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School and Appraisal Districts' Property Value Study

**1999
Preliminary Report**

**Carole Keeton Rylander
Texas Comptroller of Public Accounts**





CAROLE KEETON RYLANDER
Comptroller

COMPTROLLER OF PUBLIC ACCOUNTS

P.O. BOX 13528
AUSTIN, TX 78711-3528

April, 2000

Dear Fellow Texan:

In accordance with state law, I certified the results of the *1999 Preliminary School and Appraisal Districts' Property Value Study* to Education Commissioner Jim Nelson on January 31, 2000. The Commissioner uses the final values in the process for allocating state funds to school districts. After we conclude the appeals process, I will certify the final property values on July 1, 2000.

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

Senate Bill (S. B.) 4, passed by the 76th Texas Legislature and effective September 1, 1999, required my office to certify to the Commissioner two values—one with only a \$5,000 general homestead exemption (**T1**) and one with the required \$15,000 general homestead exemption (**T2**).

The Texas Education Agency (TEA) will use the **T2** values for most school districts. TEA will use the **T1** value to ensure full reimbursement for school districts that would not otherwise be fully held harmless for the increased losses caused by the additional exemption amount from \$5,000 to \$15,000. These school districts receive Tier I state funding only or are budget-balanced districts, including the Education Code Chapter 41 school districts.

S. B. 4 also required that my office certify an adjustment for both **T1** and **T2** for one-half the optional percentage homestead exemption that some school districts grant. These are noted as **T3** and **T4**. The Commissioner may provide for additional funding to these school districts with the optional exemption if (1) funds are specifically appropriated and (2) the appropriated state funds for the Foundation School Program for the school year exceed the state funds distributed to school districts.

If you have any questions, please e-mail the property tax division staff at <ptd.cpa@cpa.state.tx.us>. You may also call the division staff at 1-800-252-9121, or in Austin at 512/305-9999.

Sincerely,

Carole Keeton Rylander
Comptroller of Public Accounts

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If you have questions about the information in this booklet, please call the Property Tax Division at 1-800-252-9121 or 512-305-9999.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling the Office of the Comptroller at (512) 463-4000. From a Telecommunications Device for the Deaf (TDD), our hearing impaired taxpayers may call toll free 1-800-248-4099, or they may call via 1-800-RELAY-TX.

In Austin, the local TDD number is 463-4621.



Purpose of and Methods Used in the Property Value Study

Purpose of the Property Value Study

Legislative Background

The Texas Government Code in Section 403.302 requires the State Comptroller to conduct an annual study to estimate the total taxable value of all property within each school district. This requirement is of primary importance because the state's distribution of several billion dollars in school aid depends in part on the Comptroller's findings.

As a part of this annual study, the code also requires the Comptroller to:

- use sales and generally accepted auditing and sampling techniques, and
- test the validity of taxable values and presume that appraisal roll values are correct when values are valid.

The Comptroller's test of "the validity of the taxable values assigned to each category of property by the appraisal district," as required by the Government Code, is accomplished by constructing a statistical margin of error about the Comptroller's estimate of value in each component school district. Values are presumed "valid" when they are within the error margin or when they are within an assigned tolerance range.

Section 5.10 of the Property Tax Code requires the Comptroller to determine annually the level and uniformity of property tax appraisals in each appraisal district by using data collected in the annual school district study discussed above. The school district study required by the Government Code and the appraisal district study required by Section 5.10 of the Property Tax Code are jointly referred to as the Comptroller's Property Value Study.

In Texas, state education aid is based in part on the per pupil wealth of a school district. The commissioner of education uses the Comptroller's estimates of taxable value to calculate the state funds each district receives.

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. The Comptroller's estimated taxable value

reflects deductions for state-mandated homestead and disabled veterans' exemptions. Deductions also arise from reinvestment zones, freeport exemptions, productivity appraisal of qualified agricultural lands, the school tax ceiling for over-65 homeowners, and other state mandated exemptions.

In addition to estimating the wealth of each district, the Comptroller annually estimates the level and uniformity of property tax appraisals in each appraisal district. The *level of appraisal* shows whether the district has appraised typical properties at 100 percent of the legally required level (normally the market value). The *uniformity* measures indicate whether the appraisal district is appraising property uniformly within a category or from one category to another.

Under the Government Code, the agency must certify the preliminary findings of taxable value for each district before February 1 of the year following the year under study. The agency delivers the findings to districts and also certifies them to the commissioner of education. Districts that wish to protest their preliminary value findings must do so, by Comptroller rule, within 40 days after the date of preliminary certification.

The Comptroller must publish the findings of the appraisal district study and distribute copies to all appraisal districts and members of the Legislature. Although the Property Tax Code does not give appraisal districts the right to appeal study findings, the Comptroller allows appeals of level and uniformity measures in an effort to enhance fairness and accuracy.

School districts and appraisal districts submit protests in March. Staff reviews the data from each protesting district to correct clerical errors and other problems. Most protests are resolved during this informal process and do not require a formal hearing before a hearing examiner.

In May, Comptroller hearing examiners hear the remaining unresolved protests. After this process, districts may file exceptions to the hearing examiners'

proposed decisions. Final reviews of the proposed decisions, based on the written exceptions, occur in June.

How the findings of the Property Value Study are used in the school funding formula to determine state aid is described in Chapter 42 of the Education Code. If you have questions about state aid or the funding formula, contact the Texas Education Agency at 512/463-9238.

Property Classifications

The Government Code and the Property Tax Code require the Comptroller to develop ratios and value estimates for property categories and to combine information on the various property categories into overall estimates.

The property categories generally studied are listed below.

- A. Real Property: Single-family, Residential
- B. Real Property: Multifamily, Residential
- C. Real Property: Vacant Lots and Tracts
- D/E. Real Property: Acreage, Market Value and Farm and Ranch Improvements
- D1. Real Property: Acreage, Productivity Value
- F1. Real Property: Commercial
- G. Real Property: Oil, Gas and Other Minerals
- J. Real and Tangible Personal Property: Utilities
- L1. Personal Property: Commercial

The Comptroller has the discretion to group properties into any other category or subcategory necessary for the efficient and accurate completion of the Property Value Study.

There are several property categories for which the Comptroller does **not** develop ratios or value estimates. These categories are included in the 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 (FTD) 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 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, 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 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

**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	0.7
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	0.8
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	0.7
5	69,708	76,117	0.92
6	76,935	98,327	0.78

Total Sales and Appraisals			
Total Appraisal Roll Value for Test	Total Value of Sales and Appraisals	Weighted Mean Appraisal Ratio	
\$2,007,285	÷ 2,443,170	=	0.8216

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

	Appraisal Roll Value in the sample		Appraisal/ Sale Price in the sample		Ratio* CAD / PTD in the sample
STRATUM 1: \$0- to \$2,500					
Stratum 1 Total:	not sampled		not sampled		
STRATUM 2: \$1,205,000 and up					
	1,205,000		1,210,000		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
	15,001		13,000		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
	28,166		27,000		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
	57,396		57,000		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
	139,498		150,000		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

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 esti-

mate 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.

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 _{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 4 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 _{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	Total		(7,509,710 ÷ 7,349,060)		Total
	Stratum Parcels	CAD Value		Stratified Ratio		PTD Estimate

**Rounded to the nearest dollar

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 margin 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 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 appraised 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 31.

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 section 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.

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

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.

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

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.

Table Seven
Sample Calculation of Price-Related Differential (PRD)
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
Totals	25	\$2,007,285	\$2,443,170	20.71

Mean = 20.71 ÷ 25 = .8284

Weighted Mean = \$2,007,285 ÷ \$2,443,170 = .8216

Price Related Differential = Mean ÷ Weighted Mean

= .8284 ÷ .8216 = 1.01 (rounded)

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 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 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 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 produc-

tivity, 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 2½ 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 productivity 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 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, well-head 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 percentage 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 1989 through 1999 Property Value Studies

The table below compares the statewide median appraisal ratios from the 1989 to 1999 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	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
A. Single-family Residential	.98	.98	.98	.98	.98	.98	.98	.97	.97	.98	.98
B. Multifamily Residential	1.00	1.00	1.00	1.00	1.00	.99	.99	.99	.98	.99	.98
C. Vacant Lots	.96	.98	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
D. Acreage (market value)	.96*	.98*	.99*	1.00*	1.00*	1.00*	1.00*	.99*	.98*	.98*	.98
E. Farm & Ranch Improvements	*	*	*	*	*	*	*	*	*	*	*
F1. Commercial Real	.93	.97	.98	.99	1.00	1.00	1.00	.99	.99	.99	.98
F2. Industrial Real	**	**	**	**	**	**	**	**	**	**	**
G. Oil, Gas & Minerals	1.04	1.02	1.03	1.02	1.04	1.03	1.02	1.02	1.01	1.00	1.03
J. Utilities	1.01	1.04	1.06	1.02	1.00	1.01	1.02	.99	1.00	1.00	.97
L1. Commercial Personal	.93	.96	.97	.98	1.00	1.00	1.00	1.00	1.00	1.00	1.00
L2. Industrial Personal	**	**	**	**	**	**	**	**	**	**	**
M. Other Personal	.98	.99	1.06	**	**	**	**	**	**	**	**
O. Residential Inventory	1.06	1.00	1.03	**	**	**	**	**	**	**	**
OVERALL	.97	.99	.99	.99	.99	.99	1.00	.99	.99	.99	.99

Statewide Coefficients of Dispersion 1989 through 1999 Property Value Studies

The table below compares the statewide coefficients of dispersion from the 1989 to 1999 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 10 for a detailed explanation of coefficients of dispersion.

Property Category	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
A. Single-family Residential	15.18	13.84	14.11	13.12	12.93	10.74	12.11	11.36	11.06	9.68	9.47
B. Multifamily Residential	13.41	11.73	13.27	10.84	12.66	8.38	10.06	8.43	7.71	7.34	7.98
C. Vacant Lots	22.93	21.57	23.16	22.66	22.01	19.27	18.21	19.86	17.10	15.17	13.74
D. Acreage (market value)	16.95*	16.90*	15.98*	15.50*	16.31*	18.49*	14.92*	14.60*	15.62*	16.09*	15.17
E. Farm & Ranch Improvements	*	*	*	*	*	*	*	*	*	*	*
F1. Commercial Real	18.21	16.54	15.58	15.80	14.38	12.59	13.28	11.34	11.01	10.51	11.05
F2. Industrial Real	**	**	**	**	**	**	**	**	**	**	**
G. Oil, Gas & Minerals	16.71	11.00	12.94	9.41	11.20	13.01	12.61	18.95	4.85	7.38	20.42
J. Utilities	24.13	20.50	20.38	17.28	14.18	14.35	12.50	12.40	10.76	9.64	3.75
L1. Commercial Personal	20.75	18.09	17.54	16.36	10.83	8.14	11.95	20.73	11.20	9.24	7.62
L2. Industrial Personal	**	**	**	**	**	**	**	**	**	**	**
M. Other Personal	14.02	14.59	17.19	**	**	**	**	**	**	**	**
O. Residential Inventory	20.95	14.51	13.84	**	**	**	**	**	**	**	**
OVERALL	17.64	16.73	16.18	14.58	13.97	12.86	13.17	13.47	11.64	10.86	11.40

* 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.

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 9-11 of this book.

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

1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
001	Anderson	A. Single-Family Residences	0.99	9.76	67.85	92.37	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	16.36	41.40	78.60	1.05
		D. Acreage (Prod Value)	0.98				
		F1. Commercial Real	0.98	7.57	74.55	98.18	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.95	95.24	97.62	1.02
		J. Utilities	1.01	8.39	81.67	93.33	1.04
		L1. Commercial Personal	1.00	6.30	75.71	97.14	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			1.00	10.75	
002	Andrews	A. Single-Family Residences	0.88	7.99	80.28	95.77	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.70				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.02	100.00	100.00	0.99
		J. Utilities	1.01	14.22	57.14	78.57	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.91	10.44	
003	Angelina	A. Single-Family Residences	0.96	10.43	62.86	92.00	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.92	13.83	53.62	79.71	1.03
		D. Acreage (Prod Value)	0.93				
		F1. Commercial Real	0.97	10.01	70.59	92.16	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	5.69	83.72	95.35	1.03
		L1. Commercial Personal	1.00	8.62	73.58	90.57	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.98	10.33	
004	Aransas	A. Single-Family Residences	0.96	6.10	84.00	98.00	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	12.64	52.38	83.33	1.08
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.19				
		F1. Commercial Real	1.00	6.14	83.72	95.35	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.96	4.86	100.00	100.00	0.91
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.98	8.44	

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

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

1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
005	Archer	A. Single-Family Residences	0.98	11.46	60.58	91.24	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	15.44	55.56	80.00	1.03
		D. Acreage (Prod Value)	1.11				
		F1. Commercial Real	1.01	6.30	88.10	95.24	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	3.21	97.18	100.00	1.01
		J. Utilities	1.00	7.93	66.67	96.67	1.04
		L1. Commercial Personal	1.00	5.17	77.78	100.00	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	9.13			1.02
006	Armstrong	A. Single-Family Residences	0.93	13.88	45.71	82.86	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.93	7.43	63.64	100.00	0.98
		D. Acreage (Prod Value)	1.32				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.01	7.43	83.33	83.33	1.10
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.94	12.01			1.00
007	Atascosa	A. Single-Family Residences	1.00	15.23	48.33	80.42	1.09
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.94	26.77	34.93	61.64	1.09
		D. Acreage (Prod Value)	0.95				
		F1. Commercial Real	0.95	9.72	70.77	95.38	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.83	90.20	100.00	1.02
		J. Utilities	1.00	7.73	83.33	90.00	0.99
		L1. Commercial Personal	1.00	3.06	94.44	100.00	1.03
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	15.79			1.01
008	Austin	A. Single-Family Residences	0.93	12.16	61.78	86.62	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.95	19.43	44.00	74.67	1.04
		D. Acreage (Prod Value)	1.35				
		F1. Commercial Real	0.97	15.69	48.65	81.08	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.46	100.00	100.00	1.00
		J. Utilities	1.01	19.56	71.43	78.57	1.03
		L1. Commercial Personal	1.00	2.64	81.82	100.00	0.95
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.95	15.87			0.96

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
009	Bailey	A. Single-Family Residences	0.97	13.57	56.00	88.00	1.04
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	16.14	54.55	72.73	1.02
		D. Acreage (Prod Value)	1.23				
		F1. Commercial Real	0.96	4.09	100.00	100.00	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.95	2.85	100.00	100.00	0.98
		L1. Commercial Personal	0.98	2.38	100.00	100.00	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	8.49			1.01
010	Bandera	A. Single-Family Residences	0.94	13.20	46.15	89.51	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	0.97	13.29	57.14	82.86	0.97
		D. Rural Real (Market Value)	0.96	15.77	53.54	81.89	1.03
		D. Acreage (Prod Value)	1.01				
		F1. Commercial Real	0.96	13.26	45.45	78.79	1.08
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	14.03			0.98
011	Bastrop	A. Single-Family Residences	0.97	11.63	62.34	84.81	1.03
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	23.39	40.51	67.09	1.07
		D. Rural Real (Market Value)	1.00	18.52	43.93	73.99	1.06
		D. Acreage (Prod Value)	0.87				
		F1. Commercial Real	1.03	14.05	50.00	82.26	1.06
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	8.21	79.17	91.67	0.96
		L1. Commercial Personal	1.00	1.63	93.75	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	14.89			0.98
012	Baylor	A. Single-Family Residences	0.95	18.39	56.67	76.67	1.10
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.05	30.95	25.00	50.00	0.93
		D. Acreage (Prod Value)	0.95				
		F1. Commercial Real	1.00	10.58	54.17	100.00	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	6.44	75.00	100.00	0.98
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	16.98			0.97

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
013	Bee	A. Single-Family Residences	0.98	13.60	49.65	88.81	1.03
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.84	29.26	28.13	59.38	1.04
		D. Acreage (Prod Value)	1.28				
		F1. Commercial Real	0.97	12.64	59.52	80.95	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.84	100.00	100.00	0.99
		J. Utilities	0.97	9.53	85.29	88.24	0.94
		L1. Commercial Personal	1.00	4.04	83.33	95.83	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.99	14.11	
014	Bell	A. Single-Family Residences	0.99	7.13	77.22	98.86	1.01
		B. Multifamily Residences	0.98	5.16	82.35	100.00	1.02
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	4.66	93.88	100.00	1.01
		D. Acreage (Prod Value)	1.16				
		F1. Commercial Real	1.01	5.15	88.46	100.00	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.93	5.96	88.61	100.00	1.00
		L1. Commercial Personal	1.00	7.32	75.76	92.42	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.99	6.47	
015	Bexar	A. Single-Family Residences	0.99	7.39	78.53	93.08	1.00
		B. Multifamily Residences	0.99	8.68	74.69	88.89	1.00
		C. Vacant Lots	0.99	12.78	61.18	81.18	0.97
		D. Rural Real (Market Value)	0.99	14.12	70.18	85.96	1.08
		D. Acreage (Prod Value)	1.04				
		F1. Commercial Real	0.99	14.30	63.02	82.25	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	9.38	75.00	92.86	0.89
		L1. Commercial Personal	1.00	1.39	96.79	98.93	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.99	8.21	
016	Blanco	A. Single-Family Residences	1.02	7.81	80.33	95.08	1.03
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	0.99	14.73	66.67	69.70	1.09
		D. Rural Real (Market Value)	1.00	6.31	76.39	91.67	1.01
		D. Acreage (Prod Value)	0.94				
		F1. Commercial Real	0.97	5.29	91.67	98.33	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.93	17.35	71.43	71.43	1.06
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			1.00	8.25	

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
017	Borden	A. Single-Family Residences	0.90	16.11	30.00	80.00	1.05
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.02				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.79	100.00	100.00	1.02
		J. Utilities	1.01	14.56	71.43	71.43	1.03
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	10.50			1.00
		018	Bosque	A. Single-Family Residences	0.99	10.45	60.92
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.99			8.67	71.90	93.46	1.00
D. Acreage (Prod Value)	0.82						
F1. Commercial Real	1.00			12.19	54.39	89.47	1.04
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	0.97			7.03	93.94	100.00	1.06
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			9.88			1.03
019	Bowie			A. Single-Family Residences	0.99	7.24	82.53
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.04	3.55	92.94	100.00	1.00
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	1.00	5.80	88.64	95.45	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	4.12	95.92	97.96	1.00
		L1. Commercial Personal	1.00	6.58	84.81	96.20	0.97
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	6.51			1.00
		020	Brazoria	A. Single-Family Residences	0.94	8.57	73.16
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			13.57	60.32	79.37	1.02
D. Acreage (Prod Value)	1.20						
F1. Commercial Real	0.95			7.64	76.64	95.62	0.99
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.04			2.53	100.00	100.00	0.99
J. Utilities	0.93			106.41	35.29	64.71	0.92
L1. Commercial Personal	1.00			7.41	75.68	93.24	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.96			20.46			0.95

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
021	Brazos	A. Single-Family Residences	0.96	3.67	96.00	99.60	1.00
		B. Multifamily Residences	0.95	6.03	88.15	98.52	1.03
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	6.25	84.85	96.97	1.01
		D. Acreage (Prod Value)	1.14				
		F1. Commercial Real	0.99	9.23	71.43	93.88	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.01	10.65	68.97	89.66	0.99
		L1. Commercial Personal	1.00	5.06	86.79	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	5.07			0.99
		022	Brewster	A. Single-Family Residences	0.99	13.27	55.37
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.88			27.89	34.62	55.38	1.10
D. Acreage (Prod Value)	1.08						
F1. Commercial Real	0.92			17.10	47.50	76.25	1.07
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	0.93			4.06	100.00	100.00	1.04
L1. Commercial Personal	1.00			8.97	82.05	89.74	1.02
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.96			17.85			1.00
023	Briscoe			A. Single-Family Residences	0.97	12.96	56.67
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	11.09	53.33	93.33	0.98
		D. Acreage (Prod Value)	1.16				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	12.22			1.00
		024	Brooks	A. Single-Family Residences	0.96	18.68	34.48
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	0.99						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.11			8.46	77.78	94.44	1.00
J. Utilities	1.00			14.50	70.00	80.00	1.05
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.05			15.69			0.96

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs		Price-Related Diff	
					+ -	+ -		
				10% of Median	25% of Median			
025	Brown	A. Single-Family Residences	0.96	10.42	66.46	91.38	1.03	
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	0.98	10.45	63.41	92.68	1.01	
		D. Acreage (Prod Value)	1.03					
		F1. Commercial Real	0.98	7.67	78.26	95.65	1.05	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.04	10.76	85.71	90.48	1.06	
		J. Utilities	0.99	4.40	86.11	100.00	1.00	
		L1. Commercial Personal	1.00	3.84	89.55	98.51	0.98	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		0.99	9.90			1.01
		026	Burleson	A. Single-Family Residences	0.99	12.39	63.28	87.50
B. Multifamily Residences	*			*	*	*	*	
C. Vacant Lots	1.11			58.77	21.95	48.78	1.33	
D. Rural Real (Market Value)	1.01			10.18	66.29	88.76	0.98	
D. Acreage (Prod Value)	0.90							
F1. Commercial Real	1.02			11.96	50.00	90.00	1.09	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.02			1.09	100.00	100.00	1.00	
J. Utilities	0.99			4.96	95.65	100.00	1.05	
L1. Commercial Personal	*			*	*	*	*	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				1.01	16.07			1.07
027	Burnet			A. Single-Family Residences	0.98	5.09	90.80	100.00
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	1.00	5.76	75.76	100.00	1.01	
		D. Rural Real (Market Value)	0.98	4.02	94.29	100.00	1.00	
		D. Acreage (Prod Value)	0.85					
		F1. Commercial Real	1.00	10.10	65.00	95.00	1.02	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	*	*	*	*	*	
		J. Utilities	0.93	8.42	66.67	100.00	1.02	
		L1. Commercial Personal	*	*	*	*	*	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		0.99	6.65			0.99
		028	Caldwell	A. Single-Family Residences	1.01	10.75	57.93	90.34
B. Multifamily Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	0.98			13.05	54.95	87.91	1.02	
D. Acreage (Prod Value)	0.78							
F1. Commercial Real	0.91			17.14	35.29	82.35	0.99	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.02			10.36	85.71	89.29	1.00	
J. Utilities	1.00			11.13	75.00	87.50	1.01	
L1. Commercial Personal	1.00			11.85	57.69	84.62	1.00	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				1.00	12.54			0.98

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

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

1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
029	Calhoun	A. Single-Family Residences	0.88	9.56	67.92	96.23	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.85				
		F1. Commercial Real	1.01	12.12	44.00	88.00	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.16	100.00	100.00	1.00
		J. Utilities	1.00	18.90	50.00	70.00	1.01
		L1. Commercial Personal	1.00	3.76	85.71	100.00	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.94	11.22			0.93
030	Callahan	A. Single-Family Residences	1.00	13.13	67.71	84.38	1.04
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	10.33	70.37	92.59	0.99
		D. Acreage (Prod Value)	1.06				
		F1. Commercial Real	0.99	8.23	84.62	92.31	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	3.53	94.44	100.00	1.01
		J. Utilities	0.93	12.70	67.74	83.87	1.00
		L1. Commercial Personal	1.00	2.95	95.45	95.45	0.98
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	10.17			1.03
031	Cameron	A. Single-Family Residences	0.97	10.00	63.09	94.33	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	12.37	62.26	86.42	1.02
		D. Rural Real (Market Value)	1.00	15.08	62.26	81.13	0.80
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	0.98	8.95	77.42	92.47	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	4.40	97.78	97.78	0.96
		L1. Commercial Personal	1.02	13.78	70.59	88.24	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	10.63			0.97
032	Camp	A. Single-Family Residences	0.98	4.34	90.00	100.00	0.99
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	0.93	5.81	86.05	97.67	0.98
		D. Rural Real (Market Value)	1.03	7.14	74.19	100.00	1.01
		D. Acreage (Prod Value)	1.27				
		F1. Commercial Real	0.96	4.71	92.59	100.00	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	9.38	85.71	85.71	0.95
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	6.10			0.96

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
033	Carson	A. Single-Family Residences	0.95	11.19	60.00	92.22	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.86	93.33	100.00	1.00
		J. Utilities	1.00	36.88	72.00	88.00	1.04
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	12.25			0.99
		034	Cass	A. Single-Family Residences	0.99	12.81	58.08
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.95			18.69	43.64	70.30	0.97
D. Acreage (Prod Value)	1.10						
F1. Commercial Real	0.94			9.27	68.00	92.00	1.08
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			2.10	100.00	100.00	0.99
J. Utilities	0.94			4.53	100.00	100.00	0.99
L1. Commercial Personal	1.00			10.15	72.53	89.01	1.03
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			12.57			1.00
035	Castro			A. Single-Family Residences	0.97	6.22	86.25
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	5.35	90.00	90.00	0.97
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	0.98	3.67	96.00	100.00	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	3.55	90.91	100.00	1.03
		L1. Commercial Personal	0.97	2.48	100.00	100.00	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	5.06			0.98
		036	Chambers	A. Single-Family Residences	0.88	13.63	51.22
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.98			4.96	85.71	94.29	1.00
D. Acreage (Prod Value)	1.06						
F1. Commercial Real	0.94			9.57	70.83	91.67	0.99
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			3.37	100.00	100.00	0.99
J. Utilities	1.00			42.82	64.29	75.00	0.93
L1. Commercial Personal	1.00			7.00	88.89	88.89	1.04
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.96			14.26			0.94

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**1999 Appraisal District Study Summary
Preliminary Results**

			Median	Coeff of	% Obs	% Obs	Price-
		Property Category	Ratio	Disp	+ - 10% of Median	+ - 25% of Median	Related Diff
037	Cherokee	A. Single-Family Residences	0.96	14.15	51.91	84.39	1.03
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	16.59	42.00	76.00	1.03
		D. Acreage (Prod Value)	0.84				
		F1. Commercial Real	0.95	9.20	72.86	95.71	0.96
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.71	100.00	100.00	1.01
		J. Utilities	1.00	6.59	79.55	93.18	1.02
		L1. Commercial Personal	1.00	6.74	67.65	97.06	0.97
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	12.54		
038	Childress	A. Single-Family Residences	0.92	21.92	36.54	65.38	1.10
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.02	31.86	21.43	50.00	1.16
		D. Acreage (Prod Value)	0.97				
		F1. Commercial Real	1.03	37.24	35.71	42.86	1.06
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	12.25	62.50	87.50	1.02
		L1. Commercial Personal	1.00	4.00	81.82	100.00	0.97
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.95	24.32		
039	Clay	A. Single-Family Residences	0.99	6.64	79.90	97.61	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	3.81	90.63	98.96	0.99
		D. Acreage (Prod Value)	1.08				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.60	96.92	100.00	1.00
		J. Utilities	0.96	8.58	80.49	92.68	1.00
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		1.00	5.69		
040	Cochran	A. Single-Family Residences	0.96	22.78	35.48	67.74	1.04
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.86	21.73	45.71	68.57	0.99
		D. Acreage (Prod Value)	1.08				
		F1. Commercial Real	0.93	23.27	28.57	75.00	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.07	2.70	94.44	100.00	0.99
		J. Utilities	1.01	11.39	62.50	87.50	1.02
		L1. Commercial Personal	1.01	9.36	65.00	90.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	18.24		

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
041	Coke	A. Single-Family Residences	1.00	13.29	61.29	80.65	1.05
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.97	10.82	71.43	85.71	0.96
		D. Acreage (Prod Value)	0.96				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	3.07	100.00	100.00	1.00
		J. Utilities	0.98	5.79	93.33	100.00	1.10
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	8.88			1.03
		042	Coleman	A. Single-Family Residences	0.98	15.64	52.38
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.02			18.84	41.79	79.10	1.03
D. Acreage (Prod Value)	1.05						
F1. Commercial Real	0.99			11.56	59.26	92.59	0.98
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.00			10.77	80.00	91.43	0.99
J. Utilities	1.00			3.53	100.00	100.00	1.06
L1. Commercial Personal	1.04			11.97	45.45	100.00	1.07
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			14.66			1.03
043	Collin			A. Single-Family Residences	1.00	4.87	86.06
		B. Multifamily Residences	0.98	5.13	86.67	100.00	1.03
		C. Vacant Lots	1.00	10.39	72.55	88.32	1.05
		D. Rural Real (Market Value)	1.00	9.28	73.86	89.02	1.01
		D. Acreage (Prod Value)	1.38				
		F1. Commercial Real	0.95	12.44	57.08	87.61	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	5.65	90.00	98.00	1.00
		L1. Commercial Personal	0.98	11.31	65.63	89.06	0.97
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	7.01			1.02
		044	Collingsworth	A. Single-Family Residences	1.00	9.69	74.07
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.07			37.50	20.00	37.78	1.02
D. Acreage (Prod Value)	0.92						
F1. Commercial Real	1.02			5.04	85.71	100.00	0.99
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			2.26	100.00	100.00	1.00
J. Utilities	1.00			3.44	100.00	100.00	1.00
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.01			16.38			1.01

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
045	Colorado	A. Single-Family Residences	0.92	12.72	53.66	90.24	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	9.78	66.19	93.53	1.02
		D. Acreage (Prod Value)	1.02				
		F1. Commercial Real	0.97	16.01	44.12	85.29	1.05
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.41	100.00	100.00	1.00
		J. Utilities	1.00	11.34	65.52	82.76	0.99
		L1. Commercial Personal	1.00	3.04	82.61	100.00	1.03
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	10.26			0.94
		046	Comal	A. Single-Family Residences	0.96	6.61	80.90
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	0.93			22.37	31.58	68.42	1.02
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	0.98						
F1. Commercial Real	1.00			14.11	61.90	79.37	0.98
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			8.11	68.42	89.47	0.97
L1. Commercial Personal	1.01			6.12	80.00	90.00	1.10
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.97			11.49			0.97
047	Comanche			A. Single-Family Residences	0.95	17.12	40.69
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.94	26.35	34.73	66.47	1.23
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	0.81	27.01	34.33	62.69	1.09
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	13.04	78.26	95.65	1.05
		L1. Commercial Personal	1.00	17.94	54.29	71.43	1.09
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.94	21.49			1.08
		048	Concho	A. Single-Family Residences	0.97	20.15	44.62
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	1.00			5.46	82.14	89.29	1.03
D. Rural Real (Market Value)	0.92			29.24	25.00	67.50	1.15
D. Acreage (Prod Value)	0.93						
F1. Commercial Real	0.99			12.78	45.00	95.00	1.03
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.04			1.61	100.00	100.00	1.01
J. Utilities	0.98			8.02	85.71	85.71	1.03
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			16.54			1.03

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
049	Cooke	A. Single-Family Residences	0.98	12.10	60.42	87.50	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	0.83	15.93	55.56	55.56	0.84
		D. Rural Real (Market Value)	0.94	15.71	46.89	79.66	1.03
		D. Acreage (Prod Value)	1.15				
		F1. Commercial Real	0.99	8.39	76.47	96.08	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.07	3.72	95.45	100.00	1.03
		J. Utilities	0.93	8.28	79.55	88.64	0.99
		L1. Commercial Personal	1.03	10.32	62.96	96.30	1.03
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	12.50		
050	Coryell	A. Single-Family Residences	0.98	7.49	79.50	96.00	1.01
		B. Multifamily Residences	1.00	7.88	76.47	94.12	1.00
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	4.70	94.74	100.00	1.00
		D. Acreage (Prod Value)	0.89				
		F1. Commercial Real	1.02	6.25	78.85	98.08	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.94	7.00	61.29	100.00	1.02
		L1. Commercial Personal	1.00	3.42	87.50	100.00	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		1.00	6.72		
051	Cottle	A. Single-Family Residences	1.03	7.92	84.21	94.74	1.03
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.03	17.06	33.33	76.19	0.98
		D. Acreage (Prod Value)	0.89				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.34	100.00	100.00	1.00
		J. Utilities	0.98	12.86	80.00	80.00	0.96
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		1.03	9.70		
052	Crane	A. Single-Family Residences	0.87	24.60	39.53	79.07	1.11
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.42				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	2.80	93.75	100.00	0.99
		J. Utilities	0.99	11.91	64.29	78.57	1.00
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	17.81		

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

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

1999 Appraisal District Study Summary Preliminary Results

Property Category		Median Ratio	Coeff of Disp	% Obs	% Obs	Price-Related Diff	
				+ - 10% of Median	+ - 25% of Median		
053	Crockett	A. Single-Family Residences	0.83	6.20	80.00	100.00	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.74				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.68	100.00	100.00	1.00
		J. Utilities	1.04	16.88	44.44	77.78	0.93
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	12.41			0.92
		054	Crosby	A. Single-Family Residences	0.94	24.73	36.11
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.88			25.77	32.43	59.46	1.05
D. Acreage (Prod Value)	1.00						
F1. Commercial Real	0.96			5.71	85.19	96.30	1.02
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.07			3.68	88.89	100.00	1.02
J. Utilities	1.01			4.09	87.50	100.00	0.99
L1. Commercial Personal	1.00			1.00	92.86	100.00	0.99
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			17.90			0.98
055	Culberson			A. Single-Family Residences	0.82	20.65	40.74
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	10.24	68.00	88.00	0.97
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.15				
		F1. Commercial Real	0.84	16.76	33.33	75.00	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	8.00	70.00	90.00	1.06
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.92	16.34			0.98
		056	Dallam	A. Single-Family Residences	0.96	4.29	88.00
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.98			5.61	87.50	95.83	1.01
D. Acreage (Prod Value)	0.90						
F1. Commercial Real	0.98			6.38	79.17	95.83	0.97
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.01			4.70	87.50	100.00	1.02
L1. Commercial Personal	0.97			2.84	95.83	100.00	0.97
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.97			4.87			0.99

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

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

1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
057	Dallas	A. Single-Family Residences	0.97	5.12	87.54	98.25	1.00
		B. Multifamily Residences	0.99	6.19	78.39	97.01	1.02
		C. Vacant Lots	1.00	9.54	70.90	88.06	1.04
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.34				
		F1. Commercial Real	1.00	8.41	70.06	92.05	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.01	10.97	77.24	87.59	0.96
		L1. Commercial Personal	1.02	11.28	75.93	89.63	1.06
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	6.96			0.99
		058	Dawson	A. Single-Family Residences	0.93	10.85	76.92
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			9.84	62.50	90.63	1.03
D. Acreage (Prod Value)	0.99						
F1. Commercial Real	1.01			15.20	47.06	85.29	1.03
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			3.10	97.67	97.67	1.01
J. Utilities	1.00			6.00	84.62	92.31	1.00
L1. Commercial Personal	1.00			18.23	58.06	74.19	1.09
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			11.95			0.99
059	Deaf Smith			A. Single-Family Residences	1.00	8.09	77.27
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	5.80	72.00	96.00	0.97
		D. Acreage (Prod Value)	1.05				
		F1. Commercial Real	0.99	7.19	76.00	92.00	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.96	2.92	100.00	100.00	0.99
		L1. Commercial Personal	1.00	3.88	88.46	96.15	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	6.44			1.00
		060	Delta	A. Single-Family Residences	0.97	9.67	65.57
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			13.52	52.00	84.00	1.03
D. Acreage (Prod Value)	1.21						
F1. Commercial Real	0.99			4.51	91.67	100.00	1.00
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	0.99			4.55	100.00	100.00	1.06
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			9.13			0.99

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

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
061	Denton	A. Single-Family Residences	0.99	5.11	89.69	96.75	1.00
		B. Multifamily Residences	1.00	5.64	85.94	98.44	1.01
		C. Vacant Lots	0.99	12.40	56.92	86.15	0.99
		D. Rural Real (Market Value)	1.01	12.95	63.12	81.75	1.03
		D. Acreage (Prod Value)	1.41				
		F1. Commercial Real	1.00	6.35	80.20	93.07	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.96	7.09	94.90	95.92	1.01
		L1. Commercial Personal	1.00	10.11	74.07	85.19	1.09
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	7.98			1.01
		062	Dewitt	A. Single-Family Residences	0.97	12.49	62.43
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.98			13.49	72.38	86.67	1.04
D. Acreage (Prod Value)	0.93						
F1. Commercial Real	0.98			13.69	55.22	86.57	1.03
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			2.82	98.08	100.00	1.01
J. Utilities	0.99			25.80	80.77	92.31	0.90
L1. Commercial Personal	1.04			5.01	94.87	94.87	1.02
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			12.12			0.99
063	Dickens			A. Single-Family Residences	0.99	27.94	22.86
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.93	17.85	65.96	78.72	1.07
		D. Acreage (Prod Value)	1.30				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.11	93.75	100.00	1.01
		J. Utilities	1.00	3.50	83.33	100.00	0.99
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	18.75			1.01
		064	Dimmit	A. Single-Family Residences	1.00	12.00	54.55
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.92			18.29	30.00	76.67	1.14
D. Acreage (Prod Value)	0.81						
F1. Commercial Real	1.00			13.93	42.86	92.86	1.02
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.07			7.24	93.75	93.75	1.00
J. Utilities	*			*	*	*	*
L1. Commercial Personal	1.00			9.42	73.08	84.62	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			13.01			0.96

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
065	Donley	A. Single-Family Residences	0.95	10.75	71.83	87.32	1.08
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	18.67	47.62	66.67	1.11
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	0.95	4.86	92.31	96.15	0.96
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	5.85	92.31	92.31	1.11
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	10.58			1.01
		066	Duval	A. Single-Family Residences	0.98	18.09	44.71
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.01			25.69	28.81	61.02	1.02
D. Acreage (Prod Value)	0.76						
F1. Commercial Real	0.93			12.42	68.18	86.36	0.96
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			2.94	97.92	100.00	1.00
J. Utilities	0.95			18.19	72.41	72.41	1.02
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			16.90			0.99
067	Eastland			A. Single-Family Residences	0.97	17.14	50.78
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.94	14.53	55.48	81.51	1.05
		D. Acreage (Prod Value)	0.90				
		F1. Commercial Real	0.91	14.54	53.23	87.10	1.08
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	3.95	95.74	100.00	1.01
		J. Utilities	0.98	8.83	86.96	89.13	0.99
		L1. Commercial Personal	1.00	14.74	50.00	81.58	1.07
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	14.00			1.00
		068	Ector	A. Single-Family Residences	0.94	11.04	55.36
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	1.28						
F1. Commercial Real	1.00			13.83	53.66	78.05	1.03
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.06			3.46	100.00	100.00	1.03
J. Utilities	1.01			20.35	54.55	72.73	1.06
L1. Commercial Personal	1.03			10.30	61.29	90.32	1.01
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			11.77			0.98

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

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**1999 Appraisal District Study Summary
Preliminary Results**

			Median	Coeff of	% Obs	% Obs	Price-
		Property Category	Ratio	Disp	+ - 10% of Median	+ - 25% of Median	Related Diff
069	Edwards	A. Single-Family Residences	0.90	9.56	73.33	93.33	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.86	14.03	62.07	82.76	1.00
		D. Acreage (Prod Value)	1.13				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	0.75	100.00	100.00	1.01
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.94	11.52			0.93
		070	Ellis	A. Single-Family Residences	0.97	7.32	78.89
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			10.24	71.09	85.16	1.02
D. Acreage (Prod Value)	1.22						
F1. Commercial Real	0.96			11.01	65.98	91.75	1.01
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	0.99			8.66	76.00	95.00	0.97
L1. Commercial Personal	0.98			11.64	73.53	85.29	0.98
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			8.24			0.97
071	El Paso			A. Single-Family Residences	1.00	5.90	81.40
		B. Multifamily Residences	1.00	8.65	69.84	93.65	0.98
		C. Vacant Lots	1.00	4.47	87.32	99.06	1.00
		D. Rural Real (Market Value)	1.00	4.30	90.14	97.89	0.99
		D. Acreage (Prod Value)	1.00				
		F1. Commercial Real	0.98	10.63	62.29	91.43	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.02	6.18	78.69	96.72	0.89
		L1. Commercial Personal	1.00	2.38	94.49	100.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	5.95			0.98
		072	Erath	A. Single-Family Residences	1.00	12.24	51.05
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.98			6.77	84.81	96.20	0.98
D. Acreage (Prod Value)	0.85						
F1. Commercial Real	0.95			17.77	33.33	81.67	1.00
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			2.25	97.50	100.00	1.00
J. Utilities	0.98			7.31	95.45	95.45	1.03
L1. Commercial Personal	1.00			7.16	74.19	87.10	1.02
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			9.25			1.01

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

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1999 Appraisal District Study Summary Preliminary Results

			Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price- Related Diff
073	Falls	A. Single-Family Residences	1.01	22.58	44.57	74.29	1.09
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	36.02	31.78	63.57	1.17
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	0.97	18.62	40.38	71.15	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	8.61	75.00	93.18	1.01
		L1. Commercial Personal	1.00	8.26	76.32	89.47	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	23.46			1.09
		074	Fannin	A. Single-Family Residences	0.94	13.56	56.81
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.94			19.73	51.87	74.87	1.05
D. Acreage (Prod Value)	1.14						
F1. Commercial Real	0.89			12.18	51.82	90.91	1.05
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			5.82	95.92	95.92	1.01
L1. Commercial Personal	1.00			16.73	56.76	75.68	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.95			14.80			0.97
075	Fayette			A. Single-Family Residences	0.95	15.02	54.04
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.95	17.26	49.75	78.89	1.06
		D. Acreage (Prod Value)	1.19				
		F1. Commercial Real	0.92	10.46	69.09	92.73	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.35	97.14	100.00	1.01
		J. Utilities	1.00	10.74	55.56	77.78	1.03
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	13.14			1.00
		076	Fisher	A. Single-Family Residences	1.00	22.94	43.08
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.97			27.53	45.45	60.61	1.08
D. Acreage (Prod Value)	0.89						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			3.88	95.65	100.00	1.01
J. Utilities	0.98			5.98	92.86	100.00	0.99
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			19.22			1.02

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

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

1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs	% Obs	Price-Related Diff		
					+ -	+ -			
				10% of Median	25% of Median				
077	Floyd	A. Single-Family Residences	1.00	9.17	68.00	89.33	0.99		
		B. Multifamily Residences	*	*	*	*	*		
		C. Vacant Lots	*	*	*	*	*		
		D. Rural Real (Market Value)	1.01	6.65	88.00	96.00	1.04		
		D. Acreage (Prod Value)	0.94						
		F1. Commercial Real	1.01	5.08	88.24	97.06	1.00		
		F2. Industrial Real	*	*	*	*	*		
		G. Oil, Gas Minerals	*	*	*	*	*		
		J. Utilities	1.01	4.10	85.71	100.00	1.00		
		L1. Commercial Personal	1.00	1.79	97.67	100.00	1.00		
		L2. Industrial Personal	*	*	*	*	*		
		M. Other Personal	*	*	*	*	*		
		O. Residential Inventory	*	*	*	*	*		
		Overall			1.00	6.09			0.95
		078	Foard	A. Single-Family Residences	1.00	6.82	87.88	90.91	1.01
B. Multifamily Residences	*			*	*	*	*		
C. Vacant Lots	*			*	*	*	*		
D. Rural Real (Market Value)	0.98			12.61	63.64	81.82	1.02		
D. Acreage (Prod Value)	1.11								
F1. Commercial Real	*			*	*	*	*		
F2. Industrial Real	*			*	*	*	*		
G. Oil, Gas Minerals	1.02			4.22	90.00	100.00	1.00		
J. Utilities	0.98			4.66	100.00	100.00	1.06		
L1. Commercial Personal	*			*	*	*	*		
L2. Industrial Personal	*			*	*	*	*		
M. Other Personal	*			*	*	*	*		
O. Residential Inventory	*			*	*	*	*		
Overall					1.00	7.21			1.00
079	Fort Bend			A. Single-Family Residences	0.98	4.62	88.70	97.18	1.00
		B. Multifamily Residences	1.00	5.80	80.00	100.00	0.97		
		C. Vacant Lots	1.00	5.80	77.50	100.00	0.96		
		D. Rural Real (Market Value)	*	*	*	*	*		
		D. Acreage (Prod Value)	1.20						
		F1. Commercial Real	0.98	7.09	80.65	96.77	0.98		
		F2. Industrial Real	*	*	*	*	*		
		G. Oil, Gas Minerals	*	*	*	*	*		
		J. Utilities	1.00	9.89	72.34	91.49	0.96		
		L1. Commercial Personal	1.00	7.15	73.17	92.68	1.00		
		L2. Industrial Personal	*	*	*	*	*		
		M. Other Personal	*	*	*	*	*		
		O. Residential Inventory	*	*	*	*	*		
		Overall			0.99	6.23			0.92
		080	Franklin	A. Single-Family Residences	0.98	7.81	74.42	91.86	1.01
B. Multifamily Residences	*			*	*	*	*		
C. Vacant Lots	0.92			14.63	55.77	84.62	1.02		
D. Rural Real (Market Value)	0.99			17.24	44.83	82.76	1.05		
D. Acreage (Prod Value)	1.78								
F1. Commercial Real	1.00			10.74	65.22	86.96	1.01		
F2. Industrial Real	*			*	*	*	*		
G. Oil, Gas Minerals	1.01			1.98	100.00	100.00	0.99		
J. Utilities	1.00			28.38	68.75	81.25	1.13		
L1. Commercial Personal	*			*	*	*	*		
L2. Industrial Personal	*			*	*	*	*		
M. Other Personal	*			*	*	*	*		
O. Residential Inventory	*			*	*	*	*		
Overall					0.98	12.74			0.99

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

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

1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
081	Freestone	A. Single-Family Residences	0.94	11.40	56.80	88.80	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	21.81	38.30	64.89	1.03
		D. Acreage (Prod Value)	0.85				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.61	100.00	100.00	1.01
		J. Utilities	1.00	7.26	84.78	93.48	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	12.78			0.95
		082	Frio	A. Single-Family Residences	0.99	10.52	61.22
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.88			23.25	37.50	62.50	0.92
D. Acreage (Prod Value)	1.03						
F1. Commercial Real	0.94			8.54	73.68	94.74	1.00
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			5.37	89.47	100.00	0.99
J. Utilities	0.95			3.26	100.00	100.00	0.98
L1. Commercial Personal	1.00			9.75	85.00	95.00	1.04
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.97			11.42			0.98
083	Gaines			A. Single-Family Residences	0.90	8.06	71.64
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	5.39	89.66	100.00	1.01
		D. Acreage (Prod Value)	0.70				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.05	2.30	96.77	100.00	1.02
		J. Utilities	1.01	15.84	50.00	81.82	1.04
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	10.00			0.94
		084	Galveston	A. Single-Family Residences	0.97	5.99	84.06
B. Multifamily Residences	1.00			11.05	63.16	84.21	1.03
C. Vacant Lots	0.98			6.28	78.14	100.00	1.00
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	0.94						
F1. Commercial Real	0.96			9.30	72.22	91.11	1.05
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			8.51	74.68	94.94	0.93
L1. Commercial Personal	1.00			11.01	76.14	88.64	1.03
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.97			6.92			0.96

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

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

**1999 Appraisal District Study Summary
Preliminary Results**

			Median	Coeff of	% Obs	% Obs	Price-	
		Property Category	Ratio	Disp	+ - 10% of Median	+ - 25% of Median	Related Diff	
085	Garza	A. Single-Family Residences	0.96	11.35	70.00	90.00	0.99	
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	1.01	3.07	100.00	100.00	1.01	
		D. Acreage (Prod Value)	1.14					
		F1. Commercial Real	*	*	*	*	*	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.05	2.73	100.00	100.00	1.01	
		J. Utilities	1.01	5.84	80.00	100.00	1.05	
		L1. Commercial Personal	*	*	*	*	*	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		1.01	7.51			0.96
		086	Gillespie	A. Single-Family Residences	0.97	5.39	84.95	96.77
B. Multifamily Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	0.96			8.88	77.88	92.31	1.00	
D. Acreage (Prod Value)	0.98							
F1. Commercial Real	0.97			7.14	86.21	93.10	1.02	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	*			*	*	*	*	
J. Utilities	1.00			10.20	70.00	80.00	0.96	
L1. Commercial Personal	1.00			2.33	88.89	100.00	1.00	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				0.98	7.00			0.99
087	Glasscock			A. Single-Family Residences	*	*	*	*
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	0.86	10.85	58.33	75.00	0.99	
		D. Acreage (Prod Value)	0.48					
		F1. Commercial Real	*	*	*	*	*	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.04	3.07	100.00	100.00	1.00	
		J. Utilities	0.99	13.13	55.56	88.89	1.01	
		L1. Commercial Personal	*	*	*	*	*	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		1.03	8.53			0.96
		088	Goliad	A. Single-Family Residences	0.95	9.26	56.67	96.67
B. Multifamily Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	0.98			11.72	51.22	90.24	1.01	
D. Acreage (Prod Value)	0.97							
F1. Commercial Real	*			*	*	*	*	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.02			7.27	89.47	94.74	1.00	
J. Utilities	0.96			6.91	87.50	100.00	1.00	
L1. Commercial Personal	*			*	*	*	*	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				0.98	9.99			0.97

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
089	Gonzales	A. Single-Family Residences	0.98	10.38	56.72	93.28	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	14.51	44.90	83.67	1.02
		D. Acreage (Prod Value)	1.02				
		F1. Commercial Real	0.95	10.11	72.00	96.00	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	3.64	100.00	100.00	1.01
		J. Utilities	1.00	7.52	80.95	90.48	1.02
		L1. Commercial Personal	1.01	4.38	89.47	94.74	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	10.97			1.00
		090	Gray	A. Single-Family Residences	1.00	5.97	83.87
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.90			7.50	70.00	95.00	1.02
D. Acreage (Prod Value)	0.94						
F1. Commercial Real	1.00			5.30	70.00	100.00	1.06
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.06			3.10	97.92	100.00	1.00
J. Utilities	1.01			32.67	60.00	64.00	1.05
L1. Commercial Personal	1.00			2.92	91.67	100.00	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.02			9.19			1.01
091	Grayson			A. Single-Family Residences	0.99	11.37	64.78
		B. Multifamily Residences	0.94	9.39	79.17	91.67	1.00
		C. Vacant Lots	1.00	16.66	60.47	76.74	1.04
		D. Rural Real (Market Value)	0.95	13.60	58.70	84.42	1.03
		D. Acreage (Prod Value)	1.27				
		F1. Commercial Real	0.98	9.29	72.92	91.67	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.80	96.55	100.00	1.00
		J. Utilities	1.00	9.92	91.40	97.85	1.01
		L1. Commercial Personal	1.00	7.58	77.67	89.32	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	11.42			1.00
		092	Gregg	A. Single-Family Residences	0.96	9.14	72.37
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.81			29.43	26.67	60.00	0.93
D. Acreage (Prod Value)	0.98						
F1. Commercial Real	0.99			9.89	74.24	92.42	1.00
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			3.50	100.00	100.00	1.01
J. Utilities	1.00			18.08	73.56	79.31	0.92
L1. Commercial Personal	1.00			6.58	81.82	92.05	1.04
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.97			10.38			0.96

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
093	Grimes	A. Single-Family Residences	0.97	9.03	71.15	95.19	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	11.08	61.96	91.30	1.02
		D. Acreage (Prod Value)	1.01				
		F1. Commercial Real	0.94	7.66	65.00	100.00	0.97
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.79	100.00	100.00	1.00
		J. Utilities	1.02	9.66	63.64	93.94	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		1.00	8.71		
094	Guadalupe	A. Single-Family Residences	0.99	6.55	81.25	96.71	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	10.30	66.07	94.64	1.02
		D. Acreage (Prod Value)	0.94				
		F1. Commercial Real	1.00	7.61	74.07	96.30	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	7.67	60.00	93.33	0.91
		L1. Commercial Personal	1.00	5.12	78.43	96.08	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.99	7.07		
095	Hale	A. Single-Family Residences	0.96	8.89	69.72	94.95	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	15.07	50.00	85.29	1.03
		D. Acreage (Prod Value)	1.05				
		F1. Commercial Real	0.99	6.89	84.85	87.88	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	10.42	80.65	96.77	1.00
		L1. Commercial Personal	1.00	0.59	96.55	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	9.31		
096	Hall	A. Single-Family Residences	0.96	18.88	69.85	88.24	0.96
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.93	10.03	62.50	95.83	1.05
		D. Acreage (Prod Value)	0.81				
		F1. Commercial Real	0.94	11.49	53.33	93.33	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.98	3.06	100.00	100.00	1.04
		L1. Commercial Personal	0.99	9.05	82.61	91.30	0.98
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.97	15.21		

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**1999 Appraisal District Study Summary
Preliminary Results**

			Median	Coeff of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
		Property Category	Ratio	Disp			
097	Hamilton	A. Single-Family Residences	0.96	17.22	41.98	77.78	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.01	21.14	35.42	65.63	1.00
		D. Acreage (Prod Value)	0.92				
		F1. Commercial Real	0.96	17.26	41.38	75.86	1.11
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.04	10.16	57.14	92.86	1.05
		L1. Commercial Personal	1.00	23.07	64.29	71.43	1.09
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	19.03			1.04
098	Hansford	A. Single-Family Residences	0.95	11.36	64.29	83.33	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.93	15.32	66.67	75.00	0.94
		D. Acreage (Prod Value)	1.21				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.06	3.33	91.38	100.00	1.01
		J. Utilities	1.00	44.13	73.33	73.33	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	13.95			0.96
099	Hardeman	A. Single-Family Residences	1.02	14.81	62.35	87.06	1.07
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.13	27.11	33.33	45.83	1.27
		D. Acreage (Prod Value)	0.97				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.10	97.14	100.00	1.00
		J. Utilities	0.95	6.05	75.00	91.67	1.07
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.02	14.02			1.06
100	Hardin	A. Single-Family Residences	0.97	5.48	85.78	99.14	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.97	6.36	83.33	97.92	0.99
		D. Acreage (Prod Value)	1.41				
		F1. Commercial Real	0.93	9.86	70.73	92.68	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	3.70	93.62	100.00	1.04
		J. Utilities	1.00	10.05	85.71	90.48	1.02
		L1. Commercial Personal	0.99	3.83	92.86	100.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	6.89			0.99

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

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

**1999 Appraisal District Study Summary
Preliminary Results**

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
101	Harris	A. Single-Family Residences	0.98	3.58	90.08	98.39	1.00
		B. Multifamily Residences	0.98	12.07	61.33	85.78	1.01
		C. Vacant Lots	1.00	25.07	40.58	60.87	1.10
		D. Rural Real (Market Value)	0.99	19.03	60.47	76.74	1.11
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	0.99	12.64	61.22	86.78	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	13.83	73.11	85.85	0.92
		L1. Commercial Personal	1.00	11.35	73.65	92.57	1.05
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	6.98			0.94
		102	Harrison	A. Single-Family Residences	0.97	14.00	60.25
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.88			24.20	20.86	59.71	1.03
D. Acreage (Prod Value)	1.14						
F1. Commercial Real	0.86			18.70	35.38	81.54	1.09
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			2.81	100.00	100.00	1.00
J. Utilities	1.00			7.89	83.33	88.89	0.90
L1. Commercial Personal	1.00			10.10	73.08	86.54	1.02
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			14.20			0.88
103	Hartley			A. Single-Family Residences	0.98	10.76	64.86
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	2.50	100.00	100.00	1.00
		D. Acreage (Prod Value)	0.95				
		F1. Commercial Real	1.01	9.90	70.00	90.00	0.97
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	4.76	96.55	96.55	0.98
		J. Utilities	1.00	3.67	100.00	100.00	1.07
		L1. Commercial Personal	0.94	5.32	84.62	100.00	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	7.34			0.99
		104	Haskell	A. Single-Family Residences	0.95	14.54	60.40
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.89			17.34	50.00	80.95	1.00
D. Acreage (Prod Value)	1.12						
F1. Commercial Real	0.94			10.18	75.00	89.29	1.04
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.04			2.49	96.30	100.00	1.02
J. Utilities	1.00			25.35	69.23	92.31	1.12
L1. Commercial Personal	1.00			1.39	100.00	100.00	0.99
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			13.19			0.99

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

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

1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
105	Hays	A. Single-Family Residences	0.99	7.40	79.05	95.42	1.00
		B. Multifamily Residences	0.95	6.35	82.86	97.14	0.98
		C. Vacant Lots	0.95	15.76	54.83	81.08	1.04
		D. Rural Real (Market Value)	0.96	16.83	47.75	76.58	1.05
		D. Acreage (Prod Value)	0.94				
		F1. Commercial Real	1.01	6.60	88.89	100.00	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	6.80	84.00	96.00	0.98
		L1. Commercial Personal	1.00	6.26	78.95	89.47	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	10.56			0.99
		106	Hemphill	A. Single-Family Residences	0.98	13.87	53.66
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	0.77						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			2.48	100.00	100.00	1.01
J. Utilities	1.01			32.67	66.67	66.67	1.06
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.02			10.71			1.00
107	Henderson			A. Single-Family Residences	0.97	9.60	79.77
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	29.63	45.45	66.48	1.12
		D. Rural Real (Market Value)	0.97	15.45	60.32	79.37	1.05
		D. Acreage (Prod Value)	1.16				
		F1. Commercial Real	0.98	9.78	67.80	94.92	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	47.58	77.78	88.89	1.29
		J. Utilities	0.99	9.58	77.78	88.89	1.05
		L1. Commercial Personal	1.00	5.73	85.71	91.84	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	13.88			0.99
		108	Hidalgo	A. Single-Family Residences	0.98	7.89	74.67
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	1.00			6.74	78.92	95.08	1.02
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	0.87						
F1. Commercial Real	1.00			6.41	78.95	98.12	1.00
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	0.98			4.90	94.00	98.00	0.99
J. Utilities	0.99			9.26	87.23	90.43	0.95
L1. Commercial Personal	1.00			5.57	91.79	96.27	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			7.39			0.97

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**1999 Appraisal District Study Summary
Preliminary Results**

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
109	Hill	A. Single-Family Residences	1.01	11.67	51.16	92.44	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	0.93	10.04	77.14	91.43	1.02
		D. Rural Real (Market Value)	1.00	6.87	82.22	97.78	0.99
		D. Acreage (Prod Value)	1.06				
		F1. Commercial Real	1.01	14.24	40.63	84.38	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	6.32	90.11	97.80	1.04
		L1. Commercial Personal	0.97	11.26	58.33	83.33	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	9.61			1.01
		110	Hockley	A. Single-Family Residences	0.95	11.37	59.86
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.98			7.67	80.43	91.30	1.01
D. Acreage (Prod Value)	1.05						
F1. Commercial Real	0.99			7.95	80.65	90.32	0.99
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			4.30	92.31	100.00	0.98
J. Utilities	1.01			28.20	51.61	74.19	1.08
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			11.21			0.94
111	Hood			A. Single-Family Residences	1.01	8.66	61.47
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	3.94	91.04	98.51	1.00
		D. Acreage (Prod Value)	1.24				
		F1. Commercial Real	0.96	14.16	53.13	81.25	0.95
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	7.58	80.00	95.00	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	8.05			0.99
		112	Hopkins	A. Single-Family Residences	1.00	8.12	75.17
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			12.54	55.06	87.08	1.01
D. Acreage (Prod Value)	1.05						
F1. Commercial Real	1.00			5.44	81.48	96.30	1.02
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			0.70	100.00	100.00	1.00
J. Utilities	0.99			10.23	80.43	89.13	0.96
L1. Commercial Personal	1.00			6.00	88.89	88.89	0.99
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			9.19			1.01

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**1999 Appraisal District Study Summary
Preliminary Results**

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
113	Houston	A. Single-Family Residences	0.97	7.37	79.53	98.60	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	9.28	73.02	94.44	1.03
		D. Acreage (Prod Value)	1.11				
		F1. Commercial Real	0.98	7.61	75.68	100.00	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	2.31	100.00	100.00	0.99
		J. Utilities	0.99	9.87	83.33	85.42	1.01
		L1. Commercial Personal	1.00	6.19	84.62	96.15	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	7.88			0.98
		114	Howard	A. Single-Family Residences	0.99	11.54	70.39
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.01			9.31	80.00	90.00	1.03
D. Acreage (Prod Value)	0.96						
F1. Commercial Real	1.04			17.08	41.18	79.41	1.04
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.05			3.26	98.00	100.00	0.99
J. Utilities	1.00			11.64	57.14	78.57	0.99
L1. Commercial Personal	1.00			13.47	63.33	83.33	1.01
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.01			11.22			0.99
115	Hudspeth			A. Single-Family Residences	0.99	5.65	91.43
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	5.05	87.76	100.00	1.01
		D. Rural Real (Market Value)	1.10	9.15	68.18	93.94	1.05
		D. Acreage (Prod Value)	1.23				
		F1. Commercial Real	0.96	5.21	89.47	100.00	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.02	25.07	61.90	71.43	1.03
		L1. Commercial Personal	1.11	3.45	94.44	94.44	0.98
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	8.57			1.05
		116	Hunt	A. Single-Family Residences	1.00	9.82	69.64
B. Multifamily Residences	0.91			13.11	56.10	92.68	1.05
C. Vacant Lots	1.00			10.44	78.72	89.36	1.02
D. Rural Real (Market Value)	0.98			17.93	57.64	80.35	1.07
D. Acreage (Prod Value)	1.13						
F1. Commercial Real	0.94			11.36	64.55	91.82	0.99
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			6.51	92.96	92.96	0.98
L1. Commercial Personal	1.00			11.82	65.31	81.63	1.04
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			11.99			1.03

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1999 Appraisal District Study Summary Preliminary Results

			Median	Coeff of	% Obs	% Obs	Price-	
		Property Category	Ratio	Disp	+ -	+ -	Related	
					10% of Median	25% of Median	Diff	
117	Hutchinson	A. Single-Family Residences	1.00	4.90	85.87	98.91	1.01	
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	*	*	*	*	*	
		D. Acreage (Prod Value)	0.86					
		F1. Commercial Real	0.99	4.82	88.46	96.15	1.03	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.05	5.14	89.66	100.00	1.03	
		J. Utilities	1.01	134.18	65.22	78.26	0.98	
		L1. Commercial Personal	0.98	7.87	87.50	89.58	1.01	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall	1.00	19.07			0.99	
		118	Irion	A. Single-Family Residences	0.75	17.65	42.11	78.95
B. Multifamily Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	*			*	*	*	*	
D. Acreage (Prod Value)	1.01							
F1. Commercial Real	*			*	*	*	*	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	0.96			4.88	89.47	100.00	1.03	
J. Utilities	1.00			8.50	83.33	83.33	0.95	
L1. Commercial Personal	*			*	*	*	*	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall	0.90			16.46			0.92	
119	Jack			A. Single-Family Residences	0.99	15.20	50.89	83.93
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	0.95	13.34	54.35	85.87	1.00	
		D. Acreage (Prod Value)	0.84					
		F1. Commercial Real	0.96	4.96	96.00	100.00	1.00	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.02	2.68	100.00	100.00	1.00	
		J. Utilities	0.99	6.88	78.13	100.00	0.98	
		L1. Commercial Personal	*	*	*	*	*	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall	0.99	10.88			0.98	
		120	Jackson	A. Single-Family Residences	0.96	12.97	64.58	87.50
B. Multifamily Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	0.93			14.30	43.24	83.78	0.99	
D. Acreage (Prod Value)	0.83							
F1. Commercial Real	0.97			8.95	67.65	91.18	0.98	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.04			1.94	100.00	100.00	1.00	
J. Utilities	0.99			14.98	79.31	86.21	0.98	
L1. Commercial Personal	1.00			3.20	93.33	100.00	1.01	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall	0.99			10.91			0.96	

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs	% Obs	Price-Related Diff
					+-	+-	
				10% of Median	25% of Median		
121	Jasper	A. Single-Family Residences	0.97	11.04	67.32	89.54	1.04
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.06	30.05	23.08	38.46	1.18
		D. Rural Real (Market Value)	1.00	14.22	58.82	82.35	1.05
		D. Acreage (Prod Value)	1.13				
		F1. Commercial Real	1.00	6.64	72.73	100.00	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.24	100.00	100.00	1.00
		J. Utilities	0.99	22.70	62.50	75.00	0.92
		L1. Commercial Personal	1.00	12.71	71.43	85.71	0.96
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		1.00	12.75		
122	Jeff Davis	A. Single-Family Residences	0.92	13.04	57.97	82.61	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	0.90	15.17	47.69	81.54	1.03
		D. Rural Real (Market Value)	1.00	11.26	63.16	84.21	1.15
		D. Acreage (Prod Value)	1.10				
		F1. Commercial Real	0.93	13.73	54.55	72.73	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	3.87	100.00	100.00	1.00
		L1. Commercial Personal	1.00	6.52	76.19	95.24	1.03
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.96	12.66		
123	Jefferson	A. Single-Family Residences	0.97	4.60	92.26	99.73	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	1.99	100.00	100.00	1.01
		D. Acreage (Prod Value)	0.87				
		F1. Commercial Real	0.95	5.67	88.54	96.88	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.55	100.00	100.00	1.00
		J. Utilities	1.00	12.32	71.19	86.44	0.98
		L1. Commercial Personal	1.00	2.56	92.22	98.89	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	5.15		
124	Jim Hogg	A. Single-Family Residences	0.96	19.83	37.04	77.78	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.75				
		F1. Commercial Real	0.95	3.82	91.67	100.00	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	3.46	100.00	100.00	0.99
		J. Utilities	0.96	4.34	83.33	100.00	0.91
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.96	9.99		

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

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

1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
125	Jim Wells	A. Single-Family Residences	0.94	10.21	63.58	91.39	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.96	10.30	70.59	84.71	1.01
		D. Acreage (Prod Value)	1.50				
		F1. Commercial Real	0.97	5.42	92.59	96.30	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	0.99	711.34	82.26	90.32	17.61
		J. Utilities	1.00	19.03	65.00	80.00	1.00
		L1. Commercial Personal	1.00	7.17	77.78	94.44	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	291.95			3.67
		126	Johnson	A. Single-Family Residences	0.93	13.51	53.87
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	0.98			11.27	67.92	92.45	1.01
D. Rural Real (Market Value)	0.98			10.28	72.11	91.84	1.03
D. Acreage (Prod Value)	1.14						
F1. Commercial Real	0.96			15.29	56.82	75.00	1.11
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	0.94			7.90	77.91	95.35	0.97
L1. Commercial Personal	1.00			5.48	74.19	100.00	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.96			11.93			0.97
127	Jones			A. Single-Family Residences	0.99	20.31	45.51
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	16.04	41.98	81.48	1.03
		D. Acreage (Prod Value)	1.15				
		F1. Commercial Real	0.97	13.96	63.38	88.73	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	4.75	89.36	100.00	1.02
		J. Utilities	0.98	5.50	96.43	96.43	1.00
		L1. Commercial Personal	1.00	3.77	86.54	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	14.05			1.00
		128	Karnes	A. Single-Family Residences	0.96	14.69	63.48
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.99			15.40	47.25	73.63	1.05
D. Acreage (Prod Value)	1.26						
F1. Commercial Real	0.96			11.95	65.15	89.39	1.18
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.04			1.77	100.00	100.00	1.01
J. Utilities	1.00			9.00	81.82	90.91	1.01
L1. Commercial Personal	1.00			4.36	90.91	100.00	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			12.10			1.02

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

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
129	Kaufman	A. Single-Family Residences	0.99	7.49	74.47	94.47	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	11.87	62.94	82.94	1.00
		D. Acreage (Prod Value)	2.47				
		F1. Commercial Real	0.89	10.74	58.23	87.34	0.93
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	7.33	85.71	97.62	0.98
		L1. Commercial Personal	1.00	4.87	82.61	95.65	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	9.17			0.96
130	Kendall	A. Single-Family Residences	0.99	3.82	93.02	98.84	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	0.99	3.40	93.55	100.00	1.01
		D. Rural Real (Market Value)	0.98	3.30	91.86	100.00	1.01
		D. Acreage (Prod Value)	1.00				
		F1. Commercial Real	0.97	3.91	96.15	100.00	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	5.10	100.00	100.00	0.99
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	3.69			1.00
131	Kenedy	A. Single-Family Residences	*	*	*	*	*
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.94	2.69	94.12	100.00	0.95
		D. Acreage (Prod Value)	0.29				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.06	7.78	75.00	91.67	1.06
		J. Utilities	0.99	7.07	77.78	100.00	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	7.27			1.00
132	Kent	A. Single-Family Residences	0.96	10.65	44.44	88.89	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.86	14.15	50.00	83.33	1.02
		D. Acreage (Prod Value)	1.04				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	10.27			0.90

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
133	Kerr	A. Single-Family Residences	0.97	10.77	62.92	92.50	1.03
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	20.04	40.11	69.78	1.00
		D. Acreage (Prod Value)	0.90				
		F1. Commercial Real	0.93	11.82	55.88	90.20	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.02	9.48	66.67	100.00	0.97
		L1. Commercial Personal	1.00	5.88	80.77	96.15	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	13.62			1.01
		134	Kimble	A. Single-Family Residences	0.98	4.61	88.00
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			9.73	73.17	92.68	1.08
D. Acreage (Prod Value)	0.81						
F1. Commercial Real	1.01			9.34	60.87	95.65	1.01
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			7.40	80.00	80.00	0.97
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			8.29			1.02
135	King			A. Single-Family Residences	0.91	11.87	60.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.04	2.02	100.00	100.00	1.01
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.40	100.00	100.00	1.00
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.03	5.73			0.99
		136	Kinney	A. Single-Family Residences	0.92	21.54	33.33
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.98			25.05	27.27	54.55	0.99
D. Acreage (Prod Value)	0.78						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	0.99			3.84	100.00	100.00	1.00
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.93			21.06			0.97

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

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1999 Appraisal District Study Summary Preliminary Results

			Median	Coeff of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
		Property Category	Ratio	Disp			
137	Kleberg	A. Single-Family Residences	0.99	9.41	73.93	91.83	1.03
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	7.92	72.13	96.72	0.98
		D. Acreage (Prod Value)	1.00				
		F1. Commercial Real	0.97	5.60	90.48	95.24	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	16.00	63.64	77.27	1.01
		J. Utilities	0.99	12.55	80.65	83.87	0.99
		L1. Commercial Personal	1.00	2.18	100.00	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			1.00	9.40	
138	Knox	A. Single-Family Residences	0.98	18.36	58.02	83.97	1.08
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.97	13.89	72.09	90.70	1.06
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.06	2.36	100.00	100.00	1.01
		J. Utilities	0.98	4.34	100.00	100.00	1.02
		L1. Commercial Personal	1.00	0.50	100.00	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			1.00	13.70	
139	Lamar	A. Single-Family Residences	0.96	9.06	72.70	93.44	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	9.88	73.53	86.27	1.01
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	0.98	8.61	78.00	92.00	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	4.10	100.00	100.00	1.05
		L1. Commercial Personal	0.99	10.88	77.42	80.65	1.05
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.97	9.15	
140	Lamb	A. Single-Family Residences	0.94	14.72	56.02	83.73	1.05
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	15.69	53.03	81.82	1.01
		D. Acreage (Prod Value)	1.07				
		F1. Commercial Real	0.99	20.98	77.14	82.86	1.10
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.01	3.70	95.65	100.00	0.98
		L1. Commercial Personal	0.99	4.85	92.16	94.12	0.98
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall			0.98	13.54	

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
141	Lampasas	A. Single-Family Residences	0.95	18.20	50.41	72.36	1.04
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	14.95	50.00	78.38	1.02
		D. Acreage (Prod Value)	0.78				
		F1. Commercial Real	0.90	13.98	50.00	88.89	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.93	4.15	100.00	100.00	0.96
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.94	16.56			0.97
142	Lasalle	A. Single-Family Residences	0.90	13.89	62.50	91.67	1.05
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.86	18.60	50.00	70.00	1.07
		D. Acreage (Prod Value)	0.84				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.05	1.86	100.00	100.00	1.02
		J. Utilities	1.04	11.54	66.67	83.33	1.01
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	12.23			0.97
143	Lavaca	A. Single-Family Residences	0.93	5.58	85.45	100.00	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.01	6.21	77.50	98.33	0.99
		D. Acreage (Prod Value)	1.02				
		F1. Commercial Real	0.97	8.10	73.24	95.77	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.62	100.00	100.00	1.00
		J. Utilities	0.93	9.68	73.33	93.33	0.92
		L1. Commercial Personal	1.00	1.74	100.00	100.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	6.80			0.96
144	Lee	A. Single-Family Residences	0.97	16.63	47.56	81.71	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.95	24.53	39.78	64.52	1.06
		D. Acreage (Prod Value)	1.10				
		F1. Commercial Real	0.91	13.55	54.17	83.33	0.97
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	0.96	16.13	59.52	73.81	0.99
		J. Utilities	1.00	5.18	70.59	100.00	0.99
		L1. Commercial Personal	1.00	7.35	90.00	95.00	1.03
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	17.85			1.02

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

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**1999 Appraisal District Study Summary
Preliminary Results**

			Median	Coeff of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff	
Property Category			Ratio	Disp				
145	Leon	A. Single-Family Residences	1.00	14.28	53.40	82.72	1.03	
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	1.26	36.77	34.78	60.87	1.21	
		D. Rural Real (Market Value)	0.78	25.92	30.86	67.19	1.13	
		D. Acreage (Prod Value)	0.95					
		F1. Commercial Real	0.94	10.17	62.96	92.59	0.99	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.02	7.23	71.15	96.15	1.01	
		J. Utilities	0.99	7.52	83.33	94.44	0.98	
		L1. Commercial Personal	1.00	8.52	69.57	86.96	1.02	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		0.96	21.14			0.95
		146	Liberty	A. Single-Family Residences	0.94	12.16	51.43	92.06
B. Multifamily Residences	*			*	*	*	*	
C. Vacant Lots	1.00			6.22	78.95	93.98	1.02	
D. Rural Real (Market Value)	0.98			9.08	71.91	91.57	1.04	
D. Acreage (Prod Value)	1.54							
F1. Commercial Real	0.93			8.80	73.81	94.05	1.03	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.05			2.22	96.30	100.00	1.01	
J. Utilities	1.00			17.33	65.85	76.83	0.97	
L1. Commercial Personal	1.00			2.89	94.44	97.22	0.95	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				0.99	10.23			0.96
147	Limestone			A. Single-Family Residences	0.95	18.51	39.31	79.19
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	1.14	30.04	14.29	50.00	0.95	
		D. Acreage (Prod Value)	0.85					
		F1. Commercial Real	0.99	11.11	56.00	92.00	0.93	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.03	8.92	80.56	91.67	1.03	
		J. Utilities	1.01	7.23	72.73	93.94	0.92	
		L1. Commercial Personal	0.96	28.07	65.00	75.00	1.06	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		0.99	17.60			0.88
		148	Lipscomb	A. Single-Family Residences	1.01	7.96	82.14	90.18
B. Multifamily Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	*			*	*	*	*	
D. Acreage (Prod Value)	1.04							
F1. Commercial Real	*			*	*	*	*	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.02			1.13	100.00	100.00	1.00	
J. Utilities	0.94			30.34	76.19	76.19	1.12	
L1. Commercial Personal	*			*	*	*	*	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				1.02	7.36			1.01

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

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

**1999 Appraisal District Study Summary
Preliminary Results**

Property Category		Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff	
149	Live Oak	A. Single-Family Residences	0.92	24.57	35.00	73.00	1.14
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.76	32.62	29.79	57.45	1.03
		D. Acreage (Prod Value)	0.90				
		F1. Commercial Real	0.94	9.23	69.81	92.45	0.97
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.58	97.22	100.00	1.01
		J. Utilities	0.99	6.34	94.44	94.44	0.97
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.95	19.79			0.94
		150	Llano	A. Single-Family Residences	0.98	3.29	92.59
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	1.00			3.64	82.14	100.00	0.99
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	0.86						
F1. Commercial Real	0.99			11.47	67.86	89.29	0.95
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	*			*	*	*	*
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			6.28			0.94
151	Loving			A. Single-Family Residences	*	*	*
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.93	1.08	91.67	100.00	0.99
		D. Acreage (Prod Value)	0.93				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.93	1.08			0.99
		152	Lubbock	A. Single-Family Residences	0.92	12.43	63.42
B. Multifamily Residences	0.96			8.13	82.14	96.43	0.99
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.99			14.65	67.74	88.71	1.09
D. Acreage (Prod Value)	1.08						
F1. Commercial Real	0.99			9.45	77.97	94.07	1.02
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.08			5.35	91.67	94.44	1.05
J. Utilities	1.01			12.13	81.25	95.83	0.99
L1. Commercial Personal	1.00			0.41	99.00	99.00	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.96			12.51			0.96

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
153	Lynn	A. Single-Family Residences	0.91	19.84	30.64	76.30	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.93	16.96	28.21	84.62	1.04
		D. Acreage (Prod Value)	1.15				
		F1. Commercial Real	1.00	28.42	52.63	73.68	1.20
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.06	3.07	100.00	100.00	1.01
		J. Utilities	1.01	3.71	91.67	91.67	1.05
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.95	18.74		
154	Madison	A. Single-Family Residences	0.92	13.85	53.75	83.75	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.85	19.76	36.73	75.51	1.06
		D. Acreage (Prod Value)	1.06				
		F1. Commercial Real	1.00	11.52	61.29	90.32	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.05	4.49	92.11	94.74	1.11
		J. Utilities	1.00	5.95	84.21	100.00	0.98
		L1. Commercial Personal	1.05	17.69	71.43	71.43	1.05
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		1.00	13.22		
155	Marion	A. Single-Family Residences	1.03	16.99	46.30	77.78	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.05	14.93	52.00	84.00	1.10
		D. Acreage (Prod Value)	1.25				
		F1. Commercial Real	0.93	12.77	60.61	78.79	0.96
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	0.86	100.00	100.00	1.00
		J. Utilities	0.94	4.26	100.00	100.00	0.97
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		1.00	14.15		
156	Martin	A. Single-Family Residences	0.95	11.38	72.09	88.37	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.92	10.21	66.10	89.83	1.00
		D. Acreage (Prod Value)	0.88				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.07	100.00	100.00	1.00
		J. Utilities	0.96	20.65	59.09	72.73	1.04
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	10.70		

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
157	Mason	A. Single-Family Residences	0.91	18.12	51.35	72.97	1.05
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.94	19.24	42.86	74.29	1.00
		D. Acreage (Prod Value)	0.97				
		F1. Commercial Real	1.00	13.63	51.85	85.19	1.06
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.95	17.45			0.99
		158	Matagorda	A. Single-Family Residences	0.97	12.12	57.76
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	0.96			18.66	49.43	73.56	1.04
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	0.96						
F1. Commercial Real	0.99			13.98	56.00	80.00	1.04
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			1.04	96.77	100.00	1.00
J. Utilities	0.99			25.21	62.50	77.08	0.88
L1. Commercial Personal	0.98			5.46	90.00	100.00	1.01
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			14.06			0.87
159	Maverick			A. Single-Family Residences	0.99	8.49	73.68
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	0.97	13.37	56.20	82.64	0.99
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.01				
		F1. Commercial Real	0.98	6.82	72.00	100.00	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	6.53	80.00	90.00	0.93
		J. Utilities	1.00	4.00	100.00	100.00	0.95
		L1. Commercial Personal	1.03	8.06	74.07	88.89	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	9.99			0.94
		160	McCulloch	A. Single-Family Residences	0.99	11.06	64.41
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.75			16.44	62.22	72.22	1.03
D. Acreage (Prod Value)	1.05						
F1. Commercial Real	0.98			17.35	48.28	72.41	1.00
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	0.98			0.58	100.00	100.00	1.02
L1. Commercial Personal	1.00			9.24	72.00	92.00	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.94			17.39			0.97

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

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff	
161	McLennan	A. Single-Family Residences	0.99	6.61	81.82	98.00	1.00	
		B. Multifamily Residences	0.95	7.77	75.61	97.56	1.03	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	0.97	7.12	78.62	95.52	0.98	
		D. Acreage (Prod Value)	0.99					
		F1. Commercial Real	0.96	7.52	77.55	97.45	1.03	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	*	*	*	*	*	
		J. Utilities	0.99	6.09	83.90	100.00	0.97	
		L1. Commercial Personal	1.00	4.75	82.80	95.16	1.00	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		0.99	6.79			0.99
		162	McMullen	A. Single-Family Residences	*	*	*	*
B. Multifamily Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	0.65			21.54	30.00	60.00	0.96	
D. Acreage (Prod Value)	0.52							
F1. Commercial Real	*			*	*	*	*	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.02			4.90	89.47	94.74	1.02	
J. Utilities	0.99			12.84	57.14	85.71	1.03	
L1. Commercial Personal	*			*	*	*	*	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				1.00	15.03			0.98
163	Medina			A. Single-Family Residences	0.98	4.37	88.40	98.90
		B. Multifamily Residences	0.95	6.21	70.00	100.00	0.99	
		C. Vacant Lots	1.00	6.00	76.56	96.88	1.01	
		D. Rural Real (Market Value)	0.99	4.47	88.68	99.06	1.00	
		D. Acreage (Prod Value)	0.99					
		F1. Commercial Real	0.98	6.58	84.85	98.48	0.96	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	*	*	*	*	*	
		J. Utilities	0.93	3.92	100.00	100.00	0.92	
		L1. Commercial Personal	1.00	6.61	81.82	96.97	1.01	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		0.99	5.15			0.96
		164	Menard	A. Single-Family Residences	0.98	14.96	43.75	81.25
B. Multifamily Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	0.99			8.61	67.74	93.55	0.98	
D. Acreage (Prod Value)	0.95							
F1. Commercial Real	*			*	*	*	*	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.05			3.87	94.12	100.00	1.02	
J. Utilities	*			*	*	*	*	
L1. Commercial Personal	*			*	*	*	*	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				1.00	10.49			1.00

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
165	Midland	A. Single-Family Residences	0.99	9.15	72.90	94.84	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.94	6.23	85.71	92.86	1.01
		D. Acreage (Prod Value)	0.95				
		F1. Commercial Real	1.00	10.87	62.26	84.91	0.96
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.07	100.00	100.00	0.99
		J. Utilities	0.99	12.65	70.37	81.48	0.89
		L1. Commercial Personal	1.00	12.12	58.82	88.24	1.07
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	9.34			0.97
		166	Milam	A. Single-Family Residences	1.00	14.38	52.98
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.98			21.68	38.94	71.15	1.05
D. Acreage (Prod Value)	0.96						
F1. Commercial Real	0.98			17.32	41.67	80.00	1.03
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.02			1.96	100.00	100.00	1.00
J. Utilities	0.99			7.98	74.51	92.16	1.00
L1. Commercial Personal	1.05			19.81	60.00	73.33	1.12
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			16.57			1.03
167	Mills			A. Single-Family Residences	1.02	14.68	47.83
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	9.58	70.87	84.25	1.00
		D. Acreage (Prod Value)	1.10				
		F1. Commercial Real	0.87	26.70	23.33	56.67	1.08
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	5.79	81.82	100.00	1.10
		L1. Commercial Personal	1.00	2.40	92.00	100.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	12.43			1.03
		168	Mitchell	A. Single-Family Residences	1.05	20.07	39.62
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.05			18.35	42.31	73.08	1.00
D. Acreage (Prod Value)	1.21						
F1. Commercial Real	0.95			10.65	57.69	88.46	1.02
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			2.99	91.67	100.00	0.99
J. Utilities	0.99			12.73	73.33	76.67	1.03
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.02			15.73			1.02

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**1999 Appraisal District Study Summary
Preliminary Results**

			Median	Coeff of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
		Property Category	Ratio	Disp			
169	Montague	A. Single-Family Residences	0.91	14.01	56.20	84.71	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	14.66	63.11	82.79	1.06
		D. Acreage (Prod Value)	1.20				
		F1. Commercial Real	0.98	14.43	53.06	83.67	1.05
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	2.44	94.03	100.00	1.01
		J. Utilities	0.94	8.29	68.42	94.74	1.04
		L1. Commercial Personal	0.98	17.01	55.56	72.22	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
			Overall	0.98	13.22		
170	Montgomery	A. Single-Family Residences	0.95	8.01	83.73	95.38	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	13.44	65.38	88.46	1.04
		D. Rural Real (Market Value)	1.00	8.27	65.85	97.56	0.98
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	0.96	9.05	69.49	94.92	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	0.71	100.00	100.00	1.00
		J. Utilities	1.00	15.91	50.00	85.94	0.98
		L1. Commercial Personal	1.00	9.46	64.91	89.47	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
			Overall	0.96	10.06		
171	Moore	A. Single-Family Residences	0.95	7.17	78.29	100.00	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.95				
		F1. Commercial Real	0.99	2.82	100.00	100.00	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.17	100.00	100.00	1.00
		J. Utilities	0.98	22.53	58.33	75.00	1.00
		L1. Commercial Personal	1.00	4.58	83.33	95.83	0.99
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
			Overall	1.00	6.59		
172	Morris	A. Single-Family Residences	0.99	11.59	58.33	90.00	1.04
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.06	15.21	42.31	80.77	1.00
		D. Acreage (Prod Value)	1.14				
		F1. Commercial Real	0.99	13.13	60.00	80.00	1.05
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	1.00	2.92	91.67	100.00	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
			Overall	1.00	11.79		

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

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

**1999 Appraisal District Study Summary
Preliminary Results**

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
173	Motley	A. Single-Family Residences	0.97	7.75	76.19	100.00	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	13.71	76.47	82.35	0.91
		D. Acreage (Prod Value)	0.69				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	10.10		
174	Nacogdoches	A. Single-Family Residences	0.91	12.27	62.75	89.54	1.03
		B. Multifamily Residences	0.77	15.58	53.85	84.62	1.15
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.94	16.05	53.25	78.11	1.08
		D. Acreage (Prod Value)	0.92				
		F1. Commercial Real	0.97	11.73	66.67	80.95	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.25	100.00	100.00	1.00
		J. Utilities	0.97	13.94	85.71	85.71	0.97
		L1. Commercial Personal	1.00	7.00	66.67	91.67	0.96
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.95	13.51		
175	Navarro	A. Single-Family Residences	0.98	7.46	77.43	96.87	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	17.84	40.91	77.27	1.09
		D. Rural Real (Market Value)	0.99	12.11	68.18	87.27	1.00
		D. Acreage (Prod Value)	1.06				
		F1. Commercial Real	0.97	8.72	64.29	92.86	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	4.81	83.33	100.00	1.00
		J. Utilities	0.99	9.17	75.76	90.91	1.02
		L1. Commercial Personal	1.00	5.62	84.62	96.15	0.97
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	9.82		
176	Newton	A. Single-Family Residences	0.81	15.07	45.76	83.62	1.04
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	9.86	61.36	86.36	0.99
		D. Acreage (Prod Value)	1.16				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	3.13	96.77	96.77	1.03
		J. Utilities	1.00	20.73	80.00	80.00	0.95
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.89	16.06		

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

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
177	Nolan	A. Single-Family Residences	0.95	18.58	49.25	80.60	1.07
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.90	29.90	13.21	58.49	1.04
		D. Acreage (Prod Value)	0.97				
		F1. Commercial Real	0.95	27.91	52.94	64.71	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	2.40	93.62	100.00	1.01
		J. Utilities	0.97	10.88	85.00	90.00	1.01
		L1. Commercial Personal	1.00	2.00	92.19	96.88	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	15.74			0.96
		178	Nueces	A. Single-Family Residences	0.97	7.05	81.06
B. Multifamily Residences	0.99			4.53	90.91	100.00	0.99
C. Vacant Lots	1.00			5.26	83.10	95.07	1.00
D. Rural Real (Market Value)	0.98			6.78	78.13	94.79	0.98
D. Acreage (Prod Value)	0.90						
F1. Commercial Real	0.98			5.94	90.48	95.83	1.01
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.01			5.14	90.57	100.00	1.05
J. Utilities	0.99			10.71	78.95	85.96	1.02
L1. Commercial Personal	1.00			6.73	78.87	94.37	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			7.02			0.98
179	Ochiltree			A. Single-Family Residences	0.94	10.33	70.73
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	9.13	73.33	83.33	1.00
		D. Acreage (Prod Value)	1.16				
		F1. Commercial Real	1.01	7.66	69.23	92.31	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.05	7.29	90.00	90.00	1.05
		J. Utilities	0.99	22.56	33.33	66.67	1.07
		L1. Commercial Personal	1.00	2.83	94.29	100.00	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	8.66			1.00
		180	Oldham	A. Single-Family Residences	0.90	27.33	28.57
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.96			18.81	41.18	70.59	0.98
D. Acreage (Prod Value)	0.99						
F1. Commercial Real	0.99			15.33	63.64	72.73	1.51
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.01			2.23	100.00	100.00	1.00
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.97			19.36			0.95

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

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**1999 Appraisal District Study Summary
Preliminary Results**

			Median	Coeff of	% Obs	% Obs	Price-	
		Property Category	Ratio	Disp	+ - 10% of Median	+ - 25% of Median	Related Diff	
181	Orange	A. Single-Family Residences	0.98	4.71	93.09	98.94	1.01	
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	*	*	*	*	*	
		D. Acreage (Prod Value)	1.30					
		F1. Commercial Real	0.96	5.50	88.71	98.39	1.01	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.02	0.42	100.00	100.00	1.00	
		J. Utilities	1.00	12.20	67.39	86.96	0.97	
		L1. Commercial Personal	1.00	2.00	94.12	100.00	1.00	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall	0.98	5.77			0.98	
182	Palo Pinto	A. Single-Family Residences	0.96	9.50	61.22	97.45	0.99	
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	0.97	3.54	91.80	100.00	0.98	
		D. Rural Real (Market Value)	0.91	8.32	69.05	97.62	1.04	
		D. Acreage (Prod Value)	0.94					
		F1. Commercial Real	0.94	8.29	78.69	98.36	1.01	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.02	1.01	100.00	100.00	1.00	
		J. Utilities	1.02	7.40	72.41	96.55	1.01	
		L1. Commercial Personal	0.97	5.90	82.76	100.00	0.95	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall	0.97	7.82			0.98	
183	Panola	A. Single-Family Residences	1.00	9.09	63.92	96.47	1.01	
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	1.02	13.48	51.32	82.89	1.05	
		D. Acreage (Prod Value)	0.71					
		F1. Commercial Real	*	*	*	*	*	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.03	0.79	100.00	100.00	1.00	
		J. Utilities	0.94	8.85	75.68	97.30	1.01	
		L1. Commercial Personal	*	*	*	*	*	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall	1.02	8.47			1.00	
184	Parker	A. Single-Family Residences	1.00	7.33	74.70	96.69	1.00	
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	1.00	5.55	83.64	99.53	1.00	
		D. Acreage (Prod Value)	0.99					
		F1. Commercial Real	1.01	11.91	50.72	88.41	1.02	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.03	1.14	100.00	100.00	1.00	
		J. Utilities	0.99	6.09	82.81	98.44	0.97	
		L1. Commercial Personal	1.03	13.14	53.33	80.00	1.11	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall	1.00	7.32			0.98	

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**1999 Appraisal District Study Summary
Preliminary Results**

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
185	Parmer	A. Single-Family Residences	0.98	12.80	59.81	86.92	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	8.28	70.69	87.93	1.03
		D. Acreage (Prod Value)	1.07				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.01	5.22	93.33	100.00	1.08
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	10.73			1.04
		186	Pecos	A. Single-Family Residences	0.85	15.58	43.59
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.90			15.56	46.67	66.67	1.15
D. Acreage (Prod Value)	0.94						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.00			4.41	88.64	97.73	1.06
J. Utilities	0.99			10.04	71.88	81.25	1.03
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.96			13.17			0.96
187	Polk			A. Single-Family Residences	0.95	25.14	39.26
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.03	29.52	25.23	62.62	1.15
		D. Rural Real (Market Value)	0.98	22.73	53.49	79.07	1.05
		D. Acreage (Prod Value)	1.04				
		F1. Commercial Real	1.03	13.93	45.00	90.00	0.97
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	2.32	100.00	100.00	1.01
		J. Utilities	0.98	12.58	64.58	81.25	1.02
		L1. Commercial Personal	1.04	18.89	67.74	87.10	1.06
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	22.04			1.03
		188	Potter-Randall	A. Single-Family Residences	0.99	3.96	91.84
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	1.06						
F1. Commercial Real	1.00			4.80	91.51	98.11	1.01
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			2.59	96.97	96.97	1.01
J. Utilities	0.98			7.56	75.86	93.10	0.99
L1. Commercial Personal	1.00			6.44	85.19	96.30	1.02
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			5.06			0.99

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**1999 Appraisal District Study Summary
Preliminary Results**

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
189	Presidio	A. Single-Family Residences	0.91	13.77	49.29	85.71	1.04
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	9.90	65.85	87.80	0.97
		D. Rural Real (Market Value)	1.00	13.32	71.79	80.77	1.22
		D. Acreage (Prod Value)	1.23				
		F1. Commercial Real	0.96	13.57	50.79	77.78	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.98	3.47	100.00	100.00	1.02
		L1. Commercial Personal	1.00	23.00	56.25	75.00	1.10
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	14.16			1.02
190	Rains	A. Single-Family Residences	0.96	11.85	69.32	89.77	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	0.95	13.53	71.15	90.38	1.00
		D. Rural Real (Market Value)	0.95	12.57	64.52	96.77	1.03
		D. Acreage (Prod Value)	1.11				
		F1. Commercial Real	0.95	7.87	80.65	96.77	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	2.52	100.00	100.00	1.00
		J. Utilities	1.00	14.11	77.78	77.78	1.21
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	11.71			0.98
192	Reagan	A. Single-Family Residences	1.01	12.24	46.67	91.11	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.66				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	3.31	100.00	100.00	1.05
		J. Utilities	0.98	50.34	77.78	88.89	1.08
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	15.07			1.04
193	Real	A. Single-Family Residences	1.06	10.41	56.67	93.33	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	21.54	46.43	64.29	1.02
		D. Rural Real (Market Value)	0.92	18.83	63.16	73.68	1.15
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	0.96	4.86	85.71	100.00	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	*	*	*	*	*
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	14.36			1.04

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

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
194	Red River	A. Single-Family Residences	0.99	11.63	61.59	89.40	1.04
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.97	20.30	34.65	69.31	1.07
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	1.00	7.48	78.26	91.30	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.06	6.30	94.74	94.74	1.08
		J. Utilities	1.00	7.92	87.50	91.67	1.02
		L1. Commercial Personal	1.01	9.17	78.26	86.96	1.06
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	13.22			1.02
195	Reeves	A. Single-Family Residences	1.00	14.90	46.48	80.28	1.03
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.20	15.98	42.86	78.57	1.04
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	0.99	14.20	42.42	87.88	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.02	100.00	100.00	1.02
		J. Utilities	1.01	12.09	66.67	83.33	1.01
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.02	13.17			1.03
196	Refugio	A. Single-Family Residences	0.97	11.24	62.79	87.21	1.03
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.01	5.94	90.91	90.91	0.93
		D. Acreage (Prod Value)	0.98				
		F1. Commercial Real	0.96	5.02	90.91	100.00	0.98
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.07	100.00	100.00	1.01
		J. Utilities	0.94	12.73	82.35	82.35	0.98
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	9.33			0.98
197	Roberts	A. Single-Family Residences	0.86	13.43	54.55	81.82	1.04
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.12				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	3.16	100.00	100.00	1.00
		J. Utilities	1.03	98.49	66.67	88.89	1.20
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.03	26.35			1.03

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

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

**1999 Appraisal District Study Summary
Preliminary Results**

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
198	Robertson	A. Single-Family Residences	1.04	11.46	58.12	93.16	1.00
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	19.25	49.33	77.33	0.91
		D. Acreage (Prod Value)	0.97				
		F1. Commercial Real	0.98	16.92	48.39	77.42	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	2.00	100.00	100.00	1.00
		J. Utilities	1.00	10.77	61.40	91.23	1.04
		L1. Commercial Personal	1.00	11.91	72.73	90.91	1.00
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	12.75			1.02
199	Rockwall	A. Single-Family Residences	0.96	6.23	82.46	97.81	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	14.28	55.81	74.42	1.05
		D. Rural Real (Market Value)	0.92	26.49	35.19	72.22	1.18
		D. Acreage (Prod Value)	1.38				
		F1. Commercial Real	0.96	10.28	67.31	90.38	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.01	4.04	100.00	100.00	1.02
		L1. Commercial Personal	1.00	9.71	71.43	85.71	1.08
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	10.47			1.00
200	Runnels	A. Single-Family Residences	0.94	16.78	52.41	74.48	1.06
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.76	24.82	32.35	58.82	1.02
		D. Acreage (Prod Value)	1.26				
		F1. Commercial Real	0.92	10.65	61.02	89.83	1.06
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	3.29	90.91	96.97	1.03
		J. Utilities	0.98	4.59	100.00	100.00	1.02
		L1. Commercial Personal	1.00	3.15	90.00	95.00	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.93	17.60			0.97
201	Rusk	A. Single-Family Residences	0.99	9.92	76.69	94.26	1.03
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.94	8.71	77.69	93.39	1.02
		D. Acreage (Prod Value)	0.71				
		F1. Commercial Real	0.93	10.01	62.96	90.74	0.92
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.33	100.00	100.00	1.00
		J. Utilities	1.00	9.61	77.92	84.42	1.04
		L1. Commercial Personal	1.00	11.27	65.85	87.80	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	8.92			1.01

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1999 Appraisal District Study Summary Preliminary Results

			Median	Coeff of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
Property Category			Ratio	Disp			
202	Sabine	A. Single-Family Residences	1.00	11.27	74.16	87.64	1.05
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	14.50	53.13	75.00	1.04
		D. Rural Real (Market Value)	1.00	7.14	76.19	90.48	1.01
		D. Acreage (Prod Value)	0.88				
		F1. Commercial Real	0.99	3.82	93.33	100.00	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.96	9.28	81.82	81.82	1.01
		L1. Commercial Personal	1.00	5.85	75.00	100.00	1.05
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	9.25			1.03
		203	San Augustine	A. Single-Family Residences	1.00	10.50	76.34
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			20.05	54.05	71.62	1.02
D. Acreage (Prod Value)	0.87						
F1. Commercial Real	1.01			6.16	81.48	92.59	0.98
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	0.95			5.37	90.00	90.00	0.94
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			12.80			0.98
204	San Jacinto			A. Single-Family Residences	1.00	7.43	74.71
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	22.04	42.62	75.41	1.10
		D. Rural Real (Market Value)	1.00	20.50	43.75	78.13	1.11
		D. Acreage (Prod Value)	1.09				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	0.89	100.00	100.00	1.00
		J. Utilities	1.00	11.29	76.47	88.24	1.01
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	13.68			1.04
		205	San Patricio	A. Single-Family Residences	0.94	11.70	69.50
B. Multifamily Residences	0.96			12.32	58.33	83.33	0.95
C. Vacant Lots	1.00			22.96	52.04	78.57	1.09
D. Rural Real (Market Value)	0.99			9.48	79.31	93.10	1.05
D. Acreage (Prod Value)	1.01						
F1. Commercial Real	0.97			8.04	75.40	95.24	0.99
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			0.73	100.00	100.00	1.00
J. Utilities	0.96			12.32	88.41	88.41	0.98
L1. Commercial Personal	1.01			5.38	78.57	100.00	1.05
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.96			12.15			1.01

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

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1999 Appraisal District Study Summary Preliminary Results

			Median	Coeff of	% Obs	% Obs	Price-
		Property Category	Ratio	Disp	+ - 10% of Median	+ - 25% of Median	Related Diff
206	San Saba	A. Single-Family Residences	0.99	21.52	43.62	73.40	1.08
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	13.35	54.81	87.50	1.02
		D. Acreage (Prod Value)	0.95				
		F1. Commercial Real	1.02	9.50	68.97	89.66	1.04
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.94	4.97	88.89	100.00	1.14
		L1. Commercial Personal	1.00	10.19	76.19	85.71	1.08
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	15.38			1.09
207	Schleicher	A. Single-Family Residences	0.85	19.38	38.89	69.44	1.12
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.88	13.07	50.00	83.33	1.00
		D. Acreage (Prod Value)	1.11				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	5.29	85.00	100.00	1.04
		J. Utilities	0.99	9.34	50.00	100.00	0.92
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	14.77			0.96
208	Scurry	A. Single-Family Residences	1.06	11.67	64.46	85.95	1.03
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.97	14.52	42.31	86.54	1.05
		D. Acreage (Prod Value)	1.38				
		F1. Commercial Real	0.99	16.66	34.88	86.05	1.05
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.00	4.24	89.19	100.00	1.05
		J. Utilities	0.94	10.64	60.00	96.00	1.02
		L1. Commercial Personal	0.98	10.24	74.07	85.19	0.96
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	12.27			1.03
209	Shackelford	A. Single-Family Residences	0.97	12.84	62.50	92.86	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.02	6.37	85.00	100.00	1.02
		D. Acreage (Prod Value)	0.91				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.58	97.50	100.00	0.99
		J. Utilities	1.00	7.62	84.62	84.62	1.01
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.02	8.32			0.99

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
210	Shelby	A. Single-Family Residences	0.97	15.72	56.80	78.40	1.07
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.99	31.16	32.42	56.04	1.14
		D. Acreage (Prod Value)	0.89				
		F1. Commercial Real	1.00	11.53	78.13	90.63	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	0.61	100.00	100.00	1.00
		J. Utilities	0.93	6.42	89.47	100.00	0.95
		L1. Commercial Personal	1.00	15.42	70.83	83.33	1.11
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
				Overall	0.98	19.86	
211	Sherman	A. Single-Family Residences	0.90	14.50	38.64	88.64	1.06
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.02				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	0.68	100.00	100.00	1.00
		J. Utilities	1.00	25.44	77.78	77.78	1.02
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
				Overall	1.02	10.57	
212	Smith	A. Single-Family Residences	0.96	8.47	77.95	94.57	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.97	22.60	56.44	72.28	1.09
		D. Acreage (Prod Value)	1.12				
		F1. Commercial Real	0.95	16.54	49.67	76.47	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	1.24	100.00	100.00	0.99
		J. Utilities	1.00	8.95	82.67	92.00	0.96
		L1. Commercial Personal	1.01	9.96	74.78	90.43	1.02
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
				Overall	0.97	11.48	
213	Somervell	A. Single-Family Residences	0.97	8.76	75.00	93.75	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.12				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	5.33	88.89	100.00	1.07
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
				Overall	1.00	7.60	

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
214	Starr	A. Single-Family Residences	0.79	28.94	25.25	54.95	1.15
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	14.77	66.67	73.91	1.05
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.87				
		F1. Commercial Real	0.92	12.45	60.00	87.69	0.93
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	0.83	98.31	100.00	1.00
		J. Utilities	0.99	357.26	69.23	69.23	0.99
		L1. Commercial Personal	1.00	9.92	83.33	87.50	0.94
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.96	30.40			0.90
		215	Stephens	A. Single-Family Residences	1.02	26.25	23.19
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.87			27.28	26.67	66.67	1.05
D. Acreage (Prod Value)	0.80						
F1. Commercial Real	0.98			26.87	48.15	70.37	1.11
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.04			3.95	88.89	100.00	1.01
J. Utilities	1.01			13.76	70.00	80.00	0.97
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.02			22.58			1.03
216	Sterling			A. Single-Family Residences	1.01	12.53	43.18
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.54				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	3.73	90.00	100.00	1.02
		J. Utilities	0.99	9.60	60.00	90.00	1.03
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	9.87			1.02
		217	Stonewall	A. Single-Family Residences	0.98	16.45	44.12
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.83			40.14	27.27	63.64	1.21
D. Acreage (Prod Value)	0.93						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.03			0.61	100.00	100.00	1.00
J. Utilities	0.98			6.53	80.00	100.00	1.03
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			18.38			1.01

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

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff	
218	Sutton	A. Single-Family Residences	0.90	7.49	74.07	96.30	1.02	
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	*	*	*	*	*	
		D. Acreage (Prod Value)	0.87					
		F1. Commercial Real	*	*	*	*	*	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.01	2.57	100.00	100.00	1.00	
		J. Utilities	1.00	9.33	66.67	83.33	0.97	
		L1. Commercial Personal	*	*	*	*	*	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		0.98	7.73			0.98
		219	Swisher	A. Single-Family Residences	0.91	10.85	62.71	91.53
B. Multifamily Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	0.91			14.23	42.86	88.10	1.03	
D. Acreage (Prod Value)	1.13							
F1. Commercial Real	0.97			9.53	72.00	92.00	1.12	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	*			*	*	*	*	
J. Utilities	1.01			5.04	86.36	100.00	1.05	
L1. Commercial Personal	0.99			1.54	100.00	100.00	0.99	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				0.95	10.45			0.99
220	Tarrant			A. Single-Family Residences	0.96	4.06	94.14	99.01
		B. Multifamily Residences	0.95	10.86	64.67	89.22	1.01	
		C. Vacant Lots	1.00	12.94	57.14	85.71	1.00	
		D. Rural Real (Market Value)	*	*	*	*	*	
		D. Acreage (Prod Value)	1.04					
		F1. Commercial Real	0.95	13.33	56.15	87.47	1.10	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	*	*	*	*	*	
		J. Utilities	0.99	8.86	81.88	92.03	0.96	
		L1. Commercial Personal	1.00	6.23	90.36	98.21	1.04	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		0.96	6.33			1.00
		221	Taylor	A. Single-Family Residences	0.98	9.63	68.12	93.33
B. Multifamily Residences	0.96			12.80	60.98	85.37	1.00	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	0.94			18.63	50.00	78.67	1.03	
D. Acreage (Prod Value)	0.94							
F1. Commercial Real	0.89			22.42	30.51	66.10	0.98	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.03			3.87	97.47	98.73	1.00	
J. Utilities	1.01			9.47	70.31	85.94	1.00	
L1. Commercial Personal	1.00			6.94	81.75	92.06	0.94	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				0.99	12.67			0.96

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

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
222	Terrell	A. Single-Family Residences	1.01	14.57	62.07	79.31	1.07
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.99				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	4.95	84.21	94.74	1.02
		J. Utilities	0.93	8.17	60.00	100.00	1.03
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	10.61			1.03
		223	Terry	A. Single-Family Residences	0.97	13.45	52.80
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.98			9.22	69.57	86.96	1.02
D. Acreage (Prod Value)	0.86						
F1. Commercial Real	1.00			4.86	89.29	96.43	1.02
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.05			4.78	97.56	97.56	0.95
J. Utilities	1.01			12.09	50.00	78.57	1.04
L1. Commercial Personal	1.00			0.17	100.00	100.00	1.00
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	1.00			9.82			0.93
224	Throckmorton			A. Single-Family Residences	0.98	10.81	60.94
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.76	13.66	67.65	79.41	0.84
		D. Acreage (Prod Value)	0.92				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	1.48	100.00	100.00	1.01
		J. Utilities	0.98	5.93	93.75	100.00	1.05
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.98	11.73			0.95
		225	Titus	A. Single-Family Residences	1.00	13.92	53.72
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	0.99			13.92	50.00	84.38	1.07
D. Acreage (Prod Value)	1.02						
F1. Commercial Real	0.95			14.84	50.00	100.00	0.99
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	0.99			18.01	65.52	79.31	0.98
L1. Commercial Personal	0.98			14.86	55.56	77.78	1.09
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			14.57			0.93

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
226	Tom Green	A. Single-Family Residences	0.95	11.82	58.41	92.07	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	12.44	56.47	91.76	1.01
		D. Acreage (Prod Value)	0.97				
		F1. Commercial Real	0.99	13.32	48.15	85.19	1.03
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	4.83	93.10	96.55	1.01
		J. Utilities	1.00	9.13	71.88	90.63	1.02
		L1. Commercial Personal	1.00	9.23	73.08	88.46	1.03
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	11.48		
227	Travis	A. Single-Family Residences	0.95	5.08	88.59	98.99	1.00
		B. Multifamily Residences	0.98	4.90	85.19	98.77	1.00
		C. Vacant Lots	0.99	8.40	76.47	89.92	1.00
		D. Rural Real (Market Value)	1.00	14.65	56.41	78.21	1.02
		D. Acreage (Prod Value)	1.16				
		F1. Commercial Real	1.00	9.86	65.32	90.99	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	9.04	84.00	92.00	0.94
		L1. Commercial Personal	1.00	7.92	77.53	95.51	1.04
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	8.33		
228	Trinity	A. Single-Family Residences	0.95	17.55	38.85	75.54	1.08
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	29.92	38.78	69.39	1.11
		D. Rural Real (Market Value)	1.00	13.67	50.00	85.42	0.96
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	0.91	16.15	60.00	80.00	0.92
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	1.00	12.23	61.54	84.62	1.01
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	18.65		
229	Tyler	A. Single-Family Residences	0.93	11.31	52.31	93.33	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	5.00	84.62	96.15	0.98
		D. Rural Real (Market Value)	0.95	13.95	58.82	78.82	1.02
		D. Acreage (Prod Value)	1.12				
		F1. Commercial Real	0.89	15.07	53.13	78.13	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.11	100.00	100.00	1.00
		J. Utilities	1.00	16.08	76.00	80.00	1.01
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.95	12.12		

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1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
230	Upshur	A. Single-Family Residences	0.96	10.67	69.51	89.02	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.95	14.93	60.96	83.42	1.00
		D. Acreage (Prod Value)	1.34				
		F1. Commercial Real	0.95	13.93	54.69	82.81	1.09
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	1.43	100.00	100.00	1.01
		J. Utilities	1.00	12.03	66.67	84.62	1.05
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.97	12.01			0.95
		231	Upton	A. Single-Family Residences	0.98	10.31	70.00
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	*			*	*	*	*
D. Acreage (Prod Value)	0.68						
F1. Commercial Real	*			*	*	*	*
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.00			5.69	94.29	94.29	1.05
J. Utilities	0.99			12.60	63.16	78.95	0.99
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			8.99			1.05
232	Uvalde			A. Single-Family Residences	0.94	11.31	61.35
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	0.94	13.12	59.65	80.70	1.01
		D. Rural Real (Market Value)	0.94	19.97	39.19	68.92	1.10
		D. Acreage (Prod Value)	0.94				
		F1. Commercial Real	0.98	10.50	68.63	92.16	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	4.92	93.33	100.00	0.97
		L1. Commercial Personal	1.00	13.67	55.56	77.78	0.97
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.95	13.06			0.96
		233	Val Verde	A. Single-Family Residences	0.99	7.87	81.38
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	0.99			19.84	46.43	64.29	0.98
D. Rural Real (Market Value)	0.73			30.96	40.00	70.00	0.97
D. Acreage (Prod Value)	0.88						
F1. Commercial Real	0.99			8.88	71.43	96.43	1.10
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.01			4.49	82.35	100.00	1.01
J. Utilities	1.00			2.80	100.00	100.00	1.02
L1. Commercial Personal	1.01			8.71	50.00	100.00	0.96
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			9.93			1.00

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**1999 Appraisal District Study Summary
Preliminary Results**

			Median	Coeff of	% Obs + -	% Obs + -	Price- Related		
		Property Category	Ratio	Disp	10% of Median	25% of Median	Diff		
234	Van Zandt	A. Single-Family Residences	0.98	7.49	76.15	97.91	1.00		
		B. Multifamily Residences	*	*	*	*	*		
		C. Vacant Lots	*	*	*	*	*		
		D. Rural Real (Market Value)	0.99	8.24	74.07	95.24	1.03		
		D. Acreage (Prod Value)	1.33						
		F1. Commercial Real	0.94	8.76	70.27	94.59	0.97		
		F2. Industrial Real	*	*	*	*	*		
		G. Oil, Gas Minerals	1.04	1.62	100.00	100.00	1.00		
		J. Utilities	1.00	8.76	80.56	90.28	0.99		
		L1. Commercial Personal	1.00	1.96	100.00	100.00	1.00		
		L2. Industrial Personal	*	*	*	*	*		
		M. Other Personal	*	*	*	*	*		
		O. Residential Inventory	*	*	*	*	*		
		Overall			0.99	7.80			0.97
		235	Victoria	A. Single-Family Residences	0.96	6.84	78.92	98.53	1.00
B. Multifamily Residences	*			*	*	*	*		
C. Vacant Lots	*			*	*	*	*		
D. Rural Real (Market Value)	0.98			6.12	86.67	97.78	1.01		
D. Acreage (Prod Value)	1.07								
F1. Commercial Real	0.99			7.18	81.48	96.30	1.01		
F2. Industrial Real	*			*	*	*	*		
G. Oil, Gas Minerals	*			*	*	*	*		
J. Utilities	0.99			15.24	79.41	82.35	0.95		
L1. Commercial Personal	1.00			7.05	76.19	100.00	1.00		
L2. Industrial Personal	*			*	*	*	*		
M. Other Personal	*			*	*	*	*		
O. Residential Inventory	*			*	*	*	*		
Overall					0.98	7.60			0.97
236	Walker			A. Single-Family Residences	0.92	10.00	67.57	94.59	1.01
		B. Multifamily Residences	0.93	7.72	63.64	100.00	0.92		
		C. Vacant Lots	*	*	*	*	*		
		D. Rural Real (Market Value)	0.93	13.52	47.62	88.10	1.00		
		D. Acreage (Prod Value)	0.99						
		F1. Commercial Real	0.99	9.14	70.00	90.00	0.98		
		F2. Industrial Real	*	*	*	*	*		
		G. Oil, Gas Minerals	*	*	*	*	*		
		J. Utilities	1.00	5.48	78.26	100.00	0.98		
		L1. Commercial Personal	1.00	7.50	60.00	100.00	0.92		
		L2. Industrial Personal	*	*	*	*	*		
		M. Other Personal	*	*	*	*	*		
		O. Residential Inventory	*	*	*	*	*		
		Overall			0.94	10.39			0.91
		237	Waller	A. Single-Family Residences	0.99	9.63	65.90	93.09	1.01
B. Multifamily Residences	*			*	*	*	*		
C. Vacant Lots	*			*	*	*	*		
D. Rural Real (Market Value)	0.99			15.93	46.15	82.42	1.03		
D. Acreage (Prod Value)	1.29								
F1. Commercial Real	0.99			8.77	65.28	94.44	1.02		
F2. Industrial Real	*			*	*	*	*		
G. Oil, Gas Minerals	1.03			5.24	80.00	100.00	1.03		
J. Utilities	0.93			28.90	34.15	60.98	0.90		
L1. Commercial Personal	1.00			7.87	71.79	92.31	1.01		
L2. Industrial Personal	*			*	*	*	*		
M. Other Personal	*			*	*	*	*		
O. Residential Inventory	*			*	*	*	*		
Overall					0.99	12.31			1.02

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**1999 Appraisal District Study Summary
Preliminary Results**

		Property Category	Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff
238	Ward	A. Single-Family Residences	0.88	17.26	54.76	85.71	1.08
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.92	16.77	64.29	78.57	0.91
		D. Acreage (Prod Value)	0.60				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.03	0.92	100.00	100.00	1.00
		J. Utilities	0.99	15.90	65.22	82.61	0.99
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	12.83			0.98
239	Washington	A. Single-Family Residences	0.95	7.12	81.18	92.94	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.89	21.38	29.23	63.08	1.06
		D. Acreage (Prod Value)	1.22				
		F1. Commercial Real	0.95	9.47	66.67	93.33	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	0.95	16.18	63.41	75.61	1.07
		J. Utilities	1.00	14.07	64.29	85.71	0.88
		L1. Commercial Personal	1.00	13.20	60.00	80.00	0.90
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.95	13.65			1.06
240	Webb	A. Single-Family Residences	0.97	9.78	66.04	93.85	1.01
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	0.97	10.95	57.45	89.36	1.03
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.53				
		F1. Commercial Real	0.96	11.19	55.07	86.96	1.02
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	0.62	100.00	100.00	1.00
		J. Utilities	1.00	62.00	84.21	84.21	0.98
		L1. Commercial Personal	1.00	6.68	78.95	94.74	0.98
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	10.82			0.98
241	Wharton	A. Single-Family Residences	0.94	11.00	60.49	94.65	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	1.00	21.86	37.97	64.56	1.02
		D. Acreage (Prod Value)	0.96				
		F1. Commercial Real	0.97	8.29	72.00	100.00	1.00
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.04	2.23	98.55	100.00	1.00
		J. Utilities	0.97	9.87	81.63	87.76	0.93
		L1. Commercial Personal	1.00	5.84	79.73	94.59	1.03
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	10.84			0.96

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**1999 Appraisal District Study Summary
Preliminary Results**

			Median	Coeff of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff	
		Property Category	Ratio	Disp				
242	Wheeler	A. Single-Family Residences	0.92	7.09	80.00	96.00	1.03	
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	0.98	13.42	50.00	80.00	1.08	
		D. Acreage (Prod Value)	0.94					
		F1. Commercial Real	0.93	16.87	69.23	76.92	1.03	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.04	3.91	94.38	100.00	1.01	
		J. Utilities	1.01	17.53	66.67	83.33	1.08	
		L1. Commercial Personal	*	*	*	*	*	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		1.01	9.69			0.99
		243	Wichita	A. Single-Family Residences	0.99	3.79	91.79	98.16
B. Multifamily Residences	*			*	*	*	*	
C. Vacant Lots	*			*	*	*	*	
D. Rural Real (Market Value)	0.99			9.38	57.14	100.00	0.97	
D. Acreage (Prod Value)	1.15							
F1. Commercial Real	1.02			6.73	87.12	96.97	1.00	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.08			10.97	75.76	90.91	1.09	
J. Utilities	1.01			33.11	76.74	76.74	1.13	
L1. Commercial Personal	1.05			5.67	87.50	95.83	1.01	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				1.00	6.54			0.98
244	Wilbarger			A. Single-Family Residences	0.98	4.24	97.30	100.00
		B. Multifamily Residences	*	*	*	*	*	
		C. Vacant Lots	*	*	*	*	*	
		D. Rural Real (Market Value)	1.00	5.27	80.00	100.00	0.99	
		D. Acreage (Prod Value)	0.78					
		F1. Commercial Real	0.99	6.53	78.57	96.43	1.00	
		F2. Industrial Real	*	*	*	*	*	
		G. Oil, Gas Minerals	1.03	3.30	88.00	100.00	0.99	
		J. Utilities	0.98	6.97	94.44	94.44	1.09	
		L1. Commercial Personal	*	*	*	*	*	
		L2. Industrial Personal	*	*	*	*	*	
		M. Other Personal	*	*	*	*	*	
		O. Residential Inventory	*	*	*	*	*	
		Overall		1.00	5.65			1.01
		245	Willacy	A. Single-Family Residences	1.00	16.61	40.74	85.93
B. Multifamily Residences	*			*	*	*	*	
C. Vacant Lots	1.00			0.24	100.00	100.00	1.00	
D. Rural Real (Market Value)	0.88			13.26	49.21	88.89	1.09	
D. Acreage (Prod Value)	0.74							
F1. Commercial Real	0.91			14.63	51.43	82.86	1.00	
F2. Industrial Real	*			*	*	*	*	
G. Oil, Gas Minerals	1.01			5.33	79.17	100.00	0.95	
J. Utilities	0.99			10.46	77.27	86.36	1.02	
L1. Commercial Personal	*			*	*	*	*	
L2. Industrial Personal	*			*	*	*	*	
M. Other Personal	*			*	*	*	*	
O. Residential Inventory	*			*	*	*	*	
Overall				0.98	14.22			0.94

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

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

1999 Appraisal District Study Summary Preliminary Results

		Property Category	Median Ratio	Coeff of Disp	% Obs +- 10% of Median	% Obs +- 25% of Median	Price-Related Diff
246	Williamson	A. Single-Family Residences	0.99	6.34	87.45	98.97	1.01
		B. Multifamily Residences	1.00	3.88	92.94	98.82	0.96
		C. Vacant Lots	1.00	7.65	67.53	93.51	1.02
		D. Rural Real (Market Value)	1.00	6.95	81.06	93.18	1.02
		D. Acreage (Prod Value)	1.17				
		F1. Commercial Real	1.00	6.55	81.32	98.90	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	*	*	*	*	*
		J. Utilities	0.99	5.35	90.91	98.86	0.96
		L1. Commercial Personal	1.00	4.38	85.00	96.25	1.01
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.00	6.10			0.98
		247	Wilson	A. Single-Family Residences	0.98	10.09	70.06
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	1.00			9.63	73.20	94.77	1.02
D. Rural Real (Market Value)	0.96			14.41	64.21	83.16	1.04
D. Acreage (Prod Value)	0.66						
F1. Commercial Real	0.98			8.33	67.57	97.30	0.98
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	*			*	*	*	*
J. Utilities	1.00			6.36	72.73	95.45	1.01
L1. Commercial Personal	*			*	*	*	*
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.98			10.59			1.00
248	Winkler			A. Single-Family Residences	0.98	26.36	26.92
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	1.26				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.02	3.49	97.56	100.00	1.00
		J. Utilities	1.01	12.21	63.33	86.67	1.20
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	1.01	15.15			1.07
		249	Wise	A. Single-Family Residences	0.96	9.64	72.62
B. Multifamily Residences	*			*	*	*	*
C. Vacant Lots	*			*	*	*	*
D. Rural Real (Market Value)	1.00			19.42	48.37	72.55	1.04
D. Acreage (Prod Value)	1.01						
F1. Commercial Real	1.00			11.20	60.49	88.89	1.02
F2. Industrial Real	*			*	*	*	*
G. Oil, Gas Minerals	1.04			10.36	85.37	94.51	1.00
J. Utilities	0.93			8.54	73.24	95.77	1.02
L1. Commercial Personal	1.00			7.60	71.43	92.86	1.03
L2. Industrial Personal	*			*	*	*	*
M. Other Personal	*			*	*	*	*
O. Residential Inventory	*			*	*	*	*
Overall	0.99			11.97			1.02

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

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

**1999 Appraisal District Study Summary
Preliminary Results**

			Median	Coeff of	% Obs + - 10% of Median	% Obs + - 25% of Median	Price- Related Diff
		Property Category	Ratio	Disp			
250	Wood	A. Single-Family Residences	0.98	8.39	73.04	94.61	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	1.00	29.08	38.89	75.00	1.20
		D. Rural Real (Market Value)	0.98	8.61	74.29	94.29	1.01
		D. Acreage (Prod Value)	1.36				
		F1. Commercial Real	0.96	10.97	57.50	91.25	0.99
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.00	10.07	63.33	90.00	1.01
		J. Utilities	1.00	11.73	69.49	83.05	0.98
		L1. Commercial Personal	1.00	23.88	47.06	58.82	1.06
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.98	11.59		
251	Yoakum	A. Single-Family Residences	1.01	9.09	65.00	97.50	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.98	9.69	91.67	91.67	0.95
		D. Acreage (Prod Value)	0.75				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.01	18.22	88.00	88.00	0.75
		J. Utilities	1.00	52.14	64.29	92.86	1.03
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		1.00	18.48		
252	Young	A. Single-Family Residences	0.95	11.85	69.30	87.72	1.04
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.70	25.24	33.33	58.82	1.07
		D. Acreage (Prod Value)	1.03				
		F1. Commercial Real	0.94	14.01	71.15	92.31	1.05
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.05	2.92	96.49	100.00	1.02
		J. Utilities	1.00	12.65	69.23	84.62	1.03
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.95	15.22		
253	Zapata	A. Single-Family Residences	0.90	25.18	31.25	62.50	1.08
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	*	*	*	*	*
		D. Acreage (Prod Value)	0.74				
		F1. Commercial Real	*	*	*	*	*
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	0.99	3.64	95.00	100.00	1.01
		J. Utilities	0.99	10.10	60.00	80.00	0.96
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall		0.97	16.30		

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

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

**1999 Appraisal District Study Summary
Preliminary Results**

Property Category		Median Ratio	Coeff of Disp	% Obs + - 10% of Median	% Obs + - 25% of Median	Price-Related Diff	
254	Zavala	A. Single-Family Residences	0.98	10.64	62.30	93.44	1.02
		B. Multifamily Residences	*	*	*	*	*
		C. Vacant Lots	*	*	*	*	*
		D. Rural Real (Market Value)	0.70	17.07	55.00	80.00	1.10
		D. Acreage (Prod Value)	0.76				
		F1. Commercial Real	0.98	8.93	67.86	100.00	1.01
		F2. Industrial Real	*	*	*	*	*
		G. Oil, Gas Minerals	1.05	2.36	93.10	100.00	1.01
		J. Utilities	0.96	7.29	83.33	100.00	0.91
		L1. Commercial Personal	*	*	*	*	*
		L2. Industrial Personal	*	*	*	*	*
		M. Other Personal	*	*	*	*	*
		O. Residential Inventory	*	*	*	*	*
		Overall	0.99	11.71			1.00

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

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

APPENDIX B

State Summary and Individual School District Taxable Values

Listed Alphabetically by School District

Notes on Individual School District Taxable Values

To calculate taxable values, the Comptroller first employed the methods described earlier to estimate a value for each property category. Totaling the category estimates produced the estimated gross value. To reduce the estimated gross value to taxable value, Government Code Section 403.302 requires the Comptroller to subtract:

- 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 person age 65 or older (or the surviving spouse age 55 or older);
- value lost because of tax abatements granted by May 31, 1993, and tax increment financing zones approved before September 1, 1999;
- value lost to freport exemptions;
- value lost for productivity appraisal;
- value for taxes deferred by homeowners age 65 or older or for homeowners with appreciating homestead values;

- value lost for the residence homestead limitation; and
- other allowable exemptions.

Appraisal and school districts reported total losses arising from each of these exemptions and exclusions. Page 82 of the school district summary shows state-wide value totals by category and total deductions for homestead and veterans' exemptions, the residence homestead limitation, 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 and timber appraisal laws, show the following:

1. market value of acreage that did not qualify for productivity (agricultural or timber) appraisal and farm and ranch improvements,
2. productivity value of qualified agricultural acreage, and
3. 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 and timber land and the market value of other rural real property.

The value lost to limitations for homeowners age 65 or older (or their surviving spouse age 55 or older) arises from a state law that limits the school taxes that over-65 homeowners pay on their residence homesteads. The school taxes cannot increase over the amount the owner paid in the first year that the owner was 65 years old and applied for the exemption on that homestead. As a result, school districts may not levy a tax on the full market value of such properties. These homeowners may also defer paying the taxes on their homesteads until they no longer own or occupy that homestead.

Senate Bill 4, passed by the 76th Texas Legislature and effective September 1, 1999, required certification of two values -- one with only a \$5,000 general homestead exemption (T1) and one with the required \$15,000 general homestead exemption (T2). The Texas Education Agency uses the T1 value to ensure full reimbursement for school districts that would not otherwise be fully held harmless for the increased losses caused by

the additional exemption amount. These school districts receive Tier I state funding only or are budget balanced districts, including Education Code Chapter 41 school districts. The T1 value will not affect funding for other districts.

Senate Bill 4 also required the Comptroller to certify an adjustment for both T1 and T2 for one-half the optional percentage homestead exemption that some school districts grant. These are noted as

T3 and T4. The Commissioner of Education may provide for additional funding to these school districts with the optional exemption if (1) funds are specifically appropriated and (2) the appropriated state funds for the Foundation School Program for the school year exceed the state funds distributed to school districts. School districts reported to the Comptroller the value lost for the optional percentage homestead exemption.

1999 Preliminary Property Value Study School District Summary Worksheet State Totals

Category	1998 Value Finding to TEA	1999 Local Tax Roll Value	1999 Value Finding to TEA	
A. Single-Family Residences	362,162,177,907	394,025,536,321	399,076,623,668	A
B. Multifamily Residences	37,001,990,022	41,540,399,946	42,039,645,028	B
C. Vacant Lots	20,363,586,553	21,445,200,799	21,565,527,730	C
D. Rural Real (Taxable)	41,809,494,822	44,231,972,394	45,256,814,519	D
F1. Commercial Real	122,702,775,534	136,834,823,732	139,901,413,541	F1
F2. Industrial Real	56,232,439,504	56,576,695,881	56,576,695,881	F2
G. Oil, Gas Minerals	35,021,071,071	24,949,669,659	24,758,016,183	G
J. Utilities	48,251,529,037	47,801,668,725	48,042,572,165	J
L1. Commercial Personal	73,463,863,007	78,590,902,610	78,579,198,432	L1
L2. Industrial Personal	44,548,403,223	45,304,924,126	45,304,924,126	L2
M. Other Personal	2,963,025,848	3,638,039,729	3,638,039,729	M
N. Intangible Personal & Uncertified	2,329,839,159	2,129,409,414	2,129,409,414	N
O. Residential Inventory	1,554,959,531	1,734,535,645	1,734,535,645	O
Subtotals	<u>848,405,155,218</u>	<u>898,803,778,981</u>	<u>908,603,416,061</u>	
Less Total Exemptions:	<u>99,210,557,030</u>	<u>105,700,075,700</u>	<u>106,726,806,163</u>	
Total Taxable Value:	749,194,598,188	793,103,703,281	801,876,609,898	T2*

* See the final values worksheet for alternative final values (T1, T3, T4), page 83.

Deductions: Sec. 403.302, Texas Government Code

	1999 Local Tax Roll	1999 Value Finding to TEA
Homestead & Vet:	67,231,870,763	67,231,870,763
Cap Value Loss:	3,602,878,339	3,646,252,051
Over-65 Loss:	23,553,026,187	24,536,382,938
Abatements/Other:	<u>11,312,300,411</u>	<u>11,312,300,411</u>
Total Deductions:	105,700,075,700	106,726,806,163

Statewide Category D Recap

	1999 Local Tax Roll	1999 Value Finding to TEA
Mkt Value of Non-Qual Acres & Frm/Rnch Imprv:	32,017,457,393	32,851,088,229
Prod Val of Qual Acres:	<u>12,214,515,001</u>	<u>12,405,726,290</u>
Total Taxable Value:	44,231,972,394	45,256,814,519

1999 Property Value Study Final Values Worksheet

SB4, passed by the 1999 Legislature, requires the Comptroller to certify alternative measures of school district wealth (T1, T3, and T4) in addition to the traditional measure (T2). Questions about the extent to which any of these wealth measures affect school funding should be directed to the Division of State Funding at the Texas Education Agency, telephone #512/463-9238.

T1	Loss to the Additional \$10,000 Homestead Exemptions	T2	50% of the Loss to the Local Optional Percentage Homestead Exemption	T3	T4
839,090,518,728	37,213,908,830	801,876,609,898	8,545,739,253	830,544,779,475	793,330,870,645

T1 = School District Taxable Value Before the Loss to the Additional \$10,000 Homestead Exemption.

T2 = School District Taxable Value After the Loss to the Additional \$10,000 Homestead Exemption.

T3 = T1 Minus 50% of the Loss to the Local Optional Percentage Homestead Exemption.

T4 = T2 Minus 50% of the Loss to the Local Optional Percentage Homestead Exemption.

Alphabetical Listing of School District Taxable Values

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
001-902	Cayuga	157,414,721	151,526,426	155,057,482	149,169,187
001-903	Elkhart	120,414,416	108,097,799	120,414,416	108,097,799
001-904	Frankston	138,162,042	127,827,036	133,168,702	122,833,696
001-906	Neches	45,908,647	42,572,797	44,446,717	41,110,867
001-907	Palestine	619,866,281	577,070,495	619,866,281	577,070,495
001-908	Westwood	293,906,768	276,104,390	293,906,768	276,104,390
001-909	Slocum	68,199,564	63,414,692	68,199,564	63,414,692
002-901	Andrews	1,072,632,307	1,048,001,237	1,058,783,461	1,034,152,391
003-902	Hudson	182,076,998	165,033,854	182,076,998	165,033,854
003-903	Lufkin	1,614,759,099	1,532,223,037	1,614,759,099	1,532,223,037
003-904	Huntington	142,143,186	126,029,975	135,261,948	119,148,737
003-905	Diboll	223,343,228	209,691,040	217,901,942	204,249,754
003-906	Zavalla	73,330,453	66,651,397	71,092,917	64,413,861
003-907	Central	149,534,411	133,778,891	149,534,411	133,778,891
004-901	Aransas County	897,043,811	855,023,525	897,043,811	855,023,525
005-901	Archer City	112,448,652	104,250,111	112,448,652	104,250,111
005-902	Holliday	134,632,803	123,069,623	134,632,803	123,069,623
005-903	Megargel	18,860,451	17,916,403	18,860,451	17,916,403
005-904	Windthorst	32,322,015	29,663,865	32,322,015	29,663,865
006-902	Claude	70,968,558	66,157,762	70,968,558	66,157,762
007-901	Charlotte	43,006,611	39,607,735	43,006,611	39,607,735
007-902	Jourdanton	287,942,728	278,524,352	287,942,728	278,524,352
007-904	Lytle	98,748,137	90,797,289	98,748,137	90,797,289
007-905	Pleasanton	344,973,832	318,516,100	344,973,832	318,516,100
007-906	Poteet	93,632,243	82,068,528	93,632,243	82,068,528
008-901	Bellville	462,051,624	433,650,170	462,051,624	433,650,170
008-902	Sealy	426,903,444	406,175,594	412,946,112	392,218,262
008-903	Brazos	213,717,948	205,035,538	211,871,111	203,188,701
009-901	Muleshoe	176,804,803	164,532,259	176,804,803	164,532,259
009-903	Three Way	32,944,887	32,239,287	32,944,887	32,239,287
010-901	Medina	85,172,207	80,764,207	85,172,207	80,764,207
010-902	Bandera	548,369,754	515,600,277	548,369,754	515,600,277

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
011-901	Bastrop	994,992,099	938,937,036	994,992,099	938,937,036
011-902	Elgin	372,255,695	348,162,455	372,255,695	348,162,455
011-904	Smithville	298,999,656	278,835,246	298,999,656	278,835,246
011-905	McDade	34,348,038	31,704,838	34,348,038	31,704,838
012-901	Seymour	114,191,237	102,395,394	114,191,237	102,395,394
013-901	Beeville	356,515,589	319,803,057	356,515,589	319,803,057
013-902	Pawnee	54,945,454	53,127,994	54,346,369	52,528,909
013-903	Pettus	78,632,696	74,650,616	78,632,696	74,650,616
013-905	Skidmore-Tynan	72,777,959	67,375,156	71,151,554	65,748,751
014-901	Academy	92,742,703	83,613,463	92,742,703	83,613,463
014-902	Bartlett	49,236,307	44,284,863	49,236,307	44,284,863
014-903	Belton	698,965,895	634,844,215	698,965,895	634,844,215
014-905	Holland	42,426,757	37,716,359	42,426,757	37,716,359
014-906	Killeen	2,523,408,476	2,358,724,556	2,523,408,476	2,358,724,556
014-907	Rogers	83,901,231	75,655,231	83,901,231	75,655,231
014-908	Salado	228,518,096	215,340,756	228,518,096	215,340,756
014-909	Temple	1,855,410,555	1,760,177,950	1,855,410,555	1,760,177,950
014-910	Troy	131,170,906	120,077,504	131,170,906	120,077,504
015-901	Alamo Heights	2,414,376,752	2,341,716,752	2,414,376,752	2,341,716,752
015-904	Harlandale	815,653,942	705,687,046	815,653,942	705,687,046
015-905	Edgewood	602,886,036	508,008,171	602,886,036	508,008,171
015-907	San Antonio	7,710,316,932	7,193,589,012	7,710,316,932	7,193,589,012
015-908	So San Antonio	580,858,533	520,186,418	580,858,533	520,186,418
015-909	Somerset	115,907,693	100,135,637	115,907,693	100,135,637
015-910	North East	14,140,611,200	13,478,264,264	14,140,611,200	13,478,264,264
015-911	East Central	859,372,385	790,324,997	859,372,385	790,324,997
015-912	Southwest	445,147,822	392,324,783	445,147,822	392,324,783
015-915	Northside	12,594,569,450	11,941,766,222	12,594,569,450	11,941,766,222
015-916	Judson	2,563,661,416	2,406,418,328	2,563,661,416	2,406,418,328
015-917	Southside	210,395,977	185,307,626	210,395,977	185,307,626
016-901	Johnson City	205,982,590	196,042,952	205,982,590	196,042,952
016-902	Blanco	213,372,635	201,726,899	213,372,635	201,726,899
017-901	Borden County	193,174,183	191,904,005	192,928,753	191,658,575
018-901	Clifton	212,136,213	196,149,372	212,136,213	196,149,372
018-902	Meridian	72,453,164	66,809,388	72,453,164	66,809,388
018-903	Morgan	31,941,337	29,801,977	31,941,337	29,801,977
018-904	Valley Mills	96,265,984	90,219,526	96,265,984	90,219,526
018-905	Walnut Springs	30,517,453	28,586,125	30,517,453	28,586,125
018-906	Iredell	35,036,136	32,854,152	35,036,136	32,854,152
018-907	Kopperl	51,487,448	46,787,919	51,487,448	46,787,919
018-908	Cranfills Gap	23,427,680	21,667,879	23,427,680	21,667,879
019-901	Dekalb	95,572,684	84,190,044	95,572,684	84,190,044
019-902	Hooks	93,855,213	82,896,058	93,855,213	82,896,058
019-903	Maud	32,494,875	27,191,703	32,494,875	27,191,703
019-905	New Boston	182,850,791	165,014,921	182,850,791	165,014,921
019-906	Redwater	94,157,691	84,152,407	94,157,691	84,152,407
019-907	Texarkana	1,147,241,359	1,094,128,207	1,147,241,359	1,094,128,207
019-908	Liberty-Eylau	311,262,076	288,100,612	311,262,076	288,100,612
019-909	Simms	52,389,578	46,124,186	52,389,578	46,124,186
019-910	Malta	9,186,988	7,550,990	9,186,988	7,550,990
019-911	Red Lick	67,746,472	63,414,088	67,746,472	63,414,088
019-912	Pleasant Grove	386,421,496	365,885,199	386,421,496	365,885,199
019-913	Hubbard	9,234,878	7,776,191	9,234,878	7,776,191

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
019-914	Leary	15,028,124	13,046,263	15,028,124	13,046,263
020-901	Alvin	1,202,524,828	1,111,420,028	1,202,524,828	1,111,420,028
020-902	Angleton	1,931,747,320	1,872,251,520	1,931,747,320	1,872,251,520
020-904	Danbury	71,197,662	64,156,667	71,197,662	64,156,667
020-905	Brazosport	5,624,064,136	5,508,078,418	5,581,388,615	5,465,402,897
020-906	Sweeny	1,144,564,389	1,121,424,498	1,133,379,629	1,110,239,738
020-907	Columbia-Brazoria	458,046,699	416,789,771	436,515,846	395,258,918
020-908	Pearland	2,060,201,275	1,928,960,959	2,060,201,275	1,928,960,959
020-910	Damon	33,470,979	31,193,592	33,470,979	31,193,592
021-901	College Station	2,458,557,157	2,399,344,542	2,458,557,157	2,399,344,542
021-902	Bryan	2,192,935,790	2,085,475,866	2,192,935,790	2,085,475,866
022-004	Terlingua	37,231,532	36,044,477	37,231,532	36,044,477
022-901	Alpine	224,392,414	208,463,478	219,296,058	203,367,122
022-902	Marathon	40,347,300	39,020,484	40,347,300	39,020,484
022-903	San Vicente School	5,636,296	5,620,996	5,636,296	5,620,996
023-902	Silverton	41,273,403	38,458,721	41,273,403	38,458,721
024-901	Brooks	313,414,107	300,671,777	313,414,107	300,671,777
025-901	Bangs	125,845,036	110,859,659	125,845,036	110,859,659
025-902	Brownwood	743,858,275	701,492,263	743,858,275	701,492,263
025-904	Blanket	23,549,208	21,011,546	23,549,208	21,011,546
025-905	May	57,683,704	52,456,584	57,683,704	52,456,584
025-906	Zephyr	16,757,515	14,919,993	16,757,515	14,919,993
025-908	Brookesmith	21,730,914	19,937,514	21,730,914	19,937,514
025-909	Early	116,736,612	104,887,349	116,736,612	104,887,349
026-901	Caldwell	303,751,647	283,457,047	303,751,647	283,457,047
026-902	Somerville	139,073,855	129,696,215	139,073,855	129,696,215
026-903	Snook	96,288,339	90,545,554	96,288,339	90,545,554
027-903	Burnet	561,803,970	518,243,210	561,803,970	518,243,210
027-904	Marble Falls	910,899,039	868,849,039	910,899,039	868,849,039
028-902	Lockhart	437,394,878	404,437,334	437,394,878	404,437,334
028-903	Luling	147,007,323	135,878,941	147,007,323	135,878,941
028-906	Prairie Lea	34,316,861	32,415,836	34,316,861	32,415,836
029-901	Calhoun County	3,007,792,646	2,964,831,651	2,989,709,256	2,946,748,261
030-901	Cross Plains	62,806,724	56,378,442	62,806,724	56,378,442
030-902	Clyde-Hamby	142,376,295	124,024,710	142,376,295	124,024,710
030-903	Baird	67,335,518	61,000,468	67,335,518	61,000,468
030-906	Eula	110,232,753	104,687,243	110,232,753	104,687,243
031-901	Brownsville	2,669,877,866	2,498,935,186	2,669,877,866	2,498,935,186
031-903	Harlingen	1,670,620,216	1,562,438,094	1,670,620,216	1,562,438,094
031-905	La Feria	149,177,829	129,473,481	149,177,829	129,473,481
031-906	Los Fresnos	417,601,240	386,104,674	417,601,240	386,104,674
031-909	Point Isabel	1,206,195,107	1,186,947,827	1,206,195,107	1,186,947,827
031-911	Rio Hondo	108,510,967	96,508,015	108,510,967	96,508,015
031-912	San Benito	438,545,875	388,233,571	438,545,875	388,233,571
031-913	Santa Maria	17,418,510	14,882,445	17,418,510	14,882,445
031-914	Santa Rosa	41,149,919	34,955,859	41,149,919	34,955,859
032-902	Pittsburg	353,624,863	329,673,331	353,624,863	329,673,331
033-901	Groom	51,095,266	48,803,597	51,095,266	48,803,597
033-902	Panhandle	269,221,316	260,552,210	265,108,776	256,439,670
033-904	White Deer	201,691,573	196,588,661	199,909,998	194,807,086
034-901	Atlanta	306,975,295	280,142,569	306,975,295	280,142,569
034-902	Avinger	28,222,639	25,237,019	28,222,639	25,237,019
034-903	Hughes Springs	161,664,807	150,431,722	161,664,807	150,431,722

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
034-905	Linden-Kildare	136,400,994	120,793,758	130,549,289	114,942,053
034-906	McLeod	19,155,488	17,243,344	18,485,968	16,573,824
034-907	Queen City	323,687,577	310,966,365	318,293,297	305,572,085
034-908	Marietta	14,492,760	12,561,280	14,492,760	12,561,280
034-909	Bloomburg	24,281,044	21,394,094	24,281,044	21,394,094
035-901	Dimmitt	220,984,444	210,866,658	220,984,444	210,866,658
035-902	Hart	59,355,595	56,918,747	59,355,595	56,918,747
035-903	Nazareth	21,149,780	19,570,820	21,149,780	19,570,820
036-901	Anahuac	245,098,874	230,146,860	238,578,774	223,626,760
036-902	Barbers Hill	1,949,743,342	1,928,445,350	1,931,884,842	1,910,586,850
036-903	East Chambers	170,079,135	158,385,838	164,552,225	152,858,928
037-901	Alto	119,188,608	111,948,858	119,188,608	111,948,858
037-904	Jacksonville	570,297,632	524,875,658	570,297,632	524,875,658
037-907	Rusk	214,423,694	194,827,094	214,423,694	194,827,094
037-908	New Summerfield	27,977,367	25,184,811	27,977,367	25,184,811
037-909	Wells	39,839,557	36,421,285	39,839,557	36,421,285
038-901	Childress	142,701,831	127,510,791	142,701,831	127,510,791
039-901	Byers	16,184,408	14,363,330	16,184,408	14,363,330
039-902	Henrietta	182,490,635	167,367,644	182,490,635	167,367,644
039-903	Petrolia	50,964,426	45,613,674	50,964,426	45,613,674
039-904	Bellevue	27,100,151	25,270,983	27,100,151	25,270,983
039-905	Midway	38,763,741	36,250,613	38,763,741	36,250,613
040-901	Morton	65,607,408	60,704,874	65,607,408	60,704,874
040-902	Whiteface-Bledsoe	242,441,321	240,548,601	242,441,321	240,548,601
041-901	Bronte	54,369,777	50,481,651	53,058,936	49,170,810
041-902	Robert Lee	108,079,305	103,012,914	106,348,854	101,282,463
042-901	Coleman	82,786,277	69,100,308	82,786,277	69,100,308
042-903	Santa Anna	38,832,611	35,297,183	38,832,611	35,297,183
042-905	Panther Creek	43,285,725	40,892,173	43,285,725	40,892,173
042-906	Novice	24,593,396	22,867,436	24,593,396	22,867,436
043-901	Allen	2,226,443,059	2,133,403,497	2,226,443,059	2,133,403,497
043-902	Anna	107,419,601	99,321,269	107,419,601	99,321,269
043-903	Celina	179,523,188	169,756,694	179,523,188	169,756,694
043-904	Farmersville	150,708,011	138,232,559	150,708,011	138,232,559
043-905	Frisco	2,275,676,834	2,204,514,155	2,275,676,834	2,204,514,155
043-907	McKinney	3,127,721,067	3,022,154,867	3,127,721,067	3,022,154,867
043-908	Melissa	111,144,691	105,606,866	111,144,691	105,606,866
043-910	Plano	21,285,112,937	20,684,278,043	21,285,112,937	20,684,278,043
043-911	Princeton	213,718,825	194,780,983	213,718,825	194,780,983
043-912	Prosper	198,560,354	190,429,122	198,560,354	190,429,122
043-914	Wylie	760,757,276	719,147,931	760,757,276	719,147,931
043-917	Blue Ridge	67,686,086	61,575,594	67,686,086	61,575,594
043-918	Community	137,804,373	126,883,589	137,804,373	126,883,589
043-919	Lovejoy	390,245,104	375,952,276	390,245,104	375,952,276
044-902	Wellington	59,125,044	52,419,403	59,125,044	52,419,403
044-904	Samnorwood	24,627,883	24,173,023	24,627,883	24,173,023
045-902	Columbus	366,631,569	342,406,719	350,500,978	326,276,128
045-903	Rice Consolidated	322,916,580	308,333,373	319,073,616	304,490,409
045-905	Weimar	146,496,356	134,052,416	146,496,356	134,052,416
046-901	New Braunfels	1,217,263,828	1,142,909,380	1,217,263,828	1,142,909,380
046-902	Comal	3,293,737,522	3,149,393,762	3,134,034,020	2,989,690,260
047-901	Comanche	153,762,995	137,703,718	153,762,995	137,703,718
047-902	De Leon	90,949,193	80,772,032	90,949,193	80,772,032

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
047-903	Gustine	25,887,194	23,172,712	25,887,194	23,172,712
047-905	Sidney	14,100,263	12,614,011	14,100,263	12,614,011
048-901	Eden Consolidated	84,858,384	80,266,204	84,858,384	80,266,204
048-903	Paint Rock	45,976,415	44,403,583	45,976,415	44,403,583
049-901	Gainesville	525,455,710	487,716,835	525,455,710	487,716,835
049-902	Muenster	92,729,632	85,689,071	92,729,632	85,689,071
049-903	Valleyview	64,761,820	59,034,490	64,761,820	59,034,490
049-905	Callisburg	225,579,070	207,731,890	225,579,070	207,731,890
049-906	Era	37,005,530	33,373,433	37,005,530	33,373,433
049-907	Lindsay	87,338,884	83,614,592	87,338,884	83,614,592
049-908	Walnut Bend	6,908,796	6,684,966	6,908,796	6,684,966
049-909	Sivells Bend	29,338,323	28,081,815	29,338,323	28,081,815
050-901	Evant	41,463,783	37,566,108	41,463,783	37,566,108
050-902	Gatesville	262,039,896	231,207,288	262,039,896	231,207,288
050-904	Oglesby	20,407,486	18,142,810	20,407,486	18,142,810
050-909	Jonesboro	30,835,794	28,186,194	30,835,794	28,186,194
050-910	Copperas Cove	650,136,213	592,771,345	650,136,213	592,771,345
051-901	Paducah	80,449,285	75,862,685	79,229,785	74,643,185
052-901	Crane	650,615,969	641,492,069	650,615,969	641,492,069
053-001	Crockett Co	667,267,303	659,105,416	664,975,888	656,814,001
054-901	Crosbyton	69,852,396	64,888,671	69,852,396	64,888,671
054-902	Lorenzo	64,212,878	61,176,097	64,212,878	61,176,097
054-903	Ralls	76,883,506	71,920,023	76,883,506	71,920,023
055-901	Culberson-Allamore	216,332,634	212,057,482	216,332,634	212,057,482
056-901	Dalhart	320,514,355	303,249,029	320,514,355	303,249,029
056-902	Texline	72,274,719	70,884,207	72,274,719	70,884,207
057-903	Carrollton Farmers	11,411,512,810	11,169,746,170	11,411,512,810	11,169,746,170
057-904	Cedar Hill	1,186,842,195	1,117,884,787	1,186,842,195	1,117,884,787
057-905	Dallas	49,567,262,076	48,156,962,076	48,794,033,656	47,383,733,656
057-906	De Soto	1,294,443,202	1,209,361,036	1,294,443,202	1,209,361,036
057-907	Duncanville	2,448,965,688	2,333,953,624	2,448,965,688	2,333,953,624
057-909	Garland	8,543,390,290	8,054,059,026	8,543,390,290	8,054,059,026
057-910	Grand Prairie	2,732,222,540	2,566,414,040	2,732,222,540	2,566,414,040
057-911	Highland Park	5,594,271,108	5,512,031,108	5,150,863,480	5,068,623,480
057-912	Irving	7,562,958,469	7,337,218,469	7,367,146,358	7,141,406,358
057-913	Lancaster	891,075,861	842,016,532	891,075,861	842,016,532
057-914	Mesquite	4,575,491,240	4,296,544,570	4,575,491,240	4,296,544,570
057-916	Richardson	14,793,479,795	14,373,389,795	14,372,746,222	13,952,656,222
057-919	Sunnyvale	241,576,016	234,686,016	241,576,016	234,686,016
057-920	Wilmer-Hutchins	409,470,816	375,680,256	409,470,816	375,680,256
057-922	Coppell	4,349,100,145	4,255,250,145	4,178,457,104	4,084,607,104
058-902	Dawson	89,845,281	88,989,741	89,845,281	88,989,741
058-905	Klondike	123,421,495	121,925,110	122,634,223	121,137,838
058-906	Lamesa	266,884,463	242,926,787	261,287,429	237,329,753
058-909	Sands	67,227,533	65,543,785	66,581,681	64,897,933
059-901	Hereford	500,802,222	471,432,203	500,802,222	471,432,203
059-902	Walcott	31,065,718	30,831,838	31,065,718	30,831,838
060-902	Cooper	82,889,695	72,148,525	82,889,695	72,148,525
060-914	Fannindel	8,682,291	7,702,387	8,682,291	7,702,387
061-901	Denton	3,369,578,735	3,239,568,516	3,369,578,735	3,239,568,516
061-902	Lewisville	10,242,843,095	9,874,949,357	10,242,843,095	9,874,949,357
061-903	Pilot Point	224,678,224	213,297,778	224,678,224	213,297,778
061-905	Krum	135,039,219	125,666,895	135,039,219	125,666,895

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
061-906	Ponder	100,162,921	95,184,392	100,162,921	95,184,392
061-907	Aubrey	160,255,121	150,522,333	160,255,121	150,522,333
061-908	Sanger	252,863,395	234,384,330	252,863,395	234,384,330
061-910	Argyle	331,965,656	320,474,822	331,965,656	320,474,822
061-911	Northwest	2,018,514,209	1,971,885,433	2,018,514,209	1,971,885,433
061-912	Lake Dallas	595,451,403	565,802,784	595,451,403	565,802,784
061-914	Little Elm	244,943,222	233,684,786	244,943,222	233,684,786
062-901	Cuero	178,990,635	161,034,825	178,990,635	161,034,825
062-902	Nordheim	26,550,188	24,610,448	26,550,188	24,610,448
062-903	Yoakum	223,281,802	203,241,607	223,281,802	203,241,607
062-904	Yorktown	83,532,341	73,717,781	83,532,341	73,717,781
062-905	Westhoff	14,708,190	13,242,240	14,708,190	13,242,240
062-906	Meyersville	26,101,744	23,063,750	26,101,744	23,063,750
063-903	Spur	66,084,909	61,879,959	66,084,909	61,879,959
063-906	Patton Springs	17,722,416	17,104,194	17,722,416	17,104,194
064-903	Carrizo Springs	240,511,603	229,325,687	237,116,702	225,930,786
065-901	Clarendon	97,801,352	90,943,466	97,801,352	90,943,466
065-902	Hedley	5,206,971	5,045,011	5,206,971	5,045,011
066-005	Ramirez	18,599,952	18,260,252	18,356,503	18,016,803
066-901	Benavides	136,635,124	130,685,386	136,635,124	130,685,386
066-902	San Diego	109,162,391	98,578,111	109,162,391	98,578,111
066-903	Freer	180,561,190	174,060,501	177,473,197	170,972,508
067-902	Cisco	105,229,479	94,335,858	105,229,479	94,335,858
067-903	Eastland	180,374,585	165,642,960	180,374,585	165,642,960
067-904	Gorman	44,607,212	40,426,262	44,607,212	40,426,262
067-907	Ranger	65,803,206	59,795,778	65,803,206	59,795,778
067-908	Rising Star	28,966,821	25,737,951	28,966,821	25,737,951
068-901	Ector County	3,903,012,645	3,694,698,841	3,779,853,117	3,571,539,313
069-901	Rocksprings	172,488,761	169,257,551	172,488,761	169,257,551
069-902	Nueces Canyon	108,241,607	104,044,111	108,241,607	104,044,111
070-901	Avalon	20,118,046	18,746,974	20,118,046	18,746,974
070-903	Ennis	849,729,211	808,773,961	849,729,211	808,773,961
070-905	Ferris	166,613,755	152,094,733	166,613,755	152,094,733
070-907	Italy	50,774,844	45,518,304	50,774,844	45,518,304
070-908	Midlothian	1,091,089,698	1,051,706,018	1,070,352,082	1,030,968,402
070-909	Milford	24,013,581	21,828,675	24,013,581	21,828,675
070-910	Palmer	115,421,249	106,504,568	115,421,249	106,504,568
070-911	Red Oak	562,010,075	519,351,068	562,010,075	519,351,068
070-912	Waxahachie	1,196,959,099	1,142,411,379	1,196,959,099	1,142,411,379
070-915	Maypearl	80,996,231	74,471,231	80,996,231	74,471,231
071-901	Clint	384,218,945	355,107,387	384,218,945	355,107,387
071-902	El Paso	3,673,226,910	8,172,593,982	8,673,226,910	8,172,593,982
071-903	Fabens	111,264,415	101,466,741	111,264,415	101,466,741
071-904	San Elizario	93,603,791	84,012,473	93,603,791	84,012,473
071-905	Ysleta	4,377,911,533	4,046,462,789	4,169,129,078	3,837,680,334
071-906	Anthony	109,013,266	104,649,094	109,013,266	104,649,094
071-907	Canutillo	447,065,328	423,826,434	447,065,328	423,826,434
071-908	Tornillo	41,891,622	40,047,142	41,891,622	40,047,142
071-909	Socorro	2,373,405,935	2,214,298,499	2,373,405,935	2,214,298,499
072-901	Three Way	18,806,497	17,843,821	18,806,497	17,843,821
072-902	Dublin	149,432,628	137,209,733	149,432,628	137,209,733
072-903	Stephenville	616,943,750	577,699,754	616,943,750	577,699,754
072-904	Bluff Dale	19,392,708	17,903,877	19,392,708	17,903,877

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
072-908	Huckabay	45,743,389	43,259,107	45,743,389	43,259,107
072-909	Lingleville	32,996,418	30,976,433	32,996,418	30,976,433
072-910	Morgan Mill	22,910,071	21,163,671	22,910,071	21,163,671
073-901	Chilton	35,418,584	31,500,628	35,418,584	31,500,628
073-903	Marlin	156,463,796	140,374,040	156,463,796	140,374,040
073-904	Westphalia	10,212,434	9,112,754	10,212,434	9,112,754
073-905	Rosebud-Lott	94,472,486	84,453,774	94,472,486	84,453,774
074-903	Bonham	382,891,860	352,644,610	382,891,860	352,644,610
074-904	Dodd City	20,482,214	17,950,274	20,482,214	17,950,274
074-905	Ector	18,291,292	15,970,396	18,291,292	15,970,396
074-907	Honey Grove	83,461,437	75,647,835	83,461,437	75,647,835
074-909	Leonard	75,066,487	67,915,117	75,066,487	67,915,117
074-911	Savoy	74,160,097	69,955,749	72,429,290	68,224,942
074-912	Trenton	59,414,504	54,267,688	59,414,504	54,267,688
074-917	Sam Rayburn	42,764,717	37,362,029	42,764,717	37,362,029
075-901	Flatonina	115,149,117	107,927,967	115,149,117	107,927,967
075-902	La Grange	528,230,857	500,511,847	528,230,857	500,511,847
075-903	Schulenburg	180,230,435	167,460,947	180,230,435	167,460,947
075-906	Fayetteville	76,776,865	72,628,619	76,776,865	72,628,619
075-908	Round Top Carmine	194,822,945	189,293,421	191,874,255	186,344,731
076-903	Roby	42,710,482	38,932,807	42,710,482	38,932,807
076-904	Rotan	46,852,679	41,946,439	46,852,679	41,946,439
077-901	Floydada	142,251,027	132,017,601	142,251,027	132,017,601
077-902	Lockney	95,424,578	90,231,527	95,424,578	90,231,527
078-901	Crowell	53,619,991	49,857,981	53,619,991	49,857,981
079-901	Lamar Consolidated	3,086,490,751	2,959,845,775	3,086,490,751	2,959,845,775
079-906	Needville	251,397,186	227,986,410	251,397,186	227,986,410
079-907	Fort Bend	9,707,597,051	9,214,847,731	9,707,597,051	9,214,847,731
079-908	Kendleton	25,242,189	23,120,962	25,242,189	23,120,962
079-910	Stafford	1,236,210,274	1,215,704,467	1,216,554,912	1,196,049,105
080-901	Mount Vernon	442,048,256	422,123,901	442,048,256	422,123,901
081-902	Fairfield	518,608,592	500,804,288	518,608,592	500,804,288
081-904	Teague	351,294,764	340,218,378	351,294,764	340,218,378
081-905	Wortham	53,789,752	50,073,222	53,789,752	50,073,222
081-906	Dew	68,793,301	67,059,753	68,793,301	67,059,753
082-902	Dilley	83,823,149	77,998,733	83,823,149	77,998,733
082-903	Pearsall	200,299,554	184,422,966	200,299,554	184,422,966
083-901	Seagraves	122,150,499	117,492,397	122,150,499	117,492,397
083-902	Loop	253,681,076	252,798,470	253,318,274	252,435,668
083-903	Seminole	1,490,104,035	1,469,937,195	1,490,104,035	1,469,937,195
084-901	Dickinson	1,261,487,362	1,196,045,830	1,217,357,668	1,151,916,136
084-902	Galveston	2,386,502,315	2,283,315,857	2,314,217,490	2,211,031,032
084-903	High Island	55,401,503	52,804,013	54,698,569	52,101,079
084-904	La Marque	1,259,548,605	1,198,174,743	1,259,548,605	1,198,174,743
084-906	Texas City	2,885,187,643	2,825,550,317	2,852,876,021	2,793,238,695
084-908	Hitchcock	252,861,028	235,209,520	252,861,028	235,209,520
084-909	Santa Fe	549,068,634	498,716,514	549,068,634	498,716,514
084-910	Clear Creek	8,414,181,406	8,051,100,094	8,187,004,347	7,823,923,035
084-911	Friendswood	1,056,139,414	999,484,200	1,056,139,414	999,484,200
085-902	Post	238,705,098	229,221,106	238,705,098	229,221,106
085-903	Southland	29,974,967	29,481,617	29,974,967	29,481,617
086-024	Doss	12,570,572	11,867,814	12,570,572	11,867,814
086-901	Fredericksburg	870,195,793	822,160,609	870,195,793	822,160,609

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
086-902	Harper	115,213,989	107,759,733	115,213,989	107,759,733
087-901	Glasscock	252,107,197	249,622,921	250,998,612	248,514,336
088-902	Goliad	390,942,746	374,757,873	383,816,110	367,631,237
089-901	Gonzales	315,226,034	292,150,982	315,226,034	292,150,982
089-903	Nixon-Smilely	107,355,439	99,571,439	104,740,779	96,956,779
089-905	Waelder	53,007,029	50,203,011	53,007,029	50,203,011
090-902	Lefors	50,663,935	49,051,199	50,663,935	49,051,199
090-903	McLean	75,310,517	72,407,277	75,310,517	72,407,277
090-904	Pampa	744,966,026	697,075,241	744,966,026	697,075,241
090-905	Grandview-Hopkins	57,826,329	57,606,177	57,826,329	57,606,177
091-901	Bells	64,374,497	56,822,063	64,374,497	56,822,063
091-902	Collinsville	47,446,479	42,452,505	47,446,479	42,452,505
091-903	Denison	772,872,439	710,403,529	772,872,439	710,403,529
091-905	Howe	97,223,689	88,274,715	97,223,689	88,274,715
091-906	Sherman	1,550,073,250	1,483,418,104	1,550,073,250	1,483,418,104
091-907	Tioga	24,287,412	22,170,828	24,287,412	22,170,828
091-908	Van Alstyne	145,239,780	134,322,656	145,239,780	134,322,656
091-909	Whitesboro	192,238,584	171,818,786	192,238,584	171,818,786
091-910	Whitewright	73,020,057	66,403,005	73,020,057	66,403,005
091-913	Pottsboro	284,397,383	266,009,078	284,397,383	266,009,078
091-914	S and S Cons	155,093,425	145,477,041	155,093,425	145,477,041
091-917	Gunter	50,202,267	47,236,142	50,202,267	47,236,142
091-918	Tom Bean	77,313,865	68,799,405	77,313,865	68,799,405
092-901	Gladewater	344,829,260	321,314,139	334,066,213	310,551,092
092-902	Kilgore	701,868,753	659,764,680	678,370,327	636,266,254
092-903	Longview	2,217,776,835	2,117,636,355	2,217,776,835	2,117,636,355
092-904	Pine Tree	1,203,703,681	1,149,806,787	1,157,953,063	1,104,056,169
092-906	Sabine	167,804,476	154,602,826	160,118,601	146,916,951
092-907	Spring Hill	204,630,957	190,663,287	191,902,495	177,934,825
092-908	White Oak	203,572,777	190,607,557	194,706,419	181,741,199
093-901	Anderson-Shiro	157,160,659	151,177,283	157,160,659	151,177,283
093-903	Iola	54,160,609	49,425,127	52,237,353	47,501,871
093-904	Navasota	571,593,627	545,700,595	558,550,283	532,657,251
093-905	Richards	45,380,020	44,029,270	45,380,020	44,029,270
094-901	Seguin	1,184,100,410	1,105,752,370	1,184,100,410	1,105,752,370
094-902	Schertz-Cibolo-UCity	1,010,204,325	941,026,316	1,010,204,325	941,026,316
094-903	Navarro	252,940,266	243,950,661	245,632,462	236,642,857
094-904	Marion	145,063,072	131,605,411	145,063,072	131,605,411
095-901	Abernathy	124,765,992	117,776,904	124,765,992	117,776,904
095-902	Cotton Center	33,903,455	33,281,456	33,903,455	33,281,456
095-903	Hale Center	68,019,048	63,217,560	68,019,048	63,217,560
095-904	Petersburg	45,531,507	42,292,897	45,531,507	42,292,897
095-905	Plainview	777,908,157	733,784,437	777,908,157	733,784,437
096-904	Memphis	81,290,920	75,563,368	81,290,920	75,563,368
096-905	Turkey-Quitaque	38,957,916	36,396,548	38,957,916	36,396,548
096-908	Lakeview	19,343,662	19,009,262	19,343,662	19,009,262
097-902	Hamilton	152,344,766	138,394,362	152,344,766	138,394,362
097-903	Hico	71,417,872	64,832,167	71,417,872	64,832,167
098-901	Gruver	184,995,927	181,418,379	182,932,767	179,355,219
098-903	Pringle-Morse	100,595,367	99,959,116	100,304,541	99,668,290
098-904	Spearman	206,505,237	197,502,939	206,505,237	197,502,939
099-902	Chillicothe	73,779,870	71,292,668	73,779,870	71,292,668
099-903	Quanah	135,558,137	127,600,717	135,558,137	127,600,717

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
100-903	Kountze	175,762,964	159,413,785	171,879,714	155,530,535
100-904	Silsbee	402,715,682	362,757,635	402,715,682	362,757,635
100-905	Hardin-Jefferson	359,514,781	334,668,189	348,514,451	323,667,859
100-907	Lumberton	349,396,870	314,634,661	349,396,870	314,634,661
100-908	West Hardin	90,572,103	82,714,618	90,572,103	82,714,618
101-902	Aldine	7,089,472,817	6,830,561,493	7,089,472,817	6,830,561,493
101-903	Alief	6,046,221,006	5,834,347,912	6,046,221,006	5,834,347,912
101-905	Channelview	1,568,090,187	1,525,193,172	1,568,090,187	1,525,193,172
101-906	Crosby	585,668,190	545,265,050	585,668,190	545,265,050
101-907	Cypress-Fairbanks	14,213,240,641	13,585,160,641	13,560,873,586	12,932,793,586
101-908	Deer Park	6,939,185,795	6,833,477,510	6,846,266,820	6,740,558,535
101-909	North Forest	805,345,724	721,227,029	805,345,724	721,227,029
101-910	Galena Park	3,041,675,916	2,920,447,536	2,971,281,421	2,850,053,041
101-911	Goose Creek	1,298,889,406	1,289,868,668	1,295,245,321	1,286,224,583
101-912	Houston	56,805,934,637	55,033,654,383	54,858,589,052	53,086,308,798
101-913	Humble	4,625,779,450	4,381,167,803	4,625,779,450	4,381,167,803
101-914	Katy	6,986,843,201	6,681,594,587	6,986,843,201	6,681,594,587
101-915	Klein	5,385,544,135	5,075,981,455	5,385,544,135	5,075,981,455
101-916	La Porte	4,470,819,101	4,390,578,126	4,410,700,656	4,330,459,681
101-917	Pasadena	5,751,369,496	5,439,858,736	5,648,549,136	5,337,038,376
101-919	Spring	4,044,531,875	3,873,759,770	4,044,531,875	3,873,759,770
101-920	Spring Branch	10,104,351,123	9,791,186,467	9,486,009,123	9,172,844,467
101-921	Tomball	2,067,037,300	1,999,783,750	2,067,037,300	1,999,783,750
101-924	Sheldon	1,604,935,799	1,574,849,925	1,590,471,304	1,560,385,430
101-925	Huffman	275,644,967	251,961,003	275,644,967	251,961,003
102-901	Karnack	94,717,243	88,944,922	92,405,433	86,633,112
102-902	Marshall	1,209,149,288	1,140,958,628	1,173,237,098	1,105,046,438
102-903	Waskom	155,033,851	146,651,935	151,122,781	142,740,865
102-904	Hallsville	1,294,359,380	1,257,719,115	1,268,906,425	1,232,266,160
102-905	Harleton	77,513,220	71,831,268	75,223,265	69,541,313
102-906	Elysian Fields	74,239,664	69,196,912	71,658,989	66,616,237
103-901	Channing	71,648,987	70,960,041	71,648,987	70,960,041
103-902	Hartley	60,573,513	59,555,088	60,573,513	59,555,088
104-901	Haskell	84,975,942	76,248,006	84,975,942	76,248,006
104-902	Rochester	21,837,817	20,668,865	21,536,216	20,367,264
104-903	Rule	25,820,547	23,561,367	25,259,569	23,000,389
104-907	Paint Creek	38,675,652	37,712,364	38,675,652	37,712,364
105-902	San Marcos	1,515,465,782	1,459,635,119	1,515,465,782	1,459,635,119
105-904	Dripping Springs	803,469,085	769,748,289	752,468,195	718,747,399
105-905	Wimberly	562,316,356	535,926,026	562,316,356	535,926,026
105-906	Hays Cons	912,513,699	861,727,434	912,513,699	861,727,434
106-901	Canadian	452,024,948	444,297,800	448,607,508	440,880,360
107-901	Athens	598,954,700	559,059,306	598,954,700	559,059,306
107-902	Brownsboro	313,764,369	280,165,639	298,725,832	265,127,102
107-904	Cross Roads	92,239,361	86,639,843	92,239,361	86,639,843
107-905	Eustace	212,264,196	193,807,953	203,691,917	185,235,674
107-906	Malakoff	385,257,156	361,927,806	385,257,156	361,927,806
107-907	Trinidad	30,309,337	28,277,713	29,825,193	27,793,569
107-908	Murchison	20,040,700	18,184,522	20,040,700	18,184,522
107-910	La Poynor	149,203,018	143,982,488	147,272,097	142,051,567
108-902	Donna	458,851,950	402,154,820	458,851,950	402,154,820
108-903	Edcouch Elsa	134,955,543	113,533,721	134,955,543	113,533,721
108-904	Edinburg	1,959,341,513	1,859,214,923	1,959,341,513	1,859,214,923

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
108-905	Hidalgo	160,063,220	151,232,996	160,063,220	151,232,996
108-906	McAllen	3,280,510,043	3,140,592,779	3,280,510,043	3,140,592,779
108-907	Mercedes	172,299,159	147,329,123	172,299,159	147,329,123
108-908	Mission	696,335,135	623,753,090	696,335,135	623,753,090
108-909	Pharr-SanJuan-Alamo	1,382,735,001	1,255,374,651	1,382,735,001	1,255,374,651
108-910	Progreso	52,443,011	45,011,675	52,443,011	45,011,675
108-911	Sharyland	589,413,065	554,408,829	589,413,065	554,408,829
108-912	La Joya	919,356,384	840,174,164	919,356,384	840,174,164
108-913	Weslaco	813,810,090	739,405,038	813,810,090	739,405,038
108-914	La Villa	47,703,040	44,307,060	47,703,040	44,307,060
108-915	Monte Alto	36,716,825	33,819,791	36,716,825	33,819,791
108-916	Valley View	106,955,803	97,355,771	106,955,803	97,355,771
109-901	Abbott	26,557,574	23,863,064	26,557,574	23,863,064
109-902	Bynum	21,748,000	19,828,903	21,748,000	19,828,903
109-903	Covington	23,354,424	20,201,604	23,354,424	20,201,604
109-904	Hillsboro	297,539,840	278,466,125	297,539,840	278,466,125
109-905	Hubbard	35,035,374	30,210,209	35,035,374	30,210,209
109-907	Itasca	58,311,085	52,191,073	58,311,085	52,191,073
109-908	Malone	12,538,574	11,259,153	12,538,574	11,259,153
109-910	Mount Calm	13,830,354	11,905,255	13,830,354	11,905,255
109-911	Whitney	285,486,940	265,111,728	285,486,940	265,111,728
109-912	Aquilla	24,005,436	21,411,096	24,005,436	21,411,096
109-913	Blum	36,353,905	33,082,100	36,353,905	33,082,100
109-914	Penelope	11,253,198	9,996,978	11,253,198	9,996,978
110-901	Anton	34,558,581	31,727,155	34,092,870	31,261,444
110-902	Levelland	622,196,108	587,154,066	622,196,108	587,154,066
110-905	Ropes	45,889,515	43,228,087	45,889,515	43,228,087
110-906	Smyer	43,071,418	39,783,418	43,071,418	39,783,418
110-907	Sundown	395,976,401	392,308,319	394,909,952	391,241,870
110-908	Whitharral	24,719,352	23,683,472	24,719,352	23,683,472
111-901	Granbury	1,477,445,196	1,389,720,706	1,477,445,196	1,389,720,706
111-902	Lipan	45,004,768	41,260,980	45,004,768	41,260,980
111-903	Tolar	57,625,592	52,986,567	57,625,592	52,986,567
112-901	Sulphur Springs	757,282,072	710,407,704	757,282,072	710,407,704
112-905	Cumby	34,457,163	30,542,598	34,457,163	30,542,598
112-906	North Hopkins	36,952,596	33,052,378	36,952,596	33,052,378
112-907	Miller Grove	27,407,137	24,405,981	27,407,137	24,405,981
112-908	Como-Pickton	74,388,580	67,671,556	74,388,580	67,671,556
112-909	Saltillo	722,460	692,460	722,460	692,460
112-910	Sulphur Bluff	1,146,819	995,811	1,146,819	995,811
113-901	Crockett	241,996,616	219,948,506	241,996,616	219,948,506
113-902	Grapeland	144,533,598	133,794,237	144,533,598	133,794,237
113-903	Lovelady	115,609,893	108,402,755	115,609,893	108,402,755
113-905	Latexo	88,952,769	82,973,901	88,952,769	82,973,901
113-906	Kennard	74,288,606	68,372,378	74,288,606	68,372,378
114-901	Big Spring	686,397,956	643,512,464	668,740,929	625,855,437
114-902	Coahoma	132,079,387	122,819,997	128,321,203	119,061,813
114-904	Forsan	153,835,657	148,183,044	151,423,101	145,770,488
115-901	Ft Hancock	97,118,395	95,058,568	97,118,395	95,058,568
115-902	Sierra Blanca	42,962,683	41,840,357	42,962,683	41,840,357
115-903	Dell City	40,458,766	39,464,482	40,258,876	39,264,592
116-901	Caddo Mills	104,804,023	94,508,748	104,804,023	94,508,748
116-902	Celeste	40,877,482	35,404,242	40,877,482	35,404,242

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
116-903	Commerce	228,459,608	212,874,398	228,459,608	212,874,398
116-905	Greenville	861,851,460	806,509,596	861,851,460	806,509,596
116-906	Lone Oak	74,943,327	66,315,852	74,943,327	66,315,852
116-908	Quinlan	279,274,975	246,683,791	279,274,975	246,683,791
116-909	Wolfe City	55,156,195	47,869,489	55,156,195	47,869,489
116-910	Campbell	37,759,906	32,499,640	37,759,906	32,499,640
116-915	Bland	48,721,118	43,189,470	48,721,118	43,189,470
116-916	Boles Home	6,833,532	5,972,945	6,833,532	5,972,945
117-901	Borger	453,215,706	413,638,236	434,150,316	394,572,846
117-903	Sanford	126,950,253	111,652,087	123,158,623	107,860,457
117-904	Plemons-Stinnett-Phillips	804,072,715	796,610,335	801,437,510	793,975,130
117-907	Spring Creek	22,315,891	22,037,015	22,231,266	21,952,390
118-902	Irion County	170,926,638	166,868,540	170,926,638	166,868,540
119-901	Bryson	44,476,526	42,022,302	44,476,526	42,022,302
119-902	Jacksboro	191,969,940	178,905,988	191,969,940	178,905,988
119-903	Perrin-Whitt	50,093,505	45,584,754	50,093,505	45,584,754
120-901	Edna	269,718,479	252,460,539	269,718,479	252,460,539
120-902	Ganado	99,596,534	92,284,880	99,596,534	92,284,880
120-905	Industrial	573,755,783	565,523,091	569,753,629	561,520,937
121-902	Brookeland	116,382,084	110,720,616	114,159,219	108,497,751
121-903	Buna	186,923,560	169,699,320	186,923,560	169,699,320
121-904	Jasper	425,673,508	389,469,912	413,387,067	377,183,471
121-905	Kirbyville	139,401,371	121,950,555	135,021,903	117,571,087
121-906	Evadale	634,634,394	631,165,607	633,595,906	630,127,119
122-901	Ft Davis	107,414,559	103,103,593	107,414,559	103,103,593
122-902	Valentine	28,823,607	28,311,507	28,823,607	28,311,507
123-905	Nederland	934,486,358	865,430,107	934,486,358	865,430,107
123-907	Port Arthur	2,095,748,484	1,982,880,354	2,095,748,484	1,982,880,354
123-908	Port Neches	1,799,521,620	1,725,987,621	1,747,522,892	1,673,988,893
123-910	Beaumont	6,161,064,294	5,914,452,412	6,161,064,294	5,914,452,412
123-913	Sabine Pass	458,159,239	456,943,123	457,781,522	456,565,406
123-914	Hamshire-Fannett	319,891,815	300,082,191	307,864,499	288,054,875
124-901	Jim Hogg County	247,551,689	236,559,365	244,591,159	233,598,835
125-901	Alice	495,097,631	457,638,161	495,097,631	457,638,161
125-902	Ben Bolt-Palito Blanco	36,887,116	34,020,931	36,887,116	34,020,931
125-903	Orange Grove	81,993,041	73,788,119	81,993,041	73,788,119
125-905	Premont	86,014,199	80,956,208	86,014,199	80,956,208
125-906	La Gloria	27,562,077	27,097,365	27,474,511	27,009,799
126-901	Alvarado	390,232,499	359,928,331	390,232,499	359,928,331
126-902	Burleson	1,107,045,244	1,037,435,158	1,107,045,244	1,037,435,158
126-903	Cleburne	1,165,510,033	1,094,789,133	1,165,510,033	1,094,789,133
126-904	Grandview	104,286,290	95,273,594	104,286,290	95,273,594
126-905	Joshua	454,989,615	415,996,675	454,989,615	415,996,675
126-906	Keene	82,351,559	75,865,289	82,351,559	75,865,289
126-907	Rio Vista	66,341,672	58,863,096	66,341,672	58,863,096
126-908	Venus	111,108,165	102,451,845	111,108,165	102,451,845
126-911	Godley	103,522,974	95,309,625	103,522,974	95,309,625
127-901	Anson	73,901,693	66,188,377	73,901,693	66,188,377
127-903	Hamlin	63,535,161	57,738,693	63,535,161	57,738,693
127-904	Hawley	50,360,461	44,364,937	50,360,461	44,364,937
127-905	Lueders-Avoca	21,940,858	20,349,357	21,940,858	20,349,357
127-906	Stamford	67,044,947	59,529,547	67,044,947	59,529,547
128-901	Karnes	156,327,685	146,126,642	156,327,685	146,126,642

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
128-902	Kenedy	87,369,517	78,600,997	87,369,517	78,600,997
128-903	Runge	35,271,078	32,687,028	35,271,078	32,687,028
128-904	Falls City	37,839,543	33,420,183	37,839,543	33,420,183
129-901	Crandall	164,323,271	149,248,766	164,323,271	149,248,766
129-902	Forney	411,298,355	387,628,571	404,423,368	380,753,584
129-903	Kaufman	306,887,585	276,465,249	306,887,585	276,465,249
129-904	Kemp	149,336,588	131,396,300	149,336,588	131,396,300
129-905	Mabank	505,650,973	468,655,303	505,650,973	468,655,303
129-906	Terrell	633,631,192	595,332,602	621,082,093	582,783,503
129-910	Scurry-Rosser	72,494,103	64,337,955	72,494,103	64,337,955
130-901	Boerne	1,433,338,443	1,375,763,515	1,433,338,443	1,375,763,515
130-902	Comfort	240,021,737	226,270,857	240,021,737	226,270,857
131-001	Kenedy County Wide	244,756,992	244,595,885	244,587,227	244,426,120
132-902	Jayton-Girard	239,179,836	237,165,628	238,721,719	236,707,511
133-901	Center Point	85,752,097	78,405,736	85,752,097	78,405,736
133-902	Hunt	130,596,729	126,924,717	130,596,729	126,924,717
133-903	Kerrville	1,206,409,703	1,132,489,103	1,206,409,703	1,132,489,103
133-904	Ingram	205,090,220	186,943,325	205,090,220	186,943,325
133-905	Divide	23,117,025	22,917,025	23,117,025	22,917,025
134-901	Junction	146,980,235	136,979,835	146,980,235	136,979,835
135-001	Guthrie	94,127,006	93,822,827	94,127,006	93,822,827
136-901	Brackett	113,156,554	105,899,842	113,156,554	105,899,842
137-901	Kingsville	499,090,880	459,208,550	499,090,880	459,208,550
137-902	Ricardo	73,560,045	67,084,927	71,411,961	64,936,843
137-903	Riviera	118,249,186	115,129,564	116,703,187	113,583,565
137-904	Santa Gertrudis	134,658,152	134,658,152	134,658,152	134,658,152
138-901	Goree	10,638,286	9,971,662	10,638,286	9,971,662
138-902	Knox City-O Brien	43,779,365	39,533,761	43,779,365	39,533,761
138-903	Munday	33,367,440	28,992,603	33,367,440	28,992,603
138-904	Benjamin	22,569,890	21,744,674	22,569,890	21,744,674
139-905	Chisum	227,167,092	220,588,630	227,167,092	220,588,630
139-908	Roxton	24,705,735	22,100,120	24,705,735	22,100,120
139-909	Paris	523,318,750	478,498,541	523,318,750	478,498,541
139-911	North Lamar	596,233,131	561,185,115	596,233,131	561,185,115
139-912	Prairiland	104,551,426	91,766,974	104,551,426	91,766,974
140-901	Amherst	39,176,159	37,477,195	39,176,159	37,477,195
140-904	Littlefield	195,038,156	181,271,117	195,038,156	181,271,117
140-905	Olton	97,325,623	92,596,907	97,325,623	92,596,907
140-906	Spade	15,587,823	15,011,757	15,587,823	15,011,757
140-907	Springlake-Earth	71,727,456	68,220,214	71,727,456	68,220,214
140-908	Sudan	465,826,898	462,890,396	465,826,898	462,890,396
141-901	Lampasas	450,958,349	415,169,421	450,958,349	415,169,421
141-902	Lometa	44,762,452	41,882,284	44,762,452	41,882,284
142-901	Cotulla	148,627,497	140,860,089	148,627,497	140,860,089
143-901	Hallettsville	330,664,277	312,187,469	330,664,277	312,187,469
143-902	Moulton	48,644,486	42,563,294	46,406,662	40,325,470
143-903	Shiner	131,164,526	119,343,251	131,164,526	119,343,251
143-904	Vysehrad	41,489,569	39,244,039	40,465,908	38,220,378
143-905	Sweet Home	21,610,419	19,262,889	21,610,419	19,262,889
143-906	Ezzell	56,302,562	54,193,301	55,513,783	53,404,522
144-901	Giddings	342,108,782	323,463,141	331,106,625	312,460,984
144-902	Lexington	42,614,837	131,763,672	140,177,007	129,325,842
144-903	Dime Box	68,559,820	65,940,580	67,987,154	65,367,914

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
145-901	Buffalo	129,123,635	120,696,480	125,745,935	117,318,780
145-902	Centerville	161,124,444	151,202,103	157,312,474	147,390,133
145-906	Normangee	126,923,798	117,489,704	121,948,148	112,514,054
145-907	Oakwood	79,844,947	74,839,572	79,844,947	74,839,572
145-911	Leon	412,068,190	404,460,112	412,068,190	404,460,112
146-901	Cleveland	393,206,054	366,772,682	393,206,054	366,772,682
146-902	Dayton	689,734,073	650,760,656	689,734,073	650,760,656
146-903	Devers	68,373,591	66,452,316	68,373,591	66,452,316
146-904	Hardin	138,602,686	124,673,406	138,602,686	124,673,406
146-905	Hull Daisetta	111,091,249	104,011,219	111,091,249	104,011,219
146-906	Liberty	433,165,191	410,883,243	433,165,191	410,883,243
146-907	Tarkington	208,293,990	191,920,542	208,293,990	191,920,542
147-901	Coolidge	19,439,825	17,317,082	19,439,825	17,317,082
147-902	Groesbeck	1,004,631,372	984,865,476	996,799,672	977,033,776
147-903	Mexia	207,404,287	184,870,705	207,404,287	184,870,705
148-901	Booker	75,000,877	71,993,873	75,000,877	71,993,873
148-902	Follett	75,688,652	74,146,592	75,688,652	74,146,592
148-903	Higgins	53,885,442	52,672,019	53,885,442	52,672,019
148-905	Darrouzett	64,727,874	63,626,994	64,727,874	63,626,994
149-901	George West	280,287,832	263,603,291	274,480,237	257,795,696
149-902	Three Rivers	375,101,544	366,719,027	372,253,234	363,870,717
150-901	Llano	948,082,182	906,409,404	927,774,186	886,101,408
152-901	Lubbock	5,484,229,024	5,155,932,028	5,484,229,024	5,155,932,028
152-902	New Deal	90,075,794	84,375,967	90,075,794	84,375,967
152-903	Slaton	226,059,915	209,728,359	226,059,915	209,728,359
152-906	Lubbock-Cooper	280,959,600	266,522,996	280,959,600	266,522,996
152-907	Frenship	813,886,205	770,808,671	813,886,205	770,808,671
152-908	Roosevelt	124,700,011	116,538,586	119,659,459	111,498,034
152-909	Shallowater	95,430,806	87,613,964	95,430,806	87,613,964
152-910	Idalou	125,692,395	118,671,871	125,692,395	118,671,871
153-903	O Donnell	52,223,633	49,623,777	52,223,633	49,623,777
153-904	Tahoka	90,929,709	83,761,284	90,929,709	83,761,284
153-905	New Home	35,794,103	34,200,599	35,794,103	34,200,599
153-907	Wilson	32,118,902	30,111,486	32,118,902	30,111,486
154-901	Madisonville	264,418,668	243,396,663	255,882,497	234,860,492
154-903	North Zulch	47,578,309	43,678,672	46,285,288	42,385,651
155-901	Jefferson	409,335,265	383,725,020	403,637,255	378,027,010
156-902	Stanton	130,840,132	122,397,235	128,655,192	120,212,295
156-905	Grady	93,916,107	92,902,302	93,501,387	92,487,582
157-901	Mason	135,673,507	125,383,561	135,673,507	125,383,561
158-901	Bay City	800,175,832	765,814,660	800,175,832	765,814,660
158-902	Tidehaven	240,899,190	233,720,018	238,037,267	230,858,095
158-904	Matagorda	74,719,482	72,463,332	74,719,482	72,463,332
158-905	Palacios	2,189,606,145	2,177,429,661	2,184,657,472	2,172,480,988
158-906	Van Vleck	179,490,883	167,977,381	174,975,991	163,462,489
159-901	Eagle Pass	806,150,856	734,370,360	806,150,856	734,370,360
160-901	Brady	179,543,851	163,135,216	179,543,851	163,135,216
160-904	Rochelle	32,544,992	30,238,532	32,544,992	30,238,532
160-905	Lohn	17,012,680	16,394,341	17,012,680	16,394,341
161-901	Crawford	55,745,872	51,188,392	55,745,872	51,188,392
161-903	Midway	1,605,440,360	1,538,262,659	1,605,440,360	1,538,262,659
161-906	La Vega	290,750,566	270,986,354	290,750,566	270,986,354
161-907	Lorena	147,573,549	133,354,883	147,573,549	133,354,883

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
161-908	Mart	53,412,473	47,006,045	53,412,473	47,006,045
161-909	McGregor	119,609,780	108,732,565	119,609,780	108,732,565
161-910	Moody	65,079,440	57,546,656	65,079,440	57,546,656
161-912	Riesel	50,210,867	45,097,265	47,977,452	42,863,850
161-914	Waco	2,247,990,207	2,104,549,630	2,247,990,207	2,104,549,630
161-916	West	164,543,932	147,377,332	164,543,932	147,377,332
161-918	Axtell	51,439,454	45,196,364	51,439,454	45,196,364
161-919	Bruceville-Eddy	72,250,904	65,585,274	72,250,904	65,585,274
161-920	China Springs	167,666,316	152,970,165	167,666,316	152,970,165
161-921	Connally	258,306,273	237,574,337	258,306,273	237,574,337
161-922	Robinson	195,573,502	174,577,226	195,573,502	174,577,226
161-923	Bosqueville	55,800,855	52,387,941	55,800,855	52,387,941
161-924	Hallsburg	76,294,506	73,803,930	76,294,506	73,803,930
161-925	Gholson	17,870,681	15,414,799	17,870,681	15,414,799
162-904	McMullen	263,588,973	261,817,125	262,919,524	261,147,676
163-901	Devine	169,965,016	154,138,454	169,965,016	154,138,454
163-902	D Hanis	47,997,166	45,354,556	47,997,166	45,354,556
163-903	Natalia	65,789,807	57,078,665	65,789,807	57,078,665
163-904	Hondo	240,954,746	220,268,831	240,954,746	220,268,831
163-908	Medina Valley	386,329,864	356,272,315	386,329,864	356,272,315
164-901	Menard	75,821,101	70,294,801	75,821,101	70,294,801
165-901	Midland	4,218,841,818	4,004,756,964	4,120,130,233	3,906,045,379
165-902	Greenwood	184,660,596	175,506,396	177,598,466	168,444,266
166-901	Cameron	195,481,934	177,324,686	195,481,934	177,324,686
166-902	Gause	30,960,519	28,824,894	30,960,519	28,824,894
166-903	Milano	36,328,110	32,833,626	36,328,110	32,833,626
166-904	Rockdale	440,697,421	421,577,792	440,697,421	421,577,792
166-905	Thorndale	63,341,521	57,190,299	63,341,521	57,190,299
166-907	Buckholts	19,766,267	18,172,280	19,766,267	18,172,280
167-901	Goldthwaite	84,577,770	76,270,372	84,577,770	76,270,372
167-902	Mullin	34,600,459	32,132,467	34,600,459	32,132,467
167-903	Star	15,716,172	14,773,431	15,716,172	14,773,431
167-904	Priddy	13,398,929	12,136,769	13,398,929	12,136,769
168-901	Colorado	220,862,166	208,507,670	220,862,166	208,507,670
168-902	Loraine	25,733,653	23,347,214	25,733,653	23,347,214
168-903	Westbrook	82,040,522	79,858,734	82,040,522	79,858,734
169-901	Bowie	262,533,651	236,434,677	262,533,651	236,434,677
169-902	Nocona	111,182,646	99,869,756	111,182,646	99,869,756
169-906	Gold Burg	29,043,486	27,253,860	29,043,486	27,253,860
169-908	Montague	11,332,568	9,804,040	11,332,568	9,804,040
169-909	Prairie Valley	32,218,856	30,180,596	32,218,856	30,180,596
169-910	Forestburg	22,473,358	20,047,172	22,473,358	20,047,172
169-911	Saint Jo	42,846,956	38,714,316	42,846,956	38,714,316
170-902	Conroe	7,126,155,735	6,796,419,415	7,126,155,735	6,796,419,415
170-903	Montgomery	1,143,626,058	1,091,916,054	1,143,626,058	1,091,916,054
170-904	Willis	824,778,401	771,828,713	785,356,881	732,407,193
170-906	Magnolia	884,817,474	829,056,102	884,817,474	829,056,102
170-907	Splendora	175,973,420	156,384,200	175,973,420	156,384,200
170-908	New Caney	695,099,594	640,210,318	680,935,406	626,046,130
171-901	Dumas	1,072,134,706	1,040,074,127	1,053,935,641	1,021,875,062
171-902	Sunray	162,128,415	158,025,349	160,442,630	156,339,564
172-902	Daingerfld-Lone Star	373,083,296	352,555,586	362,945,220	342,417,510
172-905	Pewitt	127,187,835	113,808,733	127,187,835	113,808,733

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
173-901	Motley	74,833,499	72,005,633	74,833,499	72,005,633
174-901	Chireno	29,924,077	26,429,271	28,797,592	25,302,786
174-902	Cushing	152,421,269	145,198,597	150,103,899	142,881,227
174-903	Garrison	77,766,452	70,912,052	75,225,207	68,370,807
174-904	Nacogdoches	1,152,364,132	1,082,053,036	1,108,742,562	1,038,431,466
174-906	Woden	62,190,011	56,513,117	59,908,396	54,231,502
174-908	Central Heights	52,763,114	46,605,690	50,158,859	44,001,435
174-909	Martinsville	24,413,934	21,587,409	23,130,114	20,303,589
174-910	Etoile	32,974,619	29,802,324	31,830,639	28,658,344
174-911	Douglass	54,517,419	50,483,679	52,289,149	48,255,409
175-902	Blooming Grove	62,333,900	54,400,070	62,333,900	54,400,070
175-903	Corsicana	826,073,916	777,599,119	826,073,916	777,599,119
175-904	Dawson	45,415,392	39,754,542	45,415,392	39,754,542
175-905	Frost	28,053,448	24,632,898	28,053,448	24,632,898
175-907	Kerens	81,099,122	74,361,458	81,099,122	74,361,458
175-910	Mildred	115,431,753	110,937,630	115,431,753	110,937,630
175-911	Rice	37,073,258	34,062,354	37,073,258	34,062,354
176-901	Burkeville	127,044,964	120,298,474	125,082,017	118,335,527
176-902	Newton	183,601,786	167,714,406	179,456,127	163,568,747
176-903	Deweyville	98,081,414	89,552,263	95,857,664	87,328,513
177-901	Roscoe	50,530,049	46,310,774	50,530,049	46,310,774
177-902	Sweetwater	424,936,320	398,190,182	424,936,320	398,190,182
177-903	Blackwell	75,110,551	72,575,086	75,110,551	72,575,086
177-905	Highland	62,552,887	61,640,647	62,552,887	61,640,647
178-901	Agua Dulce	62,275,776	59,462,296	62,275,776	59,462,296
178-902	Bishop	505,649,083	494,367,883	501,008,496	489,727,296
178-903	Calallen	856,304,602	814,856,514	856,304,602	814,856,514
178-904	Corpus Christi	6,546,771,448	6,144,070,229	6,546,771,448	6,144,070,229
178-905	Driscoll	73,951,028	71,879,508	73,951,028	71,879,508
178-906	London	59,759,778	58,690,206	59,759,778	58,690,206
178-908	Port Aransas	433,161,938	424,765,478	433,161,938	424,765,478
178-909	Robstown	191,946,690	166,539,906	191,946,690	166,539,906
178-912	Tuloso-Midway	1,006,299,485	986,811,446	994,324,427	974,836,388
178-913	Banquete	129,109,704	122,481,544	129,109,704	122,481,544
178-914	Flour Bluff	848,323,072	799,814,592	848,323,072	799,814,592
178-915	West Oso	272,454,900	257,969,132	272,454,900	257,969,132
179-901	Perryton	421,085,766	402,189,207	421,085,766	402,189,207
180-902	Vega	59,783,074	56,818,761	59,783,074	56,818,761
180-903	Adrian	35,556,277	34,859,113	35,556,277	34,859,113
180-904	Wildorado	19,706,756	18,906,735	19,706,756	18,906,735
181-901	Bridge City	490,415,305	456,446,249	468,653,490	434,684,434
181-905	Orangefield	211,448,590	194,736,992	201,081,545	184,369,947
181-906	West Orange-Cove	1,768,083,327	1,721,958,393	1,746,990,727	1,700,865,793
181-907	Vidor	561,219,593	499,047,557	533,703,148	471,531,112
181-908	Little Cypress-Mrceville	585,970,810	541,645,249	555,565,020	511,239,459
182-901	Gordon	47,768,608	45,366,403	47,768,608	45,366,403
182-902	Graford	174,652,705	168,884,845	174,652,705	168,884,845
182-903	Mineral Wells	393,144,901	354,862,181	393,144,901	354,862,181
182-904	Santo	138,054,988	130,972,708	138,054,988	130,972,708
182-905	Strawn	33,841,566	31,846,186	33,841,566	31,846,186
182-906	Palo Pinto	159,620,008	157,510,324	157,989,184	155,879,500
183-901	Beckville	314,769,968	308,818,088	312,292,188	306,340,308
183-902	Carthage	1,318,277,082	1,276,425,822	1,298,487,562	1,256,636,302

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
183-904	Gary	93,824,585	89,428,662	92,282,850	87,886,927
184-901	Poolville	52,562,854	48,249,974	52,562,854	48,249,974
184-902	Springtown	344,516,859	310,649,790	344,516,859	310,649,790
184-903	Weatherford	1,243,610,506	1,160,223,811	1,243,610,506	1,160,223,811
184-904	Millsap	116,898,229	108,804,829	116,898,229	108,804,829
184-907	Aledo	600,892,152	571,675,965	600,892,152	571,675,965
184-908	Peaster	72,559,072	65,678,020	72,559,072	65,678,020
184-909	Brock	87,912,189	81,904,789	87,912,189	81,904,789
184-911	Garner	64,840,618	61,476,850	64,840,618	61,476,850
185-901	Bovina	54,765,852	51,215,217	54,765,852	51,215,217
185-902	Farwell	79,976,004	74,933,868	79,976,004	74,933,868
185-903	Friona	184,085,557	175,050,279	184,085,557	175,050,279
185-904	Lazbuddie	48,975,431	47,695,440	48,975,431	47,695,440
186-901	Buena Vista	90,045,401	89,379,393	89,930,621	89,264,613
186-902	Ft Stockton	1,016,057,311	992,679,322	1,008,517,431	985,139,442
186-903	Iraan-Sheffield	862,812,635	859,621,293	861,797,320	858,605,978
187-901	Big Sandy	285,855,770	282,425,350	284,104,784	280,674,364
187-903	Goodrich	65,693,083	60,493,358	65,693,083	60,493,358
187-904	Corrigan-Camden	186,353,505	179,083,081	182,765,928	175,495,504
187-906	Leggett	62,863,102	61,123,782	62,863,102	61,123,782
187-907	Livingston	633,609,228	589,447,418	633,609,228	589,447,418
187-910	Onalaska	197,211,516	181,206,020	197,211,516	181,206,020
188-901	Amarillo	4,726,976,939	4,412,603,649	4,726,976,939	4,412,603,649
188-902	River Road	155,592,346	140,489,842	155,592,346	140,489,842
188-903	Highland Park	606,367,028	604,580,292	606,367,028	604,580,292
188-904	Bushland	369,718,175	362,175,100	369,718,175	362,175,100
189-901	Marfa	88,620,279	82,784,971	88,620,279	82,784,971
189-902	Presidio	69,544,456	63,057,240	69,544,456	63,057,240
190-903	Rains	216,876,508	197,253,619	216,876,508	197,253,619
191-901	Canyon	1,370,406,330	1,293,594,810	1,370,406,330	1,293,594,810
192-901	Reagan	321,551,309	314,793,647	319,378,374	312,620,712
193-902	Leakey	101,051,889	96,111,996	101,051,889	96,111,996
194-902	Avery	34,683,026	30,522,464	34,683,026	30,522,464
194-903	Talco-Bogata	85,394,596	75,569,306	85,394,596	75,569,306
194-904	Clarksville	181,385,827	165,001,686	181,385,827	165,001,686
194-905	Detroit	45,032,770	40,187,482	45,032,770	40,187,482
195-901	Pecos-Barstow-Toya	385,325,063	365,552,723	385,325,063	365,552,723
195-902	Balmorhea	20,238,219	19,426,372	20,238,219	19,426,372
196-901	Austwell-Tivoli	103,611,488	101,641,672	103,153,808	101,183,992
196-902	Woodsboro	93,555,478	87,409,134	93,555,478	87,409,134
196-903	Refugio	214,063,473	205,598,961	211,307,118	202,842,606
197-902	Miami	210,283,494	208,594,954	209,373,266	207,684,726
198-901	Bremond	320,871,015	315,987,797	320,871,015	315,987,797
198-902	Calvert	51,552,282	48,416,186	51,552,282	48,416,186
198-903	Franklin	197,387,505	186,460,818	197,387,505	186,460,818
198-905	Hearne	167,565,273	156,335,593	167,565,273	156,335,593
198-906	Mumford	20,275,983	20,042,511	20,275,983	20,042,511
199-901	Rockwall	2,154,628,118	2,071,343,000	2,154,628,118	2,071,343,000
199-902	Royse City	185,745,711	172,159,269	185,745,711	172,159,269
200-901	Ballinger	158,221,842	144,189,478	158,221,842	144,189,478
200-902	Miles	33,704,315	30,101,289	33,704,315	30,101,289
200-904	Winters	92,735,044	84,086,416	92,735,044	84,086,416
200-906	Olfen	4,006,834	3,707,260	4,006,834	3,707,260

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
201-902	Henderson	640,236,229	594,135,853	617,612,214	571,511,838
201-903	Laneville	41,682,250	37,568,602	40,284,205	36,170,557
201-904	Leveretts Chapel	16,078,156	14,440,660	15,616,681	13,979,185
201-907	Mount Enterprise	37,430,690	33,527,399	36,271,170	32,367,879
201-908	Overton	38,252,037	32,718,647	36,461,217	30,927,827
201-910	Tatum	599,701,045	587,840,179	594,536,890	582,676,024
201-913	Carlisle	42,955,976	38,890,304	41,625,436	37,559,764
201-914	West Rusk	197,595,931	186,020,731	193,648,646	182,073,446
202-903	Hemphill	216,915,951	196,041,783	216,915,951	196,041,783
202-905	West Sabine	81,717,807	75,287,931	80,086,351	73,656,475
203-901	San Augustine	124,709,201	112,736,647	124,709,201	112,736,647
203-902	Broaddus	63,980,220	57,528,460	62,499,925	56,048,165
204-901	Cold-Sprgs-Oakhurst	454,158,466	426,315,900	454,158,466	426,315,900
204-904	Shepherd	159,435,552	142,383,918	154,149,963	137,098,329
205-901	Aransas Pass	250,327,131	231,869,881	250,327,131	231,869,881
205-902	Gregory-Portland	688,552,691	655,270,026	688,552,691	655,270,026
205-903	Ingleside	951,586,710	934,386,810	940,881,937	923,682,037
205-904	Mathis	164,092,903	145,248,473	164,092,903	145,248,473
205-905	Odem	112,656,752	103,748,489	112,656,752	103,748,489
205-906	Sinton	202,583,179	185,843,231	202,583,179	185,843,231
205-907	Taft	132,848,790	122,814,276	132,848,790	122,814,276
206-901	San Saba	114,507,863	105,350,533	114,507,863	105,350,533
206-902	Richland Springs	34,428,032	32,222,888	34,428,032	32,222,888
206-903	Cherokee	27,902,686	26,655,578	27,902,686	26,655,578
207-901	Schleicher	158,621,923	153,038,420	157,179,494	151,595,991
208-901	Hermleigh	32,807,446	30,633,427	32,807,446	30,633,427
208-902	Snyder	459,209,277	425,562,027	459,209,277	425,562,027
208-903	Ira	56,173,208	54,487,028	56,173,208	54,487,028
209-901	Albany	109,246,913	102,939,461	109,246,913	102,939,461
209-902	Moran	19,661,146	18,649,538	19,661,146	18,649,538
210-901	Center	269,220,704	245,985,758	261,776,919	238,541,973
210-902	Joaquin	81,200,995	73,013,330	79,042,528	70,854,863
210-903	Shelbyville	71,528,180	64,080,762	71,528,180	64,080,762
210-904	Tenaha	48,806,318	44,260,568	47,689,046	43,143,296
210-905	Timpson	76,007,743	67,961,023	73,888,902	65,842,182
210-906	Excelsior	9,277,040	8,279,240	8,979,175	7,981,375
211-901	Texhoma	76,419,148	75,295,138	76,419,148	75,295,138
211-902	Stratford	214,231,623	208,692,699	214,231,623	208,692,699
212-901	Arp	133,831,079	122,158,691	126,778,252	115,105,864
212-902	Bullard	269,285,202	248,657,592	269,285,202	248,657,592
212-903	Lindale	481,536,857	445,062,875	481,536,857	445,062,875
212-904	Troup	99,349,060	89,948,460	99,349,060	89,948,460
212-905	Tyler	4,043,252,839	3,834,595,247	4,043,252,839	3,834,595,247
212-906	Whitehouse	640,547,264	597,536,725	640,547,264	597,536,725
212-909	Chapel Hill	526,141,344	490,313,614	526,141,344	490,313,614
212-910	Winona	179,387,554	168,493,849	179,387,554	168,493,849
213-901	Glen Rose	6,845,734,886	6,833,067,462	6,838,338,654	6,825,671,230
214-901	Rio Grande City	446,903,642	402,364,934	446,903,642	402,364,934
214-902	San Isidro	120,543,000	118,620,712	120,543,000	118,620,712
214-903	Roma	402,822,934	371,780,788	402,822,934	371,780,788
215-901	Breckenridge	307,182,514	287,518,954	307,182,514	287,518,954
216-901	Sterling City	186,713,317	183,680,511	186,713,317	183,680,511
217-901	Aspermont	84,216,242	79,857,202	84,216,242	79,857,202

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
218-901	Sonora	367,279,489	358,109,073	363,543,753	354,373,337
219-901	Happy	49,736,075	47,447,467	49,736,075	47,447,467
219-903	Tulia	129,644,396	118,734,876	129,644,396	118,734,876
219-905	Kress	55,175,152	52,607,352	55,175,152	52,607,352
220-901	Arlington	14,378,202,763	13,841,660,140	14,378,202,763	13,841,660,140
220-902	Birdville	4,708,513,873	4,461,401,873	4,708,513,873	4,461,401,873
220-904	Everman	628,405,033	593,465,365	616,577,526	581,637,858
220-905	Fort Worth	14,450,356,851	13,731,106,851	14,450,356,851	13,731,106,851
220-906	Grapevine-Colleyville	6,267,410,855	6,120,836,665	6,267,410,855	6,120,836,665
220-907	Keller	3,014,860,702	2,849,711,406	3,014,860,702	2,849,711,406
220-908	Mansfield	2,605,514,977	2,472,611,943	2,605,514,977	2,472,611,943
220-910	Lake Worth	244,938,818	230,938,193	244,938,818	230,938,193
220-912	Crowley	2,002,462,637	1,920,260,547	1,963,217,638	1,881,015,548
220-914	Kennedale	480,650,681	451,533,997	480,650,681	451,533,997
220-915	Azle	790,764,811	732,342,531	790,764,811	732,342,531
220-916	Hurst-Euless-Bedford	6,198,336,339	5,963,663,043	6,139,721,901	5,905,048,605
220-917	Castleberry	319,636,355	283,917,383	319,636,355	283,917,383
220-918	Eagle Mt-Saginaw	1,915,038,368	1,847,764,180	1,915,038,368	1,847,764,180
220-919	Carroll	2,452,323,230	2,396,326,094	2,452,323,230	2,396,326,094
220-920	White Settlement	590,640,085	544,387,789	590,640,085	544,387,789
221-901	Abilene	2,770,328,435	2,573,513,366	2,725,723,395	2,528,908,326
221-904	Merkel	163,786,266	150,376,826	163,786,266	150,376,826
221-905	Trent	32,407,887	30,838,419	32,407,887	30,838,419
221-911	Jim Ned	128,482,744	116,780,053	122,258,255	110,555,564
221-912	Wylie	562,205,721	530,099,535	562,205,721	530,099,535
222-901	Terrell County	245,698,959	243,256,241	245,322,989	242,880,271
223-901	Brownfield	308,511,762	288,704,718	308,511,762	288,704,718
223-902	Meadow	41,856,664	40,472,105	41,856,664	40,472,105
223-904	Wellman-Union	87,022,414	86,162,410	87,022,414	86,162,410
224-901	Throckmorton	70,252,876	66,737,260	70,252,876	66,737,260
224-902	Woodson	24,736,336	23,629,016	24,736,336	23,629,016
225-902	Mount Pleasant	851,731,508	810,326,708	828,641,883	787,237,083
225-905	Winfield	72,071,854	70,628,640	71,329,329	69,886,115
225-906	Chapel Hill	51,711,099	46,838,893	51,711,099	46,838,893
225-907	Harts Bluff	65,848,606	60,091,084	65,848,606	60,091,084
226-901	Christoval	71,289,493	66,345,621	68,219,958	63,276,086
226-903	San Angelo	2,376,610,437	2,180,732,657	2,266,288,454	2,070,410,674
226-905	Water Valley	58,371,682	54,390,612	56,760,381	52,779,311
226-906	Wall	116,932,172	108,600,330	111,165,297	102,833,455
226-907	Grape Creek-Pulli	97,769,178	84,950,330	97,769,178	84,950,330
226-908	Veribest	53,648,242	50,766,682	52,142,142	49,260,582
227-901	Austin	30,371,143,257	29,477,718,009	30,371,143,257	29,477,718,009
227-904	Pflugerville	2,576,226,533	2,436,514,493	2,576,226,533	2,436,514,493
227-907	Manor	1,384,060,780	1,363,856,560	1,384,060,780	1,363,856,560
227-909	Eanes	4,149,786,291	4,068,687,471	4,149,786,291	4,068,687,471
227-910	Del Valle	1,745,158,090	1,709,789,810	1,745,158,090	1,709,789,810
227-912	Lago Vista	411,370,339	394,039,543	389,407,804	372,077,008
227-913	Lake Travis	1,857,577,264	1,798,370,637	1,740,374,574	1,681,167,947
228-901	Groveton	149,297,019	138,627,269	149,297,019	138,627,269
228-903	Trinity	211,642,653	194,538,209	211,642,653	194,538,209
228-904	Centerville	22,195,289	20,542,484	22,195,289	20,542,484
228-905	Apple Springs	29,751,555	27,144,483	29,751,555	27,144,483
229-901	Colmesneil	75,571,147	69,190,921	73,562,728	67,182,502

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
229-903	Woodville	246,736,247	227,111,537	246,736,247	227,111,537
229-904	Warren	173,028,843	157,495,114	173,028,843	157,495,114
229-905	Spurger	42,231,315	37,583,456	40,675,242	36,027,383
229-906	Chester	44,113,251	40,439,356	42,963,165	39,289,270
230-901	Big Sandy	113,921,224	105,820,252	113,921,224	105,820,252
230-902	Gilmer	465,760,667	430,147,317	465,760,667	430,147,317
230-903	Ore City	73,389,354	64,045,032	73,389,354	64,045,032
230-904	Union Hill	46,546,626	41,828,196	46,546,626	41,828,196
230-905	Harmony	179,751,026	165,752,454	179,751,026	165,752,454
230-906	New Diana	61,628,190	53,231,742	61,628,190	53,231,742
230-908	Union Grove	99,407,916	92,555,322	96,490,373	89,637,779
231-901	McCamey	285,648,096	280,741,250	284,724,435	279,817,589
231-902	Rankin	242,767,507	240,455,211	242,767,507	240,455,211
232-901	Knippa	27,796,456	26,201,756	27,796,456	26,201,756
232-902	Sabinal	87,845,208	82,731,480	87,845,208	82,731,480
232-903	Uvalde	471,555,476	433,210,930	471,555,476	433,210,930
232-904	Utopia	77,933,734	74,245,414	77,933,734	74,245,414
233-901	San Felipe-Del Rio	688,733,368	627,421,543	662,036,788	600,724,963
233-903	Comstock	93,139,477	91,859,797	92,958,021	91,678,341
234-902	Canton	318,368,039	293,629,883	318,368,039	293,629,883
234-903	Edgewood	112,499,076	102,034,567	107,030,672	96,566,163
234-904	Grand Saline	136,627,136	122,409,239	130,035,193	115,817,296
234-905	Martins Mill	42,459,379	38,819,771	42,459,379	38,819,771
234-906	Van	302,766,798	275,801,422	289,263,431	262,298,055
234-907	Wills Point	266,682,329	240,894,218	266,682,329	240,894,218
234-909	Fruitvale	34,818,468	31,393,008	33,359,781	29,934,321
235-901	Bloomington	119,493,209	113,405,825	119,493,209	113,405,825
235-902	Victoria	2,939,373,998	2,813,116,953	2,939,373,998	2,813,116,953
235-904	Nursery	49,998,490	46,825,978	49,998,490	46,825,978
236-901	New Waverly	96,879,690	88,701,282	96,879,690	88,701,282
236-902	Huntsville	971,831,486	905,920,901	971,831,486	905,920,901
237-902	Hempstead	210,729,637	197,762,891	210,729,637	197,762,891
237-904	Waller	656,042,503	614,328,469	656,042,503	614,328,469
237-905	Royal	288,747,386	277,667,513	286,333,761	275,253,888
238-902	Monahans-Wickett-Pyote	537,235,859	516,170,051	531,067,119	510,001,311
238-904	Granfalls-Royalty	50,575,461	49,785,231	50,460,361	49,670,131
239-901	Brenham	1,176,795,271	1,114,922,117	1,176,795,271	1,114,922,117
239-903	Burton	136,201,735	128,893,945	136,201,735	128,893,945
240-901	Laredo	1,376,407,185	1,259,251,744	1,376,407,185	1,259,251,744
240-902	Mirando City	22,749,740	22,749,740	22,749,740	22,749,740
240-903	United	3,545,347,946	3,419,204,438	3,451,569,483	3,325,425,975
240-904	Webb Cons	355,152,213	355,152,213	354,830,899	354,830,899
241-901	Boling	10,648,100	9,871,620	10,648,100	9,871,620
241-902	East Bernard	147,195,564	138,727,144	147,195,564	138,727,144
241-903	El Campo	583,770,658	552,959,878	583,770,658	552,959,878
241-904	Wharton	416,039,530	394,193,667	416,039,530	394,193,667
241-906	Louise	90,528,447	86,055,105	90,528,447	86,055,105
242-902	Shamrock	78,181,961	72,328,946	78,181,961	72,328,946
242-903	Wheeler	85,417,378	80,769,765	85,417,378	80,769,765
242-904	Allison	143,409,655	142,697,495	143,409,655	142,697,495
242-905	Kelton	79,822,942	79,514,914	79,822,942	79,514,914
242-906	Fort Elliott	183,102,693	181,769,349	183,102,693	181,769,349
243-901	Burkburnett	511,469,731	474,165,924	511,469,731	474,165,924

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
243-902	Electra	94,849,165	87,478,249	94,849,165	87,478,249
243-903	Iowa Park	366,686,176	341,240,656	366,686,176	341,240,656
243-905	Wichita Falls	2,752,790,860	2,590,224,124	2,752,790,860	2,590,224,124
243-906	City View	106,624,710	96,623,460	106,624,710	96,623,460
244-901	Harrold	19,125,943	18,754,173	19,125,943	18,754,173
244-903	Vernon	608,991,071	584,429,391	608,991,071	584,429,391
244-905	Northside	2,131,770	1,599,510	2,131,770	1,599,510
245-901	Lasara	26,043,245	23,902,461	26,043,245	23,902,461
245-902	Lyford	146,628,189	136,322,257	146,628,189	136,322,257
245-903	Raymondville	325,487,944	307,434,622	325,487,944	307,434,622
245-904	San Perlita	60,480,496	57,776,613	60,480,496	57,776,613
246-902	Florence	117,836,213	108,877,801	117,836,213	108,877,801
246-904	Georgetown	1,970,901,335	1,880,292,015	1,970,901,335	1,880,292,015
246-905	Granger	56,317,408	50,989,000	56,317,408	50,989,000
246-906	Hutto	191,101,725	182,515,833	191,101,725	182,515,833
246-907	Jarrell	151,360,390	141,533,706	151,360,390	141,533,706
246-908	Liberty Hill	235,113,450	222,052,050	235,113,450	222,052,050
246-909	Round Rock	8,554,969,958	8,261,932,112	8,554,969,958	8,261,932,112
246-911	Taylor	457,324,645	428,166,193	457,324,645	428,166,193
246-912	Thrall	80,023,250	74,750,708	80,023,250	74,750,708
246-913	Leander	3,226,667,665	3,082,082,725	3,226,667,665	3,082,082,725
246-914	Coupland	2,195,810	2,075,810	2,195,810	2,075,810
247-901	Floresville	443,151,058	409,567,638	443,151,058	409,567,638
247-903	La Vernia	225,064,917	205,796,745	225,064,917	205,796,745
247-904	Poth	92,011,584	84,290,336	92,011,584	84,290,336
247-906	Stockdale	84,189,384	77,522,436	84,189,384	77,522,436
248-901	Kermit	289,273,055	276,096,208	286,261,340	273,084,493
248-902	Wink-Loving	282,596,258	280,290,934	282,132,518	279,827,194
249-901	Alvord	66,793,634	59,733,510	66,793,634	59,733,510
249-902	Boyd	149,053,868	137,141,000	145,639,340	133,726,472
249-903	Bridgeport	352,551,482	332,336,357	346,840,832	326,625,707
249-904	Chico	147,954,281	141,162,569	144,047,688	137,255,976
249-905	Decatur	498,830,011	474,241,615	478,898,014	454,309,618
249-906	Paradise	100,626,010	91,448,008	100,626,010	91,448,008
249-908	Slidell	42,650,950	39,230,540	40,526,842	37,106,432
250-902	Hawkins	239,822,236	228,650,236	239,822,236	228,650,236
250-903	Mineola	237,331,438	216,186,886	237,331,438	216,186,886
250-904	Quitman	215,700,914	195,556,616	205,083,319	184,939,021
250-905	Yantis	102,465,251	95,858,882	102,465,251	95,858,882
250-906	Alba-Golden	108,235,052	96,901,800	108,235,052	96,901,800
250-907	Winnsboro	236,246,212	215,373,772	236,246,212	215,373,772
251-901	Denver City	655,543,001	645,774,257	655,543,001	645,774,257
251-902	Plains	337,501,129	333,589,840	335,856,139	331,944,850
252-901	Graham	366,863,344	336,002,201	366,863,344	336,002,201
252-902	Newcastle	28,059,310	26,445,016	28,059,310	26,445,016
252-903	Olney	84,932,175	76,523,775	84,932,175	76,523,775
253-901	Zapata	881,729,622	856,195,722	874,336,264	848,802,364
254-901	Crystal City	126,721,564	113,670,189	126,721,564	113,670,189
254-902	La Pryor	34,853,748	32,440,533	34,853,748	32,440,533

APPENDIX C

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

Questions and Answers about Margins of Error and Confidence Intervals 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 above.)
- (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 con-

tain 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 estimate 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 resources 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{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

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

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

$$\hat{R}_{2h} = 1 / \hat{R}_{1h}$$

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.

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

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

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,

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

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{Y}_{ran} as computed from categories sampled in Step 1. Call this ME\$.

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

8. Recall TX_{ran} and \hat{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{Y}_{TOT} respectively.

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

$$\hat{Y}_{TOT} \pm ME\$$$

If TX_{TOT} lies within this confidence interval [or within the “hold harmless” margin of error (see page 107)], 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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