial Real	*	*	*	*	*	.98	7.04	77.50	100.00	1.02
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	.99	1.91	100.00	100.00	1.01	*	*	*	*	*
J. Utilities	.99	16.67	60.00	85.00	.99	1.02	6.68	93.75	93.75	.97
L1. Commercial Personal	*	*	*	*	*	1.00	5.10	85.71	100.00	.97
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	11.76			1.02	.99	10.43			.98

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			10% MD	25% MD	Diff			10% MD	25% MD	Diff	
233 VAL VERDE						234 VAN ZANDT					
A. Single-Family Residences	.98	6.79	82.40	95.71	1.01	1.00	9.64	66.94	91.53	1.01	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	.93	20.31	21.05	57.89	1.00	1.02	10.30	56.46	91.39	1.03	
D. Acreage (Prod Value)	** .96					** 1.30					
F1. Commercial Real	1.00	8.50	66.67	95.83	1.00	.96	10.19	62.71	91.53	.96	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.00	1.50	100.00	100.00	1.00	1.00	1.00	100.00	100.00	1.00	
J. Utilities	.99	2.83	100.00	100.00	1.02	.99	5.96	86.11	95.83	.99	
L1. Commercial Personal	1.00	7.83	72.22	88.89	.98	1.02	9.15	77.78	88.89	1.00	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	7.40			.99	1.00	9.24			.99	
235 VICTORIA						236 WALKER					
A. Single-Family Residences	.94	10.36	65.32	94.14	1.02	.98	6.98	81.43	94.29	1.01	
B. Multi-Family Residences	*	*	*	*	*	.92	6.79	62.50	100.00	.95	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	1.00	12.60	52.00	88.00	1.06	.98	5.84	84.06	98.55	.98	
D. Acreage (Prod Value)	** 1.09					** 1.15					
F1. Commercial Real	.98	10.53	54.55	90.91	1.01	.93	7.98	75.00	100.00	1.01	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	.99	1.42	100.00	100.00	1.00	*	*	*	*	*	
J. Utilities	1.00	7.28	83.33	94.44	.95	1.00	4.96	91.30	100.00	.98	
L1. Commercial Personal	1.00	1.10	100.00	100.00	.99	1.00	4.71	85.71	100.00	1.00	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.97	9.54			.95	.98	6.65			.93	

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Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

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			(+-) 10% MD	(+-) 25% MD				(+-) 10% MD	(+-) 25% MD	
237 WALLER						238 WARD				
A. Single-Family Residences	1.00	13.01	61.67	85.56	1.03	.86	17.13	55.00	82.50	1.08
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	1.00	20.13	42.55	69.15	1.08	*	*	*	*	*
D. Acreage (Prod Value)	** 1.46					** .61				
F1. Commercial Real	.97	9.93	65.63	91.67	.98	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	1.00	1.64	100.00	100.00	1.00
J. Utilities	.99	17.90	56.41	71.79	.90	1.04	22.80	54.17	70.83	.99
L1. Commercial Personal	1.00	37.28	57.50	77.50	1.22	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	16.33			1.03	.99	14.03			.96
239 WASHINGTON						240 WEBB				
A. Single-Family Residences	.92	10.49	67.04	91.62	1.02	.94	8.52	71.89	94.67	1.01
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	.97	11.73	59.02	86.89	1.00
D. Rural Real (Market Value)	.96	16.95	51.35	79.73	1.05	*	*	*	*	*
D. Acreage (Prod Value)	** 1.34					** .95				
F1. Commercial Real	.90	17.41	54.17	70.83	1.21	.99	5.36	83.67	97.96	.98
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	.98	1.17	100.00	100.00	1.00	.99	2.10	100.00	100.00	1.00
J. Utilities	1.00	15.36	64.29	85.71	.88	1.00	2.74	100.00	100.00	.98
L1. Commercial Personal	1.00	8.57	65.22	91.30	.98	1.01	5.82	69.70	100.00	1.00
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.95	12.01			1.01	.97	8.14			.95

* Not Calculated - Need 5 or more observations in category to determine this statistic

** This ratio is not a median - See introductory text

Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+) 10% MD	%Obs (+) 25% MD	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+) 10% MD	%Obs (+) 25% MD	Price Rel Diff
241 WHARTON						242 WHEELER				
A. Single-Family Residences	.96	8.26	79.38	94.38	1.02	1.00	24.27	23.53	54.90	1.16
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*
D. Rural Real (Market Value)	1.00	17.90	52.38	76.19	1.05	.94	21.54	47.73	63.64	1.13
D. Acreage (Prod Value)	** 1.00					** 1.05				
F1. Commercial Real	.96	9.49	69.33	90.67	1.02	.97	22.40	63.64	72.73	1.19
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	1.82	98.36	100.00	1.00	1.00	1.53	98.57	98.57	1.00
J. Utilities	.99	6.33	85.71	93.88	.93	1.09	18.05	62.50	83.33	1.08
L1. Commercial Personal	1.00	9.26	74.44	90.00	.92	1.00	3.70	80.00	100.00	.99
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.99	8.70			.96	1.00	14.64			.98
243 WICHITA						244 WILBARGER				
A. Single-Family Residences	.97	4.34	90.54	99.12	1.01	.95	10.29	68.97	93.10	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	*	*	*	*	*	1.02	23.92	40.00	80.00	1.18
D. Rural Real (Market Value)	.99	9.73	50.00	100.00	1.03	.95	4.05	92.31	100.00	1.00
D. Acreage (Prod Value)	** 1.13					** .98				
F1. Commercial Real	1.00	7.50	87.18	96.15	1.00	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.02	1.78	100.00	100.00	1.00	1.02	2.14	100.00	100.00	1.00
J. Utilities	1.02	24.90	76.74	76.74	1.13	1.01	4.51	94.44	100.00	1.09
L1. Commercial Personal	1.00	27.97	67.68	75.76	1.10	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	8.88			.97	.98	8.41			1.00

* Not Calculated - Need 5 or more observations in category to determine this statistic

** This ratio is not a median - See introductory text

Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-)		Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-)		Price Rel Diff
			10% MD	25% MD				10% MD	25% MD	
245 WILLACY						246 WILLIAMSON				
A. Single-Family Residences	.97	17.98	48.65	81.76	1.05	.98	6.08	83.64	98.29	1.01
B. Multi-Family Residences	*	*	*	*	*	.97	4.96	93.75	100.00	1.00
C. Vacant Lots	1.00	3.07	92.86	92.86	.98	1.00	6.08	80.83	96.67	1.00
D. Rural Real (Market Value)	.88	21.69	47.50	81.25	1.18	.96	8.79	72.62	95.24	.96
D. Acreage (Prod Value) **	1.07					** 1.15				
F1. Commercial Real	.91	12.09	64.00	84.00	1.02	1.00	5.14	89.29	98.21	1.00
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	1.00	1.41	100.00	100.00	.98	*	*	*	*	*
J. Utilities	.99	3.45	94.74	100.00	1.02	.99	4.19	90.80	100.00	.96
L1. Commercial Personal	*	*	*	*	*	1.00	4.35	83.78	98.65	.99
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	.98	15.55			.97	.99	6.33			.97
247 WILSON						248 WINKLER				
A. Single-Family Residences	.99	5.44	86.21	100.00	1.01	.98	11.18	63.83	91.49	1.03
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*
C. Vacant Lots	1.00	6.34	83.33	97.78	1.01	*	*	*	*	*
D. Rural Real (Market Value)	1.00	5.58	79.10	98.51	1.01	*	*	*	*	*
D. Acreage (Prod Value) **	.89					** 1.26				
F1. Commercial Real	.98	7.05	81.40	97.67	.99	*	*	*	*	*
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*
G. Oil, Gas, Minerals	*	*	*	*	*	.99	1.42	100.00	100.00	1.00
J. Utilities	.99	4.46	91.67	100.00	1.01	1.03	14.77	53.57	85.71	1.20
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*
M. Other Personal	*	*	*	*	*	*	*	*	*	*
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*
Overall	1.00	5.82			.99	.99	6.97			1.03

* Not Calculated - Need 5 or more observations in category to determine this statistic

** This ratio is not a median - See introductory text

Comptroller of Public Accounts - Property Tax Division
1998 Appraisal District Study Summary
Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs (+-)	%Obs (+-)	Price Rel Diff	Median Ratio	Coeff Disp	%Obs (+-)	%Obs (+-)	Price Rel Diff	
			10% MD	25% MD				10% MD	25% MD		
249 WISE						250 WOOD					
A. Single-Family Residences	.96	11.76	64.92	91.13	1.03	.99	10.30	72.82	87.38	1.04	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	1.00	17.15	43.75	77.08	1.07	
D. Rural Real (Market Value)	1.00	16.50	48.31	79.21	1.02	.99	11.24	66.67	84.62	1.01	
D. Acreage (Prod Value)	** .96					** 1.47					
F1. Commercial Real	.97	9.61	68.00	89.33	1.00	.94	13.48	51.39	88.89	.96	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.01	1.75	98.25	99.12	1.01	1.01	1.91	100.00	100.00	.99	
J. Utilities	.99	4.85	90.00	98.57	1.02	.99	9.86	79.31	91.38	.98	
L1. Commercial Personal	.98	60.92	50.00	60.00	1.40	1.00	9.26	69.57	95.65	1.03	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	11.34			1.02	.99	10.85			.98	
251 YOAKUM						252 YOUNG					
A. Single-Family Residences	.99	7.76	75.61	97.56	1.02	.95	12.88	65.85	85.98	1.03	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	*	*	*	*	*	.90	17.47	50.00	72.22	.95	
D. Acreage (Prod Value)	** .88					** .98					
F1. Commercial Real	*	*	*	*	*	.96	5.49	88.89	100.00	.95	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	.99	.95	100.00	100.00	1.01	1.00	1.42	100.00	100.00	1.01	
J. Utilities	.99	102.94	81.82	90.91	1.03	1.03	12.88	66.67	83.33	1.03	
L1. Commercial Personal	*	*	*	*	*	1.06	23.82	75.00	80.00	1.16	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	.99	21.25			1.01	.98	12.22			.99	

* Not Calculated - Need 5 or more observations in category to determine this statistic

** This ratio is not a median - See introductory text

Comptroller of Public Accounts - Property Tax Division
 1998 Appraisal District Study Summary
 Preliminary Results

Property Category	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	Median Ratio	Coeff Disp	%Obs	%Obs	Price Rel Diff	
			(+-)	(+-)				(+-)	(+-)		
			10% MD	25% MD				10% MD	25% MD		
			253 ZAPATA					254 ZAVALA			
A. Single-Family Residences	.96	12.91	66.67	83.33	1.01	.95	11.95	65.22	91.30	1.03	
B. Multi-Family Residences	*	*	*	*	*	*	*	*	*	*	
C. Vacant Lots	*	*	*	*	*	*	*	*	*	*	
D. Rural Real (Market Value)	*	*	*	*	*	.92	8.23	73.91	91.30	1.04	
D. Acreage (Prod Value) **	.85					** .94					
F1. Commercial Real	*	*	*	*	*	.98	9.59	60.00	100.00	1.01	
F2. Industrial Real	*	*	*	*	*	*	*	*	*	*	
G. Oil, Gas, Minerals	1.00	1.00	100.00	100.00	1.00	1.00	3.21	92.86	96.43	1.01	
J. Utilities	1.02	4.51	80.00	100.00	.96	1.04	21.15	66.67	66.67	.91	
L1. Commercial Personal	*	*	*	*	*	*	*	*	*	*	
L2. Industrial Personal	*	*	*	*	*	*	*	*	*	*	
M. Other Personal	*	*	*	*	*	*	*	*	*	*	
O. Residential Inventory	*	*	*	*	*	*	*	*	*	*	
Overall	1.00	6.56			.98	.99	9.73			.95	

APPENDIX B

State Summary and Individual School District Taxable Values

Listed Alphabetically by School District

Notes on Individual School District Taxable Values

School districts are listed alphabetically. For comparison, the findings include the 1997 taxable value and the 1998 preliminary taxable value.

To calculate taxable values, the Comptroller first employed the methods described earlier to estimate a value for each property category. Totalling the category estimates produced the estimated gross value. To reduce the estimated gross value to taxable value, staff subtracted:

- total value exempted by state-mandated homestead exemptions,
- value exempted by state-mandated disabled veterans' exemptions,
- adjusted value losses arising from the limitations on taxes of residence homesteads owned by those age 65 or over,
- value lost because of tax abatements granted by May 31, 1993, and tax increment financing zones,
- value lost to freepoint exemptions, and
- other allowable exemptions.

Appraisal and school districts reported total losses arising from each of these exemptions and exclusions.

Page 84 of the school district summary shows statewide value totals by category and total deductions for homestead and veterans' exemptions, the over-65 tax limitation, and value lost to tax abatements and other exemptions.

The state summaries show several figures related to rural real property (Category D). These numbers, which reflect the agricultural appraisal laws, show the following:

1. the market value of acreage that did not qualify for productivity (agricultural) appraisal and farm and ranch improvements,
2. the productivity value of qualified agricultural acreage, and
3. the total taxable value of all acreage (the sum of Items 1 and 2).

The state total for "Category D, Rural Real (Taxable)" equals the sum of the productivity value of qualified agricultural land and the market value of other rural real property.

The value lost to the tax ceiling on over-65 homesteads arises from a state law that limits the school taxes that over-65 homeowners pay on their residence homesteads. The school taxes cannot increase above the amount the owner paid in the first year that he or she was 65 years old and applied for the exemption. As a result, school districts may not levy a tax on the full market value of such properties. The value lost to the tax freeze is calculated from data reported in the Reports of Property Value. Section 403.302 of the Government Code requires the Comptroller to adjust this loss to reflect the level of appraisal for residence homesteads.

The 1997 taxable values may differ from those shown in the *1997 Final Report of School and Appraisal Districts' Property Value Study* published in September 1998 because of lawsuits and Comptroller audits.

Comptroller of Public Accounts - Property Tax Division
 1998 Preliminary Property Value Study
 School District Summary Worksheet
 State Totals

Category	1997 Value Finding To TEA	1998 Local Tax Roll Value	1998 Value Finding To TEA	
A. Single-Family Residences	338,328,433,539	361,341,196,577	363,321,988,173	A
B. Multi-Family Residences	34,090,475,552	36,917,318,328	37,014,839,016	B
C. Vacant Lots	19,782,069,663	20,317,668,180	20,386,193,190	C
D. Rural Real (Taxable)	39,717,890,940	41,813,111,644	42,118,894,073	D
F1. Commercial Real	110,330,697,265	122,418,865,811	122,689,865,064	F1
F2. Industrial Real	54,219,580,526	56,146,259,622	56,146,259,622	F2
G. Oil, Gas, Minerals	37,090,568,118	35,015,470,086	35,011,978,619	G
J. Utilities	48,520,518,647	48,288,751,241	48,248,408,169	J
L1. Commercial Personal	70,641,165,197	72,717,229,902	72,744,294,433	L1
L2. Industrial Personal	43,005,143,627	44,577,537,068	44,577,537,068	L2
M. Other Personal	2,489,235,272	2,944,857,632	2,944,857,632	M
N. Intangible Personal & Uncertified	1,175,352,365	4,628,447,408	4,628,447,408	N
O. Residential Inventory	<u>1,380,832,923</u>	<u>1,559,961,920</u>	<u>1,559,961,920</u>	O
Subtotals:	800,771,963,634	848,686,675,419	851,393,524,387	
Less Total Exemptions:	<u>91,850,403,948</u>	<u>98,479,189,457</u>	<u>99,000,263,325</u>	
Total Taxable Value:	708,921,559,686	750,207,485,962	752,393,261,062	

** EXEMPTIONS: SEC. 403.302, TEXAS GOVERNMENT CODE ***** STATEWIDE CATEGORY D RECAP *****

	1998 Local Tax Roll	1998 Value Finding to TEA		1998 Local Tax Roll	1998 Value Finding to TEA
Homestead:	63,963,150,568	63,963,150,568	* MKT Value of Non-Qual		
Veteran'S:	1,026,016,934	1,026,016,934	* Acres & Frm/Rnch Imprv:	11,949,137,704	11,783,117,816
Over-65 Loss:	21,471,183,394	21,905,910,028	* Prod Val of Qual Acres:	<u>29,863,973,940</u>	<u>30,335,776,257</u>
Abatements/Other:	<u>9,881,273,349</u>	<u>9,881,273,349</u>			
Total Exemptions:	98,479,189,457	99,000,263,325	* Total Taxable Value:	41,813,111,644	42,118,894,073

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
109-901 ABBOTT	23,242,933	23,367,193	002-901 ANDREWS	1,549,948,963	1,479,311,327
095-901 ABERNATHY	118,041,602	125,328,138	020-902 ANGLETON	1,783,295,063	1,798,212,608
221-901 ABILENE	2,216,135,208	2,277,299,581	043-902 ANNA	81,185,867	84,859,027
014-901 ACADEMY	78,666,447	80,525,657	127-901 ANSON	63,700,512	69,429,514
180-903 ADRIAN	32,997,321	32,889,570	071-906 ANTHONY	101,723,613	92,285,355
178-901 AGUA DULCE	64,622,969	66,334,967	110-901 ANTON	34,481,252	34,199,964
015-901 ALAMO HEIGHTS	1,993,415,674	2,128,846,743	228-905 APPLE SPRINGS	22,840,337	24,720,320
250-906 ALBA-GOLDEN	79,428,690	91,192,059	109-912 AQUILLA	20,865,013	21,673,979
209-901 ALBANY	112,199,241	112,325,597	004-901 ARANSAS COUNTY	758,313,048	805,375,000
101-902 ALDINE	5,703,324,641	6,065,992,503	205-901 ARANSAS PASS	196,934,271	232,975,508
184-907 ALEDO	406,654,820	481,191,161	005-901 ARCHER CITY	112,520,957	111,837,891
125-901 ALICE	425,965,495	452,601,912	061-910 ARGYLE	252,048,281	280,549,916
101-903 ALIEF	4,888,806,054	5,268,887,389	220-901 ARLINGTON	11,932,334,026	13,101,101,785
043-901 ALLEN	1,395,438,182	1,811,585,331	212-901 ARP	103,543,519	111,514,463
242-904 ALLISON	132,201,799	170,360,117	064-901 ASHERTON	18,145,021	15,633,045
022-901 ALPINE	177,792,844	178,086,827	217-901 ASPERMONT	120,140,494	118,960,710
037-901 ALTO	94,645,783	104,308,737	107-901 ATHENS	510,805,039	527,069,489
126-901 ALVARADO	232,503,489	274,608,701	034-901 ATLANTA	259,299,863	273,716,427
020-901 ALVIN	1,081,686,105	1,087,415,771	061-907 AUBREY	119,839,303	131,503,920
249-901 ALVORD	51,499,862	58,401,032	227-901 AUSTIN	24,946,760,042	27,158,784,371
188-901 AMARILLO	4,180,965,430	4,237,083,742	196-901 AUSTWELL-TIVOLI	131,861,527	125,001,244
140-901 AMHERST	30,995,006	34,155,925	070-901 AVALON	17,653,141	17,472,639
036-901 ANAHUAC	228,549,747	209,429,650	194-902 AVERY	29,273,082	32,375,111
093-901 ANDERSON-SHIRO	168,548,430	149,751,208	034-902 AVINGER	24,148,696	24,250,611

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
161-918 AXTELL	42,509,155	45,517,209	114-901 BIG SPRING	690,443,126	695,988,217
220-915 AZLE	579,985,097	678,812,355	220-902 BIRDVILLE	3,605,080,985	3,894,680,178
030-903 BAIRD	64,740,011	63,898,218	178-902 BISHOP	521,334,182	528,859,342
200-901 BALLINGER	119,879,637	131,105,744	177-903 BLACKWELL	85,087,596	91,664,545
195-902 BALMORHEA	18,822,607	21,337,417	016-902 BLANCO	156,783,364	175,971,348
010-902 BANDERA	405,813,739	468,826,829	116-915 BLAND	34,534,346	38,968,817
025-901 BANGS	107,784,947	109,302,173	025-904 BLANKET	15,917,433	16,427,185
178-913 BANQUETE	122,266,105	115,621,804	034-909 BLOOMBURG	18,574,414	19,789,165
036-902 BARBERS HILL	1,899,900,180	1,960,128,587	175-902 BLOOMING GROVE	48,684,700	51,997,748
014-902 BARTLETT	41,504,368	43,376,208	235-901 BLOOMINGTON	90,543,179	120,610,355
011-901 BASTROP	715,302,631	770,329,694	043-917 BLUE RIDGE	46,967,137	53,578,815
158-901 BAY CITY	742,013,164	699,304,858	072-904 BLUFF DALE	15,409,106	16,553,342
123-910 BEAUMONT	5,425,064,701	5,857,282,025	109-913 BLUM	30,856,456	32,522,299
183-901 BECKVILLE	316,777,415	340,454,839	130-901 BOERNE	1,125,445,936	1,234,130,475
013-901 BEEVILLE	289,089,253	310,397,964	116-916 BOLES HOME	5,195,944	5,243,296
039-904 BELLEVUE	24,129,598	24,754,908	241-901 BOLING	117,189,098	117,309,317
091-901 BELLS	47,219,716	54,975,564	074-903 BONHAM	277,304,004	328,129,099
008-901 BELLVILLE	344,293,213	374,871,962	148-901 BOOKER	92,019,030	90,798,462
014-903 BELTON	601,912,814	634,565,209	017-901 BORDEN COUNTY	291,492,454	270,173,745
125-902 BEN BOLT-PALITO B	41,078,458	35,502,812	117-901 BORGER	386,127,959	393,488,942
066-901 BENAVIDES	131,162,404	127,707,351	161-923 BOSQUEVILLE	42,874,444	45,954,422
138-904 BENJAMIN	18,969,665	22,670,477	185-901 BOVINA	50,753,439	50,430,188
187-901 BIG SANDY	372,371,959	352,119,928	169-901 BOWIE	194,429,050	211,541,613
230-901 BIG SANDY	80,395,815	100,921,564	249-902 BOYD	127,601,413	141,623,931

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
136-901 BRACKETT	91,320,755	98,149,543	145-901 BUFFALO	95,167,257	106,650,760
160-901 BRADY	160,576,869	174,864,241	212-902 BULLARD	214,033,058	228,732,738
008-903 BRAZOS ISD	204,196,794	220,223,007	121-903 BUNA	153,740,834	160,815,291
020-905 BRAZOSPORT	4,702,915,049	5,032,491,285	243-901 BURKBURNETT	494,994,153	467,538,449
215-901 BRECKENRIDGE	346,506,526	340,436,323	176-901 BURKEVILLE	123,447,966	118,865,900
198-901 BREMOND	418,568,509	342,455,046	126-902 BURLESON	880,120,517	929,475,722
239-901 BRENHAM	1,002,253,497	1,017,318,192	027-903 BURNET	460,414,206	485,128,043
181-901 BRIDGE CITY	446,228,499	457,248,770	239-903 BURTON	137,185,636	137,210,935
249-903 BRIDGEPORT	298,554,572	326,754,711	188-904 BUSHLAND	345,316,183	332,870,992
203-902 BROADDUS	60,576,255	56,209,867	039-901 BYERS	12,587,950	14,009,423
184-909 BROCK	59,845,796	67,959,060	109-902 BYNUM	19,940,189	19,252,777
041-901 BRONTE	52,152,845	61,312,023	116-901 CADDO MILLS	84,927,156	92,666,608
121-902 BROOKELAND	119,611,317	122,330,968	178-903 CALALLEN	849,345,654	821,436,740
025-908 BROOKESMITH	17,494,957	19,236,813	026-901 CALDWELL	320,056,680	319,893,711
024-901 BROOKS	349,243,917	335,956,690	029-901 CALHOUN COUNTY	2,881,339,258	2,841,660,069
223-901 BROWNFIELD	354,622,987	345,207,102	049-905 CALLISBURG	180,040,025	194,715,666
107-902 BROWNSBORO	285,589,977	284,245,979	198-902 CALVERT	43,838,612	42,170,744
031-901 BROWNSVILLE	2,013,993,339	2,204,489,857	166-901 CAMERON	168,098,546	170,671,081
025-902 BROWNWOOD	619,383,793	626,845,624	116-910 CAMPBELL	30,450,262	33,213,870
161-919 BRUCEVILLE-EDDY	56,044,034	60,021,342	106-901 CANADIAN	461,777,579	492,396,138
021-902 BRYAN	1,913,896,297	1,985,385,957	234-902 CANTON	248,712,066	272,812,487
119-901 BRYSON	48,545,739	46,372,419	071-907 CANUTILLO	351,726,732	388,386,324
166-907 BUCKHOLTS	16,208,724	16,764,290	191-901 CANYON	1,100,381,295	1,171,682,048
186-901 BUENA VISTA	99,903,496	97,045,773	201-913 CARLISLE	37,608,346	38,865,751

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
064-903 CARRIZO SPRINGS	209,901,736	200,906,978	099-902 CHILLICOTHE	81,734,167	77,850,188
220-919 CARROLL	1,642,453,012	1,999,436,774	073-901 CHILTON	29,793,598	28,669,938
057-903 CARROLLTON FARMERS	9,254,448,617	10,206,539,359	161-920 CHINA SPRINGS	128,526,189	137,420,331
183-902 CARTHAGE	1,475,959,260	1,675,237,884	174-901 CHIRENO	23,818,204	24,515,086
220-917 CASTLEBERRY	254,983,937	307,732,503	139-905 CHISUM	226,672,650	212,356,329
001-902 CAYUGA	143,608,221	167,649,546	226-901 CRISTOVAL	61,195,042	63,062,477
057-904 CEDAR HILL	864,911,318	953,482,376	067-902 CISCO	89,534,204	91,362,740
116-902 CELESTE	31,227,625	33,040,681	243-906 CITY VIEW	97,984,616	101,765,379
043-903 CELINA	152,697,013	147,105,519	065-901 CLARENDON	81,555,767	88,557,340
210-901 CENTER	205,853,921	213,367,605	194-904 CLARKSVILLE	164,451,217	164,283,717
133-901 CENTER POINT	69,094,696	70,753,128	006-902 CLAUDE	70,363,118	62,811,929
145-902 CENTERVILLE	142,199,396	147,832,467	084-910 CLEAR CREEK	7,132,289,975	7,422,490,881
228-904 CENTERVILLE	16,437,760	17,048,858	126-903 CLEBURNE	906,129,186	1,059,382,282
003-907 CENTRAL	101,901,599	116,411,537	146-901 CLEVELAND	312,486,158	329,818,968
174-908 CENTRAL HEIGHTS	38,203,977	43,253,812	018-901 CLIFTON	172,347,105	183,885,588
101-905 CHANNELVIEW	1,413,722,193	1,491,027,734	071-901 CLINT	295,146,993	354,884,006
103-901 CHANNING	74,569,814	75,945,930	030-902 CLYDE-HAMBY	118,816,255	121,272,473
212-909 CHAPEL HILL	426,479,243	447,894,934	114-902 COAHOMA	156,717,348	145,778,259
225-906 CHAPEL HILL	43,242,314	43,393,541	204-901 COLD-SPRGS-OAKHURST	404,917,144	436,306,517
007-901 CHARLOTTE	38,884,343	46,732,266	042-901 COLEMAN	73,905,611	73,000,441
206-903 CHEROKEE	23,564,830	25,828,276	021-901 COLLEGE STATION	1,943,075,391	2,048,487,445
229-906 CHESTER	38,281,039	38,665,574	091-902 COLLINSVILLE	35,512,001	38,598,812
249-904 CHICO	127,413,119	128,661,173	229-901 COLMESNEIL	58,140,410	60,326,057
038-901 CHILDRESS	108,093,204	115,858,957	168-901 COLORADO	245,040,631	232,402,526

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
020-907 COLUMBIA-BRAZORIA	454,934,570	419,099,688	018-908 CRANFILLS GAP	25,625,980	25,996,216
045-902 COLUMBUS	288,920,175	321,112,985	161-901 CRAWFORD	44,130,296	47,125,091
046-902 COMAL	2,479,662,513	2,703,051,827	113-901 CROCKETT	202,361,904	206,867,470
047-901 COMANCHE	138,980,317	145,795,808	053-001 CROCKETT CO	753,307,781	751,173,252
130-902 COMFORT	194,197,641	209,721,713	101-906 CROSBY	489,985,562	540,506,628
116-903 COMMERCE	198,003,209	211,829,759	054-901 CROSBYTON	62,345,536	55,057,972
043-918 COMMUNITY	90,023,915	96,575,590	030-901 CROSS PLAINS	58,287,565	59,038,159
112-908 COMO-PICKTON	66,333,453	71,040,863	107-904 CROSS ROADS	91,313,714	88,373,606
233-903 COMSTOCK	96,947,994	109,791,336	078-901 CROWELL	55,775,715	54,967,471
161-921 CONNALLY	210,258,139	225,356,336	220-912 CROWLEY	1,471,708,289	1,661,805,480
170-902 CONRDE	5,641,671,230	6,219,171,345	254-901 CRYSTAL CITY	108,124,383	101,564,071
147-901 COOLIDGE	17,826,017	17,042,663	062-901 CUERO	166,018,390	168,242,072
060-902 COOPER	75,273,609	70,263,715	055-901 CULBERSON-ALLAMORE	232,533,888	214,724,945
057-922 COPPELL	3,075,027,950	3,634,491,711	112-905 CUMBY	30,904,969	32,461,167
050-910 COPPERAS COVE	570,558,697	578,282,845	174-902 CUSHING	140,229,755	143,496,049
178-904 CORPUS CHRISTI	5,818,965,012	5,953,748,725	101-907 CYPRESS-FAIRBANKS	10,811,078,542	12,080,730,381
187-904 CORRIGAN-CAMDEN	171,832,701	185,006,455	163-902 D HANIS	42,804,139	44,818,783
175-903 CORSICANA	664,770,657	700,106,717	056-901 DALHART	274,054,316	312,613,679
095-902 COTTON CENTER	33,174,288	33,041,407	057-905 DALLAS	41,681,587,687	43,801,234,230
142-901 COTULLA	135,050,053	146,750,882	020-910 DAMON	24,040,148	25,751,769
246-914 COUPLAND	23,585,405	24,599,130	020-904 DANBURY	59,080,182	61,352,357
109-903 COVINGTON	18,286,630	18,741,072	172-902 DANGERFIELD-LONE ST	629,110,549	649,988,075
129-901 CRANDALL	143,555,532	156,500,188	148-905 DARROUZETT	101,397,662	98,901,548
052-901 CRANE	827,000,940	811,537,849	058-902 DAWSON	147,234,059	123,707,158

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
175-904 DAWSON	38,714,290	41,403,768	108-902 DONNA	336,553,791	368,171,975
146-902 DAYTON	566,895,895	602,680,062	086-024 DOSS	11,416,731	12,392,899
047-902 DE LEON	93,201,929	101,089,205	174-911 DOUGLASS	40,215,942	46,081,387
057-906 DE SOTO	1,052,012,073	1,120,232,876	105-904 DRIPPING SPRINGS	576,822,573	661,410,897
249-905 DECATUR	381,329,910	419,334,006	178-905 DRISCOLL	72,873,212	74,786,622
101-908 DEER PARK	6,718,793,380	7,153,216,296	072-902 DUBLIN	129,086,551	134,983,398
019-901 DEKALB	76,909,104	83,690,518	171-901 DUMAS	1,130,114,456	1,111,909,694
227-910 DEL VALLE	1,367,957,421	1,536,323,809	057-907 DUNCANVILLE	2,067,343,779	2,115,963,606
115-903 DELL CITY	39,686,725	39,937,337	220-918 EAGLE MT-SAGINAW	1,471,813,049	1,676,927,267
091-903 DENISON	620,903,388	676,204,468	159-901 EAGLE PASS	651,211,954	664,227,662
061-901 DENTON	2,721,188,726	2,781,526,276	227-909 EANES	3,230,082,353	3,666,964,439
251-901 DENVER CITY	1,144,328,765	987,449,492	025-909 EARLY	90,991,785	92,953,768
194-905 DETROIT	34,943,237	38,437,746	241-902 EAST BERNARD	133,195,643	131,573,494
146-903 DEVERS	74,186,077	70,977,848	015-911 EAST CENTRAL	651,958,741	694,120,090
163-901 DEVINE	145,107,254	148,417,160	036-903 EAST CHAMBERS	145,210,664	138,123,786
081-906 DEW	24,535,849	54,202,654	067-903 EASTLAND	151,903,005	164,217,516
176-903 DEWEYVILLE	82,951,124	88,813,091	074-905 ECTOR	12,451,252	14,251,212
003-905 DIBOLL	199,134,660	210,671,216	068-901 ECTOR COUNTY	3,847,668,761	3,724,526,056
084-901 DICKINSON	1,103,817,539	1,141,013,702	108-903 EDCOUCH ELSA	102,502,489	109,877,065
082-902 DILLEY	83,231,166	78,956,348	048-901 EDEN CONSOLIDATED	98,473,361	95,374,744
144-903 DIME BOX	71,951,631	68,165,397	015-905 EDGEWOOD	438,746,694	455,769,233
035-901 DIMMITT	205,809,653	213,827,060	234-903 EDGEWOOD	101,500,305	106,015,485
133-905 DIVIDE	20,825,124	20,796,869	108-904 EDINBURG	1,647,088,183	1,813,181,698
074-904 DODD CITY	16,075,285	17,137,702	120-901 EDNA	188,112,868	242,032,366

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
241-903 EL CAMPO	607,998,597	552,236,605	075-901 FLATONIA	106,190,653	109,283,217
071-902 EL PASO	8,041,618,222	8,006,836,146	246-902 FLORENCE	93,894,676	95,137,538
243-902 ELECTRA	106,220,350	108,235,185	247-901 FLORESVILLE	331,199,044	354,187,986
011-902 ELGIN	279,432,999	299,631,782	178-914 FLOUR BLUFF	732,174,773	755,463,846
001-903 ELKHART	92,880,463	105,951,515	077-901 FLOYDADA	131,416,284	130,437,107
102-906 ELYSIAN FIELDS	220,081,285	222,092,283	148-902 FOLLETT	89,622,983	94,007,965
070-903 ENNIS	703,283,402	725,314,332	169-910 FORESTBURG	16,272,568	17,522,217
049-906 ERA	29,845,688	31,152,495	129-902 FORNEY	340,959,015	373,700,327
174-910 ETOILE	27,265,989	27,496,456	114-904 FORSAN	211,188,331	186,989,641
030-906 EULA	92,440,358	93,497,054	079-907 FORT BEND	7,752,826,013	8,279,738,042
107-905 EUSTACE	181,375,988	201,504,790	242-906 FORT ELLIOTT	171,594,474	206,983,219
121-906 EVADALE	652,672,726	631,653,328	220-905 FORT WORTH	11,570,940,094	12,370,870,127
050-901 EVANT	33,924,013	35,765,278	198-903 FRANKLIN	174,459,377	203,336,670
220-904 EVERMAN	479,824,486	501,472,539	001-904 FRANKSTON	132,825,299	124,540,474
210-906 EXCELSIOR	7,224,028	8,305,128	086-901 FREDERICKSBURG	702,815,714	754,139,007
143-906 EZZELL	44,108,483	47,605,603	066-903 FREER	181,387,601	199,032,124
071-903 FABENS	104,588,285	105,392,502	152-907 FRENSHIP	616,467,795	690,397,708
081-902 FAIRFIELD	461,206,072	480,143,670	084-911 FRIENDSWOOD	861,041,446	897,346,917
128-904 FALLS CITY	33,676,887	34,319,730	185-903 FRIONA	171,808,394	169,852,973
060-914 FANNINDEL	23,935,670	24,632,781	043-905 FRISCO	1,043,158,418	1,442,393,689
043-904 FARMERSVILLE	111,711,218	116,106,634	175-905 FROST	23,249,932	24,466,319
185-902 FARWELL	66,596,235	68,206,402	234-909 FRUITVALE	35,152,236	38,230,979
075-906 FAYETTEVILLE	74,779,310	80,307,642	122-901 FT DAVIS	83,797,638	88,266,369
070-905 FERRIS	130,290,293	145,827,454	115-901 FT HANCOCK	80,203,928	85,018,593

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
186-902 FT STOCKTON	1,024,317,844	1,116,530,836	187-903 GOODRICH	61,301,546	62,409,500
049-901 GAINESVILLE	432,306,210	483,123,682	101-911 GOOSE CREEK	5,232,761,272	5,905,515,811
101-910 GALENA PARK	2,606,484,652	2,882,876,129	182-901 GORDON	43,270,313	63,329,076
084-902 GALVESTON	2,095,808,539	2,100,820,140	138-901 GOREE	9,654,452	10,895,964
120-902 GANADO	81,955,029	91,841,398	067-904 GORMAN	36,859,435	41,692,219
057-909 GARLAND	7,129,523,811	7,476,623,052	156-905 GRADY	130,978,561	122,076,803
184-911 GARNER	43,521,140	49,713,777	182-902 GRAFORD	144,046,137	154,876,864
174-903 GARRISON	60,337,327	64,798,520	252-901 GRAHAM	317,625,973	307,013,280
183-904 GARY	78,700,290	98,398,667	111-901 GRANBURY	1,208,427,682	1,227,018,096
050-902 GATESVILLE	207,774,345	230,539,662	057-910 GRAND PRAIRIE	2,318,133,381	2,452,600,327
166-902 GAUSE	33,124,248	29,897,442	234-904 GRAND SALINE	110,207,517	119,556,851
149-901 GEORGE WEST	249,958,417	269,140,524	126-904 GRANDVIEW	82,935,853	87,093,129
246-904 GEORGETOWN	1,435,924,652	1,641,167,219	090-905 GRANDVIEW-HOPKINS	75,429,161	76,608,062
161-925 GHOLSON	13,994,100	15,194,589	238-904 GRANFALLS-ROYALTY	61,724,372	66,660,381
144-901 GIDDINGS	333,620,254	339,672,857	246-905 GRANGER	49,974,971	48,803,958
230-902 GILMER	434,516,540	455,567,201	226-907 GRAPE CREEK-PULLI	72,301,944	80,579,634
092-901 GLADEWATER	327,973,137	331,069,564	113-902 GRAPELAND	124,097,420	130,303,981
087-901 GLASSCOCK	368,946,536	370,435,203	220-906 GRAPEVINE-COLLEYVIL	4,858,598,940	5,214,132,268
213-901 GLEN ROSE	7,728,145,667	7,179,781,028	116-905 GREENVILLE	824,006,218	834,006,595
126-911 GODLEY	64,465,343	78,479,755	165-902 GREENWOOD	190,472,504	197,204,931
169-906 GOLD BURG	23,713,288	26,971,294	205-902 GREGORY-PORTLAND	604,571,818	629,043,201
167-901 GOLDTHWAITE	62,331,643	71,404,521	147-902 GROESBECK	968,047,009	1,024,570,188
088-902 GOLIAD	376,803,468	409,798,531	033-901 GROOM	51,070,309	50,246,597
089-901 GONZALES	276,128,057	291,124,035	228-901 GROVETON	133,503,842	128,337,006

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

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098-901 GRUVER	218,857,160	224,417,347	250-902 HAWKINS	310,324,824	293,750,888
091-917 GUNTER	33,701,850	39,553,719	127-904 HAWLEY	42,410,802	43,018,751
047-903 GUSTINE	21,112,031	21,850,295	105-906 HAYS CONS	711,606,307	742,814,597
135-001 GUTHRIE	175,419,933	152,348,840	198-905 HEARNE	153,714,876	161,515,119
095-903 HALE CENTER	60,134,164	61,014,300	065-902 HEDLEY	23,301,132	23,383,431
143-901 HALLETTSVILLE	297,271,289	333,177,785	202-903 HEMPHILL	185,838,397	195,408,855
161-924 HALLSBURG	73,273,366	78,388,699	237-902 HEMPSTEAD	176,581,548	185,972,820
102-904 HALLSVILLE	1,193,491,049	1,229,117,892	201-902 HENDERSON	542,950,698	552,140,893
097-902 HAMILTON	129,173,367	133,879,666	039-902 HENRIETTA	151,803,297	163,817,310
127-903 HAMLIN	59,616,986	61,638,511	059-901 HEREFORD	434,591,992	471,532,801
123-914 HAMSHIRE-FANNETT	306,823,373	269,095,477	208-901 HERMLEIGH	29,944,714	26,672,744
219-901 HAPPY	42,279,110	41,818,498	097-903 HICO	58,736,555	53,197,427
146-904 HARDIN	111,647,425	112,980,508	108-905 HIDALGO	141,579,807	144,113,310
100-905 HARDIN-JEFFERSON	314,364,795	335,752,057	148-903 HIGGINS	49,795,857	59,327,989
015-904 HARLANDALE	586,347,729	642,988,525	084-903 HIGH ISLAND	47,442,346	56,504,564
102-905 HARLETON	64,249,065	70,108,970	177-905 HIGHLAND	69,861,740	70,333,976
031-903 HARLINGEN	1,387,892,762	1,488,769,390	057-911 HIGHLAND PARK	4,170,704,823	4,744,241,605
230-905 HARMONY	147,027,740	156,432,831	188-903 HIGHLAND PARK	649,449,301	643,383,085
086-902 HARPER	93,091,095	103,762,741	109-904 HILLSBORD	258,353,340	272,405,267
244-901 HARROLD	20,607,087	17,835,888	084-908 HITCHCOCK	225,606,114	229,640,006
035-902 HART	53,614,688	60,198,131	014-905 HOLLAND	35,591,832	36,229,086
103-902 HARTLEY	44,385,431	57,397,593	005-902 HOLLIDAY	123,221,367	123,520,292
225-907 HARTS BLUFF	53,488,951	57,014,737	163-904 HONDO	201,378,715	212,387,026
104-901 HASKELL	71,687,033	74,161,139	074-907 HONEY GROVE	66,560,918	68,707,210

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
019-902 HOOKS	69,382,397	71,585,233	018-906 IREDELL	23,882,701	29,144,071
101-912 HOUSTON	46,932,911,567	51,556,564,344	118-902 IRION COUNTY	238,848,518	223,954,173
091-905 HOWE	73,176,827	88,261,826	057-912 IRVING	6,387,738,056	6,911,275,231
019-913 HUBBARD	7,104,959	7,220,037	070-907 ITALY	40,069,937	43,199,963
109-905 HUBBARD	30,120,925	31,063,675	109-907 ITASCA	50,018,310	51,858,438
072-908 HUCKABAY	39,509,064	41,192,201	119-902 JACKSBORO	183,639,671	193,868,851
003-902 HUDSON	135,478,129	151,893,963	037-904 JACKSONVILLE	465,350,001	480,258,729
101-925 HUFFMAN	209,856,692	230,399,039	246-907 JARRELL	100,357,258	135,690,507
034-903 HUGHES SPRINGS	156,297,450	173,598,193	121-904 JASPER	390,146,580	396,169,235
146-905 HULL DAISSETTA	117,050,053	105,646,945	132-902 JAYTON-GIRARD	705,402,963	540,088,535
101-913 HUMBLE	3,877,784,312	4,084,535,070	155-901 JEFFERSON	341,668,872	352,753,934
133-902 HUNT	109,721,197	109,557,292	124-901 JIM HOGG COUNTY	229,844,958	243,433,631
003-904 HUNTINGTON	95,271,616	106,148,771	221-911 JIM NED	114,157,103	115,642,256
236-902 HUNTSVILLE	757,627,666	784,113,361	210-902 JDAQUIN	73,888,201	78,658,266
220-916 HURST-EULESS-B	5,058,000,859	5,279,209,069	016-901 JOHNSON CITY	161,423,748	172,867,424
246-906 HUTTO	126,884,315	148,846,796	050-909 JONESBORO	24,097,586	25,868,821
152-910 IDALOU	112,895,283	112,691,664	126-905 JOSHUA	334,403,805	365,830,804
120-905 INDUSTRIAL	694,452,146	617,653,214	007-902 JOURDANTON	279,744,512	292,477,108
205-903 INGLESIDE	812,887,543	897,052,363	015-916 JUDSON	2,200,178,198	2,298,675,274
133-904 INGRAM	160,006,620	154,837,576	134-901 JUNCTION	115,228,798	140,866,523
093-903 IOLA	60,063,971	51,869,582	102-901 KARNACK	82,446,250	82,704,728
243-903 IOWA PARK	300,347,193	326,738,189	128-901 KARNES	145,802,910	156,122,027
208-903 IRA	82,450,639	71,221,649	101-914 KATY	5,185,965,080	5,797,534,408
186-903 IRAAN-SHEFFIELD	1,613,903,980	1,432,964,673	129-903 KAUFMAN	281,715,044	300,071,466

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
126-906 KEENE	63,013,863	66,012,388	031-905 LA FERIA	104,930,941	116,025,104
220-907 KELLER	2,057,206,228	2,377,210,176	125-906 LA GLORIA	31,770,100	33,084,525
242-905 KELTON	67,248,169	89,604,980	075-902 LA GRANGE	523,109,345	549,025,760
129-904 KEMP	133,911,270	142,120,740	108-912 LA JOYA	761,103,642	835,240,087
079-908 KENDLETON	21,265,870	22,632,391	084-904 LA MARQUE	1,172,116,766	1,167,445,572
128-902 KENEDY	82,664,797	79,568,168	101-916 LA PORTE	4,305,061,522	4,522,194,938
131-001 KENEDY COUNTY WIDE	208,277,733	258,303,156	107-910 LA POYNOR	190,571,676	184,083,634
113-906 KENNARD	67,124,926	65,698,487	254-902 LA PRYOR	26,631,589	27,491,087
220-914 KENNEDALE	353,316,900	393,017,451	161-906 LA VEGA	264,870,041	283,537,563
175-907 KERENS	70,623,141	71,353,268	247-903 LA VERNIA	175,751,789	192,875,841
248-901 KERMIT	365,627,962	331,036,674	108-914 LA VILLA	41,125,917	41,444,356
133-903 KERRVILLE	1,019,168,495	1,032,962,040	227-912 LAGO VISTA	312,657,125	374,353,726
092-902 KILGORE	563,499,376	596,110,438	061-912 LAKE DALLAS	413,906,214	468,192,572
014-906 KILLEEN	2,117,371,776	2,223,592,927	227-913 LAKE TRAVIS	1,368,903,357	1,569,793,779
137-901 KINGSVILLE	438,002,840	456,115,261	220-910 LAKE WORTH	197,822,099	221,808,096
121-905 KIRBYVILLE	104,052,988	107,937,151	096-908 LAKEVIEW	16,813,109	16,657,875
101-915 KLEIN	4,498,937,812	4,570,708,967	079-901 LAMAR CONSOLIDATED	2,815,329,551	2,837,025,079
058-905 KLONDIKE	168,447,249	152,368,416	058-906 LAMESA	286,772,298	272,039,278
232-901 KNIPPA	23,539,436	24,422,281	141-901 LAMPASAS	366,554,647	365,767,292
138-902 KNOX CITY-O BRIEN	44,560,392	44,373,470	057-913 LANCASTER	695,985,613	779,945,486
018-907 KOPPERL	42,143,718	45,009,435	201-903 LANEVILLE	31,338,230	33,299,620
100-903 KOUNTZE	128,668,461	148,061,155	240-901 LAREDO	1,206,334,215	1,242,780,409
219-905 KRESS	48,139,075	46,443,738	245-901 LASARA	20,892,669	21,104,529
061-905 KRUM	98,779,001	109,586,187	113-905 LATEXO	79,350,980	76,064,249

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
185-904 LAZBUDDIE	46,290,809	45,955,214	150-901 LLANO	854,494,695	836,177,781
193-902 LEAKEY	87,860,392	89,595,951	028-902 LOCKHART	336,074,421	379,367,973
246-913 IFANDER	2,368,331,639	2,633,563,322	077-902 LOCKNEY	81,874,766	82,826,511
019-914 LEARY	11,164,304	11,742,070	160-905 LOHN	13,892,786	14,507,501
090-902 LEFORS	75,277,614	75,906,595	141-902 LOMETA	33,489,561	39,871,197
187-906 LEGGETT	80,626,693	71,502,144	178-906 LONDON	55,126,039	63,318,476
145-911 LEON	434,467,523	465,062,462	116-906 LONE OAK	55,345,436	61,297,597
074-909 LEONARD	48,772,540	55,773,665	092-903 LONGVIEW	1,894,492,447	2,013,748,079
110-902 LEVELLAND	840,307,855	738,593,316	083-902 LOOP	263,060,815	253,619,111
201-904 LEVERETTS CHAPEL	21,121,616	17,937,785	168-902 LORAIN	24,198,375	21,232,360
061-902 LEWISVILLE	7,401,485,734	8,330,932,990	161-907 LORENA	113,012,215	121,066,809
144-902 LEXINGTON	106,913,896	113,197,020	054-902 LORENZO	58,804,625	58,401,201
146-906 LIBERTY	360,248,780	418,776,654	031-906 LOS FRESNOS	305,214,295	335,876,658
246-908 LIBERTY HILL	172,317,182	187,446,630	241-906 LOUISE	94,268,622	91,950,647
019-908 LIBERTY-EYLAU	264,167,877	281,070,039	043-919 LOVEJOY	277,316,608	323,143,204
212-903 LINDALE	305,330,006	350,490,515	113-903 LOVELADY	92,299,392	100,239,581
034-905 LINDEN-KILDARE	102,402,175	108,130,628	152-901 LUBBOCK	4,806,186,635	5,025,978,492
049-907 LINDSAY	74,333,560	80,126,021	152-906 LUBBOCK-COOPER	204,083,733	224,413,649
072-909 LINGLEVILLE	29,944,376	33,375,210	127-905 LUEDERS-AVOCA	20,819,485	21,857,326
111-902 LIPAN	34,392,268	35,547,154	003-903 LUFKIN	1,430,660,242	1,452,417,929
181-908 LITTLE CYPRESS-M	556,199,559	553,563,254	028-903 LULING	123,347,781	125,858,656
061-914 LITTLE ELM	179,423,458	200,633,199	100-907 LUMBERTON	282,564,430	317,864,385
140-904 LITTLEFIELD	170,611,273	162,752,763	245-902 LYFORD	120,250,522	125,063,207
187-907 LIVINGSTON	506,765,083	543,149,756	007-904 LYTL	62,681,419	80,374,298

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
129-905 MABANK	397,520,049	415,271,021	108-906 MCALLEN	2,896,889,874	3,006,026,466
154-901 MADISONVILLE	231,754,708	251,404,444	231-901 MCCAMEY	393,666,493	374,248,681
170-906 MAGNOLIA	604,695,174	681,949,996	011-905 MCDADE	26,534,103	27,669,058
107-906 MALAKOFF	322,596,444	336,519,953	161-909 MCGREGOR	97,813,326	105,817,027
109-908 MALONE	11,165,605	11,268,157	043-907 MCKINNEY	2,057,232,559	2,494,674,955
019-910 MALTA	6,888,222	6,993,512	090-903 MCLEAN	78,702,648	79,747,714
227-907 MANOR	765,412,165	1,544,621,965	034-906 MCLEOD	18,497,953	18,615,759
220-908 MANSFIELD	1,933,338,089	2,157,528,352	162-904 MCMULLEN	333,494,204	305,897,509
022-902 MARATHON	36,577,224	37,868,720	223-902 MEADOW	52,045,451	44,402,265
027-904 MARBLE FALLS	768,008,574	786,950,972	010-901 MEDINA	74,260,902	90,407,553
189-901 MARFA	65,874,641	71,035,124	163-908 MEDINA VALLEY	305,824,318	329,127,687
034-908 MARIETTA	11,172,204	10,548,170	005-903 MEGARGEL	19,766,673	18,459,631
094-904 MARION	117,889,904	122,190,443	043-908 MELISSA	77,047,049	84,394,426
073-903 MARLIN	138,958,901	140,608,115	096-904 MEMPHIS	72,795,899	69,471,107
102-902 MARSHALL	1,045,042,342	1,105,468,441	164-901 MENARD	70,543,770	69,171,464
161-908 MART	46,097,131	49,320,552	108-907 MERCEDES	150,419,564	154,061,925
234-905 MARTINS MILL	36,121,967	38,069,947	018-902 MERIDIAN	58,318,012	63,847,669
174-909 MARTINSVILLE	18,846,839	17,403,384	221-904 MERKEL	124,939,898	136,268,378
157-901 MASON	114,513,529	116,960,237	057-914 MESQUITE	3,776,968,037	4,000,072,131
158-904 MATAGORDA	63,902,199	66,482,006	147-903 MEXIA	164,084,430	174,179,200
205-904 MATHIS	141,350,061	129,014,230	062-906 MEYERSVILLE	27,880,817	26,768,070
019-903 MAUD	22,859,248	25,438,162	197-902 MIAMI	220,451,366	241,012,005
025-905 MAY	48,252,456	50,661,027	165-901 MIDLAND	3,913,044,782	4,088,512,919
070-915 MAYPEARL	52,608,798	68,708,269	070-908 MIDLOTHIAN	824,305,797	930,603,722

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
039-905 MIDWAY	41,817,482	39,922,481	201-907 MOUNT ENTERPRISE	28,076,516	30,485,140
161-903 MIDWAY	1,357,579,812	1,451,747,078	225-902 MOUNT PLEASANT	826,622,331	794,754,509
1GG-903 MILANO	28,776,368	31,905,935	080-901 MOUNT VERNON	363,001,902	380,307,440
175-910 MILDRED	105,834,923	106,003,258	049-902 MUENSTER	89,392,015	92,271,567
200-902 MILES	26,927,332	30,636,800	009-901 MULESHOE	151,176,858	161,090,914
070-909 MILFORD	19,745,035	21,693,287	167-902 MULLIN	26,742,028	28,699,352
112-907 MILLER GROVE	21,012,145	23,529,089	198-906 MUMFORD	21,205,355	29,197,479
184-904 MILLSAP	94,226,687	96,870,210	138-903 MUNDAY	27,988,877	29,941,328
250-903 MINEOLA	235,557,315	223,049,477	107-908 MURCHISON	18,574,910	17,705,948
182-903 MINERAL WELLS	305,818,665	316,821,713	174-904 NACOGDOCHES	894,080,989	1,055,519,518
240-902 MIRANDD CITY	23,543,836	41,787,133	163-903 NATALIA	51,439,554	55,145,193
108-908 MISSION	529,173,408	558,249,373	094-903 NAVARRO	209,151,017	224,100,027
238-902 MONAHANS-WICKETT-P	610,231,488	618,342,070	093-904 NAVASOTA	587,219,667	561,329,159
169-908 MONTAGUE	9,361,931	9,712,458	035-903 NAZARETH	20,261,022	19,236,106
108-915 MONTE ALTO	31,291,968	31,626,097	001-906 NECHES	44,246,027	47,288,549
170-903 MONTGOMERY	917,266,812	980,197,186	123-905 NEDERLAND	785,134,142	845,935,614
161-910 MOODY	53,833,609	56,533,516	079-906 NEEDVILLE	190,772,824	208,053,019
209-902 MORAN	19,055,601	18,516,736	019-905 NEW BOSTON	149,517,904	154,885,378
018-903 MORGAN	24,753,803	27,822,025	046-901 NEW BRAUNFELS	1,046,151,699	1,034,512,407
072-910 MORGAN MILL	19,725,946	20,513,007	170-908 NEW CANEY	586,065,031	591,482,497
040-901 MORTON	54,220,211	58,898,270	152-902 NEW DEAL	82,220,939	83,999,182
173-901 MOTLEY	57,279,406	62,056,667	230-906 NEW DIANA	44,895,740	51,005,172
143-902 MOULTON	38,137,058	41,712,406	153-905 NEW HOME	32,983,396	36,377,764
109-910 MOUNT CALM	11,284,333	11,503,851	037-908 NEW SUMMERFIELD	22,421,754	20,918,582

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
236-901 NEW WAVERLY	79,834,865	79,339,739	140-905 OLTON	78,061,734	86,627,182
252-902 NEWCASTLE	28,537,970	28,558,270	187-910 ONALASKA	153,979,808	155,304,478
176-902 NEWTON	163,594,945	170,583,442	125-903 ORANGE GROVE	71,600,308	72,116,699
089-903 NIXON-SMILEY	95,062,373	97,447,099	181-905 ORANGEFIELD	181,349,241	188,157,712
169-902 NOCONA	84,931,512	94,384,473	230-903 ORE CITY	61,309,755	66,959,510
062-902 NORDHEIM	32,174,166	29,229,736	201-908 OVERTON	32,878,836	34,733,619
145-906 NORMANGEE	115,240,112	106,396,100	051-901 PADUCAH	74,809,019	77,712,990
015-910 NORTH EAST	10,883,832,984	11,537,345,872	104-907 PAINT CREEK	37,141,312	38,229,845
101-909 NORTH FOREST	683,810,422	676,604,990	048-903 PAINT ROCK	37,479,629	42,620,409
112-906 NORTH HOPKINS	39,264,528	35,731,836	158-905 PALACIOS	2,116,204,693	2,271,936,579
139-911 NORTH LAMAR	506,567,644	440,679,338	001-907 PALESTINE	522,734,776	522,276,548
154-903 NORTH ZULCH	45,858,746	43,962,125	070-910 PALMER	79,494,583	88,562,660
015-915 NORTHSIDE	10,622,023,548	11,259,124,795	182-906 PALO PINTO	119,170,657	137,334,133
244-905 NORTHSIDE	11,473,950	11,723,307	090-904 PAMPA	702,962,517	722,330,014
061-911 NORTHWEST	1,256,647,994	1,703,384,230	033-902 PANHANDLE	308,927,630	318,723,927
042-906 NOVICE	23,847,977	24,555,257	042-905 PANTHER CREEK	41,472,452	42,097,422
069-902 NUECES CANYON	90,346,158	81,967,063	249-906 PARADISE	84,813,691	82,637,607
235-904 NURSERY	47,170,992	45,482,070	139-909 PARIS	448,993,013	471,031,356
153-903 O DONNELL	55,870,165	51,101,689	101-917 PASADENA	4,916,413,545	5,249,420,716
145-907 OAKWOOD	61,890,474	63,234,362	063-906 PATTON SPRINGS	16,195,820	15,808,079
205-905 ODEM	103,137,320	104,309,069	013-902 PAWNEE	51,186,103	58,062,174
050-904 OGLESBY	13,845,536	15,697,470	020-908 PEARLAND	1,462,837,246	1,651,720,342
200-906 OLFEN	3,203,965	3,460,952	082-903 PEARSALL	185,051,402	184,622,900
252-903 OLNEY	67,604,770	69,573,060	184-908 PEASTER	47,625,417	52,822,001

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
195-901 PECOS-BARSTOW-TOYA	384,862,776	364,531,333	123-908 PORT NECHES	1,626,569,189	1,641,337,057
109-914 PENELOPE	9,559,081	9,846,676	085-902 POST	316,625,514	278,282,911
119-903 PERRIN-WHITT	48,218,164	46,214,773	007-906 POTEET	65,034,315	72,162,405
179-901 PERRYTON	395,002,291	406,533,093	247-904 POTH	75,201,786	76,450,378
095-904 PETERSBURG	41,643,431	39,406,138	091-913 POTTSBORO	217,216,789	242,992,984
039-903 PETROLIA	40,055,694	44,725,317	028-906 PRAIRIE LEA	31,503,696	31,334,728
013-903 PETTUS	75,350,591	77,843,130	169-909 PRAIRIE VALLEY	37,001,751	36,814,142
172-905 PEWITT	105,056,567	109,655,756	139-912 PRAIRILAND	80,571,109	82,976,733
227-904 PFLUGERVILLE	1,876,504,611	2,150,912,032	125-905 PREMONT	99,339,883	93,369,683
108-909 PHARR-SAN JUAN-ALAM	1,145,748,362	1,183,243,215	189-902 PRESIDIO	62,589,376	64,553,151
061-903 PILOT POINT	172,080,204	187,474,549	167-904 PRIDDY	10,228,723	11,151,294
092-904 PINE TREE	1,307,088,321	1,265,017,387	043-911 PRINCETON	138,909,684	152,440,393
032-902 PITTSBURG	323,486,092	322,695,652	098-903 PRINGLE-MORSE	108,775,075	119,535,504
251-902 PLAINS	478,945,112	415,820,393	108-910 PROGRESO	42,881,011	43,489,191
095-905 PLAINVIEW	689,266,580	707,875,375	043-912 PROSPER	131,416,991	158,277,521
043-910 PLAND	16,487,019,324	18,540,296,321	099-903 QUANAH	152,087,341	147,716,857
019-912 PLEASANT GROVE	313,515,773	316,018,248	034-907 QUEEN CITY	323,981,159	332,758,458
007-905 PLEASANTON	275,560,469	298,127,047	116-908 QUINLAN	239,443,675	263,651,449
117-904 PLEMONS-STINNETT-PH	630,033,759	664,629,453	250-904 QUITMAN	217,607,886	213,182,411
031-909 POINT ISABEL	959,094,112	997,590,718	190-903 RAINS	175,907,353	179,200,149
061-906 PONDER	83,840,156	83,567,327	054-903 RALLS	78,451,235	76,364,225
184-901 POOLVILLE	36,001,141	41,170,553	066-005 RAMIREZ	15,444,718	16,499,722
178-908 PORT ARANSAS	365,974,789	394,850,608	067-907 RANGER	55,960,876	57,845,775
123-907 PORT ARTHUR	2,225,882,841	2,170,820,449	231-902 RANKIN	341,380,919	330,990,358

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
245-903 RAYMONDVILLE	294,602,775	298,086,423	104-902 ROCHESTER	21,764,824	20,210,017
192-901 REAGAN	401,610,807	420,569,609	166-904 ROCKDALE	463,865,310	448,019,752
019-911 RED LICK	56,773,384	63,774,965	069-901 ROCKSPRINGS	162,084,066	165,872,068
070-911 RED OAK	427,308,565	459,463,161	199-901 ROCKWALL	1,589,330,988	1,722,380,212
019-906 REDWATER	75,027,754	79,796,828	014-907 ROGERS	69,352,241	71,592,881
196-903 REFUGIO	294,620,621	278,309,664	214-903 ROMA	396,552,146	345,241,035
137-902 RICARDO	59,463,511	64,657,699	152-908 ROOSEVELT	103,205,931	107,368,087
175-911 RICE	29,373,893	31,127,645	110-905 ROPES	42,087,199	43,156,395
045-903 RICE CONSOLIDATED	349,147,386	320,611,083	177-901 ROSCOE	43,190,468	44,988,973
093-905 RICHARDS	32,819,751	40,982,496	073-905 ROSEBUD-LOTT	80,003,412	82,978,677
057-916 RICHARDSON	12,945,050,896	13,594,593,897	076-904 ROTAN	49,262,344	48,119,421
206-902 RICHLAND SPRINGS	30,477,886	30,365,928	246-909 ROUND ROCK	6,479,656,480	7,199,037,787
161-912 RIESEL	44,088,954	47,721,668	075-908 ROUND TOP CARMINE	225,842,334	227,053,132
214-901 RIO GRANDE CITY	371,036,630	362,773,512	139-908 ROXTON	19,293,808	21,023,865
031-911 RIO HONDO	85,685,863	88,020,260	237-905 ROYAL	251,546,812	266,393,921
126-907 RIO VISTA	52,749,169	55,944,564	199-902 ROYSE CITY	129,138,294	143,619,422
067-908 RISING STAR	23,302,598	25,872,423	104-903 RULE	24,887,774	21,641,834
188-902 RIVER ROAD	139,218,182	135,886,754	128-903 RUNGE	42,042,646	33,857,130
137-903 RIVIERA	119,990,003	117,642,791	037-907 RUSK	170,151,746	182,483,488
041-902 ROBERT LEE	113,828,825	124,904,854	091-914 S AND S CONS	124,524,541	141,628,759
161-922 ROBINSON	151,726,012	163,058,755	232-902 SABINAL	68,831,154	72,834,391
178-909 ROBSTOWN	163,776,772	163,019,637	092-906 SABINE	129,467,231	143,925,664
076-903 ROBY	49,740,959	49,204,812	123-913 SABINE PASS	276,081,997	498,286,179
160-904 ROCHELLE	24,876,219	28,216,397	169-911 SAINT JO	34,619,236	33,815,376

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
014-908 SALADO	187,659,276	200,785,303	182-904 SANTO	120,037,979	124,905,449
112-909 SALTILLO	19,996,718	21,543,256	074-911 SAVOY	65,108,364	67,266,365
074-917 SAM RAYBURN	32,082,517	35,446,425	094-902 SCHERTZ-CIBOLO-UC	701,386,816	770,529,387
044-904 SAMNORWOOD	29,591,056	24,884,465	207-901 SCHLEICHER	168,093,214	168,758,783
226-903 SAN ANGELO	2,003,515,611	2,022,464,506	075-903 SCHULENBURG	144,603,185	158,341,687
015-907 SAN ANTONIO	5,923,938,801	6,120,411,729	129-910 SCURRY-ROSSER	65,449,974	72,871,368
203-901 SAN AUGUSTINE	99,899,236	103,876,899	083-901 SEAGRAVES	122,500,167	122,764,071
031-912 SAN BENITO	341,755,654	358,267,745	008-902 SEALY	356,806,333	384,583,434
066-902 SAN DIEGO	91,374,280	98,752,016	094-901 SEGUIN	990,978,333	1,020,970,772
071-904 SAN ELIZARIO	76,373,384	81,046,156	083-903 SEMINOLE	2,321,269,475	2,150,616,251
233-901 SAN FELIPE-DEL RIO	596,439,762	571,537,489	012-901 SEYMOUR	99,788,796	100,224,357
214-902 SAN ISIDRO	130,400,105	131,243,775	152-909 SHALLOWATER	72,779,814	77,567,154
105-902 SAN MARCOS	1,240,622,488	1,378,715,095	242-902 SHAMROCK	68,860,665	72,089,106
245-904 SAN PERLITA	50,547,210	50,844,625	108-911 SHARYLAND	446,629,918	490,164,755
206-901 SAN SABA	94,868,433	97,635,965	210-903 SHELBYVILLE	53,305,569	60,728,119
022-903 SAN VICENTE SCHOOL	4,856,406	4,977,220	101-924 SHELDON	1,583,072,044	1,646,178,938
058-909 SANDS	95,534,155	91,969,833	204-904 SHEPHERD	128,183,607	130,366,880
117-903 SANFORD	101,462,421	109,436,320	091-906 SHERMAN	1,303,148,260	1,481,068,482
061-908 SANGER	191,675,265	208,982,297	143-903 SHINER	103,748,515	109,582,878
042-903 SANTA ANNA	34,135,528	35,197,020	047-905 SIDNEY	11,861,610	10,991,911
084-909 SANTA FE	454,165,443	445,961,466	115-902 SIERRA BLANCA	39,231,941	38,044,353
137-904 SANTA GERTRUDIS	201,455,725	190,926,343	100-904 SILSBEE	325,541,753	336,071,393
031-913 SANTA MARIA	12,679,090	13,406,821	023-902 SILVERTON	39,570,377	39,311,661
031-914 SANTA ROSA	30,266,803	33,131,848	019-909 SIMMS	40,362,775	41,808,689

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
205-906 SINTON	191,567,510	185,676,430	092-907 SPRING HILL	227,648,116	213,922,801
049-909 SIVELLS BEND	32,155,390	32,600,331	140-907 SPRINGLAKE-EARTH	60,356,090	64,752,234
013-905 SKIDMORE-TYNAN	69,517,128	69,832,432	184-902 SPRINGTOWN	215,707,719	243,073,289
152-903 SLATON	176,980,700	186,790,134	063-903 SPUR	61,086,789	65,952,889
249-908 SLIDELL	33,616,133	33,457,322	229-905 SPURGER	37,047,629	38,788,386
001-909 SLOCUM	56,133,441	57,842,849	079-910 STAFFORD	1,023,265,586	1,119,050,180
011-904 SMITHVILLE	225,845,242	256,086,742	127-906 STAMFORD	62,344,226	61,099,081
110-906 SMYER	69,155,204	52,091,656	156-902 STANTON	123,463,649	130,308,335
026-903 SNOOK	101,333,277	102,730,698	167-903 STAR	12,683,197	15,122,263
208-902 SNYDER	481,182,716	461,306,007	072-903 STEPHENVILLE	556,104,477	586,760,740
015-908 SO SAN ANTONIO	501,559,266	519,001,579	216-901 STERLING CITY	242,428,167	220,387,081
071-909 SOCORRO	1,817,101,526	1,978,062,054	247-906 STOCKDALE	67,964,772	67,090,940
015-909 SOMERSET	91,342,334	97,755,763	211-902 STRATFORD	215,619,363	238,650,125
026-902 SOMERVILLE	133,383,878	137,100,075	182-905 STRAWN	37,370,233	34,291,826
218-901 SONORA	418,089,544	413,528,004	140-908 SUDAN	482,873,438	465,021,557
085-903 SOUTHLAND	36,768,398	34,835,930	112-910 SULPHUR BLUFF	26,879,210	27,472,128
015-917 SOUTHSIDE	158,551,927	173,484,976	112-901 SULPHUR SPRINGS	620,805,545	663,167,825
015-912 SOUTHWEST	369,881,898	374,472,967	110-907 SUNDOWN	668,004,498	575,859,304
140-906 SPADE	13,701,959	14,653,976	057-919 SUNNYVALE	201,296,527	191,405,618
098-904 SPEARMAN	226,244,133	256,517,697	171-902 SUNRAY	189,298,083	175,052,861
170-907 SPLENDORA	116,528,810	122,917,537	020-906 SWEENEY	1,041,922,425	1,119,079,133
101-919 SPRING	3,350,255,193	3,591,292,630	143-905 SWFFT HDMF	17,592,896	17,885,526
101-920 SPRING BRANCH	8,565,856,939	8,969,306,646	177-902 SWEETWATER	386,067,061	384,760,367
117-907 SPRING CREEK	27,481,455	25,086,089	205-907 TAFT	124,736,765	124,927,231

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
153-904 TAHOKA	78,810,547	88,999,971	111-903 TOLAR	41,911,151	43,347,771
194-903 TALCO-BOGATA	83,427,073	78,915,609	091-918 TOM BEAN	57,422,179	67,580,782
146-907 TARKINGTON	184,308,861	193,514,898	101-921 TOMBALL	1,754,222,344	1,908,922,260
201-910 TATUM	599,583,158	586,318,629	071-908 TORNILLO	30,382,935	32,924,737
246-911 TAYLOR	380,251,468	392,334,213	221-905 TRENT	35,273,826	33,776,477
081-904 TEAGUE	384,941,675	394,945,532	074-912 TRENTON	40,183,172	44,723,350
014-909 TEMPLE	1,632,899,067	1,682,262,636	107-907 TRINIDAD	30,015,199	28,881,191
210-904 TENAHA	28,441,192	30,790,875	228-903 TRINITY	182,764,462	181,838,465
022-004 TERLINGUA	31,393,495	35,356,357	212-904 TROUP	81,752,547	85,836,548
129-906 TERRELL	547,148,280	589,266,636	014-910 TROY	108,650,811	113,953,014
222-901 TERRELL COUNTY	261,191,532	281,522,418	219-903 TULIA	109,596,487	109,808,477
019-907 TEXARKANA	1,022,215,128	1,068,504,304	178-912 TULOSO-MIDWAY	986,461,955	1,004,863,616
084-906 TEXAS CITY	3,001,994,045	2,950,185,730	096-905 TURKEY-QUITAQUE	31,278,507	31,169,601
211-901 TEXHOMA	81,664,519	89,738,663	212-905 TYLER	3,495,686,985	3,650,164,406
056-902 TEXLINE	58,298,085	72,225,407	230-908 UNION GROVE	90,635,071	101,957,416
166-905 THORNDALE	52,276,812	52,286,000	230-904 UNION HILL	32,468,889	32,912,559
246-912 THRALL	70,017,676	70,430,681	240-903 UNITED	3,127,149,894	3,292,470,296
149-902 THREE RIVERS	368,015,568	399,751,035	232-904 UTOPIA	67,175,225	70,652,664
009-903 THREE WAY	28,856,505	29,786,706	232-903 UVALDE	401,889,079	410,393,057
072-901 THREE WAY	16,586,774	17,342,702	122-902 VALENTINE	25,554,801	25,656,168
224-901 THROCKMORTON	77,403,968	84,745,092	018-904 VALLEY MILLS	85,467,391	86,683,017
158-902 TIDEHAVEN	264,556,656	266,158,460	108-916 VALLEY VIEW	83,824,041	93,313,365
210-905 TIMPSON	57,407,806	64,414,513	049-903 VALLEYVIEW	48,344,279	61,395,367
091-907 TIOGA	20,058,445	21,755,856	234-906 VAN	253,000,247	286,748,761

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
091-908 VAN ALSTYNE	97,582,061	125,111,303	223-904 WELLMAN-UNION	113,010,377	103,547,915
158-906 VAN VLECK	167,881,720	185,760,518	037-909 WELLS	28,436,331	30,905,686
180-902 VEGA	46,492,652	48,848,166	108-913 WESLACO	641,971,531	712,173,697
126-908 VENUS	74,105,637	83,206,444	161-916 WEST	129,952,459	138,668,436
226-908 VERIBEST	44,860,895	49,350,254	100-908 WEST HARDIN	79,732,375	77,071,865
244-903 VERNON	621,579,459	581,609,515	181-906 WEST ORANGE-COVE	1,587,058,147	1,620,477,071
235-902 VICTORIA	2,594,850,808	2,818,056,264	178-915 WEST OSO	228,104,392	229,229,871
181-907 VIDOR	516,007,289	514,530,214	201-914 WEST RUSK	197,298,643	214,234,743
143-904 VYSEHRAD	46,810,817	50,383,279	202-905 WEST SABINE	65,830,015	69,785,045
161-914 WACO	1,932,279,165	2,070,976,760	168-903 WESTBROOK	128,471,328	129,261,178
089-905 WAELDER	45,506,739	46,276,409	062-905 WESTHOFF	13,191,286	13,255,516
059-902 WALCOTT	30,283,165	28,415,724	073-904 WESTPHALIA	8,706,261	9,143,674
226-906 WALL	100,418,206	104,845,794	001-908 WESTWOOD	279,099,158	263,199,217
237-904 WALLER	491,407,005	565,982,103	241-904 WHARTON	410,222,132	403,724,472
049-908 WALNUT BEND	11,765,990	10,645,176	242-903 WHEELER	92,519,126	94,608,521
018-905 WALNUT SPRINGS	22,964,171	23,543,491	033-904 WHITE DEER	228,584,903	224,833,457
229-904 WARREN	151,286,020	156,568,083	092-908 WHITE OAK	309,208,939	243,658,903
102-903 WASKOM	143,165,765	153,590,498	220-920 WHITE SETTLEMENT	458,974,890	496,919,064
226-905 WATER VALLEY	65,383,155	63,176,652	040-902 WHITEFACE-BLEDSOE	407,448,168	354,448,550
070-912 WAXAHACHIE	896,912,649	955,161,106	212-906 WHITEHOUSE	510,736,042	555,737,456
184-903 WEATHERFORD	881,841,282	996,069,652	091-909 WHITESBORO	154,357,540	166,908,814
240-904 WEBB CONS	353,454,201	388,779,900	091-910 WHITEWRIGHT	59,001,755	66,377,943
045-905 WEIMAR	116,201,293	129,547,864	110-908 WHITHARRAL	26,284,559	25,931,240
044-902 WELLINGTON	62,542,410	52,580,297	109-911 WHITNEY	225,326,977	242,221,940

Comptroller of Public Accounts - Property Tax Division
 Alphabetical Listing of School District Taxable Values

School District	1997 Final Tax Value	1998 Preliminary Tax Value	School District	1997 Final Tax Value	1998 Preliminary Tax Value
243-905 WICHITA FALLS	2,462,776,190	2,492,969,055	071-905 YSLETA	3,923,596,109	3,999,657,618
180-904 WILDORADO	16,348,880	17,406,383	253-901 ZAPATA	1,030,387,291	996,419,257
170-904 WILLIS	666,725,566	705,671,299	003-906 ZAVALLA	51,413,529	54,356,269
234-907 WILLS POINT	205,230,847	224,240,977	025-906 ZEPHYR	13,920,804	14,630,896
057-920 WILMER-HUTCHINS	323,114,020	347,405,112			
153-907 WILSON	31,835,474	32,341,435			
105-905 WIMBERLY	435,734,620	493,294,270			
005-904 WINDTHORST	29,320,978	27,311,810			
225-905 WINFIELD	67,634,698	63,364,617			
248-902 WINK-LOVING	339,567,377	338,489,472			
250-907 WINNSBORO	186,130,054	204,798,684			
212-910 WINONA	149,985,295	158,131,866			
200-904 WINTERS	83,391,796	83,643,378			
174-906 WODEN	49,903,274	49,850,264			
116-909 WOLFE CITY	46,294,615	47,311,755			
196-902 WOODSBORO	90,742,107	79,370,761			
224-902 WOODSON	25,934,642	23,137,221			
229-903 WOODVILLE	215,426,759	234,874,181			
081-905 WORTHAM	43,401,110	44,393,674			
043-914 WYLIE	566,754,983	604,382,982			
221-912 WYLIE	455,566,246	489,453,880			
250-905 YANTIS	88,519,328	94,936,685			
062-903 YOAKUM	179,874,432	187,773,223			
062-904 YORKTOWN	82,573,946	81,135,629			

APPENDIX C
Questions and Answers about
Margins of Error and Confidence Intervals
in the Property Value Study

Questions and Answers about Confidence Intervals and Margins of Error as Used in the Property Value Study

Definitions

(Note: These definitions will help you understand the questions and answers that follow.)

95% confidence interval - The 95% confidence interval or range of values means that, on average, 95 out of 100 samples would result in a value that lies within the computed range of values. The correct value is assumed to be within the computed range of values.

standard error - A "standard error" is a commonly used statistical term. It is a measure of the differences between an average and all the numbers that go into determining that average. Conceptually, it is somewhat similar to a coefficient of dispersion.

"t-value" - The "t-value" is an adjustment factor that increases the margin of error as the sample size decreases.

1. What is a margin of error? How is it calculated?

A margin of error (as computed in the Property Value Study) is approximately twice the "standard error" of a school district's estimated value (in the property categories "tested"), expressed as a percentage of such value. Consequently, the margin of error indicates statistical reliability.

The following procedures are used to calculate the PTD margin of error:

- (a) Calculate the "standard error" (SE \$) of the school district's estimated value.
- (b) Multiply the "standard error" (SE \$) by the appropriate t-value at the 95% "confidence interval." (see definition)
- (c) Divide the product of the standard error (SE \$) and the t-value (see definition) by the school district's estimated value. $formula = (SE \$ * t-value) / ISD \$ estimate$

2. How is a margin of error related to a confidence interval?

The margin of error is equal to one half of the confidence interval expressed as a percent of total value "tested" in a school district. For example, assume that PTD staff estimates market value in sampled and censused property categories in school district ABC to be \$100 million (before exemptions). The margin of error is computed to be plus or minus 5 percent of \$100 million. Market value plus 5 percent is \$105 million; market value minus 5 percent is \$95 million (the \$100 million estimate is known as a "point estimate"; the confidence interval of \$95 million to \$105 million is often called an "interval estimate.")

3. What is the purpose of a confidence interval?

A confidence interval provides one measure of whether the state's estimate of value in a school district is statistically significantly different from the self-reported appraisal roll value (i.e., "local value") in that district. In other words, a confidence interval is a measure of the reliability (or precision) of the Comptroller's estimate of school district value.

Assume that Comptroller staff estimates market value in ABC school district to be \$100 million with a margin of error of 5 percent at the 95 percent confidence level. This means that the actual market value in ABC school district is probably somewhere between \$95 million and \$105 million. This range constitutes the 95 percent confidence interval. The 95 percent confidence interval means that, in repeated sampling of this school district, approximately 95

of every 100 computed confidence intervals would be expected to contain the true market value, which staff has estimated to be \$100 million, while only five of these would not.

If the local value in the ABC school district lies within the calculated confidence interval, then the difference between the local value and the "point estimate" of value is statistically "insignificant." This means that the Comptroller has not "disproved" local value. In this case, the Comptroller certifies ABC's local value to the commissioner of education. If the local value lies outside the confidence interval, the Comptroller's estimate of value is certified to the Commissioner of Education. If local value lies outside the confidence interval, the Comptroller has "disproved" local value because the difference between the local value and the Comptroller's estimate is statistically significant.

The study contains a "hold harmless" feature. This feature means that if the school district's tested value is calculated to be within 5 percent of the PTD estimate of value, the PTD will automatically certify the school district's value. Also, if the school district's margin of error is calculated to be less than 5 percent, then the PTD will calculate (i.e., widen) the confidence interval as if it were 5 percent for purposes of certifying value. The actual percentage used in the calculation is set by management and could vary in future studies.

4. Is the target margin of error the same in every school district?

Yes. The target margin of error is also referred to as a "planned" margin or error.

5. If the target margin of error is the same in every district, is the confidence interval the same in every district?

No, because they are expressed in different units. For example, the margin of error is expressed in percentage terms while the confidence interval is expressed in dollar terms. Assume there are two districts, ABC and XYZ. The Comptroller estimates the total value (in tested property categories) to be \$100 million (in ABC) and \$500 million (in XYZ). If the margin of error is 5 percent in both districts, the confidence interval of ABC would be \$95 million to \$105 million, while the confidence interval for XYZ would be \$475 million to \$525 million. Although the margin of error is the same for both districts, the "widths" of the confidence intervals are different because the districts' values are different. However, even if two school districts have identical margins of error and/or confidence intervals, this does not completely determine whether local or state value will be certified. The critical test is whether local value lies within the PTD computed confidence interval for the district.

6. Are the confidence interval and margin of error for a school district computed on the basis of all value in the district?

Not necessarily. In computing a confidence interval for a school district, staff only includes property categories whose values were estimated from representative (i.e., random) samples taken in that school district. If a property category is not tested, that category value is excluded from the confidence interval and margin of error calculations for that school district.

For example, assume a school district with a Comptroller esti-

mate of market value of \$106 million before exemptions. Total local value in the district as shown on the self report is \$98 million. The estimated margin of error is 5 percent. Assume further that staff does not sample any properties in Multi-family (Category B) and Vacant Lots (Category C) in the school district because they constitute less than 5 percent of value. The combined value of these "non-sampled" (i.e., non-tested) categories is 6 million. "Non-sampled" property categories are assigned local value.

The confidence interval for this district is computed as follows:

\$106 million less \$6 million = \$100 million (the point estimate)
\$100 million - 5% and \$100 million + 5% = \$95 million and 105 million (the confidence interval).

Since the local value for the "sampled" property categories (excluding Categories B and C) lies within the confidence interval, the Comptroller would certify local value for the district.

Remember that the Comptroller computes confidence intervals before deducting exemptions. If a school district's local value, before exemptions, lies within the Comptroller's computed confidence interval, then the Comptroller certifies local taxable value, after exemptions, to the commissioner of education.

7. Are "technical" properties treated differently than "local" properties?

Yes. In many cases, technical properties are treated as censused (i.e., "non-random") categories rather than sampled categories. (In a census, one studies every unit in a group to determine some characteristic of the group. In a sample, one studies a portion of the units in a group to estimate some characteristic of the group. Sampling requires far fewer re-

sources than conducting a census.)

Censused properties are not used to calculate the confidence interval, but they are used to calculate the margin of error. All properties in a census are studied so there is no sampling error since the variance and standard error for censused properties is zero.

On the confidence interval detail sheet, censused properties are shown as "non-random" properties. To compute the margin of error, staff adds the value of censused properties to the combined value of the sampled property categories. One half of the confidence interval (as computed from sampled and censused properties) is divided by this total to produce the margin of error for the school district.

In a relatively few circumstances, a high variability random stratum will be identified. This situation would occur when at least 30 properties or 25 percent of the stratum population was sampled and the corresponding COD exceeded 20 (the IAAO standard). Should this situation occur, this stratum is removed from the margin of error calculation (as if it were untested).

In effect, the censused (non-random) properties collectively comprise a separate subcategory.

All properties in the "J" Category (Utilities) as well as the "D2" Category (qualified agricultural acreage) sample are treated as censused properties.

8. How does the Comptroller's use of confidence intervals affect the methodology used to select and appraise properties for the Property Value Study?

It has no effect. Confidence intervals for each school district's market value are calculated after all sales and appraisals are entered into the system and all market values are calculated.

APPENDIX D
Methodology Used to Compute
Confidence Intervals in the
Property Value Study

Definitions

CAD = County Appraisal District

PTD = Property Tax Division of State Comptroller's office

For each ISD m , $m = 1, 2, \dots$

Let h = category value stratum or total category, depending on whether stratification is used ($h=1, 2, \dots L$)
 category A, B, C, D1, F1, L1, M, G, (random portion.)

i = parcels ($i=1, 2, \dots n_h$)

x_{hi} = CAD \$ value (local self-reported appraisal roll value) of i^{th} parcel, value stratum or Category h

TX_h = total CAD \$ value, value stratum or Category h

y_{hi} = PTD \$ value of i^{th} parcel, value stratum or Category h

$\hat{T}Y_h$ = estimated PTD \$ value, value stratum or Category h

\bar{x}_h = sample mean, CAD values, value stratum or Category h

\bar{y}_h = sample mean, PTD values, value stratum or Category h

N_h = total number of parcels (population), value stratum or Category h

n_h = number of sample parcels, value stratum or Category h

L = number of value strata/categories in a school district

$$\hat{R}1_h = \frac{\bar{x}_h}{\bar{y}_h} = \text{estimated weighted average level of appraisal, value stratum or Category } h$$

$$\hat{R}2_h = \frac{\bar{y}_h}{\bar{x}_h} = \text{inverse of estimated weighted average level of appraisal, value stratum or Category } h$$

$$\hat{R}2_h = 1 / \hat{R}1_h$$

S_h^2 is the PTD's measure of variability:

$$S_h^2 = RVx_h + RVy_h - 2RVx_hy_h$$

$$RVx_h = \left\{ \frac{1}{n_h-1} \left[\sum x_{hi}^2 - \frac{(\sum x_{hi})^2}{n_h} \right] \right\} / \bar{x}_h^2$$

$$RVy_h = \left\{ \frac{1}{n_h-1} \left[\sum y_{hi}^2 - \frac{(\sum y_{hi})^2}{n_h} \right] \right\} / \bar{y}_h^2$$

$$RVx_hy_h = \left\{ \frac{1}{n_h-1} \left[\sum x_{hi}y_{hi} - \frac{(\sum x_{hi})(\sum y_{hi})}{n_h} \right] \right\} / \bar{x}_h \bar{y}_h$$

Method Used to Compute Confidence Intervals

1. Compute variance (Var) of $\hat{R}2_h$ in each value stratum or category of the following property categories, if sampled: A, B, C, D1, F1, L1, M, and the randomly selected portion of G. If the Property Tax Division (PTD) used value-stratified ratios in estimating category values, then compute variances by value stratum. If not, compute variances by category.

Recall that $\hat{R}1_h = \frac{\bar{x}_h}{\bar{y}_h}$; $\hat{R}2_h = \frac{\bar{y}_h}{\bar{x}_h}$; and $\hat{R}2_h = 1 / \hat{R}1_h$.

$$\text{Var}(\hat{R}2_h) = \left[\left(\frac{N_h - n_h}{N_h n_h} \right) (R2_h)^2 \right] S_h^2.$$

2. Let TX_{ran} and $\hat{T}Y_{\text{ran}}$ equal total CAD \$ value and total PTD \$ value, respectively, of all categories sampled in Step 1 above.

$$TX_{\text{ran}} = \sum_{h=1}^L TX_h$$

$$\hat{T}Y_{\text{ran}} = \sum_{h=1}^L \hat{T}Y_h$$

$$\hat{R}1_{\text{ran}} = \frac{TX_{\text{ran}}}{\hat{T}Y_{\text{ran}}}$$

$$\hat{R}2_{\text{ran}} = \frac{\hat{T}Y_{\text{ran}}}{TX_{\text{ran}}}$$

Note: the subscript "ran" denotes randomly sampled categories or representatively sampled categories.

3. Compute the variance of $\hat{R}2_{\text{ran}}$ as derived from categories sampled in Step 1.

$$\hat{R}2_{\text{ran}} = \frac{\hat{T}Y_{\text{ran}}}{TX_{\text{ran}}} = \frac{\sum_{h=1}^L R2_h TX_h}{TX_{\text{ran}}}$$

$$\text{Var}(\hat{R}2_{\text{ran}}) = \sum_{h=1}^L \left(\frac{TX_h}{TX_{\text{ran}}} \right)^2 \text{Var}(\hat{R}2_h)$$

4. Calculate the standard error (SE) of $\hat{R}2_{ran}$

$$SE(\hat{R}2_{ran}) = \sqrt{\text{Var}(\hat{R}2_{ran})}$$

5. Multiply $SE(\hat{R}2_{ran})$ by the “t - value” for $\hat{R}2_{ran}$ as derived from categories sampled in Step 1 above.

The *t* values used by the PTD are approximations to those of exact Student’s *t* distributions with corresponding degrees of freedom. To determine the degrees of freedom, subtract the number of value strata (from stratified categories) plus the number of non-stratified categories from the combined samples. In other words,

$$\text{degrees of freedom} = n_h - L.$$

6. Take the product of

$$[SE(\hat{R}2_{ran}) * t \text{ value}]$$

as a percent of $\hat{R}2_{ran}$ as derived from categories sampled in Step 1.

7. Multiply the percent obtained in Step 6 by $\hat{T}Y_{ran}$ as computed from categories sampled in Step 1. Call this ME\$.

$$ME\$ = \left\{ \frac{[SE(\hat{R}2_{ran}) * t \text{ value}]}{\hat{R}2_{ran}} \right\} * \hat{T}Y_{ran}$$

8. Recall TX_{ran} and $\hat{T}Y_{ran}$.

To these two sums, add the respective appraisal roll values and the PTD values of D2 (minus timber) and the sample in category J, the non-random portion of G and parcels with an “E” flag. Let these two sums be TX_{TOT} and $\hat{T}Y_{TOT}$ respectively.

9. Compute the confidence interval for the school district. (Note: only tested categories are included in confidence interval computations.)

$$\hat{T}Y_{TOT} \pm ME\$$$

If TX_{TOT} lies within this confidence interval [or within the “hold harmless” margin of error (see page 109)], PTD staff assigns local appraisal roll value to the school district. If TX_{TOT} lies outside this confidence interval, staff assigns PTD estimated value to the district.

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