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2005
Final Report

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School and Appraisal Districts'
Property Value Study

**2005
Final Report**

CAROLE KEETON STRAYHORN
Texas Comptroller



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September 20, 2006

Fellow Texans:

This *School and Appraisal Districts' Property Value Study 2005 Final Report* is being released as required by Section 403.302 of the Government Code, and Section 5.10 of the Property Tax Code.

This report contains important information that could affect your school district's funding from the state this year. My staff has made every effort to conduct a fair study, while ensuring that property in all school districts is appraised uniformly at or near the level required by law so that taxpayers are treated fairly and school funding is equitably distributed. Nothing is more important than education and our children are our most precious resource.

Please know that my staff and I stand ready to answer your questions regarding the study or provide technical assistance. Please feel free to contact Buddy Breivogel, manager of my Property Tax Division, by e-mail at buddy.breivogel@cpa.state.tx.us or by phone at 1-800-252-9121, extension 5-8681, or in Austin at 512/305-8681.

Thanks for all you do for Texas.

Sincerely,

Carole Keeton Strayhorn
Texas Comptroller

c: Buddy Breivogel





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Definitions

Appraisal Ratio – The ratio of an individual property's appraised value shown on the appraisal roll to its market value.

Appraisal Roll Value – The property value estimated by the local appraisal district.

Coefficient of Dispersion (COD) – Measures how tightly or loosely the individual sample ratios are clustered around the median. The lower the COD, the more ratios are found close to the median.

Confidence Interval – Measure of the reliability of the Comptroller's estimate of school district value; the correct value is assumed to be within this computed range of values.

Grace Period – A two-year period when local appraisal roll value is used to estimate the total taxable value in an eligible school district even though the local appraisal roll values are invalid.

Invalid Value – Local values outside the margin of error.

Local Value – The local estimate of the total taxable value in a school district.

Margin of Error – An acceptable range of values within a school district: one-half of confidence interval (expressed as a percentage) = margin of error.

Market Value – The price for which a property would sell under normal conditions.

Median Level of Appraisal – Measure of accuracy of appraisal district's appraisals in relation to the standard of 100 percent of market value.

Outliers – Properties with abnormally high or low ratios; can distort ratio studies.

Price-Related Differential (PRD) – Measure of inequity that may arise from systematic differences in the appraisal of low-value and high-value properties. Only an indicator—cannot alone prove vertical equity or inequity.

Sales Chasing – 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.

State Value – The total taxable value in a school district.

Stratify – Placing similar properties into groups based on use or value.

Valid Value – Local values inside the margin of error.

Weighted Mean Appraisal Ratio – An average that gives more weight to the ratios of higher valued properties in a sample.

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 Texas Comptroller of Public Accounts at (512) 463-4000.



SECTION ONE:

The Property Value Study

This section presents an overview of the Property Value Study and then explains the study procedures in detail for those who want more in-depth knowledge of the process. References are made to provisions of the Tax Code, the Government Code, and the Education Code. These laws collectively provide the basis for conducting the study, determinations of value, and distribution of state funding to schools.

The Property Value Study – Overview

The Property Value Study (study) is conducted annually by the Comptroller to estimate the taxable property value in each school district and to measure county appraisal district performance. It is often referred to as a ratio study, because it uses the appraisal roll value divided by its market value to calculate a ratio to measure effectiveness of the appraisal districts. The appraisal roll value is the property value estimated by the local appraisal district. The market value, in simple terms, is the price for which a property would sell under normal conditions.

Another component of the study is the Comptroller's annual appraisal district ratio analysis. It determines the level and uniformity of appraisals using data collected in the school district ratio study.

What is the Primary Purpose of the Property Value Study?

The primary purpose of the study is to ensure that state funds for public schools are distributed according to need.

In Texas, public education is funded through a combination of state and local funds. Local funding comes from local property taxes. The chief appraiser of each county appraisal district (CAD) determines local property values and school districts set tax rates that determine the amount of local tax revenue. State funding is based on the total taxable property value within each school district as determined by the Property Value Study.

School districts use the study to monitor their appraisal district's performance and to evaluate the need for reappraisal of their districts. A school district's funding could be affected by the results of the study. Consulting the study and

working regularly with the appraisal district will ensure that values are uniform and as close to market as possible.

The Commissioner of Education uses the study to ensure equitable distribution of education funds so that school districts have roughly the same number of dollars to spend per student, regardless of the school district's property wealth, or lack of wealth. School districts with less taxable property value per student receive more state dollars for each pupil than districts with more value per student. The state's fair distribution of more than 14 billion dollars in school funding depends largely on the Comptroller's taxable value findings.

School Funding Equity Example

If the state were to rely solely on the values set by the 253 Texas appraisal districts, inequitable school funding could result in some school districts. For example, assume that two school districts, school district A and school district B, are identical in every respect except that the appraisal district for school district B does a better job appraising property than the appraisal district for school district A. Appraisal districts are required to appraise most property at market value—in short, a property's fair selling price. If property values in school district A are at 75 percent of market value, while property values in school district B are at 100 percent of market value, school district A would appear to have less taxable property value per student than school district B. Accordingly, more state funding would flow to school district A, even though the two districts have the same number of students, the same taxable property value and are alike in every way. This is a clearly unfair result.

Court Challenges/State Response

A series of court cases brought in the 1980s by poor school districts challenged the Texas funding system. One of the issues was that property values were not set at uniform percentages of market value in each school district, resulting in an unfair distribution of funds. As part of its response to these court challenges, the legislature directed the Texas Comptroller to provide an independent estimate of taxable property value in each school district to ensure fair school

funding—providing more money to those districts that are less able to raise money locally because of insufficient taxable property wealth.

The independent estimate is accomplished through the study by adjusting school district property values to market value. If the locally appraised value in a school district (local value) is within an acceptable range of the adjusted value (state value), the Comptroller's Property Tax Division (PTD) certifies the local value to the Commissioner of Education. If the local value is outside the acceptable range, PTD certifies the state value, unless the school district is eligible for a grace period—a two-year period when local value is used even though it is invalid.

The state funds districts based on either the local value, or the state value – depending on which was certified. The state values do not directly affect local property taxes, which are based on the local appraised values provided by each appraisal district. If state value is used in the funding formula, however, it normally is higher than the local value and causes the school district to receive less money than expected. For this reason, school districts should monitor the efforts of their appraisal districts to maintain market values and should encourage them to perform accurate appraisals.

Chapters 41 and 42 of the Education Code describe how the findings of the study are used in the school funding formula to determine state aid. For questions about state aid or the funding formula, contact the Texas Education Agency at 512/463-9238.

Secondary Purpose

The secondary purpose of the study is to provide taxpayers, school districts, appraisal districts and the Legislature with measures of appraisal district performance and to provide accountability for appraisal districts that fail to meet certain performance standards. PTD staff achieves this by publishing measures of appraisal level and uniformity, by conducting performance audits and by conducting appraisal standards reviews.

Appraisal Level and Uniformity

Section 5.10 of the Tax Code requires the Comptroller to measure appraisal district performance annually and to publish the results. PTD measures the level and uniformity of property tax appraisals in each appraisal district using data collected in the annual school district study. 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 of appraisal

indicates how much the percentage of market value varies from property to property.

Performance Audits

Section 5.12 of the Tax Code requires the Comptroller to conduct a performance audit in any appraisal district that fails to attain specified appraisal level and uniformity measures in the study. This section also requires the Comptroller, under certain circumstances, to perform an audit upon the written request of taxing units or taxpayers in the appraisal district. Finally, this section gives the Comptroller discretion to conduct a performance audit in any appraisal district. If a performance audit is done, the Comptroller's office will send a copy of the findings to the affected school districts so that they can work with their appraisal districts to remedy identified concerns.

Appraisal Standards Reviews

In addition to the performance audits, Section 5.102, Tax Code, requires the Comptroller to perform an appraisal standards review of the appraisal district(s) serving a school district that receives a grace period. This review produces a report with recommendations for appraisal districts to improve their appraisal procedures so that future studies will validate their property values. And, as with the performance audits, the affected school districts will receive a copy of the Comptroller's findings so that they can work directly with their appraisal district to remedy any problems.

The school district, through its appraisal district, can prevent any adverse funding consequences by achieving valid values in the year after the two-year grace period and can meet an important requirement for reestablishing eligibility for a future grace period by achieving valid values for two years in a row. If the appraisal district fails to take remedial action within a year of the report's issuance, the Comptroller is required to notify the judge of each district court in the county. The district judges would be required to appoint a five-member board of conservators to take control of the appraisal district. The board of conservators would supervise the appraisal district until all its component school districts' values are found valid in the study.

Other Legal Requirements

The Government Code, in Section 403.302, requires the Texas Comptroller to conduct the school district taxable value portion of the study.

Taxable Value

Taxable value is the estimated property wealth of each school district. By law, 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, disabled veterans' exemptions and value limitations. Deductions are also made for reinvestment zones, freeport exemptions, productivity appraisal of qualified agricultural lands, the school tax ceiling for homeowners age 65 and older or disabled and other state-mandated exemptions.

In estimating school district taxable values, the Government Code 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.

Margin of Error

The Comptroller tests the validity of the taxable values assigned to each category of property by the appraisal district as required by the Code by constructing a statistical margin of error around the Comptroller's estimate of value for selected property categories in each school district. Values are assumed **valid**, or acceptable, when they are within the error margin. The margin of error is plus or minus five percent of the state value at a minimum, but may be higher. Values outside this margin of error are considered **invalid**.

Local Value Above Market Value

Even though a school district's local value is invalid, the law requires the Comptroller to certify the local value if the local value is higher than the state value. This requirement prevents a school district from receiving extra state funding based on a lower state value, while receiving local funds from taxes on property that is appraised above market value.

Grace Period

The Government Code also requires the Comptroller to use the local appraisal roll values to estimate the total taxable value in an eligible school district for up to two years even when the local appraisal roll values are

invalid. This is known as a grace period. A school district is eligible for the grace period if it meets three conditions:

- the district's values are invalid in the most recent Property Value Study;
- the district's values were valid in the two studies preceding the most recent study; and
- the district's local test value is above 90 percent of the lower threshold of the margin of error.

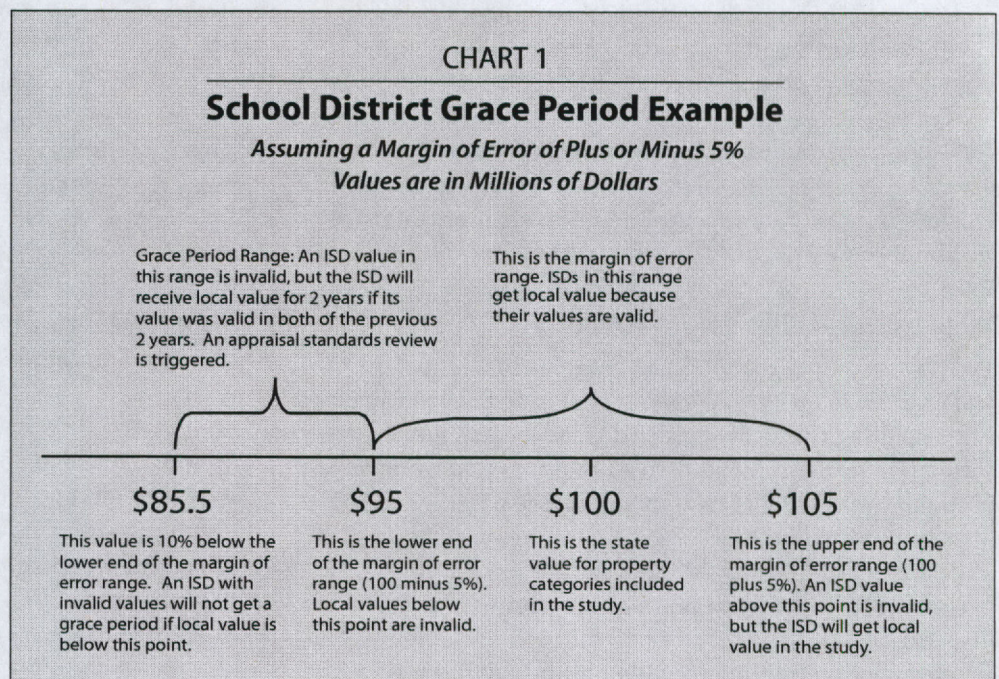
Chart 1 illustrates how a school district could be eligible for a grace period if its values are invalid.

Study Timeline

The study is an annual project by PTD staff with the assistance of appraisal districts and taxpayers. The study begins in February each year and concludes in July of the following year. A new study begins while the previous year's study is being modified by protests, so there is considerable overlap.

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 school and appraisal districts and also certifies them to the Commissioner of Education. Districts that wish to protest preliminary value findings must do so within 40 days after the date of amended preliminary certification or certification of preliminary findings [see Rule 9.109(d)(11)].

The Comptroller publishes the results of the appraisal district study simultaneously with the school district study and distributes copies to all appraisal districts and members



of the Legislature. Although the Tax Code does not give appraisal districts the right to protest study findings, the Comptroller allows appeals of level and uniformity measures in an effort to enhance fairness and accuracy.

After study protests are complete, the Comptroller certifies final values on or about July 1 to the Commissioner of Education who uses the final values to adjust school district funding the following September.

The Property Value Study – Detailed Procedures

This section lists the property categories used in the study, gives an overview of school district taxable value calculation, then describes the procedures and calculations used in the study. This section then describes procedures that are specific to each property category.

Property Categories

The Government Code and the 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 used are:

- A. real property: single-family, residential;
- B. real property: multifamily, residential;
- C. real property: vacant lots and tracts;
- D/E. real property: acreage at market value, and farm and ranch improvements;
- DI. real property: acreage at productivity value;
- F1. real property: commercial;
- G. real property: oil, gas and other minerals;
- J. real and tangible personal property: utilities; and
- L1. personal property: commercial.

The Comptroller may group properties into any other category or subcategory necessary for the efficient and accurate completion of the study. Pages 13-15 provide more information about these categories

Calculating Taxable Value – Overview

The PTD calculates the total taxable value in a school district, referred to as *state value*, 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. (See pages 2 and 3 for more information.)

To estimate most category values, PTD obtains a representative sample of properties in each category, computes a weighted mean ratio from this sample and divides this ratio

Step-by-Step Study Summary

Page:

Step 1. – Gather and Prepare Market Data 5

The first step in the PVS is to gather and prepare market data, which includes information on property sales, building costs and income information. If enough recent sales information is available, this data will become the basis of the PVS.

Step 2. – Select a Sample. 5

The second step is to select a sample. Headquarters staff assigns sample sizes for each property category in each school district based on a statistical model. The statistical model is designed to achieve a uniform 5 percent margin of error in each school district to the extent practicable.

Step 3. – Appraise Property 5

PTD appraises sample properties to achieve the required sample size when insufficient sales are available.

Step 4. – Match PTD Values with Local Values. 5

PTD staff must match each sample property with the corresponding CAD records and obtain several items from the records.

Step 5. – Compute Property Ratios. 5

Step five is to compute individual property appraisal ratios. 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.

Step 6. – Stratify 6

The next step is to stratify, or group properties by common features. Stratifying properties so that similar kinds of property are in each group before calculating PVS statistics makes the results more meaningful and accurate.

Step 7. – Statistical Analysis. 7

The next step is to compute several statistics that will enable PTD to adjust reported school district values to market value, and that will provide a means to interpret the PVS results.

Step 8. – Use the Results 13

The Texas Education Agency uses the Texas PVS results to equalize school funding. Property owners use the PVS to evaluate whether they are being taxed fairly. Appraisal districts use the PVS to evaluate their performance and to determine the need for reappraisal.

into the school district's self-reported appraisal roll value for the category.

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.

Step 1. — Gather and Prepare Market Data

PTD gathers and prepares market data, including property sales, building costs and income information. If enough recent sales information is available, this data will become the basis of the study. PTD staff gathers sales information from any available source, including CADs, multiple listing services, realtors, appraisers, title companies and taxpayers. The sales prices must be verified, edited and adjusted as necessary for financing, personal property and time of sale. Building costs and income information become important when sales are scarce, because in this situation, PTD staff is required to appraise sample property to meet sample size requirements. The appraisals may be based on comparable sales information, building costs, market rents and vacancy rates, or other market information.

Step 2. — Select a Sample

PTD supervisory staff assigns sample sizes for each property category included in the study in each school district based on a statistical model, designed to achieve a uniform 5 percent margin of error in each school district to the extent practicable. The sample includes a census of all recent sales when the number of sales is smaller than, or does not greatly exceed, the target sample size. If the number of available sales greatly exceeds the required sample size, the sample is randomly selected from the sales population. If there are not enough sales to achieve the assigned sample size, PTD randomly selects enough properties to fill the gap and then appraises those properties. In any case, supervisors are responsible for adjusting sample sizes to match available staff resources.

PTD does not sample industrial property because of the lack of publicly available appraisal information and the cost of performing appraisals of this kind of property. If a property category is appraised at less than \$250 million and includes less than five percent of the value in a school district (excluding industrial property), PTD generally does not include that category in the study.

PTD's samples of properties may sometimes include outliers. Outliers are properties with abnormally high or low ratios. If PTD determines that an 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 attempts to correct the error so that the property can remain in the study. If the staff finds that the outlier is a non-market transaction, the staff excludes the outlier from the sample. To improve sample representativeness, PTD may exclude extreme outliers that remain after the process described above is concluded.

See **Appendix A** for a discussion of the modified sampling procedures used when sales chasing is suspected.

Step 3. — Appraise Property

PTD appraises sample properties to achieve the required sample size when insufficient sales are available. After randomly selecting property for appraisal, PTD staff physically inspects each property. A CAD staff member may assist with routing these inspections. If physical inspection of an unimproved property (no buildings) is impossible or unnecessary, PTD may use appraisal cards, aerial photographs, soil maps and other relevant information to perform the appraisal.

For each property, PTD records the property class, construction type, condition, age, amenities, and any outbuildings or other additives such as pools. Staff notes property specifics such as neighborhood influences, restrictions, etc. and checks to determine that the square footage recorded by the CAD is reasonable. If the CAD record is incorrect, staff measures the property to obtain an accurate square footage.

Appraisals must reflect a property's market value as of January 1 of the study year. PTD appraisers must use the Comptroller's procedures in conjunction with the Comptroller's computerized Field Appraiser System to classify and appraise residential and commercial sample property unless better information is available or unless that kind of property is not included in the procedures or the Field Appraiser System. PTD staff use other specialized computer software to appraise oil and gas reserves and other complex property types and develops separate appraisal schedules for vacant land.

Along with properties entered in the sample as appraisals, PTD staff also selects and appraises sold properties to develop a local modifier. A local modifier adjusts the PTD appraisal system values to account for differences in local markets.

Step 4. — Match PTD Values with Local Values

PTD staff matches each sample property with the corresponding CAD records and obtains several items from the CAD records. These include the CAD and ISD identifica-

Section One: The Property Value Study

tion codes, the category code, the account number, the legal description, the parcel address, the sale/appraisal code, the sale date, the sale price, the source code, the CAD improvement value, the CAD land value, the furniture, fixtures and equipment value and the inventory value, if applicable to the sample property.

A proper match between the sample property and the CAD property records is important to ensure that the comparison of PTD's value for the sample property and the CAD's value for the sample property results in a meaningful ratio.

Step 5. — Compute Property Ratios

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 PTD 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 Table One 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. No judgment about appraisal district performance should be made on the basis of a single property ratio. Statistics based on aggregated ratios are intended for performance measurement.

Step 6. — Stratify

Stratifying properties so that similar kinds of property are in each group before calculating study statistics makes the results more meaningful and accurate. A sample is selected for each property category, or other stratum included in the study. At this point PTD has already stratified properties by their use—single-family residential properties are grouped together, for instance.

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	Adjusted Sale Price	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

In addition to categorizing property by its use, PTD uses a further level of stratification—that is, value stratification. Value stratification is used only in the school district study—not in the appraisal district study. PTD obtains the information needed to value-stratify appraisal roll values from prior year stratification surveys, or the appraisal rolls, depending upon availability. In a few school districts, value stratification information is not available.

PTD has established a value-stratification procedure that 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 value 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 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 using random sampling procedures.

In some school districts, the staff finds certain properties in a category sample sufficiently different from the remaining sample properties to warrant treatment as “exception” properties. An exception property is a property placed in its own separate stratum. The rationale is to offset the potential bias that an exception property might have on the estimated ratio. PTD uses other stratification methods in special circumstances, such as the resolution of a protest, when the evidence shows that some property characteristic other than use or value is distorting the appraisal level.

Step 7. — Statistical Analysis

The next step is to compute several statistics that will enable PTD to adjust reported school district values to market value, and that will provide a means to interpret the study results. These statistical computations will be shown below in two sections. The first will explain statistics computed for the school district study required by Section 403.302 of the Government Code, and the second will explain statistics computed for the appraisal district study required by Section 5.10 of the Tax Code.

PTD uses different statistical measures for school districts and appraisal districts.

School District Statistics

The statistics used in the school district study are the weighted mean ratio, the stratified weighted mean ratio and the margin of error.

Weighted mean – Table One shows the computation of a weighted mean appraisal ratio. A weighted mean appraisal ratio takes into account the different values of the individual properties making up the sample by giving more weight to higher values. It is calculated by totaling the appraisal roll values, totaling the sales prices and staff appraisals and dividing the first sum by the second. As shown in Table One, 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. This result shows below market appraisal, and could reduce the school district’s funding.

Stratified weighted mean – A stratified weighted mean appraisal ratio is an overall property category ratio calculated by combining the weighted mean ratios of various sub-categories or strata. As discussed above, PTD uses property use and property value to define each stratum. PTD uses these 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). PTD stratifies these ratios by value stratum within each category if reasonably accurate stratification data are available.

A value-stratified weighted mean appraisal ratio is a mechanism used to automatically adjust the sample to be representative of the property population from which it is taken. For example, low-valued properties tend to be clustered in

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 (unweighted average)			1.0631
<i>average based on 19 parcels</i>			
Weighted Mean Ratio			0.9842
<i>\$2,022,802/\$2,055,261</i>			
Price-Related Differential			1.0802
<i>mean ratio 1.0631/weighted mean ratio 0.9842</i>			

*Rounded 4 places

certain geographic areas, while mid-range and high-valued properties tend to be clustered in others. Similarly, construction types tend to vary with value. 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.

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:

- grouping sample properties by appraisal roll value stratum;
- calculating a weighted mean appraisal ratio for each value stratum;
- dividing the weighted mean appraisal ratio into the CAD total appraisal roll value for each value stratum to estimate a market value;
- adding these individual market value stratum estimates; and
- 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. 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

TABLE THREE
**Sample Calculation of a Value-Stratified
 Weighted Mean Appraisal Ratio**
 (Step 2)

Stratum Number	Number of Parcels in the Sample	CAD Value in the Sample	÷	PTD Estimate in the Sample	=	<u>Stratum Ratio</u> Weighted Mean in the Sample*
(#)	(n _{sample})	(TX _{sample})		(TY _{sample})		(r _{1sample})
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 four places.

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 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. See an explanation of the PRD under *Appraisal District Statistics* below.

Table Three lists the strata shown in **Table Two** and shows the number of sample parcels, the CAD value of the sample properties, the PTD value of the sample properties and the weighted mean ratio for each stratum. **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 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 for each stratum. **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 the *ISD Summary Worksheet* to see this final calculation.

There are substantial differences in the level of appraisal among value strata in **Table Two**. 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.

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, PTD may calculate a value-stratified ratio.

Margin of error – The margin of error is equal to one half of the confidence interval expressed as a percent of total value studied in a school district. The confidence interval is a computed range of school district values for which the Property Value Study has not proven that the state's estimate of value is significantly different from the local value. If the school district's local value is outside the range, the study has proven, statistically at least, that the school district's value is incorrect because it is significantly different from the state's estimate.

For example, assume that PTD staff estimates market value in sampled 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*. The Comptroller uses the margin of error to determine

TABLE FOUR

Sample Calculation of a Value-Stratified Weighted Mean Appraisal Ratio
(Steps 3-5)

Stratum Number	Number of Parcels in the Stratum	CAD Value in the Stratum	÷	Stratum Ratio Weighted Mean Ratio in the Sample	=	PTD Estimate in the Stratum**
(#)	(N _{Stratum})	(TX _{Stratum})		(r _{1sample})		(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.

whether local value is valid. If the school district's value is inside the margin of error range, it is accepted as valid. If not, it is considered invalid.

The Legislature has instructed the Comptroller to include enough samples to obtain a margin of error that does not exceed 5 percent, if resources permit. The Comptroller, to make the study more uniform, has set a 5 percent floor on the margin of error. This means that if the statistically calculated margin of error is less than 5 percent it is set at 5 percent. On the other hand, if PTD's margin of error is more than 5 percent, PTD will use the higher margin of error to decide whether the local value is valid.

More detailed explanations of the confidence interval and margin of error computations can be found in **Appendix B** and **Appendix C**.

Appraisal District Statistics

For the appraisal district study, PTD aggregates samples collected for the school district study to the appraisal district level. PTD then calculates statistical measures of appraisal level and uniformity in each property category and for the CAD overall. The measure of appraisal level is the median. The measures of appraisal uniformity include the coefficient of dispersion (COD), the percentage of properties within 10 and 25 percent of the median, and the

price-related differential (PRD). 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.

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, PTD 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.

Median – The median level of appraisal measures appraisal level, or the accuracy of an appraisal district's appraisals in relation to the standard of 100 percent of market value. The International Association of Assessing Officers (IAAO) *1999 Standard on Ratio Studies* sets the standard for appraisal level at 95 – 105 percent of market value when the study results are used for funding equalization programs,

and at 90 – 110 percent of market value when the results are used for other purposes.

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

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 13th 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 two yields 12.5. Rounding upward to the nearest whole number produces 13. The 13th 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.

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

Coefficient of dispersion – The COD measures how tightly or loosely the individual sample ratios are clustered around the median. The Code requires the agency to calculate a

coefficient of dispersion around the median for each major property category. The COD is one measure of 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. A high COD indicates high variation—few ratios close to the median and low appraisal uniformity. A low COD indicates low

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

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

Total = 25

***0.81** = Median Appraisal Ratio for Category A, XYZ Appraisal District

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variation—ratios clustered tightly around the median and high appraisal uniformity.

The IAAO's *1999 Standard on Ratio Studies* contains standards for CODs. These are:

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; and
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; and
6. multiply the result by 100.

Table Six shows a sample calculation of a COD.

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

Percentage of properties within 10 percent and 25 percent of the median – To calculate the first of these, multiply the median appraisal ratio by 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. Count 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.

TABLE SIX
Sample Calculation for Coefficient of Dispersion

County Appraisal District
Category A: Single-family Residential

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

TOTAL OF ABSOLUTE VALUES = 162

162.00	- Total of Absolute Values
÷ 25.00	- Number of Sample Properties
= 6.48	- Average Absolute Deviation
÷ 81.00	- Median Appraisal Ratio
= .08	
x 100.00	
= 8.00	- Coefficient of Dispersion

To calculate the percentage within 25 percent of the median, multiply the median times 25 percent and then add and subtract the result to find the upper and lower end of the range. The percentages are computed if the sample contains at least six properties.

The COD and the percentage of properties within 10 percent and 25 percent of the median are measures of “horizontal” ratio dispersion. They measure how consistently appraisal districts appraise 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.

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.

Price-related differential – The PRD measures another form of inequity that 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.

PTD calculates the PRD for each property category included in the study if the sample contains at least five properties. The PRD is calculated by dividing a sample’s mean ratio by its weighted mean ratio. The IAAO standard for this measure is 0.98 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 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. 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
XYZ County Appraisal District
Category A. Single-family Residential

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

Mean	=	20.71	÷	25	=	.8284
Weighted Mean	=	\$2,007,285	÷	\$2,443,170	=	.8216
Price Related Differential	=	Mean	÷	Weighted Mean		
	=	.8284	÷	.8216	=	1.01 (rounded)

*Price-Related Differential

Step 8. — Use the Results

While the primary use of the study is to equalize school funding, the secondary, but still very important, use of the study is for appraisal district performance evaluation. Property taxpayers may use the study to evaluate whether they are being treated fairly in comparison to owners of similar property in the same area, or in other areas across the state. Taxpayers may also compare their treatment to the treatment of owners of other kinds of property. Appraisal districts and school districts may use the study to evaluate the need for reappraisal, although they should be conducting on-going ratio studies to obtain this information on a timelier basis. The state uses the study to trigger mandatory audits and reviews in some instances.

School district officials should pay particular attention to local ratio studies, and to the study, because their school funding may be affected. These officials should consult with their appraisal districts on a regular basis, and work with them to ensure that values are uniform and as close to market value as possible.

Individual Property Category Details

This section defines local properties and technical properties, and explains how PTD studies the various property categories. PTD publishes several documents that explain appraisal procedures used in the study in more detail. Contact PTD toll-free at 1-800-252-9121 or visit our Web site at <http://taxstar.cpa.state.tx.us/proptax/ptd.html> for more information.

Local 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. PTD field appraisers gather almost all of the data used in the local properties portion of the 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).

Residential properties and vacant lots – These properties consist of Categories A (single-family residential real

property), B (multi-family residential real property) and C (vacant lots and tracts).

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, the staff then develops a weighted mean appraisal ratio for each category. A stratified ratio is developed whenever possible. This estimated ratio, when 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 at market value – These properties consist of the portion of Category D (rural acreage) that is appraised at market value and all of Category E (farm and ranch improvements). Although Categories D and E remain separate categories on the property value reports, these categories were merged in 1989 for study purposes. This merger was necessary since rural improvements and land are often sold together. Consequently, this merger makes it easier to compare total sales prices for land and buildings with the total appraised values on the appraisal roll without making artificial allocations between land and buildings. Land that is qualified for productivity valuation is not appraised at market value and is discussed separately under Technical Properties, below.

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, the 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. See below for a discussion of rural real property that is qualified for productivity valuation and that appraisal districts are not required to appraise at market value.

Commercial real and personal property – 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, the staff collects sales information and, if necessary, performs appraisals for each school district category sampled. The 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 PTD's estimate of category market value. This procedure is the same used to estimate value in other local property categories, with the exception of agricultural land qualified for productivity appraisal.

Technical properties

Technical properties consist of oil, gas and other mineral properties; utility properties; and qualified agricultural land. With the exception of agricultural properties, these properties are not sold often and if they are, the sales data are rarely available. As a result the 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, the 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 the local reported appraisal roll value.

Rural real property qualified for productivity valuation – Texas law requires appraisal districts to appraise property at 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 Tax Code sets the capitalization rate at the greater of 10 percent or 2.5 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 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.

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 acreage).

Oil, gas and other minerals – The minerals category consists primarily of oil- and natural gas-producing properties (Category G1) and lignite and sulfur mines (Category G2).

PTD samples mineral properties in school districts if the minerals category represents 5 percent or more of the total school district value. Mineral categories not meeting this criterion are assigned local value. The G1 sample is selected from the current year data provided by the appraisal firms and county appraisal districts. The low-value stratum is assigned the local tax roll value and contains property that makes up the lowest 5 percent of the property category's value in the school district.

After removing low-value properties, and placing high-valued properties in a separate stratum, staff stratifies the remaining properties into four strata. Then PTD randomly selects the leases to be appraised for the study.

The staff uses computer models and specialized software to carry out discounted cash flow evaluations of mineral properties. Using computer models and information from a variety of sources including an in-house database, PTD calculates economic parameters such as wellhead prices, operating expenses, equipment costs, net salvage values

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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 derive the market value for each oil and gas property. PTD may also use discounted cash flow analysis to appraise lignite and sulphur properties.

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

PTD then calculates a stratified weighted mean ratio based on the strata discussed above.

Utilities – The utilities category (Category J) 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.

PTD 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 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. The staff also obtains information from business and industry publications. PTD determines the percentage of unit value attributable to each company's Texas operations to develop an overall estimated value for the Texas portion of the company. Using information provided by the utilities or appraisal districts, the staff allocates this Texas value to the various school districts in which the utility owns property.

The total appraisal roll value for the sampled utility properties divided by the 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.☺



SECTION TWO:

Appraisal District Findings

The statewide median appraisal ratios and coefficients of dispersion for each property category are in the following two tables.

The CAD summary includes, for each property category, the median appraisal ratio, the coefficient of dispersion (COD), the percentage of observations within 10 percent of the median, the percentage of observations within 25 percent of the median and the price-related differential.

These terms and 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.”

Heading Definitions for the 2005 Appraisal District Study Summary: Final Results

CAD # – County Appraisal District – assigned number.

CAD Name – Name of County Appraisal District.

Category Description – Property categories used in study.

Median – Appraisal level, or accuracy of an appraisal district’s appraisals in relation to the standard of 100 percent of market value.

Coefficient of Dispersion (COD) – Measures how tightly or loosely the individual sample ratios are clustered around the median. The lower the COD, the more ratios are found close to the median.

10% of Median – Median appraisal ratio multiplied by 10% added to the median ratio yields ratio exceeding median by 10%; subtracting result from median yields ratio 10 percent below median.

25% of Median – Median appraisal ratio multiplied by 25 percent; results added and subtracted to find upper and lower ends.

Price-Related Differential (PRD) – Measure of inequity that may arise from systematic differences in the appraisal of low-value and high-value properties. Only an indicator—cannot alone prove vertical equity or inequity.

Section Two: Appraisal District Findings

Statewide Median Appraisal Ratios

The table below compares the statewide median appraisal ratios for property categories included in the Property Value Study from 1995 to 2005. 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	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
A. Single-family Residences	0.98	0.97	0.97	0.98	0.98	0.98	0.97	0.98	0.98	0.99	0.98
B. Multi-family Residences	0.99	0.99	0.98	0.99	0.98	0.98	0.99	0.98	0.98	0.97	0.98
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. Rural Real	1.00	0.99	0.98	0.98	0.98	0.98	0.98	0.99	0.99	0.98	0.99
F1. Commercial Real	1.00	0.99	0.99	0.99	0.98	0.97	0.98	0.98	0.98	0.97	0.97
G. Oil, Gas, Minerals	1.02	1.02	1.01	1.00	1.02	1.03	0.99	1.01	1.00	1.00	1.01
J. Utilities	1.02	0.99	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.99	1.00
L1. Commercial Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
OVERALL	1.00	0.99	0.99	0.99	0.99	0.99	0.99	1.00	0.99	0.99	0.99

Source: Carole Keeton Strayhorn, Texas Comptroller of Public Accounts, Property Tax Division

Statewide Coefficients of Dispersion

The table below compares the statewide coefficients of dispersion for property categories included in the Property Value Study from 1995 to 2005. 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	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
A. Single-family Residences	12.11	11.36	11.06	9.68	9.23	10.05	10.68	10.33	9.65	9.65	9.83
B. Multi-family Residences	10.06	8.43	7.71	7.34	7.63	7.70	8.91	8.74	10.73	9.66	8.46
C. Vacant Lots	18.21	19.86	17.10	15.17	13.68	14.79	17.29	18.50	18.75	18.55	16.46
D. Rural Real	14.92	14.60	15.62	16.09	14.51	14.96	15.64	15.01	17.04	16.68	15.45
F1. Commercial Real	13.28	11.34	11.01	10.51	10.59	10.56	10.39	9.82	11.24	11.59	12.00
G. Oil, Gas, Minerals	12.61	18.95	4.85	7.38	20.52	7.15	31.30	11.50	10.97	9.65	9.88
J. Utilities	12.50	12.40	10.76	9.64	12.78	12.26	12.00	11.72	11.70	11.83	12.55
L1. Commercial Personal	11.95	20.73	11.20	9.24	7.52	8.19	8.32	8.44	8.23	9.20	9.48
OVERALL	13.17	13.47	11.64	10.86	11.79	11.53	12.26	11.49	11.55	11.30	11.24

Source: Carole Keeton Strayhorn, Texas Comptroller of Public Accounts, Property Tax Division

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
001	Anderson	A Single-Family Residence	1.00	14.41	63.56	85.90	1.05
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	18.96	50.74	76.11	1.10
		F1 Commercial Real	0.98	8.58	75.00	93.18	1.02
		F2 Industrial Real					
		G Oil, Gas, Minerals	1.00	4.14	90.69	97.67	1.03
		J Utilities	1.00	5.60	86.66	100.00	0.97
		L1 Commercial Personal	1.03	11.07	66.66	88.09	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	1.00	14.10	63.24	85.21	1.06	
002	Andrews	A Single-Family Residence	0.91	13.53	45.71	80.00	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	6.63	82.92	95.12	1.03
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	1.00	10.51	60.52	92.10	0.98	
003	Angelina	A Single-Family Residence	0.97	11.21	64.15	87.61	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.80	7.34	80.00	86.66	1.00
		D Rural Real (Market Value)	0.95	11.28	66.66	84.05	1.00
		F1 Commercial Real	1.00	14.24	58.62	82.75	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	5.94	94.73	94.73	1.06
		L1 Commercial Personal	0.99	15.74	69.69	78.78	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	0.96	11.96	64.63	86.58	1.03	
004	Aransas	A Single-Family Residence	0.97	7.13	78.99	94.95	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	13.23	54.92	81.69	1.01
		D Rural Real (Market Value)	*	*	*	*	*
		F1 Commercial Real	1.00	14.86	55.17	86.20	1.05
		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	0.98	10.33	67.57	89.95	1.00	

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
005	Archer	A Single-Family Residence	0.97	7.78	83.57	96.42	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.93	11.96	57.89	88.15	1.00
		F1 Commercial Real	0.98	13.49	60.86	86.95	1.07
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	6.86	78.18	96.36	1.00
		J Utilities	1.07	19.63	55.00	70.00	1.18
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	10.57	72.92	92.35	1.00
006	Armstrong	A Single-Family Residence	0.86	18.65	26.08	78.26	1.07
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.81	35.58	23.52	47.05	1.17
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.03	9.54	66.66	83.33	0.98
		L1 Commercial Personal	1.00	4.44	88.88	100.00	0.95
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.89	22.27	27.27	74.54	0.96
007	Atascosa	A Single-Family Residence	0.98	12.21	61.46	84.86	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.07	14.54	56.25	81.25	1.04
		D Rural Real (Market Value)	1.01	18.73	37.27	70.90	1.04
		F1 Commercial Real	0.96	8.71	78.94	94.73	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	18.07	66.66	75.00	1.05
		J Utilities	1.00	7.16	89.47	89.47	1.03
		L1 Commercial Personal	0.99	9.42	72.22	90.74	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	13.18	59.88	84.26	1.03
008	Austin	A Single-Family Residence	0.89	13.90	49.52	83.80	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	21.78	38.88	68.51	1.04
		F1 Commercial Real	0.96	8.39	80.00	95.00	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	7.33	82.6	95.65	0.97
		J Utilities	0.98	6.65	78.78	93.93	0.98
		L1 Commercial Personal	1.02	13.43	60.00	80.00	1.09
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.91	16.41	50.74	80.74	0.92

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
009	Bailey	A Single-Family Residence	0.92	19.22	40.90	71.21	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.91	22.33	36.84	52.63	1.02
		F1 Commercial Real	0.99	6.53	87.50	95.83	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	9.36	50.00	100.00	0.94
		L1 Commercial Personal	0.99	3.91	91.3	95.65	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.96	14.71	58.69	77.53
010	Bandera	A Single-Family Residence	0.97	7.91	74.80	96.85	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	5.89	78.37	100.00	1.00
		D Rural Real (Market Value)	0.88	17.76	39.21	76.47	1.19
		F1 Commercial Real	0.93	10.03	61.11	100.00	0.97
		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		0.96	10.05	70.38	93.13
011	Bastrop	A Single-Family Residence	0.99	10.79	63.41	90.24	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.97	18.75	45.67	76.54	1.03
		D Rural Real (Market Value)	1.00	12.28	55.34	86.79	1.04
		F1 Commercial Real	0.92	10.72	64.38	91.78	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.03	4.69	83.33	100.00	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.98	12.19	60.17	87.35
012	Baylor	A Single-Family Residence	0.98	19.91	61.19	80.59	1.07
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	16.61	45.45	77.27	1.09
		F1 Commercial Real	1.00	14.85	77.77	88.88	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.04	12.50	66.66	83.33	1.08
		L1 Commercial Personal	0.97	7.09	73.07	96.15	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.98	16.48	61.53	83.97

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
013	Bee	A Single-Family Residence	0.96	10.69	63.86	93.27	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	11.85	65.27	88.88	1.00
		F1 Commercial Real	0.95	11.01	58.33	87.50	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	7.93	70.73	92.68	0.99
		J Utilities	1.00	10.32	74.19	93.54	0.99
		L1 Commercial Personal	1.00	10.41	63.63	90.9	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	11.22	63.1	91.26	0.99
014	Bell	A Single-Family Residence	0.99	7.15	79.05	95.77	1.00
		B Multi-Family Residence	0.97	6.34	80.14	97.79	1.03
		C Vacant Lots	1.00	8.65	73.91	89.13	1.00
		D Rural Real (Market Value)	0.97	16.76	49.32	78.37	1.02
		F1 Commercial Real	0.94	10.15	64.86	90.54	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	4.53	87.50	100	1.03
		L1 Commercial Personal	1.00	4.65	90.65	97.19	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	8.31	75.58	92.86	1.04
15	Bexar	A Single-Family Residence	0.97	13.31	63.77	86.05	1.03
		B Multi-Family Residence	0.96	9.14	72.68	91.18	0.99
		C Vacant Lots	1.00	17.39	52.76	77.12	1.03
		D Rural Real (Market Value)	0.96	19.61	41.37	68.96	0.98
		F1 Commercial Real	0.98	11.36	65.53	91.52	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	1.02	8.48	76.12	94.14	1.05
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	13.21	63.49	86.18	1.04
16	Blanco	A Single-Family Residence	0.99	6.56	78.18	98.18	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	4.35	89.76	96.85	1.01
		D Rural Real (Market Value)	0.97	10.26	60.00	90.00	1.00
		F1 Commercial Real	1.00	8.94	69.38	91.83	1.02
		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	7.50	75.00	93.47	1.04

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
017	Borden	A Single-Family Residence	*	*	*	*	*
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.92	11.27	84.21	84.21	0.92
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.04	21.45	81.25	93.75	1.22
		J Utilities	1.01	14.19	83.33	83.33	1.06
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	18.89	73.17	90.24	1.04
018	Bosque	A Single-Family Residence	0.98	7.82	75.82	97.80	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.99	3.44	96.82	98.41	1.00
		D Rural Real (Market Value)	1.00	6.88	77.71	97.82	1.02
		F1 Commercial Real	0.98	4.77	89.74	100	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	6.76	73.91	100.00	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	7.06	78.34	97.35	1.02
019	Bowie	A Single-Family Residence	0.95	11.29	60.33	91.63	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	18.6	40.74	75.13	0.96
		F1 Commercial Real	0.95	11.67	58.64	88.72	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	4.10	95.00	95.00	0.96
		L1 Commercial Personal	1.00	19.74	61.11	76.38	1.11
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	13.08	60.46	87.69	1.04
020	Brazoria	A Single-Family Residence	0.98	4.19	94.11	98.64	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	5.48	80.64	100	0.98
		D Rural Real (Market Value)	0.96	13.26	53.76	84.94	0.98
		F1 Commercial Real	0.94	10.62	54.54	93.18	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	9.79	61.53	94.87	1.01
		J Utilities	0.99	79.75	75.00	83.92	1.68
		L1 Commercial Personal	1.00	4.44	90.27	100.00	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	6.03	85.59	96.33	1.02

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
021	Brazos	A Single-Family Residence	0.93	7.59	77.16	96.80	1.00
		B Multi-Family Residence	0.97	6.63	80.00	99.13	0.97
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.87	7.41	72.72	100.00	0.96
		F1 Commercial Real	1.00	6.21	78.68	98.36	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	1.01	8.15	83.01	94.33	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.95	8.04	72.76	96.82	0.97
022	Brewster	A Single-Family Residence	1.00	10.09	71.31	85.27	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.87	37.16	25.49	50.98	1.05
		F1 Commercial Real	0.99	10.24	83.05	93.22	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	0.29	100.00	100.00	0.99
		L1 Commercial Personal	0.99	3.71	97.22	100.00	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.99	16.25	62.93	78.59	0.97
023	Briscoe	A Single-Family Residence	1.01	14.41	50.00	86.36	1.06
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	16.14	60.00	65.00	0.99
		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	1.01	15.06	55.81	76.74	1.01
024	Brooks	A Single-Family Residence	0.92	8.03	78.57	96.42	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.89	23.82	30.00	50.00	1.10
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	7.41	77.27	95.45	0.97
		J Utilities	1.00	12.43	71.42	85.71	1.01
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.93	11.60	56.71	89.55	0.92

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
025	Brown	A Single-Family Residence	0.95	11.38	57.45	88.33	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.01	12.96	58.13	79.06	1.02
		D Rural Real (Market Value)	1.00	10.74	63.13	89.40	1.00
		F1 Commercial Real	0.96	9.86	69.09	89.09	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	4.28	86.2	100.00	1.04
		L1 Commercial Personal	0.99	2.15	100.00	100.00	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.97	10.92	62.75	88.14
026	Burleson	A Single-Family Residence	0.94	15.99	48.06	82.17	1.05
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.22	42.84	28.2	51.28	1.28
		D Rural Real (Market Value)	1.04	11.34	56.58	90.69	0.99
		F1 Commercial Real	0.92	13.9	48.48	84.84	1.06
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	11.24	63.15	87.71	0.99
		J Utilities	1.01	20.16	36.36	77.27	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1	18.47	46.94	81.66
027	Burnet	A Single-Family Residence	0.97	11.92	63.68	89.8	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.98	13.26	52.89	85.95	1.00
		D Rural Real (Market Value)	1.00	15.39	45.68	83.62	1.06
		F1 Commercial Real	0.96	9.77	72.00	94.00	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	1.03	8.79	65.85	95.12	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.99	12.42	57.94	89.17
028	Caldwell	A Single-Family Residence	0.97	11.30	62.04	89.05	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	14.93	44.18	79.06	1.04
		F1 Commercial Real	0.95	12.48	49.01	88.23	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	5.64	83.33	92.85	1.00
		J Utilities	1.02	3.92	81.81	100.00	1.01
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.99	11.48	56.80	87.86

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
029	Calhoun	A Single-Family Residence	0.98	12.65	59.45	88.28	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	13.96	54.54	72.72	1.02
		F1 Commercial Real	0.97	12.89	56.25	87.50	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	5.53	76.47	100.00	0.98
		J Utilities	1.01	22.42	72.72	90.9	1.16
		L1 Commercial Personal	1.01	6.67	84.21	89.47	1.09
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	12.21	62.18	89.05	1.02
030	Callahan	A Single-Family Residence	0.97	4.88	90.66	97.33	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	7.16	80.99	93.38	1.01
		F1 Commercial Real	0.97	2.55	96.70	100.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	27.79	66.66	75.00	1.17
		L1 Commercial Personal	0.99	4.95	94.87	97.43	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	6.83	86.58	94.82	1.04
031	Cameron	A Single-Family Residence	0.97	11.93	63.69	87.59	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.99	7.79	79.22	95.23	1.01
		D Rural Real (Market Value)	0.96	22.28	40.95	66.66	1.08
		F1 Commercial Real	0.96	8.78	80	94.44	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	2.00	100.00	100.00	1.01
		L1 Commercial Personal	1.01	6.11	83.33	98.88	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	11.29	67.89	88.17	1.02
032	Camp	A Single-Family Residence	1.02	8.88	67.16	94.02	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lcts	*	*	*	*	*
		D Rural Real (Market Value)	1.01	16.43	62.96	85.18	1.07
		F1 Commercial Real	0.78	24.91	20.00	56.66	1.00
		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	14.49	56.45	82.25	1.09

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
033	Carson	A Single-Family Residence	0.99	11.89	55.17	91.95	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.84	18.87	41.02	84.61	1.04
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	7.62	76.03	96.69	0.99
		J Utilities	1.01	12.44	55.55	83.33	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	11.6	58.11	90.56
034	Cass	A Single-Family Residence	0.93	15.18	42.13	82.59	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.93	16.32	48.14	80.09	1.04
		F1 Commercial Real	0.77	24.25	28.94	60.52	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	10.23	66.66	83.33	1.01
		J Utilities	1.00	6.25	87.5	95.00	0.95
		L1 Commercial Personal	1.00	12.21	65.38	84.61	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.92	17.15	40.04	77.82
035	Castro	A Single-Family Residence	0.94	8.82	66.66	97.97	0.98
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	8.00	70.00	94.00	0.97
		F1 Commercial Real	0.94	5.87	78.26	100.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	10.1	71.42	85.71	0.96
		L1 Commercial Personal	1.00	4.88	84.84	96.96	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.97	8.05	74.05	96.22
036	Chambers	A Single-Family Residence	0.98	12.66	63.88	85.76	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	13.65	58.94	83.15	1.05
		F1 Commercial Real	0.97	11.95	60.97	90.24	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	9.26	83.87	96.77	1.05
		J Utilities	1.01	5.50	92.00	92.00	0.96
		L1 Commercial Personal	1.00	6.68	78.94	94.73	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.99	12.66	64.32	87.97

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
037	Cherokee	A Single-Family Residence	0.99	10.40	66.41	90.56	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	21.73	44.02	67.92	1.08
		F1 Commercial Real	0.98	5.91	82.45	98.24	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	8.74	73.43	95.31	1.02
		J Utilities	1.02	11.08	83.33	93.33	1.09
		L1 Commercial Personal	0.98	13.07	71.42	80.95	0.96
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	0.99	13.16	62.58	85.06	1.04	
038	Childress	A Single-Family Residence	0.96	16.23	45.2	78.08	1.05
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.85	23.53	30.00	60.00	0.94
		F1 Commercial Real	0.90	24.3	60.86	73.91	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	7.14	71.42	100.00	1.02
		L1 Commercial Personal	1.00	10.46	71.42	85.71	0.96
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	0.96	17.39	50.99	77.48	1.01	
039	Clay	A Single-Family Residence	1.01	8.69	71.8	94.68	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	4.62	85.43	99.02	1.01
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.05	14.27	66.66	93.75	1.11
		J Utilities	1.00	12.03	66.66	78.78	1.09
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	1.00	8.97	73.65	94.35	1.03	
040	Cochran	A Single-Family Residence	0.98	17.70	47.05	76.47	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	7.97	73.33	96.66	1.01
		F1 Commercial Real	0.93	5.70	85.00	100.00	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.05	10.81	69.56	86.95	1.09
		J Utilities	0.60	106.38	69.56	33.33	1.12
		L1 Commercial Personal	1.01	2.34	100.00	100.00	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	1.00	13.12	63.70	86.29	1.01	

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
041	Coke	A Single-Family Residence	1.03	8.90	71.42	94.28	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	12.19	42.30	96.15	0.93
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	8.10	69.56	95.65	1.01
		J Utilities	0.98	12.10	64.28	92.85	0.92
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.01	10.68	58.16	93.87	0.99
042	Coleman	A Single-Family Residence	0.98	3.56	94.73	96.49	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	7.64	76.54	92.59	0.99
		F1 Commercial Real	0.97	3.24	91.42	100.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	6.57	78.26	93.47	1.03
		J Utilities	1.00	4.35	80	100.00	1.03
		L1 Commercial Personal	0.99	1.87	100.00	100.00	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	5.43	86.08	95.21	1.01
043	Collin	A Single-Family Residence	1.00	3.33	95.21	98.93	1.00
		B Multi-Family Residence	1.00	4.94	83.47	98.26	1.02
		C Vacant Lots	1.00	10.27	59.52	94.04	0.98
		D Rural Real (Market Value)	0.95	15.19	45.78	83.68	1.00
		F1 Commercial Real	0.97	10.33	69.11	89.57	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.97	4.42	85.71	100.00	1.02
		L1 Commercial Personal	0.98	5.21	84.71	97.45	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	4.97	87.81	96.57	1.04
044	Collingsworth	A Single-Family Residence	0.97	17.28	51.47	80.88	1.05
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.91	14.75	55.26	80.26	1.11
		F1 Commercial Real	0.96	4.95	87.5	100.00	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.08	8.15	66.66	100.00	0.99
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	15.60	53.30	79.71	1.03

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
045	Colorado	A Single-Family Residence	0.97	10.38	60.24	91.56	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	15.12	53.22	79.83	1.05
		F1 Commercial Real	0.96	8.17	75.00	93.75	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.04	12.67	63.63	90.9	1.02
		J Utilities	1.02	5.88	75	100	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	12.85	58.70	86.45	0.99
046	Comal	A Single-Family Residence	0.99	7.33	77.5	97.18	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.99	14.42	56.34	79.36	1.02
		D Rural Real (Market Value)	0.99	8.30	60.86	100.00	0.98
		F1 Commercial Real	0.91	16.21	48.52	80.88	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	1.00	6.16	76.00	96.00	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	10.21	67.08	90.56	1.04
047	Comanche	A Single-Family Residence	0.96	18.17	46.66	83.07	1.07
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	21.98	28.78	79.54	1.05
		F1 Commercial Real	0.84	23.87	28.78	68.18	1.09
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	18.21	73.68	94.73	1.14
		L1 Commercial Personal	0.99	11.79	56.41	84.61	0.95
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.95	20.14	36.91	77.40	1.05
048	Concho	A Single-Family Residence	0.97	11.55	60.91	91.95	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.89	5.71	88.00	100.00	0.99
		D Rural Real (Market Value)	0.94	13.46	60.00	85.00	1.01
		F1 Commercial Real	0.98	8.67	62.50	87.50	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	12.26	62.50	81.25	1.11
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	11.50	62.96	89.94	0.99

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
049	Cooke	A Single-Family Residence	0.99	8.77	71.17	95.12	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.01	10.00	68.96	93.10	1.00
		D Rural Real (Market Value)	1.02	16.97	48.75	80.62	1.04
		F1 Commercial Real	0.93	15.55	50.00	79.41	1.08
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	11.00	72.72	92.42	1.00
		J Utilities	1.00	10.92	75.00	91.66	1.02
		L1 Commercial Personal	1.02	12.09	60.00	85.00	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	11.44	64.40	89.10	1.05
050	Coryell	A Single-Family Residence	0.90	17.93	46.00	80.60	1.03
		B Multi-Family Residence	0.99	13.44	42.85	88.57	1.11
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.12	33.05	27.05	47.05	0.96
		F1 Commercial Real	0.96	21.46	32.07	60.37	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	6.17	78.26	95.65	1.01
		L1 Commercial Personal	1.00	9.67	66.66	94.44	1.06
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.93	21.98	38.88	69.54	1.03
051	Cottle	A Single-Family Residence	1.02	11.73	69.64	85.71	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.02	7.22	86.36	95.45	0.98
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	7.28	71.42	92.85	1.01
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.02	9.74	74.22	89.69	1.02
052	Crane	A Single-Family Residence	0.90	20.44	40.00	77.14	1.05
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	9.16	76.47	86.27	1.05
		J Utilities	1.00	6.44	66.66	100.00	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	13.55	56.84	82.10	1.02

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
053	Crockett	A Single-Family Residence	0.71	15.18	44.44	88.88	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	5.69	82.14	98.21	1.01
		J Utilities	1.00	7.67	66.66	83.33	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	14.53	55.10	74.48	0.92
054	Crosby	A Single-Family Residence	0.96	21.16	46.8	76.59	1.09
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	14.51	61.01	74.57	1.10
		F1 Commercial Real	0.99	13.48	70.58	82.35	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	8.7	70.37	88.88	0.92
		J Utilities	1.00	6.69	69.23	100.00	0.91
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	16.81	56.56	78.83	1.00
055	Culberson	A Single-Family Residence	0.94	15.93	41.66	75.00	1.05
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	14.96	68.00	80.00	1.05
		D Rural Real (Market Value)	0.92	55.16	33.33	50.00	1.39
		F1 Commercial Real	0.97	6.31	88.23	94.11	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	4.05	90.90	100.00	0.98
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	20.06	58.11	77.77	0.99
056	Dallam	A Single-Family Residence	0.97	10.33	69.66	93.25	0.97
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.92	11.23	58.13	93.02	0.99
		F1 Commercial Real	0.94	14.52	48.38	77.41	1.06
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	2.48	100.00	100.00	1.00
		L1 Commercial Personal	0.99	4.67	89.65	100.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	10.77	66.16	88.38	0.96

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
057	Dallas	A Single-Family Residence	1.00	4.03	91.17	98.51	1.01
		B Multi-Family Residence	1.00	5.64	84.11	96.07	1.03
		C Vacant Lots	1.00	11.52	63.07	87.69	1.01
		D Rural Real (Market Value)	*	*	*	*	*
		F1 Commercial Real	1.00	8.19	73.02	93.42	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	4.21	83.33	100.00	1.03
		L1 Commercial Personal	1.01	8.68	77.97	89.56	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	1.00	5.43	85.70	96.44	1.05
058	Dawson	A Single-Family Residence	0.99	14.66	56.41	89.74	1.07
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.03	10.12	70.83	89.58	1.00
		F1 Commercial Real	0.93	13.98	50.00	82.35	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	6.92	76.00	96.00	0.98
		J Utilities	1.00	3.71	85.71	100.00	0.99
		L1 Commercial Personal	1.00	7.67	75.00	91.66	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	1.00	10.90	62.87	91.08	0.99
059	Deaf Smith	A Single-Family Residence	0.97	7.57	77.37	94.16	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	15.92	47.05	85.29	1.02
		F1 Commercial Real	0.97	12.60	62.96	85.18	1.07
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.09	13.76	66.66	83.33	0.93
		L1 Commercial Personal	0.98	1.91	100.00	100.00	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.98	8.99	73.56	91.18	1.00
060	Delta	A Single-Family Residence	0.97	13.43	55.2	82.29	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	19.89	55.84	77.92	1.07
		F1 Commercial Real	0.89	20.99	25.00	70.00	1.06
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	9.58	50.00	100.00	1.03
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.98	17.06	47.55	79.55	1.07

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
061	Denton	A Single-Family Residence	1.00	3.26	96.15	99.62	1.00
		B Multi-Family Residence	0.97	12.02	59.70	82.08	1.06
		C Vacant Lots	1.01	5.48	86.3	94.52	0.98
		D Rural Real (Market Value)	1.01	6.56	82.75	95.68	1.03
		F1 Commercial Real	1.00	8.15	72.04	92.54	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	7.18	79.74	96.20	0.99
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	1.04	11.37	73.23	88.73	1.06
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	4.76	90.00	97.34
062	Dewitt	A Single-Family Residence	0.99	12.14	69.69	87.37	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	13.55	61.59	81.88	1.02
		F1 Commercial Real	0.95	8.42	69.49	94.91	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	7.27	70.90	96.36	1.03
		J Utilities	1.00	6.45	90.90	90.90	1.04
		L1 Commercial Personal	0.97	6.11	91.11	97.77	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.99	11.05	69.63	88.58
063	Dickens	A Single-Family Residence	1.01	8.75	80.64	90.32	0.98
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	5.22	93.33	97.77	1.00
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	10.05	56.25	100.00	1.02
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	7.23	82.97	94.68
064	Dimmit	A Single-Family Residence	0.99	11.75	50.00	86.66	1.05
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.02	17.04	38.09	85.71	1.12
		F1 Commercial Real	0.98	8.91	63.63	100.00	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	17.90	72.22	94.44	1.11
		J Utilities	0.92	5.62	100.00	100.00	0.94
		L1 Commercial Personal	1.01	7.22	76.47	94.11	1.07
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	12.63	57.89	89.47

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
065	Donley	A Single-Family Residence	0.97	11.81	55.42	90.36	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.93	13.90	55.00	80.00	1.02
		F1 Commercial Real	0.95	16.18	63.15	84.21	0.80
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	1.63	100.00	100.00	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	12.76	60.66	88.66	0.96
066	Duval	A Single-Family Residence	0.96	6.91	76.74	100.00	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	17.55	49.05	77.35	1.02
		F1 Commercial Real	0.87	9.41	62.50	100.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	6.44	79.16	93.75	1.01
		J Utilities	1.00	5.18	95.45	95.45	0.97
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	9.73	68.44	92.88	1.01
067	Eastland	A Single-Family Residence	0.99	7.97	76.67	94.24	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	11.42	66.66	85.44	1.00
		F1 Commercial Real	0.98	8.67	70.40	92.80	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	11.7	60.52	84.21	0.99
		J Utilities	1.00	7.39	66.66	97.22	1.03
		L1 Commercial Personal	0.98	3.62	94.73	100.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	9.26	71.03	91.13	1.03
068	Ector	A Single-Family Residence	0.97	9.29	70.65	95.1	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		F1 Commercial Real	0.99	15.07	61.22	83.67	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	5.82	81.25	100.00	1.00
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	1.00	6.36	81.81	93.93	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	9.91	68.43	92.9	0.97

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
069	Edwards	A Single-Family Residence	0.92	9.37	61.53	96.15	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.91	19.19	39.28	73.21	1.01
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	11.66	75.86	86.20	1.01
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.94	14.68	51.72	81.03	0.97
070	Ellis	A Single-Family Residence	1.00	7.24	82.18	95.69	1.01
		B Multi-Family Residence	0.84	18.87	15.00	80.00	1.02
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	16.65	58.58	82.32	1.00
		F1 Commercial Real	0.93	16.37	46.89	77.93	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	8.42	77.77	94.44	1.01
		L1 Commercial Personal	1.00	20.16	59.09	77.27	1.08
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	10.07	73.92	90.91	1.03
071	El Paso	A Single-Family Residence	0.96	8.06	74.50	96.67	1.01
		B Multi-Family Residence	0.93	9.35	66.16	95.48	0.99
		C Vacant Lots	1.00	8.09	75.39	95.23	1.12
		D Rural Real (Market Value)	0.98	7.50	79.22	94.80	0.99
		F1 Commercial Real	0.94	10.22	60.48	92.68	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	2.23	100.00	100.00	1.01
		L1 Commercial Personal	1.00	13.90	61.19	86.56	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	8.73	72.83	95.37	1.05
072	Erath	A Single-Family Residence	0.99	8.82	71.91	93.7	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	2.28	97.5	100.00	1.00
		D Rural Real (Market Value)	0.98	17.74	47.61	75.75	1.05
		F1 Commercial Real	0.90	19.71	37.66	74.02	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.08	9.34	66.66	96.96	1.00
		J Utilities	1.00	16.52	54.83	87.09	1.08
		L1 Commercial Personal	1.01	10.36	67.39	91.3	0.97
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	13.11	58.34	85.41	1.02

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
073	Falls	A Single-Family Residence	0.96	16.09	48.43	80.48	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	18.73	51.4	75.7	1.02
		F1 Commercial Real	0.92	7.83	84.00	92.00	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	8.89	61.11	100.00	1.03
		L1 Commercial Personal	1.01	18.78	51.42	82.85	1.07
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.95	16.39	46.13	79.67
074	Fannin	A Single-Family Residence	0.98	17.70	46.82	78.58	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	19.78	34.15	70.79	1.06
		F1 Commercial Real	0.97	22.67	32.85	70.00	1.11
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	6.65	73.07	100.00	1.05
		L1 Commercial Personal	1.01	17.91	65.95	82.97	1.05
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.97	18.62	44.32	76.16
075	Fayette	A Single-Family Residence	0.96	9.69	68.39	93.78	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	12.79	52.48	86.52	1.03
		F1 Commercial Real	0.94	9.36	62.5	92.85	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	10.83	73.78	92.23	1.03
		J Utilities	1.00	31.96	73.91	73.91	1.17
		L1 Commercial Personal	0.97	18.71	55.00	70.00	1.05
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.97	12.45	62.08	89.01
076	Fisher	A Single-Family Residence	1.03	15.97	46.47	80.28	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	7.77	77.27	97.72	0.99
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.04	3.85	93.75	100.00	1.03
		J Utilities	1.00	8.09	63.63	100.00	1.04
		L1 Commercial Personal	0.99	3.98	88.23	100.00	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.01	11.03	65.40	89.30

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
077	Floyd	A Single-Family Residence	0.92	33.3	46.39	85.56	1.14
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	7.70	75.00	95.00	1.03
		F1 Commercial Real	0.95	10.47	52.50	95.00	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.19	25.49	52.50	50.00	1.06
		L1 Commercial Personal	1.01	8.85	78.12	90.62	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	20.68	54.88	88.37	0.99
078	Foard	A Single-Family Residence	1.03	16.09	62.85	80.00	1.09
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.93	23.83	32.00	64.00	1.38
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	5.71	81.25	100.00	0.99
		J Utilities	1.05	17.14	62.50	75.00	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	17.23	60.71	78.57	1.00
079	Fort Bend	A Single-Family Residence	0.97	5.01	91.12	98.02	1.00
		B Multi-Family Residence	0.96	6.04	70.00	100.00	0.95
		C Vacant Lots	0.96	7.40	82.41	94.50	0.95
		D Rural Real (Market Value)	0.96	16.58	53.52	73.23	1.07
		F1 Commercial Real	0.98	8.01	71.91	95.50	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.96	11.83	71.42	92.85	0.98
		L1 Commercial Personal	1.00	5.86	88.00	94.00	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	6.47	85.21	95.55	0.99
080	Franklin	A Single-Family Residence	0.97	8.15	78.88	97.77	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	17.99	63.76	86.95	1.06
		D Rural Real (Market Value)	0.97	11.11	69.84	90.47	1.03
		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		0.99	12.13	69.36	91.44	1.04

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
081	Freestone	A Single-Family Residence	1.00	14.04	60.57	83.65	1.05
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.03	20.31	50.66	72.00	1.08
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	3.86	95.91	97.95	1.00
		J Utilities	1.00	12.72	55.55	86.11	1.01
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	12.38	67.73	85.94	1.05
082	Frio	A Single-Family Residence	0.97	11.6	55.38	89.23	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.04	9.67	59.57	93.61	1.00
		F1 Commercial Real	0.98	12.70	72.50	87.50	1.06
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	8.17	77.41	93.54	1.04
		J Utilities	1.00	7.00	88.88	88.88	1.05
		L1 Commercial Personal	0.94	6.53	76.19	100.00	0.97
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	10.55	65.72	92.95	1.03
083	Gaines	A Single-Family Residence	0.96	14.77	45.45	81.81	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.86	15.17	40.00	80.00	1.09
		F1 Commercial Real	0.95	17.76	39.13	73.91	1.17
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	6.59	84.84	96.96	0.98
		J Utilities	1.06	19.50	66.66	66.66	1.00
		L1 Commercial Personal	1.00	8.06	64.70	94.11	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	14.07	51.49	82.03	0.94
084	Galveston	A Single-Family Residence	0.96	8.13	79.97	96.24	1.01
		B Multi-Family Residence	0.99	9.33	62.90	95.16	1.06
		C Vacant Lots	0.97	13.67	61.16	78.64	1.02
		D Rural Real (Market Value)	0.99	7.17	75.86	96.55	1.02
		F1 Commercial Real	0.93	12.61	63.44	89.24	0.89
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	2.25	100.00	100.00	0.98
		J Utilities	1.00	7.83	83.33	88.88	1.04
		L1 Commercial Personal	1.00	10.52	72.79	87.5	1.07
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	9.26	76.21	93.8	1.00

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
085	Garza	A Single-Family Residence	0.92	15.66	41.37	79.31	0.95
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	17.60	40.00	75.00	0.95
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	9.68	63.33	93.33	1.02
		J Utilities	1.01	4.21	100.00	100.00	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
Overall			1.00	13.03	48.27	83.90	0.96
086	Gillespie	A Single-Family Residence	0.99	6.63	80.78	96.5	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	10.93	65.73	86.71	1.01
		F1 Commercial Real	1.00	7.48	72.00	96.00	1.00
		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			0.98	8.29	75.56	92.69	1.01
087	Glasscock	A Single-Family Residence	*	*	*	*	*
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	13.17	70.00	85.00	0.99
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	6.69	76.47	95.58	0.99
		J Utilities	0.97	3.87	87.50	100.00	0.97
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
Overall			1.00	8.16	76.04	94.79	0.98
088	Goliad	A Single-Family Residence	0.98	7.11	70.00	100.00	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	14.29	38.09	85.71	0.99
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.98	8.01	80.00	90.00	0.95
		J Utilities	1.00	8.22	77.77	88.88	0.93
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
Overall			0.98	9.89	63.75	91.25	0.97

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
089	Gonzales	A Single-Family Residence	0.97	9.72	62.36	94.62	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	12.37	58.62	83.90	1.03
		F1 Commercial Real	0.97	10.18	60.86	86.95	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.97	14.71	72.72	90.90	0.93
		J Utilities	1.00	6.24	85.71	95.23	1.02
		L1 Commercial Personal	0.99	6.93	90.47	95.23	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	10.78	63.67	91.40	0.99
090	Gray	A Single-Family Residence	0.96	19.32	42.85	82.41	1.08
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.86	19.01	43.85	71.92	0.97
		F1 Commercial Real	0.93	17.27	43.75	81.25	0.95
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	12.58	63.15	85.96	1.01
		J Utilities	1.00	17.44	55.55	77.77	0.92
		L1 Commercial Personal	1.00	14.86	65.51	86.20	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	17.27	50.14	82.99	0.94
091	Grayson	A Single-Family Residence	1.00	8.40	77.71	93.4	1.02
		B Multi-Family Residence	1.00	5.94	78.12	100.00	1.05
		C Vacant Lots	1.08	15.26	48.27	82.75	1.05
		D Rural Real (Market Value)	1.02	16.95	57.71	80.55	1.08
		F1 Commercial Real	0.98	13.82	59.35	79.35	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	8.53	66.66	95.55	1.00
		J Utilities	0.99	12.35	57.69	88.46	1.14
		L1 Commercial Personal	0.99	8.14	73.91	89.85	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	10.91	70.74	89.19	1.07
092	Gregg	A Single-Family Residence	0.97	8.95	72.88	94.33	1.00
		B Multi-Family Residence	0.98	7.46	75.51	97.95	1.03
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	20.18	45.16	70.96	0.98
		F1 Commercial Real	0.99	10.17	64.34	91.3	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	4.65	89.32	99.02	1.01
		J Utilities	1.00	15.46	57.14	78.57	0.93
		L1 Commercial Personal	1.01	8.28	78.02	92.30	0.97
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	9.40	71.39	92.79	0.99

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
093	Grimes	A Single-Family Residence	0.94	10.88	55.93	95.76	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	14.9	54.43	81.01	1.03
		F1 Commercial Real	0.99	15.01	47.61	80.95	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.04	8.78	75.47	96.22	1.01
		J Utilities	1.01	4.15	90.62	93.75	0.98
		L1 Commercial Personal	0.90	13.61	50.00	90.00	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.98	12.09	59.31	88.19	0.98
094	Guadalupe	A Single-Family Residence	1.00	6.84	82.63	95.17	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.93	13.84	58.2	79.10	1.01
		F1 Commercial Real	0.98	14.31	43.10	84.48	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.03	8.37	69.23	100.00	1.01
		L1 Commercial Personal	1.00	3.95	88.37	97.67	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	1.00	8.59	72.76	92.47	1.04
095	Hale	A Single-Family Residence	0.95	10.21	62.3	92.14	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	11.68	64.35	81.18	1.02
		F1 Commercial Real	0.90	16.07	44.06	79.66	0.94
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	5.08	87.50	100.00	1.04
		J Utilities	1.02	12.75	68.00	84.00	1.02
		L1 Commercial Personal	0.99	2.74	97.36	100.00	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.96	10.93	65.9	89.07	0.98
096	Hall	A Single-Family Residence	1.02	25.29	52.00	74.66	1.16
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	28.17	42.85	60.00	1.22
		F1 Commercial Real	0.95	15.44	77.77	91.66	1.11
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	6.17	66.66	100.00	0.95
		L1 Commercial Personal	1.01	5.69	85.71	100.00	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	1.00	20.62	60.55	80.55	1.12

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
097	Hamilton	A Single-Family Residence	1.02	14.93	37.22	85.40	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	11.09	61.33	92.00	0.98
		F1 Commercial Real	1.02	28.82	25.00	67.30	1.18
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	6.20	80.00	100.00	1.04
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	1.00	16.49	43.06	83.94	1.07
098	Hansford	A Single-Family Residence	0.96	13.84	62.33	80.51	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	9.72	80.00	90.00	1.11
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	33.66	45.91	72.32	1.05
		J Utilities	1.11	51.62	50.00	60.00	1.13
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.99	27.21	52.17	75.36	0.96
099	Hardeman	A Single-Family Residence	0.98	16.00	64.63	84.14	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	12.37	64.28	83.33	1.03
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	5.10	84.84	93.93	1.01
		J Utilities	1.00	12.75	58.33	83.33	1.06
		L1 Commercial Personal	0.96	4.17	100.00	100.00	0.97
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.98	12.56	69.66	85.95	1.02
100	Hardin	A Single-Family Residence	0.98	6.16	84.52	96.59	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	4.69	94.18	97.67	0.98
		F1 Commercial Real	0.97	4.86	88.09	100.00	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	9.96	64.86	91.89	0.97
		J Utilities	1.00	198.00	83.33	91.66	2.91
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.97	18.72	83.39	96.37	1.11

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
101	Harris	A Single-Family Residence	0.99	5.73	85.60	98.61	1.01
		B Multi-Family Residence	0.98	10.41	67.44	90.69	0.99
		C Vacant Lots	0.94	18.28	47.16	72.95	0.99
		D Rural Real (Market Value)	0.91	24.36	44.82	65.51	1.21
		F1 Commercial Real	0.96	13.33	55.78	84.80	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	10.42	73.91	82.6	0.93
		L1 Commercial Personal	0.97	8.20	73.65	93.7	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.98	7.85	78.15	94.30
102	Harrison	A Single-Family Residence	1.00	8.99	71.45	94.50	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.92	23.66	36.00	63.20	0.95
		F1 Commercial Real	1.00	8.93	68.88	91.11	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	10.59	60.15	91.72	1.00
		J Utilities	1.00	13.76	76.47	88.23	0.95
		L1 Commercial Personal	1.02	8.61	77.50	87.50	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	11.52	64.54	88.70
103	Hartley	A Single-Family Residence	1.00	13.08	37.50	91.66	0.97
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	9.47	73.33	91.11	0.96
		F1 Commercial Real	0.98	7.94	77.77	100.00	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.06	6.63	80.64	100.00	1.01
		J Utilities	1.00	3.11	88.88	100.00	1.02
		L1 Commercial Personal	1.00	16.55	45.45	72.72	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	10.41	61.24	89.92
104	Haskell	A Single-Family Residence	0.98	11.86	68.18	83.76	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.89	17.75	34.78	72.46	1.00
		F1 Commercial Real	0.73	23.1	33.33	71.42	1.09
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	7.56	70.83	95.83	1.00
		J Utilities	0.97	14.11	61.53	76.92	0.93
		L1 Commercial Personal	0.99	5.09	92.85	100.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.97	13.45	60.51	81.55

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
105	Hays	A Single-Family Residence	0.99	5.58	85.85	98.63	1.00
		B Multi-Family Residence	0.98	5.10	94.44	97.22	0.98
		C Vacant Lots	0.98	9.74	73.03	89.70	1.01
		D Rural Real (Market Value)	0.97	7.55	78.26	94.78	1.01
		F1 Commercial Real	0.99	6.82	83.33	91.66	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.02	4.35	88.88	100.00	0.98
		L1 Commercial Personal	0.99	5.56	88.46	92.3	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.99	6.49	82.62	96.47	1.00
106	Hemphill	A Single-Family Residence	0.96	12.57	60.00	90.00	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	13.92	45.76	83.05	0.98
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	1.01	14.46	51.61	84.94	0.98
107	Henderson	A Single-Family Residence	0.98	12.42	64.82	87.12	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	25.17	45.62	70.04	1.15
		D Rural Real (Market Value)	0.97	15.07	55.82	79.12	1.05
		F1 Commercial Real	0.98	4.74	90.69	97.67	0.96
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	10.63	75.00	85.00	1.02
		J Utilities	1.00	21.69	55.17	72.41	1.12
		L1 Commercial Personal	0.99	8.31	77.14	97.14	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.99	15.61	59.30	81.69	1.07
108	Hidalgo	A Single-Family Residence	0.96	10.52	70.95	89.74	1.02
		B Multi-Family Residence	0.96	12.02	51.28	89.74	0.96
		C Vacant Lots	0.97	7.76	77.41	96.69	0.98
		D Rural Real (Market Value)	0.97	11.49	63.72	90.19	1.02
		F1 Commercial Real	0.96	7.1	78.83	98.15	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	22.31	55.55	66.66	1.09
		J Utilities	1.02	22.45	90.00	90.00	1.22
		L1 Commercial Personal	1.01	8.03	78.94	94.29	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.97	9.78	72.83	92.38	1.02

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
109	Hill	A Single-Family Residence	1.00	13.69	62.45	85.21	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.08	59.41	25	42.18	1.38
		D Rural Real (Market Value)	1.00	26.64	36.98	69.86	1.10
		F1 Commercial Real	1.00	13.64	67.81	83.90	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.02	6.00	83.05	100.00	1.04
		L1 Commercial Personal	1.01	6.31	86.44	93.22	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	19.53	56.00	79.72	1.09
110	Hockley	A Single-Family Residence	0.87	16.28	43.42	80.64	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	18.76	36.36	74.74	0.98
		F1 Commercial Real	0.86	22.53	45.83	75.00	1.15
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	6.34	81.11	95.55	1.02
		J Utilities	1.01	13.27	60.00	90.00	1.04
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.91	16.64	40.89	80.67	0.91
111	Hood	A Single-Family Residence	0.99	12.22	62.63	85.71	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	14.93	48.23	83.52	1.07
		F1 Commercial Real	0.99	13.16	48.38	87.09	1.06
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	7.95	72.72	93.93	1.04
		J Utilities	0.98	9.59	60.00	100.00	1.05
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	12.47	58.06	86.21	1.07
112	Hopkins	A Single-Family Residence	0.98	9.61	68.67	93.67	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	12.44	56.03	87.93	1.04
		F1 Commercial Real	0.91	12.9	47.82	91.30	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	8.67	50.00	100.00	0.93
		J Utilities	1.02	10.81	73.68	86.84	1.09
		L1 Commercial Personal	1.00	8.00	76.19	85.71	0.96
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	10.90	64.21	90.52	1.02

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
113	Houston	A Single-Family Residence	0.97	12.44	62.60	87.8	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	9.99	60.31	95.23	1.02
		F1 Commercial Real	1.03	16.42	48.48	81.81	0.91
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	7.41	76.47	97.05	1.01
		J Utilities	0.97	8.77	74.28	94.28	0.94
		L1 Commercial Personal	1.13	45.13	21.73	56.52	1.39
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	13.67	60.16	87.12	1.00
114	Howard	A Single-Family Residence	0.96	14.28	56.16	84.24	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	9.11	77.77	83.33	1.02
		F1 Commercial Real	1.00	16.72	50.00	78.12	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	7.49	82.75	95.4	1.01
		J Utilities	1.00	3.71	95.23	100.00	1.01
		L1 Commercial Personal	1.03	16.69	51.61	77.41	1.05
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	12.63	64.17	86.86	1.01
115	Hudspeth	A Single-Family Residence	0.99	3.95	90.59	96.58	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	14.53	69.36	88.28	1.05
		D Rural Real (Market Value)	0.95	18.81	51.61	75.26	0.98
		F1 Commercial Real	0.98	4.08	91.89	97.29	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	2.07	100.00	100.00	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	10.96	74.79	87.53	1.02
116	Hunt	A Single-Family Residence	1.00	15.27	58.41	82.75	1.02
		B Multi-Family Residence	0.97	10.26	71.79	84.61	1.03
		C Vacant Lots	1.00	18.89	65.95	82.97	1.11
		D Rural Real (Market Value)	1.00	22.85	40.92	70.88	1.10
		F1 Commercial Real	0.87	19.97	42.42	75.75	1.06
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	5.31	85.71	97.61	1.04
		L1 Commercial Personal	0.99	9.12	75.00	97.50	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	16.65	54.10	79.25	1.08

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
117	Hutchinson	A Single-Family Residence	0.99	7.53	84.24	93.15	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.53	39.28	21.42	46.42	0.95
		F1 Commercial Real	0.90	10.42	66.66	91.66	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.07	11.37	65.00	90.00	1.03
		J Utilities	1.05	47.86	50	56.25	1.15
		L1 Commercial Personal	1.00	2.43	86.95	100.00	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	13.62	66.38	84.72	0.95
118	Irion	A Single-Family Residence	0.89	10.21	72.72	90.9	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.77	25.58	30.00	60.00	1.06
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.06	13.25	43.47	91.30	0.98
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.92	16.03	49.29	80.28	0.87
119	Jack	A Single-Family Residence	0.97	7.93	72.28	100.00	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	12.91	57.3	80.89	1.05
		F1 Commercial Real	0.98	8.88	80.00	93.33	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	9.75	68.00	92.00	1.00
		J Utilities	1.00	7.20	72.00	92.00	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	10.58	63.57	89.73	1.03
120	Jackson	A Single-Family Residence	0.94	10.54	61.71	92.96	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.91	11.93	51.94	90.9	1.01
		F1 Commercial Real	0.91	12.67	55.00	90.00	0.96
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.06	13.74	55.55	84.44	1.00
		J Utilities	1.00	4.26	88.88	88.88	1.00
		L1 Commercial Personal	1.00	16.32	57.89	81.57	0.94
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	12.56	63.09	87.32	0.95

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
121	Jasper	A Single-Family Residence	0.81	31.17	28.24	61.01	1.20
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.18	69.04	6.25	31.25	2.17
		D Rural Real (Market Value)	0.92	27.74	56.96	75.94	1.15
		F1 Commercial Real	0.98	13.26	57.89	82.89	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	6.37	79.41	100	0.99
		J Utilities	1.00	5.63	86.66	86.66	0.95
		L1 Commercial Personal	1.00	12.26	82.60	91.30	1.10
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.94	28.05	42.13	67.24
122	Jeff Davis	A Single-Family Residence	0.98	8.94	73.23	94.36	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.35	30.67	26.89	53.78	1.52
		D Rural Real (Market Value)	1.00	12.18	70.45	86.36	1.03
		F1 Commercial Real	0.98	3.11	100.00	100.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	2.57	85.71	100.00	0.98
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.03	27.03	49.04	65.39
123	Jefferson	A Single-Family Residence	0.97	6.03	89.12	96.02	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.98	4.55	88.46	100.00	1.00
		D Rural Real (Market Value)	0.98	11.16	70.96	90.32	1.03
		F1 Commercial Real	0.97	12.99	60.40	91.27	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	5.40	83.33	100.00	1.02
		J Utilities	1.01	9.57	80.55	80.55	0.97
		L1 Commercial Personal	1.00	17.59	71.55	89.9	1.09
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.98	9.71	77.61	93.83
124	Jim Hogg	A Single-Family Residence	0.99	7.24	73.33	100.00	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	8.06	75.00	100.00	0.99
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	6.64	85.71	95.23	0.99
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.97	7.61	76.47	98.52

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
125	Jim Wells	A Single-Family Residence	0.96	6.18	85.07	97.76	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	9.43	73.25	91.86	1.04
		F1 Commercial Real	0.96	6.43	79.16	100.00	0.96
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	10.69	84.37	87.50	1.02
		J Utilities	1.00	4.00	93.75	96.87	0.97
		L1 Commercial Personal	1.02	4.90	91.30	95.65	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	8.09	78.91	94.57	1.01
126	Johnson	A Single-Family Residence	0.99	9.98	71.94	92.87	1.02
		B Multi-Family Residence	0.90	14.11	40.00	80.00	0.99
		C Vacant Lots	1.03	17.54	51.44	80.76	1.05
		D Rural Real (Market Value)	0.99	16.04	58.91	79.70	1.04
		F1 Commercial Real	0.85	19.89	31.75	70.94	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	6.25	85.71	97.14	1.06
		L1 Commercial Personal	1.00	34.44	52.45	62.29	1.13
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	14.31	62.25	84.83	1.18
127	Jones	A Single-Family Residence	1.02	10.22	58.72	95.74	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	7.97	78.78	95.95	1.00
		F1 Commercial Real	0.95	8.62	67.24	96.55	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	5.04	90.69	95.34	1.02
		J Utilities	1.00	8.96	62.50	100.00	0.99
		L1 Commercial Personal	0.99	8.58	76.92	89.74	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	9.36	68.07	94.57	1.02
128	Karnes	A Single-Family Residence	0.96	9.26	75.43	92.98	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	16.57	50.00	76.92	1.07
		F1 Commercial Real	0.97	11.76	58.97	87.17	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	21.42	51.02	75.51	1.05
		J Utilities	1.00	6.89	84.21	94.73	1.02
		L1 Commercial Personal	1.00	9.87	60.00	93.33	0.94
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	13.77	61.78	85.03	1.01

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
129	Kaufman	A Single-Family Residence	0.99	7.60	78.40	96.42	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	18.80	55.48	80.00	1.00
		F1 Commercial Real	0.89	16.03	36.58	78.04	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.71	50.00	36.58	83.33	0.59
		L1 Commercial Personal	1.02	14.60	68.42	84.21	1.11
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.99	10.88	70.5	90.55
130	Kendall	A Single-Family Residence	0.98	4.97	88.21	99.28	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.01	6.57	76.53	96.93	1.00
		D Rural Real (Market Value)	1.01	8.54	80.24	90.12	1.04
		F1 Commercial Real	0.97	12.22	60.41	83.33	1.04
		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	6.85	79.34	96.22
131	Kenedy	A Single-Family Residence	*	*	*	*	*
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.91	1.46	100.00	100.00	0.98
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	9.64	72.22	83.33	0.99
		J Utilities	1.00	34.63	75.00	87.50	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.98	16.11	71.05	89.47
132	Kent	A Single-Family Residence	*	*	*	*	*
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	2.63	100.00	100.00	1
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.21	9.64	66.66	100.00	1.07
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.97	9.99	75.00	81.25

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
133	Kerr	A Single-Family Residence	0.98	8.94	75.20	93.31	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	12.93	64.70	83.19	1.02
		F1 Commercial Real	1.00	9.72	76.56	92.18	1.06
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.76	14.25	50.00	66.66	1.04
		L1 Commercial Personal	1.00	8.44	77.77	94.44	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
Overall		0.98	10.51	71.15	89.45	1.01	
134	Kimble	A Single-Family Residence	0.95	7.33	71.42	92.85	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	11.15	47.82	91.30	0.97
		F1 Commercial Real	0.96	13.07	45.45	86.36	1.02
		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	10.35	67.53	89.61	1.01	
135	King	A Single-Family Residence	*	*	*	*	*
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	7.08	81.81	100.00	0.93
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	8.09	55.55	100.00	1.03
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
Overall		1.00	7.79	68.96	96.55	1.00	
136	Kinney	A Single-Family Residence	0.97	8.09	70.49	95.08	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.03	13.59	42.85	89.28	0.99
		F1 Commercial Real	0.97	5.21	89.47	100.00	0.96
		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		0.98	9.77	67.25	90.26	1.02	

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
137	Kleberg	A Single-Family Residence	0.95	8.15	74.13	94.25	1.00
		B Multi-Family Residence	0.96	10.61	75.00	81.25	1.08
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	7.38	65.51	100.00	1.00
		F1 Commercial Real	0.97	7.18	84.61	100.00	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	9.90	72.54	92.15	0.99
		J Utilities	1.00	40.41	72.41	89.65	1.35
		L1 Commercial Personal	1.00	6.48	71.42	100.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	11.67	70.53	92.91	1.01
138	Knox	A Single-Family Residence	0.99	13.29	72.88	89.83	1.07
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	9.28	78.43	86.27	1.00
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	18.23	50.00	88.88	1.09
		J Utilities	1.00	11.25	50.00	91.66	1.02
		L1 Commercial Personal	0.99	4.09	90.47	100.00	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	11.26	73.02	90.04	1.03
139	Lamar	A Single-Family Residence	0.97	7.72	81.27	93.00	1.02
		B Multi-Family Residence	0.94	12.49	69.56	82.60	1.02
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	8.10	83.10	91.21	1.03
		F1 Commercial Real	0.98	12.49	57.4	85.18	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	5.68	84.21	100.00	1.01
		L1 Commercial Personal	1.01	12.83	64.15	77.35	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	8.71	78.38	91.30	1.01
140	Lamb	A Single-Family Residence	1.02	16.14	46.82	80.92	0.96
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	7.39	82.00	92.00	0.98
		F1 Commercial Real	0.99	11.46	53.84	92.3	0.96
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	19.7	43.75	56.25	0.94
		L1 Commercial Personal	0.99	4.03	93.33	98.66	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	11.77	63.46	87.25	1.00

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
141	Lampasas	A Single-Family Residence	1.00	8.67	76.22	95.9	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	8.85	72.5	92.50	1.01
		F1 Commercial Real	0.98	6.73	80.00	96.00	1.02
		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	8.53	75.52	95.31	1.05
142	LaSalle	A Single-Family Residence	0.87	22.54	52.17	78.26	1.13
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.70	37.03	23.07	42.30	1.23
		F1 Commercial Real	0.95	6.11	80.00	100.00	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.04	11.22	66.66	91.66	1.01
		J Utilities	1.02	6.86	83.33	83.33	0.94
		L1 Commercial Personal	1.04	12.61	66.66	88.88	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	20.39	43.87	71.42	0.97
143	Lavaca	A Single-Family Residence	0.98	10.39	69.11	91.17	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	15.08	50	81.13	1.04
		F1 Commercial Real	0.94	10.52	57.89	91.22	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	7.87	74.28	90.00	1.00
		J Utilities	1.00	16.90	80.00	90.00	1.14
		L1 Commercial Personal	1.01	18.75	58.82	76.47	1.14
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	12.32	61.11	87.87	1.03
144	Lee	A Single-Family Residence	0.96	11.50	65.47	89.28	0.98
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	11.02	62.5	91.25	1.01
		F1 Commercial Real	0.93	12.37	59.37	87.5	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	4.07	91.66	97.22	1.01
		J Utilities	1.01	2.52	90.9	100	1.00
		L1 Commercial Personal	1.04	10.98	66.66	87.5	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	9.77	67.32	91.74	1.00

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
145	Leon	A Single-Family Residence	0.98	75.95	80.28	86.05	1.65
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	2.38	96.87	100.00	0.99
		D Rural Real (Market Value)	1.00	15.40	63.84	84.18	1.04
		F1 Commercial Real	0.96	3.35	88.88	100.00	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.04	14.63	55.17	81.03	1.10
		J Utilities	1.00	7.58	68.88	95.55	1.01
		L1 Commercial Personal	1.00	12.06	76.47	88.23	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1.00	34.06	72.91	87.39
146	Liberty	A Single-Family Residence	0.99	14.13	63.21	88.50	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.98	14.91	51.96	81.10	1.02
		D Rural Real (Market Value)	1.00	13.47	60.50	85.71	1.05
		F1 Commercial Real	0.97	14.13	51.80	86.74	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	7.94	74.60	96.82	0.99
		J Utilities	1.01	7.27	85.52	86.84	0.99
		L1 Commercial Personal	1.00	13.23	52.50	82.50	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		1	13.25	61.5	87.59
147	Limestone	A Single-Family Residence	0.96	13.32	57.64	85.88	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	13.71	53.37	83.10	1.04
		F1 Commercial Real	0.99	14.27	43.47	86.95	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	6.42	83.07	95.38	1.04
		J Utilities	1.00	6.67	70.37	100.00	1.01
		L1 Commercial Personal	1.00	4.71	78.57	100.00	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.99	11.84	57.71	88.36
148	Lipscomb	A Single-Family Residence	0.94	17.27	47.29	75.67	1.06
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.92	12.10	55.00	85.00	1.00
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.04	11.42	59.28	91.42	1.03
		J Utilities	1.03	3.88	100.00	100.00	1.01
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.99	14.29	54.23	83.84

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
149	Live Oak	A Single-Family Residence	0.97	8.68	73.68	94.73	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	8.95	60.71	96.42	0.97
		F1 Commercial Real	0.97	11.18	56.75	89.18	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	7.84	83.33	97.22	1.00
		J Utilities	1.00	2.50	94.44	100.00	0.98
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	8.97	69.31	94.88	0.98
150	Llano	A Single-Family Residence	0.98	5.57	87.17	99.48	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	11.58	62.06	86.20	1.08
		D Rural Real (Market Value)	0.99	6.82	72.50	100.00	1.02
		F1 Commercial Real	0.98	10.71	58.33	91.66	1.02
		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	7.96	74.66	94.66	1.02
151	Loving	A Single-Family Residence	*	*	*	*	*
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.85	1.60	90.90	100.00	1.00
		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		0.85	1.6	90.90	100.00	1.00
152	Lubbock	A Single-Family Residence	0.99	11.06	67.64	91.98	1.02
		B Multi-Family Residence	0.99	7.89	69.42	94.21	1.00
		C Vacant Lots	1.00	6.62	71.42	96.82	0.97
		D Rural Real (Market Value)	1.00	12.72	56.73	76.92	1.05
		F1 Commercial Real	0.98	15.27	67.09	87.09	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	11.26	67.74	87.09	0.99
		J Utilities	1.01	2.36	93.75	100.00	1.01
		L1 Commercial Personal	1.00	4.45	89.16	97.50	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	10.66	68.76	91.42	1.01

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
153	Lynn	A Single-Family Residence	0.95	18.44	31.03	77.01	0.95
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	10.97	71.01	92.75	1.00
		F1 Commercial Real	1.02	11.88	58.82	82.35	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	8.38	74.07	92.59	0.98
		J Utilities	1.02	8.06	88.88	88.88	0.92
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.98	15.31	46.62	81.75	0.95
154	Madison	A Single-Family Residence	0.96	17.69	45.71	76.19	1.05
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	20.05	47.27	76.36	1.12
		F1 Commercial Real	1.00	16.95	31.81	86.36	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	14.75	74.19	93.54	1.11
		J Utilities	1.01	3.67	88.23	100.00	1.02
		L1 Commercial Personal	1.07	27.57	35.00	55.00	1.16
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	1.00	17.87	46.00	80.80	1.07
155	Marion	A Single-Family Residence	0.81	26.17	30.00	61.66	1.08
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	21.79	53.84	74.35	1.24
		F1 Commercial Real	0.99	11.83	50.00	95.83	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	4.93	86.66	100.00	1.02
		J Utilities	0.99	5.05	87.50	100.00	0.95
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.90	20.63	27.27	72.02	0.91
156	Martin	A Single-Family Residence	1.02	24.37	24.32	56.75	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.02	21.38	57.14	77.14	1.04
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	7.65	73.33	92.59	1.00
		J Utilities	1.00	7.94	76.47	82.35	0.98
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	1.01	14.11	61.00	81.85	1.00

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
157	Mason	A Single-Family Residence	0.97	16.10	36.00	78.00	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.71	21.06	47.36	63.15	0.79
		F1 Commercial Real	0.93	13.09	56.52	86.95	1.03
		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	0.91	20.08	37.37	75.75	1.00
158	Matagorda	A Single-Family Residence	0.98	13.64	64.32	89.88	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.99	22.47	40.00	73.33	1.06
		D Rural Real (Market Value)	0.99	31.47	40.29	71.64	1.23
		F1 Commercial Real	0.96	12.59	58.49	90.56	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	5.39	88.23	94.11	1.01
		J Utilities	1.00	11.02	75.60	95.12	1.04
		L1 Commercial Personal	1.00	8.30	78.26	91.30	1.05
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.99	15.82	58.86	86.48	1.02
159	Maverick	A Single-Family Residence	0.99	5.12	92.17	98.26	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	7.78	77.55	93.87	1.00
		D Rural Real (Market Value)	0.91	16.53	34.61	88.46	0.97
		F1 Commercial Real	0.96	5.34	87.50	95.83	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	2.38	100	100	0.98
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	0.99	4.96	91.3	95.65	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.99	6.80	82.66	95.16	1.02
160	McCulloch	A Single-Family Residence	0.96	13.26	58.44	81.81	1.06
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	11.2	67.12	93.15	1.03
		F1 Commercial Real	0.98	11.04	63.63	86.36	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.08	12.04	83.33	83.33	0.92
		L1 Commercial Personal	1.02	9.22	60.00	90.00	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.96	12.67	61.97	85.93	0.92

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
161	McLennan	A Single-Family Residence	0.97	7.93	79.38	95.31	1.01
		B Multi-Family Residence	0.97	6.95	79.56	95.69	0.97
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	13.69	65.05	84.01	1.03
		F1 Commercial Real	0.98	6.27	84.49	96.25	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	8.26	77.41	96.77	1.03
		L1 Commercial Personal	1.01	6.60	81.95	94.63	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.98	8.46	77.38	93.41	1.02
162	McMullen	A Single-Family Residence	*	*	*	*	*
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.92	11.90	50.00	85.00	1.09
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	3.54	93.75	93.75	0.97
		J Utilities	1.02	6.05	83.33	100.00	0.97
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.98	8.74	71.42	88.09	0.96
163	Medina	A Single-Family Residence	0.97	7.21	75.52	97.9	1.01
		B Multi-Family Residence					
		C Vacant Lots	1.00	9.09	75.00	91.07	1.01
		D Rural Real (Market Value)	0.99	12.59	58.69	86.95	1.02
		F1 Commercial Real	0.97	6.36	84.12	96.82	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	12.00	66.66	66.66	0.88
		L1 Commercial Personal	0.99	5.68	88.23	100.00	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.98	8.67	72.08	93.40	1.02
164	Menard	A Single-Family Residence	0.95	16.27	53.65	80.48	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	10.95	64.00	92.00	1.11
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	18.15	30.00	75.00	0.99
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.96	15.09	53.33	85.55	1.05

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
165	Midland	A Single-Family Residence	0.97	8.52	87.86	99.01	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	6.22	76.92	100.00	0.99
		F1 Commercial Real	1.01	13.82	64.15	88.67	1.02
		F2 Industrial Real					
		G Oil, Gas, Minerals	1.00	8.35	76.74	88.37	0.99
		J Utilities	1.00	7.55	72.72	90.90	0.98
		L1 Commercial Personal	1.01	7.06	78.12	96.87	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	9.19	80.96	96.49	0.98
166	Milam	A Single-Family Residence	0.96	14.17	47.9	83.65	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	16.83	47.24	75.59	1.03
		F1 Commercial Real	0.94	8.34	70.45	95.45	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.97	8.16	76.92	100	1.01
		J Utilities	1.01	4.13	89.36	100	1.02
		L1 Commercial Personal	1.03	11.94	60.86	86.95	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	14.67	49.61	81.41	1.02
167	Mills	A Single-Family Residence	0.98	14.94	41.55	80.51	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.05	16.88	33.33	82.92	1.08
		F1 Commercial Real	0.78	17.14	32.55	74.41	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	4.36	81.81	100.00	1.04
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	16.66	38.67	77.94	1.06
168	Mitchell	A Single-Family Residence	1.02	13.89	61.05	86.31	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	10.18	75.6	92.68	0.98
		F1 Commercial Real	0.97	6.43	90.47	95.23	0.96
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	5.68	84.00	100.00	0.98
		J Utilities	1.00	17.96	60.86	78.26	1.13
		L1 Commercial Personal	1.00	6.22	72.22	100.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	11.67	69.05	89.68	1.01

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
169	Montague	A Single-Family Residence	0.96	13.01	57.77	89.18	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	17.23	45.00	77.14	1.04
		F1 Commercial Real	0.99	9.34	78.68	91.8	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	7.53	69.86	95.89	1.02
		J Utilities	1.00	11.34	58.53	85.36	1.03
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	13.24	58.00	86.43	1.01
170	Montgomery	A Single-Family Residence	0.96	8.44	74.48	95.86	1.00
		B Multi-Family Residence	0.99	8.76	62.96	100.00	1.01
		C Vacant Lots	1.00	9.02	66.76	93.35	1.01
		D Rural Real (Market Value)	1.00	11.17	71.21	90.9	1.01
		F1 Commercial Real	0.98	8.67	71.21	95.45	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	8.76	66.66	88.88	0.95
		L1 Commercial Personal	0.99	7.77	77.01	93.1	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	8.97	70.49	94.33	1.00
171	Moore	A Single-Family Residence	0.94	9.56	67.75	94.85	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	12.84	50.00	80.00	1.05
		F1 Commercial Real	0.89	11.33	62.5	87.50	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.05	8.87	69.35	95.16	1.01
		J Utilities	1.00	7.75	87.5	100.00	0.94
		L1 Commercial Personal	1.00	8.40	71.11	88.88	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	10.52	65.14	92.76	0.96
172	Morris	A Single-Family Residence	0.93	11.27	54.54	93.93	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.03	14.08	50.00	85.71	1.10
		F1 Commercial Real	0.79	20.82	36.36	54.54	0.88
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	13.33	83.33	83.33	0.86
		L1 Commercial Personal	1.09	34.77	50.00	70.00	1.20
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.95	22.44	44.89	74.48	1.00

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
173	Motley	A Single-Family Residence	1.01	8.27	80.00	90.00	0.92
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	5.15	95.00	100.00	0.99
		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		1.00	6.59	84.09	95.45
174	Nacogdoches	A Single-Family Residence	0.99	10.82	61.98	91.52	0.99
		B Multi-Family Residence	0.98	4.69	90.00	95.00	0.98
		C Vacant Lots	1.00	14.50	56.66	90.00	1.00
		D Rural Real (Market Value)	0.98	14.68	61.14	87.26	1.02
		F1 Commercial Real	0.95	12.16	70.96	83.87	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	5.57	85.00	96.00	1.00
		J Utilities	0.97	10.27	73.91	91.3	1.04
		L1 Commercial Personal	0.99	8.70	65.21	95.65	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.99	11.06	63.98	90.33
175	Navarro	A Single-Family Residence	0.95	14.02	59.26	86.04	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.96	7.91	83.05	93.22	1.01
		D Rural Real (Market Value)	0.96	21.17	48.12	78.75	1.08
		F1 Commercial Real	0.95	8.97	72	88	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	3.45	81.81	100.00	1.01
		J Utilities	1.00	7.88	76.78	92.85	1.03
		L1 Commercial Personal	0.99	9.22	73.91	86.95	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.95	15.57	57.64	83.93
176	Newton	A Single-Family Residence	0.99	5.83	92.17	97.76	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	8.42	83.01	90.56	1.00
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	9.83	66.66	86.66	1.01
		J Utilities	1.00	5.18	81.81	100.00	0.95
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.98	7.14	86.08	95.23

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
177	Nolan	A Single-Family Residence	1.02	12.69	54.23	90.67	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	4.78	90.21	100.00	0.99
		F1 Commercial Real	0.97	7.84	87.5	95.00	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	7.46	77.77	91.66	1.02
		J Utilities	1.00	9.70	69.69	96.96	0.99
		L1 Commercial Personal	1.00	4.10	95.23	100.00	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.99	8.69	74.79	95.56	1.01
178	Nueces	A Single-Family Residence	0.95	7.81	72.55	96.46	1.00
		B Multi-Family Residence	0.97	5.91	86.36	100.00	0.97
		C Vacant Lots	1.00	6.12	80.51	94.80	0.98
		D Rural Real (Market Value)	0.98	8.36	67.77	98.88	0.97
		F1 Commercial Real	0.97	8.36	74.19	93.54	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	11.24	75.8	83.87	0.98
		J Utilities	1.00	10.62	79.45	82.19	1.01
		L1 Commercial Personal	1.00	7.83	76.66	93.33	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.97	8.43	74.44	94.79	0.99
179	Ochiltree	A Single-Family Residence	0.89	14.34	53.84	87.17	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.91	11.26	56.25	93.75	1.00
		F1 Commercial Real	0.98	10.42	82.75	93.10	1.08
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.07	10.82	53.48	97.67	1.00
		J Utilities	1.11	27.48	50.00	50.00	0.85
		L1 Commercial Personal	0.99	7.28	73.68	94.73	0.89
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.97	13.42	52.87	86.38	0.96
180	Oldham	A Single-Family Residence	0.97	12.4	57.5	82.50	0.97
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	10.81	71.01	86.95	1.00
		F1 Commercial Real	0.94	24.57	30.00	50.00	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.02	5.77	77.77	100	0.96
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.98	12.15	62.50	84.37	0.98

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
181	Orange	A Single-Family Residence	1.00	20.41	56.43	82.42	1.08
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	16.71	60.00	77.77	1.04
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	2.00	100.00	100.00	1.00
		J Utilities	0.99	12.23	73.68	81.57	0.9
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	19.96	56.71	81.22	1.08
182	Palo Pinto	A Single-Family Residence	0.99	11.52	61.66	90.00	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	8.84	78.84	84.61	0.99
		D Rural Real (Market Value)	1.00	12.24	60.44	85.82	1.05
		F1 Commercial Real	0.99	8.35	78.48	96.2	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	8.73	79.83	93.54	1.03
		J Utilities	1.00	4.95	79.48	100.00	1.00
		L1 Commercial Personal	1.04	19.03	81.81	93.93	1.09
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	10.85	67.37	89.76	1.02
183	Panola	A Single-Family Residence	0.94	14.57	42.92	82.82	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.92	18.26	37.03	76.54	1.01
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	5.14	87.27	100.00	1.00
		J Utilities	1.00	11.30	70.00	86.66	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	12.99	52.74	87.58	0.96
184	Parker	A Single-Family Residence	1.00	6.71	81.33	94.90	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	8.42	73.39	91.13	1.01
		F1 Commercial Real	1.00	5.89	80.85	100.00	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	9.10	77.77	88.88	0.99
		J Utilities	1.00	4.95	86.36	100.00	0.99
		L1 Commercial Personal	1.01	5.10	88.46	100.00	0.96
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	7.09	79.39	94.26	1.02

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
185	Parmer	A Single-Family Residence	0.92	11.07	57.47	92.52	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	6.18	81.81	93.93	0.99
		F1 Commercial Real	0.91	8.42	75.00	90.62	0.95
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	8.44	63.63	100.00	0.96
		L1 Commercial Personal	0.98	3.33	94.44	98.14	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.95	8.95	67.35	94.36	0.96
186	Pecos	A Single-Family Residence	0.82	17.23	47.56	73.17	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.74	21.14	50.00	71.42	1.17
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	7.65	83.33	91.66	1.03
		J Utilities	1.00	10.04	68.00	88.00	1.03
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	15.94	46.40	79.55	0.94
187	Polk	A Single-Family Residence	0.91	28.13	27.98	60.75	1.12
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.03	31.72	25.67	54.05	1.18
		D Rural Real (Market Value)	1.05	18.05	44.95	74.31	1.05
		F1 Commercial Real	0.97	23.18	35.71	70.23	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	9.87	71.05	94.73	0.98
		J Utilities	1.00	18.47	63.15	81.57	1.10
		L1 Commercial Personal	1.17	20.70	39.13	82.60	1.22
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	28.02	32.95	60.32	1.10
188	Potter	A Single-Family Residence	0.97	8.80	77.25	93.40	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		F1 Commercial Real	0.99	11.80	73.33	89.52	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.05	10.99	61.01	94.91	1.04
		J Utilities	1.00	6.69	76.92	92.3	1.00
		L1 Commercial Personal	1.00	4.28	86.86	98.98	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	9.13	75.82	92.84	1.00

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
189	Presidio	A Single-Family Residence	0.83	18.64	45.26	74.73	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	10.9	48.38	80.64	0.98
		D Rural Real (Market Value)	1.00	40.58	34.21	52.63	1.25
		F1 Commercial Real	0.98	10.71	75.00	90.90	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	3.63	83.33	100.00	0.97
		L1 Commercial Personal	1.00	10.87	89.74	89.74	1.08
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
Overall			0.97	19.11	55.33	79.44	1.01
190	Rains	A Single-Family Residence	0.98	17.32	49.35	77.92	1.06
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	22.33	34.84	69.69	1.11
		F1 Commercial Real	0.98	7.24	66.66	100.00	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.04	11.54	62.50	75.00	1.04
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
Overall			0.99	17.84	47.09	78.48	1.05
191	Randall	A Single-Family Residence					
		B Multi-Family Residence					
		C Vacant Lots					
		D Rural Real (Market Value)					
		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			1.02	0	100	100	1
<i>See "188 Potter" for these results. Potter and Randall CADs are in a single appraisal office.</i>							
192	Reagan	A Single-Family Residence	0.93	9.44	59.45	91.89	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	10.43	86.36	90.9	1.06
		J Utilities	1.00	15.43	71.42	71.42	1.01
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
Overall			0.98	11.47	72.72	90.90	0.98

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
193	Real	A Single-Family Residence	0.98	7.29	67.85	96.42	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.99	13.09	50.00	85.71	1.00
		D Rural Real (Market Value)	1.14	10.29	53.33	86.66	0.94
		F1 Commercial Real	0.98	5.86	84.21	94.73	0.98
		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	9.83	62.22	92.22	0.98
194	Red River	A Single-Family Residence	1.01	10.81	71.66	86.66	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	12.76	61.38	84.15	0.99
		F1 Commercial Real	0.90	22.22	40.00	70.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.04	8.41	68.75	100.00	1.00
		J Utilities	0.99	9.09	63.63	90.9	1.03
		L1 Commercial Personal	1.00	15.19	61.90	90.47	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	1.00	12.55	63.32	85.46	1.00
195	Reeves	A Single-Family Residence	0.98	15.60	50.00	79.26	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.92	16.07	40.54	72.97	1.07
		F1 Commercial Real	1.02	17.33	39.28	82.14	0.96
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	11.28	63.41	92.68	1.00
		J Utilities	1.00	12.83	77.77	83.33	0.98
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.99	15.00	51.94	84.46	0.98
196	Refugio	A Single-Family Residence	0.94	13.95	57.83	89.15	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	9.86	74.46	89.36	0.99
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	7.78	75.00	97.22	1.03
		J Utilities	0.99	14.63	57.57	87.87	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.96	12.70	63.81	90.95	0.98

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
197	Roberts	A Single-Family Residence	0.97	14.43	50.00	83.33	0.98
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	13.34	44.44	88.88	1.03
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	9.45	74.46	89.36	1.01
		J Utilities	1.50	39.22	74.46	33.33	1.33
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	15.44	64.7	83.82	1.00
198	Robertson	A Single-Family Residence	0.96	16.30	41.37	78.87	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	15.88	44.44	77.77	0.99
		F1 Commercial Real	0.9	10.67	62.85	91.42	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	8.41	73.23	94.36	0.98
		J Utilities	1.01	4.59	87.27	100.00	1.01
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	14.28	50.93	80.33	0.95
199	Rockwall	A Single-Family Residence	0.99	6.21	80.38	99.17	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.96	7.29	82.05	97.43	0.99
		D Rural Real (Market Value)	0.97	8.79	66.66	93.33	1.03
		F1 Commercial Real	1.00	11.52	53.57	89.28	1.02
		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	7.17	76.72	97.63	1.03
200	Runnels	A Single-Family Residence	0.93	11.40	61.80	88.19	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	13.64	52.43	85.36	0.97
		F1 Commercial Real	0.96	13.11	46.15	87.17	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	11.03	64.28	92.85	1.04
		J Utilities	1.00	11.71	47.05	94.11	1.01
		L1 Commercial Personal	1.01	7.56	72.72	90.9	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.95	12.33	51.88	87.10	1.00

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
201	Rusk	A Single-Family Residence	0.97	11.47	56.52	89.76	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.01	18.11	37.76	74.82	1.01
		F1 Commercial Real	0.96	6.20	80.00	95.00	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	9.89	72.15	93.67	1.01
		J Utilities	0.99	9.79	73.77	91.8	0.96
		L1 Commercial Personal	0.99	10.24	69.44	88.88	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	0.98	12.43	57.05	87.33	1.00	
202	Sabine	A Single-Family Residence	0.98	7.07	78.84	97.11	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.95	9.06	80.7	89.47	1.03
		D Rural Real (Market Value)	0.96	2.74	96.07	100.00	0.99
		F1 Commercial Real	0.99	11.47	68.18	90.90	1.02
		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	7.19	82.42	94.14	1.01	
203	San Augustine	A Single-Family Residence	0.86	20.15	39.65	68.96	1.05
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.20	15.04	52.45	80.32	1.03
		D Rural Real (Market Value)	1.25	11.26	56.75	89.18	1.00
		F1 Commercial Real	0.93	25.95	54.16	79.16	1.13
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.98	10.38	66.66	66.66	0.95
		L1 Commercial Personal	1.00	18.14	64.28	89.28	1.11
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	1.00	29.45	19.35	54.37	1.13	
204	San Jacinto	A Single-Family Residence	1.01	19.37	58.17	81.25	1.11
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.01	19.53	48.91	68.47	1.04
		D Rural Real (Market Value)	1.00	20.22	32.00	80.00	1.10
		F1 Commercial Real	0.8	24.11	41.17	82.35	0.76
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	10.38	62.06	96.55	0.99
		J Utilities	1.01	7.04	88.88	88.88	0.94
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	1.00	18.97	51.35	78.02	1.05	

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
205	San Patricio	A Single-Family Residence	0.99	14.64	63.62	86.72	1.04
		B Multi-Family Residence	0.96	8.21	70.83	95.83	1.01
		C Vacant Lots	1.01	23.96	46.15	68.13	1.11
		D Rural Real (Market Value)	0.99	23.01	45.05	70.32	1.10
		F1 Commercial Real	0.95	10.81	68.14	88.49	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	13.21	62.74	82.35	1.01
		J Utilities	1.00	6.90	71.42	92.85	0.97
		L1 Commercial Personal	0.97	7.03	81.81	95.45	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	15.37	61.00	84.79	1.04
206	San Saba	A Single-Family Residence	1.02	8.89	66.66	94.66	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	9.56	66.66	90	0.98
		F1 Commercial Real	0.95	5.89	80.00	100.00	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.99	8.72	62.50	100.00	0.97
		L1 Commercial Personal	0.99	9.53	76.19	95.23	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	9.13	71.73	94.02	1.01
207	Schleicher	A Single-Family Residence	0.79	16.05	51.21	80.48	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.89	16.81	30.43	86.95	0.96
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	12.57	66.23	81.81	1.00
		J Utilities	1.00	11.00	71.42	85.71	1.07
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	15.95	48.64	76.35	0.93
208	Scurry	A Single-Family Residence	0.98	7.03	79.38	100.00	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.00	7.80	85.71	97.14	1.00
		F1 Commercial Real	0.98	5.87	78.57	100.00	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	8.03	73.07	92.3	0.99
		J Utilities	1.00	3.56	88.88	100.00	1.02
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	7.21	78.97	98.97	0.97

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
209	Shackleford	A Single-Family Residence	0.97	5.68	86.95	94.56	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	7.24	67.50	100	0.98
		F1 Commercial Real	0.95	8.01	74.19	93.54	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	10.93	63.63	84.84	1.00
		J Utilities	1.00	9.30	60.00	90.00	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	7.57	76.21	94.17	1.00
210	Shelby	A Single-Family Residence	1.01	16.30	47.12	81.15	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.02	22.25	34.32	65.67	1.08
		F1 Commercial Real	0.97	12.41	60.37	86.79	1.09
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	10.97	59.64	87.71	1.02
		J Utilities	1.00	17.42	78.94	84.21	1.08
		L1 Commercial Personal	0.99	10.57	68.57	88.57	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	16.87	49.48	77.91	1.04
211	Sherman	A Single-Family Residence	0.79	26.00	33.33	56.14	1.08
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.84	22.85	21.62	72.97	1.09
		F1 Commercial Real	0.89	10.01	54.54	90.90	0.95
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.06	9.62	67.07	95.12	0.99
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.95	18.45	34.37	75.00	0.93
212	Smith	A Single-Family Residence	0.98	8.03	80.1	96.22	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	50.66	43.24	59.45	1.56
		D Rural Real (Market Value)	0.99	24.43	42.85	63.42	1.04
		F1 Commercial Real	0.97	12.32	61.74	85.90	0.95
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	11.10	60.00	90.00	1.02
		J Utilities	1.00	2.91	100.00	100.00	1.01
		L1 Commercial Personal	1.01	8.38	75.64	92.3	0.95
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	12.78	71.45	88.70	0.99

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
213	Somervell	A Single-Family Residence	0.98	6.24	83.67	97.95	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	16.03	42.85	75.00	1.08
		F1 Commercial Real	0.88	13.53	48.48	87.87	1.08
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.03	5.95	87.5	100.00	1.06
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	11.23	63.55	86.44	1.05
214	Starr	A Single-Family Residence	0.93	14.05	58.82	85.29	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.94	19.49	36.11	76.38	0.93
		D Rural Real (Market Value)	1.00	17.05	51.28	79.48	1.09
		F1 Commercial Real	0.98	11.16	70.37	92.59	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	8.10	80.00	98.57	1.00
		J Utilities	0.87	11.69	33.33	100	0.92
		L1 Commercial Personal	1.00	17.95	80.95	95.23	1.16
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	14.30	58.78	86.06	1.01
215	Stephens	A Single-Family Residence	1.01	12.28	59.25	88.88	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	16.11	49.05	71.69	1.07
		F1 Commercial Real	0.98	7.69	74.35	94.87	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.05	10.51	64.7	88.23	1.01
		J Utilities	1.05	28.22	75.00	75.00	1.30
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	13.30	58.68	85.32	1.01
216	Sterling	A Single-Family Residence	*	*	*	*	*
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.77	14.12	73.33	93.33	1.08
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	8.05	86.95	91.3	1.01
		J Utilities	1.00	5.11	77.77	100.00	0.97
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	14.13	53.19	85.10	0.94

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
217	Stonewall	A Single-Family Residence	0.98	6.66	78.12	100.00	0.98
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	8.23	63.63	100.00	1.03
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.07	10.83	52.94	94.11	1.07
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.99	9.26	68.75	93.75	0.98
218	Sutton	A Single-Family Residence	0.87	8.54	70.27	94.59	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.92	6.86	68.75	93.75	0.98
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	6.89	80.76	88.46	1.02
		J Utilities	1.00	5.86	71.42	100.00	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.92	10.27	68.60	89.53	0.92
219	Swisher	A Single-Family Residence	0.96	13.96	47.91	86.45	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	13.2	57.14	79.59	0.98
		F1 Commercial Real	0.96	7.49	85.71	95.23	0.97
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	3.63	94.73	100.00	0.97
		L1 Commercial Personal	1.00	4.59	78.12	100.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.98	11.16	60.36	88.01	0.97
220	Tarrant	A Single-Family Residence	1.00	5.12	90.97	98.51	1.01
		B Multi-Family Residence	1.02	8.18	74.53	96.29	1.06
		C Vacant Lots	0.95	24.21	29.41	58.82	0.99
		D Rural Real (Market Value)	*	*	*	*	*
		F1 Commercial Real	0.98	10.79	65.07	87.85	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	15.70	70.00	90.00	1.13
		L1 Commercial Personal	1.02	9.18	73.70	91.00	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	1.00	6.65	83.73	95.67	1.02

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
221	Taylor	A Single-Family Residence	0.99	5.25	85.63	98.67	1.00
		B Multi-Family Residence	0.96	9.06	82.60	95.65	1.00
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	4.64	93.18	98.86	1.00
		F1 Commercial Real	1.00	8.71	73.39	93.57	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	8.22	65.00	97.5	0.99
		J Utilities	1.00	11.36	61.11	91.66	1.05
		L1 Commercial Personal	1.00	7.09	83.95	96.29	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.99	6.55	82.33	97.21
222	Terrell	A Single-Family Residence	*	*	*	*	*
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.93	9.08	66.66	88.88	1.02
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	4.47	94.73	94.73	0.98
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.99	6.03	81.25	96.87
223	Terry	A Single-Family Residence	0.94	15.89	44.04	80.95	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.95	23.26	41.02	64.1	0.99
		F1 Commercial Real	0.88	46.59	34.78	65.21	1.20
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	9.34	65.95	93.61	0.95
		J Utilities	1.03	10.51	66.66	100.00	0.97
		L1 Commercial Personal	1.00	5.75	75.00	100.00	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.96	18.20	53.95	80.93
224	Throckmorton	A Single-Family Residence	0.97	8.08	75.40	96.72	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	10.21	63.04	95.65	1.00
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	17.61	56.86	76.47	0.99
		J Utilities	1.00	26.90	70.00	80.00	1.20
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall		0.98	13.13	62.50	88.09

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
225	Titus	A Single-Family Residence	0.97	11.23	61.92	89.44	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	30.04	28.04	54.87	1.04
		F1 Commercial Real	0.85	16.04	39.21	80.39	1.04
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1	9.4	80	80	0.98
		L1 Commercial Personal	1	9.32	72.72	90.9	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.96	16.14	54.4	79.59	0.95
226	Tom Green	A Single-Family Residence	0.99	4.67	87.4	98.97	1
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	12.46	56.25	86.25	0.95
		F1 Commercial Real	0.89	10.2	57.33	94.66	0.96
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1	5.24	92	92	0.96
		J Utilities	1	8.06	70.58	94.11	1.01
		L1 Commercial Personal	1	8.35	72.05	91.17	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.99	7.05	77.64	95.25	0.99
227	Travis	A Single-Family Residence	0.94	11.15	59.59	89.7	1.05
		B Multi-Family Residence	0.94	14.91	48.93	86.52	1.05
		C Vacant Lots	1	37.39	41.49	60.54	1.38
		D Rural Real (Market Value)	0.97	18.36	44.03	73.39	1.05
		F1 Commercial Real	0.96	14.04	62.79	84.18	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	0.74	10.14	66.66	83.33	1
		L1 Commercial Personal	0.99	9.83	66.66	90.83	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.95	14.43	55.63	85.14	1.02
228	Trinity	A Single-Family Residence	0.96	27.17	34.82	73.21	1.13
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1	26.09	42.85	60	1.13
		D Rural Real (Market Value)	0.93	16.3	34.14	76.82	0.98
		F1 Commercial Real	0.97	17.66	20	76.66	1.09
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.12	12.5	33.33	100	1.03
		J Utilities	1.01	4.75	93.33	93.33	1
		L1 Commercial Personal	1	20.42	36.84	63.15	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	0.97	23.91	37.62	69.64	1.07

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
229	Tyler	A Single-Family Residence	0.98	7.21	82.39	94.38	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	0.97	6.73	85.00	95.00	1.03
		D Rural Real (Market Value)	0.97	4.73	93.61	94.68	1.01
		F1 Commercial Real	0.99	3.08	95.23	100.00	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	12.07	62.96	92.59	1.01
		J Utilities	1.00	2.47	88.23	100.00	1.00
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	6.80	83.12	94.65	1.00
230	Upshur	A Single-Family Residence	0.98	16.52	47.64	81.44	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	21.41	45.34	71.42	1.09
		F1 Commercial Real	0.85	17.39	33.33	76.19	1.08
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	7.58	81.10	91.33	1.00
		J Utilities	1.02	5.78	90.00	90.00	0.99
		L1 Commercial Personal	0.99	65.66	52.94	70.58	1.56
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.93	20.55	41.78	77.10	0.99
231	Upton	A Single-Family Residence	0.88	12.42	62.31	89.85	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	4.46	91.66	94.44	1.01
		J Utilities	1.00	10.00	71.42	85.71	1.05
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.95	12.24	59.82	87.50	0.93
232	Uvalde	A Single-Family Residence	0.98	9.60	63.46	94.71	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	17.53	35.71	75.71	1.02
		D Rural Real (Market Value)	1.00	16.85	42.39	79.34	1.05
		F1 Commercial Real	0.99	6.51	86.04	97.67	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	0.78	100.00	100.00	0.99
		L1 Commercial Personal	1.00	4.96	83.33	100.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	11.67	58.07	90.13	1.02

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
233	Val Verde	A Single-Family Residence	0.94	11.12	61.93	90.96	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.98	5.71	90.00	100.00	1.01
		F1 Commercial Real	0.90	10.26	72.72	95.45	0.96
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	9.04	73.33	86.66	0.97
		J Utilities	0.85	9.02	66.66	100.00	0.92
		L1 Commercial Personal	1.01	4.15	88.46	100.00	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	0.96	10.53	68.35	91.56	0.97	
234	Van Zandt	A Single-Family Residence	0.94	13.66	49.07	85.49	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.04	22.35	34.67	66.42	1.07
		F1 Commercial Real	0.82	22.56	20.00	65.00	0.87
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	8.70	70.00	96.66	1.00
		J Utilities	1.00	4.56	90.24	92.68	1.02
		L1 Commercial Personal	1.01	3.79	87.50	100	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	0.98	17.67	49.54	75.80	1.03	
235	Victoria	A Single-Family Residence	0.96	8.99	75.38	95.38	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	16.38	49.48	81.44	1.00
		F1 Commercial Real	0.92	8.58	77.77	96.29	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	9.41	65.00	95.00	1.00
		J Utilities	1.00	2.64	95.45	100.00	1.00
		L1 Commercial Personal	1.00	8.71	75.00	91.66	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	0.96	11.28	69.37	90.93	0.99	
236	Walker	A Single-Family Residence	0.95	12.68	65.89	89.92	1.04
		B Multi-Family Residence	0.98	4.08	93.75	100.00	0.99
		C Vacant Lots	0.96	15.32	40.47	78.57	0.96
		D Rural Real (Market Value)	0.91	10.57	67.69	92.30	0.99
		F1 Commercial Real	0.98	7.09	70.00	100.00	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.02	5.88	85.71	85.71	1.02
		L1 Commercial Personal	1.06	30.09	52.38	71.42	1.06
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall	0.88	17.41	44.00	82.54	0.91	

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
237	Waller	A Single-Family Residence	1.00	9.16	66.44	93.46	1.01
		B Multi-Family Residence	0.97	7.54	62.5	100.00	1.01
		C Vacant Lots	0.94	15.99	61.53	76.92	0.91
		D Rural Real (Market Value)	1.00	12.84	50.86	87.06	1.03
		F1 Commercial Real	0.99	15.97	53.84	82.05	1.01
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.98	17.52	75.00	83.33	1.06
		J Utilities	1.00	12.84	68.42	78.94	0.97
		L1 Commercial Personal	0.98	11.55	60.00	86.00	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	12.58	59.69	87.67	1.06
238	Ward	A Single-Family Residence	0.93	14.43	37.5	81.25	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.92	10.03	61.53	100.00	1.05
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	12.31	60.71	85.71	1.01
		J Utilities	1.00	16.53	52.94	76.47	1.05
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	14.31	51.49	85.07	0.97
239	Washington	A Single-Family Residence	0.93	10.32	64.04	94.38	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	14.95	59.52	83.33	1.07
		F1 Commercial Real	0.92	9.83	64.00	88.00	0.98
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	4.95	86.84	97.36	1.00
		J Utilities	1.00	8.00	69.23	84.61	1.03
		L1 Commercial Personal	1.01	23.72	60.86	78.26	1.18
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	12.60	63.82	90.63	1.01
240	Webb	A Single-Family Residence	0.96	7.46	77.27	95.45	1.00
		B Multi-Family Residence	0.92	7.11	82.14	96.42	1.01
		C Vacant Lots	0.95	10.89	67.74	87.09	1.01
		D Rural Real (Market Value)	0.90	23.44	40.00	60.00	1.03
		F1 Commercial Real	0.97	8.36	77.04	93.44	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	9.38	65.51	94.82	1.04
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	1.00	7.02	75.51	97.95	1.00
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.96	9.20	72.65	92.92	1.00

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
241	Wharton	A Single-Family Residence	0.87	15.11	42.85	84.89	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	18.13	51.88	74.52	1.06
		F1 Commercial Real	0.91	15.63	42.85	81.63	0.95
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	11.76	60.65	90.16	1.00
		J Utilities	1.01	3.38	95.65	97.82	1.00
		L1 Commercial Personal	1.00	9.67	67.27	85.45	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.94	15.34	47.24	82.59	0.96
242	Wheeler	A Single-Family Residence	1.03	11.22	57.14	92.06	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	22.28	38.46	70.76	1.19
		F1 Commercial Real	1.00	12.85	75.00	85.00	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	10.41	70.22	91.57	1.01
		J Utilities	1.00	11.15	60.00	95.00	1.01
		L1 Commercial Personal	1.06	5.85	90.00	90.00	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.01	13.22	62.92	87.35	0.99
243	Wichita	A Single-Family Residence	0.97	7.00	83.14	97.07	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	12.01	56.66	86.66	1.00
		F1 Commercial Real	0.98	16.43	73.56	87.35	1.08
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	14.17	68.57	82.85	1.06
		J Utilities	1.00	31.40	73.33	93.33	1.29
		L1 Commercial Personal	0.99	3.62	92.5	99.16	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	8.12	81.52	95.69	1.02
244	Wilbarger	A Single-Family Residence	0.96	21.42	37.16	76.10	1.07
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.94	21.84	34.21	60.52	0.99
		F1 Commercial Real	1.01	18.68	69.56	78.26	1.17
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.04	11.94	53.84	92.3	1.00
		J Utilities	1.00	11.00	66.66	83.33	1.02
		L1 Commercial Personal	0.99	5.09	88.46	96.15	0.98
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.98	18.20	47.58	79.03	1.01

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
245	Willacy	A Single-Family Residence	0.98	7.5	76.03	97.69	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.01	7.48	70.00	100.00	0.97
		D Rural Real (Market Value)	0.95	10.27	57.14	95.23	1.00
		F1 Commercial Real	0.98	6.36	83.87	96.77	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	8.66	89.18	94.59	0.93
		J Utilities	1.01	22.87	90.00	90.00	1.08
		L1 Commercial Personal	1.04	7.37	78.04	92.68	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
S Special Inventory	*	*	*	*	*		
	Overall		0.99	9.53	73.95	96.04	0.99
246	Williamson	A Single-Family Residence	0.98	5.68	84.62	98.32	1.00
		B Multi-Family Residence	0.97	4.90	83.87	100	0.99
		C Vacant Lots	1.00	10.87	65.28	87.83	1.00
		D Rural Real (Market Value)	1.00	11.33	64.11	87.55	0.98
		F1 Commercial Real	0.97	7.23	82.85	93.71	1.03
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.02	3.92	90.90	100	1.02
		L1 Commercial Personal	0.99	4.79	91.22	98.24	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
S Special Inventory	*	*	*	*	*		
	Overall		0.98	6.97	80.64	95.86	1.01
247	Wilson	A Single-Family Residence	0.99	6.17	82.21	98.81	0.99
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	8.63	75.00	91.25	1.00
		D Rural Real (Market Value)	0.96	8.70	70.42	92.95	1.00
		F1 Commercial Real	0.98	8.16	85.71	90.47	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.01	2.31	100.00	100.00	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
S Special Inventory	*	*	*	*	*		
	Overall		0.99	7.28	78.65	96.28	1.01
248	Winkler	A Single-Family Residence	0.92	22.64	33.89	66.10	1.06
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	*	*	*	*	*
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.01	11.77	77.27	90.9	1.07
		J Utilities	0.99	13.13	70.58	82.35	0.98
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
S Special Inventory	*	*	*	*	*		
	Overall		1.00	16.68	52.11	81.69	1.02

*Denotes untested category

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
249	Wise	A Single-Family Residence	1.00	11.09	72.38	91.95	1.02
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.96	14.39	61.79	83.7	1.02
		F1 Commercial Real	1.00	6.16	79.51	97.59	1.00
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	6.37	83.85	95.03	1.00
		J Utilities	1.00	14.17	85.71	94.28	1.11
		L1 Commercial Personal	1.00	5.05	88.09	100.00	0.99
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.00	10.33	72.93	91.39	1.03
250	Wood	A Single-Family Residence	0.95	12.66	54.54	89.89	1.01
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	1.00	14.34	55.17	82.75	1.03
		D Rural Real (Market Value)	1.02	18.25	50.00	77.77	1.06
		F1 Commercial Real	0.95	16.42	52.50	81.66	1.06
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.02	10.76	68.29	87.80	1.06
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	1.00	9.05	76.19	90.47	1.04
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.97	14.90	56.74	83.58	1.04
251	Yoakum	A Single-Family Residence	1.09	15.07	35.71	75.00	1.03
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.99	11.01	60.00	90.00	1.10
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	4.29	88.46	98.07	1.00
		J Utilities	1.03	19.66	50.00	75.00	1.03
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		1.01	10.08	67.34	87.75	1.03
252	Young	A Single-Family Residence	0.99	19.20	55.08	76.64	1.09
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.97	21.42	45.34	80.23	1.06
		F1 Commercial Real	0.97	10.74	71.69	86.79	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	12.72	54.09	90.16	0.97
		J Utilities	1.07	22.96	52.17	69.56	1.20
		L1 Commercial Personal	0.99	3.97	89.28	100.00	1.02
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
	Overall		0.99	16.96	57.17	81.57	1.04

*Denotes untested category

Section Two: Appraisal District Findings

2005 Appraisal District Study Summary: Final Results

CAD #	CAD Name	Category/Description	Median	COD	10% of Median	25% of Median	Price Diff
253	Zapata	A Single-Family Residence	1.01	14.39	46.51	79.06	1.04
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.71	25.23	27.27	45.45	0.85
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.03	7.91	62.96	96.29	1.02
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
Overall			1.00	13.81	53.08	80.24	0.98
254	Zavala	A Single-Family Residence	0.97	8.97	74.71	91.95	1.00
		B Multi-Family Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	0.91	12.46	63.15	84.21	1.08
		F1 Commercial Real	0.96	4.31	90.47	100	0.99
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.07	9.42	63.88	97.22	1.01
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
Overall			0.98	9.71	68.27	91.39	0.99
State Totals		A Single-Family Residence	0.98	9.83			
		B Multi-Family Residence	0.98	8.46			
		C Vacant Lots	1.00	16.46			
		D Rural Real (Market Value)	0.99	15.45			
		F1 Commercial Real	0.97	12.00			
		F2 Industrial Real	0.00	0.00			
		G Oil, Gas, Minerals	1.01	9.88			
		J Utilities	1.00	12.55			
		L1 Commercial Personal	1.00	9.48			
		L2 Industrial Personal	0.00	0.00			
M Other Personal	0.00	0.00					
O Residential Inventory	0.00	0.00					
Overall			0.99	11.24			

*Denotes untested category



SECTION THREE:

School District Findings

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 appraisal limitation;
- value lost to the value limitation under Chapter 313, Tax Code; and
- other allowable exemptions.

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

- market value of acreage that did not qualify for productivity (agricultural or timber) appraisal and farm and ranch improvements;

- productivity value of qualified agricultural acreage; and
- 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 65 or older 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.

Section 403.302, Government Code requires 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.

Section 403.302, Government Code also requires 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.

2005 FINAL PROPERTY VALUE STUDY
School District Summary Worksheet: State Totals

Property Category	2004 Value Finding to TEA	2005 Local Tax Roll Value	2005 Value Finding to TEA
A Single-Family Residences	\$ 638,130,202,053	\$ 688,166,719,005	\$ 688,166,719,005
B Multi-Family Residences	56,617,826,502	61,592,594,311	61,592,594,311
C Vacant Lots	28,342,513,546	30,490,273,996	30,490,273,996
D Rural Acreage	56,084,581,859	59,195,768,872	59,195,768,872
F1 Commercial Real	178,585,685,567	193,511,586,389	193,511,586,389
F2 Industrial Real	67,101,847,596	68,363,613,951	68,363,613,951
G Oil, Gas, Minerals	51,889,539,655	67,412,630,466	67,412,630,466
J Utilities	39,770,834,488	39,941,946,875	39,941,946,875
L1 Commercial Personal	92,219,493,328	95,932,476,597	95,932,476,597
L2 Industrial Personal	58,737,434,141	64,903,211,948	64,903,211,948
M Mobile Homes & Other Personal	5,427,726,549	5,559,280,374	5,559,280,374
N Intangible Personal & Uncertified	464,931,396	11,095,432	11,095,432
O Residential Inventory	5,336,923,903	6,184,563,645	6,184,563,645
S Special Inventory	3,389,001,170	3,969,091,569	3,969,091,569
Subtotals:	\$1,282,098,541,753	\$1,385,234,853,430	\$1,385,234,853,430
Less Total Exemptions:	158,465,746,162	168,070,638,331	168,070,638,331
Total Taxable Value:	\$1,123,632,795,591	\$1,217,164,215,099	\$1,217,164,215,099

Deductions: Section 403.302, Texas Government Code

	2005 Local Tax Roll	2005 Value Finding to TEA
Homestead & Disabled Vets	\$ 82,242,669,941	\$ 82,242,669,941
Cap Value Loss	9,727,460,783	9,727,460,783
Over 65 Freeze Loss	46,404,878,173	46,404,878,173
All Other	29,695,629,434	29,695,629,434
Total Deductions	\$168,070,638,331	\$168,070,638,331

Statewide Category D Recap

	2005 Local Tax Roll	2005 Value Finding to TEA
Market Value of Non-Qualified Acres and Farm and Ranch Improvements	\$ 47,632,022,687	\$ 47,632,022,687
Productivity Value of Qualified Acres	11,563,746,185	11,563,746,185
Total Category D	\$59,195,768,872	\$59,195,768,872

2005 FINAL PROPERTY VALUE STUDY**Final Values Worksheets**

S.B. 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
\$1,262,505,340,404	\$45,341,125,305	\$1,217,164,215,099	\$12,928,692,142	\$1,249,576,648,262	\$1,204,235,522,957

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 ISD	43,285,782	40,228,773	43,285,782	40,228,773
095-901	Abernathy ISD	262,022,501	255,435,543	262,022,501	255,435,543
221-901	Abilene ISD	3,182,665,934	2,982,879,316	3,133,274,955	2,933,488,337
014-901	Academy ISD	150,349,598	139,535,949	150,349,598	139,535,949
180-903	Adrian ISD	33,680,350	32,909,692	33,680,350	32,909,692
178-901	Agua Dulce ISD	87,207,200	84,125,982	87,207,200	84,125,982
015-901	Alamo Heights ISD	3,548,347,906	3,475,115,859	3,548,347,906	3,475,115,859
250-906	Alba-Golden ISD	179,866,056	165,338,310	179,866,056	165,338,310
209-901	Albany ISD	157,712,462	150,884,026	157,712,462	150,884,026
101-902	Aldine ISD	9,774,849,101	9,456,598,111	9,774,849,101	9,456,598,111
184-907	Aledo ISD	1,298,023,966	1,256,526,916	1,298,023,966	1,256,526,916
125-901	Alice ISD	805,255,408	763,435,275	805,255,408	763,435,275
101-903	Alief ISD	9,479,801,934	9,210,680,454	9,479,801,934	9,210,680,454
043-901	Allen ISD	4,979,482,584	4,819,716,884	4,979,482,584	4,819,716,884
022-901	Alpine ISD	292,500,864	274,609,564	285,339,635	267,448,335
037-901	Alto ISD	121,104,947	113,594,756	121,104,947	113,594,756
126-901	Alvarado ISD	616,206,253	575,915,496	616,206,253	575,915,496
020-901	Alvin ISD	2,746,689,106	2,611,740,343	2,746,689,106	2,611,740,343
249-901	Alvord ISD	155,899,305	146,952,365	155,899,305	146,952,365
188-901	Amarillo ISD	6,175,567,168	5,827,064,653	6,175,567,168	5,827,064,653
140-901	Amherst ISD	31,681,636	30,034,163	31,681,636	30,034,163
036-901	Anahuac ISD	292,259,461	274,704,031	279,972,816	262,417,386
093-901	Anderson-Shiro CISD	375,027,193	367,162,583	375,027,193	367,162,583
002-901	Andrews ISD	2,428,024,428	2,397,754,505	2,413,672,250	2,383,402,327
020-902	Angleton ISD	2,218,764,609	2,149,741,349	2,218,764,609	2,149,741,349
043-902	Anna ISD	345,797,673	329,758,002	345,797,673	329,758,002
127-901	Anson ISD	98,365,502	89,412,871	98,365,502	89,412,871
071-906	Anthony ISD	91,436,400	86,476,497	91,436,400	86,476,497

Section Three: School District Findings

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
110-901	Anton ISD	87,525,824	84,434,395	86,904,057	83,812,628
228-905	Apple Springs ISD	30,727,209	27,563,192	30,727,209	27,563,192
109-912	Aquilla ISD	39,789,547	36,575,099	39,789,547	36,575,099
004-901	Aransas County ISD	1,650,196,593	1,600,556,316	1,650,196,593	1,600,556,316
205-901	Aransas Pass ISD	485,269,454	465,517,833	485,269,454	465,517,833
005-901	Archer City ISD	137,364,145	129,722,080	137,364,145	129,722,080
061-910	Argyle ISD	684,034,519	668,085,709	684,034,519	668,085,709
220-901	Arlington ISD	18,788,771,420	18,180,076,404	18,788,771,420	18,180,076,404
212-901	Arp ISD	327,749,234	313,729,765	313,662,057	299,642,588
217-901	Aspermont Cons ISD	127,016,137	123,033,681	127,016,137	123,033,681
107-901	Athens ISD	898,915,161	851,041,341	898,915,161	851,041,341
034-901	Atlanta ISD	352,204,259	323,846,759	352,204,259	323,846,759
061-907	Aubrey ISD	359,381,698	344,846,768	359,381,698	344,846,768
227-901	Austin ISD	41,712,992,460	40,673,736,142	41,712,992,460	40,673,736,142
196-901	Austwell-Tivoli ISD	477,351,707	475,231,017	476,743,977	474,623,287
070-901	Avalon ISD	29,706,723	28,119,048	29,706,723	28,119,048
194-902	Avery ISD	46,485,552	41,863,302	46,485,552	41,863,302
034-902	Avinger ISD	42,096,570	38,743,760	42,096,570	38,743,760
161-918	Axtell ISD	80,533,483	72,997,102	80,533,483	72,997,102
220-915	Azle ISD	1,462,917,751	1,386,322,696	1,462,917,751	1,386,322,696
030-903	Baird ISD	85,619,633	78,653,083	85,619,633	78,653,083
200-901	Ballinger ISD	177,411,962	163,144,326	177,411,962	163,144,326
195-902	Balmorhea ISD	26,247,732	25,253,802	26,247,732	25,253,802
010-902	Bandera ISD	769,263,889	727,082,591	769,263,889	727,082,591
025-901	Bangs ISD	180,107,866	163,622,202	180,107,866	163,622,202
178-913	Banquete ISD	170,023,482	162,008,772	170,023,482	162,008,772
036-902	Barbers Hill ISD	2,382,897,173	2,351,551,353	2,338,392,128	2,307,046,308
014-902	Bartlett ISD	70,078,959	64,389,905	70,078,959	64,389,905
011-901	Bastrop ISD	2,065,092,685	1,981,156,628	2,065,092,685	1,981,156,628
158-901	Bay City ISD	881,884,260	844,863,578	881,884,260	844,863,578
123-910	Beaumont ISD	7,456,421,982	7,203,172,192	7,456,421,982	7,203,172,192
183-901	Beckville ISD	524,097,345	517,683,515	520,611,380	514,197,550
013-901	Beeville ISD	449,601,200	413,708,890	449,601,200	413,708,890
039-904	Bellevue ISD	35,640,210	33,722,540	35,640,210	33,722,540
091-901	Bells ISD	109,418,552	100,030,719	109,418,552	100,030,719
008-901	Bellville ISD	645,962,836	612,065,485	645,962,836	612,065,485
014-903	Belton ISD	1,312,527,739	1,230,067,109	1,312,527,739	1,230,067,109
125-902	Ben Bolt-Palito Blanco ISD	53,714,724	49,912,558	53,714,724	49,912,558
066-901	Benavides ISD	233,022,208	226,666,909	233,022,208	226,666,909
138-904	Benjamin ISD	24,661,060	23,936,800	24,661,060	23,936,800
187-901	Big Sandy ISD	284,298,283	280,077,938	281,996,503	277,776,158
230-901	Big Sandy ISD	128,990,499	119,807,985	128,990,499	119,807,985
114-901	Big Spring ISD	706,152,673	661,775,844	686,358,090	641,981,261
220-902	Birdville ISD	6,560,963,629	6,284,425,100	6,560,963,629	6,284,425,100

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
178-902	Bishop ISD	482,251,716	469,945,436	475,986,167	463,679,887
177-903	Blackwell ISD	161,616,961	159,020,089	161,616,961	159,020,089
016-902	Blanco ISD	363,048,306	347,459,676	363,048,306	347,459,676
116-915	Bland ISD	85,356,446	78,552,638	85,356,446	78,552,638
025-904	Blanket ISD	30,839,175	27,944,373	30,839,175	27,944,373
034-909	Bloomburg ISD	27,069,610	23,516,040	27,069,610	23,516,040
175-902	Blooming Grove ISD	102,675,391	92,146,121	102,675,391	92,146,121
235-901	Bloomington ISD	125,127,088	118,084,358	125,127,088	118,084,358
043-917	Blue Ridge ISD	104,011,610	96,498,831	104,011,610	96,498,831
072-904	Bluff Dale ISD	91,737,889	89,424,369	91,737,889	89,424,369
109-913	Blum ISD	57,476,816	53,358,474	57,476,816	53,358,474
130-901	Boerne ISD	2,726,159,565	2,649,604,801	2,726,159,565	2,649,604,801
116-916	Boles Home ISD	15,176,950	14,095,045	15,176,950	14,095,045
241-901	Boling ISD	157,404,499	146,827,817	157,404,499	146,827,817
074-903	Bonham ISD	450,433,666	416,781,844	450,433,666	416,781,844
148-901	Booker ISD	143,789,458	140,722,381	143,789,458	140,722,381
017-901	Borden County ISD	483,480,060	482,193,010	483,142,121	481,855,071
117-901	Borger ISD	476,907,383	437,409,173	465,120,323	425,622,113
161-923	Bosqueville ISD	96,103,606	91,884,658	96,103,606	91,884,658
185-901	Bovina ISD	63,643,355	59,860,779	63,643,355	59,860,779
169-901	Bowie ISD	427,327,674	399,308,934	427,327,674	399,308,934
249-902	Boyd ISD	484,093,678	470,220,863	484,093,678	470,220,863
136-901	Brackettville ISD	143,653,419	134,323,393	143,653,419	134,323,393
160-901	Brady ISD	235,611,525	218,644,785	235,611,525	218,644,785
008-903	Brazos ISD	400,276,130	389,813,594	397,610,466	387,147,930
020-905	Brazosport ISD	6,340,921,915	6,212,608,465	6,272,401,859	6,144,088,409
215-901	Breckenridge ISD	484,971,424	464,545,514	484,971,424	464,545,514
198-901	Bremond ISD	254,037,424	248,394,104	254,037,424	248,394,104
239-901	Brenham ISD	1,605,915,224	1,537,813,415	1,605,915,224	1,537,813,415
181-901	Bridge City ISD	632,202,260	593,966,631	615,971,558	577,735,929
249-903	Bridgeport ISD	905,667,377	879,891,007	899,547,730	873,771,360
203-902	Broadus ISD	67,140,002	59,779,602	65,190,402	57,830,002
184-909	Brock ISD	206,548,167	197,706,277	206,548,167	197,706,277
041-901	Bronte ISD	72,806,729	69,002,509	70,898,994	67,094,774
121-902	Brookeland ISD	124,494,902	117,879,205	120,978,018	114,362,321
025-908	Brookesmith ISD	37,797,473	35,433,302	37,797,473	35,433,302
024-901	Brooks County ISD	813,186,837	799,496,247	813,186,837	799,496,247
223-901	Brownfield CISD	485,205,344	466,546,289	485,205,344	466,546,289
107-902	Brownsboro ISD	530,085,046	487,170,796	499,809,581	456,895,331
031-901	Brownsville ISD	4,074,727,906	3,854,819,206	4,074,727,906	3,854,819,206
025-902	Brownwood ISD	872,474,837	829,803,504	872,474,837	829,803,504
161-919	Bruceville-Eddy ISD	118,808,732	110,365,532	118,808,732	110,365,532
021-902	Bryan ISD	3,332,580,193	3,204,509,683	3,332,580,193	3,204,509,683
119-901	Bryson ISD	93,274,404	90,013,984	93,274,404	90,013,984

Section Three: School District Findings

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
166-907	Buckholts ISD	24,230,427	22,454,652	24,230,427	22,454,652
186-901	Buena Vista ISD	218,186,337	217,513,527	218,037,277	217,364,467
145-901	Buffalo ISD	238,079,719	229,598,239	235,602,852	227,121,372
212-902	Bullard ISD	509,022,732	482,255,044	509,022,732	482,255,044
121-903	Buna ISD	216,469,145	196,347,093	216,469,145	196,347,093
243-901	Burkburnett ISD	617,640,518	579,260,712	617,640,518	579,260,712
176-901	Burkeville ISD	140,986,144	134,455,754	138,038,909	131,508,519
126-902	Burleson ISD	2,031,053,182	1,932,450,503	2,031,053,182	1,932,450,503
027-903	Burnet Cons ISD	1,115,579,326	1,063,028,365	1,115,579,326	1,063,028,365
239-903	Burton ISD	264,087,417	255,569,568	264,087,417	255,569,568
188-904	Bushland ISD	666,033,359	654,705,558	666,033,359	654,705,558
039-901	Byers ISD	19,847,313	18,048,483	19,847,313	18,048,483
109-902	Bynum ISD	33,963,990	31,528,619	33,963,990	31,528,619
116-901	Caddo Mills ISD	224,466,005	209,687,772	224,466,005	209,687,772
178-903	Caiallen ISD	1,036,123,521	991,787,820	1,036,123,521	991,787,820
026-901	Caldwell ISD	513,117,552	490,003,750	513,117,552	490,003,750
029-901	Calhoun County ISD	3,642,913,820	3,595,895,069	3,610,414,918	3,563,396,167
049-905	Callisburg ISD	422,498,320	401,265,209	422,498,320	401,265,209
198-902	Calvert ISD	50,673,966	47,168,166	50,673,966	47,168,166
166-901	Cameron ISD	257,338,862	237,330,252	257,338,862	237,330,252
116-910	Campbell ISD	58,470,553	52,781,395	58,470,553	52,781,395
106-901	Canadian ISD	1,003,689,176	995,624,606	998,601,176	990,536,606
234-902	Canton ISD	499,077,676	470,171,786	499,077,676	470,171,786
071-907	Canutillo ISD	760,202,561	728,420,511	760,202,561	728,420,511
191-901	Canyon ISD	2,138,383,249	2,032,745,001	2,138,383,249	2,032,745,001
201-913	Carlisle ISD	63,375,561	58,701,551	60,996,221	56,322,211
064-903	Carrizo Springs Cons ISD	347,085,909	330,064,144	341,543,995	324,522,230
220-919	Carroll ISD	3,953,844,317	3,881,201,037	3,953,844,317	3,881,201,037
057-903	Carrollton-Farmers Branch ISD	12,673,569,222	12,415,723,977	12,673,569,222	12,415,723,977
183-902	Carthage ISD	2,401,206,069	2,357,350,700	2,373,105,404	2,329,250,035
220-917	Castleberry ISD	425,323,989	386,494,306	425,323,989	386,494,306
001-902	Cayuga ISD	266,415,502	260,245,232	263,040,800	256,870,530
057-904	Cedar Hill ISD	2,458,900,119	2,362,162,669	2,458,900,119	2,362,162,669
116-902	Celeste ISD	63,285,481	57,193,162	63,285,481	57,193,162
043-903	Celina ISD	431,034,532	415,148,093	431,034,532	415,148,093
210-901	Center ISD	352,510,079	327,652,606	339,754,973	314,897,500
133-901	Center Point ISD	147,283,657	138,837,052	147,283,657	138,837,052
145-902	Centerville ISD	216,699,701	205,891,541	210,399,163	199,591,003
228-904	Centerville ISD	24,101,556	22,043,853	24,101,556	22,043,853
174-908	Central Heights ISD	89,721,792	82,196,142	84,860,187	77,334,537
003-907	Central ISD	180,902,599	163,276,869	180,902,599	163,276,869
101-905	Channelview ISD	1,837,888,840	1,783,250,852	1,837,888,840	1,783,250,852
103-901	Channing ISD	111,905,211	110,974,887	111,905,211	110,974,887
212-909	Chapel Hill ISD	808,100,694	766,454,176	808,100,694	766,454,176

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
225-906	Chapel Hill ISD	81,526,073	75,500,985	81,526,073	75,500,985
007-901	Charlotte ISD	67,826,179	63,756,529	67,826,179	63,756,529
206-903	Cherokee ISD	33,090,715	31,701,892	33,090,715	31,701,892
229-906	Chester ISD	53,889,023	50,501,698	53,889,023	50,501,698
249-904	Chico ISD	329,245,651	320,677,991	329,245,651	320,677,991
038-901	Childress ISD	171,256,038	156,161,348	171,256,038	156,161,348
099-902	Chillicothe ISD	89,628,850	87,030,150	89,628,850	87,030,150
073-901	Chilton ISD	39,870,625	36,213,875	39,870,625	36,213,875
161-920	China Spring ISD	383,828,843	361,509,914	383,828,843	361,509,914
174-901	Chireno ISD	48,555,661	44,494,421	46,659,171	42,597,931
139-905	Chisum ISD	504,012,199	495,655,053	504,012,199	495,655,053
226-901	Christoval ISD	108,172,559	101,429,759	102,455,619	95,712,819
067-902	Cisco ISD	181,280,488	169,741,048	181,280,488	169,741,048
243-906	City View ISD	164,194,997	153,445,961	164,194,997	153,445,961
065-901	Clarendon ISD	118,342,325	110,691,699	118,342,325	110,691,699
194-904	Clarksville ISD	205,303,453	187,900,243	205,303,453	187,900,243
006-902	Claude ISD	88,680,942	83,879,042	88,680,942	83,879,042
084-910	Clear Creek ISD	12,344,014,008	11,889,323,993	12,154,553,863	11,699,863,848
126-903	Cleburne ISD	1,700,759,526	1,621,917,358	1,700,759,526	1,621,917,358
146-901	Cleveland ISD	561,383,653	527,644,046	561,383,653	527,644,046
018-901	Clifton ISD	377,752,211	361,033,122	377,752,211	361,033,122
071-901	Clint ISD	574,932,962	529,219,143	574,932,962	529,219,143
030-902	Clyde ISD	182,217,492	161,998,762	182,217,492	161,998,762
114-902	Coahoma ISD	232,282,808	222,611,210	227,912,445	218,240,847
204-901	Coldsprings-Oakhurst CISD	633,057,038	595,226,822	633,057,038	595,226,822
042-901	Coleman ISD	97,215,530	83,472,860	97,215,530	83,472,860
021-901	College Station ISD	4,024,201,589	3,933,118,948	4,024,201,589	3,933,118,948
091-902	Collinsville ISD	101,338,165	94,679,741	101,338,165	94,679,741
229-901	Colmesneil ISD	91,169,922	84,211,177	91,169,922	84,211,177
168-901	Colorado ISD	220,079,950	209,109,325	220,079,950	209,109,325
020-907	Columbia-Brazoria ISD	659,578,445	612,929,695	639,302,700	592,653,950
045-902	Columbus ISD	563,364,446	536,559,754	557,175,305	530,370,613
046-902	Comal ISD	5,893,050,264	5,694,147,710	5,555,939,390	5,357,036,836
047-901	Comanche ISD	229,901,577	212,402,991	229,901,577	212,402,991
130-902	Comfort ISD	436,627,626	419,498,877	436,627,626	419,498,877
116-903	Commerce ISD	386,943,327	371,232,586	386,943,327	371,232,586
043-918	Community ISD	312,754,770	295,315,760	312,754,770	295,315,760
112-908	Como-Pickton ISD	115,009,073	107,203,313	115,009,073	107,203,313
233-903	Comstock Cons ISD	151,923,373	150,485,069	151,667,360	150,229,056
161-921	Connally ISD	440,005,102	415,058,963	440,005,102	415,058,963
170-902	Conroe ISD	13,389,179,460	12,928,652,637	13,389,179,460	12,928,652,637
147-901	Coolidge ISD	27,401,475	24,807,495	27,401,475	24,807,495
060-902	Cooper ISD	124,446,310	111,974,713	124,446,310	111,974,713
057-922	Coppell ISD	6,201,574,202	6,095,168,081	6,201,574,202	6,095,168,081

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Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
050-910	Copperas Cove ISD	859,380,378	795,157,103	859,380,378	795,157,103
178-904	Corpus Christi ISD	8,397,009,938	7,970,821,195	8,397,009,938	7,970,821,195
187-904	Corrigan-Camden ISD	207,161,512	198,278,688	202,430,818	193,547,994
175-903	Corsicana ISD	1,039,911,886	985,534,150	1,039,911,886	985,534,150
095-902	Cotton Center ISD	27,983,587	27,364,917	27,983,587	27,364,917
142-901	Cotulla ISD	355,010,062	345,861,526	355,010,062	345,861,526
246-914	Coupland ISD	46,696,080	44,206,080	46,696,080	44,206,080
109-903	Covington ISD	45,184,523	41,155,666	45,184,523	41,155,666
129-901	Crandall ISD	386,828,317	365,076,351	386,828,317	365,076,351
052-901	Crane ISD	1,339,693,927	1,330,654,047	1,339,693,927	1,330,654,047
018-908	Cranfills Gap ISD	49,260,943	46,946,322	49,260,943	46,946,322
161-901	Crawford ISD	115,209,640	108,929,205	115,209,640	108,929,205
053-001	Crockett County CCSD	1,625,407,810	1,616,765,230	1,622,500,525	1,613,857,945
113-901	Crockett ISD	292,979,988	270,906,663	292,979,988	270,906,663
101-906	Crosby ISD	919,946,783	867,879,516	919,946,783	867,879,516
054-901	Crosbyton CISD	67,795,053	62,748,543	67,795,053	62,748,543
030-901	Cross Plains ISD	77,700,026	70,547,458	77,700,026	70,547,458
107-904	Crossroads ISD	219,897,480	212,669,370	219,897,480	212,669,370
078-901	Crowell ISD	71,760,542	68,233,307	71,760,542	68,233,307
220-912	Crowley ISD	3,835,891,745	3,692,375,239	3,733,502,020	3,589,985,514
254-901	Crystal City ISD	185,494,392	172,857,924	185,494,392	172,857,924
062-901	Cuero ISD	344,473,370	323,037,620	344,473,370	323,037,620
055-901	Culberson-Allamore ISD	229,339,210	224,846,400	229,339,210	224,846,400
112-905	Cumby ISD	53,469,620	48,233,600	53,469,620	48,233,600
174-902	Cushing ISD	266,733,400	258,382,590	262,633,210	254,282,400
101-907	Cypress-Fairbanks ISD	25,763,569,719	24,859,769,719	24,398,042,520	23,494,242,520
172-902	Daingerfield-Lone Star ISD	667,874,990	643,752,523	655,556,225	631,433,758
056-901	Dalhart CISD	408,532,650	390,588,211	408,532,650	390,588,211
057-905	Dallas ISD	64,035,857,857	62,477,317,857	62,719,970,962	61,161,430,962
020-910	Damon ISD	36,124,816	33,533,816	36,124,816	33,533,816
020-904	Danbury ISD	128,194,314	119,637,644	128,194,314	119,637,644
148-905	Darrouzett ISD	180,616,092	179,496,037	180,616,092	179,496,037
058-902	Dawson ISD	177,301,607	176,555,337	177,301,607	176,555,337
175-904	Dawson ISD	61,106,830	54,559,930	61,106,830	54,559,930
146-902	Dayton ISD	1,083,710,159	1,031,790,682	1,083,710,159	1,031,790,682
249-905	Decatur ISD	1,272,159,330	1,240,337,535	1,272,159,330	1,240,337,535
101-908	Deer Park ISD	6,819,220,998	6,702,980,998	6,676,960,323	6,560,720,323
019-901	DeKalb ISD	131,763,795	120,030,985	131,763,795	120,030,985
227-910	Del Valle ISD	2,166,843,876	2,111,921,484	2,166,843,876	2,111,921,484
047-902	DeLeon ISD	135,808,213	124,866,255	135,808,213	124,866,255
115-903	Dell City ISD	46,102,003	45,493,296	45,525,424	44,916,717
091-903	Denison ISD	995,363,655	927,619,417	995,363,655	927,619,417
061-901	Denton ISD	6,759,259,702	6,543,628,645	6,759,259,702	6,543,628,645
251-901	Denver City ISD	1,854,932,218	1,844,089,128	1,854,932,218	1,844,089,128

Alphabetical Listing of School District Taxable Values

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
057-906	DeSoto ISD	2,140,433,653	2,036,096,366	2,140,433,653	2,036,096,366
194-905	Detroit ISD	55,077,713	49,348,263	55,077,713	49,348,263
146-903	Devers ISD	493,791,024	491,496,482	493,791,024	491,496,482
163-901	Devine ISD	233,552,451	214,393,631	233,552,451	214,393,631
081-906	Dew ISD	433,568,098	431,609,048	433,568,098	431,609,048
176-903	Deweyville ISD	392,071,933	383,421,813	388,893,689	380,243,569
163-902	D'Hanis ISD	67,326,179	64,131,839	67,326,179	64,131,839
003-905	Diboll ISD	271,065,332	257,509,381	263,998,916	250,442,965
084-901	Dickinson ISD	1,825,236,832	1,733,703,735	1,825,236,832	1,733,703,735
082-902	Dilley ISD	105,599,079	100,427,709	105,599,079	100,427,709
144-903	Dime Box ISD	107,704,360	104,482,858	107,007,261	103,785,759
035-901	Dimmitt ISD	188,106,500	178,071,760	188,106,500	178,071,760
133-905	Divide ISD	36,154,832	35,864,832	36,154,832	35,864,832
074-904	Dodd City ISD	29,023,838	26,021,834	29,023,838	26,021,834
108-902	Donna ISD	741,785,857	668,377,811	741,785,857	668,377,811
086-024	Doss CCSD	21,579,179	20,806,969	21,579,179	20,806,969
174-911	Douglass ISD	117,785,317	112,913,467	113,551,092	108,679,242
105-904	Dripping Springs ISD	1,580,116,745	1,533,647,241	1,580,116,745	1,533,647,241
178-905	Driscoll ISD	103,395,510	100,861,375	103,395,510	100,861,375
072-902	Dublin ISD	216,388,064	202,879,064	216,388,064	202,879,064
171-901	Dumas ISD	1,747,103,360	1,713,505,840	1,721,429,277	1,687,831,757
057-907	Duncanville ISD	3,131,237,724	2,999,912,114	3,131,237,724	2,999,912,114
220-918	Eagle Mountain-Saginaw ISD	4,119,985,396	3,995,101,210	4,119,985,396	3,995,101,210
159-901	Eagle Pass ISD	1,256,244,183	1,178,081,644	1,256,244,183	1,178,081,644
227-909	Eanes ISD	6,563,830,645	6,470,542,341	6,563,830,645	6,470,542,341
025-909	Early ISD	164,441,704	151,343,731	164,441,704	151,343,731
241-902	East Bernard ISD	227,989,200	217,794,484	227,989,200	217,794,484
015-911	East Central ISD	1,295,603,586	1,210,193,436	1,295,603,586	1,210,193,436
036-903	East Chambers ISD	274,014,488	260,788,178	264,005,528	250,779,218
067-903	Eastland ISD	265,857,622	249,732,062	265,857,622	249,732,062
068-901	Ector County ISD	5,988,763,124	5,730,559,948	5,832,603,988	5,574,400,812
074-905	Ector ISD	26,787,450	24,089,647	26,787,450	24,089,647
108-903	Edcouch-Elsa ISD	206,830,484	181,094,357	206,830,484	181,094,357
048-901	Eden CISD	115,457,684	111,027,274	115,457,684	111,027,274
015-905	Edgewood ISD	831,628,489	732,148,685	831,628,489	732,148,685
234-903	Edgewood ISD	180,074,168	167,546,368	180,074,168	167,546,368
108-904	Edinburg CISD	3,749,738,599	3,595,383,229	3,749,738,599	3,595,383,229
120-901	Edna ISD	320,692,977	302,163,152	320,692,977	302,163,152
241-903	El Campo ISD	863,759,540	825,667,530	863,759,540	825,667,530
071-902	El Paso ISD	10,718,989,854	10,163,332,814	10,718,989,854	10,163,332,814
243-902	Electra ISD	166,060,689	157,986,014	166,060,689	157,986,014
011-902	Elgin ISD	687,088,345	654,056,836	687,088,345	654,056,836
001-903	Elkhart ISD	169,938,783	155,980,293	169,938,783	155,980,293
102-906	Elysian Fields ISD	386,754,949	374,615,079	378,259,624	366,119,754

Section Three: School District Findings

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
070-903	Ennis ISD	1,419,461,400	1,371,329,914	1,419,461,400	1,371,329,914
049-906	Era ISD	74,902,705	70,092,026	74,902,705	70,092,026
174-910	Etoile ISD	41,733,582	37,490,772	39,529,987	35,287,177
030-906	Eula ISD	128,231,977	122,194,238	128,231,977	122,194,238
107-905	Eustace ISD	388,514,257	365,796,247	371,236,754	348,518,744
121-906	Evadale ISD	431,588,176	427,254,701	429,680,375	425,346,900
050-901	Evant ISD	59,045,827	54,621,655	59,045,827	54,621,655
220-904	Everman ISD	807,190,076	767,673,890	786,789,211	747,273,025
210-906	Excelsior ISD	12,451,065	11,142,765	11,919,523	10,611,223
143-906	Ezzell ISD	125,963,070	123,732,550	124,562,845	122,332,325
071-903	Fabens ISD	121,012,493	110,257,392	121,012,493	110,257,392
081-902	Fairfield ISD	1,915,609,633	1,894,323,103	1,915,609,633	1,894,323,103
128-904	Falls City ISD	49,970,256	45,238,750	49,970,256	45,238,750
060-914	Fannindel ISD	36,814,814	32,690,665	36,814,814	32,690,665
043-904	Farmersville ISD	270,851,492	255,028,556	270,851,492	255,028,556
185-902	Farwell ISD	90,550,016	85,603,732	90,550,016	85,603,732
075-906	Fayetteville ISD	141,948,581	137,248,541	141,948,581	137,248,541
070-905	Ferris ISD	277,157,712	260,131,138	277,157,712	260,131,138
075-901	Flatonia ISD	179,225,747	170,650,364	179,225,747	170,650,364
246-902	Florence ISD	200,906,168	189,879,181	200,906,168	189,879,181
247-901	Floresville ISD	744,289,370	699,807,468	744,289,370	699,807,468
178-914	Flour Bluff ISD	1,475,999,025	1,414,853,714	1,475,999,025	1,414,853,714
077-901	Floydada ISD	141,070,646	130,657,576	141,070,646	130,657,576
148-902	Follett ISD	160,321,756	158,839,456	160,321,756	158,839,456
169-910	Forestburg ISD	39,690,685	36,924,425	39,690,685	36,924,425
129-902	Forney ISD	1,616,821,169	1,567,974,220	1,616,821,169	1,567,974,220
114-904	Forsan ISD	290,313,948	283,835,356	287,207,094	280,728,502
079-907	Fort Bend ISD	17,445,318,407	16,762,100,165	17,445,318,407	16,762,100,165
122-901	Fort Davis ISD	120,795,839	115,450,599	120,795,839	115,450,599
242-906	Fort Elliott CISD	739,744,610	737,771,993	739,744,610	737,771,993
115-901	Fort Hancock ISD	119,506,357	116,223,804	119,506,357	116,223,804
186-902	Fort Stockton ISD	1,542,921,283	1,518,424,933	1,533,928,763	1,509,432,413
220-905	Fort Worth ISD	20,127,625,428	19,319,447,419	20,127,625,428	19,319,447,419
198-903	Franklin ISD	695,006,598	682,117,688	695,006,598	682,117,688
001-904	Frankston ISD	251,481,611	239,973,191	242,941,372	231,432,952
086-901	Fredericksburg ISD	1,548,125,761	1,491,794,666	1,548,125,761	1,491,794,666
066-903	Freer ISD	277,418,465	270,631,555	274,213,150	267,426,240
152-907	Frenship ISD	1,586,453,466	1,521,230,235	1,586,453,466	1,521,230,235
084-911	Friendswood ISD	1,694,494,691	1,624,439,060	1,694,494,691	1,624,439,060
185-903	Friona ISD	242,713,893	233,581,584	242,713,893	233,581,584
043-905	Frisco ISD	9,651,297,894	9,425,818,423	9,651,297,894	9,425,818,423
175-905	Frost ISD	47,157,653	42,872,843	47,157,653	42,872,843
234-909	Fruitvale ISD	54,006,282	49,999,732	51,535,027	47,528,477
049-901	Gainesville ISD	697,474,327	659,570,182	697,474,327	659,570,182

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
101-910	Galena Park ISD	4,155,872,603	4,018,029,713	4,037,968,553	3,900,125,663
084-902	Galveston ISD	3,704,539,511	3,590,576,480	3,581,859,184	3,467,896,153
120-902	Ganado ISD	130,074,005	122,205,633	130,074,005	122,205,633
057-909	Garland ISD	12,720,404,570	12,144,066,542	12,720,404,570	12,144,066,542
184-911	Garner ISD	112,939,305	108,900,045	112,939,305	108,900,045
174-903	Garrison ISD	186,658,662	178,951,412	182,485,262	174,778,012
183-904	Gary ISD	147,912,790	142,720,430	145,304,220	140,111,860
050-902	Gatesville ISD	407,080,193	372,340,750	407,080,193	372,340,750
166-902	Gause ISD	56,790,810	54,270,520	56,790,810	54,270,520
149-901	George West ISD	426,885,184	408,421,094	417,919,094	399,455,004
246-904	Georgetown ISD	3,548,793,236	3,418,117,555	3,548,793,236	3,418,117,555
161-925	Gholson ISD	30,481,716	27,548,069	30,481,716	27,548,069
144-901	Giddings ISD	553,406,973	531,813,574	543,825,900	522,232,501
230-902	Gilmer ISD	697,965,290	657,929,636	697,965,290	657,929,636
092-901	Gladewater ISD	471,976,669	446,971,824	456,108,694	431,103,849
087-901	Glasscock County ISD	551,581,123	549,055,653	550,328,283	547,802,813
213-901	Glen Rose ISD	1,790,721,727	1,774,974,955	1,774,509,498	1,758,762,726
126-911	Godley ISD	287,990,193	275,651,282	287,990,193	275,651,282
169-906	Goldburg ISD	50,688,917	48,684,257	50,688,917	48,684,257
167-901	Goldthwaite ISD	120,115,830	111,409,370	120,115,830	111,409,370
088-902	Goliad ISD	722,225,631	703,327,101	711,064,994	692,166,464
089-901	Gonzales ISD	444,833,309	419,802,119	444,833,309	419,802,119
187-903	Goodrich ISD	76,868,819	71,878,560	76,868,819	71,878,560
101-911	Goose Creek CISD	7,961,239,147	7,776,284,172	7,875,050,575	7,690,095,600
182-901	Gordon ISD	64,048,100	61,273,940	64,048,100	61,273,940
067-904	Gorman ISD	50,323,550	45,704,840	50,323,550	45,704,840
156-905	Grady ISD	245,535,597	244,415,257	244,921,317	243,800,977
182-902	Graford ISD	398,169,899	391,737,090	398,169,899	391,737,090
252-901	Graham ISD	525,019,590	491,324,120	525,019,590	491,324,120
111-901	Granbury ISD	2,696,420,162	2,580,551,795	2,696,420,162	2,580,551,795
057-910	Grand Prairie ISD	4,151,881,833	3,958,049,225	4,151,881,833	3,958,049,225
234-904	Grand Saline ISD	199,272,563	183,183,493	188,579,922	172,490,852
238-904	Grandfalls-Royalty ISD	125,346,444	124,466,484	125,197,854	124,317,894
126-904	Grandview ISD	172,749,448	161,811,084	172,749,448	161,811,084
090-905	Grandview-Hopkins ISD	88,380,374	88,140,224	88,380,374	88,140,224
246-905	Granger ISD	85,403,682	79,333,899	85,403,682	79,333,899
226-907	Grape Creek ISD	117,580,540	102,704,940	117,580,540	102,704,940
113-902	Grapeland ISD	203,734,790	192,732,122	203,734,790	192,732,122
220-906	Grapevine-Colleyville ISD	8,623,049,550	8,455,080,525	8,623,049,550	8,455,080,525
116-905	Greenville ISD	1,157,786,732	1,103,600,516	1,157,786,732	1,103,600,516
165-902	Greenwood ISD	377,302,467	365,692,667	366,745,472	355,135,672
205-902	Gregory-Portland Cons ISD	839,595,502	802,839,223	839,595,502	802,839,223
147-902	Groesbeck ISD	1,243,367,352	1,220,738,987	1,230,216,039	1,207,587,674
033-901	Groom ISD	62,953,145	60,586,085	62,953,145	60,586,085

Section Three: School District Findings

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
228-901	Groveton ISD	143,104,003	130,420,768	143,104,003	130,420,768
098-901	Gruver ISD	251,432,023	247,452,806	251,432,023	247,452,806
091-917	Gunter ISD	139,795,641	134,369,613	139,795,641	134,369,613
047-903	Gustine ISD	34,985,265	32,133,221	34,985,265	32,133,221
135-001	Guthrie ISD	212,575,628	212,272,018	212,521,218	212,217,608
095-903	Hale Center ISD	68,332,581	63,387,321	68,332,581	63,387,321
143-901	Hallettsville ISD	682,117,959	662,561,185	682,117,959	662,561,185
161-924	Hallsburg ISD	68,256,848	65,187,736	68,256,848	65,187,736
102-904	Hallsville ISD	1,987,366,026	1,945,985,766	1,943,418,843	1,902,038,583
097-902	Hamilton ISD	209,400,162	194,710,984	209,400,162	194,710,984
127-903	Hamlin ISD	78,014,614	72,307,150	78,014,614	72,307,150
123-914	Hamshire-Fannett ISD	487,764,137	463,836,377	487,764,137	463,836,377
219-901	Happy ISD	58,597,386	55,986,414	58,597,386	55,986,414
146-904	Hardin ISD	250,722,562	233,847,190	250,722,562	233,847,190
100-905	Hardin-Jefferson ISD	590,630,474	562,686,504	573,219,159	545,275,189
015-904	Harlandale ISD	1,102,532,839	989,650,830	1,102,532,839	989,650,830
102-905	Harleton ISD	131,326,654	124,886,414	126,217,404	119,777,164
031-903	Harlingen ISD	2,560,058,046	2,431,343,105	2,560,058,046	2,431,343,105
230-905	Harmony ISD	296,546,721	278,171,031	296,546,721	278,171,031
086-902	Harper ISD	219,795,295	209,716,494	219,795,295	209,716,494
244-901	Harrold ISD	30,207,011	29,796,301	30,207,011	29,796,301
035-902	Hart ISD	56,303,130	53,713,130	56,303,130	53,713,130
103-902	Hartley ISD	78,798,371	77,532,490	78,798,371	77,532,490
225-907	Harts Bluff ISD	98,311,116	92,207,953	98,311,116	92,207,953
104-901	Haskell CISD	114,216,501	104,892,985	114,216,501	104,892,985
250-902	Hawkins ISD	455,909,172	442,696,247	455,909,172	442,696,247
127-904	Hawley ISD	67,064,236	59,762,513	67,064,236	59,762,513
105-906	Hays CISD	2,339,348,794	2,241,419,808	2,339,348,794	2,241,419,808
198-905	Hearne ISD	280,857,760	267,269,250	280,857,760	267,269,250
065-902	Hedley ISD	32,969,631	31,537,379	32,969,631	31,537,379
202-903	Hemphill ISD	272,084,852	248,537,056	272,084,852	248,537,056
237-902	Hempstead ISD	329,353,148	313,379,348	329,353,148	313,379,348
201-902	Henderson ISD	1,142,641,857	1,093,561,707	1,108,529,427	1,059,449,277
039-902	Henrietta ISD	276,725,947	260,730,387	276,725,947	260,730,387
059-901	Hereford ISD	588,316,495	555,584,954	588,316,495	555,584,954
208-901	Hermleigh ISD	34,778,641	32,673,909	34,778,641	32,673,909
097-903	Hico ISD	107,319,365	99,954,935	107,319,365	99,954,935
108-905	Hidalgo ISD	260,206,594	248,536,569	260,206,594	248,536,569
148-903	Higgins ISD	120,172,419	118,866,839	120,172,419	118,866,839
084-903	High Island ISD	96,553,478	93,732,827	95,050,668	92,230,017
177-905	Highland ISD	86,287,858	85,338,199	86,287,858	85,338,199
057-911	Highland Park ISD	8,766,469,033	8,682,599,033	8,017,429,864	7,933,559,864
188-903	Highland Park ISD	717,153,647	714,991,991	717,153,647	714,991,991
109-904	Hillsboro ISD	404,698,492	383,326,589	404,698,492	383,326,589

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
084-908	Hitchcock ISD	365,827,601	346,570,621	365,827,601	346,570,621
014-905	Holland ISD	72,346,232	66,951,903	72,346,232	66,951,903
005-902	Holliday ISD	180,156,199	168,304,012	180,156,199	168,304,012
163-904	Hondo ISD	319,017,824	296,002,653	319,017,824	296,002,653
074-907	Honey Grove CISD	101,675,048	93,034,135	101,675,048	93,034,135
019-902	Hooks ISD	116,482,944	104,942,813	116,482,944	104,942,813
101-912	Houston ISD	79,778,404,190	77,752,164,190	76,297,238,136	74,270,998,136
091-905	Howe ISD	159,195,028	147,894,356	159,195,028	147,894,356
019-913	Hubbard ISD	14,709,715	13,147,835	14,709,715	13,147,835
109-905	Hubbard ISD	54,392,528	49,008,214	54,392,528	49,008,214
072-908	Huckabay ISD	73,374,987	70,329,667	73,374,987	70,329,667
003-902	Hudson ISD	246,315,241	226,564,521	246,315,241	226,564,521
101-925	Huffman ISD	599,066,866	566,775,298	599,066,866	566,775,298
034-903	Hughes Springs ISD	198,115,075	185,664,125	198,115,075	185,664,125
146-905	Hull-Daisetta ISD	252,419,462	244,851,115	252,419,462	244,851,115
101-913	Humble ISD	7,708,941,905	7,371,508,663	7,708,941,905	7,371,508,663
133-902	Hunt ISD	197,035,842	192,716,398	197,035,842	192,716,398
003-904	Huntington ISD	175,554,062	161,595,282	168,429,974	154,471,194
236-902	Huntsville ISD	1,356,873,348	1,276,336,659	1,356,873,348	1,276,336,659
220-916	Hurst-Euless-Bedford ISD	7,827,107,478	7,551,779,672	7,758,129,888	7,482,802,082
246-906	Hutto ISD	817,100,876	789,375,814	817,100,876	789,375,814
152-910	Idalou ISD	136,266,652	128,716,315	136,266,652	128,716,315
120-905	Industrial ISD	497,232,980	487,258,404	490,568,821	480,594,245
205-903	Ingleside ISD	982,923,932	963,471,196	966,050,019	946,597,283
133-904	Ingram ISD	311,984,439	291,445,914	311,984,439	291,445,914
093-903	Iola ISD	90,440,272	84,657,222	90,440,272	84,657,222
243-903	Iowa Park CISD	434,811,501	407,584,719	434,811,501	407,584,719
208-903	Ira ISD	113,886,955	112,218,400	113,886,955	112,218,400
186-903	Iraan-Sheffield ISD	987,342,423	984,003,383	986,158,113	982,819,073
018-906	Iredell ISD	49,449,604	47,059,343	49,449,604	47,059,343
118-902	Irion County ISD	300,395,340	296,110,640	300,395,340	296,110,640
057-912	Irving ISD	8,087,208,684	7,853,650,035	8,087,208,684	7,853,650,035
070-907	Italy ISD	89,124,812	83,090,188	89,124,812	83,090,188
109-907	Itasca ISD	107,021,846	99,154,386	107,021,846	99,154,386
119-902	Jacksboro ISD	423,596,110	408,691,020	423,596,110	408,691,020
037-904	Jacksonville ISD	778,591,401	727,244,822	778,591,401	727,244,822
246-907	Jarrell ISD	382,969,888	363,838,243	382,969,888	363,838,243
121-904	Jasper ISD	512,573,888	474,104,267	512,573,888	474,104,267
132-902	Jayton-Girard ISD	453,041,928	451,157,853	452,569,820	450,685,745
155-901	Jefferson ISD	489,077,699	463,583,384	481,932,534	456,438,219
124-901	Jim Hogg ISD	431,629,234	420,028,574	428,837,244	417,236,584
221-911	Jim Ned Cons ISD	204,302,323	190,088,707	193,383,067	179,169,451
210-902	Joaquin ISD	227,678,375	218,369,375	223,777,564	214,468,564
016-901	Johnson City ISD	357,379,580	344,532,700	357,379,580	344,532,700

Section Three: School District Findings

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
050-909	Jonesboro ISD	45,067,883	42,064,323	45,067,883	42,064,323
126-905	Joshua ISD	804,957,266	752,709,901	804,957,266	752,709,901
007-902	Jourdanton ISD	321,662,601	309,801,079	321,662,601	309,801,079
015-916	Judson ISD	4,144,477,917	3,952,069,071	4,144,477,917	3,952,069,071
134-901	Junction ISD	222,620,925	211,856,245	222,620,925	211,856,245
102-901	Karnack ISD	120,485,455	114,320,955	115,806,915	109,642,415
128-901	Karnes City ISD	184,442,361	173,809,221	184,442,361	173,809,221
101-914	Katy ISD	12,775,963,907	12,310,775,470	12,775,963,907	12,310,775,470
129-903	Kaufman ISD	565,649,996	529,079,118	565,649,996	529,079,118
126-906	Keene ISD	121,558,247	114,765,325	121,558,247	114,765,325
220-907	Keller ISD	7,701,437,258	7,407,839,947	7,701,437,258	7,407,839,947
242-905	Kelton ISD	168,224,474	167,973,134	168,224,474	167,973,134
129-904	Kemp ISD	284,450,165	262,689,324	284,450,165	262,689,324
079-908	Kendleton ISD	32,526,112	30,037,132	32,526,112	30,037,132
131-001	Kenedy Countywide ISD	419,777,158	419,614,588	419,591,148	419,428,578
128-902	Kenedy ISD	107,559,437	98,916,836	107,559,437	98,916,836
113-906	Kennard ISD	91,857,930	85,694,911	91,857,930	85,694,911
220-914	Kennedale ISD	846,874,114	805,608,550	846,874,114	805,608,550
175-907	Kerens ISD	141,264,089	133,345,229	141,264,089	133,345,229
248-901	Kermit ISD	577,134,904	564,305,465	573,844,567	561,015,128
133-903	Kerrville ISD	1,715,878,004	1,634,035,569	1,715,878,004	1,634,035,569
092-902	Kilgore ISD	1,004,271,936	959,704,385	970,993,045	926,425,494
014-906	Killeen ISD	4,016,798,311	3,796,819,521	4,016,798,311	3,796,819,521
137-901	Kingsville ISD	617,982,635	576,933,621	617,982,635	576,933,621
121-905	Kirbyville CISD	158,583,001	138,983,190	158,583,001	138,983,190
101-915	Klein ISD	9,670,635,563	9,244,209,855	9,670,635,563	9,244,209,855
058-905	Klondike CISD	244,447,767	243,015,227	243,636,707	242,204,167
232-901	Knippa ISD	40,442,417	38,499,941	40,442,417	38,499,941
138-902	Knox City-O'Brien CISD	58,482,378	54,351,563	58,482,378	54,351,563
018-907	Kopperl ISD	85,515,466	80,618,095	85,515,466	80,618,095
100-903	Kountze ISD	211,092,972	193,470,042	205,800,477	188,177,547
219-905	Kress ISD	50,462,497	47,818,447	50,462,497	47,818,447
061-905	Krum ISD	556,607,486	541,584,164	556,607,486	541,584,164
031-905	La Feria ISD	254,548,371	232,239,659	254,548,371	232,239,659
125-906	La Gloria ISD	26,446,068	25,861,887	26,327,748	25,743,567
108-912	La Joya ISD	1,659,789,191	1,542,640,063	1,659,789,191	1,542,640,063
101-916	La Porte ISD	4,808,314,897	4,712,397,407	4,704,515,404	4,608,597,914
107-910	La Poynor ISD	358,526,365	351,636,425	354,154,521	347,264,581
161-906	La Vega ISD	418,491,288	394,791,664	418,491,288	394,791,664
247-903	La Vernia ISD	432,413,401	404,479,819	432,413,401	404,479,819
108-914	La Villa ISD	54,865,941	50,861,379	54,865,941	50,861,379
227-912	Lago Vista ISD	811,370,258	784,992,546	762,035,722	735,658,010
075-902	LaGrange ISD	758,790,297	727,650,022	758,790,297	727,650,022
061-912	Lake Dallas ISD	1,078,761,506	1,032,934,802	1,078,761,506	1,032,934,802

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
227-913	Lake Travis ISD	3,939,619,790	3,850,559,710	3,667,016,179	3,577,956,099
220-910	Lake Worth ISD	545,031,153	523,882,284	545,031,153	523,882,284
079-901	Lamar CISD	5,912,747,139	5,717,176,439	5,912,747,139	5,717,176,439
084-904	LaMarque ISD	1,351,648,813	1,284,697,772	1,351,648,813	1,284,697,772
058-906	Lamesa ISD	328,966,567	306,853,047	323,535,902	301,422,382
141-901	Lampasas ISD	696,971,687	654,722,997	696,971,687	654,722,997
057-913	Lancaster ISD	1,359,182,396	1,294,906,558	1,359,182,396	1,294,906,558
201-903	Laneville ISD	53,187,563	48,610,173	50,935,483	46,358,093
254-902	LaPryor ISD	36,742,981	36,436,261	36,742,981	36,436,261
240-901	Laredo ISD	1,834,548,525	1,723,802,592	1,834,548,525	1,723,802,592
245-901	Lasara ISD	33,369,207	30,770,973	33,369,207	30,770,973
113-905	Latexo ISD	101,627,140	95,082,380	101,627,140	95,082,380
185-904	Lazbuddie ISD	50,062,996	48,848,565	50,062,996	48,848,565
193-902	Leakey ISD	157,165,925	152,039,205	157,165,925	152,039,205
246-913	Leander ISD	8,039,150,907	7,785,818,265	8,039,150,907	7,785,818,265
019-914	Leary ISD	24,276,986	22,055,087	24,276,986	22,055,087
090-902	Lefors ISD	79,284,187	77,748,347	79,284,187	77,748,347
187-906	Leggett ISD	80,785,274	78,343,374	80,785,274	78,343,374
145-911	Leon ISD	641,959,303	632,528,172	641,959,303	632,528,172
074-909	Leonard ISD	101,684,844	93,327,048	101,684,844	93,327,048
110-902	Levelland ISD	1,010,399,957	975,622,314	1,010,399,957	975,622,314
201-904	Leveretts Chapel ISD	27,616,701	25,748,471	26,880,211	25,011,981
061-902	Lewisville ISD	18,404,604,921	17,884,017,406	18,404,604,921	17,884,017,406
144-902	Lexington ISD	253,009,334	238,348,852	249,746,796	235,086,314
246-908	Liberty Hill ISD	619,393,268	597,318,604	619,393,268	597,318,604
146-906	Liberty ISD	646,639,400	622,157,186	646,639,400	622,157,186
019-908	Liberty-Eylau ISD	413,968,020	387,475,652	413,968,020	387,475,652
212-903	Lindale ISD	795,738,902	748,775,190	795,738,902	748,775,190
034-905	Linden-Kildare CISD	159,071,945	142,844,525	151,679,835	135,452,415
049-907	Lindsay ISD	135,202,396	130,409,315	135,202,396	130,409,315
072-909	Lingleville ISD	52,748,635	50,477,795	52,748,635	50,477,795
111-902	Lipan ISD	71,721,510	67,139,410	71,721,510	67,139,410
181-908	Little Cypress-Mauriceville Cons ISD	813,300,143	761,292,206	779,868,876	727,860,939
061-914	Little Elm ISD	1,103,038,516	1,059,629,036	1,103,038,516	1,059,629,036
140-904	Littlefield ISD	184,303,268	170,284,452	184,303,268	170,284,452
187-907	Livingston ISD	858,243,808	805,631,538	858,243,808	805,631,538
150-901	Llano ISD	1,752,153,020	1,701,842,321	1,713,314,264	1,663,003,565
028-902	Lockhart ISD	735,007,469	691,340,618	735,007,469	691,340,618
077-902	Lockney ISD	89,058,767	83,571,177	89,058,767	83,571,177
160-905	Lohn ISD	16,571,445	15,874,685	16,571,445	15,874,685
141-902	Lometa ISD	64,340,148	61,068,828	64,340,148	61,068,828
178-906	London ISD	141,897,313	139,809,313	141,897,313	139,809,313
116-906	Lone Oak ISD	152,408,292	141,116,641	152,408,292	141,116,641
092-903	Longview ISD	2,859,930,026	2,754,479,214	2,859,930,026	2,754,479,214

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Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
083-902	Loop ISD	342,578,950	341,636,028	342,163,441	341,220,519
168-902	Lorraine ISD	27,998,680	25,694,090	27,998,680	25,694,090
161-907	Lorena ISD	278,597,885	259,931,531	278,597,885	259,931,531
054-902	Lorenzo ISD	63,396,158	60,173,088	63,396,158	60,173,088
031-906	Los Fresnos CISD	823,642,229	775,332,120	823,642,229	775,332,120
241-906	Louise ISD	149,210,089	143,704,129	149,210,089	143,704,129
043-919	Lovejoy ISD	1,022,054,324	993,791,824	1,022,054,324	993,791,824
113-903	Lovelady ISD	154,908,471	147,476,794	154,908,471	147,476,794
152-901	Lubbock ISD	7,389,174,733	7,049,197,159	7,389,174,733	7,049,197,159
152-906	Lubbock-Cooper ISD	761,992,809	731,616,870	761,992,809	731,616,870
127-905	Lueders-Avoca ISD	37,181,923	35,410,724	37,181,923	35,410,724
003-903	Lufkin ISD	1,883,576,320	1,795,608,545	1,883,576,320	1,795,608,545
028-903	Luling ISD	238,351,625	224,380,105	238,351,625	224,380,105
100-907	Lumberton ISD	586,236,515	542,505,095	586,236,515	542,505,095
245-902	Lyford CISD	163,194,756	151,172,123	163,194,756	151,172,123
007-904	Lytle ISD	143,721,920	131,657,690	143,721,920	131,657,690
129-905	Mabank ISD	785,636,293	738,832,553	785,636,293	738,832,553
154-901	Madisonville CISD	355,766,080	332,794,287	355,766,080	332,794,287
170-906	Magnolia ISD	2,077,151,806	1,976,993,797	2,077,151,806	1,976,993,797
107-906	Malakoff ISD	693,346,249	665,688,339	693,346,249	665,688,339
109-908	Malone ISD	20,537,566	19,084,955	20,537,566	19,084,955
019-910	Malta ISD	13,357,070	11,628,706	13,357,070	11,628,706
227-907	Manor ISD	1,617,903,508	1,580,577,539	1,617,903,508	1,580,577,539
220-908	Mansfield ISD	6,329,497,060	6,075,371,321	6,329,497,060	6,075,371,321
022-902	Marathon ISD	49,642,857	48,020,364	49,642,857	48,020,364
027-904	Marble Falls ISD	1,820,467,527	1,767,545,885	1,820,467,527	1,767,545,885
189-901	Marfa ISD	104,658,610	98,333,260	104,658,610	98,333,260
034-908	Marietta CISD	15,315,488	13,219,738	15,315,488	13,219,738
094-904	Marion ISD	379,161,356	362,111,182	379,161,356	362,111,182
073-903	Marlin ISD	183,963,661	169,391,541	183,963,661	169,391,541
102-902	Marshall ISD	1,807,048,892	1,735,901,739	1,749,270,658	1,678,123,505
161-908	Mart ISD	75,888,770	68,671,986	75,888,770	68,671,986
234-905	Martins Mill ISD	72,272,105	67,318,315	72,272,105	67,318,315
174-909	Martinsville ISD	34,801,031	31,294,311	32,502,581	28,995,861
157-901	Mason ISD	189,001,939	177,915,780	189,001,939	177,915,780
158-904	Matagorda ISD	150,421,660	147,249,508	150,421,660	147,249,508
205-904	Mathis ISD	206,821,949	187,946,780	206,821,949	187,946,780
019-903	Maud ISD	47,402,797	41,763,421	47,402,797	41,763,421
025-905	May ISD	91,391,544	85,508,302	91,391,544	85,508,302
070-915	Maypearl ISD	159,912,854	150,463,221	159,912,854	150,463,221
108-906	McAllen CISD	4,803,782,029	4,623,458,972	4,803,782,029	4,623,458,972
231-901	McCamey ISD	989,789,202	985,023,692	988,797,274	984,031,764
011-905	McDade ISD	56,138,581	53,078,382	56,138,581	53,078,382
161-909	McGregor ISD	221,573,571	208,554,423	221,573,571	208,554,423

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
043-907	McKinney ISD	6,815,039,048	6,614,978,103	6,815,039,048	6,614,978,103
090-903	McLean ISD	126,061,525	123,529,775	126,061,525	123,529,775
034-906	McLeod ISD	23,357,677	20,997,937	23,357,677	20,997,937
162-904	McMullen County ISD	376,792,049	374,647,423	375,957,229	373,812,603
223-902	Meadow ISD	52,233,438	50,759,931	52,233,438	50,759,931
010-901	Medina ISD	125,297,520	120,252,072	125,297,520	120,252,072
163-908	Medina Valley ISD	626,567,675	588,113,413	626,567,675	588,113,413
005-903	Megargel ISD	20,820,333	19,965,083	20,820,333	19,965,083
043-908	Melissa ISD	284,013,400	274,745,260	284,013,400	274,745,260
096-904	Memphis ISD	105,772,760	99,034,450	105,772,760	99,034,450
164-901	Menard ISD	98,782,179	92,737,409	98,782,179	92,737,409
108-907	Mercedes ISD	251,582,777	222,259,692	251,582,777	222,259,692
018-902	Meridian ISD	116,411,131	110,294,451	116,411,131	110,294,451
221-904	Merkel ISD	214,371,545	200,120,756	214,371,545	200,120,756
057-914	Mesquite ISD	6,372,070,332	6,062,493,288	6,372,070,332	6,062,493,288
147-903	Mexia ISD	321,443,745	296,318,490	321,443,745	296,318,490
062-906	Meyersville ISD	62,922,013	59,640,583	62,922,013	59,640,583
197-902	Miami ISD	412,178,270	410,373,639	411,126,988	409,322,357
165-901	Midland ISD	5,998,258,523	5,760,812,863	5,873,169,144	5,635,723,484
070-908	Midlothian ISD	2,111,781,836	2,048,224,086	2,062,357,754	1,998,800,004
039-905	Midway ISD	61,815,400	59,287,630	61,815,400	59,287,630
161-903	Midway ISD	2,559,147,084	2,472,773,053	2,559,147,084	2,472,773,053
166-903	Milano ISD	63,553,245	58,893,019	63,553,245	58,893,019
175-910	Mildred ISD	208,015,540	201,206,100	208,015,540	201,206,100
200-902	Miles ISD	43,484,790	39,377,882	43,484,790	39,377,882
070-909	Milford ISD	38,938,653	36,578,085	38,938,653	36,578,085
112-907	Miller Grove ISD	41,329,167	37,765,569	41,329,167	37,765,569
184-904	Millsap ISD	194,586,089	184,570,109	194,586,089	184,570,109
250-903	Mineola ISD	346,830,432	323,015,982	346,830,432	323,015,982
182-903	Mineral Wells ISD	521,039,006	480,183,146	517,664,759	476,808,899
108-908	Mission CISD	1,221,029,341	1,127,212,874	1,221,029,341	1,127,212,874
238-902	Monahans-Wickett-Pyote ISD	998,687,716	977,564,596	992,161,321	971,038,201
169-908	Montague ISD	21,114,714	19,437,164	21,114,714	19,437,164
108-915	Monte Alto ISD	52,049,353	47,768,193	52,049,353	47,768,193
170-903	Montgomery ISD	2,307,022,888	2,224,487,179	2,307,022,888	2,224,487,179
161-910	Moody ISD	103,391,787	94,088,864	103,391,787	94,088,864
209-902	Moran ISD	34,794,851	33,722,541	34,794,851	33,722,541
018-903	Morgan ISD	46,659,644	44,499,614	46,659,644	44,499,614
072-910	Morgan Mill ISD	45,363,933	43,171,483	45,363,933	43,171,483
040-901	Morton ISD	57,200,015	52,874,225	57,200,015	52,874,225
173-901	Motley County ISD	64,727,033	61,298,097	64,727,033	61,298,097
143-902	Moulton ISD	68,454,518	61,944,436	64,688,895	58,178,813
109-910	Mount Calm ISD	21,630,389	19,463,455	21,630,389	19,463,455
201-907	Mount Enterprise ISD	45,372,867	40,895,857	43,247,792	38,770,782

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ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
225-902	Mount Pleasant ISD	1,664,757,523	1,622,063,494	1,631,432,195	1,588,738,166
080-901	Mount Vernon ISD	657,141,432	634,969,142	657,141,432	634,969,142
049-902	Muenster ISD	160,277,404	152,426,257	160,277,404	152,426,257
009-901	Muleshoe ISD	191,457,739	179,398,797	191,457,739	179,398,797
167-902	Mullin ISD	43,112,198	40,657,438	43,112,198	40,657,438
198-906	Mumford ISD	44,984,067	44,700,597	44,984,067	44,700,597
138-903	Munday ISD	47,037,523	42,327,053	47,037,523	42,327,053
107-908	Murchison ISD	35,335,687	33,082,387	35,335,687	33,082,387
174-904	Nacogdoches ISD	1,558,139,651	1,479,424,391	1,487,220,971	1,408,505,711
163-903	Natalia ISD	107,610,384	96,477,074	107,610,384	96,477,074
094-903	Navarro ISD	443,770,288	428,625,438	424,268,565	409,123,715
093-904	Navasota ISD	783,523,703	751,374,183	759,375,480	727,225,960
035-903	Nazareth ISD	23,651,532	21,975,072	23,651,532	21,975,072
001-906	Neches ISD	73,908,430	70,227,960	71,544,113	67,863,643
123-905	Nederland ISD	1,325,556,690	1,254,831,090	1,325,556,690	1,254,831,090
079-906	Needville ISD	453,377,736	423,987,804	453,377,736	423,987,804
019-905	New Boston ISD	256,698,032	238,173,062	256,698,032	238,173,062
046-901	New Braunfels ISD	2,004,331,875	1,913,574,765	2,004,331,875	1,913,574,765
170-908	New Caney ISD	1,288,498,717	1,216,612,212	1,288,498,717	1,216,612,212
252-902	New Castle ISD	41,577,087	39,630,037	41,577,087	39,630,037
152-902	New Deal ISD	136,190,506	129,241,025	136,190,506	129,241,025
230-906	New Diana ISD	97,816,620	87,819,507	97,816,620	87,819,507
153-905	New Home ISD	34,261,082	32,449,892	34,261,082	32,449,892
037-908	New Summerfield ISD	36,765,221	33,399,366	36,765,221	33,399,366
236-901	New Waverly ISD	145,762,782	134,908,211	145,762,782	134,908,211
176-902	Newton ISD	180,948,240	165,808,497	176,376,932	161,237,189
089-903	Nixon-Smilely CISD	139,524,432	130,727,122	135,364,362	126,567,052
169-902	Nocona ISD	146,189,843	134,380,093	146,189,843	134,380,093
062-902	Nordheim ISD	56,008,309	53,933,609	56,008,309	53,933,609
145-906	Normangee ISD	173,726,307	164,073,006	166,948,882	157,295,581
101-909	North Forest ISD	1,290,952,192	1,193,766,227	1,290,952,192	1,193,766,227
112-906	North Hopkins ISD	68,204,366	63,300,456	68,204,366	63,300,456
139-911	North Lamar ISD	703,543,709	660,394,487	703,543,709	660,394,487
154-903	North Zulch ISD	101,382,341	97,011,891	101,382,341	97,011,891
015-910	Northeast ISD	20,480,171,169	19,702,628,029	20,480,171,169	19,702,628,029
015-915	Northside ISD	20,000,130,193	19,173,846,385	20,000,130,193	19,173,846,385
244-905	Northside ISD	16,212,591	15,630,981	16,212,591	15,630,981
061-911	Northwest ISD	5,996,040,926	5,905,781,086	5,996,040,926	5,905,781,086
042-906	Novice ISD	34,156,528	32,336,048	34,156,528	32,336,048
069-902	Nueces Canyon CISD	132,608,042	127,284,206	132,608,042	127,284,206
235-904	Nursery ISD	156,252,936	152,366,501	156,252,936	152,366,501
145-907	Oakwood ISD	114,756,443	109,240,694	114,756,443	109,240,694
205-905	Odem-Edroy ISD	170,533,590	160,744,329	170,533,590	160,744,329
153-903	O'Donnell ISD	69,366,387	66,341,917	69,366,387	66,341,917

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
050-904	Oglesby ISD	28,554,893	25,692,393	28,554,893	25,692,393
200-906	Olfen ISD	3,254,642	2,930,105	3,254,642	2,930,105
252-903	Olney ISD	119,990,792	110,648,802	119,990,792	110,648,802
140-905	Olton ISD	74,627,660	69,653,938	74,627,660	69,653,938
187-910	Onalaska ISD	249,471,221	230,913,113	249,471,221	230,913,113
125-903	Orange Grove ISD	131,803,559	121,450,477	131,803,559	121,450,477
181-905	Orangefield ISD	302,688,071	281,539,072	285,945,333	264,796,334
230-903	Ore City ISD	109,665,268	98,618,124	109,665,268	98,618,124
201-908	Overton ISD	60,302,882	54,283,302	57,270,707	51,251,127
051-901	Paducah ISD	108,380,823	103,695,023	107,150,143	102,464,343
104-907	Paint Creek ISD	35,490,251	34,509,101	35,490,251	34,509,101
048-903	Paint Rock ISD	59,734,505	57,946,925	59,734,505	57,946,925
158-905	Palacios ISD	950,040,020	935,738,232	940,810,189	926,508,401
001-907	Palestine ISD	797,760,729	751,855,203	797,760,729	751,855,203
070-910	Palmer ISD	195,013,387	183,671,732	195,013,387	183,671,732
182-906	Palo Pinto ISD	274,006,646	271,295,636	270,364,651	267,653,641
090-904	Pampa ISD	866,600,413	822,424,635	866,600,413	822,424,635
033-902	Panhandle ISD	342,807,523	333,287,203	335,984,528	326,464,208
042-905	Panther Creek Cons ISD	60,684,427	57,746,717	60,684,427	57,746,717
249-906	Paradise ISD	198,041,140	186,787,890	198,041,140	186,787,890
139-909	Paris ISD	633,271,944	588,421,613	633,271,944	588,421,613
101-917	Pasadena ISD	8,303,253,582	7,947,061,592	8,132,125,048	7,775,933,058
063-906	Patton Springs ISD	21,824,027	21,063,437	21,824,027	21,063,437
013-902	Pawnee ISD	160,726,212	159,026,101	159,843,293	158,143,182
020-908	Pearland ISD	4,622,375,253	4,412,465,469	4,622,375,253	4,412,465,469
082-903	Pearsall ISD	287,610,739	272,048,989	287,610,739	272,048,989
184-908	Peaster ISD	165,853,768	157,020,528	165,853,768	157,020,528
195-901	Pecos-Barstow-Toyah ISD	580,503,360	560,637,810	580,503,360	560,637,810
109-914	Penelope ISD	20,763,593	19,142,675	20,763,593	19,142,675
119-903	Perrin-Whitt CISD	96,829,897	91,273,747	96,829,897	91,273,747
179-901	Perryton ISD	627,552,774	606,677,604	627,552,774	606,677,604
095-904	Petersburg ISD	46,764,168	43,701,652	46,764,168	43,701,652
039-903	Petrolia ISD	70,804,026	65,097,676	70,804,026	65,097,676
013-903	Pettus ISD	150,885,441	146,886,154	150,885,441	146,886,154
172-905	Pewitt ISD	151,846,141	137,945,901	151,846,141	137,945,901
227-904	Pflugerville ISD	5,463,358,207	5,248,037,564	5,463,358,207	5,248,037,564
108-909	Pharr-San Juan-Alamo ISD	2,492,842,587	2,323,907,427	2,492,842,587	2,323,907,427
061-903	Pilot Point ISD	413,981,952	398,590,342	413,981,952	398,590,342
092-904	Pine Tree ISD	1,355,104,437	1,300,097,666	1,294,982,191	1,239,975,420
032-902	Pittsburg ISD	560,566,483	532,331,638	560,566,483	532,331,638
251-902	Plains ISD	619,507,701	615,403,662	617,784,831	613,680,792
095-905	Plainview ISD	965,257,613	919,135,582	965,257,613	919,135,582
043-910	Plano ISD	29,620,902,234	28,921,415,823	29,620,902,234	28,921,415,823
019-912	Pleasant Grove ISD	650,008,523	625,149,955	650,008,523	625,149,955

Section Three: School District Findings

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
007-905	Pleasanton ISD	489,592,359	457,004,769	489,592,359	457,004,769
117-904	Plemons-Stinnett-Phillips Cons ISD	901,860,177	894,443,577	899,020,557	891,603,957
031-909	Point Isabel ISD	2,273,478,414	2,250,024,589	2,273,478,414	2,250,024,589
061-906	Ponder ISD	637,053,750	628,414,604	637,053,750	628,414,604
184-901	Poolville ISD	112,724,433	106,626,583	112,724,433	106,626,583
178-908	Port Aransas ISD	955,910,570	945,876,411	955,910,570	945,876,411
123-907	Port Arthur ISD	2,998,180,752	2,880,282,682	2,998,180,752	2,880,282,682
123-908	Port Neches-Groves ISD	2,670,932,732	2,595,491,742	2,602,496,745	2,527,055,755
085-902	Post ISD	431,685,025	422,032,385	431,685,025	422,032,385
007-906	Poteet ISD	122,716,427	108,848,409	122,716,427	108,848,409
247-904	Poth ISD	125,311,303	116,906,040	125,311,303	116,906,040
091-913	Pottsboro ISD	509,372,325	485,286,613	509,372,325	485,286,613
028-906	Prairie Lea ISD	67,212,783	64,717,923	67,212,783	64,717,923
169-909	Prairie Valley ISD	71,391,623	69,192,403	71,391,623	69,192,403
139-912	Prairiland ISD	126,883,897	112,217,260	126,883,897	112,217,260
125-905	Premont ISD	125,054,978	118,536,868	125,054,978	118,536,868
189-902	Presidio ISD	82,757,344	73,781,809	82,757,344	73,781,809
167-904	Priddy ISD	15,549,159	14,355,366	15,549,159	14,355,366
043-911	Princeton ISD	388,098,061	362,953,336	388,098,061	362,953,336
098-903	Pringle-Morse CISD	149,976,792	149,372,518	149,625,922	149,021,648
108-910	Progreso ISD	88,571,325	79,354,995	88,571,325	79,354,995
043-912	Prosper ISD	763,844,953	744,594,909	763,844,953	744,594,909
099-903	Quanah ISD	205,555,560	197,509,050	205,555,560	197,509,050
034-907	Queen City ISD	318,801,632	304,855,022	311,638,752	297,692,142
116-908	Quinlan ISD	526,904,111	490,400,202	526,904,111	490,400,202
250-904	Quitman ISD	344,828,704	321,614,925	344,828,704	321,614,925
190-903	Rains ISD	397,861,088	372,259,708	397,861,088	372,259,708
054-903	Ralls ISD	77,575,984	72,500,034	77,575,984	72,500,034
066-005	Ramirez CSD	26,756,324	26,385,834	26,496,723	26,126,233
067-907	Ranger ISD	73,418,397	67,099,747	73,418,397	67,099,747
231-902	Rankin ISD	672,400,714	670,189,129	672,400,714	670,189,129
245-903	Raymondville ISD	324,044,920	305,135,820	324,044,920	305,135,820
192-901	Reagan County ISD	801,779,708	794,845,288	799,402,498	792,468,078
019-911	Red Lick ISD	118,447,692	112,557,227	118,447,692	112,557,227
070-911	Red Oak ISD	953,767,158	901,988,672	953,767,158	901,988,672
019-906	Redwater ISD	150,314,981	138,610,265	150,314,981	138,610,265
196-903	Refugio ISD	418,880,146	410,048,411	418,877,565	410,045,830
137-902	Ricardo ISD	138,100,242	130,543,866	134,950,009	127,393,633
045-903	Rice CISD	492,802,846	476,831,915	492,802,846	476,831,915
175-911	Rice ISD	64,708,323	59,993,133	64,708,323	59,993,133
093-905	Richards ISD	77,698,298	73,726,457	77,698,298	73,726,457
057-916	Richardson ISD	16,496,710,107	16,061,000,107	16,095,878,306	15,660,168,306
206-902	Richland Springs ISD	42,586,990	40,133,170	42,586,990	40,133,170
161-912	Riesel ISD	68,290,972	63,624,032	65,404,997	60,738,057

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
214-901	Rio Grande City ISD	951,239,558	893,117,498	951,239,558	893,117,498
031-911	Rio Hondo ISD	165,508,400	151,639,258	165,508,400	151,639,258
126-907	Rio Vista ISD	138,337,830	129,022,660	138,337,830	129,022,660
067-908	Rising Star ISD	34,759,400	31,371,550	34,759,400	31,371,550
188-902	River Road ISD	207,217,151	189,434,325	207,217,151	189,434,325
194-903	Rivercrest ISD	120,910,970	110,034,760	120,910,970	110,034,760
137-903	Riviera ISD	150,732,179	147,021,400	148,271,058	144,560,279
041-902	Robert Lee ISD	134,480,223	129,680,683	132,225,071	127,425,531
161-922	Robinson ISD	343,183,945	316,763,359	343,183,945	316,763,359
178-909	Robstown ISD	263,414,633	235,663,227	263,414,633	235,663,227
076-903	Roby ISD	56,298,070	52,500,781	56,298,070	52,500,781
160-904	Rochelle ISD	34,957,236	32,570,026	34,957,236	32,570,026
166-904	Rockdale ISD	616,336,203	595,017,285	616,336,203	595,017,285
069-901	Rocksprings ISD	226,751,242	223,218,608	226,751,242	223,218,608
199-901	Rockwall ISD	4,241,910,720	4,111,339,806	4,241,910,720	4,111,339,806
014-907	Rogers ISD	115,020,065	105,690,185	115,020,065	105,690,185
214-903	Roma ISD	425,907,649	387,842,349	425,907,649	387,842,349
152-908	Roosevelt ISD	160,441,256	150,111,667	160,441,256	150,111,667
110-905	Ropes ISD	48,062,906	45,123,643	48,062,906	45,123,643
177-901	Roscoe ISD	62,590,296	58,436,246	62,590,296	58,436,246
073-905	Rosebud-Lott ISD	111,953,219	102,286,729	111,953,219	102,286,729
076-904	Rotan ISD	56,118,401	51,278,751	56,118,401	51,278,751
246-909	Round Rock ISD	14,984,399,306	14,572,982,698	14,984,399,306	14,572,982,698
075-908	Round Top-Carmine ISD	266,172,086	260,361,064	260,734,043	254,923,021
139-908	Roxton ISD	30,958,547	27,906,198	30,958,547	27,906,198
237-905	Royal ISD	500,520,287	484,673,802	496,906,779	481,060,294
199-902	Royse City ISD	626,909,144	598,906,094	626,909,144	598,906,094
104-903	Rule ISD	29,090,544	26,894,714	28,574,528	26,378,698
128-903	Runge ISD	63,790,916	61,091,489	63,790,916	61,091,489
037-907	Rusk ISD	306,397,610	283,076,440	306,397,610	283,076,440
232-902	Sabinal ISD	129,569,557	123,529,459	129,569,557	123,529,459
092-906	Sabine ISD	248,041,079	232,721,079	236,436,505	221,116,505
123-913	Sabine Pass ISD	437,006,002	435,642,242	436,385,773	435,022,013
091-914	Sadler-Southmayd ISD	258,818,578	246,806,597	258,818,578	246,806,597
169-911	Saint Jo ISD	87,869,651	83,379,996	87,869,651	83,379,996
014-908	Salado ISD	445,242,079	426,886,738	445,242,079	426,886,738
112-909	Saltillo ISD	34,993,271	32,406,271	34,993,271	32,406,271
074-917	Sam Rayburn ISD	64,734,925	57,905,263	64,734,925	57,905,263
044-904	Sammorwood ISD	35,808,250	35,344,390	35,808,250	35,344,390
226-903	San Angelo ISD	2,743,551,302	2,531,683,952	2,591,851,241	2,379,983,891
015-907	San Antonio ISD	9,056,741,017	8,542,207,484	9,056,741,017	8,542,207,484
203-901	San Augustine ISD	136,598,080	123,828,280	136,598,080	123,828,280
031-912	San Benito ISD	676,782,974	619,268,647	676,782,974	619,268,647
066-902	San Diego ISD	160,125,597	148,011,067	160,125,597	148,011,067

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Alphabetical Listing of School District Taxable Values

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
071-904	San Elizario ISD	120,511,385	107,576,388	120,511,385	107,576,388
233-901	San Felipe-Del Rio CISD	1,088,255,177	1,010,378,845	1,039,499,155	961,622,823
214-902	San Isidro ISD	323,889,306	321,620,586	323,889,306	321,620,586
105-902	San Marcos CISD	2,589,006,441	2,523,519,493	2,589,006,441	2,523,519,493
245-904	San Perlita ISD	61,726,112	58,924,510	61,726,112	58,924,510
206-901	San Saba ISD	140,147,350	130,125,630	140,147,350	130,125,630
022-903	San Vicente ISD	5,448,621	5,407,890	5,448,621	5,407,890
058-909	Sands ISD	129,530,926	127,942,626	128,806,656	127,218,356
117-903	Sanford-Fritch ISD	154,971,879	138,868,989	150,782,024	134,679,134
061-908	Sanger ISD	594,880,653	571,433,078	594,880,653	571,433,078
042-903	Santa Anna ISD	47,712,539	43,945,089	47,712,539	43,945,089
084-909	Santa Fe ISD	866,799,539	805,229,934	866,799,539	805,229,934
137-904	Santa Gertrudis ISD	230,640,341	230,630,341	230,640,341	230,630,341
031-913	Santa Maria ISD	30,291,058	27,383,209	30,291,058	27,383,209
031-914	Santa Rosa ISD	55,877,240	49,488,073	55,877,240	49,488,073
182-904	Santo ISD	183,405,420	175,054,110	183,405,420	175,054,110
074-911	Savoy ISD	67,819,686	62,727,963	66,221,486	61,129,763
094-902	Schertz-Cibolo-UnivC ISD	2,048,001,540	1,946,344,027	2,048,001,540	1,946,344,027
207-901	Schleicher County ISD	265,449,885	259,570,835	263,643,222	257,764,172
075-903	Schulenburg ISD	264,557,906	251,357,606	264,557,906	251,357,606
129-910	Scurry-Rosser ISD	145,524,571	135,180,829	145,524,571	135,180,829
083-901	Seagraves ISD	158,367,592	153,545,657	158,367,592	153,545,657
008-902	Sealy ISD	698,616,480	670,149,321	672,993,741	644,526,582
094-901	Seguin ISD	1,824,396,263	1,735,971,256	1,824,396,263	1,735,971,256
083-903	Seminole ISD	2,622,974,908	2,600,296,986	2,622,974,908	2,600,296,986
012-901	Seymour ISD	133,608,820	122,597,460	133,608,820	122,597,460
152-909	Shallowater ISD	140,708,177	130,526,146	140,708,177	130,526,146
242-902	Shamrock ISD	134,370,072	128,558,147	134,370,072	128,558,147
108-911	Sharyland ISD	1,478,732,776	1,424,246,720	1,478,732,776	1,424,246,720
210-903	Shelbyville ISD	193,255,440	184,241,900	193,255,440	184,241,900
101-924	Sheldon ISD	2,091,436,999	2,052,281,292	2,063,549,391	2,024,393,684
204-904	Shepherd ISD	219,168,941	200,596,268	210,339,530	191,766,857
091-906	Sherman ISD	1,779,364,118	1,703,699,187	1,779,364,118	1,703,699,187
143-903	Shiner ISD	166,785,850	154,310,003	166,785,850	154,310,003
047-905	Sidney ISD	17,123,508	15,376,745	17,123,508	15,376,745
115-902	Sierra Blanca ISD	50,796,435	49,613,493	50,796,435	49,613,493
100-904	Silsbee ISD	535,742,065	494,980,765	535,742,065	494,980,765
023-902	Silverton ISD	52,293,740	49,334,052	52,293,740	49,334,052
019-909	Simms ISD	72,333,331	65,201,566	72,333,331	65,201,566
205-906	Sinton ISD	267,962,611	250,517,768	267,962,611	250,517,768
049-909	Sivells Bend ISD	83,660,006	82,118,796	83,660,006	82,118,796
013-905	Skidmore-Tynan ISD	101,965,970	96,185,620	99,356,955	93,576,605
152-903	Slaton ISD	238,558,875	220,590,020	238,558,875	220,590,020
249-908	Slidell ISD	114,642,192	110,128,212	110,727,989	106,214,009

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
001-909	Slocum ISD	80,055,738	74,743,448	80,055,738	74,743,448
011-904	Smithville ISD	449,770,900	424,757,676	449,770,900	424,757,676
110-906	Smyer ISD	65,088,658	61,076,982	65,088,658	61,076,982
026-903	Snook ISD	124,743,348	117,873,562	124,743,348	117,873,562
208-902	Snyder ISD	1,661,174,423	1,628,450,179	1,661,174,423	1,628,450,179
071-909	Socorro ISD	4,446,805,378	4,168,573,950	4,446,805,378	4,168,573,950
015-909	Somerset ISD	256,547,443	233,040,910	256,547,443	233,040,910
026-902	Somerville ISD	170,366,391	159,215,696	170,366,391	159,215,696
218-901	Sonora ISD	1,017,442,005	1,007,805,625	1,012,165,788	1,002,529,408
015-908	South San Antonio ISD	936,979,384	871,639,332	936,979,384	871,639,332
085-903	Southland ISD	46,115,566	45,560,116	46,115,566	45,560,116
015-917	Southside ISD	381,528,840	346,869,296	381,528,840	346,869,296
015-912	Southwest ISD	763,541,448	699,603,530	763,541,448	699,603,530
140-906	Spade ISD	11,584,528	11,070,999	11,584,528	11,070,999
098-904	Spearman ISD	296,367,749	287,060,607	296,367,749	287,060,607
170-907	Splendora ISD	266,873,859	241,349,279	266,873,859	241,349,279
101-920	Spring Branch ISD	14,517,828,859	14,175,644,050	13,515,406,847	13,173,222,038
117-907	Spring Creek ISD	27,320,263	27,042,243	27,230,363	26,952,343
092-907	Spring Hill ISD	328,340,915	311,741,175	311,452,423	294,852,683
101-919	Spring ISD	6,799,950,893	6,557,491,168	6,799,950,893	6,557,491,168
140-907	Springlake-Earth ISD	49,584,974	46,219,656	49,584,974	46,219,656
184-902	Springtown ISD	587,128,504	545,847,574	587,128,504	545,847,574
063-903	Spur ISD	162,371,747	157,772,437	162,371,747	157,772,437
229-905	Spurger ISD	47,505,034	42,172,966	46,258,487	40,926,419
079-910	Stafford MSD	1,618,871,441	1,592,273,351	1,582,873,052	1,556,274,962
127-906	Stamford ISD	68,702,023	61,202,695	68,702,023	61,202,695
156-902	Stanton ISD	267,282,768	258,728,008	264,521,933	255,967,173
167-903	Star ISD	20,039,273	19,074,140	20,039,273	19,074,140
072-903	Stephenville ISD	925,497,458	882,867,168	925,497,458	882,867,168
216-901	Sterling City ISD	432,913,951	430,081,401	432,913,951	430,081,401
247-906	Stockdale ISD	125,650,115	117,757,869	125,650,115	117,757,869
211-902	Stratford ISD	357,678,931	352,148,383	357,678,931	352,148,383
182-905	Strawn ISD	66,758,237	64,683,347	66,758,237	64,683,347
140-908	Sudan ISD	403,899,545	400,189,405	403,899,545	400,189,405
112-910	Sulphur Bluff ISD	44,347,170	41,275,060	44,347,170	41,275,060
112-901	Sulphur Springs ISD	938,449,494	887,450,069	938,449,494	887,450,069
110-907	Sundown ISD	964,752,560	960,920,547	963,420,702	959,588,689
057-919	Sunnyvale ISD	461,756,249	450,661,149	461,756,249	450,661,149
171-902	Sunray ISD	298,357,560	293,986,110	298,357,560	293,986,110
020-906	Sweeny ISD	1,461,415,156	1,435,016,156	1,440,477,485	1,414,078,485
143-905	Sweet Home ISD	35,972,437	33,487,067	35,972,437	33,487,067
177-902	Sweetwater ISD	443,405,244	416,023,367	443,405,244	416,023,367
205-907	Taft ISD	269,538,787	259,436,608	269,538,787	259,436,608
153-904	Tahoka ISD	84,868,555	77,522,405	84,868,555	77,522,405

Section Three: School District Findings

Alphabetical Listing of School District Taxable Values

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
146-907	Tarkington ISD	306,505,559	285,444,671	306,505,559	285,444,671
201-910	Tatum ISD	1,489,836,442	1,475,685,832	1,480,884,687	1,466,734,077
246-911	Taylor ISD	689,772,509	656,587,724	689,772,509	656,587,724
081-904	Teague ISD	1,444,071,707	1,431,495,637	1,444,071,707	1,431,495,637
014-909	Temple ISD	2,365,185,825	2,261,990,671	2,365,185,825	2,261,990,671
210-904	Tenaha ISD	61,743,727	56,779,363	61,743,727	56,779,363
022-004	Terlingua CSD	56,413,959	54,653,466	56,413,959	54,653,466
222-901	Terrell County ISD	518,568,763	515,921,906	517,995,323	515,348,466
129-906	Terrell ISD	1,222,650,288	1,175,624,451	1,222,650,288	1,175,624,451
019-907	Texarkana ISD	1,508,108,409	1,452,471,905	1,508,108,409	1,452,471,905
084-906	Texas City ISD	3,304,932,973	3,241,262,083	3,255,182,119	3,191,511,229
211-901	Texhoma ISD	108,432,635	107,258,115	108,432,635	107,258,115
056-902	Texline ISD	74,805,591	73,292,941	74,805,591	73,292,941
166-905	Thorndale ISD	92,676,977	85,579,867	92,676,977	85,579,867
246-912	Thrall ISD	129,250,914	122,172,455	129,250,914	122,172,455
149-902	Three Rivers ISD	312,975,893	303,796,453	308,965,053	299,785,613
072-901	Three-Way ISD	32,324,875	31,161,435	32,324,875	31,161,435
224-901	Throckmorton ISD	93,031,221	89,583,551	93,031,221	89,583,551
158-902	Tidehaven ISD	438,734,394	430,086,482	434,003,810	425,355,898
210-905	Timpson ISD	130,863,821	121,746,867	127,046,973	117,930,019
091-907	Tioga ISD	52,810,425	49,602,309	52,810,425	49,602,309
111-903	Tolar ISD	91,149,132	85,085,542	91,149,132	85,085,542
091-918	Tom Bean ISD	125,276,563	114,801,942	125,276,563	114,801,942
101-921	Tomball ISD	3,392,769,372	3,287,342,635	3,392,769,372	3,287,342,635
071-908	Tornillo ISD	44,177,142	41,755,552	44,177,142	41,755,552
221-905	Trent ISD	114,885,581	113,118,309	114,885,581	113,118,309
074-912	Trenton ISD	91,885,815	85,024,693	91,885,815	85,024,693
107-907	Trinidad ISD	49,614,403	47,318,813	48,826,363	46,530,773
228-903	Trinity ISD	220,216,334	200,344,924	220,216,334	200,344,924
212-904	Troup ISD	266,605,510	255,794,426	266,605,510	255,794,426
014-910	Troy ISD	189,687,040	175,949,675	189,687,040	175,949,675
219-903	Tulia ISD	134,328,007	123,115,471	134,328,007	123,115,471
178-912	Tuloso-Midway ISD	1,135,128,533	1,114,179,745	1,118,473,597	1,097,524,809
096-905	Turkey-Quitaque ISD	38,060,410	35,349,720	38,060,410	35,349,720
212-905	Tyler ISD	5,674,531,356	5,452,982,861	5,674,531,356	5,452,982,861
230-908	Union Grove ISD	162,341,254	154,618,930	162,341,254	154,618,930
230-904	Union Hill ISD	76,724,196	71,241,414	76,724,196	71,241,414
240-903	United ISD	6,743,437,413	6,541,623,400	6,585,961,882	6,384,147,869
151-900	Unknown ISD	-	-	-	-
232-904	Utopia ISD	110,739,632	106,588,765	110,739,632	106,588,765
232-903	Uvalde ISD	673,344,123	628,905,371	673,344,123	628,905,371
122-902	Valentine ISD	30,966,876	30,390,196	30,966,876	30,390,196
018-904	Valley Mills ISD	148,353,831	141,228,960	148,353,831	141,228,960
049-903	Valley View ISD	143,704,752	135,738,057	143,704,752	135,738,057

Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
108-916	Valley View ISD	248,365,156	233,003,395	248,365,156	233,003,395
091-908	Van Alstyne ISD	313,671,587	297,428,296	313,671,587	297,428,296
234-906	Van ISD	443,899,064	411,344,414	419,610,075	387,055,425
158-906	Van Vleck ISD	339,157,645	325,459,943	330,070,018	316,372,316
180-902	Vega ISD	68,474,287	65,155,484	68,474,287	65,155,484
126-908	Venus ISD	186,937,221	172,941,246	186,937,221	172,941,246
226-908	Veribest ISD	67,188,854	64,133,354	65,188,001	62,132,501
244-903	Vernon ISD	711,267,543	685,273,823	711,267,543	685,273,823
235-902	Victoria ISD	3,478,152,816	3,322,877,713	3,478,152,816	3,322,877,713
181-907	Vidor ISD	653,578,443	584,534,151	624,062,613	555,018,321
143-904	Vysehrad ISD	54,791,616	52,266,076	53,047,104	50,521,564
161-914	Waco ISD	3,239,240,013	3,078,463,406	3,239,240,013	3,078,463,406
089-905	Waelder ISD	98,418,082	95,133,212	98,418,082	95,133,212
059-902	Walcott ISD	26,305,157	26,036,577	26,305,157	26,036,577
226-906	Wall ISD	157,025,424	147,286,074	157,025,424	147,286,074
237-904	Waller ISD	1,143,025,738	1,087,135,638	1,143,025,738	1,087,135,638
049-908	Walnut Bend ISD	12,791,663	12,459,253	12,791,663	12,459,253
018-905	Walnut Springs ISD	47,135,107	44,976,457	47,135,107	44,976,457
229-904	Warren ISD	204,983,031	187,477,349	204,983,031	187,477,349
102-903	Waskom ISD	278,067,753	269,216,153	271,413,543	262,561,943
226-905	Water Valley ISD	93,768,797	89,453,897	91,562,013	87,247,113
070-912	Waxahachie ISD	2,194,196,816	2,124,316,906	2,194,196,816	2,124,316,906
184-903	Weatherford ISD	2,179,663,916	2,079,981,296	2,179,663,916	2,079,981,296
240-904	Webb CISD	1,159,103,572	1,156,928,245	1,158,465,289	1,156,289,962
045-905	Weimar ISD	213,732,231	200,775,373	213,732,231	200,775,373
044-902	Wellington ISD	72,888,830	66,170,720	72,888,830	66,170,720
223-904	Wellman-Union CISD	102,815,649	101,950,231	102,815,649	101,950,231
037-909	Wells ISD	37,623,295	34,002,195	37,623,295	34,002,195
108-913	Weslaco ISD	1,286,032,884	1,189,024,623	1,286,032,884	1,189,024,623
100-908	West Hardin CISD	124,214,316	115,584,756	124,214,316	115,584,756
161-916	West ISD	251,631,135	230,456,841	251,631,135	230,456,841
181-906	West Orange-Cove Cons ISD	1,528,388,906	1,482,086,563	1,501,965,143	1,455,662,800
178-915	West Oso ISD	361,164,749	345,865,302	361,164,749	345,865,302
201-914	West Rusk County ISD	290,113,933	277,291,973	283,527,388	270,705,428
202-905	West Sabine ISD	97,754,874	90,894,202	95,607,311	88,746,639
168-903	Westbrook ISD	217,347,350	215,325,840	217,347,350	215,325,840
062-905	Westhoff ISD	17,408,303	15,877,923	17,408,303	15,877,923
073-904	Westphalia ISD	11,667,690	10,599,240	11,667,690	10,599,240
001-908	Westwood ISD	363,889,184	344,676,503	363,889,184	344,676,503
241-904	Wharton ISD	552,290,545	525,390,915	552,290,545	525,390,915
242-903	Wheeler ISD	140,036,106	135,605,684	140,036,106	135,605,684
033-904	White Deer ISD	352,319,737	347,470,897	350,171,252	345,322,412
092-908	White Oak ISD	283,975,317	269,565,027	269,563,703	255,153,413
220-920	White Settlement ISD	1,036,214,650	977,831,991	1,036,214,650	977,831,991

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Alphabetical Listing of School District Taxable Values					
ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
040-902	Whiteface-Bledsoe CISD	419,393,403	417,573,383	419,393,403	417,573,383
212-906	Whitehouse ISD	1,204,069,712	1,150,237,691	1,204,069,712	1,150,237,691
091-909	Whitesboro ISD	318,505,695	294,607,061	318,505,695	294,607,061
091-910	Whitewright ISD	123,238,493	114,842,284	123,238,493	114,842,284
110-908	Whitharral ISD	42,432,979	41,259,913	42,432,979	41,259,913
109-911	Whitney ISD	431,555,646	406,655,434	431,555,646	406,655,434
243-905	Wichita Falls ISD	3,511,954,180	3,337,918,957	3,511,954,180	3,337,918,957
180-904	Wildorado ISD	20,883,885	19,969,695	20,883,885	19,969,695
170-904	Willis ISD	1,347,817,825	1,276,928,784	1,347,817,825	1,276,928,784
234-907	Wills Point ISD	421,318,721	388,710,761	421,318,721	388,710,761
057-920	Wilmer-Hutchins ISD	656,718,088	623,105,523	656,718,088	623,105,523
153-907	Wilson ISD	33,654,620	31,585,630	33,654,620	31,585,630
105-905	Wimberley ISD	1,029,094,940	992,669,028	1,029,094,940	992,669,028
005-904	Windthorst ISD	48,966,386	45,506,616	48,966,386	45,506,616
225-905	Winfield ISD	55,947,844	54,429,937	54,915,310	53,397,403
248-902	Wink-Loving ISD	666,530,778	664,443,319	666,065,308	663,977,849
250-907	Winnsboro ISD	340,209,447	317,201,910	340,209,447	317,201,910
212-910	Winona ISD	262,148,274	247,673,234	262,148,274	247,673,234
200-904	Winters ISD	114,900,239	105,910,702	114,900,239	105,910,702
174-906	Woden ISD	96,242,968	89,119,218	91,931,608	84,807,858
116-909	Wolfe City ISD	75,779,544	67,899,910	75,779,544	67,899,910
196-902	Woodsboro ISD	108,831,323	102,201,943	108,831,323	102,201,943
224-902	Woodson ISD	28,445,365	27,073,865	28,445,365	27,073,865
229-903	Woodville ISD	331,301,038	308,800,240	331,301,038	308,800,240
081-905	Wortham ISD	85,439,141	81,246,031	85,439,141	81,246,031
043-914	Wylie ISD	2,201,500,541	2,105,076,162	2,201,500,541	2,105,076,162
221-912	Wylie ISD	806,373,881	765,699,370	806,373,881	765,699,370
250-905	Yantis ISD	186,196,707	177,251,957	186,196,707	177,251,957
062-903	Yoakum ISD	289,880,103	270,416,023	289,880,103	270,416,023
062-904	Yorktown ISD	116,333,221	106,219,641	116,333,221	106,219,641
071-905	Ysleta ISD	5,124,841,219	4,750,212,888	4,848,462,747	4,473,834,416
253-901	Zapata ISD	2,387,181,427	2,358,257,422	2,376,462,055	2,347,538,050
003-906	Zavalla ISD	76,639,555	70,585,235	74,291,826	68,237,506
025-906	Zephyr ISD	26,843,430	24,893,238	26,843,430	24,893,238



Appendices

APPENDIX A:

Selective Reappraisal of Sales (Sales Chasing)

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.

Effect on the Property Value Study

Sales chasing may taint the findings of ratio studies that require large samples of sales. The study depends heavily on sales because the alternative, conducting appraisals, is cost prohibitive. If a CAD 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 a study to arrive at an inaccurately low taxable value. Conversely, in a falling market, sales chasing may cause a 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. conduct one or more tests in each CAD to determine if it is likely sales chasing is occurring; and
2. adjust the sample to correct for sales chasing in districts where sales chasing is likely.

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

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 will not be adverse to the school or CAD. ✪

APPENDIX B:

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

Definitions

95% confidence interval: The 95 percent 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 percent “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 = $(SE \$ * t\text{-value}) / \text{ISD } \$ \text{ estimate}$

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, it is considered invalid. Unless the school district is in a grace period (see page 3), 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:
 $\$106 \text{ million} - \$6 \text{ million} = \$100 \text{ million}$ (the point estimate)
 $\$100 \text{ million} - 5 \text{ percent} = \95 million
 $\$100 \text{ million} + 5 \text{ percent} = \105 million (the confidence interval).

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

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

7. Are “technical” properties treated differently than “local” properties?

Yes. In many cases, technical properties are treated as censused (i.e., “non-random”) categories rather than sampled categories. (In a cen-

sus, 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 C:

**Method Used to Compute
Confidence Intervals**

Definitions

CAD = County Appraisal District

PTD = Property Tax Division of Texas Comptroller's office

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Method Used

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 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.

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

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

Method Used (continued)

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 D1 (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),

TX_{TOT} is valid. Otherwise TX_{TOT} is invalid.

Receive property tax help via e-mail:
ptd.cpa@cpa.state.tx.us

For more information, visit our Web site:
<http://www.window.state.tx.us>

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