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School and Appraisal Districts'
Property Value Study
2002
Preliminary Report

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School and Appraisal Districts' Property Value Study

2002

Preliminary Report

**Carole Keeton Strayhorn
Texas Comptroller**

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CAROLE KEETON STRAYHORN
Comptroller

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

March 2003

Fellow Texans:

In accordance with state law, I certified the results of the 2002 Preliminary School and Appraisal Districts' Property Value Study to Education Commissioner Felipe Alanis on January 31, 2003. After we conclude the appeals process, I will certify the final property values on or before July 1, 2003. The Commissioner uses the final values in the process for allocating state funds to school districts.

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 (SB) 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.

SB 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 my Property Tax Division (PTD) staff at ptd.cpa@cpa.state.tx.us. Or call my PTD staff at 1-800-252-9121 or in Austin at 512/305-9999. Thanks for all that you do for Texas.

Sincerely,

Carole Keeton Strayhorn
Texas Comptroller

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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 generally accepted sampling, valuation, and statistical techniques,
- ensure that different levels of appraisal on sold and unsold property do not adversely affect the accuracy of the study, 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 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
- S. Special Inventory

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

local appraised 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 appears in the next sections.

Methods Used in the School District Study

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

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

An appraisal ratio for an individual property is the ratio of the property's appraised value as shown on the appraisal roll to its market value. The market value is indicated by the sales price 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 val-

ues, 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 prior year stratification surveys, or the appraisal rolls, 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 as many as 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.

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.

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

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

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

Total Sales and Appraisals				
Total Appraisal Roll Value for Test		Total Value of Sales and Appraisals	=	Weighted Mean Appraisal Ratio
\$2,007,285	+	\$ 2,443,170	=	.8216
Total Appraisal Roll Category Value		Weighted Mean Appraisal Ratio	=	Estimated Category Market Value
\$27,621,400	+	.8216	=	\$33,619,036

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

	Appraisal Roll Value <i>in the sample</i>		Appraisal/ Sale Price <i>in the sample</i>		Ratio* CAD / PTD <i>in the sample</i>
STRATUM 1: \$-0- to \$2,500					
Stratum 1 Total:	not sampled		not sampled		
STRATUM 2: \$1,205,000 and up					
	1,205,000		1,209,961		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 (<i>unweighted average</i>)					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>					
<i>*Rounded 4 places</i>					

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 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 reported in the previous year's stratification survey or computed 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 an estimate of current-year CAD stratum totals, staff uses the previous year's percent of value in each stratum and applies those percent-

ages to the current year's total category amount.

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.

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

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

Using Confidence Intervals in School District Value Estimates

Comptroller staff uses confidence intervals to determine whether local value is assigned to a school district. To compute a confidence interval, staff adds the PTD value estimates for tested categories. Tested categories include randomly sampled categories and the value of censused properties from Categories D2 (productivity value of acreage), J (Utilities), and the value of exception properties. This sum is PTD's value estimate for tested categories. Staff then computes a confidence interval around this estimate of value. (One-half of the confidence interval, expressed in percentage terms, is the *margin of error*.)

If the district's summed values for the tested categories fall within this confidence interval, then staff assigns *local*

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

The division uses a uniform margin of error as a planning tool to allocate its resources. The *margin of error* as used in the study is an acceptable range of values within a school district. This range is expressed as a percentage of PTD's value estimate for tested categories. The margin or 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 and estimates a value of \$100 million for tested categories, the margin of error is \$95 million to \$105 million. If the school district's value for the tested categories 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.

More detailed explanations of the confidence interval and margin of error com-

putations 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” on the appraisal district summary worksheet 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.

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

Stratum Number	<i>Number of Parcels in the sample</i>	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	÷	1,209,961	=	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	<i>Number of Parcels in the Stratum</i>	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	=	1,209,961
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		7,348,916
	Total Stratum Parcels	Total CAD Value		(7,509,710 ÷ 7,348,916) Stratified Ratio		Total PTD Estimate

**Rounded to the nearest dollar

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

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

Number Individual Sale or Appraisal	Appraisal Roll Value	Adjusted Sale Price or Appraised Value	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

ratio from the larger sample is listed as the “overall” ratio for the appraisal district.

Measuring Appraisal Uniformity

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

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

The International Association of Assessing Officers (IAAO) 1999 *Standard on Ratio Studies* contains standards for CODs. These are as follows:

1. single-family residential and condominiums – 15 or less; in areas of newer or fairly similar residences – 10 or less; heterogeneous rural residences and seasonal homes – 20 or less;
2. vacant land: 20 or less;
3. income properties in large, urban jurisdictions: 15 or less;
4. income properties in other 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

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
			<u>162</u>

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	
× 100	
= 8.0	- Coefficient of Dispersion

Differential” (PRD) (discussed below). The percentages are computed if the sample contains at least six properties. The PRD requires at least five properties.

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

shows the percentage within 10 percent of the median.

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

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

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

Another form of inequity may arise from systematic differences in the appraisal of low-value and high-value properties. According to the IAAO 1999 *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.

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

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

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

$$\text{Price Related Differential} = \text{Mean} \div \text{Weighted Mean}$$

$$= .8284 \div .8216 = 1.01 \text{ (rounded)}$$

Together, the median level of appraisal, the COD, the percentage of properties within 10 or 25 percent of the median

and the PRD enable the Property Value Study to address the legal requirements

that appraisals be equal, uniform, and at 100 percent of market value.

Developing Value Estimates and Appraisal Ratios: Category by Category

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

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

As a general rule, PTD staff will sample properties in a local property category in a school district if the category has at least 5 percent of total 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 productivity, determine the net income to land for each land class over a five-year period, and capitalize the average to estimate productivity value. The Property Tax Code sets the capitalization rate at the greater of 10 percent or 2¹/₂ points above the Farm Credit Bank of Texas' lending rate for December 31 of the prior year. Property taxes are based on the productivity appraisal, but appraisal districts also must estimate the market value of any land receiving productivity appraisal.

Section 23.71 of the Property Tax Code establishes the procedures for productivity appraisal of timberland. This process differs only slightly from the procedure for agricultural land. Timberland is classified according to soil type and the type of timber grown. For each class, the estimated net income to land is capitalized into a value per acre.

PTD conducts two studies of property in the rural real property category: a market value study and a productivity study. The market value study covers all acreage taxed at its market value (acreage that did not receive productivity appraisal), as well as farm and ranch improvements. The staff collects sales and performs appraisals to develop a property sample based on market values. This sample may

include some property receiving productivity appraisal, but the ratios for those individual parcels are calculated on the basis of the appraisal district's reported market values, not their productivity values.

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

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

On the report of property value, school districts report the total appraised value of all land receiving 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 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 10 percent or more of the total school district value. Minerals categories not meeting this criteria are assigned local value.

Staff uses computer models and specialized software to carry out discounted cash flow evaluation of mineral properties. Using computer models and information from a variety of sources including an in-house database, staff derives or calculates economic parameters such as wellhead prices, operating expenses, equipment costs, net salvage values, and discount rates. The future cash flow is generated based on forecasted production and economic parameters, then discounted to present value. The discounted equipment salvage value is then added to the future discounted cash flow to derive the market value for each oil and gas

property. Discounted cash flow analysis also may be 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.

Selective Re-appraisal of Sales

Beginning with the 1999 Property Value Study, Section 403.302, Government Code required the comptroller to ensure that "different levels of appraisal on sold and unsold property do not adversely affect the accuracy of the study". Differing levels of appraisal are often referred to as unequal appraisal, and the most common cause of unequal appraisal is sales chasing.

Definition

Sales chasing is the practice of using the sale of a property to trigger a change in appraised value of that property to (or near) the property's selling price. In contrast, the appraised value of unsold property is not changed. The practice of sales chasing may cause invalid findings in ratio studies like the Property Value Study (PVS).

Effect on the Property Value Study

Sales chasing may taint the findings of ratio studies that require large samples of sales. The PVS depends heavily on sales because the alternative, doing appraisals, is cost prohibitive. If an appraisal district is chasing sales, the sample will show appraised values at or near market value. Since the sample is made up of a subgroup of all properties in its category and this subgroup is treated differently than the universe of properties, this sample may not reflect the true nature of the universe of properties. The reality may be that the majority of

appraised values (unsold properties) may be below or above market value. In a rising housing market, sales chasing may cause our study to arrive at an inaccurately low taxable value. Conversely, in a falling market, sales chasing may cause our study to arrive at an inaccurately high taxable value.

Study Response

PTD's response to the legal requirement to ensure that the accuracy of the study is unaffected by unequal appraisal has two primary steps:

1. one or more tests in each appraisal district to determine if it is likely that sales chasing is occurring, and
2. in districts where sales chasing is likely, a sample adjustment to correct for sales chasing.

In situations where sample adjustments are required, PTD staff ensures that the sample contains properties that had no chance of unequal treatment by sales chasing. This is done by either:

1. including sales that occurred too late in the study year for the sales price to be used by the appraisal district,
2. including sales from sources unavailable to the appraisal district or
3. including PTD staff appraisals.

Because of concerns that the immediate and complete implementation of the law could have caused large funding shifts that could impair school district

budgets, and in the belief that most, if not all appraisal districts will reappraise sold and unsold property equally when they become aware of this potential problem, the comptroller decided to phase-in the sample adjustment. The phase-in is done by making only a portion of the sample adjustment described above in the first four years of implementation. Only in the fifth year is the entire sample adjusted to include properties that had no chance of unequal treatment. Further, in any year that the tests indicate the absence of significant sales-chasing, PTD will make no adjustment to our standard sampling procedure.

In districts where the tests show a probability of sales chasing, the phase-in is as follows:

Study Year	Percent of Sample Made up of Late Sales, Unavailable Sales or Appraisals
1999	15%
2000	25%
2001	50%
2002	75%
2003 and after	100%

It is important to note that even in districts where samples are adjusted, if sold *and* unsold property is appraised equally at or near market value, the study findings are not adverse to the school or appraisal district.

Statewide Median Appraisal Ratios 1992 through 2002 Property Value Studies

The table below compares the statewide median appraisal ratios from the 1992 to 2002# 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.

Property Category	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	Prel. 2002
A. Single-family Residential	0.98	0.98	0.98	0.98	0.97	0.97	0.98	0.98	0.98	0.97	0.98
B. Multifamily Residential	1.00	1.00	0.99	0.99	0.99	0.98	0.99	0.98	0.98	0.99	0.97
C. Vacant Lots	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
D. Acreage (market value)	1.00*	1.00*	1.00*	1.00*	0.99*	0.98*	0.98*	0.98*	0.98*	0.98*	0.99*
E. Farm & Ranch Improvements	*	*	*	*	*	*	*	*	*	*	*
F1. Commercial Real	0.99	1.00	1.00	1.00	0.99	0.99	0.99	0.98	0.97	0.98	0.98
F2. Industrial Real	**	**	**	**	**	**	**	**	**	**	**
G. Oil, Gas & Minerals	1.02	1.04	1.03	1.02	1.02	1.01	1.00	1.02	1.03	0.99	1.01
J. Utilities	1.02	1.00	1.01	1.02	0.99	1.00	1.00	1.00	1.00	1.00	1.00
L1. Commercial Personal	0.98	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
L2. Industrial Personal	**	**	**	**	**	**	**	**	**	**	**
M. Other Personal	**	**	**	**	**	**	**	**	**	**	**
O. Residential Inventory	**	**	**	**	**	**	**	**	**	**	**
OVERALL	0.99	0.99	0.99	1.00	0.99	0.99	0.99	0.99	0.99	0.99	0.99

Preliminary
* Beginning in 1989, taxable values for Farm & Ranch Improvements (formerly Category E) were merged into Category D, with Acreage (market value).
** Too few sample observations were available to produce meaningful statewide median appraisal ratios for these properties.

Statewide Coefficients of Dispersion 1992 through 2002 Property Value Studies

The table below compares the statewide coefficients of dispersion from the 1992 to 2002# 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.

Property Category	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	Prel. 2002
A. Single-family Residential	13.12	12.93	10.74	12.11	11.36	11.06	9.68	9.23	10.05	10.68	10.47
B. Multifamily Residential	10.84	12.66	8.38	10.06	8.43	7.71	7.34	7.63	7.70	8.91	9.13
C. Vacant Lots	22.66	22.01	19.27	18.21	19.86	17.10	15.17	13.68	14.79	17.29	18.15
D. Acreage (market value)	15.50*	16.31*	18.49*	14.92*	14.60*	15.62*	16.09*	14.51*	14.96*	15.64*	15.24*
E. Farm & Ranch Improvements	*	*	*	*	*	*	*	*	*	*	*
F1. Commercial Real	15.80	14.38	12.59	13.28	11.34	11.01	10.51	10.59	10.56	10.39	10.14
F2. Industrial Real	**	**	**	**	**	**	**	**	**	**	**
G. Oil, Gas & Minerals	9.41	11.20	13.01	12.61	18.95	4.85	7.38	20.52	7.15	31.30	11.52
J. Utilities	17.28	14.18	14.35	12.50	12.40	10.76	9.64	12.78	12.26	12.00	11.83
L1. Commercial Personal	16.36	10.83	8.14	11.95	20.73	11.20	9.24	7.52	8.19	8.32	8.54
L2. Industrial Personal	**	**	**	**	**	**	**	**	**	**	**
M. Other Personal	**	**	**	**	**	**	**	**	**	**	**
O. Residential Inventory	**	**	**	**	**	**	**	**	**	**	**
OVERALL	14.58	13.97	12.86	13.17	13.47	11.64	10.86	11.79	11.53	12.26	11.75

Preliminary
* Beginning in 1989, taxable values for Farm & Ranch Improvements (formerly Category E) were merged into Category D, with Acreage (market value).
** Too few sample observations were available to produce meaningful statewide coefficients of dispersion 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 [COEFFDISP], 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 10-13 of this book.

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

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
001	Anderson	A Single-Family Residences	0.99	9.70	71.46	91.78	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	24.43	43.32	69.12	1.08
		D Acreage (Prod Value)	1.15				
		F1 Commercial Real	0.97	9.44	75.44	94.74	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.09	10.07	65.12	90.70	1.04
		J Utilities	1.01	8.60	67.27	96.36	1.02
		L1 Commercial Personal	1.00	13.88	65.38	88.46	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	13.77			1.00
002	Andrews	A Single-Family Residences	0.95	7.12	80.00	97.33	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		D Acreage (Prod Value)	0.61				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	8.01	78.57	96.43	1.03
		J Utilities	1.01	8.17	83.33	91.67	1.08
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	8.26			0.97
003	Angelina	A Single-Family Residences	0.97	9.88	68.67	91.57	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	13.82	58.25	84.47	1.04
		D Acreage (Prod Value)	1.00				
		F1 Commercial Real	0.94	11.14	68.09	87.23	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	7.16	75.00	100.00	1.05
		L1 Commercial Personal	0.99	9.87	83.33	93.33	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	10.80			1.00
004	Aransas	A Single-Family Residences	0.97	8.64	69.09	92.73	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.00	9.86	69.77	93.02	1.02
		D Rural Real (Market Value)	*	*	*	*	*
		D Acreage (Prod Value)	1.13				
		F1 Commercial Real	1.01	4.71	79.31	100.00	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	5.73	66.67	100.00	1.04
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	8.18			1.01

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
005	Archer	A	Single-Family Residences	0.99	12.33	61.90	88.10	1.03
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	14.90	55.10	79.59	1.03
		D	Acreage (Prod Value)	0.97				
		F1	Commercial Real	1.00	7.87	82.61	95.65	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	8.18	74.32	91.89	0.98
		J	Utilities	1.04	19.71	80.77	92.31	1.03
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	1.01	11.80			1.02
006	Armstrong	A	Single-Family Residences	0.90	12.04	63.16	84.21	1.03
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.96	5.55	83.33	100.00	1.00
		D	Acreage (Prod Value)	1.00				
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.06	5.09	100.00	100.00	1.04
		L1	Commercial Personal	0.96	5.77	84.62	100.00	0.96
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	0.93	8.86			0.96
007	Atascosa	A	Single-Family Residences	0.96	11.16	59.40	91.03	1.02
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	0.96	12.64	58.06	87.10	0.97
		D	Rural Real (Market Value)	0.97	15.43	54.46	76.24	1.05
		D	Acreage (Prod Value)	0.88				
		F1	Commercial Real	0.99	6.28	86.44	98.31	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.96	3.44	86.96	100.00	1.03
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	0.97	11.05			0.99
008	Austin	A	Single-Family Residences	0.94	13.68	51.81	89.76	1.02
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	18.83	41.67	77.50	1.02
		D	Acreage (Prod Value)	1.32				
		F1	Commercial Real	0.96	11.38	69.23	92.31	1.07
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.98	5.58	88.24	100.00	1.00
		J	Utilities	0.96	10.45	62.16	97.30	1.07
		L1	Commercial Personal	1.00	14.25	61.11	86.11	1.12
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	0.96	14.80			1.03

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
009	Bailey	A Single-Family Residences	0.93	12.02	57.78	88.89	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	13.57	60.87	73.91	0.98
		D Acreage (Prod Value)	1.46				
		F1 Commercial Real	0.98	4.81	87.50	100.00	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.06	13.77	60.00	80.00	1.00
		L1 Commercial Personal	1.00	2.58	88.46	100.00	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	9.39			0.94
010	Bandera	A Single-Family Residences	1.00	14.99	48.34	81.46	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.00	13.51	58.46	86.15	1.05
		D Rural Real (Market Value)	0.99	13.76	53.64	80.91	1.01
		D Acreage (Prod Value)	0.91				
		F1 Commercial Real	1.01	10.86	62.07	82.76	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	13.92			1.03
011	Bastrop	A Single-Family Residences	1.00	13.21	55.08	89.30	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.00	19.92	44.23	70.19	1.01
		D Rural Real (Market Value)	1.02	18.48	44.31	71.86	1.03
		D Acreage (Prod Value)	0.80				
		F1 Commercial Real	0.97	9.62	72.84	93.83	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	5.35	82.61	100.00	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	14.85			1.02
012	Baylor	A Single-Family Residences	1.04	8.02	76.27	96.61	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.04	16.87	41.67	87.50	1.12
		D Acreage (Prod Value)	0.95				
		F1 Commercial Real	1.00	5.17	97.14	97.14	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.04	6.25	87.50	100.00	0.97
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.02	9.27			1.05

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
013	Bee	A Single-Family Residences	1.00	10.94	65.87	92.06	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.02	11.35	64.38	91.78	1.02
		D Acreage (Prod Value)	1.13				
		F1 Commercial Real	0.99	8.18	70.73	95.12	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	3.69	86.67	100.00	1.00
		J Utilities	0.96	6.72	70.97	96.77	0.98
		L1 Commercial Personal	1.03	6.51	83.33	95.83	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		C Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	9.28			1.02
014	Bell	A Single-Family Residences	0.98	8.46	72.67	95.10	1.01
		B Multi-Family Residences	0.78	17.15	34.48	79.31	0.94
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	14.06	60.63	85.04	1.07
		D Acreage (Prod Value)	1.16				
		F1 Commercial Real	0.99	16.47	41.11	81.67	1.07
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	8.42	48.68	100.00	1.01
		L1 Commercial Personal	1.00	8.89	75.68	93.24	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		C Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	10.29			1.01
015	Bexar	A Single-Family Residences	0.99	8.09	79.00	92.92	1.01
		B Multi-Family Residences	0.85	15.47	48.46	79.23	1.10
		C Vacant Lots	1.00	21.21	39.56	67.11	1.13
		D Rural Real (Market Value)	0.93	21.31	39.33	65.17	1.09
		D Acreage (Prod Value)	0.85				
		F1 Commercial Real	0.93	18.78	42.09	77.01	1.12
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.03	8.99	77.36	100.00	1.02
		L1 Commercial Personal	1.01	7.41	79.33	91.83	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	11.98			1.10
016	Blanco	A Single-Family Residences	0.99	5.96	86.96	95.65	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	4.77	88.89	93.33	1.01
		D Acreage (Prod Value)	0.87				
		F1 Commercial Real	1.01	11.38	58.82	84.31	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	9.18	83.33	83.33	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	6.86			1.05

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
017	Borden	A Single-Family Residences	*	*	*	*	*
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	14.00	81.82	81.82	0.93
		D Acreage (Prod Value)	0.85				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	2.26	96.00	100.00	1.00
		J Utilities	1.01	11.18	57.14	85.71	1.10
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.01	6.70			0.99
018	Bosque	A Single-Family Residences	1.00	7.09	78.26	99.33	0.99
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.00	7.15	74.07	100.00	1.01
		D Rural Real (Market Value)	0.99	6.38	80.26	99.34	1.02
		D Acreage (Prod Value)	0.97				
		F1 Commercial Real	0.98	6.23	83.02	98.11	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.94	11.89	56.14	94.74	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	7.55			1.03
019	Bowie	A Single-Family Residences	0.98	9.46	70.79	91.99	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	9.77	73.05	89.82	1.01
		D Acreage (Prod Value)	0.84				
		F1 Commercial Real	0.99	7.41	75.89	94.33	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	6.27	78.79	100.00	0.99
		L1 Commercial Personal	1.00	9.38	79.71	91.30	1.05
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	9.16			1.00
020	Brazoria	A Single-Family Residences	0.96	7.59	78.68	93.69	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	7.94	73.02	92.06	1.00
		D Acreage (Prod Value)	0.97				
		F1 Commercial Real	0.95	7.55	79.86	92.81	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	7.59	75.76	96.97	0.93
		J Utilities	0.98	14.63	70.93	90.70	1.14
		L1 Commercial Personal	1.00	4.95	87.34	100.00	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	8.38			0.99

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
021	Brazos	A Single-Family Residences	0.94	8.72	68.93	96.12	0.99
		E Multi-Family Residences	0.96	8.55	66.07	96.43	0.96
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	11.30	71.43	85.71	1.04
		D Acreage (Prod Value)	1.07				
		F1 Commercial Real	1.00	8.27	73.24	94.37	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	9.22	68.97	93.10	1.02
		L1 Commercial Personal	1.02	7.77	89.66	93.10	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	9.14			0.98
022	Brewster	A Single-Family Residences	0.96	19.74	38.92	74.25	1.05
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	0.81	44.98	22.45	42.86	1.37
		D Rural Real (Market Value)	0.90	22.27	44.23	67.31	0.90
		D Acreage (Prod Value)	1.11				
		F1 Commercial Real	0.90	20.48	38.81	68.66	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	8.56	33.33	100.00	0.98
		L1 Commercial Personal	1.04	14.77	53.85	82.05	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.94	22.77			1.00
023	Briscoe	A Single-Family Residences	1.01	16.10	40.00	80.00	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.93	11.24	54.55	90.91	1.04
		D Acreage (Prod Value)	0.96				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	14.78			1.02
024	Brooks	A Single-Family Residences	0.95	15.46	54.17	81.25	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	10.83	55.00	95.00	1.07
		D Acreage (Prod Value)	0.97				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	3.77	92.59	96.30	0.99
		J Utilities	0.97	7.22	62.50	100.00	1.10
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	11.14			0.98

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
025	Brown	A Single-Family Residences	0.97	9.13	71.07	94.21	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.02	20.54	45.95	72.97	1.10
		D Rural Real (Market Value)	0.97	11.51	60.50	91.60	1.00
		D Acreage (Prod Value)	0.83				
		F1 Commercial Real	0.97	9.36	75.51	93.88	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	4.52	78.38	100.00	0.98
		L1 Commercial Personal	0.99	6.55	87.50	96.43	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	9.95			1.01
026	Burluson	A Single-Family Residences	0.96	12.72	64.67	88.67	1.04
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.16	34.43	31.48	57.41	1.25
		D Rural Real (Market Value)	1.06	13.58	61.82	89.09	1.05
		D Acreage (Prod Value)	0.97				
		F1 Commercial Real	0.98	15.11	51.85	81.48	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.04	8.63	75.56	94.44	1.04
		J Utilities	0.98	6.79	65.22	100.00	1.01
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.02	15.83			1.06
027	Burnet	A Single-Family Residences	1.01	8.31	79.85	92.54	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.00	25.18	48.31	68.54	1.12
		D Rural Real (Market Value)	1.02	15.28	60.38	81.13	1.07
		D Acreage (Prod Value)	0.96				
		F1 Commercial Real	1.00	8.63	71.19	94.92	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	7.91	58.33	100.00	1.04
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	12.66			1.08
028	Caldwell	A Single-Family Residences	1.02	11.77	59.12	88.40	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	12.95	55.56	82.54	1.00
		D Acreage (Prod Value)	0.98				
		F1 Commercial Real	0.99	10.89	59.21	94.74	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	3.28	93.75	100.00	1.01
		J Utilities	0.96	8.10	65.22	95.65	1.13
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.01	10.92			1.01

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
029	Calhoun	A Single-Family Residences	0.97	9.95	70.37	88.89	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	14.16	45.45	81.82	0.98
		D Acreage (Prod Value)	1.04				
		F1 Commercial Real	0.97	7.93	79.31	96.55	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	14.65	60.00	80.00	1.15
		L1 Commercial Personal	1.00	5.45	81.82	95.45	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	9.57			0.97
030	Callahan	A Single-Family Residences	1.00	11.80	65.57	85.25	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	8.79	75.00	90.63	1.00
		D Acreage (Prod Value)	0.94				
		F1 Commercial Real	0.92	6.64	80.00	97.14	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	47.35	28.57	78.57	0.96
		L1 Commercial Personal	1.00	11.55	45.45	90.91	1.11
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	15.20			1.02
031	Cameron	A Single-Family Residences	0.97	11.24	64.51	88.91	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.00	9.80	67.98	92.11	1.02
		D Rural Real (Market Value)	0.97	13.07	65.26	82.11	1.01
		D Acreage (Prod Value)	0.96				
		F1 Commercial Real	0.97	8.26	74.17	96.69	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	6.19	63.83	100.00	1.00
		L1 Commercial Personal	1.00	9.06	71.82	91.82	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	10.45			0.99
032	Camp	A Single-Family Residences	0.99	13.74	59.26	87.65	1.06
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	13.95	54.55	78.79	1.07
		D Acreage (Prod Value)	1.25				
		F1 Commercial Real	0.99	3.82	91.67	97.22	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	11.34			1.01

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
033	Carson	A Single-Family Residences	0.88	12.23	57.01	85.98	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.83	14.12	50.00	84.38	1.03
		D Acreage (Prod Value)	0.86				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	6.86	80.37	95.33	1.00
		J Utilities	0.98	18.61	57.14	76.19	1.15
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	12.51			0.96
034	Cass	A Single-Family Residences	0.99	9.04	77.00	92.33	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	19.85	42.22	73.33	1.07
		D Acreage (Prod Value)	1.02				
		F1 Commercial Real	0.98	7.21	79.17	97.22	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	7.14	80.00	100.00	1.00
		L1 Commercial Personal	1.01	9.64	66.18	89.71	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	11.58			1.03
035	Castro	A Single-Family Residences	0.99	7.68	73.91	96.74	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	5.59	86.67	93.33	1.04
		D Acreage (Prod Value)	1.17				
		F1 Commercial Real	1.00	4.56	92.59	100.00	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.97	4.77	100.00	100.00	0.99
		L1 Commercial Personal	0.99	2.09	100.00	100.00	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	5.95			0.99
036	Chambers	A Single-Family Residences	0.94	8.94	63.87	96.35	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	10.69	71.79	92.31	1.01
		D Acreage (Prod Value)	1.03				
		F1 Commercial Real	0.99	5.66	90.00	97.50	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	4.20	96.67	96.67	1.00
		J Utilities	0.96	6.75	76.00	100.00	1.15
		L1 Commercial Personal	1.01	5.61	88.89	100.00	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	8.49			0.98

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
037	Cherokee	A Single-Family Residences	0.98	9.06	80.56	92.86	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	13.52	61.72	85.94	1.01
		D Acreage (Prod Value)	1.05				
		F1 Commercial Real	0.96	8.50	81.03	91.38	0.94
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	4.83	90.54	98.65	1.01
		J Utilities	1.01	8.99	68.42	92.11	0.98
		L1 Commercial Personal	1.00	2.91	94.29	97.14	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	9.53			0.99
038	Childress	A Single-Family Residences	0.95	18.40	40.26	79.22	1.06
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.89	17.08	40.00	76.00	1.02
		D Acreage (Prod Value)	0.98				
		F1 Commercial Real	0.91	7.20	79.31	96.55	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.94	9.43	57.14	100.00	1.06
		L1 Commercial Personal	1.00	6.50	85.00	90.00	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.94	14.85			0.98
039	Clay	A Single-Family Residences	0.99	7.70	73.63	96.52	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	5.34	85.92	98.59	0.99
		D Acreage (Prod Value)	1.02				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	9.96	66.67	90.20	0.99
		J Utilities	1.02	7.44	81.08	100.00	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	7.59			1.03
040	Cochran	A Single-Family Residences	0.95	10.66	70.00	86.67	0.95
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	6.91	77.27	95.45	1.00
		D Acreage (Prod Value)	1.31				
		F1 Commercial Real	1.01	5.90	73.91	100.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	5.10	90.00	95.00	0.97
		J Utilities	1.09	13.92	66.67	66.67	1.07
		L1 Commercial Personal	0.99	4.15	84.21	100.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	7.93			0.96

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
041	Coke	A Single-Family Residences	0.97	9.02	75.00	90.63	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	7.26	74.29	97.14	1.00
		D Acreage (Prod Value)	0.77				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.97	5.74	82.61	95.65	0.99
		J Utilities	0.96	12.78	33.33	93.33	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	8.25			1.00
042	Coleman	A Single-Family Residences	0.97	10.76	64.08	88.03	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	12.76	61.54	84.62	0.98
		D Acreage (Prod Value)	0.83				
		F1 Commercial Real	0.99	6.29	76.92	96.15	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	44.24	40.00	68.89	1.30
		J Utilities	0.98	5.27	63.16	100.00	1.02
		L1 Commercial Personal	0.95	8.77	75.00	87.50	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	15.13			1.04
043	Collin	A Single-Family Residences	1.00	4.07	93.15	98.02	1.01
		B Multi-Family Residences	0.97	6.80	77.08	97.92	1.00
		C Vacant Lots	1.00	10.55	71.28	85.11	1.05
		D Rural Real (Market Value)	1.00	7.81	81.75	91.61	1.03
		D Acreage (Prod Value)	1.26				
		F1 Commercial Real	1.00	8.50	72.64	94.03	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	6.04	74.23	98.97	0.99
		L1 Commercial Personal	0.95	19.46	68.00	85.60	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	5.94			1.03
044	Collingsworth	A Single-Family Residences	0.97	11.80	59.09	88.64	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	11.37	48.65	89.19	1.05
		D Acreage (Prod Value)	0.98				
		F1 Commercial Real	0.92	8.98	65.22	91.30	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.07	6.16	81.25	100.00	1.00
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	10.74			1.00

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
045	Colorado	A Single-Family Residences	0.95	15.31	54.33	83.46	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	15.07	53.06	81.63	1.06
		D Acreage (Prod Value)	0.93				
		F1 Commercial Real	0.94	9.50	65.52	93.10	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.07	14.87	56.52	91.30	0.93
		J Utilities	1.02	7.09	84.62	100.00	1.08
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.98	14.27	
046	Comal	A Single-Family Residences	1.00	6.34	84.40	96.80	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	0.99	11.43	57.98	85.64	1.02
		D Rural Real (Market Value)	1.04	7.99	68.75	93.75	1.02
		D Acreage (Prod Value)	0.86				
		F1 Commercial Real	1.01	12.04	54.84	91.94	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.03	7.88	76.47	100.00	1.14
		L1 Commercial Personal	1.00	5.50	80.00	90.00	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	8.90	
047	Comanche	A Single-Family Residences	0.97	14.46	54.92	84.46	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	19.88	48.39	75.27	0.99
		D Acreage (Prod Value)	0.93				
		F1 Commercial Real	0.91	17.13	42.19	73.44	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	7.72	73.91	95.65	1.03
		L1 Commercial Personal	1.00	13.80	68.29	78.05	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.97	15.77	
048	Concho	A Single-Family Residences	1.00	11.11	55.36	91.07	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	0.95	26.62	35.71	64.29	1.14
		D Rural Real (Market Value)	0.97	16.37	45.00	75.00	0.95
		D Acreage (Prod Value)	1.09				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.97	9.52	69.23	92.31	0.97
		J Utilities	0.85	9.41	40.00	100.00	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.98	15.53	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
049	Cooke	A Single-Family Residences	0.98	11.19	63.32	91.27	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	16.50	49.30	78.17	1.04
		D Acreage (Prod Value)	0.98				
		F1 Commercial Real	0.98	11.18	68.42	90.79	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	6.26	81.82	95.45	0.98
		J Utilities	0.97	9.99	72.92	89.58	0.97
		L1 Commercial Personal	1.00	9.82	70.45	88.64	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	11.80			1.01
050	Coryell	A Single-Family Residences	1.01	10.55	64.80	90.91	1.01
		B Multi-Family Residences	1.04	13.21	53.49	88.37	1.24
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	19.68	54.72	75.47	1.00
		D Acreage (Prod Value)	1.00				
		F1 Commercial Real	0.89	21.19	32.76	65.52	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	7.16	67.74	100.00	0.99
		L1 Commercial Personal	1.01	10.61	77.78	83.33	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	13.02			1.08
051	Cottle	A Single-Family Residences	0.95	14.47	57.14	85.71	0.99
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.82	19.29	36.36	72.73	0.96
		D Acreage (Prod Value)	1.04				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	4.96	86.96	100.00	1.02
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	12.37			0.98
052	Crane	A Single-Family Residences	1.01	19.63	34.78	65.22	1.05
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		D Acreage (Prod Value)	0.75				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	3.56	92.00	100.00	1.01
		J Utilities	0.98	14.71	58.33	91.67	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	14.22			0.98

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
053	Crockett	A	Single-Family Residences	0.91	14.07	53.33	80.00	1.05
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		D	Acreage (Prod Value)	0.94				
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	7.80	67.50	95.00	1.05
		J	Utilities	0.98	6.92	77.78	100.00	0.91
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			0.98	10.63	
054	Crosby	A	Single-Family Residences	1.03	13.73	52.13	80.85	1.03
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.96	24.48	36.11	58.33	0.98
		D	Acreage (Prod Value)	1.18				
		F1	Commercial Real	0.99	12.56	71.43	76.19	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	6.03	77.27	100.00	0.98
		J	Utilities	1.06	3.42	92.31	100.00	1.02
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			1.01	14.37	
055	Culberson	A	Single-Family Residences	1.01	10.26	58.97	92.31	1.00
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	9.73	56.25	93.75	0.96
		D	Acreage (Prod Value)	0.74				
		F1	Commercial Real	1.00	14.50	52.94	79.41	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.04	12.26	62.50	87.50	0.99
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			1.00	12.03	
056	Dallam	A	Single-Family Residences	0.99	8.99	63.33	96.67	1.02
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	7.88	72.73	90.91	1.02
		D	Acreage (Prod Value)	0.80				
		F1	Commercial Real	0.97	4.42	87.50	100.00	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.06	8.08	85.71	100.00	1.01
		L1	Commercial Personal	0.98	1.60	100.00	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			0.97	6.43	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
057	Dallas	A Single-Family Residences	0.97	7.82	76.48	95.89	0.99
		B Multi-Family Residences	0.97	9.74	69.69	90.93	0.98
		C Vacant Lots	1.00	13.73	65.66	88.89	1.05
		D Rural Real (Market Value)	*	*	*	*	*
		D Acreage (Prod Value)	1.15				
		F1 Commercial Real	0.99	8.54	71.71	95.85	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	7.22	78.26	99.28	1.01
		L1 Commercial Personal	1.00	6.54	76.58	93.99	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	8.54			0.98
058	Dawson	A Single-Family Residences	0.99	9.75	63.71	93.55	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	13.06	63.33	90.00	1.09
		D Acreage (Prod Value)	0.96				
		F1 Commercial Real	0.99	13.92	43.90	87.80	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	6.67	75.44	96.49	1.02
		J Utilities	1.01	7.29	54.55	100.00	1.00
		L1 Commercial Personal	1.02	12.61	62.07	93.10	0.93
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	10.72			0.99
059	Deaf Smith	A Single-Family Residences	0.98	7.76	72.92	97.92	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	15.00	43.33	90.00	1.02
		D Acreage (Prod Value)	1.02				
		F1 Commercial Real	1.00	3.26	88.24	100.00	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	1.00	1.45	100.00	100.00	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	7.27			1.01
060	Delta	A Single-Family Residences	0.97	14.35	61.80	85.39	1.06
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	17.29	45.83	75.00	1.05
		D Acreage (Prod Value)	0.95				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	7.67	63.64	100.00	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	14.83			1.03

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
061	Denton	A Single-Family Residences	1.00	6.69	81.17	96.23	1.00
		B Multi-Family Residences	1.00	2.85	96.23	100.00	1.01
		C Vacant Lots	1.00	11.11	73.33	88.89	1.01
		D Rural Real (Market Value)	1.02	10.25	77.44	89.02	1.05
		D Acreage (Prod Value)	1.23				
		F1 Commercial Real	1.00	9.63	70.49	91.80	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	2.19	97.06	100.00	1.00
		J Utilities	0.98	8.53	64.58	98.96	0.99
		L1 Commercial Personal	1.01	17.36	57.89	84.21	1.08
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	8.52	
062	Dewitt	A Single-Family Residences	0.98	12.85	62.96	91.20	1.04
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	19.69	55.22	79.10	1.08
		D Acreage (Prod Value)	1.17				
		F1 Commercial Real	0.98	6.30	87.50	96.88	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	14.01	53.57	83.93	1.06
		J Utilities	0.96	10.46	83.33	91.67	1.01
		L1 Commercial Personal	1.01	16.65	64.71	82.35	1.08
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		C Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	14.30	
063	Dickens	A Single-Family Residences	0.98	22.45	39.39	63.64	1.13
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	16.89	65.79	86.84	1.05
		D Acreage (Prod Value)	1.10				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	7.33	76.19	95.24	0.99
		J Utilities	1.01	9.41	66.67	100.00	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		C Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.97	16.55	
064	Dimmit	A Single-Family Residences	0.95	12.06	57.41	85.19	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	16.86	41.67	80.56	0.98
		D Acreage (Prod Value)	0.90				
		F1 Commercial Real	1.00	9.00	60.00	100.00	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	60.55	62.96	74.07	1.48
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	23.97	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
065	Donley	A Single-Family Residences	1.02	13.88	67.07	84.15	1.05
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	16.98	48.78	73.17	1.01
		D Acreage (Prod Value)	0.93				
		F1 Commercial Real	0.96	14.63	56.52	82.61	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	6.65	62.50	100.00	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	14.80	
066	Duval	A Single-Family Residences	0.96	8.75	79.31	93.10	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	9.36	72.92	93.75	1.06
		D Acreage (Prod Value)	0.71				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	9.36	72.00	93.33	1.01
		J Utilities	1.02	10.37	73.08	92.31	1.05
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.98	9.66	
067	Eastland	A Single-Family Residences	0.93	16.34	41.46	80.08	1.04
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.90	19.72	38.00	74.00	1.05
		D Acreage (Prod Value)	0.99				
		F1 Commercial Real	0.99	9.70	70.30	94.06	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	9.97	59.52	95.24	0.98
		L1 Commercial Personal	1.00	7.24	71.43	95.24	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.95	14.87	
068	Ector	A Single-Family Residences	1.00	9.94	62.86	97.14	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		D Acreage (Prod Value)	0.84				
		F1 Commercial Real	0.99	14.36	51.11	82.22	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	3.77	91.67	100.00	1.01
		J Utilities	1.06	12.78	63.64	81.82	1.03
		L1 Commercial Personal	1.01	14.70	55.00	80.00	1.13
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.01	10.90	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
069	Edwards	A Single-Family Residences	0.97	9.41	63.16	97.37	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.92	18.63	36.36	68.18	1.26
		D Acreage (Prod Value)	0.96				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.09	7.04	70.83	95.83	0.99
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	11.90			0.93
070	Ellis	A Single-Family Residences	1.01	5.94	85.48	95.48	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	10.96	64.35	89.81	1.00
		D Acreage (Prod Value)	1.02				
		F1 Commercial Real	0.99	8.08	70.89	93.67	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	9.70	81.00	92.00	1.00
		L1 Commercial Personal	1.01	17.26	75.68	83.78	1.15
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.01	7.18			1.03
071	El Paso	A Single-Family Residences	0.97	7.58	74.92	96.04	1.01
		B Multi-Family Residences	0.98	7.60	76.24	97.03	1.00
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	11.09	59.76	90.24	0.98
		D Acreage (Prod Value)	0.90				
		F1 Commercial Real	0.99	8.84	70.87	95.22	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	9.85	72.73	94.55	1.03
		L1 Commercial Personal	1.00	6.96	76.17	97.93	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	8.19			1.00
072	Erath	A Single-Family Residences	0.98	16.71	53.87	83.59	1.05
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	11.77	64.29	83.77	0.99
		D Acreage (Prod Value)	1.14				
		F1 Commercial Real	0.81	26.01	23.19	63.77	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	6.82	66.67	96.30	1.01
		J Utilities	0.94	7.84	68.29	100.00	0.98
		L1 Commercial Personal	1.00	14.60	60.00	82.22	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	15.26			1.05

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
073	Falls	A Single-Family Residences	1.03	13.19	54.63	90.31	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	19.89	42.71	78.13	1.02
		D Acreage (Prod Value)	1.19				
		F1 Commercial Real	0.92	12.40	55.56	82.54	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	6.39	83.33	100.00	1.00
		L1 Commercial Personal	1.06	13.97	67.74	83.87	1.07
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	14.49	
074	Fannin	A Single-Family Residences	0.96	14.18	55.28	83.64	1.04
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.87	22.70	36.36	71.12	1.05
		D Acreage (Prod Value)	0.97				
		F1 Commercial Real	0.98	11.31	56.18	89.89	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	5.70	92.00	96.00	1.06
		L1 Commercial Personal	1.01	11.76	58.33	83.33	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.96	15.39	
075	Fayette	A Single-Family Residences	1.00	9.42	71.06	93.19	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	15.60	45.45	80.61	1.07
		D Acreage (Prod Value)	1.26				
		F1 Commercial Real	0.96	5.83	85.56	98.89	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.11	9.32	82.56	95.35	1.01
		J Utilities	1.00	11.03	60.00	90.00	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.01	11.50	
076	Fisher	A Single-Family Residences	1.00	15.04	51.47	82.35	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	18.82	34.29	65.71	1.04
		D Acreage (Prod Value)	1.03				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	12.82	54.17	87.50	0.97
		J Utilities	1.03	8.25	71.43	92.86	1.01
		L1 Commercial Personal	1.00	3.00	92.00	100.00	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	13.21	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
077	Floyd	A Single-Family Residences	0.95	15.13	58.21	89.55	1.08
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	9.99	62.96	92.59	0.99
		D Acreage (Prod Value)	1.09				
		F1 Commercial Real	1.01	5.51	85.71	97.62	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	9.24	83.33	83.33	1.02
		L1 Commercial Personal	1.01	3.42	90.00	100.00	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall			1.00	10.19	
078	Foard	A Single-Family Residences	0.95	8.46	85.19	92.59	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.02	15.69	47.06	76.47	1.11
		D Acreage (Prod Value)	0.81				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.94	14.81	53.85	76.92	0.98
		J Utilities	1.06	7.55	71.43	100.00	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall			0.97	12.32	
079	Fort Bend	A Single-Family Residences	0.96	3.44	96.00	100.00	1.00
		B Multi-Family Residences	1.03	6.70	80.00	100.00	1.08
		C Vacant Lots	0.94	6.64	80.28	92.96	0.98
		D Rural Real (Market Value)	0.98	7.34	76.19	95.24	1.02
		D Acreage (Prod Value)	1.30				
		F1 Commercial Real	0.98	5.97	89.41	95.29	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	10.14	73.47	91.84	1.03
		L1 Commercial Personal	1.00	6.54	84.62	94.23	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall			0.97	5.81	
080	Franklin	A Single-Family Residences	0.97	5.99	87.06	97.65	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	7.55	83.64	94.55	0.98
		D Acreage (Prod Value)	1.37				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	6.33	83.33	100.00	1.01
		J Utilities	0.98	25.88	64.29	92.86	1.14
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall			0.98	8.29	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
081	Freestone	A Single-Family Residences	0.98	11.21	61.07	90.08	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	26.32	40.57	68.87	1.14
		D Acreage (Prod Value)	0.99				
		F1 Commercial Real	0.96	7.69	75.86	93.10	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.06	7.34	76.83	96.34	1.01
		J Utilities	0.96	7.73	65.79	100.00	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	14.30	
082	Frio	A Single-Family Residences	0.97	7.26	84.62	96.15	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.05	12.16	62.86	85.71	1.11
		D Acreage (Prod Value)	0.93				
		F1 Commercial Real	0.99	7.68	77.78	97.78	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	7.41	55.56	100.00	1.02
		L1 Commercial Personal	1.00	8.30	82.61	91.30	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	8.92	
083	Gaines	A Single-Family Residences	*	*	*	*	*
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.86	9.51	56.82	95.45	1.02
		D Acreage (Prod Value)	0.96				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	2.37	97.56	100.00	1.00
		J Utilities	1.01	11.26	78.95	84.21	1.04
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.97	9.86	
084	Galveston	A Single-Family Residences	0.97	6.77	84.47	95.89	1.01
		B Multi-Family Residences	0.99	5.57	85.92	98.59	1.05
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		D Acreage (Prod Value)	0.95				
		F1 Commercial Real	0.98	5.50	88.02	95.83	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	6.47	80.52	100.00	1.04
		L1 Commercial Personal	1.00	5.33	88.98	97.64	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.98	6.07	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
085	Garza	A Single-Family Residences	0.98	10.50	71.43	92.86	0.98
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	4.33	89.29	96.43	0.98
		D Acreage (Prod Value)	0.99				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	5.56	84.38	96.88	1.00
		J Utilities	1.00	3.75	100.00	100.00	1.06
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.99	6.55		
086	Gillespie	A Single-Family Residences	1.03	9.38	65.93	93.41	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	13.65	53.23	87.10	1.00
		D Acreage (Prod Value)	0.85				
		F1 Commercial Real	1.00	5.22	84.38	96.88	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	10.23	66.67	91.67	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	10.35		
087	Glasscock	A Single-Family Residences	*	*	*	*	*
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.83	21.69	13.33	53.33	1.03
		D Acreage (Prod Value)	0.48				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	8.71	82.35	94.12	1.03
		J Utilities	1.01	32.24	66.67	77.78	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.01	16.76		
088	Goliad	A Single-Family Residences	1.00	9.55	58.62	100.00	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	9.71	68.29	90.24	1.01
		D Acreage (Prod Value)	1.07				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	9.46	62.96	92.59	1.02
		J Utilities	0.96	5.73	75.00	100.00	0.94
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.97	9.62		

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
089	Gonzales	A Single-Family Residences	0.95	10.08	64.66	91.38	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	12.42	52.34	85.98	1.03
		D Acreage (Prod Value)	1.02				
		F1 Commercial Real	0.94	5.36	88.46	100.00	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.85	93.22	11.76	47.06	1.53
		J Utilities	0.98	7.09	63.64	100.00	1.00
		L1 Commercial Personal	1.04	15.83	46.43	82.14	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.97	15.01	
090	Gray	A Single-Family Residences	0.97	11.36	61.60	89.60	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.92	10.58	57.50	92.50	1.01
		D Acreage (Prod Value)	0.89				
		F1 Commercial Real	0.96	7.33	88.00	94.00	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.06	8.91	78.33	94.17	0.97
		J Utilities	1.01	24.12	45.45	59.09	1.43
		L1 Commercial Personal	1.00	5.95	85.00	95.00	1.08
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	11.44	
091	Grayson	A Single-Family Residences	0.98	15.43	61.38	86.00	1.06
		B Multi-Family Residences	0.96	9.04	76.00	92.00	1.01
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	25.22	49.30	70.70	1.11
		D Acreage (Prod Value)	1.05				
		F1 Commercial Real	1.01	11.77	65.81	88.39	1.06
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	12.56	61.11	72.22	0.97
		J Utilities	0.98	12.97	44.09	95.70	1.06
		L1 Commercial Personal	1.00	5.88	80.00	96.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	15.89	
092	Gregg	A Single-Family Residences	0.96	7.03	81.02	97.01	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	15.49	48.48	77.27	1.03
		D Acreage (Prod Value)	1.00				
		F1 Commercial Real	0.98	8.21	75.32	95.57	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.09	8.55	73.68	96.24	1.02
		J Utilities	1.00	14.46	62.22	84.44	1.00
		L1 Commercial Personal	1.00	11.10	69.23	86.54	0.97
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.98	9.19	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
093	Grimes	A Single-Family Residences	0.97	10.46	63.08	90.77	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	14.26	58.02	81.48	1.00
		D Acreage (Prod Value)	0.92				
		F1 Commercial Real	1.03	15.35	34.62	92.31	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.08	8.19	71.23	94.52	1.00
		J Utilities	0.98	6.71	77.42	100.00	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	11.82	
094	Guadalupe	A Single-Family Residences	0.99	5.61	85.86	97.27	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	10.92	60.32	87.30	0.99
		D Acreage (Prod Value)	0.97				
		F1 Commercial Real	1.01	5.98	83.33	98.15	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.03	13.80	67.86	85.71	1.09
		L1 Commercial Personal	1.00	6.06	81.25	95.83	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	6.73	
095	Hale	A Single-Family Residences	1.00	13.36	50.63	86.71	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	21.37	61.11	83.33	1.09
		D Acreage (Prod Value)	1.06				
		F1 Commercial Real	1.00	9.57	71.43	92.86	1.07
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.98	6.53	90.00	90.00	1.00
		J Utilities	1.06	10.62	74.07	96.30	1.11
		L1 Commercial Personal	1.00	5.23	80.00	96.67	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	13.25	
096	Hall	A Single-Family Residences	1.05	17.70	35.94	76.56	1.07
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.93	15.43	41.94	83.87	0.97
		D Acreage (Prod Value)	1.04				
		F1 Commercial Real	0.93	7.69	80.00	95.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	1.00	3.75	87.50	97.50	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	13.08	

**2003 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
097	Hamilton	A Single-Family Residences	1.07	14.77	42.96	81.69	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.03	20.49	32.35	69.12	0.96
		D Acreage (Prod Value)	0.90				
		F1 Commercial Real	1.01	21.34	36.47	74.12	1.11
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.94	12.84	50.00	92.86	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.05	17.72			1.07
098	Hansford	A Single-Family Residences	0.99	10.94	57.97	94.20	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.92	6.97	80.43	97.83	1.01
		D Acreage (Prod Value)	0.76				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.15	16.35	62.26	83.96	1.08
		J Utilities	1.06	26.58	58.33	75.00	1.45
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.04	16.99			0.95
099	Hardeman	A Single-Family Residences	0.97	23.09	37.80	67.07	1.08
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	14.73	43.90	87.80	1.03
		D Acreage (Prod Value)	0.93				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	5.74	87.76	95.92	1.00
		J Utilities	0.96	10.59	41.67	91.67	1.04
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	15.61			1.00
100	Hardin	A Single-Family Residences	0.97	5.31	87.38	99.53	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	4.33	91.67	97.62	1.00
		D Acreage (Prod Value)	1.15				
		F1 Commercial Real	0.97	3.61	94.00	100.00	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	9.71	60.00	90.00	0.95
		J Utilities	0.98	7.76	78.57	97.62	1.04
		L1 Commercial Personal	1.00	1.95	100.00	100.00	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	5.36			0.97

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
101	Harris	A Single-Family Residences	0.98	14.24	83.50	97.71	1.09
		B Multi-Family Residences	0.96	9.74	67.83	93.01	0.98
		C Vacant Lots	0.86	18.42	34.41	78.14	1.06
		D Rural Real (Market Value)	0.97	15.82	51.85	77.78	1.05
		D Acreage (Prod Value)	1.01				
		F1 Commercial Real	0.98	7.48	78.58	95.04	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	9.76	70.10	94.61	1.06
		L1 Commercial Personal	0.99	9.06	71.57	93.33	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.98	12.28		
102	Harrison	A Single-Family Residences	1.00	11.63	59.27	88.58	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.75	37.95	20.83	43.33	0.93
		D Acreage (Prod Value)	0.99				
		F1 Commercial Real	0.85	20.60	35.09	68.42	0.94
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.12	11.38	66.67	89.13	1.02
		J Utilities	1.00	11.10	62.75	96.08	1.00
		L1 Commercial Personal	1.01	9.30	67.35	89.80	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	16.51		
103	Hartley	A Single-Family Residences	0.95	10.72	64.29	96.43	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.92	14.52	52.00	88.00	0.98
		D Acreage (Prod Value)	0.77				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.15	12.63	46.67	96.67	1.03
		J Utilities	0.96	8.19	71.43	100.00	1.02
		L1 Commercial Personal	0.99	4.60	81.82	100.00	0.96
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.98	13.76		
104	Haskell	A Single-Family Residences	0.97	11.72	58.41	90.27	0.99
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	16.48	48.00	76.00	0.97
		D Acreage (Prod Value)	1.23				
		F1 Commercial Real	0.96	9.07	80.95	90.48	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	8.31	84.62	92.31	1.04
		J Utilities	0.99	17.53	45.00	90.00	1.05
		L1 Commercial Personal	0.99	6.93	72.73	95.45	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.99	11.98		

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category	Description	Median	COD	10% of Median	25% of Median	Price Diff
105	Hays	A	Single-Family Residences	0.99	5.94	83.83	97.91	1.00
		B	Multi-Family Residences	1.00	8.31	82.22	93.33	1.02
		C	Vacant Lots	0.99	10.29	71.10	89.02	1.03
		D	Rural Real (Market Value)	0.99	14.03	63.64	83.33	1.07
		D	Acreage (Prod Value)	0.94				
		F1	Commercial Real	1.00	7.08	73.47	97.96	0.96
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.98	7.92	68.00	100.00	1.02
		L1	Commercial Personal	1.01	5.07	80.00	100.00	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			0.99	7.25	
106	Hemphill	A	Single-Family Residences	0.98	7.94	69.44	97.22	1.00
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.02	8.25	66.67	100.00	1.04
		D	Acreage (Prod Value)	0.80				
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	6.83	78.57	97.14	0.99
		J	Utilities	1.06	6.20	100.00	100.00	1.03
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			1.01	7.50	
107	Henderson	A	Single-Family Residences	0.98	14.78	60.96	81.38	1.05
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	1.00	49.26	40.69	57.24	1.34
		D	Rural Real (Market Value)	0.98	16.73	61.27	76.88	1.05
		D	Acreage (Prod Value)	1.14				
		F1	Commercial Real	0.99	8.12	71.43	96.43	0.96
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	7.05	72.09	100.00	1.00
		J	Utilities	0.99	7.10	82.54	100.00	1.01
		L1	Commercial Personal	1.02	3.68	93.75	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			0.99	18.07	
108	Hidalgo	A	Single-Family Residences	0.98	9.57	67.63	94.31	1.01
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	0.98	11.42	59.24	90.23	1.03
		D	Rural Real (Market Value)	1.00	13.98	50.96	83.65	1.01
		D	Acreage (Prod Value)	0.98				
		F1	Commercial Real	0.97	10.13	64.29	93.96	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	6.01	93.55	96.77	0.99
		J	Utilities	0.98	4.51	87.10	100.00	1.00
		L1	Commercial Personal	1.00	5.99	81.73	96.95	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			0.98	9.72	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
109	Hill	A Single-Family Residences	1.00	13.06	58.84	87.91	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.08	17.37	58.00	72.00	1.08
		D Rural Real (Market Value)	1.01	15.43	53.41	80.30	1.02
		D Acreage (Prod Value)	1.03				
		F1 Commercial Real	1.00	8.15	77.08	95.83	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	14.90	53.09	92.59	0.99
		L1 Commercial Personal	1.05	17.91	51.35	81.08	1.13
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.01	14.29			1.04
110	Hockley	A Single-Family Residences	1.01	15.47	48.77	82.41	1.05
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	15.51	57.14	79.59	1.05
		D Acreage (Prod Value)	1.28				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	14.84	75.44	85.96	1.04
		J Utilities	1.06	12.67	60.87	73.91	1.35
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.01	15.10			1.05
111	Hood	A Single-Family Residences	0.95	13.51	61.74	92.42	1.05
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.00	38.08	46.38	76.09	1.18
		D Rural Real (Market Value)	0.97	14.82	58.90	86.30	1.07
		D Acreage (Prod Value)	1.22				
		F1 Commercial Real	0.99	11.45	62.07	89.66	0.95
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.94	7.72	73.68	94.74	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	20.46			1.09
113	Houston	A Single-Family Residences	0.98	7.45	75.25	99.01	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	13.00	51.82	92.73	1.04
		D Acreage (Prod Value)	1.17				
		F1 Commercial Real	0.95	6.41	82.61	100.00	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	13.54	67.57	78.38	1.06
		J Utilities	0.98	7.78	64.29	100.00	0.99
		L1 Commercial Personal	0.99	4.26	91.30	95.65	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	9.32			1.01

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
114	Howard	A Single-Family Residences	1.00	11.07	62.00	90.67	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	16.14	50.00	85.71	1.01
		D Acreage (Prod Value)	0.95				
		F1 Commercial Real	1.01	15.35	52.78	83.33	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	6.50	80.00	92.73	0.99
		J Utilities	1.01	10.56	70.37	88.89	1.05
		L1 Commercial Personal	1.00	14.56	51.85	77.78	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	11.31		
115	Hudspeth	A Single-Family Residences	1.01	8.11	76.19	95.24	1.04
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.00	7.83	66.67	95.24	1.01
		D Rural Real (Market Value)	0.98	9.81	66.67	94.44	0.98
		D Acreage (Prod Value)	0.91				
		F1 Commercial Real	1.06	9.94	53.85	100.00	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.07	9.87	56.25	100.00	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.01	9.14		
116	Hunt	A Single-Family Residences	0.92	13.00	53.81	87.42	1.02
		B Multi-Family Residences	0.93	12.87	53.85	84.62	1.02
		C Vacant Lots	0.77	29.57	43.94	62.12	1.02
		D Rural Real (Market Value)	0.99	16.69	44.57	77.54	1.04
		D Acreage (Prod Value)	1.10				
		F1 Commercial Real	0.93	10.26	68.57	91.43	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	6.54	78.87	100.00	1.03
		L1 Commercial Personal	0.99	6.43	83.67	91.84	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.95	14.38		
117	Hutchinson	A Single-Family Residences	0.99	6.89	79.20	99.20	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	15.07	57.89	78.95	1.02
		D Acreage (Prod Value)	0.89				
		F1 Commercial Real	1.00	5.90	90.48	90.48	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	15.30	61.90	82.14	1.04
		J Utilities	1.06	25.63	66.67	94.44	1.34
		L1 Commercial Personal	0.99	2.22	95.00	97.50	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	10.53		

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
118	Irion	A Single-Family Residences	0.84	15.96	48.78	73.17	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.83	19.80	35.71	64.29	1.10
		D Acreage (Prod Value)	0.72				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	8.56	69.57	91.30	1.02
		J Utilities	0.96	10.21	60.00	80.00	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.93	15.73	
119	Jack	A Single-Family Residences	1.01	6.27	81.10	99.21	0.99
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	8.08	71.70	92.45	0.98
		D Acreage (Prod Value)	0.95				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	8.41	70.80	94.69	1.01
		J Utilities	0.95	6.93	73.08	100.00	0.98
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	7.69	
120	Jackson	A Single-Family Residences	0.98	8.19	75.20	94.40	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.93	16.71	39.74	79.49	0.97
		D Acreage (Prod Value)	0.99				
		F1 Commercial Real	1.00	8.92	65.38	96.15	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	11.97	71.93	84.21	1.04
		J Utilities	0.98	10.43	77.78	92.59	1.04
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	11.28	
121	Jasper	A Single-Family Residences	0.93	9.12	71.74	92.03	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.00	9.54	67.31	86.54	0.97
		D Rural Real (Market Value)	0.95	7.15	81.36	98.31	0.99
		D Acreage (Prod Value)	1.16				
		F1 Commercial Real	0.91	10.03	67.92	94.34	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.04	10.43	69.23	92.31	0.96
		J Utilities	0.98	2.45	100.00	100.00	1.02
		L1 Commercial Personal	1.00	2.28	92.00	100.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.95	9.02	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
122	Jeff Davis	A Single-Family Residences	1.02	9.33	68.87	94.34	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	0.98	7.77	75.00	96.25	1.00
		D Rural Real (Market Value)	0.97	11.48	50.00	91.67	1.03
		D Acreage (Prod Value)	0.95				
		F1 Commercial Real	1.00	8.83	70.00	96.67	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	10.63	20.00	100.00	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	9.28			1.00
123	Jefferson	A Single-Family Residences	0.95	11.91	74.84	90.58	1.04
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	5.88	81.82	95.45	0.98
		D Acreage (Prod Value)	0.79				
		F1 Commercial Real	0.97	6.97	77.69	97.52	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	13.96	82.61	95.65	1.03
		J Utilities	0.98	10.04	71.93	92.98	1.01
		L1 Commercial Personal	1.00	3.79	89.01	97.80	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	10.59			0.99
124	Jim Hogg	A Single-Family Residences	0.95	6.01	88.57	97.14	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.93	11.00	63.64	90.91	0.95
		D Acreage (Prod Value)	0.74				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	12.04	60.00	88.00	1.03
		J Utilities	0.96	5.21	80.00	100.00	1.12
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	9.72			1.00
125	Jim Wells	A Single-Family Residences	0.97	10.92	62.16	91.35	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	11.35	69.57	85.87	1.01
		D Acreage (Prod Value)	1.11				
		F1 Commercial Real	0.96	10.51	53.13	96.88	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	3.74	91.30	95.65	0.95
		J Utilities	0.98	6.51	82.35	100.00	1.12
		L1 Commercial Personal	1.00	5.36	85.71	96.43	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	9.90			0.99

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category	Description	Median	COD	10% of Median	25% of Median	Price Diff
126	Johnson	A	Single-Family Residences	0.96	15.51	61.05	84.98	1.04
		E	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	1.00	19.30	48.84	72.09	1.05
		D	Rural Real (Market Value)	0.97	16.32	56.32	77.01	1.02
		D	Acreage (Prod Value)	1.05				
		F1	Commercial Real	0.99	12.14	53.57	89.29	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.00	8.53	78.82	97.65	1.01
		L1	Commercial Personal	1.03	9.17	70.45	90.91	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			0.97	15.15	
127	Jones	A	Single-Family Residences	0.98	7.57	76.42	97.17	0.99
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.95	5.95	86.52	98.88	1.00
		D	Acreage (Prod Value)	1.27				
		F1	Commercial Real	0.96	6.36	81.82	100.00	0.97
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	5.40	91.43	97.14	0.99
		J	Utilities	0.96	10.57	33.33	96.30	0.99
		L1	Commercial Personal	0.99	7.75	74.07	96.30	0.95
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			0.98	7.20	
128	Karnes	A	Single-Family Residences	0.96	9.29	70.63	93.01	1.01
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	12.59	56.32	88.51	1.05
		D	Acreage (Prod Value)	1.04				
		F1	Commercial Real	0.97	10.94	65.91	86.36	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	18.53	52.17	76.09	1.04
		J	Utilities	1.00	4.86	86.36	100.00	1.07
		L1	Commercial Personal	1.01	8.25	80.95	90.48	1.05
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			0.98	11.41	
129	Kaufman	A	Single-Family Residences	0.99	8.45	72.78	93.67	1.01
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	15.25	58.86	77.85	1.04
		D	Acreage (Prod Value)	1.61				
		F1	Commercial Real	0.92	16.88	49.40	85.54	0.94
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.99	6.11	88.37	100.00	0.99
		L1	Commercial Personal	0.99	11.20	68.18	90.91	0.96
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			0.99	10.77	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
130	Kendall	A Single-Family Residences	1.00	6.31	82.50	97.50	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.01	8.94	70.00	90.00	1.03
		D Rural Real (Market Value)	1.03	16.19	40.91	77.27	1.05
		D Acreage (Prod Value)	1.00				
		F1 Commercial Real	0.99	8.11	71.19	96.61	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	4.70	90.00	100.00	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	8.36	
131	Kenedy	A Single-Family Residences	*	*	*	*	*
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.91	1.01	91.67	100.00	1.00
		D Acreage (Prod Value)	0.68				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.05	3.92	100.00	100.00	0.99
		J Utilities	0.98	10.20	66.67	88.89	0.98
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	8.26	
132	Kent	A Single-Family Residences	*	*	*	*	*
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.78	29.49	20.00	50.00	1.14
		D Acreage (Prod Value)	0.79				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	6.22	77.78	100.00	0.94
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.94	17.95	
133	Kerr	A Single-Family Residences	0.98	10.48	74.47	90.53	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	17.02	60.38	78.62	0.99
		D Acreage (Prod Value)	0.89				
		F1 Commercial Real	0.97	11.82	67.95	85.90	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.09	6.51	60.00	100.00	0.97
		L1 Commercial Personal	1.00	5.54	76.92	92.31	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.97	12.25	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
134	Kimble	A Single-Family Residences	0.98	8.11	72.50	100.00	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	7.30	75.00	100.00	1.04
		D Acreage (Prod Value)	0.99				
		F1 Commercial Real	0.97	5.42	81.48	96.30	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	5.83	83.33	100.00	0.98
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	7.11			0.98
135	King	A Single-Family Residences	*	*	*	*	*
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.02	3.66	90.91	100.00	0.98
		D Acreage (Prod Value)	0.71				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	4.04	90.91	100.00	1.01
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	4.36			1.01
136	Kinney	A Single-Family Residences	0.97	12.53	63.41	82.93	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.05	5.58	76.19	95.24	0.94
		D Acreage (Prod Value)	0.98				
		F1 Commercial Real	0.97	9.41	73.91	91.30	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.97	5.85	83.33	100.00	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	10.48			0.99
137	Kleberg	A Single-Family Residences	0.99	9.24	68.03	95.08	1.01
		B Multi-Family Residences	0.98	5.37	89.47	100.00	1.00
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	8.78	71.79	92.31	1.04
		D Acreage (Prod Value)	0.90				
		F1 Commercial Real	1.02	6.54	85.19	100.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.05	113.53	82.35	97.06	2.08
		J Utilities	0.96	17.74	58.06	90.32	1.21
		L1 Commercial Personal	1.00	9.73	69.23	92.31	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	22.23			1.13

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
138	Knox	A Single-Family Residences	1.01	15.54	47.30	81.08	1.04
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	14.58	52.46	75.41	0.99
		D Acreage (Prod Value)	1.01				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	41.63	78.95	84.21	1.37
		J Utilities	0.98	10.78	31.25	100.00	0.98
		L1 Commercial Personal	0.99	4.02	92.86	100.00	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	14.67	
139	Lamar	A Single-Family Residences	0.97	7.65	83.86	93.92	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	13.01	68.91	83.19	1.00
		D Acreage (Prod Value)	1.11				
		F1 Commercial Real	0.99	8.73	75.00	89.29	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.08	7.07	66.67	100.00	1.04
		L1 Commercial Personal	1.00	11.69	72.88	91.53	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.97	9.13	
140	Lamb	A Single-Family Residences	0.98	13.20	53.55	87.74	0.98
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	7.91	83.33	92.42	1.01
		D Acreage (Prod Value)	1.22				
		F1 Commercial Real	0.97	5.93	85.25	100.00	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.06	14.04	70.59	70.59	1.01
		L1 Commercial Personal	0.98	1.83	97.33	100.00	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.98	9.10	
141	Lampasas	A Single-Family Residences	1.00	13.09	63.39	87.50	1.05
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	9.04	66.67	88.89	1.03
		D Acreage (Prod Value)	0.91				
		F1 Commercial Real	1.00	13.49	45.71	85.71	1.10
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	6.46	73.33	100.00	1.01
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	11.80	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
142	Lasalle	A	Single-Family Residences	1.03	10.09	63.64	87.88	1.05
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.05	13.18	68.42	78.95	1.05
		D	Acreage (Prod Value)	0.79				
		F1	Commercial Real	0.93	20.78	55.56	88.89	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.05	7.85	83.78	91.89	1.04
		J	Utilities	0.96	11.04	40.00	100.00	1.02
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	1.04	11.04			0.99
143	Lavaca	A	Single-Family Residences	0.99	8.61	70.51	95.51	1.01
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	17.54	52.38	80.95	1.05
		D	Acreage (Prod Value)	1.01				
		F1	Commercial Real	0.96	4.29	93.88	100.00	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	10.32	72.46	88.41	1.03
		J	Utilities	0.96	8.41	73.33	93.33	1.01
		L1	Commercial Personal	1.02	7.15	76.19	100.00	1.05
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	0.99	11.48			1.05
144	Lee	A	Single-Family Residences	1.04	15.79	39.62	81.13	1.00
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.99	19.34	47.06	72.06	1.05
		D	Acreage (Prod Value)	1.13				
		F1	Commercial Real	0.99	12.61	48.15	85.19	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	8.70	85.48	95.16	1.04
		J	Utilities	0.98	8.89	52.94	100.00	1.00
		L1	Commercial Personal	1.01	9.83	55.56	92.59	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	1.01	14.23			1.02
145	Leon	A	Single-Family Residences	1.03	20.29	47.73	82.27	1.07
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	1.12	22.75	20.34	75.42	1.06
		D	Rural Real (Market Value)	0.98	23.16	37.38	65.42	1.04
		D	Acreage (Prod Value)	1.05				
		F1	Commercial Real	0.93	11.97	61.29	90.32	0.96
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	7.99	72.73	100.00	1.02
		J	Utilities	0.99	8.62	73.47	91.84	1.06
		L1	Commercial Personal	1.12	27.91	39.13	65.22	1.12
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	1.01	19.96			1.07

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
146	Liberty	A Single-Family Residences	0.95	15.00	51.97	83.74	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	0.97	28.57	27.72	58.42	1.11
		D Rural Real (Market Value)	1.00	17.98	40.15	75.76	1.07
		D Acreage (Prod Value)	1.21				
		F1 Commercial Real	0.96	6.93	76.92	100.00	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	7.18	75.00	97.50	0.99
		J Utilities	0.98	6.37	72.15	100.00	1.10
		L1 Commercial Personal	0.99	9.31	66.00	90.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.97	15.11	
147	Limestone	A Single-Family Residences	0.97	10.18	64.46	94.58	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	15.03	47.13	82.76	1.03
		D Acreage (Prod Value)	0.85				
		F1 Commercial Real	0.99	10.68	66.67	90.00	0.94
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.09	8.79	67.50	95.00	1.03
		J Utilities	0.99	6.03	93.10	100.00	1.03
		L1 Commercial Personal	1.01	9.64	57.89	89.47	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	11.53	
148	Lipscomb	A Single-Family Residences	0.94	13.01	47.31	87.10	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	12.11	67.50	82.50	1.00
		D Acreage (Prod Value)	0.80				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.08	11.57	68.81	88.07	1.04
		J Utilities	0.96	31.97	69.23	69.23	1.17
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	14.67	
149	Live Oak	A Single-Family Residences	0.95	8.39	71.58	95.79	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	11.63	47.50	95.00	0.99
		D Acreage (Prod Value)	0.80				
		F1 Commercial Real	0.98	10.35	61.90	100.00	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.06	8.80	82.46	91.23	0.99
		J Utilities	1.00	6.79	73.68	100.00	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.98	9.82	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
150	Llano	A Single-Family Residences	0.99	6.17	86.67	98.33	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	0.99	11.03	62.16	89.19	1.01
		D Rural Real (Market Value)	1.00	4.90	90.48	100.00	1.03
		D Acreage (Prod Value)	0.88				
		F1 Commercial Real	1.00	9.83	62.07	96.55	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	8.51	80.00	80.00	1.10
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	7.42			1.00
151	Loving	A Single-Family Residences	*	*	*	*	*
		E Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.88	0.00	100.00	100.00	1.01
		D Acreage (Prod Value)	0.00				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.88	0.00			1.01
152	Lubbock	A Single-Family Residences	0.96	10.06	70.44	92.13	1.00
		B Multi-Family Residences	0.94	11.39	56.84	90.53	0.95
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	9.46	75.00	86.96	1.01
		D Acreage (Prod Value)	1.01				
		F1 Commercial Real	1.00	10.83	65.41	85.71	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	6.02	80.77	92.31	1.03
		J Utilities	1.06	5.84	97.62	97.62	1.17
		L1 Commercial Personal	1.00	9.64	64.04	91.23	0.97
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	9.89			0.99
153	Lynn	A Single-Family Residences	0.95	14.64	58.27	84.17	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	14.60	52.54	84.75	0.99
		D Acreage (Prod Value)	1.33				
		F1 Commercial Real	0.99	4.92	91.30	100.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	7.55	81.82	90.91	1.00
		J Utilities	1.06	4.08	100.00	100.00	1.03
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	13.13			0.97

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category	Description	Median	COD	10% of Median	25% of Median	Price Diff
154	Madison	A	Single-Family Residences	0.98	12.02	55.43	90.22	1.01
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.99	13.44	59.18	79.59	1.02
		D	Acreage (Prod Value)	0.99				
		F1	Commercial Real	0.95	13.31	57.14	85.71	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.09	12.17	61.82	92.73	1.03
		J	Utilities	1.03	7.39	83.33	94.44	1.03
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
	Overall			1.01	12.91			1.00
155	Marion	A	Single-Family Residences	0.97	20.90	45.95	74.32	1.06
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.95	30.04	45.83	58.33	1.15
		D	Acreage (Prod Value)	1.43				
		F1	Commercial Real	0.99	8.04	80.00	92.00	0.98
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.96	5.80	71.43	100.00	1.00
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
	Overall			0.98	19.16			1.03
156	Martin	A	Single-Family Residences	0.91	15.27	46.15	79.49	0.98
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.01	16.29	50.00	73.81	0.99
		D	Acreage (Prod Value)	0.77				
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.03	4.26	91.30	98.55	1.01
		J	Utilities	0.96	8.05	54.55	100.00	1.00
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
	Overall			1.01	10.81			0.98
157	Mason	A	Single-Family Residences	0.91	18.48	34.21	81.58	1.04
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	17.16	47.37	78.95	1.00
		D	Acreage (Prod Value)	0.90				
		F1	Commercial Real	0.96	10.71	56.00	84.00	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
	Overall			0.95	15.65			1.00

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
158	Matagorda	A	Single-Family Residences	0.87	16.66	40.99	81.98	1.05
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.90	18.08	39.60	76.24	1.08
		D	Acreage (Prod Value)	0.91				
		F1	Commercial Real	0.93	17.14	40.63	68.75	1.07
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	11.53	60.98	82.93	1.03
		J	Utilities	0.96	6.23	80.95	97.62	1.01
		L1	Commercial Personal	1.00	5.47	82.46	96.49	1.05
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			0.93	15.59	
159	Maverick	A	Single-Family Residences	0.96	7.85	72.82	97.09	1.00
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	0.96	11.46	55.10	89.80	0.99
		D	Rural Real (Market Value)	0.93	12.51	50.00	93.75	0.98
		D	Acreage (Prod Value)	0.90				
		F1	Commercial Real	0.96	5.86	83.33	100.00	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.97	6.33	71.43	100.00	1.00
		L1	Commercial Personal	1.03	9.79	72.00	92.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			0.97	9.24	
160	McCulloch	A	Single-Family Residences	0.90	16.77	44.30	75.95	1.02
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	24.87	43.33	61.67	1.00
		D	Acreage (Prod Value)	0.86				
		F1	Commercial Real	0.98	6.23	85.19	96.30	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.91	4.08	100.00	100.00	1.00
		L1	Commercial Personal	0.97	7.71	86.96	95.65	0.95
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			0.94	17.01	
161	McLennan	A	Single-Family Residences	1.00	12.39	61.65	89.19	1.04
		B	Multi-Family Residences	0.94	9.17	77.92	92.21	1.05
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.02	23.99	38.78	67.35	1.04
		D	Acreage (Prod Value)	1.30				
		F1	Commercial Real	0.97	8.68	77.11	93.98	0.98
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.01	7.15	77.98	100.00	1.00
		L1	Commercial Personal	1.00	6.95	79.71	96.14	1.01
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			1.00	12.53	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
162	McMullen	A Single-Family Residences	*	*	*	*	*
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	17.54	64.29	71.43	1.41
		D Acreage (Prod Value)	0.56				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	2.67	100.00	100.00	1.00
		J Utilities	0.98	4.93	83.33	100.00	1.07
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	7.98			1.01
163	Medina	A Single-Family Residences	1.00	5.54	87.25	98.53	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.00	7.80	72.34	95.74	1.02
		D Rural Real (Market Value)	0.99	9.77	66.24	89.81	1.01
		D Acreage (Prod Value)	0.97				
		F1 Commercial Real	1.01	6.43	80.28	98.59	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	6.36	72.22	100.00	1.02
		L1 Commercial Personal	0.99	7.98	65.00	95.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	7.37			1.02
164	Menard	A Single-Family Residences	1.04	13.46	52.50	85.00	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.80	21.69	25.00	65.00	0.97
		D Acreage (Prod Value)	0.97				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	7.14	60.00	100.00	0.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	16.89			1.01
165	Midland	A Single-Family Residences	0.99	7.01	76.97	98.31	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	5.79	83.33	100.00	1.02
		D Acreage (Prod Value)	0.99				
		F1 Commercial Real	1.00	7.98	73.47	93.88	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.05	6.05	85.48	96.77	0.95
		J Utilities	0.96	12.10	42.31	92.31	0.97
		L1 Commercial Personal	1.00	6.00	82.35	97.06	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	7.58			0.97

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
166	Milam	A Single-Family Residences	1.05	12.50	62.50	88.89	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.05	18.46	41.10	80.14	1.03
		D Acreage (Prod Value)	1.00				
		F1 Commercial Real	0.97	9.39	71.43	94.64	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.96	13.23	70.00	90.00	0.98
		J Utilities	0.98	6.35	76.09	100.00	0.98
		L1 Commercial Personal	1.08	28.99	38.46	65.38	1.15
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.04	14.39	
167	Mills	A Single-Family Residences	1.00	12.94	55.86	88.29	0.99
		E Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	11.83	65.28	86.11	1.01
		D Acreage (Prod Value)	0.99				
		F1 Commercial Real	0.85	20.00	25.00	75.00	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	4.29	100.00	100.00	1.02
		L1 Commercial Personal	0.99	15.60	44.44	83.33	0.96
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	13.39	
168	Mitchell	A Single-Family Residences	1.01	6.89	74.34	97.35	0.99
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	7.42	80.00	96.00	0.99
		D Acreage (Prod Value)	1.09				
		F1 Commercial Real	0.90	8.12	61.54	100.00	0.96
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	4.05	88.24	100.00	1.02
		J Utilities	1.01	21.41	55.17	89.66	0.99
		L1 Commercial Personal	0.98	5.38	88.46	100.00	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.98	8.69	
169	Montague	A Single-Family Residences	1.00	8.29	75.48	94.59	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	5.85	88.03	99.30	0.99
		D Acreage (Prod Value)	1.20				
		F1 Commercial Real	1.00	7.78	79.66	94.92	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	5.93	80.95	98.41	0.99
		J Utilities	0.95	11.11	54.72	86.79	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	7.78	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
170	Montgomery	A Single-Family Residences	0.96	7.93	76.82	94.37	1.01
		B Multi-Family Residences	0.97	4.93	90.63	100.00	1.00
		C Vacant Lots	1.00	11.67	69.27	88.99	1.06
		D Rural Real (Market Value)	1.00	7.47	65.45	98.18	0.98
		D Acreage (Prod Value)	1.03				
		F1 Commercial Real	0.97	8.81	68.49	98.63	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	10.52	70.31	95.31	1.03
		L1 Commercial Personal	1.00	5.39	84.81	98.73	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.98	9.09		
171	Moore	A Single-Family Residences	0.91	12.58	55.67	85.57	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	10.61	75.00	87.50	1.14
		D Acreage (Prod Value)	0.91				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.19	10.89	55.00	92.50	1.03
		J Utilities	0.96	16.67	70.00	80.00	1.09
		L1 Commercial Personal	1.00	2.00	96.67	100.00	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	14.17		
172	Morris	A Single-Family Residences	1.02	11.34	55.56	90.74	1.06
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	16.94	35.29	82.35	1.00
		D Acreage (Prod Value)	1.14				
		F1 Commercial Real	1.02	10.95	56.52	95.65	0.95
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	1.01	10.30	60.00	80.00	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.01	11.91		
173	Motley	A Single-Family Residences	0.94	16.94	33.33	75.00	1.08
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.69	34.52	36.36	63.64	1.07
		D Acreage (Prod Value)	0.90				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.85	24.61		

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
174	Nacogdoches	A Single-Family Residences	0.98	7.32	79.96	95.27	1.00
		B Multi-Family Residences	1.00	4.67	85.71	95.24	1.02
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	14.29	51.15	83.91	0.98
		D Acreage (Prod Value)	1.01				
		F1 Commercial Real	0.97	6.74	85.71	96.43	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.05	6.11	90.91	93.94	1.00
		J Utilities	1.01	11.59	71.43	90.48	1.07
		L1 Commercial Personal	1.01	3.77	92.31	100.00	0.96
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		C Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	8.80			0.99
175	Navarro	A Single-Family Residences	0.97	12.16	61.93	89.01	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	0.95	16.17	64.47	86.84	1.06
		D Rural Real (Market Value)	0.95	21.20	38.83	70.87	1.01
		D Acreage (Prod Value)	1.21				
		F1 Commercial Real	0.97	8.43	75.56	93.33	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	6.03	81.25	100.00	1.00
		L1 Commercial Personal	0.98	8.87	76.92	88.46	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	13.06			1.00
176	Newton	A Single-Family Residences	0.97	12.89	54.37	83.50	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	7.49	73.81	95.24	0.98
		D Acreage (Prod Value)	1.27				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	17.04	54.17	70.83	0.99
		J Utilities	0.98	5.73	92.31	92.31	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	11.94			0.98
177	Nolan	A Single-Family Residences	1.00	7.78	73.73	97.46	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	8.93	70.27	90.54	1.00
		D Acreage (Prod Value)	1.07				
		F1 Commercial Real	1.00	5.39	95.65	97.83	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	10.49	57.14	88.57	1.02
		J Utilities	1.01	12.77	58.97	94.87	0.99
		L1 Commercial Personal	0.98	7.95	84.21	89.47	0.95
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	8.90			1.00

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
178	Nueces	A Single-Family Residences	0.98	8.27	77.44	93.45	1.02
		B Multi-Family Residences	0.98	8.96	75.61	90.24	0.99
		C Vacant Lots	0.99	9.40	76.47	89.84	1.01
		D Rural Real (Market Value)	0.99	11.19	74.55	89.09	1.01
		D Acreage (Prod Value)	0.95				
		F1 Commercial Real	0.97	8.23	75.77	92.07	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	3.32	91.49	100.00	1.00
		J Utilities	0.98	8.72	73.64	99.09	1.03
		L1 Commercial Personal	1.00	7.44	74.79	93.28	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.99	8.45		
179	Ochiltree	A Single-Family Residences	0.91	15.84	46.99	79.52	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.77	19.32	33.33	62.50	0.95
		D Acreage (Prod Value)	0.84				
		F1 Commercial Real	0.88	15.86	48.15	88.89	0.95
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.26	10.56	52.50	97.50	1.03
		J Utilities	1.01	18.02	60.00	60.00	0.96
		L1 Commercial Personal	1.00	5.44	84.00	96.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.97	18.38		
180	Oldham	A Single-Family Residences	0.97	8.27	72.41	98.28	0.98
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.91	10.14	72.50	87.50	0.94
		D Acreage (Prod Value)	0.95				
		F1 Commercial Real	0.95	6.32	80.00	100.00	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.06	4.51	100.00	100.00	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.95	9.34		
181	Orange	A Single-Family Residences	0.96	7.79	73.71	97.42	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	2.19	97.56	100.00	1.00
		D Acreage (Prod Value)	1.03				
		F1 Commercial Real	0.97	3.52	94.69	99.12	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.97	8.35	72.00	96.00	0.95
		L1 Commercial Personal	1.00	1.00	100.00	100.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.97	5.97		

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
182	Palo Pinto	A Single-Family Residences	0.91	15.00	48.99	81.45	1.09
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	0.96	5.79	81.82	96.97	1.00
		D Rural Real (Market Value)	0.98	8.96	68.82	95.70	1.03
		D Acreage (Prod Value)	0.72				
		F1 Commercial Real	0.97	7.48	80.65	93.55	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.10	7.88	70.59	96.08	1.01
		J Utilities	0.96	8.88	55.77	98.08	1.04
		L1 Commercial Personal	1.00	4.29	83.33	100.00	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	11.82			1.01
183	Panola	A Single-Family Residences	0.98	9.04	67.93	94.02	1.01
		E Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	11.13	47.54	96.72	1.02
		D Acreage (Prod Value)	0.84				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	7.90	77.42	94.84	1.02
		J Utilities	1.00	5.79	78.79	100.00	0.98
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	8.95			0.98
184	Parker	A Single-Family Residences	1.00	5.82	84.52	98.12	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	6.95	81.18	97.31	0.99
		D Acreage (Prod Value)	1.18				
		F1 Commercial Real	1.03	7.07	79.25	100.00	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	6.91	82.61	95.65	1.03
		J Utilities	0.96	9.64	56.25	92.19	0.97
		L1 Commercial Personal	1.00	4.04	84.62	100.00	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	6.48			1.00
185	Parmer	A Single-Family Residences	0.98	7.32	76.14	98.86	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	5.94	83.93	96.43	1.00
		D Acreage (Prod Value)	1.14				
		F1 Commercial Real	0.99	5.23	86.36	100.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.02	13.01	81.82	81.82	1.07
		L1 Commercial Personal	0.98	6.20	83.33	91.67	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	7.04			1.02

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
186	Pecos	A Single-Family Residences	0.98	10.48	62.20	91.46	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		D Acreage (Prod Value)	0.76				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	7.52	73.20	96.91	1.02
		J Utilities	1.00	15.03	46.67	83.33	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	10.01	
187	Polk	A Single-Family Residences	0.99	21.02	38.75	72.50	1.09
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.17	31.91	23.81	60.00	1.08
		D Rural Real (Market Value)	0.97	22.11	40.26	70.13	0.97
		D Acreage (Prod Value)	1.14				
		F1 Commercial Real	1.07	22.17	29.63	64.20	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	2.21	96.97	96.97	0.99
		J Utilities	0.98	7.59	68.75	95.83	1.08
		L1 Commercial Personal	0.98	24.04	41.03	69.23	0.95
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.00	22.62	
188-191	Potter-Randall	A Single-Family Residences	0.98	6.60	80.45	97.77	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		D Acreage (Prod Value)	0.83				
		F1 Commercial Real	0.99	3.45	94.96	97.48	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	7.63	71.43	100.00	1.02
		J Utilities	1.06	6.68	92.31	100.00	1.03
		L1 Commercial Personal	0.99	1.36	100.00	100.00	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	5.49	
189	Presidio	A Single-Family Residences	0.83	21.59	28.00	68.00	1.10
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	0.81	18.15	27.27	84.09	1.01
		D Rural Real (Market Value)	0.98	10.33	68.29	92.68	0.87
		D Acreage (Prod Value)	0.75				
		F1 Commercial Real	0.87	16.54	35.19	85.19	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.85	8.94	60.00	80.00	0.99
		L1 Commercial Personal	1.04	28.17	60.00	75.00	1.15
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.89	19.65	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
190	Rains	A Single-Family Residences	0.97	20.32	35.90	69.23	1.04
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	19.25	53.97	77.78	1.06
		D Acreage (Prod Value)	1.02				
		F1 Commercial Real	0.96	9.90	65.38	84.62	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	4.67	100.00	100.00	1.05
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall			0.98	17.76	
192	Reagan	A Single-Family Residences	0.91	11.79	63.64	88.64	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		D Acreage (Prod Value)	0.46				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	5.42	87.50	100.00	0.99
		J Utilities	0.98	10.09	66.67	88.89	1.05
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall			0.99	10.15	
193	Real	A Single-Family Residences	0.99	9.62	57.58	96.97	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	0.99	14.58	53.33	80.00	1.04
		D Rural Real (Market Value)	0.97	12.54	57.89	78.95	1.02
		D Acreage (Prod Value)	0.75				
		F1 Commercial Real	1.04	7.14	80.95	95.24	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall			1.00	11.08	
194	Red River	A Single-Family Residences	0.98	5.44	86.67	99.17	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	7.08	81.48	98.15	0.98
		D Acreage (Prod Value)	0.76				
		F1 Commercial Real	0.99	5.18	87.50	95.83	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	7.52	72.22	94.44	1.03
		J Utilities	1.01	6.05	78.95	100.00	0.98
		L1 Commercial Personal	1.02	13.00	56.52	78.26	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall			0.99	6.86	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
195	Reeves	A Single-Family Residences	1.04	13.07	50.00	90.00	1.06
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	11.02	81.25	93.75	1.03
		D Acreage (Prod Value)	1.10				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	8.73	68.42	89.47	1.01
		J Utilities	0.90	15.02	52.38	85.71	0.95
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.01	12.40			1.02
196	Refugio	A Single-Family Residences	1.08	18.75	45.07	71.83	1.07
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.05	15.18	43.75	75.00	1.06
		D Acreage (Prod Value)	1.11				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	7.14	84.31	92.16	1.22
		J Utilities	0.96	7.17	73.53	100.00	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.02	14.22			1.20
197	Roberts	A Single-Family Residences	*	*	*	*	*
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.76	11.37	54.55	90.91	1.02
		D Acreage (Prod Value)	0.93				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.07	7.83	87.50	92.50	1.02
		J Utilities	1.09	14.28	28.57	85.71	1.37
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.03	12.55			1.02
198	Robertson	A Single-Family Residences	1.01	10.17	58.23	96.20	0.99
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	13.30	46.25	87.50	0.98
		D Acreage (Prod Value)	0.98				
		F1 Commercial Real	0.89	18.97	29.27	70.73	0.92
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	7.36	75.00	96.05	0.98
		J Utilities	1.00	7.10	86.89	100.00	1.03
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.01	10.65			0.97

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
199	Rockwall	A Single-Family Residences	1.00	5.21	86.11	98.89	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	6.18	84.21	92.11	1.00
		D Acreage (Prod Value)	1.14				
		F1 Commercial Real	1.02	8.87	76.36	92.73	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.07	4.93	100.00	100.00	1.00
		L1 Commercial Personal	1.01	5.03	83.33	100.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	5.83			1.01
200	Runnels	A Single-Family Residences	0.97	12.33	55.88	88.24	1.04
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.02	18.21	39.22	80.39	1.06
		D Acreage (Prod Value)	1.02				
		F1 Commercial Real	0.99	7.63	80.85	95.74	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	3.92	88.89	100.00	1.02
		J Utilities	0.92	10.05	75.00	100.00	0.99
		L1 Commercial Personal	0.98	8.67	70.00	90.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	11.81			1.02
201	Rusk	A Single-Family Residences	1.00	14.02	50.12	84.28	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.04	16.24	46.99	78.31	0.98
		D Acreage (Prod Value)	0.90				
		F1 Commercial Real	0.97	11.60	62.50	89.06	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	3.82	93.96	96.64	0.99
		J Utilities	1.00	16.07	70.83	87.50	1.01
		L1 Commercial Personal	1.00	6.60	80.00	94.55	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	12.49			1.00
202	Sabine	A Single-Family Residences	0.97	12.45	59.84	85.25	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.00	24.71	42.86	61.90	1.12
		D Rural Real (Market Value)	0.93	26.08	30.00	60.00	0.99
		D Acreage (Prod Value)	1.02				
		F1 Commercial Real	0.96	6.42	84.00	100.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	5.91	88.89	100.00	0.97
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	16.09			1.01

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
203	San Augustine	A Single-Family Residences	0.90	15.70	49.07	86.11	1.07
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	14.96	48.89	77.78	1.00
		D Acreage (Prod Value)	0.88				
		F1 Commercial Real	0.97	9.22	77.78	88.89	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	8.73	87.50	87.50	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.94	14.93			1.00
204	San Jacinto	A Single-Family Residences	0.95	18.89	41.98	74.05	1.07
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	0.97	29.14	33.91	53.04	1.09
		D Rural Real (Market Value)	1.02	22.57	27.27	59.09	1.11
		D Acreage (Prod Value)	1.23				
		F1 Commercial Real	0.97	14.59	59.26	77.78	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	3.84	88.24	100.00	1.04
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	21.86			1.05
205	San Patricio	A Single-Family Residences	0.99	9.61	75.27	92.67	1.02
		B Multi-Family Residences	0.95	5.35	83.33	100.00	0.97
		C Vacant Lots	1.02	18.30	56.04	83.52	1.10
		D Rural Real (Market Value)	0.98	11.08	76.09	93.48	1.04
		D Acreage (Prod Value)	1.16				
		F1 Commercial Real	0.97	8.60	81.46	94.70	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	5.64	79.17	95.83	1.02
		J Utilities	0.96	6.94	73.53	98.53	0.98
		L1 Commercial Personal	1.00	16.12	60.00	84.00	0.95
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	10.32			1.01
206	San Saba	A Single-Family Residences	1.02	13.53	47.42	88.66	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.05	22.64	28.33	66.67	1.03
		D Acreage (Prod Value)	1.00				
		F1 Commercial Real	0.95	13.68	61.54	80.77	1.09
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.85	9.02	55.56	88.89	1.00
		L1 Commercial Personal	1.00	14.33	66.67	79.17	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	16.64			1.04

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
207	Schleicher	A Single-Family Residences	0.84	17.05	36.17	76.60	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	5.25	92.31	96.15	0.99
		D Acreage (Prod Value)	0.94				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.13	6.58	76.92	100.00	1.03
		J Utilities	0.99	14.53	62.50	75.00	0.94
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.98	13.98	
208	Scurry	A Single-Family Residences	0.96	7.90	66.20	98.59	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	5.49	90.63	100.00	1.01
		D Acreage (Prod Value)	1.49				
		F1 Commercial Real	1.00	4.25	92.86	100.00	0.96
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	4.54	94.20	95.65	0.98
		J Utilities	0.99	12.12	72.00	84.00	1.00
		L1 Commercial Personal	0.96	6.42	87.10	96.77	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	6.65	
209	Shackelford	A Single-Family Residences	0.94	8.22	80.00	96.67	0.99
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	5.02	87.18	100.00	1.01
		D Acreage (Prod Value)	1.00				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.04	10.91	61.67	91.67	1.04
		J Utilities	0.96	9.19	36.36	100.00	1.03
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.98	9.32	
210	Shelby	A Single-Family Residences	0.92	13.04	50.20	88.24	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.90	19.02	40.16	79.53	1.07
		D Acreage (Prod Value)	0.94				
		F1 Commercial Real	0.96	29.04	60.61	87.88	1.25
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	3.78	95.45	97.73	0.99
		J Utilities	0.96	6.06	81.82	100.00	0.98
		L1 Commercial Personal	1.00	7.04	69.57	100.00	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.95	14.46	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
211	Sherman	A Single-Family Residences	0.96	14.51	53.57	92.86	1.04
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	12.65	63.64	81.82	1.00
		D Acreage (Prod Value)	1.13				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	5.39	85.33	98.67	0.98
		J Utilities	0.97	15.16	57.14	85.71	1.15
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	9.10			0.96
212	Smith	A Single-Family Residences	0.96	11.71	65.37	89.13	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	24.96	57.06	74.58	1.10
		D Acreage (Prod Value)	1.12				
		F1 Commercial Real	1.00	13.27	68.87	85.43	1.07
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	8.28	75.36	98.55	1.01
		L1 Commercial Personal	1.00	15.05	74.04	94.23	1.07
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	16.97			1.05
213	Somervell	A Single-Family Residences	0.93	10.95	69.70	90.91	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.80	17.58	38.89	83.33	1.03
		D Acreage (Prod Value)	1.02				
		F1 Commercial Real	1.08	5.00	92.00	100.00	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	5.74	87.50	100.00	0.99
		L1 Commercial Personal	1.07	14.81	61.54	84.62	0.97
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	13.29			0.95
214	Starr	A Single-Family Residences	0.95	10.09	73.83	88.79	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.00	15.60	46.55	79.31	1.04
		D Rural Real (Market Value)	0.97	16.41	44.74	76.32	0.99
		D Acreage (Prod Value)	0.88				
		F1 Commercial Real	0.98	11.74	54.72	90.57	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	8.07	75.27	94.62	1.00
		J Utilities	0.96	4.01	84.62	100.00	1.00
		L1 Commercial Personal	1.00	11.27	72.73	90.91	1.08
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	11.54			0.99

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
215	Stephens	A Single-Family Residences	0.92	12.42	60.71	82.14	1.04
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	12.92	46.15	84.62	1.01
		D Acreage (Prod Value)	0.68				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.12	10.21	47.83	100.00	1.08
		J Utilities	0.94	9.69	66.67	88.89	0.93
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	13.38			0.97
216	Sterling	A Single-Family Residences	0.96	14.77	38.64	84.09	0.98
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	17.13	27.27	81.82	1.00
		D Acreage (Prod Value)	0.47				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	6.95	75.00	97.50	1.00
		J Utilities	0.99	12.34	44.44	88.89	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	12.26			0.98
217	Stonewall	A Single-Family Residences	0.92	12.09	65.12	90.70	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	15.46	46.15	69.23	1.05
		D Acreage (Prod Value)	0.99				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	2.73	96.55	100.00	1.01
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	10.54			0.97
218	Sutton	A Single-Family Residences	0.93	8.75	66.67	92.86	1.00
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.88	10.95	81.82	90.91	1.03
		D Acreage (Prod Value)	0.84				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	4.90	85.00	100.00	1.00
		J Utilities	1.04	11.18	62.50	87.50	0.93
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	8.98			0.96

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
219	Swisher	A Single-Family Residences	0.98	12.28	55.17	91.38	0.98
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	11.19	65.85	87.80	0.99
		D Acreage (Prod Value)	1.12				
		F1 Commercial Real	0.98	5.65	91.67	95.83	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.06	6.25	94.74	94.74	1.02
		L1 Commercial Personal	0.96	3.16	100.00	100.00	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.98	9.88		
220	Tarrant	A Single-Family Residences	1.00	4.96	89.31	97.45	1.00
		B Multi-Family Residences	0.99	5.62	85.24	98.10	1.00
		C Vacant Lots	0.97	17.56	57.47	75.86	0.99
		D Rural Real (Market Value)	*	*	*	*	*
		D Acreage (Prod Value)	0.99				
		F1 Commercial Real	0.99	8.59	72.58	93.32	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.04	15.92	78.68	89.71	1.00
		L1 Commercial Personal	1.01	6.04	82.38	95.49	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	6.65		
221	Taylor	A Single-Family Residences	1.00	6.02	83.26	98.14	1.01
		B Multi-Family Residences	0.96	5.01	88.89	100.00	0.98
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	8.04	74.70	96.39	1.00
		D Acreage (Prod Value)	1.00				
		F1 Commercial Real	1.00	5.64	82.14	99.11	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.07	23.32	39.68	77.78	1.03
		L1 Commercial Personal	0.98	8.39	77.23	95.05	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	8.72		
222	Terrell	A Single-Family Residences	0.98	8.44	66.67	100.00	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		D Acreage (Prod Value)	0.85				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	9.41	68.75	90.63	1.04
		J Utilities	0.96	16.67	40.00	80.00	0.97
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	9.92		

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
223	Terry	A Single-Family Residences	0.97	11.61	57.95	92.05	0.99
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	13.02	65.63	81.25	0.95
		D Acreage (Prod Value)	1.10				
		F1 Commercial Real	0.97	8.74	88.00	96.00	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	6.96	81.08	91.89	1.01
		J Utilities	1.00	7.00	70.00	100.00	1.44
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		C Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	10.27	
224	Throckmorton	A Single-Family Residences	0.95	8.75	70.77	93.85	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	5.28	85.19	96.30	1.00
		D Acreage (Prod Value)	0.86				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	6.10	79.59	95.92	1.01
		J Utilities	1.01	9.33	66.67	91.67	0.98
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	8.12	
225	Titus	A Single-Family Residences	0.99	8.35	72.99	93.84	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.02	12.56	61.90	87.30	1.03
		D Acreage (Prod Value)	1.32				
		F1 Commercial Real	1.01	11.22	59.26	92.59	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	12.42	77.78	92.59	1.01
		L1 Commercial Personal	1.00	3.78	91.30	100.00	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	9.46	
226	Tom Green	A Single-Family Residences	0.95	10.17	70.38	92.23	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	19.08	47.54	73.77	1.02
		D Acreage (Prod Value)	1.04				
		F1 Commercial Real	1.00	11.58	69.44	80.56	0.96
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	6.45	79.49	97.44	1.04
		J Utilities	0.99	6.84	67.74	100.00	1.01
		L1 Commercial Personal	1.01	8.81	71.43	88.10	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.97	10.88	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
227	Travis	A Single-Family Residences	0.97	6.47	81.79	97.63	1.00
		B Multi-Family Residences	0.99	5.08	84.77	98.68	1.00
		C Vacant Lots	1.00	17.28	56.89	76.95	1.06
		D Rural Real (Market Value)	1.00	14.05	62.02	82.95	1.03
		D Acreage (Prod Value)	1.05				
		F1 Commercial Real	1.00	9.78	61.57	92.98	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	9.35	78.00	96.00	1.07
		L1 Commercial Personal	1.01	10.61	71.54	91.87	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	9.11			1.00
228	Trinity	A Single-Family Residences	1.00	18.92	34.83	79.78	1.10
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.21	52.68	26.72	50.86	1.24
		D Rural Real (Market Value)	0.98	25.93	31.88	63.77	1.04
		D Acreage (Prod Value)	1.15				
		F1 Commercial Real	1.02	20.66	33.33	74.07	1.07
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	5.94	81.82	100.00	1.08
		L1 Commercial Personal	1.03	26.48	31.82	54.55	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.04	31.92			1.19
229	Tyler	A Single-Family Residences	1.00	16.13	46.02	78.32	0.99
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	20.49	39.02	75.61	1.10
		D Acreage (Prod Value)	1.13				
		F1 Commercial Real	1.00	15.27	56.67	80.00	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	5.05	80.00	100.00	1.03
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	16.64			1.04
230	Upshur	A Single-Family Residences	0.98	17.14	50.00	87.56	1.07
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	28.13	40.38	64.74	1.17
		D Acreage (Prod Value)	1.31				
		F1 Commercial Real	0.92	18.59	36.36	69.32	0.96
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.12	7.01	76.03	98.35	1.01
		J Utilities	0.98	10.51	75.76	96.97	0.98
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	18.24			0.99

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
231	Upton	A Single-Family Residences	1.05	15.14	43.96	81.32	0.99
		B Multi-Family 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	1.04	5.51	87.50	98.44	1.01
		J Utilities	0.96	11.69	72.22	88.89	0.98
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.02	11.75	
232	Uvalde	A Single-Family Residences	0.97	13.80	46.88	85.55	1.04
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	1.00	15.43	44.83	74.14	1.04
		D Rural Real (Market Value)	1.01	15.68	40.74	76.54	0.99
		D Acreage (Prod Value)	0.99				
		F1 Commercial Real	1.01	9.12	63.83	95.74	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	5.45	69.23	100.00	1.05
		L1 Commercial Personal	0.99	8.19	71.43	97.14	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	13.35	
233	Val Verde	A Single-Family Residences	0.98	10.33	60.74	93.33	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.93	7.70	78.95	94.74	1.00
		D Acreage (Prod Value)	0.76				
		F1 Commercial Real	1.01	7.56	77.27	100.00	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	8.32	80.00	92.00	1.00
		J Utilities	0.97	7.53	70.00	100.00	0.98
		L1 Commercial Personal	1.02	7.03	75.00	100.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	9.35	
234	Van Zandt	A Single-Family Residences	0.99	10.88	61.03	91.84	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	17.66	43.26	80.00	1.04
		D Acreage (Prod Value)	1.48				
		F1 Commercial Real	0.95	11.89	61.63	87.21	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	8.87	74.07	88.89	0.99
		J Utilities	1.01	5.67	80.82	100.00	1.05
		L1 Commercial Personal	1.01	4.79	84.00	96.00	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	12.19	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
235	Victoria	A Single-Family Residences	0.96	9.93	68.51	93.19	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	15.53	52.50	78.75	1.02
		D Acreage (Prod Value)	0.99				
		F1 Commercial Real	1.00	8.97	75.86	89.66	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.98	9.01	75.00	87.50	1.00
		J Utilities	0.96	10.73	60.61	90.91	1.06
		L1 Commercial Personal	0.97	8.43	82.14	89.29	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	10.78			0.99
236	Walker	A Single-Family Residences	0.94	8.40	68.22	97.20	1.02
		B Multi-Family Residences	0.98	7.62	68.42	94.74	1.01
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	13.05	62.75	86.27	0.98
		D Acreage (Prod Value)	1.08				
		F1 Commercial Real	0.94	8.14	65.38	96.15	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	5.36	80.00	100.00	1.03
		L1 Commercial Personal	1.00	6.27	73.08	100.00	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.95	9.06			0.98
237	Waller	A Single-Family Residences	0.99	13.01	64.58	87.50	1.03
		B Multi-Family Residences	1.01	11.45	50.00	88.89	0.95
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.04	19.15	50.67	80.00	1.06
		D Acreage (Prod Value)	1.19				
		F1 Commercial Real	0.97	12.16	59.57	87.23	0.92
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	18.69	50.00	77.78	0.98
		J Utilities	0.96	9.74	60.47	95.35	0.99
		L1 Commercial Personal	1.00	8.63	76.06	94.37	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	13.71			1.00
238	Ward	A Single-Family Residences	1.01	9.31	69.51	95.12	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		D Acreage (Prod Value)	0.93				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	5.50	87.88	95.45	0.99
		J Utilities	0.95	20.00	48.00	92.00	0.97
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.01	9.45			0.99

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
239	Washington	A Single-Family Residences	0.96	12.46	60.67	88.76	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	17.73	50.00	78.57	1.09
		D Acreage (Prod Value)	1.06				
		F1 Commercial Real	0.97	9.15	69.23	100.00	0.96
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	8.31	75.00	95.00	0.99
		J Utilities	0.98	12.72	73.33	86.67	1.09
		L1 Commercial Personal	1.00	8.04	79.17	91.67	0.96
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.99	11.76	
240	Webb	A Single-Family Residences	0.96	9.58	69.40	94.95	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	0.94	12.73	50.75	85.07	1.04
		D Rural Real (Market Value)	1.03	9.51	56.67	100.00	0.99
		D Acreage (Prod Value)	0.82				
		F1 Commercial Real	0.95	6.75	76.56	100.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	7.40	73.63	96.70	1.00
		J Utilities	1.00	7.22	77.78	100.00	1.02
		L1 Commercial Personal	1.01	7.88	71.43	92.86	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.98	9.49	
241	Wharton	A Single-Family Residences	0.94	11.53	58.79	91.07	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	13.78	56.07	82.24	1.00
		D Acreage (Prod Value)	1.13				
		F1 Commercial Real	0.96	7.10	82.46	94.74	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	132.71	77.27	90.91	2.30
		J Utilities	1.00	5.23	87.23	100.00	1.01
		L1 Commercial Personal	1.00	7.91	67.65	94.12	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		0.96	23.05	
242	Wheeler	A Single-Family Residences	1.05	12.79	57.50	87.50	1.03
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	12.22	66.10	89.83	0.99
		D Acreage (Prod Value)	0.84				
		F1 Commercial Real	0.98	8.30	83.33	95.83	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	10.99	75.79	88.42	1.01
		J Utilities	1.06	16.42	60.00	75.00	1.15
		L1 Commercial Personal	1.02	19.51	70.00	70.00	1.06
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
			Overall		1.01	12.79	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category	Description	Median	COD	10% of Median	25% of Median	Price Diff
243	Wichita	A	Single-Family Residences	0.97	7.39	79.56	94.89	1.00
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.91	19.64	43.59	64.10	1.02
		D	Acreage (Prod Value)	1.11				
		F1	Commercial Real	1.00	9.33	69.70	93.94	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	18.68	89.29	94.64	1.16
		J	Utilities	1.01	19.73	72.50	92.50	1.23
		L1	Commercial Personal	1.01	5.68	83.05	99.15	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
	Overall			0.98	9.79			1.00
244	Wilbarger	A	Single-Family Residences	0.94	11.19	65.82	89.87	1.01
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	4.90	90.48	100.00	1.00
		D	Acreage (Prod Value)	0.96				
		F1	Commercial Real	1.00	7.23	80.77	96.15	0.94
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	1.43	100.00	100.00	1.00
		J	Utilities	0.96	64.00	56.25	93.75	0.96
		L1	Commercial Personal	1.00	4.96	83.33	100.00	0.95
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
	Overall			0.98	11.45			0.96
245	Willacy	A	Single-Family Residences	0.95	8.68	72.09	95.35	1.01
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	1.00	6.72	84.00	92.00	1.00
		D	Rural Real (Market Value)	0.97	11.59	66.67	90.48	0.96
		D	Acreage (Prod Value)	0.90				
		F1	Commercial Real	0.99	11.14	48.72	94.87	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	7.40	85.00	95.00	0.89
		J	Utilities	0.98	5.57	75.00	100.00	0.96
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
	Overall			0.97	9.25			0.91
246	Williamson	A	Single-Family Residences	0.98	7.37	80.86	96.22	1.01
		B	Multi-Family Residences	0.98	5.72	86.11	100.00	0.98
		C	Vacant Lots	1.00	16.71	61.03	80.88	1.06
		D	Rural Real (Market Value)	1.00	10.06	66.67	91.16	0.99
		D	Acreage (Prod Value)	1.11				
		F1	Commercial Real	0.97	7.29	83.33	94.44	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.99	6.67	84.52	98.81	1.01
		L1	Commercial Personal	1.00	6.00	87.36	98.85	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
	Overall			0.98	8.50			1.00

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category	Description	Median	COD	10% of Median	25% of Median	Price Diff
247	Wilson	A	Single-Family Residences	1.01	16.15	50.43	79.31	1.05
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	1.02	14.93	43.75	84.82	1.02
		D	Rural Real (Market Value)	0.98	24.15	29.47	64.21	1.15
		D	Acreage (Prod Value)	1.20				
		F1	Commercial Real	0.85	22.91	26.67	53.33	0.91
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.96	4.67	80.95	100.00	1.13
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			1.00	17.67	
248	Winkler	A	Single-Family Residences	0.99	12.15	56.25	88.75	1.02
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		D	Acreage (Prod Value)	0.53				
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.06	4.94	96.77	98.39	1.01
		J	Utilities	0.96	12.54	62.96	92.59	1.04
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			1.03	9.82	
249	Wise	A	Single-Family Residences	0.98	7.51	78.42	96.96	1.01
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	10.79	71.33	89.33	1.02
		D	Acreage (Prod Value)	1.03				
		F1	Commercial Real	1.01	8.28	73.68	96.84	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.09	14.64	68.53	87.41	1.02
		J	Utilities	0.99	8.90	74.29	97.14	1.02
		L1	Commercial Personal	1.00	7.05	81.82	90.91	1.01
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			1.00	10.32	
250	Wood	A	Single-Family Residences	0.95	14.53	51.97	85.53	1.03
		B	Multi-Family Residences	*	*	*	*	*
		C	Vacant Lots	1.18	24.89	34.69	69.39	1.19
		D	Rural Real (Market Value)	0.99	30.35	58.20	75.41	1.13
		D	Acreage (Prod Value)	1.52				
		F1	Commercial Real	0.96	13.25	53.47	83.17	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	6.01	81.48	92.59	1.03
		J	Utilities	0.99	9.77	68.52	90.74	1.00
		L1	Commercial Personal	1.00	9.52	72.41	86.21	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall			0.98	17.77	

**2002 Appraisal District Study Summary
Preliminary Results**

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
251	Yoakum	A Single-Family Residences	1.04	10.64	62.07	93.10	1.01
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	9.20	80.00	80.00	0.95
		D Acreage (Prod Value)	1.14				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	4.09	91.43	97.14	0.99
		J Utilities	1.06	15.64	41.67	83.33	1.05
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.01	9.06			1.02
252	Young	A Single-Family Residences	0.99	9.92	63.86	92.77	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	5.10	93.88	97.96	1.01
		D Acreage (Prod Value)	0.82				
		F1 Commercial Real	1.00	7.31	77.97	96.61	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	7.64	79.49	96.15	0.92
		J Utilities	1.01	9.78	65.38	92.31	1.02
		L1 Commercial Personal	0.98	2.98	100.00	100.00	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	8.20			1.00
253	Zapata	A Single-Family Residences	0.98	18.30	44.83	65.52	1.04
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		D Acreage (Prod Value)	0.67				
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	2.60	97.50	100.00	1.00
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	10.05			0.99
254	Zavala	A Single-Family Residences	0.99	11.10	55.56	88.89	1.02
		B Multi-Family Residences	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.03	7.03	71.05	94.74	0.85
		D Acreage (Prod Value)	0.80				
		F1 Commercial Real	0.98	7.53	76.92	96.15	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	18.43	60.71	89.29	1.09
		J Utilities	0.96	3.75	80.00	100.00	1.22
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	10.93			0.96

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 freeport 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 84 of the school district summary shows statewide 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.

2002 Preliminary Property Value Study School District Summary Worksheet State Totals

Category	2001 Value Finding To TEA	2001 Local Tax Roll Value	2002 Value Finding To TEA	
A. Single-Family Residences	497,893,368,221	546,674,796,177	550,727,797,335	A
B. Multi-Family Residences	50,931,121,860	53,492,929,484	54,049,187,246	B
C. Vacant Lots	24,859,850,060	25,839,309,111	25,931,264,634	C
D. Rural Real (Taxable)	48,970,551,879	51,694,489,378	52,285,691,746	D
F1. Commercial Real	164,797,256,892	168,659,527,827	170,816,139,952	F1
F2. Industrial Real	70,412,801,364	70,668,058,227	70,668,058,227	F2
G. Oil, Gas, Minerals	44,198,529,446	40,927,159,306	40,904,648,065	G
J. Utilities	39,067,303,352	41,159,797,093	41,361,689,100	J
L1. Commercial Personal	85,940,858,134	86,527,755,819	86,585,668,736	L1
L2. Industrial Personal	56,258,231,267	54,583,633,622	54,583,633,622	L2
M. Other Personal	5,082,577,714	5,433,624,269	5,433,624,269	M
N. Intangible Personal & Uncertified	2,735,170,566	6,312,394,678	6,312,394,678	N
O. Residential Inventory	3,347,234,538	4,100,347,390	4,100,347,390	O
S. Special Inventory	3,292,618,543	3,602,259,405	3,602,259,405	S
Subtotals:	1,097,787,473,836	1,159,676,081,786	1,167,362,404,405	
Less Total Exemptions:	137,392,820,202	143,853,609,421	144,753,289,192	
Total Taxable Value:	960,394,653,634	1,015,822,472,365	1,022,609,115,213	T2*

* SEE THE FINAL VALUES WORKSHEET FOR ALTERNATIVE FINAL VALUES (T1, T3, T4)

Deductions: Sec. 403.302, Texas Government Code

	2002 Local Tax Roll	2002 Value Finding to TEA
Homestead & Vet:	75,051,680,132	75,051,680,132
Cap Value Loss:	14,198,713,106	14,259,276,309
Over-65 Loss:	34,941,369,078	35,780,485,646
Abatements/Other:	19,661,847,105	19,661,847,105
Total Deductions:	143,853,609,421	144,753,289,192

Statewide Category D Recap

	2002 Local Tax Roll	2002 Value Finding to TEA
Mkt Value of Non-Qual Acres & Frm/Rnch Imprv:	39,908,157,917	40,483,927,923
Prod Val of Qual Acres:	11,786,331,461	11,801,763,823
Total Taxable Value:	51,694,489,378	52,285,691,746

**2002 Property Value Study
Preliminary Values Worksheet**

SB 4, 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
1,064,133,480,730	41,524,365,517	1,022,609,115,213	11,198,364,349	1,052,935,116,381	1,011,410,750,864

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
109-901	ABBOTT	36,084,617	33,187,619	36,084,617	33,187,619
095-901	ABERNATHY	216,889,587	210,011,889	216,889,587	210,011,889
221-901	ABILENE	2,877,221,936	2,679,134,485	2,830,130,967	2,632,043,516
014-901	ACADEMY	122,564,516	112,141,451	122,564,516	112,141,451
180-903	ADRIAN	34,876,134	34,196,021	34,876,134	34,196,021
178-901	AGUA DULCE	76,688,719	73,756,437	76,688,719	73,756,437
015-901	ALAMO HEIGHTS	3,145,575,944	3,070,248,384	3,145,575,944	3,070,248,384
250-906	ALBA-GOLDEN	148,615,107	135,844,457	148,615,107	135,844,457
209-901	ALBANY	130,583,205	123,927,554	130,583,205	123,927,554
101-902	ALDINE	9,170,864,634	8,875,808,884	9,170,864,634	8,875,808,884
184-907	ALEDO	872,505,684	838,078,444	872,505,684	838,078,444
125-901	ALICE	657,837,100	618,267,885	657,837,100	618,267,885
101-903	ALIEF	8,049,362,986	7,800,593,926	8,049,362,986	7,800,593,926
043-901	ALLEN	3,943,457,349	3,817,109,899	3,943,457,349	3,817,109,899
242-904	ALLISON	168,861,048	168,160,038	168,861,048	168,160,038
022-901	ALPINE	235,611,836	228,439,643	233,336,353	226,164,160
037-901	ALTO	116,126,274	108,662,035	116,126,274	108,662,035
126-901	ALVARADO	513,946,119	476,862,915	513,946,119	476,862,915
020-901	ALVIN	1,571,046,567	1,461,890,332	1,571,046,567	1,461,890,332
249-901	ALVORD	104,279,254	96,108,434	104,279,254	96,108,434
188-901	AMARILLO	5,397,217,676	5,069,944,699	5,397,217,676	5,069,944,699
140-901	AMHERST	32,281,392	30,619,192	32,281,392	30,619,192
036-901	ANAHUAC	269,456,061	253,665,261	260,576,231	244,785,431
093-901	ANDERSON-SHIRO	365,280,491	358,514,061	365,280,491	358,514,061
002-901	ANDREWS	1,747,231,702	1,720,898,722	1,732,370,946	1,706,037,966
020-902	ANGLETON	2,008,336,647	1,942,509,407	2,008,336,647	1,942,509,407
043-902	ANNA	160,427,010	151,271,037	160,427,010	151,271,037
127-901	ANSON	81,768,113	73,127,308	81,768,113	73,127,308
071-906	ANTHONY	106,850,217	102,046,884	106,850,217	102,046,884
110-901	ANTON	46,379,366	43,554,989	45,856,509	43,032,132
228-905	APPLE SPRINGS	28,330,077	25,500,470	28,330,077	25,500,470
109-912	AQUILLA	31,467,161	28,627,403	31,467,161	28,627,403

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
004-901	ARANSAS	1,231,971,921	1,183,366,581	1,231,971,921	1,183,366,581
205-901	ARANSAS PASS	316,506,955	296,917,072	316,506,955	296,917,072
005-901	ARCHER CITY	124,344,560	116,857,590	124,344,560	116,857,590
061-910	ARGYLE	525,475,152	511,331,546	525,475,152	511,331,546
220-901	ARLINGTON	17,636,435,832	17,049,327,769	17,636,435,832	17,049,327,769
212-901	ARP	193,449,833	180,525,925	183,322,639	170,398,731
217-901	ASPERMONT	105,995,378	101,771,535	105,995,378	101,771,535
107-901	ATHENS	788,738,870	744,066,250	788,738,870	744,066,250
034-901	ATLANTA	316,326,265	288,472,535	316,326,265	288,472,535
061-907	AUBREY	240,043,658	228,206,934	240,043,658	228,206,934
227-901	AUSTIN	41,483,039,750	40,484,445,643	41,483,039,750	40,484,445,643
196-901	AUSTWELL-TIVOLI	162,584,496	160,525,576	162,098,761	160,039,841
070-901	AVALON	26,580,456	25,046,300	26,580,456	25,046,300
194-902	AVERY	40,573,088	36,107,198	40,573,088	36,107,198
034-902	AVINGER	35,067,577	31,781,257	35,067,577	31,781,257
161-918	AXTELL	65,619,044	58,057,159	65,619,044	58,057,159
220-915	AZLE	1,104,801,694	1,035,855,745	1,104,801,694	1,035,855,745
030-903	BAIRD	75,722,827	69,106,047	75,722,827	69,106,047
200-901	BALLINGER	161,611,441	147,404,761	161,611,441	147,404,761
195-902	BALMORHEA	26,687,302	25,734,492	26,687,302	25,734,492
010-902	BANDERA	676,535,076	638,277,388	676,535,076	638,277,388
025-901	BANGS	151,697,242	135,518,882	151,697,242	135,518,882
178-913	BANQUETE	202,724,426	195,244,923	202,724,426	195,244,923
036-902	BARBERS HILL	1,831,388,190	1,806,703,610	1,803,675,850	1,778,991,270
014-902	BARTLETT	63,939,140	58,625,828	63,939,140	58,625,828
011-901	BASTROP	1,778,798,997	1,706,388,920	1,778,798,997	1,706,388,920
158-901	BAY CITY	843,985,211	808,909,724	843,985,211	808,909,724
123-910	BEAUMONT	6,633,460,986	6,382,941,326	6,633,460,986	6,382,941,326
183-901	BECKVILLE	382,885,758	376,555,798	379,806,498	373,476,538
013-901	BEEVILLE	410,672,854	374,062,572	410,672,854	374,062,572
039-904	BELLEVUE	32,415,496	30,525,866	32,415,496	30,525,866
091-901	BELLS	83,938,080	75,301,279	83,938,080	75,301,279
008-901	BELLVILLE	513,623,061	481,935,417	513,623,061	481,935,417
014-903	BELTON	984,978,188	911,060,293	984,978,188	911,060,293
125-902	BEN BOLT-PALITO BLANCO	45,700,993	42,265,518	45,700,993	42,265,518
066-901	BENAVIDES	162,672,591	156,267,892	162,672,591	156,267,892
138-904	BENJAMIN	26,336,342	25,487,322	26,336,342	25,487,322
187-901	BIG SANDY	271,004,089	267,030,953	269,785,972	265,812,836
230-901	BIG SANDY	111,558,253	102,919,394	111,558,253	102,919,394
114-901	BIG SPRING	689,743,693	647,027,070	671,388,071	628,671,448
220-902	BIRDVILLE	5,788,596,779	5,520,340,515	5,788,596,779	5,520,340,515
178-902	BISHOP	468,429,012	456,179,590	462,831,127	450,581,705
177-903	BLACKWELL	111,917,888	109,055,034	111,917,888	109,055,034
016-902	BLANCO	287,206,978	273,700,068	287,206,978	273,700,068
116-915	BLAND	66,790,916	59,671,756	66,790,916	59,671,756
025-904	BLANKET	27,154,994	24,500,694	27,154,994	24,500,694
034-909	BLOOMBURG	25,346,504	22,269,384	25,346,504	22,269,384
175-902	BLOOMING GROVE	83,918,451	74,275,791	83,918,451	74,275,791
235-901	BLOOMINGTON	121,760,026	114,977,776	121,760,026	114,977,776
043-917	BLUE RIDGE	87,479,927	80,411,412	87,479,927	80,411,412
072-904	BLUFF DALE	44,128,925	42,547,535	44,128,925	42,547,535
109-913	BLUM	44,960,860	41,074,684	44,960,860	41,074,684

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
130-901	BOERNE	1,971,360,836	1,903,594,196	1,971,360,836	1,903,594,196
116-916	BOLES HOME	10,233,225	8,983,625	10,233,225	8,983,625
241-901	BOLING	150,571,246	140,672,880	150,571,246	140,672,880
074-903	BONHAM	442,986,615	411,684,535	442,986,615	411,684,535
148-901	BOOKER	98,868,121	95,795,526	98,868,121	95,795,526
017-901	BORDEN	269,638,044	268,344,134	269,391,699	268,097,789
117-901	BORGER	470,906,870	430,644,060	450,695,340	410,432,530
161-923	BOSQUEVILLE	78,371,981	74,360,048	78,371,981	74,360,048
185-901	BOVINA	58,654,108	55,004,046	58,654,108	55,004,046
169-901	BOWIE	333,484,551	306,080,716	333,484,551	306,080,716
249-902	BOYD	226,222,460	213,131,490	226,222,460	213,131,490
136-901	BRACKETT	122,492,769	114,060,201	122,492,769	114,060,201
160-901	BRADY	229,671,490	213,595,870	229,671,490	213,595,870
008-903	BRAZOS	264,105,785	254,099,406	261,763,410	251,757,031
020-905	BRAZOSPORT	6,149,468,861	6,025,489,443	6,093,169,031	5,969,189,613
215-901	BRECKENRIDGE	428,436,190	408,128,630	428,436,190	408,128,630
198-901	BREMOND	270,104,810	264,786,980	270,104,810	264,786,980
239-901	BRENHAM	1,418,416,974	1,352,824,611	1,418,416,974	1,352,824,611
181-901	BRIDGE CITY	516,219,487	480,693,317	491,261,937	455,735,767
249-903	BRIDGEPORT	507,763,860	484,052,624	501,411,716	477,700,480
203-902	BROADDUS	72,647,611	65,660,171	70,948,371	63,960,931
184-909	BROCK	127,393,902	120,428,022	127,393,902	120,428,022
041-901	BRONTE	68,685,601	64,764,071	67,019,689	63,098,159
025-908	BROOKSMITH	28,155,835	25,928,534	28,155,835	25,928,534
121-902	BROOKLAND	122,173,747	115,852,845	122,173,747	115,852,845
024-901	BROOKS	545,001,531	531,911,721	545,001,531	531,911,721
223-901	BROWNFIELD	382,162,056	363,117,992	382,162,056	363,117,992
107-902	BROWNSBORO	445,705,423	409,690,013	420,512,166	384,496,756
031-901	BROWNSVILLE	3,309,226,422	3,108,336,954	3,309,226,422	3,108,336,954
025-902	BROWNWOOD	826,045,548	783,350,616	826,045,548	783,350,616
161-919	BRUCEVILLE-EDDY	94,231,739	86,143,159	94,231,739	86,143,159
021-902	BRYAN	2,704,604,924	2,581,070,028	2,704,604,924	2,581,070,028
119-901	BRYSON	58,961,582	56,020,972	58,961,582	56,020,972
166-907	BUCKHOLTS	21,112,616	19,425,256	21,112,616	19,425,256
186-901	BUENA VISTA	191,252,173	190,567,963	191,126,758	190,442,548
145-901	BUFFALO	152,518,492	144,702,916	151,723,069	143,907,493
212-902	BULLARD	383,234,634	359,302,571	383,234,634	359,302,571
121-903	BUNA	210,191,843	190,582,303	210,191,843	190,582,303
243-901	BURKBURNETT	562,465,018	524,776,716	562,465,018	524,776,716
176-901	BURKEVILLE	128,921,824	121,928,214	126,268,460	119,274,850
126-902	BURLESON	1,483,088,630	1,400,386,270	1,478,285,625	1,395,583,265
027-903	BURNET	890,102,088	841,082,000	890,102,088	841,082,000
239-903	BURTON	200,675,373	192,738,805	200,675,373	192,738,805
188-904	BUSHLAND	496,529,099	486,999,957	496,529,099	486,999,957
039-901	BYERS	17,113,407	15,326,867	17,113,407	15,326,867
109-902	BYNUM	27,027,509	24,757,744	27,027,509	24,757,744
116-901	CADDO MILLS	162,909,782	149,987,892	162,909,782	149,987,892
178-903	CALLEN	937,911,091	893,668,544	937,911,091	893,668,544
026-901	CALDWELL	394,804,605	372,983,317	394,804,605	372,983,317
029-901	CALHOUN	3,612,253,108	3,568,120,949	3,588,920,591	3,544,788,432
049-905	CALLISBURG	295,938,925	276,322,455	295,938,925	276,322,455
198-902	CALVERT	54,467,333	51,030,863	54,467,333	51,030,863

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
166-901	CAMERON	225,329,497	206,087,717	225,329,497	206,087,717
116-910	CAMPBELL	47,227,303	41,566,412	47,227,303	41,566,412
106-901	CANADIAN	651,837,691	643,778,230	647,601,159	639,541,698
234-902	CANTON	406,083,983	378,057,523	406,083,983	378,057,523
071-907	CANUTILLO	578,761,667	553,366,896	578,761,667	553,366,896
191-901	CANYON	1,717,056,559	1,626,859,518	1,717,056,559	1,626,859,518
201-913	CARLISLE	52,024,360	47,519,090	50,184,285	45,679,015
064-903	CARRIZO SPRINGS CISD	242,962,585	225,438,702	238,931,070	221,407,187
220-919	CARROLL	3,465,767,292	3,397,863,889	3,465,767,292	3,397,863,889
057-903	CARROLLTON-FARMERS BRANCH	13,460,030,278	13,206,872,612	13,460,030,278	13,206,872,612
183-902	CARTHAGE	1,878,141,712	1,835,112,242	1,853,792,866	1,810,763,396
220-917	CASTLEBERRY	369,926,824	331,767,664	369,926,824	331,767,664
001-902	CAYUGA	205,497,833	199,272,343	202,418,517	196,193,027
057-904	CEDAR HILL	1,828,526,046	1,745,011,616	1,828,526,046	1,745,011,616
116-902	CELESTE	52,397,812	46,491,232	52,397,812	46,491,232
043-903	CELINA	294,224,651	281,615,043	294,224,651	281,615,043
210-901	CENTER	305,983,950	282,148,680	296,497,317	272,662,047
133-901	CENTER POINT	108,174,038	100,213,935	108,174,038	100,213,935
145-902	CENTERVILLE	174,598,917	165,121,269	169,222,137	159,744,489
228-904	CENTERVILLE	19,850,276	18,018,904	19,850,276	18,018,904
003-907	CENTRAL	165,080,427	147,479,037	165,080,427	147,479,037
174-908	CENTRAL HEIGHTS	60,585,988	53,773,088	56,971,143	50,158,243
101-905	CHANNELVIEW	1,700,712,856	1,651,936,886	1,700,712,856	1,651,936,886
103-901	CHANNING	102,302,299	101,360,658	102,302,299	101,360,658
212-909	CHAPEL HILL	612,603,978	573,680,537	612,603,978	573,680,537
225-906	CHAPEL HILL	62,518,183	56,912,180	62,518,183	56,912,180
007-901	CHARLOTTE	50,051,992	46,415,572	50,051,992	46,415,572
206-903	CHEROKEE	29,646,671	28,284,471	29,646,671	28,284,471
229-906	CHESTER	47,641,362	44,099,762	46,250,161	42,708,561
249-904	CHICO	201,289,532	193,063,382	201,289,532	193,063,382
038-901	CHILDRESS	155,342,052	140,354,532	155,342,052	140,354,532
099-902	CHILLICOTHE	77,455,114	74,849,704	77,455,114	74,849,704
073-901	CHILTON	38,410,976	34,510,616	38,410,976	34,510,616
161-920	CHINA SPRINGS	253,322,875	235,217,505	253,322,875	235,217,505
174-901	CHIRENO	34,848,676	31,118,426	33,339,061	29,608,811
139-905	CHISUM	510,905,232	503,576,048	510,905,232	503,576,048
226-901	CHRISTOVAL	90,990,181	85,066,181	86,809,961	80,885,961
067-902	CISCO	123,584,424	112,346,534	123,584,424	112,346,534
243-906	CITY VIEW	155,984,201	145,764,416	155,984,201	145,764,416
065-901	CLARENDON	103,390,093	95,878,869	103,390,093	95,878,869
194-904	CLARKSVILLE	175,288,901	158,521,001	175,288,901	158,521,001
006-902	CLAUDE	88,876,804	84,046,004	88,876,804	84,046,004
084-910	CLEAR CREEK	10,271,146,119	9,865,239,983	10,120,902,781	9,714,996,645
126-903	CLEBURNE	1,393,359,263	1,317,455,784	1,392,949,763	1,317,046,284
146-901	CLEVELAND	520,562,655	490,134,905	520,562,655	490,134,905
018-901	CLIFTON	387,492,119	371,164,888	387,492,119	371,164,888
071-901	CLINT	452,402,182	416,250,763	452,402,182	416,250,763
030-902	CLYDE-HAMBY	155,058,624	135,665,104	155,058,624	135,665,104
114-902	COAHOMA	215,478,985	206,238,179	211,543,507	202,302,701
204-901	COLD-SPRGS-OAKHURST	532,271,093	497,679,372	532,271,093	497,679,372
042-901	COLEMAN	94,057,407	80,388,387	94,057,407	80,388,387
021-901	COLLEGE STATION	3,038,691,859	2,962,930,698	3,038,691,859	2,962,930,698

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
091-902	COLLINSVILLE	72,996,135	66,969,458	72,996,135	66,969,458
229-901	COLMESNEIL	86,103,429	79,108,409	83,535,908	76,540,888
168-901	COLORADO	217,283,912	205,687,412	217,283,912	205,687,412
020-907	COLUMBIA-BRAZORIA	584,021,117	539,796,456	568,486,409	524,261,748
045-902	COLUMBUS	477,861,107	452,374,407	472,115,736	446,629,036
046-902	COMAL	4,348,210,537	4,177,611,762	4,112,167,978	3,941,569,203
047-901	COMANCHE	204,283,580	187,373,980	204,283,580	187,373,980
130-902	COMFORT	324,261,292	307,984,533	324,261,292	307,984,533
116-903	COMMERCE	295,348,060	277,731,290	295,348,060	277,731,290
043-918	COMMUNITY	224,300,594	210,324,726	224,300,594	210,324,726
112-908	COMO-PICKTON	93,381,696	85,985,476	93,381,696	85,985,476
233-903	COMSTOCK	135,151,652	133,748,051	134,909,534	133,505,933
161-921	CONNALLY	352,311,884	328,709,139	352,311,884	328,709,139
170-902	CONROE	10,367,024,192	9,968,304,416	10,367,024,192	9,968,304,416
147-901	COOLIDGE	22,769,010	20,516,970	22,769,010	20,516,970
060-902	COOPER	97,379,019	86,097,630	97,379,019	86,097,630
057-922	COPPELL	5,740,344,355	5,638,721,960	5,505,657,080	5,404,034,685
050-910	COPPERAS COVE	735,063,394	674,443,176	735,063,394	674,443,176
178-904	CORPUS CHRISTI	7,188,393,945	6,763,825,278	7,188,393,945	6,763,825,278
187-904	CORRIGAN-CAMDEN	218,854,052	210,620,916	214,823,266	206,590,130
175-903	CORSICANA	915,222,638	863,207,642	915,222,638	863,207,642
095-902	COTTON CENTER	25,921,082	25,285,003	25,921,082	25,285,003
142-901	COTULLA	222,190,391	212,830,364	222,190,391	212,830,364
246-914	COUPLAND	40,683,476	38,259,766	40,683,476	38,259,766
109-903	COVINGTON	32,353,076	28,646,835	32,353,076	28,646,835
129-901	CRANDALL	301,080,873	281,849,214	301,080,873	281,849,214
052-901	CRANE	863,849,491	854,888,391	863,849,491	854,888,391
018-908	CRANFILLS GAP	40,402,791	38,343,020	40,402,791	38,343,020
161-901	CRAWFORD	84,118,045	78,375,961	84,118,045	78,375,961
053-001	CROCKETT	1,155,976,574	1,147,201,184	1,153,364,719	1,144,589,329
113-901	CROCKETT	260,660,413	238,571,933	260,660,413	238,571,933
101-906	CROSBY	720,049,527	675,341,887	720,049,527	675,341,887
054-901	CROSBYTON CISD	70,953,630	65,849,580	70,953,630	65,849,580
030-901	CROSS PLAINS	67,592,354	60,714,259	67,592,354	60,714,259
107-904	CROSSROADS	155,344,857	148,800,027	155,344,857	148,800,027
078-901	CROWELL	76,983,814	73,378,369	76,983,814	73,378,369
220-912	CROWLEY	2,825,694,582	2,714,258,088	2,756,573,508	2,645,137,014
254-901	CRYSTAL CITY	140,055,377	127,618,295	140,055,377	127,618,295
062-901	CUERO	239,314,390	218,713,380	239,314,390	218,713,380
055-901	CULBERSON-ALLAMORE	231,298,934	226,801,374	231,298,934	226,801,374
112-905	CUMBY	44,807,547	40,228,677	44,807,547	40,228,677
174-902	CUSHING	181,720,877	174,169,887	178,655,562	171,104,572
101-907	CYPRESS-FAIRBANKS	18,056,571,211	17,348,538,801	17,115,085,936	16,407,053,526
172-902	DAINGERFIELD-LONE STAR	696,937,617	673,286,544	686,383,794	662,732,721
056-901	DALHART CISD	398,237,539	380,474,605	398,237,539	380,474,605
057-905	DALLAS	59,173,246,828	57,703,816,069	58,102,688,689	56,633,257,930
020-910	DAMON	31,075,255	28,682,085	31,075,255	28,682,085
020-904	DANBURY	96,271,914	88,392,764	96,271,914	88,392,764
148-905	DARROUZETT	104,314,798	103,128,890	104,314,798	103,128,890
058-902	DAWSON	146,771,843	146,005,503	146,771,843	146,005,503
175-904	DAWSON	53,849,805	47,519,205	53,849,805	47,519,205
146-902	DAYTON	876,669,684	829,208,754	876,669,684	829,208,754

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
249-905	DECATUR	733,855,680	704,098,680	733,855,680	704,098,680
101-908	DEER PARK	6,596,302,758	6,485,112,048	6,476,504,258	6,365,313,548
019-901	DEKALB	107,063,409	95,245,027	107,063,409	95,245,027
227-910	DEL VALLE	2,184,994,549	2,139,702,022	2,184,994,549	2,139,702,022
047-902	DELEON	130,171,467	119,283,227	130,171,467	119,283,227
115-903	DELL CITY	43,221,615	42,473,813	42,826,365	42,078,563
091-903	DENISON	892,520,767	826,039,764	892,520,767	826,039,764
061-901	DENTON	4,999,502,553	4,829,535,392	4,999,502,553	4,829,535,392
251-901	DENVER CITY	1,206,123,854	1,195,855,684	1,206,123,854	1,195,855,684
057-906	DESOTO	1,730,632,827	1,638,769,259	1,730,632,827	1,638,769,259
194-905	DETROIT	50,321,871	44,875,971	50,321,871	44,875,971
146-903	DEVERS	121,920,918	119,783,928	121,920,918	119,783,928
163-901	DEVINE	206,260,130	188,804,670	206,260,130	188,804,670
081-906	DEW	294,391,393	292,535,963	294,391,393	292,535,963
176-903	DEWEYVILLE	155,833,673	146,814,599	153,092,201	144,073,127
163-902	D'HANIS	56,470,689	53,375,759	56,470,689	53,375,759
003-905	DIBOLL	251,540,317	236,996,456	244,990,741	230,446,880
084-901	DICKINSON	1,472,537,760	1,396,889,293	1,425,476,012	1,349,827,545
082-902	DILLEY	94,836,585	88,751,035	94,836,585	88,751,035
144-903	DIME BOX	84,831,083	81,883,792	84,220,012	81,272,721
035-901	DIMMITT	222,771,315	212,455,365	222,771,315	212,455,365
133-905	DIVIDE	33,228,366	32,928,366	33,228,366	32,928,366
074-904	DODD CITY	24,353,216	21,637,625	24,353,216	21,637,625
108-902	DONNA	604,748,408	539,978,548	604,748,408	539,978,548
086-024	DOSS CISD	15,732,820	14,985,510	15,732,820	14,985,510
174-911	DOUGLASS	64,763,860	60,367,890	61,579,530	57,183,560
105-904	DRIPPING SPRINGS	1,233,876,651	1,192,453,153	1,233,876,651	1,192,453,153
178-905	DRISCOLL	96,684,595	94,341,032	96,684,595	94,341,032
072-902	DUBLIN	175,867,952	163,488,542	175,867,952	163,488,542
171-901	DUMAS	1,388,952,497	1,355,561,622	1,367,468,169	1,334,077,294
057-907	DUNCANVILLE	2,693,846,720	2,572,009,210	2,693,846,720	2,572,009,210
220-918	EAGLE MT-SAGINAW	2,803,931,601	2,710,601,024	2,803,931,601	2,710,601,024
159-901	EAGLE PASS	1,053,065,410	1,001,489,615	1,053,065,410	1,001,489,615
227-909	EANES	6,232,839,552	6,141,521,135	6,232,839,552	6,141,521,135
025-909	EARLY	139,891,888	127,371,208	139,891,888	127,371,208
241-902	EAST BERNARD	176,878,020	167,387,515	176,878,020	167,387,515
015-911	EAST CENTRAL	1,086,614,177	1,007,335,388	1,086,614,177	1,007,335,388
036-903	EAST CHAMBERS	195,392,292	183,265,412	187,876,052	175,749,172
067-903	EASTLAND	229,248,415	213,888,095	229,248,415	213,888,095
074-905	ECTOR	20,467,697	17,992,937	20,467,697	17,992,937
068-901	ECTOR COUNTY	4,769,840,923	4,545,447,895	4,630,713,970	4,406,320,942
108-903	EDCOUCH-ELSA	165,602,466	141,505,464	165,602,466	141,505,464
048-901	EDEN CISD	112,231,491	107,710,081	112,231,491	107,710,081
015-905	EDGEWOOD	737,837,164	638,838,476	737,837,164	638,838,476
234-903	EDGEWOOD	144,520,104	132,557,295	144,520,104	132,557,295
108-904	EDINBURG CISD	2,923,468,688	2,800,574,114	2,923,468,688	2,800,574,114
120-901	EDNA	289,420,031	271,196,881	289,420,031	271,196,881
241-903	EL CAMPO	686,598,787	650,005,226	686,598,787	650,005,226
071-902	EL PASO	9,459,005,276	8,934,245,577	9,459,005,276	8,934,245,577
243-902	ELECTRA	115,741,361	108,119,745	115,741,361	108,119,745
011-902	ELGIN	549,382,721	520,353,847	549,382,721	520,353,847
001-903	ELKHART	152,178,304	138,869,144	152,178,304	138,869,144

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
102-906	ELYSIAN FIELDS	323,331,458	311,856,598	316,505,665	305,030,805
070-903	ENNIS	1,180,822,588	1,135,607,477	1,180,822,588	1,135,607,477
049-906	ERA	53,646,870	49,256,620	53,646,870	49,256,620
174-910	ETOILE	35,297,847	31,621,107	33,731,957	30,055,217
030-906	EULA	120,007,828	114,327,141	120,007,828	114,327,141
107-905	EUSTACE	334,537,631	315,284,271	320,226,963	300,973,603
121-906	EVADALE	558,293,507	554,312,455	556,708,707	552,727,655
050-901	EVANT	47,045,690	42,759,730	47,045,690	42,759,730
220-904	EVERMAN	632,213,581	594,270,242	615,765,079	577,821,740
210-906	EXCELSIOR	12,420,101	11,274,571	12,038,782	10,893,252
143-906	EZZELL	107,048,066	104,800,026	105,952,071	103,704,031
071-903	FABENS	116,197,831	105,619,966	116,197,831	105,619,966
081-902	FAIRFIELD	1,288,683,251	1,269,190,181	1,288,683,251	1,269,190,181
128-904	FALLS CITY	42,103,216	37,309,746	42,103,216	37,309,746
060-914	FANNINDEL	28,986,201	25,272,278	28,986,201	25,272,278
043-904	FARMERSVILLE	220,995,224	206,425,290	220,995,224	206,425,290
185-902	FARWELL	85,237,566	80,130,811	85,237,566	80,130,811
075-906	FAYETTEVILLE	113,814,264	109,294,255	113,814,264	109,294,255
070-905	FERRIS	247,762,922	231,514,018	247,762,922	231,514,018
075-901	FLATONIA	150,639,812	142,424,355	150,639,812	142,424,355
246-902	FLORENCE	182,976,721	171,920,885	182,976,721	171,920,885
247-901	FLORESVILLE	576,018,230	535,929,615	576,018,230	535,929,615
178-914	FLOUR BLUFF	1,048,880,034	991,366,902	1,048,880,034	991,366,902
077-901	FLOYDADA	142,928,141	132,533,771	142,928,141	132,533,771
148-902	FOLLETT	114,980,325	113,343,620	114,980,325	113,343,620
169-910	FORESTBURG	31,183,357	28,546,487	31,183,357	28,546,487
129-902	FORNEY	783,852,351	752,273,211	773,059,283	741,480,143
114-904	FORSAN	242,976,448	236,930,972	240,242,880	234,197,404
079-907	FORT BEND	13,386,476,214	12,800,071,083	13,386,476,214	12,800,071,083
242-906	FORT ELLIOTT CISD	247,940,835	246,576,927	247,940,835	246,576,927
220-905	FORT WORTH	17,014,754,970	16,237,692,007	17,014,754,970	16,237,692,007
198-903	FRANKLIN	310,272,327	298,205,727	310,272,327	298,205,727
001-904	FRANKSTON	182,100,617	171,057,567	175,423,276	164,380,226
086-901	FREDERICKSBURG	1,129,006,846	1,076,985,500	1,129,006,846	1,076,985,500
066-903	FREER	252,499,209	244,246,239	250,364,132	242,111,162
152-907	FRENSHIP	1,122,514,106	1,068,414,283	1,122,514,106	1,068,414,283
084-911	FRIENDSWOOD	1,390,335,718	1,326,061,907	1,390,335,718	1,326,061,907
185-903	FRIONA	194,423,953	185,138,467	194,423,953	185,138,467
043-905	FRISCO	5,737,336,343	5,602,111,876	5,737,336,343	5,602,111,876
175-905	FROST	44,031,107	39,906,927	44,031,107	39,906,927
234-909	FRUITVALE	38,318,890	34,494,150	36,110,989	32,286,249
122-901	FT DAVIS	109,274,732	104,349,494	109,274,732	104,349,494
115-901	FT HANCOCK	97,444,952	94,827,598	97,444,952	94,827,598
186-902	FT STOCKTON	1,175,393,374	1,151,046,734	1,166,797,519	1,142,450,879
049-901	GAINESVILLE	586,649,675	548,721,417	586,649,675	548,721,417
101-910	GALENA PARK	3,504,447,052	3,374,021,432	3,408,947,482	3,278,521,862
084-902	GALVESTON	2,795,008,931	2,686,250,544	2,702,263,562	2,593,505,175
120-902	GANADO	111,647,728	103,871,822	111,647,728	103,871,822
057-909	GARLAND	11,181,909,468	10,643,927,543	11,181,909,468	10,643,927,543
184-911	GARNER	84,944,443	81,171,663	84,944,443	81,171,663
174-903	GARRISON	102,892,577	95,388,777	99,452,677	91,948,877
183-904	GARY	111,914,584	107,092,004	109,791,292	104,968,712

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
050-902	GATESVILLE	332,669,447	300,385,167	332,669,447	300,385,167
166-902	GAUSE	42,104,994	39,726,884	42,104,994	39,726,884
149-901	GEORGE WEST	323,590,380	305,760,910	316,197,370	298,367,900
246-904	GEORGETOWN	3,101,109,981	2,981,917,962	3,101,109,981	2,981,917,962
161-925	GHOLSON	24,286,375	21,306,458	24,286,375	21,306,458
144-901	GIDDINGS	438,919,364	418,544,598	430,975,151	410,600,385
230-902	GILMER	618,606,217	580,975,466	618,606,217	580,975,466
092-901	GLADEWATER	388,593,715	364,096,605	375,291,671	350,794,561
087-901	GLASSCOCK	369,581,677	366,996,167	368,354,422	365,768,912
213-901	GLEN ROSE	1,814,492,074	1,800,286,059	1,804,007,067	1,789,801,052
126-911	GODLEY	152,913,010	141,456,304	152,913,010	141,456,304
169-906	GOLDBURG	42,545,330	40,551,410	42,545,330	40,551,410
167-901	GOLDTHWAITE	99,927,448	91,443,842	99,927,448	91,443,842
088-902	GOLIAD	485,295,496	467,253,316	475,705,649	457,663,469
089-901	GONZALES	352,057,868	328,006,858	352,057,868	328,006,858
187-903	GOODRICH	74,219,004	69,363,105	74,219,004	69,363,105
101-911	GOOSE CREEK	7,181,549,665	7,014,843,815	7,113,669,285	6,946,963,435
182-901	GORDON	57,095,101	54,280,051	57,095,101	54,280,051
138-901	GOREE	11,207,698	10,556,118	11,207,698	10,556,118
067-904	GORMAN	48,244,211	43,761,561	48,244,211	43,761,561
156-905	GRADY	159,812,712	158,775,162	159,310,612	158,273,062
182-902	GRAFORD	339,375,528	333,211,988	339,375,528	333,211,988
252-901	GRAHAM	403,353,665	370,115,245	403,353,665	370,115,245
111-901	GRANBURY	2,103,031,180	1,998,763,214	2,103,031,180	1,998,763,214
057-910	GRAND PRAIRIE	3,663,942,559	3,484,749,831	3,663,942,559	3,484,749,831
234-904	GRAND SALINE	163,797,112	148,873,533	154,337,607	139,414,028
126-904	GRANDVIEW	134,847,053	124,967,709	134,847,053	124,967,709
090-905	GRANDVIEW-HOPKINS	71,515,963	71,305,813	71,515,963	71,305,813
238-904	GRANFALLS-ROYALTY	78,292,211	77,471,071	78,174,736	77,353,596
246-905	GRANGER	76,602,680	70,784,725	76,602,680	70,784,725
226-907	GRAPE CREEK	109,460,698	94,769,548	109,460,698	94,769,548
113-902	GRAPELAND	156,422,693	145,296,503	156,422,693	145,296,503
220-906	GRAPEVINE-COLLEYVILLE	7,699,324,024	7,540,039,268	7,699,324,024	7,540,039,268
116-905	GREENVILLE	1,008,478,922	949,719,192	1,008,478,922	949,719,192
165-902	GREENWOOD	270,112,738	259,519,178	261,567,966	250,974,406
205-902	GREGORY-PORTLAND	781,149,717	745,995,013	781,149,717	745,995,013
147-902	GROESBECK	857,384,430	836,234,386	847,510,739	826,360,695
033-901	GROOM	60,212,797	57,923,337	60,212,797	57,923,337
228-901	GROVETON	138,057,607	126,158,179	138,057,607	126,158,179
098-901	GRUVER	232,670,722	228,605,434	232,670,722	228,605,434
091-917	GUNTER	92,330,066	88,286,957	92,330,066	88,286,957
047-903	GUSTINE	28,967,907	26,219,077	28,967,907	26,219,077
135-001	GUTHRIE	158,070,973	157,771,853	158,021,178	157,722,058
095-903	HALE CENTER	64,945,463	59,944,507	64,945,463	59,944,507
143-901	HALLETTSVILLE	492,090,072	472,877,430	492,090,072	472,877,430
161-924	HALLSBURG	74,179,681	71,174,191	74,179,681	71,174,191
102-904	HALLSVILLE	1,499,434,580	1,460,694,170	1,465,462,540	1,426,722,130
097-902	HAMILTON	174,771,811	160,096,224	174,771,811	160,096,224
127-903	HAMLIN	68,431,734	62,711,988	68,431,734	62,711,988
123-914	HAMSHIRE-FANNETT	399,292,248	377,443,408	399,292,248	377,443,408
219-901	HAPPY	57,588,354	55,111,755	57,588,354	55,111,755
146-904	HARDIN	171,285,827	154,941,157	171,285,827	154,941,157

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
100-905	HARDIN-JEFFERSON	349,283,936	333,848,656	341,037,631	325,602,351
015-904	HARLANDALE	1,008,370,113	893,772,918	1,008,370,113	893,772,918
102-905	HARLETON	108,363,255	102,393,415	104,451,130	98,481,290
031-903	HARLINGEN	2,144,694,209	2,022,758,948	2,144,694,209	2,022,758,948
230-905	HARMONY	249,857,430	233,242,887	249,857,430	233,242,887
086-902	HARPER	155,454,392	146,670,692	155,454,392	146,670,692
244-901	HARROLD	21,195,717	20,811,277	21,195,717	20,811,277
035-902	HART	52,124,436	49,583,286	52,124,436	49,583,286
103-902	HARTLEY	72,314,555	71,079,602	72,314,555	71,079,602
225-907	HARTS BLUFF	75,710,971	69,679,275	75,710,971	69,679,275
104-901	HASKELL	90,778,392	82,339,426	90,778,392	82,339,426
250-902	HAWKINS	291,425,035	279,361,619	291,425,035	279,361,619
127-904	HAWLEY	59,396,397	52,564,184	59,396,397	52,564,184
105-906	HAYS CISD	1,620,763,812	1,546,410,339	1,620,763,812	1,546,410,339
198-905	HEARNE	232,324,635	219,486,185	232,324,635	219,486,185
065-902	HEDLEY	29,300,998	27,924,398	29,300,998	27,924,398
202-903	HEMPHIL	249,561,150	227,210,316	249,561,150	227,210,316
237-902	HEMPSTEAD	274,845,256	260,371,601	274,845,256	260,371,601
201-902	HENDERSON	940,072,805	891,977,395	912,460,835	864,365,425
039-902	HENRIETTA	221,059,177	205,020,667	221,059,177	205,020,667
059-901	HEREFORD	526,900,940	495,273,569	526,900,940	495,273,569
208-901	HERMLEIGH	30,338,634	28,234,756	30,338,634	28,234,756
097-903	HICO	90,447,565	83,246,601	90,447,565	83,246,601
108-905	HIDALGO	204,724,648	194,502,732	204,724,648	194,502,732
148-903	HIGGINS	80,707,178	79,376,071	80,707,178	79,376,071
084-903	HIGH ISLAND	65,186,452	62,564,741	64,181,276	61,559,565
177-905	HIGHLAND	78,132,225	77,137,886	78,132,225	77,137,886
057-911	HIGHLAND PARK	7,199,214,537	7,116,034,277	6,588,317,249	6,505,136,989
188-903	HIGHLAND PARK	689,202,976	687,241,867	689,202,976	687,241,867
109-904	HILLSBORO	361,018,027	340,475,738	361,018,027	340,475,738
084-908	HITCHCOCK	293,450,370	274,874,055	293,450,370	274,874,055
014-905	HOLLAND	56,123,593	50,914,722	56,123,593	50,914,722
005-902	HOLLIDAY	156,154,482	144,503,457	156,154,482	144,503,457
163-904	HONDO	275,038,111	253,528,931	275,038,111	253,528,931
074-907	HONEY GROVE CISD	94,657,655	86,383,955	94,657,655	86,383,955
019-902	HOOKS	103,291,418	91,565,666	103,291,418	91,565,666
101-912	HOUSTON	70,482,455,866	68,592,824,186	67,694,484,736	65,804,853,056
091-905	HOWE	122,398,888	111,897,907	122,398,888	111,897,907
019-913	HUBBARD	10,497,816	8,882,003	10,497,816	8,882,003
109-905	HUBBARD	44,106,386	38,999,215	44,106,386	38,999,215
072-908	HUCKABAY	56,683,160	54,012,030	56,683,160	54,012,030
003-902	HUDSON	207,949,874	188,572,614	207,949,874	188,572,614
101-925	HUFFMAN	408,173,352	380,814,562	408,173,352	380,814,562
034-903	HUGHES SPRINGS	162,324,047	150,630,677	162,324,047	150,630,677
146-905	HULL-DAISETTA	137,886,725	130,589,680	137,886,725	130,589,680
101-913	HUMBLE	6,220,240,448	5,932,883,658	6,220,240,448	5,932,883,658
133-902	HUNT	155,254,838	151,093,583	155,254,838	151,093,583
003-904	HUNTINGTON	152,610,071	134,419,731	143,850,089	125,659,749
236-902	HUNTSVILLE	1,173,330,712	1,098,469,469	1,173,330,712	1,098,469,469
220-916	HURST-EULESS-BEDFORD	7,290,528,175	7,029,813,681	7,225,311,869	6,964,597,375
246-906	HUTTO	461,810,198	445,500,171	461,810,198	445,500,171
152-910	IDALOU	121,127,043	113,785,114	121,127,043	113,785,114

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
120-905	INDUSTRIAL	490,146,584	480,977,220	484,929,993	475,760,629
205-903	INGLESIDE	1,018,886,653	1,000,108,835	1,005,262,550	986,484,732
133-904	INGRAM	259,171,812	238,989,074	259,171,812	238,989,074
093-903	IOLA	72,802,208	67,555,178	70,132,167	64,885,137
243-903	IOWA PARK CISD	392,067,063	366,004,704	392,067,063	366,004,704
208-903	IRA	90,130,023	88,491,550	90,130,023	88,491,550
186-903	IRAAN-SHEFFIELD	753,019,158	749,643,248	751,864,613	748,488,703
018-906	IREDELL	42,180,405	39,851,644	42,180,405	39,851,644
118-902	IRION COUNTY	230,580,576	226,257,886	230,580,576	226,257,886
057-912	IRVING	8,195,608,837	7,964,933,503	7,935,129,976	7,704,454,642
070-907	ITALY	70,033,148	64,263,788	70,033,148	64,263,788
109-907	ITASCA	79,690,990	72,890,797	79,690,990	72,890,797
119-902	JACKSBORO	249,743,527	235,506,037	249,743,527	235,506,037
037-904	JACKSONVILLE	645,813,983	597,323,979	645,813,983	597,323,979
246-907	JARRELL	258,535,891	246,610,254	258,535,891	246,610,254
121-904	JASPER	507,422,873	468,594,762	489,817,568	450,989,457
132-902	JAYTON-GIRARD	310,727,472	308,775,522	310,283,965	308,332,015
155-901	JEFFERSON	425,187,995	399,250,555	418,673,120	392,735,680
124-901	JIM HOGG CO	416,056,710	404,835,830	412,801,135	401,580,255
221-911	JIM NED	170,349,241	157,386,394	162,120,483	149,157,636
210-902	JOAQUIN	124,860,843	115,903,098	121,931,963	112,974,218
016-901	JOHNSON CITY	277,258,318	265,786,958	277,258,318	265,786,958
050-909	JONESBORO	35,239,775	32,446,165	35,239,775	32,446,165
126-905	JOSHUA	636,798,760	589,373,400	636,798,760	589,373,400
007-902	JOURDANTON	321,522,971	311,110,181	321,522,971	311,110,181
015-916	JUDSON	3,467,127,178	3,286,559,140	3,467,127,178	3,286,559,140
134-901	JUNCTION	175,245,853	164,528,763	175,245,853	164,528,763
102-901	KARNACK	92,581,455	86,753,325	88,892,937	83,064,807
128-901	KARNES CITY	160,880,956	150,359,204	160,880,956	150,359,204
101-914	KATY	10,002,570,268	9,617,293,566	10,002,570,268	9,617,293,566
129-903	KAUFMAN	476,593,420	441,764,520	476,593,420	441,764,520
126-906	KEENE	93,151,092	86,397,556	93,151,092	86,397,556
220-907	KELLER	5,455,879,225	5,228,142,410	5,455,879,225	5,228,142,410
242-905	KELTON	124,696,572	124,413,196	124,696,572	124,413,196
129-904	KEMP	221,985,149	201,459,511	221,985,149	201,459,511
079-908	KENDLETON	29,179,655	26,838,195	29,179,655	26,838,195
128-902	KENEDY	89,457,626	80,594,898	89,457,626	80,594,898
131-901	KENEDY CO WIDE	317,617,413	317,417,153	317,424,603	317,224,343
113-906	KENNARD	80,494,521	74,394,432	80,494,521	74,394,432
220-914	KENNEDALE	690,489,242	653,579,811	690,489,242	653,579,811
175-907	KERENS	105,634,413	98,190,283	105,634,413	98,190,283
248-901	KERMIT	383,382,057	370,275,237	380,254,032	367,147,212
133-903	KERRVILLE	1,404,451,809	1,324,132,579	1,404,451,809	1,324,132,579
092-902	KILGORE	839,036,991	795,379,630	811,105,040	767,447,679
014-906	KILLEEN	3,224,191,835	3,030,767,987	3,224,191,835	3,030,767,987
137-901	KINGSVILLE	572,890,789	531,263,966	572,890,789	531,263,966
121-905	KIRBYVILLE CISD	155,968,639	136,547,528	149,159,201	129,738,090
101-915	KLEIN	7,030,376,633	6,684,117,853	7,030,376,633	6,684,117,853
058-905	KLONDIKE CISD	185,160,374	183,675,204	184,374,274	182,889,104
232-901	KNIPPA	31,674,305	29,841,073	31,674,305	29,841,073
138-902	KNOX CITY-O'BRIEN CISD	47,828,321	43,592,371	47,828,321	43,592,371
018-907	KOPPERL	67,868,175	62,875,015	67,868,175	62,875,015

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
100-903	KOUNTZE	190,921,420	173,452,220	186,231,610	168,762,410
219-905	KRESS	48,690,324	46,036,784	48,690,324	46,036,784
061-905	KRUM	253,095,239	241,511,733	253,095,239	241,511,733
031-905	LA FERIA	192,470,765	171,321,592	192,470,765	171,321,592
125-906	LA GLORIA	29,631,885	29,093,527	29,529,120	28,990,762
075-902	LA GRANGE	639,738,875	609,882,895	639,738,875	609,882,895
108-912	LA JOYA	1,306,047,543	1,209,052,242	1,306,047,543	1,209,052,242
101-916	LA PORTE	4,530,132,034	4,436,012,034	4,444,704,984	4,350,584,984
107-910	LA POYNOR	237,131,741	231,470,381	233,544,517	227,883,157
254-902	LA PRYOR	44,113,083	41,342,349	44,113,083	41,342,349
161-906	LA VEGA	362,504,744	340,064,772	362,504,744	340,064,772
247-903	LA VERNIA	318,926,540	295,141,916	318,926,540	295,141,916
108-914	LA VILLA	47,452,501	43,738,225	47,452,501	43,738,225
227-912	LAGO VISTA	704,550,421	681,726,581	665,613,756	642,789,916
061-912	LAKE DALLAS	955,498,961	915,608,182	955,498,961	915,608,182
227-913	LAKE TRAVIS	3,347,447,404	3,269,049,140	3,129,086,871	3,050,688,607
220-910	LAKE WORTH	434,139,956	416,583,409	434,139,956	416,583,409
079-901	LAMAR CISD	3,958,706,900	3,800,932,118	3,958,706,900	3,800,932,118
084-904	LAMARQUE	1,262,371,950	1,197,943,204	1,262,371,950	1,197,943,204
058-906	LAMESA	309,317,938	286,971,068	303,935,718	281,588,848
141-901	LAMPASAS	589,761,289	550,253,719	589,761,289	550,253,719
057-913	LANCASTER	1,115,891,478	1,061,361,673	1,115,891,478	1,061,361,673
201-903	LANEVILLE	46,957,281	42,576,291	45,097,031	40,716,041
240-901	LAREDO	1,473,091,053	1,356,129,536	1,473,091,053	1,356,129,536
245-901	LASARA	24,080,331	21,678,506	24,080,331	21,678,506
113-905	LATEXO	91,298,775	84,956,125	91,298,775	84,956,125
185-904	LAZBUDDIE	45,368,660	44,153,523	45,368,660	44,153,523
193-902	LEAKEY	118,593,286	113,126,900	118,593,286	113,126,900
246-913	LEANDER	6,156,336,932	5,945,944,733	6,156,336,932	5,945,944,733
019-914	LEARY	17,750,572	15,534,204	17,750,572	15,534,204
090-902	LEFORS	75,431,796	73,831,676	75,431,796	73,831,676
187-906	LEGGETT	90,959,375	88,621,447	90,959,375	88,621,447
145-911	LEON	422,466,122	414,245,944	422,466,122	414,245,944
074-909	LEONARD	85,411,847	77,746,731	85,411,847	77,746,731
110-902	LEVELLAND	768,408,505	733,710,883	768,408,505	733,710,883
201-904	LEVERETTS CHAPEL	24,593,215	22,886,305	24,020,790	22,313,880
061-902	LEWISVILLE	15,487,154,529	15,018,958,851	15,487,154,529	15,018,958,851
144-902	LEXINGTON	185,008,987	171,818,125	182,112,493	168,921,631
146-906	LIBERTY	559,987,636	536,252,005	559,987,636	536,252,005
246-908	LIBERTY HILL	485,067,617	466,845,520	485,067,617	466,845,520
019-908	LIBERTY-EYLAU	365,035,204	339,633,214	365,035,204	339,633,214
212-903	LINDALE	654,568,087	612,563,047	654,568,087	612,563,047
034-905	LINDEN-KILDARE CISD	150,600,123	134,670,973	144,291,023	128,361,873
049-907	LINDSAY	107,101,733	102,877,035	107,101,733	102,877,035
072-909	LINGLEVILLE	41,634,592	39,598,002	41,634,592	39,598,002
111-902	LIPAN	56,362,784	52,147,534	56,362,784	52,147,534
181-908	LITTLE CYPRESS-MAURICEVILLE	627,406,303	579,851,993	600,785,798	553,231,488
061-914	LITTLE ELM	609,148,831	583,761,993	609,148,831	583,761,993
140-904	LITTLEFIELD	189,457,980	175,323,370	189,457,980	175,323,370
187-907	LIVINGSTON	826,503,901	775,545,015	826,503,901	775,545,015
150-901	LLANO	1,352,650,302	1,305,985,555	1,322,650,474	1,275,985,727
028-902	LOCKHART	652,109,852	613,137,601	652,109,852	613,137,601

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
077-902	LOCKNEY	88,525,829	83,012,499	88,525,829	83,012,499
160-905	LOHN	17,782,419	17,120,849	17,782,419	17,120,849
141-902	LOMETA	53,407,240	50,184,760	53,407,240	50,184,760
178-906	LONDON	73,745,908	72,185,908	73,745,908	72,185,908
116-906	LONE OAK	109,520,569	99,122,569	109,520,569	99,122,569
092-903	LONGVIEW	2,537,936,292	2,433,286,581	2,537,936,292	2,433,286,581
083-902	LOOP	210,076,392	209,099,920	209,698,567	208,722,095
168-902	LORAIN	24,944,126	22,603,996	24,944,126	22,603,996
161-907	LORENA	218,095,692	201,256,350	218,095,692	201,256,350
054-902	LORENZO	67,753,841	64,601,361	67,753,841	64,601,361
031-906	LOS FRESNOS CISD	599,434,849	560,520,191	599,434,849	560,520,191
241-906	LOUISE	117,589,340	112,426,930	117,589,340	112,426,930
043-919	LOVEJOY	702,536,912	683,875,829	702,536,912	683,875,829
113-903	LOVELADY	127,862,864	120,424,516	127,862,864	120,424,516
152-901	LUBBOCK	6,211,316,313	5,874,389,124	6,211,316,313	5,874,389,124
152-906	LUBBOCK-COOPER	450,653,175	429,420,411	450,653,175	429,420,411
127-905	LUEDERS-AVOCA	27,047,564	25,404,817	27,047,564	25,404,817
003-903	LUFKIN	1,866,131,908	1,777,875,373	1,866,131,908	1,777,875,373
028-903	LULING	205,484,429	192,492,059	205,484,429	192,492,059
100-907	LUMBERTON	482,566,028	442,219,268	482,566,028	442,219,268
245-902	LYFORD CISD	144,588,540	133,244,878	144,588,540	133,244,878
007-904	LYTLE	122,692,885	112,139,335	122,692,885	112,139,335
129-905	MABANK	670,214,942	627,578,632	670,214,942	627,578,632
154-901	MADISONVILLE CISD	294,485,096	272,447,575	294,485,096	272,447,575
170-906	MAGNOLIA	1,543,484,057	1,461,724,341	1,543,484,057	1,461,724,341
107-906	MALAKOFF	629,506,035	603,923,835	629,506,035	603,923,835
109-908	MALONE	15,442,306	14,042,968	15,442,306	14,042,968
019-910	MALTA	10,206,293	8,553,066	10,206,293	8,553,066
227-907	MANOR	1,618,707,235	1,594,116,091	1,618,707,235	1,594,116,091
220-908	MANSFIELD	4,438,285,523	4,244,333,291	4,438,285,523	4,244,333,291
022-902	MARATHON	55,517,014	54,414,213	55,517,014	54,414,213
027-904	MARBLE FALLS	1,424,222,875	1,375,733,885	1,424,222,875	1,375,733,885
189-901	MARFA	118,939,324	113,049,924	118,939,324	113,049,924
034-908	MARIETTA CISD	14,364,389	12,434,689	14,364,389	12,434,689
094-904	MARION	399,193,768	383,696,815	399,193,768	383,696,815
073-903	MARLIN	178,534,175	161,966,225	178,534,175	161,966,225
102-902	MARSHALL	1,443,583,491	1,375,291,161	1,395,310,846	1,327,018,516
161-908	MART	63,331,350	56,641,975	63,331,350	56,641,975
234-905	MARTINS MILL	56,616,731	52,214,191	56,616,731	52,214,191
174-909	MARTINSVILLE	28,636,269	25,429,049	26,878,159	23,670,939
157-901	MASON	169,255,215	158,812,537	169,255,215	158,812,537
158-904	MATAGORDA	101,714,397	99,073,757	101,714,397	99,073,757
205-904	MATHIS	185,316,687	165,843,137	185,316,687	165,843,137
019-903	MAUD	38,105,455	32,457,384	38,105,455	32,457,384
025-905	MAY	71,626,765	66,083,495	71,626,765	66,083,495
070-915	MAYPEARL	122,042,468	113,796,468	122,042,468	113,796,468
108-906	MCALLEN CISD	3,880,097,967	3,722,274,023	3,880,097,967	3,722,274,023
231-901	MCCAMEY	663,781,167	658,734,363	662,789,323	657,742,519
011-905	MCDADE	47,464,037	44,533,194	47,464,037	44,533,194
161-909	MCGREGOR	183,793,679	171,596,930	183,793,679	171,596,930
043-907	MCKINNEY	5,185,316,335	5,033,409,749	5,185,316,335	5,033,409,749
090-903	MCLEAN	107,067,519	104,491,309	107,067,519	104,491,309

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
034-906	MCLEOD	19,492,682	17,431,142	18,708,447	16,646,907
162-904	MCMULLEN COUNTY	254,394,688	252,503,185	253,688,794	251,797,291
223-902	MEADOW	52,124,364	50,711,752	52,124,364	50,711,752
010-901	MEDINA	107,079,719	102,398,873	107,079,719	102,398,873
163-908	MEDINA VALLEY	484,196,599	450,145,626	484,196,599	450,145,626
005-903	MEGARGEL	19,633,079	18,788,309	19,633,079	18,788,309
043-908	MELISSA	186,980,075	179,625,182	186,980,075	179,625,182
096-904	MEMPHIS	108,913,580	102,207,150	108,913,580	102,207,150
164-901	MENARD	93,024,992	87,320,997	93,024,992	87,320,997
108-907	MERCEDES	207,638,471	180,971,057	207,638,471	180,971,057
018-902	MERIDIAN	91,555,682	85,957,272	91,555,682	85,957,272
221-904	MERKEL	185,019,589	170,582,995	185,019,589	170,582,995
057-914	MESQUITE	5,651,802,219	5,353,650,072	5,651,802,219	5,353,650,072
147-903	MEXIA	262,070,060	238,428,380	262,070,060	238,428,380
062-906	MEYERSVILLE	58,068,609	54,846,479	58,068,609	54,846,479
197-902	MIAMI	342,722,605	340,971,605	341,777,721	340,026,721
165-901	MIDLAND	4,791,803,184	4,566,080,784	4,683,750,441	4,458,028,041
070-908	MIDLOTHIAN	1,651,844,942	1,600,680,625	1,617,617,426	1,566,453,109
039-905	MIDWAY	46,509,600	43,961,850	46,509,600	43,961,850
161-903	MIDWAY	2,087,478,924	2,009,180,438	2,087,478,924	2,009,180,438
166-903	MILANO	48,345,576	44,297,536	48,345,576	44,297,536
175-910	MILDRED	170,261,884	164,425,514	170,261,884	164,425,514
200-902	MILES	39,390,007	35,342,777	39,390,007	35,342,777
070-909	MILFORD	32,310,784	29,988,148	32,310,784	29,988,148
112-907	MILLER GROVE	35,005,024	31,693,278	35,005,024	31,693,278
184-904	MILLSAP	155,040,305	146,035,405	155,040,305	146,035,405
250-903	MINEOLA	295,938,875	273,366,989	295,938,875	273,366,989
182-903	MINERAL WELLS	466,115,026	427,062,281	466,115,026	427,062,281
240-902	MIRANDO CITY	105,370,392	104,734,122	105,370,392	104,734,122
108-908	MISSION CISD	945,588,109	863,806,178	945,588,109	863,806,178
238-902	MONAHANS-WICKETT-PYOTE	779,274,502	758,008,592	772,698,837	751,432,927
169-908	MONTAGUE	16,216,892	14,542,512	16,216,892	14,542,512
108-915	MONTE ALTO	39,647,389	35,954,515	39,647,389	35,954,515
170-903	MONTGOMERY	1,750,891,651	1,681,382,422	1,750,891,651	1,681,382,422
161-910	MOODY	81,307,709	72,685,837	81,307,709	72,685,837
209-902	MORAN	25,983,855	24,870,949	25,983,855	24,870,949
018-903	MORGAN	40,647,633	38,370,633	40,647,633	38,370,633
072-910	MORGAN MILL	37,095,672	35,143,252	37,095,672	35,143,252
040-901	MORTON	53,244,961	48,688,501	53,244,961	48,688,501
173-901	MOTLEY COUNTY	65,929,850	62,599,037	65,929,850	62,599,037
143-902	MOULTON	57,862,600	51,412,410	54,783,483	48,333,293
109-910	MOUNT CALM	18,297,533	16,229,150	18,297,533	16,229,150
201-907	MOUNT ENTERPRISE	40,704,736	36,466,986	39,062,461	34,824,711
225-902	MOUNT PLEASANT	1,280,982,076	1,238,826,978	1,254,815,257	1,212,660,159
080-901	MOUNT VERNON	563,451,429	541,746,669	563,451,429	541,746,669
049-902	MUENSTER	123,562,028	116,090,148	123,562,028	116,090,148
009-901	MULESHOE	167,706,592	155,700,962	167,706,592	155,700,962
167-902	MULLIN	38,796,867	36,314,179	38,796,867	36,314,179
198-906	MUMFORD	38,972,384	38,698,914	38,972,384	38,698,914
138-903	MUNDAY	34,641,725	30,432,615	34,641,725	30,432,615
107-908	MURCHISON	27,672,944	25,581,914	27,672,944	25,581,914
174-904	NACOGDOCHES	1,304,144,545	1,230,167,785	1,245,899,988	1,171,923,228

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
163-903	NATALIA	86,004,876	75,604,096	86,004,876	75,604,096
094-903	NAVARRO	361,518,898	349,304,132	348,782,955	336,568,189
093-904	NAVASOTA	718,797,747	689,100,267	700,067,543	670,370,063
035-903	NAZARETH	22,856,744	21,209,804	22,856,744	21,209,804
001-906	NECHES	58,071,265	54,623,514	56,197,971	52,750,220
123-905	NEDERLAND	1,112,103,972	1,041,865,112	1,112,103,972	1,041,865,112
079-906	NEEDVILLE	365,122,239	338,390,494	365,122,239	338,390,494
019-905	NEW BOSTON	213,071,840	194,646,756	213,071,840	194,646,756
046-901	NEW BRAUNFELS	1,616,935,646	1,534,797,760	1,616,935,646	1,534,797,760
170-908	NEW CANEY	926,346,738	861,705,248	907,562,673	842,921,183
252-902	NEW CASTLE	32,506,371	30,637,311	32,506,371	30,637,311
152-902	NEW DEAL	94,730,771	88,036,616	94,730,771	88,036,616
230-906	NEW DIANA	79,137,751	69,744,574	79,137,751	69,744,574
153-905	NEW HOME	30,144,580	28,391,560	30,144,580	28,391,560
037-908	NEW SUMMERFIELD	31,611,114	28,471,755	31,611,114	28,471,755
236-901	NEW WAVERLY	103,131,398	93,202,984	103,131,398	93,202,984
176-902	NEWTON	183,953,834	167,374,047	179,086,778	162,506,991
089-903	NIXON-SMILEY CISD	111,846,212	103,497,222	108,672,872	100,323,882
169-902	NOCONA	123,029,065	111,213,405	123,029,065	111,213,405
062-902	NORDHEIM	39,980,267	38,001,527	39,980,267	38,001,527
145-906	NORMANGEE	132,372,088	123,240,995	126,296,749	117,165,656
101-909	NORTH FOREST	986,380,561	895,786,511	986,380,561	895,786,511
112-906	NORTH HOPKINS	47,128,173	42,765,543	47,128,173	42,765,543
139-911	NORTH LAMAR	669,512,833	630,790,956	669,512,833	630,790,956
154-903	NORTH ZULCH	58,126,535	54,044,035	58,126,535	54,044,035
015-910	NORTHEAST	16,517,142,876	15,772,465,458	16,517,142,876	15,772,465,458
015-915	NORTHSIDE	17,146,793,058	16,395,436,879	17,146,793,058	16,395,436,879
244-905	NORTHSIDE	12,512,683	11,970,593	12,512,683	11,970,593
061-911	NORTHWEST	3,649,624,776	3,583,775,489	3,649,624,776	3,583,775,489
042-906	NOVICE	28,668,002	26,870,652	28,668,002	26,870,652
069-902	NUECES CANYON CISD	104,783,276	99,650,644	104,783,276	99,650,644
235-904	NURSERY	62,481,110	58,860,669	62,481,110	58,860,669
145-907	OAKWOOD	78,481,743	73,299,416	78,481,743	73,299,416
205-905	ODEM-EDROY	134,939,794	125,261,072	134,939,794	125,261,072
153-903	O'DONNELL	50,451,814	47,554,694	50,451,814	47,554,694
050-904	OGLESBY	22,751,074	20,268,714	22,751,074	20,268,714
200-906	OLFEN	3,692,945	3,407,905	3,692,945	3,407,905
252-903	OLNEY	104,557,237	95,399,967	104,557,237	95,399,967
140-905	OLTON	80,662,807	75,676,217	80,662,807	75,676,217
187-910	ONALASKA	219,504,138	201,627,577	219,504,138	201,627,577
125-903	ORANGE GROVE	111,922,905	102,593,368	111,922,905	102,593,368
181-905	ORANGEFIELD	261,585,511	243,229,911	249,012,481	230,656,881
230-903	ORE CITY	101,746,509	91,178,543	101,746,509	91,178,543
201-908	OVERTON	47,119,500	41,048,270	44,570,845	38,499,615
051-901	PADUCAH	96,568,913	92,042,253	95,374,763	90,848,103
104-907	PAINT CREEK	38,697,454	37,726,289	38,697,454	37,726,289
048-903	PAINT ROCK	54,447,064	52,693,544	54,447,064	52,693,544
158-905	PALACIOS	1,217,645,172	1,204,555,881	1,211,511,346	1,198,422,055
001-907	PALESTINE	729,312,636	684,815,085	729,312,636	684,815,085
070-910	PALMER	155,395,534	144,889,864	155,395,534	144,889,864
182-906	PALO PINTO	246,827,692	244,487,392	243,824,404	241,484,104
090-904	PAMPA	751,721,687	705,839,467	751,721,687	705,839,467

**Alphabetical Listing of
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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
033-902	PANHANDLE	319,121,493	310,269,443	314,065,362	305,213,312
042-905	PANTHER CREEK	54,462,870	51,729,820	54,462,870	51,729,820
249-906	PARADISE	142,398,608	131,914,658	142,398,608	131,914,658
139-909	PARIS	589,844,289	544,124,741	589,844,289	544,124,741
101-917	PASADENA	7,100,844,743	6,765,530,823	6,965,287,573	6,629,973,653
063-906	PATTON SPRINGS	18,768,533	18,039,423	18,768,533	18,039,423
013-902	PAWNEE	112,097,701	110,217,906	111,310,952	109,431,157
020-908	PEARLAND	3,281,877,553	3,104,647,987	3,281,877,553	3,104,647,987
082-903	PEARSALL	242,715,988	225,595,828	242,715,988	225,595,828
184-908	PEASTER	103,710,605	95,941,515	103,710,605	95,941,515
195-901	PECOS-BARSTOW-TOYA	481,049,140	460,631,430	481,049,140	460,631,430
109-914	PENELOPE	15,190,433	13,698,697	15,190,433	13,698,697
119-903	PERRIN-WHITT CISD	66,777,040	61,742,430	66,777,040	61,742,430
179-901	PERRYTON	578,631,228	558,543,772	578,631,228	558,543,772
095-904	PETERSBURG	44,789,073	41,549,382	44,789,073	41,549,382
039-903	PETROLIA	61,957,840	56,420,020	61,957,840	56,420,020
013-903	PETTUS	134,082,314	129,922,689	134,082,314	129,922,689
172-905	PEWITT	135,802,004	122,118,304	135,802,004	122,118,304
227-904	PFLUGERVILLE	4,780,518,613	4,592,529,976	4,780,518,613	4,592,529,976
108-909	PHARR-SAN JUAN-ALAMO	1,801,040,534	1,655,563,241	1,801,040,534	1,655,563,241
061-903	PILOT POINT	322,108,373	308,660,798	322,108,373	308,660,798
092-904	PINE TREE	1,187,411,830	1,131,918,609	1,135,816,516	1,080,323,295
032-902	PITTSBURG	437,798,746	412,281,221	437,798,746	412,281,221
251-902	PLAINS	460,132,539	456,132,619	458,465,454	454,465,534
095-905	PLAINVIEW	843,699,145	798,648,695	843,699,145	798,648,695
043-910	PLANO	28,135,188,906	27,463,303,369	28,135,188,906	27,463,303,369
019-912	PLEASANT GROVE	538,199,496	515,263,828	538,199,496	515,263,828
007-905	PLEASANTON	410,393,567	380,651,047	410,393,567	380,651,047
117-904	PLEMONS-STINNETT-PHILLIPS	819,074,471	811,625,731	816,271,321	808,822,581
031-909	POINT ISABEL	1,570,946,000	1,549,645,588	1,570,946,000	1,549,645,588
061-906	PONDER	320,272,872	313,127,091	320,272,872	313,127,091
184-901	POOLVILLE	83,242,490	77,671,760	83,242,490	77,671,760
178-908	PORT ARANSAS	692,669,798	682,859,306	692,669,798	682,859,306
123-907	PORT ARTHUR	2,651,554,472	2,539,513,462	2,651,554,472	2,539,513,462
123-908	PORT NECHES-GROVES	2,554,836,960	2,479,844,280	2,499,061,463	2,424,068,783
085-902	POST	353,808,078	344,126,258	353,808,078	344,126,258
007-906	POTEET	108,059,813	95,247,083	108,059,813	95,247,083
247-904	POTH	104,383,205	96,162,230	104,383,205	96,162,230
091-913	POTTSBORO	375,640,122	354,300,475	375,640,122	354,300,475
028-906	PRAIRIE LEA	50,579,399	48,250,689	50,579,399	48,250,689
169-909	PRAIRIE VALLEY	54,574,757	52,499,987	54,574,757	52,499,987
139-912	PRAIRILAND	111,935,780	98,300,416	111,935,780	98,300,416
125-905	PREMONT	105,085,158	99,337,491	105,085,158	99,337,491
189-902	PRESIDIO	82,469,884	74,574,737	82,469,884	74,574,737
167-904	PRIDDY	13,574,911	12,304,344	13,574,911	12,304,344
043-911	PRINCETON	313,734,637	290,817,348	313,734,637	290,817,348
098-903	PRINGLE-MORSE CISD	102,434,848	101,820,866	102,076,137	101,462,155
108-910	PROGRESO	64,944,380	56,232,600	64,944,380	56,232,600
043-912	PROSPER	451,599,716	439,128,279	451,599,716	439,128,279
099-903	QUANAH	168,249,642	160,371,992	168,249,642	160,371,992
034-907	QUEEN CITY	312,509,271	299,210,961	306,698,801	293,400,491
116-908	QUINLAN	431,284,192	392,063,002	431,284,192	392,063,002

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
250-904	QUITMAN	293,078,505	271,478,725	293,078,505	271,478,725
190-903	RAINS	315,788,162	293,349,455	315,788,162	293,349,455
054-903	RALLS	73,682,753	68,414,883	73,682,753	68,414,883
066-005	RAMIREZ CSD	22,151,144	21,533,154	22,069,752	21,451,762
067-907	RANGER	70,446,928	64,085,818	70,446,928	64,085,818
231-902	RANKIN	370,385,922	367,918,292	370,385,922	367,918,292
245-903	RAYMONDVILLE	275,277,969	256,731,306	275,277,969	256,731,306
192-901	REAGAN	452,102,900	445,267,310	449,872,630	443,037,040
019-911	RED LICK	89,689,558	84,505,924	89,689,558	84,505,924
070-911	RED OAK	774,079,900	726,681,236	774,079,900	726,681,236
019-906	REDWATER	117,090,676	106,065,725	117,090,676	106,065,725
196-903	REFUGIO	304,535,365	296,142,045	301,768,344	293,375,024
137-902	RICARDO	103,182,604	96,126,529	100,458,548	93,402,473
175-911	RICE	50,336,134	46,351,994	50,336,134	46,351,994
045-903	RICE CISD	414,592,803	399,539,857	410,539,678	395,486,732
093-905	RICHARDS	61,479,779	57,853,767	61,479,779	57,853,767
057-916	RICHARDSON	17,100,738,351	16,670,055,294	16,563,303,106	16,132,620,049
206-902	RICHLAND SPRINGS	38,884,223	36,554,573	38,884,223	36,554,573
161-912	RIESEL	59,746,250	54,492,920	56,978,830	51,725,500
214-901	RIO GRANDE CITY	644,558,325	592,592,275	644,558,325	592,592,275
031-911	RIO HONDO	127,244,095	113,696,688	127,244,095	113,696,688
126-907	RIO VISTA	91,399,535	82,712,058	91,399,535	82,712,058
067-908	RISING STAR	31,119,317	27,701,167	31,119,317	27,701,167
188-902	RIVER ROAD	184,686,807	168,003,776	184,686,807	168,003,776
194-903	RIVERCREST	98,046,722	87,476,792	98,046,722	87,476,792
137-903	RIVIERA	157,107,247	153,593,176	155,034,323	151,520,252
041-902	ROBERT LEE	117,195,112	112,217,152	115,311,359	110,333,399
161-922	ROBINSON	274,972,821	250,609,601	274,972,821	250,609,601
178-909	ROBSTOWN	222,212,331	195,012,441	222,212,331	195,012,441
076-903	ROBY	54,056,049	50,137,029	54,056,049	50,137,029
160-904	ROCHELLE	33,241,122	30,861,332	33,241,122	30,861,332
104-902	ROCHESTER	19,911,515	18,850,715	19,620,019	18,559,219
166-904	ROCKDALE	563,868,547	543,149,396	563,868,547	543,149,396
069-901	ROCKSPRINGS	199,602,586	196,257,756	199,602,586	196,257,756
199-901	ROCKWALL	3,234,267,663	3,129,603,798	3,234,267,663	3,129,603,798
014-907	ROGERS	100,153,635	91,075,043	100,153,635	91,075,043
214-903	ROMA	373,475,126	338,624,156	373,475,126	338,624,156
152-908	ROOSEVELT	128,188,367	118,735,683	122,435,045	112,982,361
110-905	ROPES	39,622,810	36,829,755	39,622,810	36,829,755
177-901	ROSCOE	63,841,951	59,513,975	63,841,951	59,513,975
073-905	ROSEBUD-LOTT	100,079,624	89,593,904	100,079,624	89,593,904
076-904	ROTAN	56,491,069	51,588,524	56,491,069	51,588,524
246-909	ROUND ROCK	13,771,911,443	13,398,106,393	13,771,911,443	13,398,106,393
075-908	ROUND TOP-CARMINE	224,522,283	218,727,471	220,135,110	214,340,298
139-908	ROXTON	28,580,773	25,747,493	28,580,773	25,747,493
237-905	ROYAL	355,709,510	342,236,806	352,693,805	339,221,101
199-902	ROYSE CITY	341,996,173	323,668,253	341,996,173	323,668,253
104-903	RULE	26,645,239	24,533,599	26,143,168	24,031,528
128-903	RUNGE	34,506,105	31,863,623	34,506,105	31,863,623
037-907	RUSK	272,831,811	250,632,262	272,831,811	250,632,262
232-902	SABINAL	98,264,247	92,639,793	98,264,247	92,639,793
092-906	SABINE	199,306,643	185,164,743	189,643,219	175,501,319

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123-913	SABINE PASS	407,531,158	406,323,178	407,166,467	405,958,487
091-914	SADLER-SOUTHMAYD CISD	188,733,383	177,622,228	188,733,383	177,622,228
169-911	SAINT JO	55,762,580	51,268,969	55,762,580	51,268,969
014-908	SALADO	334,199,913	318,124,087	334,199,913	318,124,087
112-909	SALTILLO	29,181,316	26,782,916	29,181,316	26,782,916
074-917	SAM RAYBURN	61,047,760	55,000,130	61,047,760	55,000,130
044-904	SAMNORWOOD	27,781,944	27,337,924	27,781,944	27,337,924
226-903	SAN ANGELO	2,525,209,679	2,317,667,129	2,394,887,058	2,187,344,508
015-907	SAN ANTONIO	8,797,886,864	8,266,987,931	8,797,886,864	8,266,987,931
203-901	SAN AUGUSTINE	132,075,606	119,717,366	132,075,606	119,717,366
031-912	SAN BENITO	567,805,569	511,032,787	567,805,569	511,032,787
066-902	SAN DIEGO	124,530,482	112,997,322	124,530,482	112,997,322
071-904	SAN ELIZARIO	100,885,915	89,704,380	100,885,915	89,704,380
233-901	SAN FELIPE-DEL RIO CISD	951,452,461	880,763,160	913,931,346	843,242,045
214-902	SAN ISIDRO	279,278,004	277,107,804	279,278,004	277,107,804
105-902	SAN MARCOS CISD	2,371,866,204	2,307,701,715	2,371,866,204	2,307,701,715
245-904	SAN PERLITA	59,791,822	57,006,890	59,791,822	57,006,890
206-901	SAN SABA	120,521,509	110,709,609	120,521,509	110,709,609
022-903	SAN VICENTE	6,364,526	6,334,526	6,364,526	6,334,526
058-909	SANDS	100,152,349	98,568,929	99,482,849	97,899,429
117-903	SANFORD-FRITCH	142,008,880	125,986,910	137,929,795	121,907,825
061-908	SANGER	474,191,601	452,837,072	474,191,601	452,837,072
042-903	SANTA ANNA	43,461,785	39,761,905	43,461,785	39,761,905
084-909	SANTA FE	695,293,818	639,187,913	695,293,818	639,187,913
137-904	SANTA GERTRUDIS	140,795,349	140,795,349	140,795,349	140,795,349
031-913	SANTA MARIA	27,767,579	24,891,039	27,767,579	24,891,039
031-914	SANTA ROSA	50,015,785	43,413,660	50,015,785	43,413,660
182-904	SANTO	171,621,805	163,931,116	171,621,805	163,931,116
074-911	SAVOY	74,504,020	69,630,376	72,307,020	67,433,376
094-902	SCHERTZ-CIBOLO-UNIVCITY	1,371,725,774	1,288,853,749	1,371,725,774	1,288,853,749
207-901	SCHLEICHER COUNTY	205,253,763	199,440,413	203,659,431	197,846,081
075-903	SCHULENBURG	222,898,588	209,725,059	222,898,588	209,725,059
129-910	SCURRY-ROSSER	120,368,057	110,644,217	120,368,057	110,644,217
083-901	SEAGRAVES	125,115,431	120,338,523	125,115,431	120,338,523
008-902	SEALY	469,315,800	444,023,332	450,342,288	425,049,820
094-901	SEGUIN	1,574,319,273	1,488,650,883	1,574,319,273	1,488,650,883
083-903	SEMINOLE	1,915,098,987	1,893,780,920	1,915,098,987	1,893,780,920
012-901	SEYMOUR	117,641,567	106,331,757	117,641,567	106,331,757
152-909	SHALLOWATER	108,931,243	99,680,063	108,931,243	99,680,063
242-902	SHAMROCK	109,334,227	103,157,715	109,334,227	103,157,715
108-911	SHARYLAND	943,046,470	900,227,797	943,046,470	900,227,797
210-903	SHELBYVILLE	119,041,580	110,747,450	119,041,580	110,747,450
101-924	SHELDON	2,076,941,941	2,044,646,981	2,058,346,951	2,026,051,991
204-904	SHEPHERD	171,534,606	152,948,766	164,222,418	145,636,578
091-906	SHERMAN	1,581,249,239	1,509,532,473	1,581,249,239	1,509,532,473
143-903	SHINER	143,773,089	131,359,352	143,773,089	131,359,352
047-905	SIDNEY	15,413,089	13,793,939	15,413,089	13,793,939
115-902	SIERRA BLANCA	49,566,799	48,477,827	49,566,799	48,477,827
100-904	SILSBEE	451,833,782	410,721,762	451,833,782	410,721,762
023-902	SILVERTON	44,172,340	41,370,302	44,172,340	41,370,302
019-909	SIMMS	60,397,348	53,276,016	60,397,348	53,276,016
205-906	SINTON	232,120,971	214,589,258	232,120,971	214,589,258

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
049-909	SIVELLS BEND	60,545,957	59,193,391	60,545,957	59,193,391
013-905	SKIDMORE-TYNAN	89,356,990	83,494,810	87,203,490	81,341,310
152-903	SLATON	219,874,299	202,554,402	219,874,299	202,554,402
249-908	SLIDELL	56,172,648	52,163,428	53,223,195	49,213,975
001-909	SLOCUM	74,209,290	69,158,210	74,209,290	69,158,210
011-904	SMITHVILLE	398,419,357	374,872,740	398,419,357	374,872,740
110-906	SMYER	49,287,319	45,611,597	49,287,319	45,611,597
026-903	SNOOK	115,391,745	108,985,483	115,391,745	108,985,483
208-902	SNYDER	689,165,035	655,863,029	689,165,035	655,863,029
015-908	SOUTH SAN ANTONIO	834,349,159	770,200,368	834,349,159	770,200,368
071-909	SOCORRO	3,190,321,087	2,976,006,897	3,190,321,087	2,976,006,897
015-909	SOMERSET	221,293,575	200,629,404	221,293,575	200,629,404
026-902	SOMERVILLE	139,909,804	129,624,973	139,909,804	129,624,973
218-901	SONORA	570,470,609	561,049,900	566,037,724	556,617,015
085-903	SOUTHLAND	35,467,580	34,923,360	35,467,580	34,923,360
015-917	SOUTHSIDE	334,759,898	302,649,365	334,759,898	302,649,365
015-912	SOUTHWEST	596,094,212	535,516,747	596,094,212	535,516,747
140-906	SPADE	12,432,157	11,923,507	12,432,157	11,923,507
098-904	SPEARMAN	280,928,226	271,764,185	280,928,226	271,764,185
170-907	SPLENDORA	219,802,641	196,455,221	219,802,641	196,455,221
101-919	SPRING	5,480,543,615	5,278,522,495	5,480,543,615	5,278,522,495
101-920	SPRING BRANCH	12,768,880,610	12,442,291,300	11,936,273,440	11,609,684,130
117-907	SPRING CREEK	27,827,130	27,560,130	27,745,650	27,478,650
092-907	SPRING HILL	245,686,964	230,587,704	229,521,345	214,422,085
140-907	SPRINGLAKE-EARTH	54,908,753	51,310,964	54,908,753	51,310,964
184-902	SPRINGTOWN	469,965,606	431,576,126	469,965,606	431,576,126
063-903	SPUR	101,945,733	97,687,713	101,945,733	97,687,713
229-905	SPURGER	45,773,638	40,392,968	45,773,638	40,392,968
079-910	STAFFORD MSD	1,516,416,288	1,491,132,087	1,486,089,144	1,460,804,943
127-906	STAMFORD	68,241,886	60,568,136	68,241,886	60,568,136
156-902	STANTON	182,605,196	174,046,536	180,162,366	171,603,706
167-903	STAR	17,263,073	16,340,921	17,263,073	16,340,921
072-903	STEPHENVILLE	775,651,412	734,612,812	775,651,412	734,612,812
216-901	STERLING CITY	261,717,907	258,618,537	261,717,907	258,618,537
247-906	STOCKDALE	97,993,020	90,795,002	97,993,020	90,795,002
211-902	STRATFORD	322,184,521	316,347,291	322,184,521	316,347,291
182-905	STRAWN	46,791,572	44,770,542	46,791,572	44,770,542
140-908	SUDAN	446,588,639	442,927,338	446,588,639	442,927,338
112-901	SULPHUR SPRINGS	815,470,225	766,077,340	815,470,225	766,077,340
112-910	SULPHUR-BLUFF	35,851,457	32,965,337	35,851,457	32,965,337
110-907	SUNDOWN	645,237,998	641,505,559	644,085,820	640,353,381
057-919	SUNNYVALE	359,721,361	350,366,261	359,721,361	350,366,261
171-902	SUNRAY	213,624,429	209,270,799	211,605,724	207,252,094
020-906	SWEENEY	1,551,104,278	1,525,813,558	1,534,833,435	1,509,542,715
143-905	SWEET HOME	28,980,871	26,580,982	28,980,871	26,580,982
177-902	SWEETWATER	425,646,529	397,273,610	425,646,529	397,273,610
205-907	TAFT	146,624,603	136,551,968	146,624,603	136,551,968
153-904	TAHOKA	85,925,445	78,742,785	85,925,445	78,742,785
146-907	TARKINGTON	269,675,059	251,159,239	269,675,059	251,159,239
201-910	TATUM	1,141,238,589	1,127,975,519	1,134,469,849	1,121,206,779
246-911	TAYLOR	609,401,043	577,061,350	609,401,043	577,061,350
081-904	TEAGUE	729,912,540	717,808,190	729,912,540	717,808,190

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
014-909	TEMPLE	2,159,742,958	2,060,128,780	2,159,742,958	2,060,128,780
210-904	TENAHA	57,222,283	52,483,379	55,705,120	50,966,216
022-004	TERLINGUA	50,762,115	49,964,233	50,762,115	49,964,233
129-906	TERRELL	983,540,681	940,253,951	965,831,912	922,545,182
222-901	TERRELL COUNTY	317,475,229	314,825,548	317,023,883	314,374,202
019-907	TEXARKANA	1,266,033,319	1,210,629,475	1,266,033,319	1,210,629,475
084-906	TEXAS CITY	2,946,839,442	2,884,074,031	2,905,944,529	2,843,179,118
211-901	TEXHOMA	104,909,963	103,573,693	104,909,963	103,573,693
056-902	TEXLINE	83,065,245	81,624,705	83,065,245	81,624,705
166-905	THORNDALE	76,755,349	69,924,659	76,755,349	69,924,659
246-912	THRALL	111,092,065	104,761,574	111,092,065	104,761,574
149-902	THREE RIVERS	341,873,420	333,166,980	338,528,130	329,821,690
072-901	THREE-WAY	25,025,940	24,011,320	25,025,940	24,011,320
224-901	THROCKMORTON	83,381,461	79,876,171	83,381,461	79,876,171
158-902	TIDEHAVEN	339,512,569	331,702,956	336,094,252	328,284,639
210-905	TIMPSON	102,035,375	93,332,531	99,174,009	90,471,165
091-907	TIOGA	41,485,206	38,693,660	41,485,206	38,693,660
111-903	TOLAR	70,515,963	65,254,293	70,515,963	65,254,293
091-918	TOM BEAN	96,133,777	86,469,258	96,133,777	86,469,258
101-921	TOMBALL	2,384,582,150	2,313,541,330	2,384,582,150	2,313,541,330
071-908	TORNILLO	40,501,820	38,308,482	40,501,820	38,308,482
221-905	TRENT	124,455,192	122,773,159	124,455,192	122,773,159
074-912	TRENTON	65,003,877	59,246,447	65,003,877	59,246,447
107-907	TRINIDAD	41,571,663	39,535,723	40,642,563	38,606,623
228-903	TRINITY	211,026,760	192,185,509	211,026,760	192,185,509
212-904	TROUP	123,398,700	113,427,254	123,398,700	113,427,254
014-910	TROY	161,312,514	148,752,551	161,312,514	148,752,551
219-903	TULIA	132,851,943	121,563,473	132,851,943	121,563,473
178-912	TULOSO-MIDWAY	1,028,717,724	1,008,025,801	1,014,271,143	993,579,220
096-905	TURKEY-QUITAQUE	37,667,226	34,938,006	37,667,226	34,938,006
212-905	TYLER	5,027,131,406	4,807,431,580	5,027,131,406	4,807,431,580
230-908	UNION GROVE	144,060,021	136,696,474	144,060,021	136,696,474
230-904	UNION HILL	60,664,434	55,437,795	60,664,434	55,437,795
240-903	UNITED	4,955,508,208	4,788,706,229	4,814,234,945	4,647,432,966
232-904	UTOPIA	93,395,782	89,332,902	93,395,782	89,332,902
232-903	UVALDE	551,270,929	508,746,303	551,270,929	508,746,303
122-902	VALENTINE	32,124,802	31,536,002	32,124,802	31,536,002
018-904	VALLEY MILLS	113,451,753	107,054,572	113,451,753	107,054,572
049-903	VALLEY VIEW	106,796,211	99,686,909	106,796,211	99,686,909
108-916	VALLEY VIEW	160,896,507	149,262,250	160,896,507	149,262,250
234-906	VAN	373,830,234	344,247,934	352,263,609	322,681,309
091-908	VAN ALSTYNE	217,614,300	203,321,385	217,614,300	203,321,385
158-906	VAN VLECK	268,784,662	256,330,055	263,088,792	250,634,185
180-902	VEGA	60,290,248	57,078,887	60,290,248	57,078,887
126-908	VENUS	163,591,891	150,792,942	163,591,891	150,792,942
226-908	VERIBEST	61,984,240	58,969,840	60,288,950	57,274,550
244-903	VERNON	641,645,231	616,710,902	641,645,231	616,710,902
235-902	VICTORIA	3,186,733,819	3,042,727,206	3,186,733,819	3,042,727,206
181-907	VIDOR	636,184,638	571,603,848	612,283,728	547,702,938
143-904	VYSEHRAD	54,072,960	51,645,169	52,699,096	50,271,305
161-914	WACO	2,697,099,885	2,542,006,490	2,697,099,885	2,542,006,490
089-905	WAEOLDER	77,597,027	74,551,937	77,597,027	74,551,937

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
059-902	WALCOTT	30,747,334	30,513,753	30,747,334	30,513,753
226-906	WALL	132,307,123	123,120,923	125,069,128	115,882,928
237-904	WALLER	889,959,905	840,697,605	889,959,905	840,697,605
049-908	WALNUT BEND	10,988,427	10,694,751	10,988,427	10,694,751
018-905	WALNUT SPRINGS	36,876,351	34,853,781	36,876,351	34,853,781
229-904	WARREN	189,560,972	172,054,806	189,560,972	172,054,806
102-903	WASKOM	223,103,793	214,629,364	217,585,422	209,110,993
226-905	WATER VALLEY	69,823,875	65,468,625	67,891,400	63,536,150
070-912	WAXAHACHIE	1,569,391,694	1,506,607,337	1,569,391,694	1,506,607,337
184-903	WEATHERFORD	1,664,444,134	1,572,270,875	1,664,444,134	1,572,270,875
240-904	WEBB CISD	820,616,892	819,033,348	820,254,923	818,671,379
045-905	WEIMAR	178,897,020	166,326,792	178,897,020	166,326,792
044-902	WELLINGTON	65,532,019	58,665,519	65,532,019	58,665,519
223-904	WELLMAN-UNION CISD	79,751,943	78,885,801	79,751,943	78,885,801
037-909	WELLS	37,352,312	33,721,567	37,352,312	33,721,567
108-913	WESLACO	1,054,843,142	969,945,180	1,054,843,142	969,945,180
161-916	WEST	217,062,968	197,421,543	217,062,968	197,421,543
100-908	WEST HARDIN CISD	100,971,890	92,468,130	100,971,890	92,468,130
181-906	WEST ORANGE-COVE	1,879,415,651	1,832,950,861	1,857,253,491	1,810,788,701
178-915	WEST OSO	317,918,408	302,703,451	317,918,408	302,703,451
201-914	WEST RUSK	218,825,797	206,555,687	213,585,467	201,315,357
202-905	WEST SABINE	95,271,746	88,451,088	93,339,450	86,518,792
168-903	WESTBROOK	122,054,672	119,956,402	122,054,672	119,956,402
062-905	WESTHOFF	15,965,369	14,466,069	15,965,369	14,466,069
073-904	WESTPHALIA	10,791,259	9,649,059	10,791,259	9,649,059
001-908	WESTWOOD	348,394,029	329,716,734	348,394,029	329,716,734
241-904	WHARTON	468,318,716	442,218,385	468,318,716	442,218,385
242-903	WHEELER	110,887,833	106,186,410	110,887,833	106,186,410
033-904	WHITE DEER	288,432,205	283,437,415	286,467,240	281,472,450
092-908	WHITE OAK	227,615,420	213,840,910	216,530,873	202,756,363
220-920	WHITE SETTLEMENT	759,525,724	708,500,025	759,525,724	708,500,025
040-902	WHITEFACE-BLEDSOE CISD	319,792,820	317,879,310	319,792,820	317,879,310
212-906	WHITEHOUSE	869,345,533	820,592,898	869,345,533	820,592,898
091-909	WHITESBORO	247,294,285	224,024,760	247,294,285	224,024,760
091-910	WHITEWRIGHT	94,969,461	87,182,543	94,969,461	87,182,543
110-908	WHITHARRAL	24,395,888	23,301,693	24,395,888	23,301,693
109-911	WHITNEY	371,837,415	348,938,330	371,837,415	348,938,330
243-905	WICHITA FALLS	3,138,909,724	2,974,948,159	3,138,909,724	2,974,948,159
180-904	WILDORADO	19,880,956	19,040,180	19,880,956	19,040,180
170-904	WILLIS	1,105,017,034	1,040,988,334	1,074,304,951	1,010,276,251
234-907	WILLS POINT	340,217,153	309,405,103	340,217,153	309,405,103
057-920	WILMER-HUTCHINS	562,179,744	528,281,307	562,179,744	528,281,307
153-907	WILSON	29,590,686	27,478,506	29,590,686	27,478,506
105-905	WIMBERLEY	821,369,819	788,714,973	821,369,819	788,714,973
005-904	WINDTHORST	43,469,858	40,025,078	43,469,858	40,025,078
225-905	WINFIELD	61,617,545	60,054,799	60,763,913	59,201,167
248-902	WINK-LOVING	388,703,145	386,470,515	388,225,975	385,993,345
250-907	WINNSBORO	294,403,414	272,380,023	294,403,414	272,380,023
212-910	WINONA	213,620,502	200,715,349	213,620,502	200,715,349
200-904	WINTERS	104,559,295	95,710,855	104,559,295	95,710,855
174-906	WODEN	76,654,137	70,193,127	73,428,207	66,967,197
116-909	WOLFE CITY	68,096,986	60,382,006	68,096,986	60,382,006

**Alphabetical Listing of
School District Taxable Values**

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
196-902	WOODSBORO	106,863,343	100,761,513	106,863,343	100,761,513
224-902	WOODSON	24,239,739	22,903,979	24,239,739	22,903,979
229-903	WOODVILLE	267,909,235	245,401,805	267,909,235	245,401,805
081-905	WORTHAM	90,993,530	86,933,320	90,993,530	86,933,320
043-914	WYLIE	1,350,412,105	1,290,303,879	1,350,412,105	1,290,303,879
221-912	WYLIE	669,573,003	633,966,765	669,573,003	633,966,765
250-905	YANTIS	149,000,398	140,912,158	149,000,398	140,912,158
062-903	YOAKUM	257,414,543	236,790,975	257,414,543	236,790,975
062-904	YORKTOWN	100,186,814	89,914,464	100,186,814	89,914,464
071-905	YSLETA	4,762,675,501	4,410,323,686	4,536,697,385	4,184,345,570
253-901	ZAPATA	1,643,592,103	1,617,023,785	1,635,032,819	1,608,464,501
003-906	ZAVALLA	69,746,624	62,647,644	67,068,051	59,969,071
025-906	ZEPHYR	21,544,405	19,649,995	21,544,405	19,649,995
1033		\$1,064,133,480,730	\$1,022,609,115,213	\$1,052,935,116,381	\$1,011,410,750,864

APPENDIX C

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

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

Definitions

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

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

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

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

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

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

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

- Calculate the “standard error” (SE \$) of the school district’s estimated value.
- Multiply the “standard error” (SE \$) by the appropriate t-value at the 95% “confidence interval.” (See definition above.)
- Divide the product of the standard error (SE \$) and the t-value (See definition.) by the school district’s estimated value.
*formula = (SE \$ * t-value) / ISD \$ estimate*

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

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

3. What is the purpose of a confidence interval?

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

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

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

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

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

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

Yes. The target margin of error is also referred to as a “planned” margin of error.

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

No. 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:

$\$106 \text{ million less } \$6 \text{ million} = \$100 \text{ million (the point estimate)}$

$\$100 \text{ million} - 5\% \text{ and } \$100 \text{ million} + 5\% = \$95 \text{ million and } 105 \text{ million (the confidence interval)}$

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

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

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

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

APPENDIX D

Methodology Used to Compute Confidence Intervals in the Property Value Study

Definitions

CAD = County Appraisal District

PTD = Property Tax Division of State Comptroller's office

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 $\hat{T}Y_{ran}$ as computed from categories sampled in Step 1. Call this ME\$.

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

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

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

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

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

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