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School and Appraisal Districts'

Property Value Study

2007 Final Report

October 2008
Texas Property Tax

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Fellow Texans:

We are pleased to present the *School and Appraisal Districts' Property Value Study 2007: Final Report*, in response to the requirements of Texas Government Code Section 403.302 and Property Tax Code Section 5.10.

We have made every effort to conduct a fair and comprehensive study. We are always glad to answer any questions you may have regarding the study or to provide you with technical assistance. Please feel free to contact Buddy Breivogel, manager of our Property Tax Division, by e-mail at buddy.breivogel@cpa.state.tx.us or by phone at (800) 252-9121, ext. 5-8681, or in Austin at (512) 305-8681, if we can help.

Thank you for ensuring fair treatment for Texas taxpayers and our schools. Please let us know if we can ever be of assistance.

Sincerely,

Susan Combs

WWW.WINDOW.STATE.TX.US • P.O. BOX 13528 • AUSTIN, TX 78711-3528 • 512-463-4000 • TOLL FREE: 1-800-531-5441 • FAX: 512-463-4965

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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 appraisal district after any Appraisal Review Board adjustment.

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

Confidence Interval – Measure of the reliability of the Comptroller's estimate of school district value; expressed as a plus or minus margin of error range around the sum of Property Tax Division value estimates for tested categories.

Eligible School District – A school district that has invalid local value in the current year; valid local values in the two preceding years; and an aggregate local value in the current year that is not less than 90 percent of the lower limit of the margin of error.

Grace Period – A two-year period when local appraisal roll value is used as the estimate of 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 – For an individual property, the appraisal district's appraised value; for a school district, the appraisal district's total appraised value less the total amounts listed in Government Code Section 403.302(d) as determined by the appraisal district.

Margin of Error – An acceptable range of values within a school district or one-half of the confidence interval (expressed as a percentage).

Market Value – The price at which a property would transfer for cash or its equivalent under prevailing market conditions if exposed for sale in the open market with a reasonable time for the seller to find a purchaser, both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

Median Level of Appraisal – The measure of accuracy of an appraisal district's appraisals in relation to the standard of 100 percent of market value is known as the median level of appraisal. It is also explained by the middle ratio in a list of appraisal ratios from a property category or appraisal district sorted by size (low ratio to high ratio or vice versa).

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

Property Tax Division (PTD) – PTD is the division of the Comptroller's office responsible for conducting the Property Value Study (PVS).

Price-Related Differential (PRD) – The PRD is the 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 – 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.

State Value – For an individual property, the market value determined by the state; for a school district, the total taxable value in a school district as determined in the PVS.

Stratify – Placing similar properties into groups based on use, value or some other value-related characteristic.

Valid Value – Local values inside the margin of error.

Value-Stratified Weighted Mean – Ratio mechanism to adjust the sample to be representative of the values in the property population from which it is taken.

Weighted Mean Appraisal Ratio – Giving more weight to higher values of individual properties in a sample is known as the weighted mean appraisal ratio. It is calculated by dividing the sum of the county appraisal district (CAD) appraisal roll values by the sum of the market values on properties in a sample.

Section One:
The Property Value Study

This section presents an overview of the Property Value Study (PVS) and then explains its procedures in detail for those who want an in-depth knowledge of the process. This section refers to the Property Tax Code, the Government Code and the Education Code, which collectively provide the basis for conducting the study, making determinations of value and determining the distribution of state funding to schools.

PVS Overview

The Property Tax Division (PTD) conducts the PVS annually to estimate a school district's taxable property values and to measure county appraisal district (CAD) performance. The PVS is conducted as a ratio study. Each appraisal roll value in a property sample is divided by its market value which results in a ratio measuring effectiveness of the CAD's appraisals. 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.

In conducting the PVS, the Comptroller of Public Accounts analyzes certain property categories according to generally accepted sampling and statistical techniques to estimate their market value and to calculate appraisal district performance measures. Industrial property, special inventory property, taxable non-business personal property and most property categories with less than five percent of school district value are excluded from the study. Because of these exclusions, the study's findings regarding school district market value and appraisal district performance do not apply to all of the state's properties or property categories. The study's users should recognize these exclusions when citing study findings.

What is the primary purpose of the PVS?

The primary purpose of the study is to help ensure the state distributes funds for public schools equitably.

Texas funds public education through state and local funds. Local funding comes from property taxes. The chief appraiser of each CAD determines local property values and school districts set tax rates that determine the amount of local tax revenue. The state bases its funding on the total taxable property value within each school district as determined by the PVS.

School districts may use the study to monitor their appraisal district's performance. Consulting the study and working regularly with the appraisal district will help ensure that values are uniform and as close to market as possible.

The results of the study can affect a school district's state funding. The Commissioner of Education uses the study to ensure equitable distribution of education funds so school districts have roughly the same number of dollars to spend per student, regardless of the school district's property wealth. School districts with less taxable property value per student receive more state dollars for each pupil than school districts with more value per student.

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. If the appraisal roll values in school district A are at 75 percent of market value, while the appraisal roll values in school district B are at 100 percent of market value, it would seem that school district A has less taxable property value. As a result, 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 clearly an 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 required an independent estimate of taxable property value in each school district to ensure fair school funding.

The state determines this independent estimate through the PVS by adjusting school district appraisal roll 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), 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 the Legislature allows local value be used, even though the school district's property values are not at market value.

The grace period is intended to help a school district avoid the loss of funding that usually results when state funding is based on state value. A school district avoids this adverse consequence if its appraisal district's improved appraisal performance results in a PVS finding of valid values in the year following the second year of the grace period. A school district that has had a grace period is not eligible for another until its PVS findings meets specific requirements. The most important of these requirements is a finding of valid values for two consecutive years.

PVS findings of state value do not directly affect local property taxes, which are based on the local appraised values provided by each appraisal district. If the Commissioner of Education uses the PVS state value in the funding formula, however, the school district may receive less state funding than it expected because a PVS finding of state value is usually higher than the school district's local value.

Education Code Chapters 41 and 42 describe how the Commissioner of Education uses the findings of the PVS in the school funding formula to determine state aid. For questions about state aid or the funding formula, contact the Texas Education Agency (TEA) at (512) 463-9238.

What is the secondary purpose of the PVS?

The secondary purpose of the PVS is to provide taxpayers, school districts, appraisal districts and the Legislature with measures of appraisal district performance. PTD achieves this by publishing measures of appraisal level and uniformity, by conducting performance audits and by conducting appraisal standards reviews.

Appraisal Level and Uniformity

Property Tax Code Section 5.10 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 at what percentage of the legally required market value the CAD has appraised typical properties. The uniformity of appraisal indicates how much the percentage of market value varies from property to property.

Performance Audits

Property Tax Code Section 5.12 requires the Comptroller to conduct a performance audit in each appraisal district that fails to attain specified appraisal level and uniformity measures in the PVS. This section also requires the Comptroller to perform an audit upon the written request of taxing units or taxpayers in the appraisal district, if the request is made in the manner required by §5.12. If PTD performs an audit, the Comptroller's office will send a copy of the findings

to the affected school districts so they can work with their appraisal district to improve its performance in the areas that the audit identified as needing attention.

Appraisal Standards Reviews

Property Tax Code Section 5.102 requires the Comptroller to perform an appraisal standards review (ASR) of the appraisal district(s) serving a school district that is in a grace period (eligible school district). The ASR produces a report with recommendations for appraisal districts to address appraisal issues that may have contributed to the PVS finding of state value. School districts that participate in the appraisal district receive a copy of the Comptroller's findings so they can work directly with their appraisal district to improve its appraisal performance.

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 served by the appraisal district. The district judge(s) is required to appoint a five-member board of conservators to take control of the appraisal district. The board of conservators supervises the appraisal district until its member school districts' values are valid according to the PVS.

Other Legal Requirements

Government Code Section 403.302(a) requires the Comptroller to conduct a study to determine the total taxable value of all property in each school district.

Taxable Value

Taxable value is the estimated property wealth of each school district. By law, taxable value equals the market value of all property in a district, minus certain exemptions and deductions. The Comptroller's estimated taxable value reflects deductions for state-mandated homestead and disabled veterans' exemptions as well as value limitations. Deductions are also made for reinvestment zones, freeport exemptions, productivity appraisal of qualified agricultural and timber lands, the school tax ceiling for homeowners age 65 and older or disabled and other state-mandated exemptions.

To estimate school district taxable value, 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 or on properties protested to the Appraisal Review Board on the grounds of unequal appraisal 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 determined to be valid.

Margin of Error

The Comptroller tests the taxable values the appraisal district assigns to each property category by constructing a statistical margin of error around the Comptroller's estimate of value for selected property categories in each school district. PTD considers values **valid**, or acceptable, when they are within the margin of error. The margin of error is plus or minus 5 percent of the state value at a minimum, but may be higher. PTD considers values outside this margin of error **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 the CAD appraised above market value.

Grace Period

The Government Code 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:

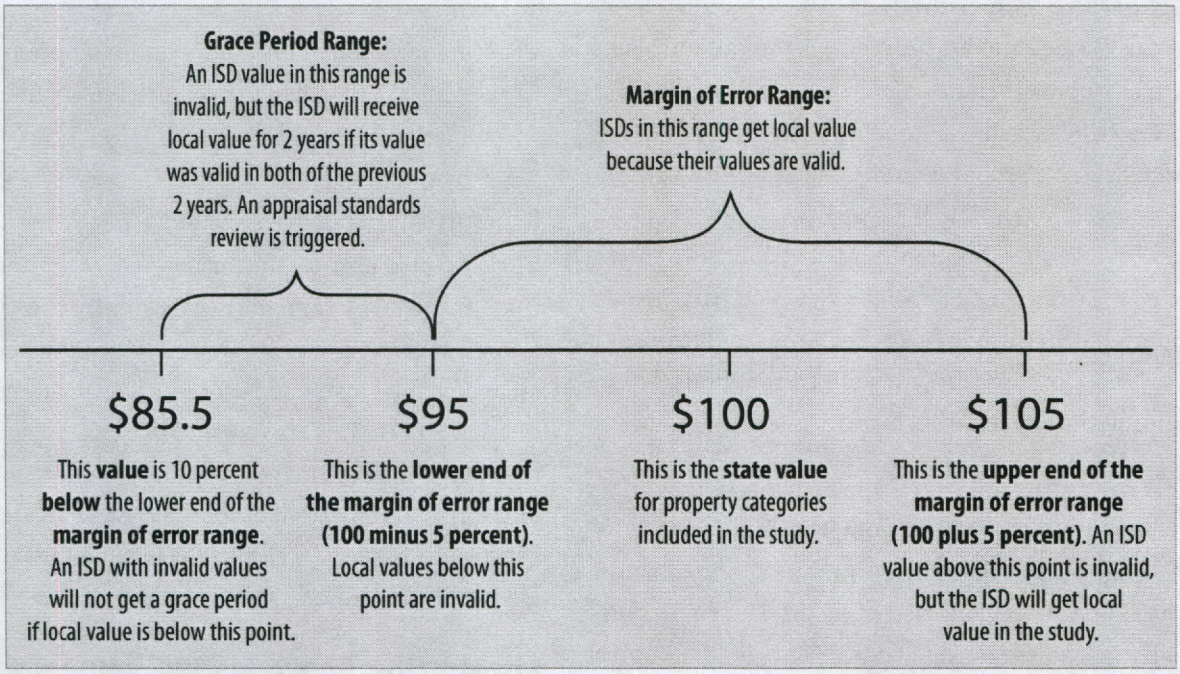
- the district's values are invalid in the most recent Property Value Study;
- the district's values were valid in the two studies preceding the most recent study; and
- the district's local test value is above 90 percent of the lower threshold of the margin of error.

Exhibit 1 illustrates how a school district could be eligible for a grace period if its values are invalid. The exhibit assumes state value for properties included in the PVS for

EXHIBIT 1:

Example of School District Grace Period

Assuming a Margin of Error of Plus or Minus 5 percent
Values are in Millions of Dollars



Source: Texas Comptroller of Public Accounts

a school district is $100 million. A school district achieves local value if the PVS determines its value is between a low of $95 million to a high of $105 million. If the school district's value is less than $95 million, but equal to or more than $85.5 million, PTD considers its value as invalid, but the law requires PTD to certify local value if the school district had valid findings in the PVS the prior two years. This is called a grace period. If the school district's values are less than $85.5 million it does not qualify for a grace period and PTD assigns state value.

Study Timeline

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 undergoes protests, so there is considerable overlap.

Under the Government Code, the Comptroller must certify the preliminary findings of taxable value for each district before Feb. 1 of the year following the year under study. The agency delivers the findings to school and appraisal districts and certifies them to the Commissioner of Education. School 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 **(Comptroller Rule 9.109(d)(11))**.

The Comptroller publishes the appraisal district study results simultaneously with the results of the school district study and distributes copies to all appraisal districts and legislators. Although the Property Tax Code does not give appraisal districts the right to protest study *findings*, in the spirit of fairness and to enhance accuracy the Comptroller allows appraisal districts to appeal *level and uniformity measures.*

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

Special Report for Equity Protests

Tax Code Section 41.41(a)(2) allows taxpayers to protest based on appraisal inequality. This type of protest is generally known as an "equity protest." In an equity protest, the market value of the property is not at issue. The issue is

whether the property is appraised similarly to other property in the appraisal district. Tax Code Section 41.43 specifies that the burden of proof is on the appraisal district and that the appraisal district has three alternatives for meeting that burden by a preponderance of the evidence.

1) The appraisal district may show that "the appraisal ratio of the property is equal to or less than the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district;"
2) The appraisal district may show that "the appraisal ratio of the property is equal to or less than the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind or character as, the property subject to the protest;" or
3) The appraisal district may show that "the appraised value of the property is equal to or less than the median appraised value of a reasonable number of comparable properties appropriately adjusted."

Some appraisal districts are losing equity protests in which the taxpayer uses the evidence permitted by option 3. These losses reduce taxable values and cause the overall level of appraisal (percentage of market value) for a property category to be lower than it would otherwise be.

PTD does not routinely receive information identifying Appraisal Review Board (ARB) changes in equity protests. If an appraisal district submits this information, however, PTD will provide a special report to the appraisal district showing the effect of equity protests on levels of appraisal. The report will show three overall levels of appraisal for each property category with a significant number of equity protests. The first level of appraisal will be based on a property sample that includes equity protests but substitutes the values before ARB adjustment; the second will be based on a property sample that excludes equity protests; and the third will be based on a property sample that includes equity protests and uses the ARB adjusted values. The third result is the statewide method that is used to produce the property value study findings. The differences between the results will provide indicators of the effect of equity protests on levels of appraisal and on the amount of appraised value on which the taxing units could have levied taxes.

The PVS – Detailed Procedures

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

Property Categories

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

The Comptroller generally uses the following property categories:

- A: Real Property: Single-family, Residential;
- B: Real Property: Multifamily, Residential;
- C: Real Property: Vacant Lots and Tracts;
- D/E: Real Property: Non-qualified Land (Acreage and Farm and Ranch Improvements at Market Value);
- D1: Real Property: Qualified Land (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.

For a detailed description of these categories, see *The Property Classification Guide* (http://www.window.state.tx.us/taxinfo/taxforms/96-313.pdf).

The Comptroller may group properties into any other category or subcategory necessary for the efficient and accurate completion of the study. Pages 19-21 provide more information about these categories.

Calculating Taxable Value – Overview

PTD calculates the total taxable value in a school district, referred to as *state value*, by estimating market value or by accepting the appraisal district's local value in each property category in the school district and then adding these category values for an overall school district value. See pages 2 and 3 for more information.

PTD estimates most category values by obtaining a representative sample of properties in each category, computing

a weighted mean ratio from this sample and dividing this ratio into the school district's self-reported appraisal roll value for the category.

The Comptroller does not develop ratios or value estimates for several property categories, which are included in the study as the local appraised value reported by the appraisal district.

Exhibit 2 summarizes the eight steps PTD uses to complete the study. Detailed descriptions of each step follow **Exhibit 2**.

EXHIBIT 2:

Step-by-Step Study Summary PTD Uses to Perform PVS

Step	Page
Step 1. – Gather and Prepare Market Data The first step in the study 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 study.	6
Step 2. – Select a Sample The second step is to select a sample. Using a statistical model designed to achieve a uniform 5 percent margin of error in each school district to the extent practicable, PTD assigns sample sizes for each property category in each school district.	6
Step 3. – Appraise Property PTD appraises sample properties to achieve the required sample size when insufficient sales are available.	7
Step 4. – Match PTD Values with Local Values PTD must match each sample property with the corresponding CAD records and obtain several items from the records.	7
Step 5. – Compute Property Ratios PTD computes individual property appraisal ratios. This is the ratio of the property's appraised value as shown on the appraisal roll to its market value.	7
Step 6. – Stratify PTD stratifies, or groups, properties by common features. Stratifying properties so that similar kinds of property are in each group before calculating study statistics makes the results more meaningful and accurate.	9
Step 7. – Statistical Analysis PTD computes several statistics that enable it to adjust reported school district values to market value and that will provide a means to interpret the study results.	9
Step 8. – Use the Results TEA uses the results of the study to equalize school funding. Property owners use the study to evaluate whether local taxing entities are taxing them fairly. Appraisal districts use the study to evaluate their performance and to determine the need for reappraisal.	19

Source: Texas Comptroller of Public Accounts, 2008.

Step 1. — Gather and Prepare Market Data

PTD begins by gathering and preparing 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 gathers sales information from any available source, including CADs, multiple listing services, realtors, appraisers, title companies and taxpayers. PTD verifies, edits and adjusts sales prices as necessary for financing, personal property and time of sale. Building costs and income information become important when sales are scarce; in this situation, PTD is required to appraise sample properties to meet sample size requirements. PTD may use appraisals 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. PTD determines the sample size using 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 desired sample size, PTD randomly selects the sample 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. When necessary, supervisors adjust sample sizes to match available PTD resources.

PTD does not sample industrial property because there is a lack of publicly available appraisal information and because the cost of performing appraisals of this kind of property is prohibitive.

PTD generally does not include a property category in the study if the property category is on the appraisal roll at less than $250 million and it includes less than 5 percent of the value in a school district (excluding industrial property).

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 a clerical error, a property mismatch or an error in appraisal judgment contributed to the outlier, PTD attempts to correct the error so the property can remain in the study. If PTD finds that the outlier is a non-market transaction, it is excluded from the sample. To improve the sample's representativeness, PTD may exclude extreme outliers that remain after the process described above.

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

Step 3. — Appraise Property

When insufficient sales are available, PTD appraises sample properties to achieve the required sample size. After randomly selecting property for appraisal, PTD 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. PTD notes property specifics, such as neighborhood influences and restrictions, and checks to determine that the square footage recorded by the CAD is reasonable. If the CAD record is incorrect, PTD measures the property to obtain accurate square footage.

Appraisals must reflect a property's market value as of Jan. 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 properties unless better information is available or unless that kind of property is not included in the procedures or the Field Appraiser System. PTD uses other specialized computer software to appraise oil and gas reserves and other complex properties. PTD also develops separate appraisal schedules for vacant land.

Along with properties entered in the sample as appraisals, PTD 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 matches each sample property with the corresponding CAD records. PTD also obtains several items from the CAD records. These include the CAD and ISD identification 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 sales price or PTD appraised value signifies the market value. **Exhibit 3** shows appraisal ratios for a sample consisting of both sales and appraisals as indicators of market value.

For example, Sale Number 1 in **Exhibit 3** 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. The reader should not make a judgment about appraisal district's performance based on a single property ratio. Performance measurement requires statistics based on reasonably large groups of ratios.

EXHIBIT 3:

Sample Calculation of Weighted Mean Appraisal Ratio for ABC Independent School District

Category A: Single-family Residential

SALES

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

APPRAISALS

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

TOTAL SALES AND APPRAISALS

Appraisal Number	Appraisal Roll Value	Study Appraisal Value and Adjusted Sales Price Total	Weighted Mean Appraisal Ratio
All Properties	$2,007,285	$2,443,170	0.8216

ESTIMATED CATEGORY MARKET VALUE

Total Appraisal Roll Category Value	Weighted Mean Appraisal Ratio	Estimated Category Market Value
$27,621,400	0.8216	$33,619,036

Source: Texas Comptroller of Public Accounts, 2008.

Step 6. — Stratify

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

In addition to categorizing property by its use, PTD uses a further level of stratification, known as value stratification. PTD uses value stratification 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 within a property category (**Exhibit 4**). 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.

EXHIBIT 4

Six Value Strata PTD Uses for PVS

Steps	Description
Step #1	After sorting all the properties in the category from lowest value to highest value, and beginning with the lowest valued property, Stratum 1 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.
Step #2	Stratum 6 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.
Step #3	After PTD sorts the remaining properties from lowest value to highest value, properties representing about the first 25 percent of the remaining appraisal roll value in the category comprise Stratum 2.
Step #4	Properties representing about the second 25 percent of the remaining appraisal roll value in the category comprise Stratum 3.
Step #5	Properties representing about the third 25 percent of the remaining appraisal roll value in the category comprise Stratum 4.
Step #6	Properties representing about the fourth 25 percent of the remaining appraisal roll value in the category comprise Stratum 5.

Source: Texas Comptroller of Public Accounts, 2008.

PTD studies strata 2-5 using random sampling procedures when performing appraisals.

In some school districts, PTD 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. PTD uses different statistical measures for school districts and appraisal districts. The two sections that follow explain these statistical computations. The first explains statistics computed for the school district study required by Government Code Section 403.302, and the second explains statistics computed for the appraisal district study required by Property Tax Code Section 5.10.

School District Statistics

The statistics used in the school district study are the:

- weighted mean ratio;
- stratified weighted mean ratio; and
- margin of error.

Weighted Mean

Exhibit 3 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. PTD calculates the weighted mean by totaling the appraisal roll values, totaling the sales prices and appraisals and dividing the first sum by the second. As shown in **Exhibit 3**, 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 school district's total self-reported category value on its appraisal roll, or $27,621,400, by the weighted mean appraisal ratio of 0.8216 results in 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 adjust the sample automatically to be representative of its property population. For example, low-valued properties tend to cluster in certain geographic areas, while mid-range and high-valued properties tend to cluster 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 a representative sample when appraisal levels in a category vary significantly between lower-valued and higher-valued properties.

Exhibits 5-7 show how a stratified weighted mean appraisal ratio is calculated and how it differs from a weighted mean and a simple mean appraisal ratio. PTD calculates the stratified weighted mean appraisal ratio for a category 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.

EXHIBIT 5:

Sample Calculation of a Value-Stratified Weighted Mean Appraisal Ratio

STEP 1

Stratum 1: $0 to $2,500

Property	CAD Appraisal Roll Value In the Sample	PTD Appraisal/Sale Price In the Sample	Ratio CAD ÷ PTD In the Sample (Rounded four places)
Not sampled	**Not sampled**	**Not sampled**	**Not sampled**

Stratum 2: More than or equal to $1,205,000

Property	CAD Appraisal Roll Value In the Sample	PTD Appraisal/Sale Price In the Sample	Ratio = CAD/PTD In the Sample (Rounded four places)
1	$ 1,205,000	$ 1,209,961	0.9959
Total Stratum 2	**$1,205,000**	**$1,209,961**	**0.9959**

(continued)

EXHIBIT 5: *continued*

Sample Calculation of a Value-Stratified Weighted Mean Appraisal Ratio

Stratum 3: $2,501 to $15,300

Property	CAD Appraisal Roll Value In the Sample	PTD Appraisal/Sale Price In the Sample	Ratio = CAD/PTD In the Sample (Rounded four places)
2	$ 11,243	$ 8,000	1.4054
3	$ 13,510	$ 10,000	1.3510
4	$ 14,194	$ 11,500	1.2343
5	$ 14,800	$ 12,000	1.2333
6	$ 15,001	$ 13,000	1.1539
Total Stratum 3	**$68,748**	**$54,500**	**1.2614**

Stratum 4: $15,301 to $47,573

Property	CAD Appraisal Roll Value In the Sample	PTD Appraisal/Sale Price In the Sample	Ratio = CAD/PTD In the Sample (Rounded four places)
7	$ 20,374	$ 20,000	1.0187
8	$ 20,477	$ 20,000	1.0239
9	$ 20,994	$ 20,000	1.0497
10	$ 25,806	$ 24,800	1.0406
11	$ 28,166	$ 27,000	1.0432
Total Stratum 4	**$115,817**	**$111,800**	**1.0359**

Stratum 5: $47,574 to $110,625

Property	CAD Appraisal Roll Value In the Sample	PTD Appraisal/Sale Price In the Sample	Ratio = CAD/PTD In the Sample (Rounded four places)
12	$ 51,007	$ 52,000	0.9809
13	$ 52,191	$ 52,000	1.0037
14	$ 53,217	$ 54,000	0.9855
15	$ 54,141	$ 54,000	1.0026
16	$ 57,396	$ 57,000	1.0069
Total Stratum 5	**$267,952**	**$269,000**	**0.9961**

Stratum 6: $110,626 to $465,581

Property	CAD Appraisal Roll Value In the Sample	PTD Appraisal/Sale Price In the Sample	Ratio = CAD/PTD In the Sample (Rounded four places)
17	$ 111,648	$ 125,000	0.8932
18	$ 114,140	$ 135,000	0.8455
19	$ 139,498	$ 150,000	0.9300
Total Stratum 6	**$365,286**	**$410,000**	**0.8909**

(continued)

EXHIBIT 5: *continued*

Sample Calculation of a Value-Stratified Weighted Mean Appraisal Ratio

Total for All Strata

Property	CAD Appraisal Roll Value In the Sample	PTD Appraisal/Sale Price In the Sample	Ratio = CAD/PTD In the Sample (Rounded four places)
All 19 Properties In Sample	$2,022,803	$2,055,261	Not applicable

Mean Ratio (Unweighted Average)

Property	CAD Appraisal Roll Value In the Sample	PTD Appraisal/Sale Price In the Sample	Mean Ratio
All 19 Properties In Sample	Not applicable	Not applicable	1.0631

Weighted Mean Ratio

Property	CAD Appraisal Roll Value In the Sample	PTD Appraisal/Sale Price In the Sample	Weighted Mean Ratio
All 19 Properties in sample	$2,022,803	$2,055,261	0.9842

Price-Related Differential

Mean Ratio	Weighted Mean Ratio	Mean Ratio ÷ Weighted Mean Ratio
1.0631	0.9842	1.0802

Source: Texas Comptroller of Public Accounts, 2008.

PTD groups the sample properties in six strata. It calculates a ratio for each property, by dividing the CAD value by the PTD appraisal value or sale price. PTD calculates a weighted mean ratio 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. PTD calculates a simple mean ratio by summing all the individual property ratios in the entire category and dividing by the number of ratios. PTD calculates the weighted mean and simple mean for comparison to the stratified weighted mean in **Exhibit 5** and for use in calculating the price-related differential (PRD). PTD calculates the PRD by dividing the simple mean by the weighted mean. The section on Appraisal District Statistics provides an explanation of the PRD.

Exhibit 6 lists the strata shown in **Exhibit 5** 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.

EXHIBIT 6:

Sample Calculation of a Value-Stratified Weighted Mean Appraisal Ratio

STEP 2

Stratum Number (#)	Number of Parcels In the Sample (n_{sample})	CAD Value In the Sample (TX_{sample})	PTD Estimate In the Sample (TY_{sample})	Stratum Ratio (CAD Value ÷ PTD Estimate) Weighted Mean Ratio In the Sample (Rounded four places) ($r1_{sample}$)
1	Not applicable	Not applicable	Not applicable	1.0000
2	1	$1,205,000	$1,209,961	0.9959
3	5	$ 68,748	$ 54,500	1.2614
4	5	$ 115,817	$ 111,800	1.0359
5	5	$ 267,952	$ 269,000	0.9961
6	3	$ 365,286	$ 410,000	0.8909

Source: Texas Comptroller of Public Accounts, 2008.

Exhibit 6 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.

Exhibit 7 lists the strata shown in **Exhibit 5** and **Exhibit 6** and shows the number of parcels in the stratum, the CAD value in the stratum, the stratum ratio (from **Exhibit 5** or **Exhibit 6**) and the PTD market value estimate for each stratum.

EXHIBIT 7:

Sample Calculation of a Value-Stratified Weighted Mean Appraisal Ratio

STEPS 3-5

Stratum Number (#)	Number of Parcels In the Stratum ($N_{Stratum}$)	CAD Value In the Stratum ($TX_{Stratum}$)	Stratum Ratio Weighted Mean Ratio In the Sample ($r1_{sample}$)	CAD Value ÷ Stratum Ratio PTD Estimate In the Stratum (Rounded to the nearest dollar.) ($TY_{Stratum}$)
1	711	$ 300,224	1.0000	$ 300,224
2	1	1,205,000	0.9959	1,209,961
3	259	1,495,515	1.2614	1,185,599
4	56	1,463,787	1.0359	1,413,058
5	22	1,500,526	0.9961	1,506,401
6	7	1,544,658	0.8909	1,733,817
Total	**1,056**	**$7,509,710**		**$7,349,060**

Stratified Ratio, All Strata

Total CAD Value	Total PTD Estimate	Stratified Ratio (Total CAD Value ÷ Total PTD Estimate)
$7,509,710	**$7,349,060**	**1.0219**

Source: Texas Comptroller of Public Accounts, 2008.

Exhibit 7 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. PTD divides this stratified weighted mean ratio into the appropriate self-reported category total to develop its market value estimate for the category and reports the final calculation in the ISD Summary Worksheet.

There are substantial differences in the level of appraisal among value strata in **Exhibit 5**. Lower-valued properties appraised at higher levels than higher-valued properties, as indicated by a PRD 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, PTD cannot calculate the stratified weighted mean appraisal ratios. 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 PVS has not proven that the state's estimate of value is significantly different from the local value. If a 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 estimates market value in sampled property categories in school district ABC to be $100 million before exemptions. PTD computes the margin of error 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 the **point estimate**; the confidence interval of $95 million to $105 million is an *interval estimate*. The PTD uses the margin of error to determine whether local value is valid. If the school district's value is inside the margin of error range, PTD accepts it as valid. If not, PTD considers it invalid.

The Legislature has instructed the Comptroller's office to include enough samples to obtain a margin of error that does not exceed 5 percent, if resources permit. PTD, to make the study 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.

Appendix B and **Appendix C** provide additional explanations of the confidence interval and margin of error computations.

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 PVS to address the legal requirements that appraisals be equal, uniform and at 100 percent of market value.

PTD aggregates samples from each category 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 performance measures for the appraisal district listed under Category 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 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) *2007 Standard on Ratio*

Studies sets the standard for appraisal level at 95 – 105 percent of market value when an organization uses the study results for funding equalization programs and at 90 – 110 percent of market value when the results are used for other purposes.

Property Tax Code Section 1.12(c) 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.

Exhibit 8 uses 19 sales (marked "S1" to "S19") and six appraisals (marked "A1" to "A6") to show how to identify the median ratio.

EXHIBIT 8:

Sample Calculation of Median Appraisal Ratio XYZ County Appraisal District

Category A: Single-family Residential

SALES AND APPRAISALS

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

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

Source: Texas Comptroller of Public Accounts, 2008.

In this exhibit, PTD ranks the appraisal ratios from the highest ratio to the lowest. Twenty-five properties make up the sample. The median ratio, 0.81, is 13th on the list, with 12 properties ranked above it and 12 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 **Exhibit 8** contains 25 parcels. In this example, if one divides the 25 parcels by two, the result is 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. Finally, PTD lists the median ratio from the larger sample 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 Tax Code requires the Comptroller to calculate a COD 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 variation—ratios clustered tightly around the median and high appraisal uniformity.

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.

For more information on CODs and suggested standards refer to the IAAO's *2007 Standard on Ratio Studies.*

Exhibit 9 provides data for a sample calculation of a COD.

Calculating a COD requires six steps:

Step 1: Subtract the median ratio (Column 4) for the sample from each individual ratio (Column 3) making up the sample, which results in the deviation for each ratio (Column 5)

Step 2: Convert each deviation to its absolute value (Column 6)

Step 3: Sum the absolute values of each deviation (Total of Column 6, in this sample 162)

Step 4: Divide the total deviation (162) by the number of properties in the sample (in this case 25) to get the average absolute deviation, which in this sample is 6.48

Step 5: Divide the average absolute deviation (6.48) by the median ratio (81), which in this sample results in 0.08

Step 6: Multiply the result by 100, yielding a COD of 8

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 percentage of properties within 10 percent, multiply the median appraisal ratio by 10 percent and add the result to the median.

- Using the data from **Exhibit 9** [(81 x .10) = 8.1 + 81 = 89.1] yields the ratio that exceeds the median by 10 percent.
- Subtracting the result from the median [81 – 8.1 = 72.9] yields the ratio 10 percent below the median.

Counting the number of properties in the sample with ratios equal to or between these two numbers (16) and dividing that count by the total number of properties (16 ÷ 25) shows the percentage within 10 percent of the median.

In **Exhibit 9**, properties in the sample that have ratios between 89.1 percent and 72.9 percent are within 10 percent of the median. In this sample, the percent within 10 percent is 64 percent.

To calculate the percentage within 25 percent of the median, multiply the median times 25 percent, then add, and subtract the result to find the upper and lower end of the range.

PTD computes these percentages if the sample contains at least five properties. Properties that have ratios between 101.2 percent and 60.7 percent are within 25 percent of the median. In this sample, all properties are within 25 percent of the median.

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 appraisals.

EXHIBIT 9:

Sample Calculation for Coefficient of Dispersion XYZ County Appraisal District

Category A: Single-family Residential

Sale or Appraisal (Column 1)	Property Number (Column 2)	Individual Property Ratio % (Column 3)			Median (Column 4)	Difference from Median (Column 5)	Absolute Value of Difference (Column 6)
S	17	99			81	+ 18	18
S	15	97			81	+ 16	16
S	6	95			81	+ 14	14
S	12	94			81	+ 13	13
A	5	92			81	+ 11	11
S	4	88			81	+ 7	7
A	1	88			81	+ 7	7
S	8	87			81	+ 6	6
S	10	85			81	+ 4	4
A	2	85			81	+ 4	4
S	2	83			81	+ 2	2
S	7	83			81	+ 2	2
S	16	81	10%	25%	81	0	0
S	18	81			81	0	0
S	19	81			81	0	0
S	11	80			81	– 1	1
S	1	79			81	– 2	2
S	13	79			81	– 2	2
S	14	78			81	– 3	3
A	6	78			81	– 3	3
S	5	75			81	– 6	6
A	3	72			81	– 9	9
S	9	71			81	– 10	10
S	3	70			81	– 11	11
A	4	70			81	– 11	11

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

Source: Texas Comptroller of Public Accounts, 2008.

Price-Related Differential (PRD)

The PRD measures another form of inequity that may arise from systematic differences in the appraisal of low-value and high-value properties. The IAAO *2007 Standard on Ratio Studies states the following*:

> 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 appraisals result in an inequity called vertical inequity.

EXHIBIT 10:

Sample Calculation of Price Related Differential XYZ County Appraisal District

Category A: Single-family Residential

SALES AND APPRAISALS

Sale or Appraisal (Column 1)	Number (Column 2)	Appraisal Roll Value (Column 3)	Adjusted Sale Price or Appraised Value (Column 4)	Individual Appraisal Ratio (Column 5)
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		**$2,007,285**	**$2,443,170**	**20.71**
Number of Properties	**25**			

Source: Texas Comptroller of Public Accounts, 2008.

PTD calculates the PRD, for each property category included in the study if the sample contains at least five properties, by dividing a sample's mean ratio by its weighted mean ratio. **Exhibit 10** provides sample data to demonstrate this calculation.

To calculate the PRD requires three steps.

Step 1: Calculate the Mean by dividing the total individual appraisal ratios (total of Column 5 in **Exhibit 10**) by the number of properties (from Column 1) [20.71 ÷ 25 = 0.8284]

Step 2: Calculate the Weighted Mean by dividing the total appraisal roll value (total of Column 3 in **Exhibit 10**) by the total adjusted sale price or appraised value (total of Column 4 in **Exhibit 10**) [$2,007,285 ÷ $2,443,170 = 0.8216]

Step 3: Calculate the PRD by dividing the Mean by the Weighted Mean [0.8284 ÷ 0.8216 = 1.01]

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 the appraisal district is treating low-value and high-value properties uniformly. In this example, a PRD of 1.01 indicates uniformity.

The IAAO cautions 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, PTD 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.

Step 8. — Use the Results

While the primary use of the study is to help equalize school funding, the secondary, but still very important, use of the study is to assess an appraisal district's performance. Property taxpayers may use the study to evaluate whether the CAD treated them 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 PVS because they may affect their school funding. 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 complex 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 (800) 252–9121 or visit our Web site at http://www.window.state.tx.us/taxinfo/proptax 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 rule, PTD 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, PTD may sample a category at any time, regardless of whether its value falls within this 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 (multifamily 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, PTD then develops a weighted mean appraisal ratio for each category. PTD develops a stratified ratio whenever possible. This estimated ratio, when divided into the school district's total self-reported value for the category, produces PTD'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, PTD merged these categories in 1989 for study purposes. This merger was necessary since rural improvements and land often sell 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.

PTD collects sales and performs appraisals to develop a property sample based on market values. This sample may include some property receiving productivity appraisal, but PTD calculates the ratios for those individual parcels based on the appraisal district's reported market values, not their productivity values.

From this market value sample, PTD 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.

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, PTD collects sales information and, if necessary, performs appraisals for each school district category sampled. PTD 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 land qualified for productivity appraisal.

Complex Properties

Complex properties consist of oil, gas and other mineral properties, utility properties and qualified agricultural land. With the exception of agricultural properties, these properties do not sell often, and, if they do, the sales data is rarely available. As a result, PTD must obtain and analyze volumes of data and develop computer models to value these properties. PTD's Austin-based appraisers perform all of the necessary work to review and appraise these properties.

As a rule, PTD will sample properties in each complex property category in each school district if the category has a minimum percentage of district value and a minimum dollar amount. PTD assigns categories not sampled the local reported appraisal roll value.

Qualified Agricultural and Timber Land

The Property Tax Code requires appraisal districts to appraise property at market value, unless the law requires otherwise. The law makes an exception for land used for agriculture or to produce timber.

Property Tax Code, Chapter 23, Subchapters (C) and (D), require appraisal of qualified agricultural land at its productivity value. Agricultural land qualified for productivity appraisal is in Category D1. These provisions require appraisal districts to classify qualified land according to its agricultural productivity, determine the net income-to-land for each land class over a five-year period, and capitalize the average to estimate productivity value. The Property Tax Code sets the capitalization rate at the greater of 10 percent or 2.5 points above the Farm Credit Bank of Texas' lending rate for December 31 of the prior year. Taxing entities base property taxes on the productivity appraisal, but appraisal districts also must estimate the market value of any land receiving productivity appraisal.

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

To develop the productivity ratio, the PTD uses the appraisal district's report of total acreage in each of the agricultural land classes for each school district and information provided by published sources and persons in each county who are familiar with local agricultural conditions. Austin-based PTD staff develops an estimate of net income-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. PTD 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.

PTD calculates an appraisal district's ratio similarly and bases it on the sum of the school district calculations. This ratio is not a median derived from a property sample. As a result, PTD does not calculate measures of appraisal uniformity for land receiving productivity appraisal.

Finally, PTD 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).

PTD samples mineral properties in school districts if the minerals category represents 5 percent or more of the tested school district value. PTD assigns local value to mineral categories not meeting this criterion. PTD selects the G1 sample from the current-year data provided by county appraisal districts and appraisal firms representing them. PTD assigns the local tax roll value to the low-value stratum that contains property in the lowest 5 percent of the property category's value in the school district.

After removing low-value properties, and placing high-value properties in a separate stratum, PTD stratifies the remaining properties into four strata. Then PTD randomly selects the properties it will appraise for the study.

PTD 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, and discount rates. PTD generates the future cash flow based on forecasted production and economic parameters and then discounts to present value. PTD then adds the discounted equipment salvage value to derive the market value for each oil and gas property.

To produce the individual appraisal ratio for each minerals property in the sample, PTD 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 value-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 chooses utility samples by a method that ensures sampling the highest-value properties and other properties as appropriate. PTD utility staff use recognized unitary valuation methods, including the cost, income and market approaches, as applicable. PTD bases appraisals on information published in annual company reports filed with federal and state regulatory agencies and furnished directly to the Comptroller by the utility companies. PTD 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, PTD 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 PTD'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 14-18 of this book.

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

Heading Definitions for the 2007 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 percent added to the median ratio yields ratio exceeding median by 10 percent; 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.

Statewide Median Appraisal Ratios

The table below compares the statewide median appraisal ratios for property categories included in the Property Value Study from 1997 to 2007. 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	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
A. Single-family Residences	0.97	0.98	0.98	0.98	0.97	0.98	0.99	0.99	0.98	0.98	0.98
B. Multifamily Residences	0.98	0.99	0.98	0.98	0.99	0.98	0.98	0.98	0.98	0.97	0.97
C. Vacant Lots	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
D. Rural Real	0.98	0.98	0.98	0.98	0.98	0.99	0.99	0.98	0.99	0.99	0.99
F1. Commercial Real	0.99	0.99	0.98	0.97	0.98	0.98	0.98	0.97	0.97	0.97	0.96
G. Oil, Gas, Minerals	1.01	1.00	1.02	1.03	0.99	1.01	1.00	1.00	1.01	1.02	1.00
J. Utilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	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	**0.99**	**0.99**	**0.99**	**0.99**	**0.99**	**1.00**	**0.99**	**0.99**	**0.99**	**0.99**	**0.99**

Source: Susan Combs, 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 1997 to 2007. 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	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
A. Single-family Residences	11.06	9.68	9.23	10.05	10.68	10.33	9.48	9.57	9.83	9.44	9.78
B. Multifamily Residences	7.71	7.34	7.63	7.70	8.91	8.74	10.49	8.45	8.46	8.91	9.41
C. Vacant Lots	17.10	15.17	13.68	14.79	17.29	18.50	18.07	18.31	16.46	15.60	18.17
D. Rural Real	15.62	16.09	14.51	14.96	15.64	15.01	16.65	16.52	15.45	16.58	16.79
F1. Commercial Real	11.01	10.51	10.59	10.56	10.39	9.82	10.93	11.37	12.00	11.35	12.56
G. Oil, Gas, Minerals	4.85	7.38	20.52	7.15	31.30	11.50	10.46	9.25	9.88	21.58	17.29
J. Utilities	10.76	9.64	12.78	12.26	12.00	11.72	11.66	10.18	12.55	8.92	18.02
L1. Commercial Personal	11.20	9.24	7.52	8.19	8.32	8.44	8.21	9.16	9.48	7.96	8.30
OVERALL	**11.64**	**10.86**	**11.79**	**11.53**	**12.26**	**11.49**	**11.38**	**11.29**	**11.24**	**11.61**	**12.08**

Source: Susan Combs, Texas Comptroller of Public Accounts, Property Tax Division

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CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
001	Anderson	A	Single-family Residence	0.95	8.44	71.17	93.82	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.95	11.82	66.07	91.07	1.03
		F1	Commercial Real	0.97	8.52	71.42	95.23	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	3.73	92.68	95.12	0.99
		J	Utilities	1.02	12.08	77.27	90.90	0.99
		L1	Commercial Personal	1.02	8.02	71.79	97.43	0.97
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**9.71**	**71.51**	**93.02**	**0.94**
002	Andrews	A	Single-family Residence	0.92	12.02	66.66	93.93	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	4.79	94.73	94.73	1.03
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**9.94**	**71.15**	**94.23**	**1.01**
003	Angelina	A	Single-family Residence	0.93	12.04	55.80	88.69	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.02	23.08	35.71	69.64	1.12
		F1	Commercial Real	0.93	15.97	58.76	75.25	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.00	14.92	55.26	84.21	1.11
		L1	Commercial Personal	1.00	7.37	75.00	95.00	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.94**	**13.29**	**54.82**	**86.37**	**1.03**
004	Aransas	A	Single-family Residence	0.98	9.13	67.93	95.10	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.97	14.69	58.33	84.72	1.01
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	1.00	14.55	51.72	79.31	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**11.14**	**63.85**	**90.87**	**1.00**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
005	Archer	A	Single-family Residence	0.94	11.50	62.43	89.50	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.88	20.58	38.63	71.59	0.98
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	22.40	53.44	72.41	1.04
		J	Utilities	0.98	11.08	85.71	85.71	0.92
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.94**	**16.04**	**56.01**	**81.52**	**0.98**
006	Armstrong	A	Single-family Residence	0.75	18.96	33.89	67.79	1.04
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.76	16.28	23.33	90.00	0.99
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	7.60	80.00	93.33	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.84**	**18.25**	**28.03**	**80.37**	**0.90**
007	Atascosa	A	Single-family Residence	0.98	8.20	78.88	95.03	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.96	9.65	63.15	96.05	0.99
		F1	Commercial Real	0.99	8.90	69.35	95.16	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.96	12.99	60.52	78.94	1.00
		J	Utilities	1.01	1.24	100.00	100.00	1.00
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**9.05**	**72.17**	**93.04**	**1.01**
008	Austin	A	Single-family Residence	0.97	9.96	63.98	89.57	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	11.84	60.86	93.47	1.02
		F1	Commercial Real	0.92	8.05	81.81	90.90	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	25.67	48.78	78.04	0.95
		J	Utilities	1.00	6.56	81.25	96.87	0.98
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**11.99**	**62.06**	**89.19**	**0.94**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
009	**Bailey**	A	Single-family Residence	0.87	11.71	53.12	93.75	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	19.59	42.10	73.68	1.08
		F1	Commercial Real	0.87	11.43	53.12	93.75	0.97
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.01	7.21	72.00	96.00	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.93**	**13.16**	**51.74**	**88.81**	**0.96**
010	**Bandera**	A	Single-family Residence	0.98	12.99	57.05	84.61	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.97	26.02	31.68	60.39	1.02
		D	Rural Real (Market Value)	0.99	13.75	60.90	82.72	0.97
		F1	Commercial Real	0.99	9.70	71.11	93.33	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**16.03**	**53.15**	**78.88**	**0.99**
011	**Bastrop**	A	Single-family Residence	0.96	9.91	68.35	94.38	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.02	15.97	43.66	83.09	1.04
		F1	Commercial Real	0.98	15.08	51.47	80.88	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	**0.98**	**12.19**	**59.51**	**88.29**	**1.03**
012	**Baylor**	A	Single-family Residence	0.98	11.35	57.57	81.81	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.94	14.57	27.27	93.93	0.91
		F1	Commercial Real	0.95	8.51	58.33	95.83	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.06	18.14	53.84	69.23	1.15
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**12.39**	**53.21**	**87.15**	**1.01**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
013	Bee	A	Single-family Residence	0.98	10.08	64.46	90.08	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.99	13.58	55.55	88.88	1.02
		F1	Commercial Real	0.97	7.81	70.83	95.83	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.97	27.72	51.06	87.23	1.10
		J	Utilities	0.99	3.10	92.59	100.00	0.99
		L1	Commercial Personal	0.98	8.72	72.72	90.90	0.97
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**12.62**	**65.42**	**90.50**	**1.01**
014	Bell	A	Single-family Residence	0.98	6.45	83.90	96.85	1.00
		B	Multifamily Residence	0.97	5.70	85.65	99.20	1.01
		C	Vacant Lots	0.98	5.27	77.41	100.00	1.01
		D	Rural Real (Market Value)	1.00	12.65	61.14	82.28	1.02
		F1	Commercial Real	0.97	8.08	76.38	95.13	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.02	2.35	97.91	100.00	1.00
		L1	Commercial Personal	0.99	5.74	86.79	96.22	1.01
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**7.05**	**81.67**	**95.66**	**1.02**
015	Bexar	A	Single-family Residence	0.97	11.35	66.77	89.15	1.01
		B	Multifamily Residence	0.97	9.26	70.07	93.56	1.01
		C	Vacant Lots	0.97	19.38	47.94	73.51	0.95
		D	Rural Real (Market Value)	1.00	12.17	66.03	88.67	0.97
		F1	Commercial Real	0.97	14.46	58.78	85.94	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.02	10.70	70.38	88.41	1.06
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**12.07**	**64.42**	**87.86**	**1.03**
016	Blanco	A	Single-family Residence	0.96	12.53	53.44	87.93	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.09	9.57	73.64	89.18	1.02
		D	Rural Real (Market Value)	1.00	13.27	54.90	84.31	1.03
		F1	Commercial Real	1.05	8.75	73.80	95.23	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	**1.05**	**11.29**	**66.88**	**87.74**	**1.06**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
017	**Borden**	A	Single-family Residence	*	*	*	*	*
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.87	14.94	40.00	80.00	0.94
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	4.25	93.33	100.00	0.97
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**9.73**	**76.00**	**88.00**	**0.90**
018	**Bosque**	A	Single-family Residence	0.99	9.28	69.41	93.72	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.99	8.23	70.88	95.56	1.01
		F1	Commercial Real	0.98	6.56	90.00	92.50	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.99	2.77	100.00	100.00	1.01
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**8.13**	**74.14**	**94.78**	**1.02**
019	**Bowie**	A	Single-family Residence	0.99	6.93	81.05	96.23	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.01	16.89	49.52	75.47	0.98
		F1	Commercial Real	0.95	9.08	65.18	95.55	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.01	4.86	63.63	100.00	0.96
		L1	Commercial Personal	1.02	8.24	73.84	89.23	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**9.29**	**73.09**	**91.58**	**1.03**
020	**Brazoria**	A	Single-family Residence	0.99	9.02	81.93	91.75	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	15.93	69.01	83.09	1.03
		D	Rural Real (Market Value)	0.97	10.86	68.21	87.59	0.99
		F1	Commercial Real	0.96	13.13	59.86	83.55	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.92	35.42	54.54	68.18	0.93
		J	Utilities	0.99	769.87	45.23	78.57	7.72
		L1	Commercial Personal	0.99	8.74	71.91	93.25	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**35.69**	**74.70**	**88.96**	**1.30**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
021	Brazos	A	Single-family Residence	0.96	7.31	78.81	97.49	1.00
		B	Multifamily Residence	0.98	6.59	80.11	97.72	0.97
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	1.02	13.78	53.03	87.87	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	16.28	72.22	88.88	1.08
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**8.65**	**76.19**	**95.91**	**0.98**
022	Brewster	A	Single-family Residence	0.99	10.96	76.31	90.35	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	2.16	100.00	100.00	0.97
		F1	Commercial Real	0.97	2.32	98.24	100.00	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.00	5.50	87.50	100.00	0.99
		L1	Commercial Personal	1.08	6.40	83.72	95.34	0.95
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**7.61**	**81.81**	**95.07**	**1.01**
023	Briscoe	A	Single-family Residence	1.00	7.52	78.68	93.44	0.98
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	7.62	76.19	85.71	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	**1.00**	**7.55**	**78.04**	**91.46**	**0.99**
024	Brooks	A	Single-family Residence	*	*	*	*	*
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.80	24.79	16.66	58.33	1.04
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	13.57	54.90	80.39	0.95
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**21.88**	**47.05**	**73.52**	**0.98**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
025	Brown	A	Single-family Residence	0.97	17.52	52.94	83.25	1.07
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.12	41.13	25.00	47.91	1.37
		D	Rural Real (Market Value)	1.00	18.74	49.55	78.31	1.06
		F1	Commercial Real	0.97	11.64	69.09	85.45	1.05
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.07	21.27	47.61	66.66	1.02
		J	Utilities	0.99	3.70	82.75	100.00	0.98
		L1	Commercial Personal	0.99	1.68	100.00	100.00	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**17.78**	**53.62**	**81.40**	**1.07**
026	Burleson	A	Single-family Residence	0.97	21.90	39.73	72.18	1.09
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.21	67.41	14.28	53.57	1.66
		D	Rural Real (Market Value)	1.04	15.98	58.40	84.00	1.05
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	14.06	52.58	81.03	0.99
		J	Utilities	1.00	4.55	90.00	100.00	1.03
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.01**	**21.17**	**49.54**	**77.04**	**1.10**
027	Burnet	A	Single-family Residence	0.97	9.96	62.39	92.20	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.97	21.33	42.85	68.78	1.00
		D	Rural Real (Market Value)	0.99	17.81	46.42	75.00	1.07
		F1	Commercial Real	0.92	15.86	52.94	82.35	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**	**14.71**	**54.28**	**82.70**	**1.02**
028	Caldwell	A	Single-family Residence	0.97	11.22	65.00	89.09	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.96	19.14	41.22	78.07	1.05
		F1	Commercial Real	0.93	9.29	68.08	93.61	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	11.89	57.44	91.48	1.03
		J	Utilities	1.00	11.31	69.23	76.92	1.01
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**13.25**	**57.36**	**86.16**	**1.02**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
029	Calhoun	A	Single-family Residence	0.90	18.52	37.17	78.20	1.05
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.79	28.67	12.72	56.36	1.05
		D	Rural Real (Market Value)	0.82	37.70	20.58	55.88	1.21
		F1	Commercial Real	0.95	13.25	54.05	86.48	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.98	4.77	88.88	100.00	0.98
		J	Utilities	1.00	19.60	90.00	90.00	1.15
		L1	Commercial Personal	1.00	5.12	88.23	94.11	0.94
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.94**	**20.12**	**46.58**	**72.28**	**0.94**
030	Callahan	A	Single-family Residence	0.98	6.13	82.35	96.32	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.05	20.47	42.26	68.04	1.03
		F1	Commercial Real	0.97	7.04	87.50	93.75	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	26.66	41.66	70.83	1.23
		J	Utilities	0.99	23.42	68.75	68.75	0.92
		L1	Commercial Personal	0.97	4.33	91.83	97.95	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**13.57**	**69.03**	**84.26**	**1.08**
031	Cameron	A	Single-family Residence	0.98	10.31	64.50	91.64	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.97	9.86	66.50	92.71	1.01
		D	Rural Real (Market Value)	0.93	18.85	45.71	72.38	1.04
		F1	Commercial Real	0.96	10.46	63.63	92.72	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.00	3.54	92.30	100.00	1.00
		L1	Commercial Personal	1.01	7.84	77.77	95.83	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**10.68**	**64.23**	**90.72**	**1.01**
032	Camp	A	Single-family Residence	0.98	10.20	69.23	89.23	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	11.28	50.00	95.45	1.05
		F1	Commercial Real	0.98	13.11	50.00	80.76	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**11.08**	**61.06**	**88.49**	**1.03**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
033	Carson	A	Single-family Residence	0.95	10.17	56.25	93.75	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	9.55	76.19	90.47	1.02
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.05	10.09	61.95	93.47	1.02
		J	Utilities	0.97	4.35	100.00	100.00	1.03
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**10.23**	**65.32**	**93.14**	**0.99**
034	Cass	A	Single-family Residence	0.96	11.57	53.82	91.66	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	13.54	54.16	83.33	1.02
		F1	Commercial Real	0.93	13.10	47.05	85.29	0.97
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.97	15.37	60.86	86.95	1.02
		J	Utilities	1.01	5.59	70.27	100.00	0.99
		L1	Commercial Personal	1.00	10.33	79.16	83.33	1.01
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**12.00**	**55.96**	**90.35**	**1.00**
035	Castro	A	Single-family Residence	0.98	7.30	81.13	96.22	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	4.86	87.75	91.83	1.00
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.98	3.57	100.00	100.00	1.01
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**6.43**	**84.04**	**94.47**	**1.02**
036	Chambers	A	Single-family Residence	0.98	9.92	65.10	93.28	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	29.70	47.27	76.36	1.13
		F1	Commercial Real	0.91	16.84	47.72	75.00	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	488.30	90.69	93.02	5.72
		J	Utilities	1.01	6.02	76.92	96.15	0.95
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**58.30**	**64.59**	**89.69**	**1.44**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
037	Cherokee	A	Single-family Residence	0.98	10.36	63.90	91.35	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.96	14.57	56.95	82.11	1.02
		F1	Commercial Real	0.98	5.82	80.70	100.00	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	4.54	84.14	97.56	1.00
		J	Utilities	1.02	12.16	80.00	86.66	1.02
		L1	Commercial Personal	0.99	6.61	82.14	89.28	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**10.24**	**67.26**	**91.04**	**0.95**
038	Childress	A	Single-family Residence	0.98	22.67	42.68	70.73	1.10
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.75	31.84	12.50	25.00	1.19
		F1	Commercial Real	0.88	18.91	39.28	78.57	1.15
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	4.00	95.00	100.00	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**19.72**	**51.97**	**75.00**	**1.11**
039	Clay	A	Single-family Residence	1.01	6.70	77.84	96.59	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.01	9.84	70.51	89.74	1.00
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.94	17.28	39.18	77.02	0.98
		J	Utilities	0.96	7.54	84.84	84.84	0.94
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**9.65**	**70.08**	**90.02**	**1.01**
040	Cochran	A	Single-family Residence	1.01	17.10	43.24	81.08	1.07
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	20.54	30.76	66.66	1.07
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	22.08	62.96	88.88	1.15
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	6.75	81.25	87.50	1.01
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**17.96**	**50.42**	**82.35**	**1.05**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
041	**Coke**	A	Single-family Residence	1.01	16.28	33.33	77.77	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.99	14.72	45.23	76.19	1.01
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	8.77	66.66	94.87	0.99
		J	Utilities	1.00	2.36	100.00	100.00	1.00
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**13.19**	**49.43**	**85.22**	**1.01**
042	**Coleman**	A	Single-family Residence	0.99	8.61	79.86	89.58	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.09	9.96	69.36	90.09	0.99
		F1	Commercial Real	0.97	8.60	78.12	90.62	0.96
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	15.12	46.15	83.07	1.06
		J	Utilities	0.97	4.28	100.00	100.00	1.02
		L1	Commercial Personal	0.98	2.13	96.96	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**10.39**	**65.92**	**89.62**	**1.03**
043	**Collin**	A	Single-family Residence	1.00	3.31	95.05	99.38	1.00
		B	Multifamily Residence	0.80	12.18	55.17	91.37	1.03
		C	Vacant Lots	1.00	9.44	73.68	91.22	1.00
		D	Rural Real (Market Value)	0.96	18.86	53.33	75.00	1.05
		F1	Commercial Real	0.93	9.59	66.66	92.85	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.96	23.86	63.63	63.63	0.82
		L1	Commercial Personal	0.99	4.86	90.72	97.35	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**5.37**	**87.96**	**96.12**	**1.09**
044	**Collingsworth**	A	Single-family Residence	0.96	16.97	51.92	73.07	1.05
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.03	21.03	40.00	68.57	1.06
		F1	Commercial Real	0.96	4.29	94.11	100.00	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	6.84	78.26	95.65	0.98
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	4.68	78.94	94.73	0.97
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**13.45**	**61.74**	**81.87**	**1.02**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
045	Colorado	A	Single-family Residence	0.98	11.64	68.46	88.28	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	17.66	50.00	77.17	1.06
		F1	Commercial Real	0.96	11.93	63.26	85.71	0.95
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	10.31	62.50	87.50	0.92
		J	Utilities	1.01	7.53	77.77	94.44	1.03
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**13.26**	**61.25**	**84.76**	**0.97**
046	Comal	A	Single-family Residence	0.99	5.48	88.88	98.41	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	9.96	71.76	88.82	1.01
		D	Rural Real (Market Value)	0.94	14.53	58.62	86.20	1.01
		F1	Commercial Real	0.99	10.64	60.00	93.33	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	6.82	82.14	92.85	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**7.80**	**78.73**	**94.01**	**1.03**
047	Comanche	A	Single-family Residence	0.95	13.15	54.54	91.44	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.87	16.30	45.05	83.51	0.97
		F1	Commercial Real	0.84	18.82	37.31	74.62	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.02	2.33	92.30	100.00	1.02
		L1	Commercial Personal	1.01	12.70	66.66	83.33	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.91**	**15.64**	**46.27**	**84.84**	**0.99**
048	Concho	A	Single-family Residence	0.98	10.54	69.87	92.77	0.98
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.02	5.91	77.41	100.00	1.01
		D	Rural Real (Market Value)	1.00	12.57	67.24	79.31	0.99
		F1	Commercial Real	0.98	10.68	64.70	82.35	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	14.61	64.00	80.00	1.06
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**11.13**	**69.12**	**88.47**	**1.00**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
049	Cooke	A	Single-family Residence	0.99	11.23	61.30	91.52	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.02	14.12	54.67	82.75	1.05
		F1	Commercial Real	0.90	12.32	48.38	93.54	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	18.32	41.89	78.37	0.97
		J	Utilities	1.00	8.15	92.30	92.30	0.99
		L1	Commercial Personal	1.01	10.79	69.23	87.17	1.05
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**12.91**	**56.46**	**87.30**	**1.04**
050	Coryell	A	Single-family Residence	0.95	7.84	72.29	97.06	1.00
		B	Multifamily Residence	1.10	9.45	76.62	90.90	1.03
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.01	10.17	59.74	94.80	1.02
		F1	Commercial Real	0.99	4.44	90.47	97.61	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.00	18.67	93.33	93.33	1.15
		L1	Commercial Personal	1.01	3.85	94.44	100.00	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**8.84**	**71.83**	**96.38**	**1.00**
051	Cottle	A	Single-family Residence	0.93	18.28	44.44	77.77	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	22.37	60.00	70.00	1.08
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.07	6.91	77.77	100.00	1.02
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**15.84**	**51.66**	**78.33**	**0.98**
052	Crane	A	Single-family Residence	0.86	22.67	41.37	68.96	1.10
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.05	11.76	60.00	90.00	1.06
		J	Utilities	0.98	2.61	100.00	100.00	0.99
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.94**	**19.63**	**35.63**	**67.81**	**0.98**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
053	Crockett	A	Single-family Residence	0.87	17.55	36.66	80.00	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.04	11.01	60.00	90.90	1.03
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**14.03**	**57.77**	**82.22**	**0.97**
054	Crosby	A	Single-family Residence	0.94	16.57	45.25	80.44	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.89	19.07	35.13	72.97	1.08
		F1	Commercial Real	0.95	12.04	55.55	88.88	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.04	62.38	51.21	70.73	1.53
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	0.99	6.63	88.88	88.88	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**23.03**	**50.66**	**78.80**	**1.05**
055	Culberson	A	Single-family Residence	0.94	16.24	38.18	76.36	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	14.04	52.00	84.00	0.97
		F1	Commercial Real	0.96	11.28	54.16	95.83	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	3.71	91.66	100.00	0.98
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**13.08**	**52.89**	**85.95**	**0.98**
056	Dallam	A	Single-family Residence	1.05	3.38	100.00	100.00	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	5.76	80.00	96.00	1.07
		F1	Commercial Real	1.04	5.43	90.00	95.00	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.03	4.06	90.90	100.00	0.97
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	11.30	90.00	90.00	1.06
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**6.90**	**84.94**	**96.77**	**1.03**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
057	Dallas	A	Single-family Residence	1.00	3.33	94.60	99.26	1.00
		B	Multifamily Residence	0.96	11.94	60.44	88.80	1.01
		C	Vacant Lots	1.00	10.67	64.49	89.13	1.00
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	0.92	12.49	53.08	89.27	0.97
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.04	11.36	66.55	87.93	1.07
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**6.20**	**83.00**	**95.21**	**1.03**
058	Dawson	A	Single-family Residence	0.96	14.34	47.72	84.09	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.85	16.27	48.57	88.57	1.01
		F1	Commercial Real	0.91	7.51	75.00	95.83	0.97
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	9.98	68.00	94.00	0.98
		J	Utilities	1.00	4.71	85.71	100.00	0.98
		L1	Commercial Personal	1.00	9.00	60.00	95.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**12.65**	**57.22**	**88.33**	**0.96**
059	Deaf Smith	A	Single-family Residence	1.00	7.77	72.85	95.71	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	4.20	86.27	98.03	0.99
		F1	Commercial Real	1.00	11.44	58.13	88.37	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	4.97	91.66	94.44	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**7.32**	**75.45**	**94.87**	**1.01**
060	Delta	A	Single-family Residence	0.98	10.23	61.16	88.34	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	12.57	70.21	82.97	1.12
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.00	3.45	81.81	100.00	0.98
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**10.51**	**66.45**	**87.57**	**1.01**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
061	Denton	A	Single-family Residence	1.00	3.18	97.18	99.36	1.00
		B	Multifamily Residence	0.82	13.17	47.82	84.78	1.08
		C	Vacant Lots	1.01	13.50	68.16	83.26	1.04
		D	Rural Real (Market Value)	1.02	11.16	77.77	90.47	1.02
		F1	Commercial Real	0.98	9.06	68.48	93.93	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	7.77	72.41	97.70	1.01
		J	Utilities	1.00	4.43	85.71	100.00	0.94
		L1	Commercial Personal	1.06	11.47	67.16	91.04	1.04
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**5.81**	**88.35**	**96.09**	**1.08**
062	Dewitt	A	Single-family Residence	0.97	9.49	68.15	91.08	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	13.92	49.23	86.92	1.01
		F1	Commercial Real	0.96	8.61	72.88	96.61	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.98	14.69	61.22	86.73	1.00
		J	Utilities	1.00	3.83	91.66	100.00	0.98
		L1	Commercial Personal	0.99	7.90	72.72	95.45	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**11.09**	**64.06**	**90.42**	**1.01**
063	Dickens	A	Single-family Residence	0.98	19.32	36.66	66.66	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.83	15.49	48.83	83.72	1.06
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	9.56	65.62	93.75	1.01
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.95**	**17.03**	**37.38**	**78.50**	**0.91**
064	Dimmit	A	Single-family Residence	0.99	15.24	50.00	65.62	1.06
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.91	19.67	35.00	75.00	1.06
		F1	Commercial Real	0.96	4.97	90.90	100.00	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	13.30	70.00	90.00	0.97
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**13.48**	**61.68**	**79.43**	**0.93**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
065	Donley	A	Single-family Residence	0.94	12.43	63.29	86.07	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.89	19.07	47.36	78.94	1.04
		F1	Commercial Real	0.95	7.16	83.33	100.00	0.98
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.97	3.09	100.00	100.00	1.04
		L1	Commercial Personal	1.00	6.33	66.66	100.00	1.04
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.95**	**12.20**	**65.86**	**88.02**	**1.01**
066	Duval	A	Single-family Residence	0.96	9.35	70.64	88.99	1.06
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.91	19.00	42.85	70.12	1.13
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	11.20	62.18	89.07	1.01
		J	Utilities	0.98	11.11	84.21	84.21	0.98
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**12.86**	**61.41**	**82.71**	**0.97**
067	Eastland	A	Single-family Residence	0.98	20.01	54.69	78.17	1.09
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	21.12	43.83	75.34	1.06
		F1	Commercial Real	0.98	22.13	70.19	83.65	1.10
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	12.86	58.42	86.51	1.04
		J	Utilities	0.99	5.34	86.84	94.73	1.00
		L1	Commercial Personal	0.98	6.39	86.95	91.30	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**18.85**	**56.40**	**80.00**	**1.07**
068	Ector	A	Single-family Residence	0.94	10.80	55.24	95.02	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	0.96	8.95	75.00	93.75	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	4.92	91.66	95.83	1.03
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.01	4.87	84.00	100.00	1.05
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**9.77**	**65.26**	**95.03**	**0.98**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
069	Edwards	A	Single-family Residence	*	*	*	*	*
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.89	14.81	48.71	82.05	0.99
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.03	6.40	81.81	100.00	0.98
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**12.05**	**55.38**	**93.84**	**0.95**
070	Ellis	A	Single-family Residence	0.97	10.24	64.77	92.89	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	13.98	55.68	80.23	0.99
		F1	Commercial Real	0.97	8.81	74.04	92.36	0.97
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.02	5.21	84.61	96.15	1.02
		L1	Commercial Personal	1.02	10.42	75.00	90.00	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**10.78**	**64.80**	**89.53**	**0.99**
071	El Paso	A	Single-family Residence	1.02	9.00	69.67	94.24	1.00
		B	Multifamily Residence	1.00	14.25	50.92	78.52	1.06
		C	Vacant Lots	1.00	22.17	37.95	65.69	1.24
		D	Rural Real (Market Value)	1.00	13.10	63.38	84.50	0.98
		F1	Commercial Real	0.97	13.09	61.26	82.60	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	13.33	70.00	83.84	1.05
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.01**	**11.00**	**64.50**	**88.95**	**1.06**
072	Erath	A	Single-family Residence	1.00	12.12	54.77	89.80	0.99
		B	Multifamily Residence	0.91	11.75	65.38	88.46	1.08
		C	Vacant Lots	1.00	4.08	87.50	100.00	0.99
		D	Rural Real (Market Value)	0.97	17.39	36.78	78.16	0.98
		F1	Commercial Real	0.94	11.57	62.50	87.50	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	11.22	50.00	96.87	1.02
		J	Utilities	1.00	14.90	82.75	82.75	1.06
		L1	Commercial Personal	1.00	4.31	87.17	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**12.30**	**57.56**	**88.45**	**1.06**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
073	Falls	A	Single-family Residence	0.97	20.75	44.39	74.27	1.06
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.74	38.20	15.66	38.55	1.07
		F1	Commercial Real	0.85	23.65	23.33	66.66	1.17
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.99	4.04	96.42	100.00	0.98
		L1	Commercial Personal	1.01	24.34	42.30	76.92	1.13
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.95**	**23.53**	**40.68**	**68.38**	**1.04**
074	Fannin	A	Single-family Residence	0.97	11.55	61.24	87.97	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	17.58	40.68	77.45	1.03
		F1	Commercial Real	0.96	13.23	55.81	86.04	1.05
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.00	3.90	83.33	100.00	0.99
		L1	Commercial Personal	1.01	8.37	75.86	93.10	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**12.86**	**57.35**	**85.56**	**1.01**
075	Fayette	A	Single-family Residence	1.08	10.89	65.08	91.12	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.02	18.21	43.44	78.62	1.08
		F1	Commercial Real	0.96	7.74	83.60	91.80	0.98
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	12.58	52.38	90.47	0.99
		J	Utilities	1.01	1.98	94.44	100.00	1.00
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.02**	**13.52**	**52.83**	**87.21**	**1.03**
076	Fisher	A	Single-family Residence	0.99	25.92	32.14	69.64	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	13.05	63.15	84.21	0.97
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	17.02	50.00	72.72	0.92
		J	Utilities	0.97	4.22	90.90	100.00	0.96
		L1	Commercial Personal	0.99	6.06	87.50	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**17.51**	**55.24**	**76.92**	**1.00**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
077	Floyd	A	Single-family Residence	0.92	17.13	55.55	79.25	1.06
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.92	21.86	48.57	68.57	1.22
		F1	Commercial Real	0.95	13.84	58.97	82.05	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.01	6.59	81.25	90.62	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.95**	**16.86**	**55.91**	**79.56**	**1.04**
078	Foard	A	Single-family Residence	0.99	10.16	73.01	88.88	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.01	28.39	25.64	46.15	1.03
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	11.19	66.66	85.18	1.02
		J	Utilities	0.99	2.60	100.00	100.00	1.01
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**15.30**	**60.29**	**77.20**	**1.02**
079	Fort Bend	A	Single-family Residence	0.96	5.20	90.63	98.23	1.00
		B	Multifamily Residence	0.99	6.14	87.50	95.83	0.97
		C	Vacant Lots	1.00	6.71	82.35	95.09	1.01
		D	Rural Real (Market Value)	0.97	8.51	77.94	94.11	0.97
		F1	Commercial Real	0.97	11.21	60.20	91.83	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	2.90	93.33	100.00	0.99
		J	Utilities	1.01	31.38	30.76	53.84	0.86
		L1	Commercial Personal	1.00	13.60	74.00	86.00	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**7.23**	**84.18**	**95.61**	**1.00**
080	Franklin	A	Single-family Residence	0.99	6.23	85.48	99.19	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	8.74	72.34	93.61	0.99
		D	Rural Real (Market Value)	1.02	13.04	56.25	90.62	1.05
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.97	10.42	33.33	100.00	1.02
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**8.78**	**74.39**	**95.12**	**1.05**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
081	Freestone	A	Single-family Residence	0.99	9.99	66.66	90.09	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	18.08	47.61	77.77	1.06
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	7.73	75.00	96.29	0.99
		J	Utilities	0.99	11.59	75.00	88.88	1.04
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**11.00**	**66.98**	**88.36**	**1.02**
082	Frio	A	Single-family Residence	0.96	7.82	81.81	96.36	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	9.29	64.51	96.77	0.99
		F1	Commercial Real	0.98	7.41	73.68	100.00	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.98	20.90	38.70	77.41	1.10
		J	Utilities	0.99	1.59	100.00	100.00	1.00
		L1	Commercial Personal	0.99	6.00	76.47	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**9.90**	**68.15**	**94.41**	**1.02**
083	Gaines	A	Single-family Residence	1.01	10.89	82.75	86.20	1.04
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.85	17.65	20.00	86.66	1.03
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	5.23	85.96	100.00	1.00
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**10.24**	**73.55**	**85.95**	**0.98**
084	Galveston	A	Single-family Residence	1.00	8.88	77.26	90.56	1.00
		B	Multifamily Residence	0.96	6.76	79.59	97.95	0.99
		C	Vacant Lots	0.98	12.05	63.70	90.32	1.04
		D	Rural Real (Market Value)	0.97	14.51	71.42	78.57	0.96
		F1	Commercial Real	0.95	10.39	64.51	91.39	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	20.05	66.66	66.66	1.05
		J	Utilities	1.01	11.88	71.42	85.71	1.13
		L1	Commercial Personal	1.00	8.75	76.41	91.50	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**9.62**	**72.98**	**90.78**	**1.04**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
085	Garza	A	Single-family Residence	0.84	17.33	37.50	75.00	0.96
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.96	13.16	50.00	83.33	1.02
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	15.43	64.51	87.09	1.09
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**16.27**	**52.74**	**79.12**	**0.96**
086	Gillespie	A	Single-family Residence	0.99	13.06	56.48	87.96	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	12.27	49.33	85.33	1.02
		F1	Commercial Real	0.99	8.92	69.44	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**	**12.16**	**56.16**	**88.58**	**1.02**
087	Glasscock	A	Single-family Residence	*	*	*	*	*
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.10	3.94	80.00	100.00	1.02
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	12.72	75.67	89.18	1.02
		J	Utilities	1.00	6.29	71.42	100.00	0.95
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**11.02**	**74.57**	**93.22**	**1.03**
088	Goliad	A	Single-family Residence	0.99	10.99	64.00	92.00	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.96	12.01	60.00	83.33	1.01
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.97	19.75	58.13	81.39	1.07
		J	Utilities	1.00	3.50	100.00	100.00	1.00
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**14.43**	**62.26**	**86.79**	**1.03**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
089	Gonzales	A	Single-family Residence	0.98	9.63	71.13	92.78	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	9.05	73.07	93.07	1.02
		F1	Commercial Real	0.98	8.35	67.85	92.85	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.82	26.15	22.22	44.44	0.80
		J	Utilities	1.00	3.22	88.88	100.00	1.00
		L1	Commercial Personal	1.00	11.33	61.90	90.47	1.06
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**9.57**	**68.97**	**92.07**	**1.01**
090	Gray	A	Single-family Residence	0.96	14.38	45.00	85.00	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.92	19.17	55.73	73.77	0.96
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	12.66	71.26	87.35	1.03
		J	Utilities	0.93	16.72	54.54	63.63	1.03
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**14.73**	**65.03**	**83.83**	**0.98**
091	Grayson	A	Single-family Residence	0.99	6.35	84.81	96.86	1.00
		B	Multifamily Residence	0.93	10.42	55.17	93.10	0.99
		C	Vacant Lots	1.01	12.01	59.37	81.25	1.02
		D	Rural Real (Market Value)	0.98	17.33	53.44	77.24	1.04
		F1	Commercial Real	0.85	20.56	33.33	70.90	0.95
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	12.93	59.09	84.09	0.95
		J	Utilities	1.00	2.92	100.00	100.00	0.99
		L1	Commercial Personal	1.02	5.53	87.50	96.42	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**10.06**	**73.15**	**89.63**	**1.02**
092	Gregg	A	Single-family Residence	0.98	10.92	67.57	91.30	1.02
		B	Multifamily Residence	0.95	12.35	45.31	87.50	1.02
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.95	20.97	36.06	65.57	1.02
		F1	Commercial Real	0.98	12.05	60.26	83.44	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	9.06	67.15	95.62	1.00
		J	Utilities	1.01	33.29	76.92	84.61	1.20
		L1	Commercial Personal	1.02	10.62	73.26	92.07	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**11.48**	**65.31**	**90.13**	**1.00**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
093	**Grimes**	A	Single-family Residence	0.98	11.02	61.90	91.26	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	12.92	55.73	86.06	1.03
		F1	Commercial Real	0.95	5.86	69.56	100.00	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	4.21	90.66	97.33	1.00
		J	Utilities	1.02	6.59	82.75	96.55	1.00
		L1	Commercial Personal	1.00	21.60	55.00	70.00	1.09
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**10.38**	**66.83**	**90.63**	**1.00**
094	**Guadalupe**	A	Single-family Residence	1.00	7.84	77.79	94.10	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.06	20.37	52.11	74.64	1.13
		F1	Commercial Real	1.00	13.05	48.21	91.07	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.02	11.07	71.42	85.71	0.99
		L1	Commercial Personal	1.00	3.00	91.30	100.00	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**9.75**	**72.80**	**91.53**	**1.02**
095	**Hale**	A	Single-family Residence	0.95	12.12	64.76	89.52	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.90	12.44	65.38	85.57	1.00
		F1	Commercial Real	0.97	14.47	67.85	78.57	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.98	9.95	50.00	100.00	1.01
		J	Utilities	1.00	9.37	57.89	100.00	0.98
		L1	Commercial Personal	1.00	7.65	69.56	95.65	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.95**	**12.15**	**62.37**	**89.73**	**0.99**
096	**Hall**	A	Single-family Residence	1.00	9.15	71.42	90.47	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	3.96	89.58	95.83	0.99
		F1	Commercial Real	1.00	8.47	73.33	95.55	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	4.92	84.61	94.87	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**7.04**	**78.63**	**93.63**	**1.02**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
097	Hamilton	A	Single-family Residence	1.02	12.09	53.39	91.26	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	16.73	52.23	68.65	0.93
		F1	Commercial Real	0.91	19.49	48.27	68.96	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.02	2.45	100.00	100.00	0.99
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**15.06**	**50.84**	**80.25**	**0.99**
098	Hansford	A	Single-family Residence	0.95	13.24	57.62	81.35	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	9.19	71.87	93.75	1.01
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	9.37	75.46	88.95	0.98
		J	Utilities	1.09	27.87	37.50	87.50	1.16
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**11.28**	**68.32**	**87.02**	**0.96**
099	Hardeman	A	Single-family Residence	0.98	18.80	43.47	68.11	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.89	11.70	46.15	94.87	0.98
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	8.43	71.73	95.65	1.02
		J	Utilities	0.97	4.64	91.66	100.00	1.02
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**14.00**	**56.02**	**80.72**	**0.97**
100	Hardin	A	Single-family Residence	0.98	5.68	84.71	99.68	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	8.06	72.72	96.96	1.03
		F1	Commercial Real	0.97	7.14	80.00	97.50	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	4.98	84.61	96.15	1.03
		J	Utilities	1.01	12.84	80.55	86.11	1.02
		L1	Commercial Personal	1.00	4.83	86.95	100.00	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**6.58**	**82.29**	**97.92**	**1.01**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
101	**Harris**	A	Single-family Residence	0.99	5.79	87.39	97.51	1.01
		B	Multifamily Residence	0.96	7.76	78.22	95.41	1.03
		C	Vacant Lots	0.96	16.57	54.59	77.42	1.09
		D	Rural Real (Market Value)	0.99	17.89	58.06	77.41	1.01
		F1	Commercial Real	0.95	12.54	57.72	85.77	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.01	12.87	76.92	84.61	0.90
		L1	Commercial Personal	0.99	9.62	75.75	91.63	1.01
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**7.63**	**80.58**	**93.94**	**1.06**
102	**Harrison**	A	Single-family Residence	1.01	12.18	56.53	89.07	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.82	33.23	16.66	37.71	0.94
		F1	Commercial Real	0.96	14.71	60.00	80.00	1.06
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	22.10	57.69	74.72	1.03
		J	Utilities	1.01	12.82	36.36	90.90	0.88
		L1	Commercial Personal	1.01	7.94	75.60	90.24	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**17.21**	**53.16**	**80.00**	**0.94**
103	**Hartley**	A	Single-family Residence	0.99	9.47	66.66	100.00	0.98
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	2.41	92.30	100.00	1.01
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.03	8.57	83.33	94.44	1.01
		J	Utilities	0.99	3.14	100.00	100.00	1.02
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**5.74**	**83.33**	**98.88**	**1.03**
104	**Haskell**	A	Single-family Residence	0.95	10.91	60.81	91.21	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.96	17.46	47.47	77.77	1.01
		F1	Commercial Real	0.92	5.83	81.81	100.00	0.95
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	14.09	51.16	76.74	0.97
		J	Utilities	1.01	3.04	92.85	100.00	1.02
		L1	Commercial Personal	1.00	7.10	73.33	93.33	1.01
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**12.36**	**60.67**	**85.95**	**0.99**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
105	Hays	A	Single-family Residence	0.99	6.52	79.71	98.89	1.00
		B	Multifamily Residence	0.96	4.95	90.62	100.00	1.00
		C	Vacant Lots	0.97	11.76	60.00	90.76	1.00
		D	Rural Real (Market Value)	0.95	11.22	64.70	86.76	0.96
		F1	Commercial Real	0.94	11.74	52.17	89.13	1.08
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.01	7.92	88.88	88.88	1.04
		L1	Commercial Personal	0.99	7.35	76.00	92.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**7.80**	**75.19**	**96.33**	**1.04**
106	Hemphill	A	Single-family Residence	0.94	7.48	66.66	96.96	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.05	12.57	63.04	86.95	1.02
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**11.61**	**61.44**	**92.77**	**1.02**
107	Henderson	A	Single-family Residence	0.99	8.60	73.76	93.76	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.98	39.51	36.19	53.33	1.12
		D	Rural Real (Market Value)	0.98	14.84	54.18	83.79	1.05
		F1	Commercial Real	0.99	4.34	89.36	100.00	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	11.76	57.47	88.50	1.03
		J	Utilities	0.98	6.98	73.68	100.00	0.92
		L1	Commercial Personal	1.00	7.68	80.48	95.12	1.01
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**12.84**	**65.68**	**88.07**	**1.01**
108	Hidalgo	A	Single-family Residence	1.01	9.57	68.92	93.37	1.01
		B	Multifamily Residence	0.96	7.38	68.00	96.00	1.00
		C	Vacant Lots	1.01	10.62	71.31	83.87	1.00
		D	Rural Real (Market Value)	0.99	16.10	64.94	77.58	1.02
		F1	Commercial Real	0.89	16.94	46.00	80.57	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	8.92	71.66	91.66	1.00
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.02	6.82	80.64	96.77	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**11.21**	**65.55**	**88.80**	**1.04**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
109	**Hill**	A	Single-family Residence	0.97	10.92	66.16	90.17	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.89	26.73	22.76	60.97	1.05
		D	Rural Real (Market Value)	0.99	18.31	42.80	78.22	1.02
		F1	Commercial Real	1.00	10.97	74.02	87.01	1.06
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.01	4.48	81.15	98.55	1.00
		L1	Commercial Personal	0.99	4.39	91.93	98.38	1.05
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**13.61**	**59.94**	**83.90**	**1.02**
110	**Hockley**	A	Single-family Residence	0.90	12.52	55.62	88.10	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.95	8.07	79.10	94.02	1.00
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.98	13.22	58.25	83.49	0.95
		J	Utilities	0.99	20.10	70.00	90.00	1.15
		L1	Commercial Personal	1.02	23.33	50.00	65.00	1.07
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.93**	**13.44**	**57.72**	**86.69**	**0.92**
111	**Hood**	A	Single-family Residence	0.97	8.64	71.69	95.38	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	16.37	51.64	80.21	1.05
		F1	Commercial Real	1.07	13.70	56.09	82.92	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.07	11.41	28.57	100.00	1.00
		J	Utilities	1.00	3.80	90.00	100.00	1.01
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**10.90**	**64.65**	**91.06**	**0.96**
112	**Hopkins**	A	Single-family Residence	0.99	7.91	74.01	96.07	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	16.61	44.73	78.94	1.06
		F1	Commercial Real	0.97	6.79	74.07	100.00	0.98
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	14.28	60.00	83.33	1.02
		J	Utilities	1.02	48.73	73.33	90.00	1.47
		L1	Commercial Personal	1.00	7.95	68.42	94.73	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**12.94**	**63.79**	**90.43**	**1.03**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
113	**Houston**	A	Single-family Residence	0.98	5.67	85.71	97.22	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	12.58	67.50	94.16	1.04
		F1	Commercial Real	0.99	4.87	88.88	95.55	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.03	7.29	72.09	97.67	1.00
		J	Utilities	0.99	7.93	67.64	97.05	0.95
		L1	Commercial Personal	1.03	6.66	95.23	95.23	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**7.76**	**79.22**	**96.31**	**0.99**
114	**Howard**	A	Single-family Residence	0.93	19.09	40.10	81.81	1.06
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	0.99	22.40	51.51	72.72	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	5.90	84.90	94.33	1.01
		J	Utilities	1.01	4.89	87.50	100.00	0.96
		L1	Commercial Personal	1.00	9.74	70.37	88.88	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**15.88**	**52.84**	**83.54**	**0.99**
115	**Hudspeth**	A	Single-family Residence	0.97	15.59	44.20	78.26	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.07	41.34	30.19	45.54	1.33
		D	Rural Real (Market Value)	0.99	24.21	30.55	57.40	1.02
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.95	5.84	72.72	100.00	0.95
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**30.03**	**34.64**	**58.82**	**1.16**
116	**Hunt**	A	Single-family Residence	0.98	14.12	58.58	84.72	1.03
		B	Multifamily Residence	0.89	11.94	57.14	88.57	0.99
		C	Vacant Lots	1.05	18.69	45.00	76.00	1.04
		D	Rural Real (Market Value)	1.01	25.63	35.16	61.93	1.14
		F1	Commercial Real	0.90	14.38	51.28	82.69	1.05
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.02	7.27	83.72	97.67	1.04
		L1	Commercial Personal	1.00	9.53	79.06	93.02	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**17.13**	**52.80**	**78.56**	**1.08**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
117	**Hutchinson**	A	Single-family Residence	0.95	14.58	48.54	84.46	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.87	12.49	60.00	86.66	1.00
		F1	Commercial Real	0.97	13.36	75.00	79.16	1.14
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.05	10.33	68.22	91.58	1.00
		J	Utilities	1.03	33.58	70.58	88.23	1.21
		L1	Commercial Personal	1.00	6.91	81.81	90.90	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**14.42**	**54.15**	**85.17**	**0.98**
118	**Irion**	A	Single-family Residence	0.74	27.49	31.03	68.96	1.08
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.91	19.69	58.33	83.33	1.38
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	12.77	66.66	87.17	0.97
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.94**	**20.67**	**43.37**	**72.28**	**0.87**
119	**Jack**	A	Single-family Residence	0.99	13.51	54.28	85.71	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	22.89	40.86	63.44	1.07
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	12.17	52.67	89.31	1.00
		J	Utilities	0.99	8.59	88.46	88.46	0.91
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**15.35**	**52.50**	**80.62**	**1.01**
120	**Jackson**	A	Single-family Residence	0.98	11.22	65.98	89.11	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	10.50	71.73	83.69	1.05
		F1	Commercial Real	0.98	11.34	60.37	86.79	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	8.98	77.77	90.74	1.01
		J	Utilities	1.01	5.76	89.28	89.28	1.01
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**10.33**	**68.44**	**88.23**	**0.99**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name	Category Description	Median	COD	10% of Median	25% of Median	Price Diff
121	**Jasper**	A Single-family Residence	1.00	19.27	43.45	76.16	1.07
		B Multifamily Residence	*	*	*	*	*
		C Vacant Lots	1.00	63.21	15.78	36.84	2.15
		D Rural Real (Market Value)	0.97	37.06	24.39	48.78	1.12
		F1 Commercial Real	0.77	23.26	30.66	57.33	0.95
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	1.00	5.64	86.36	95.45	1.01
		J Utilities	1.01	3.40	100.00	100.00	1.00
		L1 Commercial Personal	0.99	5.62	77.77	94.44	1.01
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	**0.99**	**23.31**	**42.39**	**69.34**	**1.07**
122	**Jeff Davis**	A Single-family Residence	0.99	10.34	57.35	95.58	1.00
		B Multifamily Residence	*	*	*	*	*
		C Vacant Lots	1.03	24.17	24.74	64.94	1.10
		D Rural Real (Market Value)	1.08	9.01	70.00	90.00	1.04
		F1 Commercial Real	1.02	8.71	65.38	92.30	1.02
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	*	*	*	*	*
		J Utilities	1.00	4.29	100.00	100.00	0.99
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	**1.02**	**15.97**	**45.17**	**82.01**	**1.00**
123	**Jefferson**	A Single-family Residence	0.98	9.20	80.44	90.65	1.03
		B Multifamily Residence	*	*	*	*	*
		C Vacant Lots	0.90	19.68	19.35	74.19	1.04
		D Rural Real (Market Value)	0.98	8.11	70.00	95.00	0.98
		F1 Commercial Real	0.97	14.41	58.73	84.92	1.05
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	2.18	100.00	100.00	0.99
		J Utilities	0.98	10.83	86.11	86.11	0.95
		L1 Commercial Personal	1.00	10.46	72.94	89.41	1.03
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	**0.98**	**10.12**	**77.25**	**89.46**	**1.02**
124	**Jim Hogg**	A Single-family Residence	0.90	8.53	79.41	88.23	1.02
		B Multifamily Residence	*	*	*	*	*
		C Vacant Lots	*	*	*	*	*
		D Rural Real (Market Value)	1.08	14.81	46.15	76.92	1.35
		F1 Commercial Real	*	*	*	*	*
		F2 Industrial Real	*	*	*	*	*
		G Oil, Gas, Minerals	0.99	7.07	76.19	95.23	1.00
		J Utilities	*	*	*	*	*
		L1 Commercial Personal	*	*	*	*	*
		L2 Industrial Personal	*	*	*	*	*
		M Other Personal	*	*	*	*	*
		O Residential Inventory	*	*	*	*	*
		S Special Inventory	*	*	*	*	*
		Overall	**0.94**	**10.96**	**63.01**	**83.56**	**0.96**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
125	Jim Wells	A	Single-family Residence	0.94	9.49	64.93	92.20	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.94	24.69	39.31	70.94	1.17
		F1	Commercial Real	0.96	5.50	84.00	100.00	0.98
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	9.43	69.23	92.30	0.99
		J	Utilities	0.99	5.15	85.71	95.23	1.00
		L1	Commercial Personal	1.02	4.85	81.81	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**13.75**	**62.40**	**86.95**	**0.99**
126	Johnson	A	Single-family Residence	0.98	8.48	76.19	93.00	1.01
		B	Multifamily Residence	0.99	5.35	95.00	95.00	1.04
		C	Vacant Lots	1.00	18.85	42.04	71.59	1.04
		D	Rural Real (Market Value)	0.97	14.27	58.57	80.71	1.02
		F1	Commercial Real	0.93	14.16	56.41	85.25	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	8.10	76.05	92.25	0.98
		J	Utilities	1.02	8.75	81.48	94.44	1.04
		L1	Commercial Personal	1.00	8.52	78.57	89.79	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**9.91**	**72.03**	**90.96**	**0.99**
127	Jones	A	Single-family Residence	0.96	17.70	44.55	79.20	1.04
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	21.01	34.54	69.09	1.01
		F1	Commercial Real	0.94	36.22	22.72	59.09	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.04	15.56	53.73	79.10	1.03
		J	Utilities	1.00	3.54	95.83	95.83	1.01
		L1	Commercial Personal	0.99	6.70	73.68	94.73	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**17.98**	**46.17**	**75.45**	**1.01**
128	Karnes	A	Single-family Residence	0.96	11.46	63.81	89.47	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	15.72	53.93	80.89	1.01
		F1	Commercial Real	0.97	10.03	73.17	92.68	1.06
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	158.77	48.91	69.56	2.29
		J	Utilities	1.00	1.50	100.00	100.00	1.01
		L1	Commercial Personal	1.01	8.63	61.11	94.44	1.06
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**46.62**	**58.75**	**83.25**	**1.29**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
129	**Kaufman**	A	Single-family Residence	0.98	8.51	77.43	94.18	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	14.87	59.61	80.76	1.08
		D	Rural Real (Market Value)	1.00	12.89	58.89	84.66	1.00
		F1	Commercial Real	0.92	17.54	49.45	80.21	1.06
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.01	9.03	80.00	93.33	1.04
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**10.24**	**71.88**	**90.86**	**1.05**
130	**Kendall**	A	Single-family Residence	0.99	6.51	80.85	97.35	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	12.12	65.35	83.00	1.04
		D	Rural Real (Market Value)	1.02	9.14	68.49	94.52	1.02
		F1	Commercial Real	1.00	9.42	72.91	89.58	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	**1.00**	**8.53**	**74.22**	**92.26**	**0.99**
131	**Kenedy**	A	Single-family Residence	*	*	*	*	*
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.90	2.89	100.00	100.00	0.97
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	28.15	35.41	64.58	1.06
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**38.17**	**42.85**	**68.25**	**1.10**
132	**Kent**	A	Single-family Residence	*	*	*	*	*
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.60	33.03	27.27	36.36	1.09
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.04	4.69	75.00	100.00	0.96
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.92**	**22.71**	**31.57**	**63.15**	**0.78**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
133	Kerr	A	Single-family Residence	0.97	8.41	76.48	92.70	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.93	18.60	49.55	75.22	0.93
		F1	Commercial Real	0.96	10.11	66.96	92.85	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	**0.96**	**10.66**	**70.25**	**89.24**	**1.01**
134	Kimble	A	Single-family Residence	0.95	6.66	81.39	95.34	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	11.21	66.66	84.84	1.04
		F1	Commercial Real	0.93	8.60	85.71	85.71	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	**0.96**	**9.21**	**75.24**	**89.10**	**1.00**
135	King	A	Single-family Residence	*	*	*	*	*
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.86	20.08	18.18	81.81	0.92
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.03	6.63	77.77	100.00	1.00
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**11.86**	**62.06**	**89.65**	**0.93**
136	Kinney	A	Single-family Residence	0.97	9.05	76.27	94.91	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	10.04	75.00	91.66	0.88
		F1	Commercial Real	0.96	7.70	83.33	94.44	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	**0.98**	**8.94**	**75.70**	**93.45**	**0.94**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
137	**Kleberg**	A	Single-family Residence	0.95	8.66	71.03	95.17	0.99
		B	Multifamily Residence	0.94	4.26	100.00	100.00	0.99
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.99	13.03	64.28	85.71	1.03
		F1	Commercial Real	0.97	6.14	88.46	96.15	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	14.71	55.42	80.72	1.01
		J	Utilities	1.01	200.62	68.42	73.68	1.68
		L1	Commercial Personal	1.00	4.10	80.00	100.00	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**21.20**	**69.60**	**88.92**	**0.98**
138	**Knox**	A	Single-family Residence	1.03	15.98	39.88	80.35	1.06
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	12.03	61.90	79.36	1.01
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	8.70	79.16	91.66	1.01
		J	Utilities	0.97	2.14	100.00	100.00	1.01
		L1	Commercial Personal	1.00	5.76	78.78	96.96	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**13.30**	**54.00**	**81.33**	**1.02**
139	**Lamar**	A	Single-family Residence	0.98	10.45	69.23	88.88	1.03
		B	Multifamily Residence	1.00	7.43	78.26	91.30	1.11
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	12.27	67.85	82.14	1.02
		F1	Commercial Real	0.98	10.97	60.41	87.50	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.02	1.78	100.00	100.00	1.01
		L1	Commercial Personal	1.00	7.55	87.50	94.64	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**10.11**	**70.63**	**89.29**	**1.02**
140	**Lamb**	A	Single-family Residence	0.92	15.26	43.47	81.98	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.91	14.01	53.75	85.00	1.01
		F1	Commercial Real	0.93	22.00	51.21	82.92	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.96	5.07	80.00	100.00	0.88
		L1	Commercial Personal	1.01	8.00	72.22	94.44	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.94**	**14.66**	**52.21**	**83.77**	**0.88**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
141	Lampasas	A	Single-family Residence	1.04	11.58	54.76	88.09	1.04
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	12.55	70.00	85.00	0.99
		F1	Commercial Real	0.89	20.34	44.82	68.96	1.10
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**13.79**	**55.06**	**81.64**	**1.09**
142	LaSalle	A	Single-family Residence	0.97	22.99	50.00	70.00	0.95
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.84	37.23	19.23	53.84	1.35
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	10.32	76.36	89.09	1.01
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.01**	**18.34**	**53.33**	**75.23**	**1.00**
143	Lavaca	A	Single-family Residence	0.99	8.92	71.01	94.20	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.03	16.09	48.57	81.42	1.03
		F1	Commercial Real	0.95	5.81	80.95	100.00	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	10.45	63.23	88.23	0.97
		J	Utilities	1.00	2.70	100.00	100.00	0.98
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**11.78**	**63.12**	**88.59**	**1.00**
144	Lee	A	Single-family Residence	1.03	11.50	61.86	89.83	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.96	11.99	54.43	88.60	0.99
		F1	Commercial Real	0.95	16.61	55.55	81.48	1.07
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	24.48	56.16	72.60	1.10
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.08	16.62	50.00	81.81	1.06
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**15.81**	**52.35**	**83.38**	**1.03**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
145	Leon	A	Single-family Residence	0.95	15.98	67.90	84.56	1.07
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.03	50.82	34.21	55.26	1.24
		D	Rural Real (Market Value)	1.00	23.90	48.27	73.10	1.08
		F1	Commercial Real	0.97	9.92	66.66	95.23	0.96
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	10.33	74.28	90.47	1.03
		J	Utilities	1.00	6.07	82.22	95.55	0.98
		L1	Commercial Personal	1.00	2.11	100.00	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**18.52**	**63.29**	**81.27**	**1.06**
146	Liberty	A	Single-family Residence	0.97	9.95	64.41	93.82	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.93	7.80	78.12	96.87	1.04
		D	Rural Real (Market Value)	0.99	10.51	57.52	93.80	1.01
		F1	Commercial Real	0.96	10.70	61.97	94.36	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	10.15	65.33	89.33	1.00
		J	Utilities	1.01	12.76	82.81	85.93	1.05
		L1	Commercial Personal	0.98	9.37	65.90	90.90	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**10.46**	**65.62**	**92.01**	**0.99**
147	Limestone	A	Single-family Residence	0.95	18.61	49.34	83.55	1.08
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	18.90	38.20	74.15	1.05
		F1	Commercial Real	0.97	9.23	71.42	90.47	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	8.52	79.10	88.05	1.02
		J	Utilities	1.00	5.52	76.00	100.00	0.98
		L1	Commercial Personal	0.99	5.81	81.25	93.75	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**15.08**	**56.75**	**82.16**	**1.02**
148	Lipscomb	A	Single-family Residence	0.85	13.68	52.54	86.44	0.96
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.89	12.88	68.51	87.03	1.08
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.05	15.50	65.92	86.28	1.04
		J	Utilities	1.00	12.86	57.14	85.71	1.11
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**17.45**	**50.28**	**81.79**	**0.98**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
149	**Live Oak**	A	Single-family Residence	0.98	10.18	61.81	89.09	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.94	10.51	65.85	90.24	0.99
		F1	Commercial Real	0.99	11.73	55.55	88.88	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	11.33	71.42	85.71	1.00
		J	Utilities	1.01	3.37	100.00	100.00	0.99
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**10.34**	**68.75**	**90.10**	**1.00**
150	**Llano**	A	Single-family Residence	1.03	13.40	45.33	88.00	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.77	24.84	28.88	60.00	1.04
		D	Rural Real (Market Value)	1.00	12.41	60.71	82.14	1.02
		F1	Commercial Real	0.97	13.97	63.63	77.27	0.92
		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**	**16.31**	**45.45**	**77.27**	**1.00**
151	**Loving**	A	Single-family Residence	*	*	*	*	*
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	6.60	80.00	90.00	1.05
		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**	**6.60**	**80.00**	**90.00**	**1.05**
152	**Lubbock**	A	Single-family Residence	0.97	13.19	68.91	90.77	1.03
		B	Multifamily Residence	0.95	12.56	64.88	88.54	0.99
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.93	21.46	44.44	72.22	1.01
		F1	Commercial Real	0.98	13.11	62.23	86.71	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	7.17	79.31	93.10	0.94
		J	Utilities	0.96	8.02	70.00	100.00	0.86
		L1	Commercial Personal	1.00	4.00	89.15	97.59	1.01
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**13.00**	**67.64**	**89.80**	**1.01**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
153	Lynn	A	Single-family Residence	0.97	15.45	45.97	83.33	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	19.88	41.86	75.58	1.04
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	16.76	55.55	77.77	1.01
		J	Utilities	0.99	7.18	88.88	88.88	0.94
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**16.50**	**48.17**	**80.73**	**1.00**
154	Madison	A	Single-family Residence	0.99	17.06	44.79	80.20	1.05
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	20.19	30.23	72.09	1.02
		F1	Commercial Real	0.98	13.76	44.00	88.00	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	44.55	84.37	90.62	1.36
		J	Utilities	1.02	3.31	87.50	100.00	0.99
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.01**	**20.37**	**48.58**	**80.66**	**1.05**
155	Marion	A	Single-family Residence	0.97	21.64	38.75	75.00	1.10
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.99	16.98	71.42	85.71	1.20
		F1	Commercial Real	0.99	13.25	68.00	92.00	1.12
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	10.78	57.89	94.73	0.99
		J	Utilities	0.99	5.05	87.50	100.00	0.91
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**17.55**	**52.28**	**82.35**	**0.98**
156	Martin	A	Single-family Residence	0.91	18.30	41.93	77.41	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	21.01	43.90	65.85	1.06
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	21.09	70.00	88.88	1.10
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**20.48**	**57.73**	**78.57**	**1.04**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
157	Mason	A	Single-family Residence	0.92	10.43	66.26	93.97	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.94	20.21	55.88	82.35	1.01
		F1	Commercial Real	0.93	9.48	73.68	94.73	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.93**	**12.33**	**66.45**	**90.50**	**1.00**
158	Matagorda	A	Single-family Residence	0.96	10.79	65.17	92.26	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	19.83	47.11	71.15	1.02
		D	Rural Real (Market Value)	1.00	14.47	54.08	80.61	1.05
		F1	Commercial Real	0.96	9.69	66.66	93.33	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.04	12.04	70.37	87.03	1.04
		J	Utilities	1.01	6.71	72.50	100.00	1.01
		L1	Commercial Personal	0.96	11.41	72.72	86.36	1.08
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**12.72**	**61.69**	**87.71**	**1.01**
159	Maverick	A	Single-family Residence	0.95	5.88	80.26	100.00	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.99	12.94	51.35	89.18	1.00
		D	Rural Real (Market Value)	1.00	9.73	53.33	93.33	0.98
		F1	Commercial Real	0.97	3.95	95.65	100.00	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.97	3.67	88.88	100.00	1.00
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	5.92	83.33	100.00	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**7.59**	**77.71**	**96.19**	**1.00**
160	McCulloch	A	Single-family Residence	0.96	16.11	54.54	80.99	1.04
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.01	13.19	66.66	87.25	1.02
		F1	Commercial Real	0.99	13.46	70.37	85.18	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	0.99	2.72	96.15	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**13.48**	**63.57**	**86.07**	**1.01**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
161	McLennan	A	Single-family Residence	0.97	6.31	82.75	97.57	1.00
		B	Multifamily Residence	0.98	5.11	88.29	98.93	0.98
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.99	8.48	69.66	95.88	1.00
		F1	Commercial Real	0.99	5.93	85.20	98.22	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.02	3.66	82.25	100.00	1.00
		L1	Commercial Personal	1.00	4.34	90.74	98.76	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**6.40**	**81.57**	**97.49**	**0.99**
162	McMullen	A	Single-family Residence	*	*	*	*	*
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	9.78	75.00	91.66	1.03
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	9.98	67.30	90.38	0.96
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**9.51**	**71.01**	**91.30**	**0.97**
163	Medina	A	Single-family Residence	0.99	6.40	81.81	98.60	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.02	9.02	68.85	96.72	1.02
		D	Rural Real (Market Value)	0.95	20.17	41.83	66.01	0.96
		F1	Commercial Real	0.96	6.77	80.88	98.52	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	11.00	69.44	88.88	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**11.73**	**63.87**	**86.02**	**1.00**
164	Menard	A	Single-family Residence	0.94	10.20	71.25	91.25	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.02	16.98	47.05	70.58	1.07
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	10.74	65.00	95.00	1.01
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**12.54**	**62.77**	**85.40**	**0.99**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
165	**Midland**	A	Single-family Residence	0.97	16.81	68.34	89.56	1.06
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.84	38.26	35.71	50.00	1.13
		F1	Commercial Real	0.98	20.02	50.00	70.27	1.14
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	7.53	71.62	98.64	0.99
		J	Utilities	0.98	3.63	100.00	100.00	0.97
		L1	Commercial Personal	1.02	4.82	92.00	100.00	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**15.64**	**64.76**	**86.91**	**1.04**
166	**Milam**	A	Single-family Residence	1.01	15.92	51.62	80.89	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	18.36	43.75	73.61	1.03
		F1	Commercial Real	0.97	14.58	55.10	81.63	1.11
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	9.55	80.00	80.00	1.01
		J	Utilities	1.01	3.51	93.61	97.87	1.00
		L1	Commercial Personal	1.13	17.99	28.57	80.95	1.12
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.01**	**15.38**	**53.70**	**80.26**	**1.04**
167	**Mills**	A	Single-family Residence	0.97	15.16	46.82	81.74	0.97
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.96	24.89	78.78	89.89	1.13
		F1	Commercial Real	0.86	12.63	42.85	96.42	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.99	5.14	72.72	100.00	1.02
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.95**	**18.61**	**56.06**	**85.98**	**1.06**
168	**Mitchell**	A	Single-family Residence	1.01	15.31	50.00	84.55	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.02	9.29	75.00	90.00	1.06
		F1	Commercial Real	0.95	20.88	44.00	76.00	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	9.90	68.96	86.20	1.03
		J	Utilities	0.99	9.19	85.71	90.47	1.03
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**13.92**	**57.76**	**85.25**	**1.02**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
169	**Montague**	A	Single-family Residence	0.99	12.60	56.45	88.70	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	18.25	48.46	75.46	1.07
		F1	Commercial Real	0.93	19.20	47.61	71.42	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.04	15.61	53.48	77.90	1.00
		J	Utilities	0.96	6.59	92.59	92.59	0.96
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**14.92**	**53.82**	**82.64**	**1.02**
170	**Montgomery**	A	Single-family Residence	0.97	7.55	77.47	96.16	1.01
		B	Multifamily Residence	1.00	7.14	76.19	100.00	1.00
		C	Vacant Lots	0.97	7.95	75.61	96.81	1.01
		D	Rural Real (Market Value)	0.95	13.64	46.29	85.18	0.97
		F1	Commercial Real	0.96	9.15	71.87	93.75	0.97
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.00	6.56	77.77	100.00	0.98
		L1	Commercial Personal	0.99	6.93	72.22	98.61	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**8.00**	**75.05**	**95.90**	**0.99**
171	**Moore**	A	Single-family Residence	0.99	8.70	68.27	96.55	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	6.00	85.71	90.47	1.03
		F1	Commercial Real	0.90	19.57	39.13	78.26	1.13
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.04	12.77	50.76	83.07	1.02
		J	Utilities	0.95	13.87	63.63	81.81	0.92
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**10.96**	**64.52**	**90.56**	**1.03**
172	**Morris**	A	Single-family Residence	1.02	14.34	59.70	83.58	1.06
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.08	19.85	52.94	76.47	1.12
		F1	Commercial Real	0.94	18.18	45.45	77.27	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.04	8.42	71.42	85.71	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.03**	**15.55**	**56.08**	**81.08**	**1.05**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
173	Motley	A	Single-family Residence	*	*	*	*	*
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.93	5.89	85.71	95.23	0.99
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	7.42	83.33	91.66	0.97
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**7.41**	**86.11**	**91.66**	**0.94**
174	Nacogdoches	A	Single-family Residence	0.94	11.83	53.56	90.64	1.01
		B	Multifamily Residence	0.95	8.42	77.27	90.90	0.97
		C	Vacant Lots	1.00	28.66	47.36	65.78	1.21
		D	Rural Real (Market Value)	0.96	15.67	54.08	82.38	1.02
		F1	Commercial Real	0.96	13.79	60.60	84.84	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	8.38	71.73	98.91	0.99
		J	Utilities	1.00	7.87	86.95	91.30	1.06
		L1	Commercial Personal	0.99	1.47	100.00	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**12.72**	**59.88**	**88.55**	**0.97**
175	Navarro	A	Single-family Residence	0.90	16.90	40.24	79.87	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	20.07	54.68	77.34	1.08
		D	Rural Real (Market Value)	0.97	23.77	37.86	60.94	1.12
		F1	Commercial Real	1.00	15.93	64.28	83.33	1.08
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.04	9.36	73.33	86.66	1.03
		J	Utilities	1.00	10.69	68.96	89.65	1.03
		L1	Commercial Personal	1.00	16.33	71.42	80.95	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**18.57**	**46.63**	**76.41**	**1.00**
176	Newton	A	Single-family Residence	0.99	5.24	87.64	96.62	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	6.09	80.00	95.55	0.99
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	12.90	62.50	81.25	0.98
		J	Utilities	1.03	3.40	91.66	100.00	0.98
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**6.89**	**80.89**	**94.38**	**0.98**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
177	**Nolan**	A	Single-family Residence	1.03	15.22	39.16	86.66	1.04
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.01	11.29	60.63	89.36	1.00
		F1	Commercial Real	1.00	12.85	70.83	87.50	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.97	18.78	58.53	90.24	1.09
		J	Utilities	0.97	3.89	100.00	100.00	0.99
		L1	Commercial Personal	1.00	6.53	83.33	100.00	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**12.74**	**60.81**	**88.37**	**1.04**
178	**Nueces**	A	Single-family Residence	0.98	7.50	78.24	96.31	1.01
		B	Multifamily Residence	0.99	9.06	73.52	88.23	1.01
		C	Vacant Lots	0.98	6.84	83.95	97.53	0.99
		D	Rural Real (Market Value)	0.97	7.93	78.51	94.21	0.98
		F1	Commercial Real	0.97	6.25	82.27	98.10	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	10.87	61.07	88.59	1.01
		J	Utilities	0.99	9.30	74.62	86.56	0.99
		L1	Commercial Personal	1.00	5.24	87.60	96.69	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**7.82**	**77.58**	**95.26**	**1.00**
179	**Ochiltree**	A	Single-family Residence	0.98	9.49	76.42	91.86	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.01	18.97	36.84	78.94	1.21
		F1	Commercial Real	0.95	23.05	43.90	65.85	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	25.11	61.11	74.07	1.12
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	1.75	100.00	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**15.11**	**65.75**	**84.04**	**1.01**
180	**Oldham**	A	Single-family Residence	1.01	7.30	78.90	96.09	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	6.61	83.33	88.09	1.01
		F1	Commercial Real	1.00	5.62	90.47	100.00	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	**1.00**	**7.11**	**81.43**	**92.82**	**1.00**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
181	Orange	A	Single-family Residence	0.97	11.41	58.79	91.34	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.95	18.33	43.75	75.00	1.01
		F1	Commercial Real	0.96	11.70	56.31	92.23	0.96
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	10.18	82.35	88.23	0.94
		J	Utilities	1.01	8.00	76.31	92.10	0.97
		L1	Commercial Personal	1.00	4.30	86.95	100.00	1.04
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**11.66**	**59.11**	**90.61**	**0.98**
182	Palo Pinto	A	Single-family Residence	0.98	10.50	71.08	87.83	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	8.36	78.63	91.45	1.02
		D	Rural Real (Market Value)	1.00	13.86	56.73	83.65	0.97
		F1	Commercial Real	0.97	11.48	65.71	85.71	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.04	17.31	54.76	80.15	0.98
		J	Utilities	0.99	4.79	90.32	93.54	1.00
		L1	Commercial Personal	1.02	7.04	75.00	100.00	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**11.57**	**68.68**	**86.80**	**1.00**
183	Panola	A	Single-family Residence	0.95	10.34	57.89	93.68	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.03	18.18	46.15	73.07	0.99
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	7.98	77.41	93.54	1.01
		J	Utilities	0.98	6.00	80.00	100.00	1.00
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**10.09**	**63.83**	**92.60**	**0.99**
184	Parker	A	Single-family Residence	0.99	5.51	90.12	96.22	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	4.44	90.62	93.75	1.01
		D	Rural Real (Market Value)	1.00	8.87	77.57	90.90	1.01
		F1	Commercial Real	1.07	6.60	86.11	100.00	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	11.84	61.42	88.57	0.96
		J	Utilities	1.00	3.11	97.29	100.00	1.03
		L1	Commercial Personal	1.02	3.29	100.00	100.00	1.01
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**6.48**	**85.68**	**94.98**	**1.00**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
185	Parmer	A	Single-family Residence	0.98	7.24	78.43	98.03	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	4.10	83.33	97.61	1.00
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.95	3.58	100.00	100.00	1.02
		L1	Commercial Personal	1.00	8.39	83.33	88.88	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**6.25**	**80.00**	**97.73**	**1.03**
186	Pecos	A	Single-family Residence	0.80	10.04	59.01	96.72	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.82	6.34	80.00	100.00	0.98
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	7.97	76.92	94.50	1.01
		J	Utilities	1.00	9.00	68.42	89.47	1.01
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**12.05**	**58.56**	**89.50**	**0.94**
187	Polk	A	Single-family Residence	0.99	9.18	72.34	91.48	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	28.70	45.37	63.88	1.15
		D	Rural Real (Market Value)	1.03	9.37	77.21	92.40	1.04
		F1	Commercial Real	0.98	10.06	71.42	85.71	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	15.52	65.00	76.66	0.91
		J	Utilities	1.00	9.35	65.00	90.00	0.96
		L1	Commercial Personal	1.02	4.10	90.90	95.45	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**13.04**	**67.76**	**85.75**	**1.02**
188	Potter	A	Single-family Residence	0.98	9.30	74.28	92.96	1.02
		B	Multifamily Residence	0.99	11.61	66.27	81.39	1.03
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	0.98	10.74	68.70	88.54	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.03	13.23	51.02	87.75	1.02
		J	Utilities	0.96	4.41	100.00	100.00	0.94
		L1	Commercial Personal	1.00	3.55	89.53	97.67	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**9.39**	**72.46**	**92.30**	**1.01**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
189	**Presidio**	A	Single-family Residence	1.04	18.53	35.71	67.85	0.98
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	17.95	37.20	76.74	1.06
		D	Rural Real (Market Value)	1.00	20.33	59.72	70.83	1.03
		F1	Commercial Real	0.93	15.29	56.96	74.68	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	8.80	70.00	85.00	1.01
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**17.94**	**45.12**	**74.09**	**1.05**
190	**Rains**	A	Single-family Residence	0.96	18.41	50.00	74.28	1.05
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.96	15.03	50.00	75.92	0.99
		F1	Commercial Real	0.86	13.49	44.00	88.00	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.95**	**17.00**	**45.16**	**78.06**	**0.94**
192	**Reagan**	A	Single-family Residence	0.97	11.04	60.52	89.47	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	4.48	87.50	97.91	0.99
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**7.96**	**72.82**	**93.47**	**0.97**
193	**Real**	A	Single-family Residence	0.96	7.94	75.86	96.55	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	14.11	55.55	74.07	1.00
		D	Rural Real (Market Value)	0.92	24.49	26.31	73.68	0.84
		F1	Commercial Real	0.96	4.10	94.44	100.00	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**12.63**	**63.44**	**84.94**	**0.98**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
194	**Red River**	A	Single-family Residence	0.98	8.90	67.15	94.89	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	13.24	54.65	86.04	0.97
		F1	Commercial Real	0.95	12.48	61.90	76.19	0.94
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.98	4.98	93.75	93.75	1.01
		J	Utilities	1.01	3.33	90.90	100.00	1.01
		L1	Commercial Personal	1.00	10.27	63.63	90.90	1.05
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**10.21**	**64.50**	**91.80**	**1.00**
195	**Reeves**	A	Single-family Residence	0.87	15.06	36.61	88.73	1.05
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.94	4.77	87.09	100.00	0.99
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.03	8.97	72.88	94.91	0.99
		J	Utilities	0.97	11.67	89.47	89.47	1.00
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**12.25**	**57.77**	**89.44**	**0.93**
196	**Refugio**	A	Single-family Residence	0.98	14.60	51.88	84.90	1.05
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	8.56	82.05	87.17	1.03
		D	Rural Real (Market Value)	0.58	53.10	3.63	16.36	1.53
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	9.52	70.68	91.37	0.97
		J	Utilities	0.99	4.88	83.33	100.00	1.01
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**16.20**	**60.24**	**81.03**	**0.91**
197	**Roberts**	A	Single-family Residence	*	*	*	*	*
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.99	14.88	57.69	84.61	1.16
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.09	23.72	46.66	73.33	1.09
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.07**	**26.30**	**49.45**	**74.72**	**1.06**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
198	Robertson	A	Single-family Residence	0.92	25.03	29.92	62.99	1.12
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.72	30.06	27.27	50.64	0.97
		F1	Commercial Real	0.91	18.41	57.50	75.00	1.30
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	5.97	87.50	94.44	0.99
		J	Utilities	1.02	4.33	75.47	100.00	1.01
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**19.43**	**48.78**	**69.91**	**0.91**
199	Rockwall	A	Single-family Residence	1.01	9.48	75.66	94.17	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	14.46	60.52	78.94	0.96
		F1	Commercial Real	1.01	10.70	54.83	90.32	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**10.28**	**68.82**	**92.01**	**1.02**
200	Runnels	A	Single-family Residence	1.03	10.83	56.73	92.19	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	6.81	81.17	98.82	1.00
		F1	Commercial Real	0.99	6.92	77.77	100.00	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	12.43	59.37	87.50	1.01
		J	Utilities	1.00	1.88	100.00	100.00	1.01
		L1	Commercial Personal	1.00	3.63	90.62	100.00	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**8.72**	**70.65**	**93.71**	**1.02**
201	Rusk	A	Single-family Residence	1.00	18.15	47.22	80.93	1.06
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	25.59	36.07	67.72	1.15
		F1	Commercial Real	0.95	13.04	53.65	85.36	0.97
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	7.16	78.61	94.96	1.01
		J	Utilities	1.00	8.51	77.96	93.22	1.03
		L1	Commercial Personal	0.98	7.42	66.66	100.00	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**16.35**	**53.34**	**82.67**	**1.05**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
202	Sabine	A	Single-family Residence	0.94	26.97	37.82	70.51	1.16
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	16.96	54.16	81.25	1.08
		D	Rural Real (Market Value)	1.00	34.43	31.81	65.90	1.29
		F1	Commercial Real	0.98	13.53	66.66	81.48	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	**0.97**	**24.84**	**45.35**	**73.21**	**1.13**
203	San Augustine	A	Single-family Residence	0.75	25.65	28.36	63.12	1.14
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.75	39.53	25.35	49.29	1.58
		D	Rural Real (Market Value)	0.75	26.79	27.65	61.70	1.03
		F1	Commercial Real	0.79	22.90	29.41	52.94	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.00	5.38	87.50	100.00	1.03
		L1	Commercial Personal	1.03	31.93	47.36	57.89	1.29
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.77**	**30.40**	**30.62**	**55.31**	**0.97**
204	San Jacinto	A	Single-family Residence	1.04	18.70	57.89	82.89	1.08
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.99	10.22	66.66	91.39	0.95
		D	Rural Real (Market Value)	1.05	29.10	46.34	60.97	1.17
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	2.29	100.00	100.00	0.97
		J	Utilities	0.99	12.12	71.42	85.71	0.91
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**17.76**	**60.33**	**84.00**	**1.07**
205	San Patricio	A	Single-family Residence	1.02	15.35	53.15	82.04	1.04
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.99	24.10	32.53	62.65	0.99
		D	Rural Real (Market Value)	0.96	21.83	40.54	66.21	1.09
		F1	Commercial Real	0.98	12.52	70.53	85.71	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	14.11	58.49	84.90	1.03
		J	Utilities	0.99	3.25	89.18	100.00	1.00
		L1	Commercial Personal	0.99	2.76	100.00	100.00	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.01**	**15.64**	**55.28**	**80.12**	**1.06**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
206	San Saba	A	Single-family Residence	0.99	7.00	78.57	98.57	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.99	6.13	90.69	97.67	0.98
		F1	Commercial Real	0.97	6.08	80.95	100.00	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.00	1.57	100.00	100.00	0.99
		L1	Commercial Personal	0.99	2.53	94.44	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**5.92**	**84.90**	**98.74**	**0.99**
207	Schleicher	A	Single-family Residence	0.79	16.99	35.48	80.64	1.05
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.93	7.74	80.00	90.00	1.00
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	11.13	76.78	87.50	0.98
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**15.13**	**58.82**	**80.39**	**0.91**
208	Scurry	A	Single-family Residence	1.04	12.31	49.15	84.74	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	7.94	70.96	100.00	1.00
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	9.53	78.12	84.37	1.06
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.01**	**10.57**	**64.06**	**89.06**	**1.05**
209	Shackelford	A	Single-family Residence	0.99	6.39	81.81	100.00	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	8.08	76.92	94.87	0.99
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	12.75	54.00	86.00	1.01
		J	Utilities	0.99	2.93	100.00	100.00	0.99
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**9.11**	**68.93**	**92.42**	**0.99**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
210	Shelby	A	Single-family Residence	1.00	13.37	52.99	85.25	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	19.39	40.16	72.95	1.02
		F1	Commercial Real	0.92	19.88	37.50	70.83	1.11
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	7.16	81.01	96.20	0.98
		J	Utilities	1.01	4.86	81.25	100.00	1.01
		L1	Commercial Personal	1.00	8.09	86.95	91.30	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**13.60**	**56.04**	**83.49**	**1.00**
211	Sherman	A	Single-family Residence	1.00	8.84	65.90	97.72	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	11.87	48.38	83.87	1.01
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	7.42	77.10	95.18	1.01
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**8.96**	**68.29**	**92.07**	**1.01**
212	Smith	A	Single-family Residence	1.00	7.20	80.72	93.80	1.00
		B	Multifamily Residence	0.98	10.67	72.97	86.48	1.03
		C	Vacant Lots	1.00	22.53	45.28	64.15	1.02
		D	Rural Real (Market Value)	1.00	14.57	53.44	78.44	0.97
		F1	Commercial Real	0.99	7.39	78.74	93.70	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	3.80	92.15	98.03	0.97
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	4.91	82.66	98.66	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**8.44**	**76.35**	**91.25**	**1.01**
213	Somervell	A	Single-family Residence	0.98	10.54	63.93	91.80	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	17.04	48.14	70.37	1.02
		F1	Commercial Real	0.95	11.58	60.52	84.21	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.01	5.94	62.50	100.00	0.99
		L1	Commercial Personal	1.03	10.68	71.42	85.71	1.05
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**12.16**	**63.51**	**85.81**	**1.01**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
214	Starr	A	Single-family Residence	0.75	24.84	28.94	65.78	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.97	18.47	48.76	73.45	1.12
		D	Rural Real (Market Value)	0.98	26.56	45.45	63.63	0.97
		F1	Commercial Real	0.80	22.50	18.46	69.23	0.97
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	11.66	56.25	92.85	0.99
		J	Utilities	1.00	3.00	85.71	100.00	1.01
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.89**	**21.66**	**31.63**	**69.49**	**0.90**
215	Stephens	A	Single-family Residence	1.00	19.30	44.06	72.03	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.72	43.68	19.04	45.23	1.00
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	5.62	86.53	96.15	1.02
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**21.00**	**49.08**	**69.26**	**1.08**
216	Sterling	A	Single-family Residence	*	*	*	*	*
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.91	2.79	100.00	100.00	0.99
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.07	15.64	69.56	82.60	1.06
		J	Utilities	0.95	6.20	77.77	100.00	0.97
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.01**	**14.79**	**57.35**	**85.29**	**1.01**
217	Stonewall	A	Single-family Residence	0.98	11.18	74.46	87.23	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.63	27.79	26.53	61.22	1.39
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	11.20	65.21	91.30	1.01
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.93**	**20.60**	**40.65**	**65.85**	**0.97**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
218	Sutton	A	Single-family Residence	0.95	5.77	90.32	96.77	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	4.07	96.42	96.42	0.98
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**5.49**	**93.22**	**98.30**	**0.98**
219	Swisher	A	Single-family Residence	1.02	12.85	49.11	90.53	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	13.65	57.97	75.36	1.05
		F1	Commercial Real	0.87	19.32	57.14	76.19	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.96	5.76	84.21	100.00	0.99
		L1	Commercial Personal	1.02	7.68	77.77	94.44	1.04
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**13.17**	**54.72**	**86.14**	**1.03**
220	Tarrant	A	Single-family Residence	0.99	4.39	94.87	99.21	1.00
		B	Multifamily Residence	0.98	6.82	78.96	95.51	1.02
		C	Vacant Lots	1.00	13.61	58.33	77.77	1.04
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	0.88	13.34	50.48	87.19	0.97
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	7.78	73.91	100.00	0.99
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.02	9.79	71.01	87.31	1.05
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**6.14**	**86.66**	**96.29**	**1.02**
221	Taylor	A	Single-family Residence	0.99	6.31	78.57	97.47	1.00
		B	Multifamily Residence	1.01	5.82	92.00	100.00	0.99
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.99	13.00	58.42	87.64	1.03
		F1	Commercial Real	1.00	8.59	79.12	92.30	0.94
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	13.28	72.50	90.00	1.01
		J	Utilities	0.97	2.80	100.00	100.00	1.01
		L1	Commercial Personal	1.00	4.77	90.76	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**7.93**	**77.66**	**95.11**	**0.98**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
222	Terrell	A	Single-family Residence	*	*	*	*	*
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.93	6.23	78.57	100.00	1.01
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	8.95	77.27	90.90	1.01
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**8.35**	**80.48**	**95.12**	**0.98**
223	Terry	A	Single-family Residence	0.92	10.64	58.06	95.16	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.90	10.83	72.91	89.58	1.03
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	8.21	73.07	90.38	0.99
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	6.68	78.94	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.94**	**10.65**	**59.13**	**91.39**	**0.94**
224	Throckmorton	A	Single-family Residence	0.96	12.34	58.46	89.23	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.80	21.59	42.30	59.61	1.11
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	11.70	63.38	87.32	0.99
		J	Utilities	1.00	15.20	80.00	80.00	0.90
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**15.60**	**52.52**	**81.31**	**0.98**
225	Titus	A	Single-family Residence	1.00	11.22	57.20	91.60	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.91	25.04	30.00	66.00	1.00
		F1	Commercial Real	0.83	19.45	26.15	80.00	1.05
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.00	8.88	68.00	92.00	0.92
		L1	Commercial Personal	1.01	8.56	85.00	85.00	1.06
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**15.59**	**51.52**	**80.86**	**0.96**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
226	Tom Green	A	Single-family Residence	0.96	15.20	61.78	85.86	1.04
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.98	15.12	59.64	84.21	1.04
		F1	Commercial Real	0.97	5.74	82.14	94.64	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	12.80	68.00	88.00	1.02
		J	Utilities	0.97	7.01	73.33	100.00	0.94
		L1	Commercial Personal	0.99	1.93	97.67	100.00	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**13.05**	**66.95**	**87.71**	**0.99**
227	Travis	A	Single-family Residence	0.97	5.21	87.96	99.54	1.00
		B	Multifamily Residence	0.98	10.68	69.69	88.48	1.01
		C	Vacant Lots	1.00	16.32	57.77	78.71	1.04
		D	Rural Real (Market Value)	1.10	18.37	34.32	80.59	1.11
		F1	Commercial Real	0.99	9.86	63.21	95.33	0.98
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	0.99	5.37	82.81	97.65	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**9.49**	**74.48**	**91.29**	**1.01**
228	Trinity	A	Single-family Residence	0.95	19.62	31.79	75.89	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	51.90	53.03	66.66	1.36
		D	Rural Real (Market Value)	0.82	22.20	29.11	68.35	1.12
		F1	Commercial Real	0.93	20.73	27.58	68.96	1.07
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	15.88	62.50	87.50	1.03
		J	Utilities	1.01	7.73	75.00	87.50	1.03
		L1	Commercial Personal	1.01	5.26	87.50	100.00	0.98
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**28.68**	**44.63**	**70.73**	**1.14**
229	Tyler	A	Single-family Residence	0.96	21.13	31.81	69.54	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	15.56	58.82	74.50	1.02
		F1	Commercial Real	0.94	11.82	59.25	88.88	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	6.73	92.68	92.68	1.01
		J	Utilities	1.02	7.84	90.00	90.00	0.94
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**17.32**	**47.25**	**74.75**	**1.02**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
230	Upshur	A	Single-family Residence	1.01	13.01	55.93	86.54	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.99	18.60	46.71	75.65	1.05
		F1	Commercial Real	0.89	19.02	32.78	75.40	1.08
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	8.17	72.11	93.26	0.99
		J	Utilities	1.01	6.07	75.00	100.00	0.96
		L1	Commercial Personal	1.00	14.75	56.25	81.25	0.97
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**14.05**	**56.66**	**83.47**	**1.04**
231	Upton	A	Single-family Residence	0.92	9.07	77.41	90.32	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	6.73	78.26	95.65	1.02
		J	Utilities	0.99	19.95	62.50	75.00	1.02
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**9.24**	**70.50**	**92.80**	**0.99**
232	Uvalde	A	Single-family Residence	0.96	11.40	61.65	88.83	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.99	19.33	60.71	67.85	0.99
		D	Rural Real (Market Value)	1.02	25.44	36.00	60.00	1.08
		F1	Commercial Real	0.97	7.40	79.54	93.18	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	0.99	1.73	100.00	100.00	1.00
		L1	Commercial Personal	1.00	8.22	69.56	91.30	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**14.94**	**55.63**	**80.88**	**1.03**
233	Val Verde	A	Single-family Residence	0.95	22.15	50.00	75.56	1.07
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.92	9.61	89.47	89.47	1.05
		F1	Commercial Real	0.98	7.56	79.48	89.74	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.98	6.12	79.54	97.72	1.00
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	7.45	77.27	95.45	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**16.30**	**62.91**	**83.11**	**1.02**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
234	**Van Zandt**	A	Single-family Residence	0.96	11.54	61.14	89.67	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	17.28	44.30	76.01	1.05
		F1	Commercial Real	0.97	12.99	58.82	85.29	0.96
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	6.35	87.09	96.77	0.97
		J	Utilities	1.01	4.35	88.88	100.00	0.97
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**13.26**	**56.77**	**84.67**	**0.99**
235	**Victoria**	A	Single-family Residence	0.99	8.80	70.78	93.67	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	14.09	57.47	79.31	0.97
		F1	Commercial Real	0.94	11.53	59.09	90.90	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	11.16	57.14	85.71	0.94
		J	Utilities	0.99	3.54	95.00	100.00	1.00
		L1	Commercial Personal	1.01	6.10	81.25	93.75	1.03
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**9.79**	**68.84**	**91.79**	**1.03**
236	**Walker**	A	Single-family Residence	0.98	8.63	78.41	94.24	1.02
		B	Multifamily Residence	1.01	5.82	88.23	100.00	0.98
		C	Vacant Lots	0.99	16.61	51.85	77.77	1.02
		D	Rural Real (Market Value)	0.99	19.78	36.84	67.36	1.05
		F1	Commercial Real	0.98	4.85	95.83	100.00	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.02	5.46	85.71	85.71	1.01
		L1	Commercial Personal	1.10	14.51	50.00	83.33	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**12.78**	**62.46**	**84.08**	**1.00**
237	**Waller**	A	Single-family Residence	0.98	9.46	73.87	92.39	1.03
		B	Multifamily Residence	0.95	8.23	64.70	100.00	0.99
		C	Vacant Lots	0.99	11.40	64.28	89.28	1.00
		D	Rural Real (Market Value)	1.02	24.53	30.58	64.70	1.19
		F1	Commercial Real	1.00	11.37	62.10	84.21	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	14.33	62.50	75.00	0.97
		J	Utilities	1.02	11.03	50.00	87.50	0.93
		L1	Commercial Personal	1.01	13.70	55.55	85.71	1.23
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**12.17**	**66.16**	**87.85**	**1.09**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
238	Ward	A	Single-family Residence	0.75	18.45	35.48	77.41	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.93	7.20	80.00	90.00	1.07
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	8.23	76.27	98.30	0.99
		J	Utilities	1.00	11.76	88.23	88.23	1.07
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.97**	**13.45**	**56.41**	**81.19**	**0.94**
239	Washington	A	Single-family Residence	0.98	12.90	53.94	90.78	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	16.16	53.96	84.12	1.06
		F1	Commercial Real	0.98	7.05	78.26	100.00	0.96
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.91	17.26	39.47	71.05	1.05
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	11.48	81.48	92.59	1.00
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**13.98**	**59.05**	**86.20**	**1.07**
240	Webb	A	Single-family Residence	0.93	8.34	68.99	97.56	1.00
		B	Multifamily Residence	0.98	5.82	85.18	96.29	1.00
		C	Vacant Lots	1.02	15.87	38.09	76.19	0.96
		D	Rural Real (Market Value)	0.92	16.18	40.74	81.48	1.00
		F1	Commercial Real	0.97	5.61	86.53	98.07	1.00
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	22.22	47.94	79.45	1.09
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	1.00	6.74	78.00	96.00	1.01
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**11.23**	**66.16**	**91.83**	**0.98**
241	Wharton	A	Single-family Residence	0.98	10.47	61.51	93.05	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.00	12.58	59.59	82.82	1.01
		F1	Commercial Real	0.95	10.23	59.64	91.22	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.99	10.98	80.21	89.01	1.03
		J	Utilities	1.01	4.25	85.29	100.00	0.97
		L1	Commercial Personal	0.98	9.10	70.27	89.18	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**10.48**	**65.66**	**90.86**	**1.01**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
242	Wheeler	A	Single-family Residence	0.93	16.68	47.50	80.00	1.05
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.96	25.71	40.00	68.33	1.04
		F1	Commercial Real	0.98	6.33	80.00	95.00	1.02
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.03	70.19	57.37	75.95	1.58
		J	Utilities	0.99	3.68	90.90	100.00	1.00
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**46.72**	**54.51**	**75.98**	**1.26**
243	Wichita	A	Single-family Residence	0.99	7.17	80.46	96.31	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.99	13.10	64.51	77.41	1.04
		F1	Commercial Real	0.97	9.72	73.01	93.65	1.14
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	10.54	63.63	90.90	1.01
		J	Utilities	1.00	26.60	86.66	86.66	1.23
		L1	Commercial Personal	0.99	4.45	92.85	97.32	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**7.71**	**80.15**	**95.13**	**1.05**
244	Wilbarger	A	Single-family Residence	0.90	22.53	34.00	65.00	1.09
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.96	8.38	81.13	86.79	0.99
		F1	Commercial Real	0.93	11.29	58.33	91.66	1.04
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	18.19	43.75	71.87	1.01
		J	Utilities	0.97	3.51	100.00	100.00	1.01
		L1	Commercial Personal	0.99	4.29	87.50	95.83	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**14.95**	**54.83**	**79.43**	**1.00**
245	Willacy	A	Single-family Residence	0.97	10.70	58.01	96.18	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.95	8.82	75.00	87.50	0.99
		D	Rural Real (Market Value)	0.94	9.67	73.91	86.95	1.00
		F1	Commercial Real	0.95	8.95	63.63	95.45	0.97
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	15.10	60.97	82.92	1.05
		J	Utilities	0.99	3.96	91.66	100.00	1.00
		L1	Commercial Personal	1.00	10.24	72.72	84.84	1.04
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**10.74**	**64.40**	**92.88**	**1.00**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
246	**Williamson**	A	Single-family Residence	1.00	6.46	80.19	98.15	1.00
		B	Multifamily Residence	0.99	4.40	85.45	100.00	1.01
		C	Vacant Lots	1.00	9.29	67.30	88.46	0.98
		D	Rural Real (Market Value)	1.00	13.57	58.06	83.87	1.02
		F1	Commercial Real	1.00	7.31	79.76	95.23	0.99
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	1.02	2.10	90.90	100.00	1.00
		L1	Commercial Personal	0.99	5.96	85.24	98.36	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.00**	**7.36**	**77.56**	**95.75**	**1.01**
247	**Wilson**	A	Single-family Residence	0.98	7.42	80.11	93.27	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.97	16.08	51.42	74.28	1.01
		D	Rural Real (Market Value)	0.97	17.22	37.34	80.72	1.03
		F1	Commercial Real	1.01	10.94	54.54	90.90	1.01
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	*	*	*	*	*
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**9.83**	**68.58**	**89.73**	**1.00**
248	**Winkler**	A	Single-family Residence	0.73	48.19	27.69	52.30	1.19
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	12.89	61.66	91.66	1.03
		J	Utilities	1.00	7.29	70.58	100.00	0.99
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.96**	**26.72**	**36.61**	**61.26**	**0.98**
249	**Wise**	A	Single-family Residence	1.01	10.86	72.76	89.70	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	0.98	11.92	58.82	85.29	0.98
		D	Rural Real (Market Value)	1.03	20.74	54.58	77.72	1.08
		F1	Commercial Real	1.00	9.16	76.36	89.09	1.03
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	10.40	65.85	90.85	1.01
		J	Utilities	0.99	3.25	98.43	98.43	0.98
		L1	Commercial Personal	1.03	5.43	91.17	100.00	1.02
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**1.01**	**12.50**	**69.41**	**87.80**	**1.05**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
250	**Wood**	A	Single-family Residence	0.98	12.13	64.42	87.87	1.02
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	1.00	41.74	51.42	65.71	1.30
		D	Rural Real (Market Value)	0.98	24.68	36.50	66.66	1.13
		F1	Commercial Real	0.89	20.00	32.63	72.63	1.08
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.02	19.23	58.10	85.13	1.07
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	0.99	5.05	85.71	100.00	0.99
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.98**	**17.46**	**53.87**	**80.74**	**1.01**
251	**Yoakum**	A	Single-family Residence	0.85	18.78	32.14	71.42	1.03
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.95	11.87	77.77	88.88	0.94
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	0.97	11.48	64.28	85.71	0.91
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.94**	**15.11**	**50.00**	**81.66**	**0.92**
252	**Young**	A	Single-family Residence	0.99	6.07	80.26	95.96	1.01
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	0.97	11.40	65.06	85.54	1.04
		F1	Commercial Real	0.98	15.78	73.61	83.33	1.06
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.00	7.87	70.12	96.10	0.99
		J	Utilities	1.00	8.43	86.95	86.95	0.94
		L1	Commercial Personal	0.98	4.54	95.00	95.00	0.97
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**8.70**	**75.30**	**91.96**	**1.01**
253	**Zapata**	A	Single-family Residence	0.87	10.59	71.42	89.28	0.99
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	*	*	*	*	*
		F1	Commercial Real	*	*	*	*	*
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	19.38	50.00	73.33	1.05
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**18.20**	**48.86**	**80.68**	**0.99**

*Denotes untested category

2007 Appraisal District Study Summary: Final Results *(continued)*

CAD #	CAD Name		Category Description	Median	COD	10% of Median	25% of Median	Price Diff
254	**Zavala**	A	Single-family Residence	0.96	8.92	73.68	94.73	1.00
		B	Multifamily Residence	*	*	*	*	*
		C	Vacant Lots	*	*	*	*	*
		D	Rural Real (Market Value)	1.04	15.49	52.27	68.18	0.93
		F1	Commercial Real	0.97	5.61	94.44	100.00	0.96
		F2	Industrial Real	*	*	*	*	*
		G	Oil, Gas, Minerals	1.01	13.13	84.21	89.47	1.05
		J	Utilities	*	*	*	*	*
		L1	Commercial Personal	*	*	*	*	*
		L2	Industrial Personal	*	*	*	*	*
		M	Other Personal	*	*	*	*	*
		O	Residential Inventory	*	*	*	*	*
		S	Special Inventory	*	*	*	*	*
			Overall	**0.99**	**11.12**	**66.66**	**89.44**	**0.96**

*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 the following:

- 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 persons 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 Tax Code Chapter 313; 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.

Government Code Section 403.302 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.

Government Code Section 403.302 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.

2007 Final Property Value Study
School District Summary Worksheet – State Totals

Category		2006 Final Value Assigned	2007 Local Tax Roll Value	2007 Value Finding to TEA
A	Single-Family Residences	$ 759,550,187,058	$ 846,867,140,486	$ 846,989,232,491
B	Multifamily Residences	67,732,185,647	76,765,812,366	76,777,148,808
C	Vacant Lots	34,361,869,596	37,831,350,196	37,836,342,061
D	Rural Acreage	63,843,329,300	70,270,053,648	70,331,729,774
F1	Commercial Real	219,526,286,140	251,123,759,490	251,220,810,575
F2	Industrial Real	77,503,875,163	85,939,853,314	85,939,853,314
G	Oil, Gas, & Minerals	92,956,771,550	95,220,532,650	95,227,383,460
J	Utilities	41,259,246,266	44,722,839,741	44,723,673,716
L1	Commercial Personal	101,856,491,167	111,147,718,494	111,140,223,429
L2	Industrial Personal	71,719,306,741	82,831,198,842	82,831,198,842
M	Mobile Homes & Other Personal	5,632,230,218	5,615,772,189	5,615,772,189
N	Intangible Personal & Uncertified	0	28,820	28,820
O	Residential Inventory	7,270,238,089	9,416,544,667	9,416,544,667
S	Special Inventory	4,259,258,748	4,606,641,507	4,606,641,507
	Subtotal	**$1,547,471,275,683**	**$1,722,359,246,410**	**$1,722,656,583,653**
	Less Total Deductions	177,119,792,148	203,789,779,246	203,832,333,488
	Total Taxable Value	**$1,370,351,483,535**	**$1,518,569,467,164**	**$1,518,824,250,165**

Deductions: Texas Government Code Section 403.302

Deductions Allowed in PVS	Local Value	PTD Value	Assigned Value
Homestead – State-Mandated General $15,000	$ 71,212,049,359	$ 71,212,049,359	$ 71,212,049,359
Homestead – State-Mandated Over-65 or Disabled $10,000	13,091,887,867	13,091,887,867	13,091,887,867
Homestead – Veterans	1,610,707,118	1,610,707,118	1,610,707,118
Homestead – Over-65 or Disabled Freeze Loss	53,346,335,722	56,763,204,149	53,384,235,921
Homestead – 10% Appraisal Cap Loss	20,713,297,725	21,149,762,516	20,717,951,768
Freeport	19,622,465,643	19,622,465,643	19,622,465,643
Pollution Control	8,197,556,588	8,197,556,588	8,197,556,588
Economic Development Value Limitations	1,976,187,185	1,976,187,185	1,976,187,185
Abatements	332,230	332,230	332,230
Tax Increment Financing	12,534,144,228	12,534,144,228	12,534,144,228
Low Income Housing, Counties Under 1.4 Million Pop	104,234,907	104,234,907	104,234,907
Solar and Wind-Powered	192,148,783	192,148,783	192,148,783
Deferred Taxes	1,188,431,891	1,188,431,891	1,188,431,891
Total Deductions Allowed in PVS	**$203,789,779,246**	**$207,643,112,464**	**$203,832,333,488**

Statewide Category D Recap

Category D Detail	2007 Local Value	2007 PTD Value
Market Value Non-Qualified Acres & Farm/Ranch Imp	$ 58,639,951,403	$ 58,699,546,696
Prod Value Qualified Acres	11,630,102,245	11,632,183,078
Taxable Value	**$70,270,053,648**	**$70,331,729,774**

Final Values Worksheet

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

T1	Loss to the Additional $10,000 Homestead Exemption	T2	50% of the Loss to the Local Optional Percentage Homestead Exemption	T3	T4
1,565,724,939,524	$46,900,689,359	$1,518,824,250,165	$15,285,465,762	$1,550,439,473,762	$1,503,538,784,403

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

School District Taxable Values

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
001-902	Cayuga ISD	350,990,977	344,878,227	347,100,288	340,987,538
001-903	Elkhart ISD	196,799,918	183,040,768	196,799,918	183,040,768
001-904	Frankston ISD	287,416,302	275,826,252	278,224,874	266,634,824
001-906	Neches ISD	105,609,023	101,798,332	103,071,496	99,260,805
001-907	Palestine ISD	946,557,752	900,762,557	946,557,752	900,762,557
001-908	Westwood ISD	390,095,054	370,734,974	390,095,054	370,734,974
001-909	Slocum ISD	90,112,824	84,699,974	90,112,824	84,699,974
002-901	Andrews ISD	3,424,663,368	3,393,947,392	3,405,938,876	3,375,222,900
003-902	Hudson ISD	284,578,734	263,553,164	284,578,734	263,553,164
003-903	Lufkin ISD	2,007,738,099	1,919,694,399	2,007,738,099	1,919,694,399
003-904	Huntington ISD	179,506,292	160,453,982	167,800,659	148,748,349
003-905	Diboll ISD	296,054,652	280,785,432	287,044,922	271,775,702
003-906	Zavalla ISD	75,200,633	67,673,093	71,670,938	64,143,398
003-907	Central ISD	195,813,249	177,628,049	195,813,249	177,628,049
004-901	Aransas County ISD	2,321,162,991	2,266,738,831	2,321,162,991	2,266,738,831
005-901	Archer City ISD	180,206,924	172,620,749	180,206,924	172,620,749
005-902	Holliday ISD	220,525,298	208,170,568	220,525,298	208,170,568
005-904	Windthorst ISD	58,527,079	55,031,429	58,527,079	55,031,429
006-902	Claude ISD	104,434,654	99,134,965	104,434,654	99,134,965
007-901	Charlotte ISD	89,418,544	85,142,228	89,418,544	85,142,228
007-902	Jourdanton ISD	407,453,209	395,408,009	407,453,209	395,408,009
007-904	Lytle ISD	193,633,083	181,357,613	193,633,083	181,357,613
007-905	Pleasanton ISD	611,301,219	577,844,329	611,301,219	577,844,329
007-906	Poteet ISD	167,228,343	152,689,135	167,228,343	152,689,135
008-901	Bellville ISD	792,125,462	757,702,443	792,125,462	757,702,443
008-902	Sealy ISD	977,650,755	947,127,105	943,359,688	912,836,038
008-903	Brazos ISD	401,703,577	391,216,651	398,844,434	388,357,508
009-901	Muleshoe ISD	238,767,334	226,973,481	238,767,334	226,973,481
010-901	Medina ISD	166,815,784	161,784,150	166,815,784	161,784,150
010-902	Bandera ISD	1,022,599,591	976,713,163	1,022,599,591	976,713,163
011-901	Bastrop ISD	2,363,655,066	2,276,376,636	2,363,655,066	2,276,376,636
011-902	Elgin ISD	794,941,737	759,804,360	794,941,737	759,804,360
011-904	Smithville ISD	492,016,073	467,076,732	492,016,073	467,076,732
011-905	McDade ISD	61,348,925	58,316,011	61,348,925	58,316,011
012-901	Seymour ISD	148,506,900	137,442,260	148,506,900	137,442,260
013-901	Beeville ISD	547,795,384	510,262,347	547,795,384	510,262,347
013-902	Pawnee ISD	172,606,661	170,715,901	171,502,611	169,611,851
013-903	Pettus ISD	143,134,758	138,755,508	143,134,758	138,755,508
013-905	Skidmore-Tynan ISD	116,017,402	109,767,862	112,770,132	106,520,592
014-901	Academy ISD	179,916,098	168,834,172	179,916,098	168,834,172
014-902	Bartlett ISD	75,902,503	70,288,921	75,902,503	70,288,921
014-903	Belton ISD	1,694,426,120	1,605,561,970	1,694,426,120	1,605,561,970
014-905	Holland ISD	80,412,929	74,779,060	80,412,929	74,779,060
014-906	Killeen ISD	5,439,720,630	5,202,837,903	5,439,720,630	5,202,837,903

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
014-907	Rogers ISD	138,210,929	128,985,393	138,210,929	128,985,393
014-908	Salado ISD	537,253,879	517,882,757	537,253,879	517,882,757
014-909	Temple ISD	2,553,201,286	2,450,111,506	2,553,201,286	2,450,111,506
014-910	Troy ISD	224,234,948	210,409,829	224,234,948	210,409,829
015-901	Alamo Heights ISD	4,488,347,424	4,414,736,091	4,488,347,424	4,414,736,091
015-904	Harlandale ISD	1,309,738,953	1,197,178,769	1,309,738,953	1,197,178,769
015-905	Edgewood ISD	981,669,021	882,209,569	981,669,021	882,209,569
015-907	San Antonio ISD	11,199,526,203	10,692,743,033	11,199,526,203	10,692,743,033
015-908	South San Antonio ISD	1,163,424,572	1,097,187,360	1,163,424,572	1,097,187,360
015-909	Somerset ISD	341,755,066	317,294,529	341,755,066	317,294,529
015-910	Northeast ISD	25,872,525,196	25,058,748,432	25,872,525,196	25,058,748,432
015-911	East Central ISD	1,714,456,326	1,623,894,030	1,714,456,326	1,623,894,030
015-912	Southwest ISD	1,470,530,646	1,400,604,118	1,470,530,646	1,400,604,118
015-915	Northside ISD	28,153,151,692	27,251,725,350	28,153,151,692	27,251,725,350
015-916	Judson ISD	5,501,101,279	5,290,848,265	5,501,101,279	5,290,848,265
015-917	Southside ISD	506,332,608	470,606,887	506,332,608	470,606,887
016-901	Johnson City ISD	495,700,905	482,196,279	495,700,905	482,196,279
016-902	Blanco ISD	571,339,588	554,781,328	571,339,588	554,781,328
017-901	Borden County ISD	686,857,790	685,635,890	686,517,296	685,295,396
018-901	Clifton ISD	428,716,172	412,056,112	428,716,172	412,056,112
018-902	Meridian ISD	134,449,248	128,072,868	134,449,248	128,072,868
018-903	Morgan ISD	53,486,872	51,312,702	53,486,872	51,312,702
018-904	Valley Mills ISD	175,887,225	168,437,674	175,887,225	168,437,674
018-905	Walnut Springs ISD	64,263,658	62,002,668	64,263,658	62,002,668
018-906	Iredell ISD	66,524,200	64,067,431	66,524,200	64,067,431
018-907	Kopperl ISD	100,222,645	95,289,484	100,222,645	95,289,484
018-908	Cranfills Gap ISD	59,508,175	57,189,465	59,508,175	57,189,465
019-901	DeKalb ISD	150,996,950	139,031,460	150,996,950	139,031,460
019-902	Hooks ISD	130,659,962	119,392,762	130,659,962	119,392,762
019-903	Maud ISD	53,075,138	47,580,818	53,075,138	47,580,818
019-905	New Boston ISD	296,441,093	278,001,813	296,441,093	278,001,813
019-906	Redwater ISD	181,741,583	169,501,573	181,741,583	169,501,573
019-907	Texarkana ISD	1,786,386,303	1,730,906,443	1,786,386,303	1,730,906,443
019-908	Liberty-Eylau ISD	482,110,984	455,147,264	482,110,984	455,147,264
019-909	Simms ISD	84,616,069	77,200,999	84,616,069	77,200,999
019-910	Malta ISD	16,596,740	14,776,100	16,596,740	14,776,100
019-911	Red Lick ISD	144,627,944	138,448,574	144,627,944	138,448,574
019-912	Pleasant Grove ISD	749,649,626	724,228,976	749,649,626	724,228,976
019-913	Hubbard ISD	17,639,205	16,095,435	17,639,205	16,095,435
019-914	Leary ISD	27,426,971	25,227,571	27,426,971	25,227,571
020-901	Alvin ISD	2,952,057,446	2,789,084,980	2,952,057,446	2,789,084,980
020-902	Angleton ISD	2,582,404,578	2,511,879,939	2,582,404,578	2,511,879,939
020-904	Danbury ISD	167,588,200	158,894,603	167,588,200	158,894,603
020-905	Brazosport ISD	7,158,955,933	7,028,634,730	7,083,329,688	6,953,008,485

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
020-906	Sweeny ISD	1,588,870,886	1,562,450,863	1,565,086,219	1,538,666,196
020-907	Columbia-Brazoria ISD	781,975,701	733,960,501	758,069,675	710,054,475
020-908	Pearland ISD	5,508,918,671	5,286,267,824	5,508,918,671	5,286,267,824
020-910	Damon ISD	43,951,163	41,268,967	43,951,163	41,268,967
021-901	College Station ISD	4,993,421,744	4,898,584,003	4,993,421,744	4,898,584,003
021-902	Bryan ISD	4,081,895,399	3,946,604,312	4,081,895,399	3,946,604,312
022-004	Terlingua CSD	64,179,297	62,356,963	64,179,297	62,356,963
022-901	Alpine ISD	337,227,783	318,631,926	329,151,052	310,555,195
022-902	Marathon ISD	54,040,355	52,463,150	54,040,355	52,463,150
022-903	San Vincente ISD	6,325,744	6,285,013	6,325,744	6,285,013
023-902	Silverton ISD	52,982,228	49,960,366	52,982,228	49,960,366
024-901	Brooks County ISD	928,089,340	914,132,169	928,089,340	914,132,169
025-901	Bangs ISD	229,209,079	212,189,743	229,209,079	212,189,743
025-902	Brownwood ISD	1,021,961,509	978,222,708	1,021,961,509	978,222,708
025-904	Blanket ISD	36,559,594	33,357,878	36,559,594	33,357,878
025-905	May ISD	115,065,188	108,928,577	115,065,188	108,928,577
025-906	Zephyr ISD	31,179,114	29,318,640	31,179,114	29,318,640
025-908	Brookesmith ISD	43,747,882	41,339,883	43,747,882	41,339,883
025-909	Early ISD	213,709,619	200,420,889	213,709,619	200,420,889
026-901	Caldwell ISD	637,925,285	613,958,980	637,925,285	613,958,980
026-902	Somerville ISD	198,628,179	187,284,883	198,628,179	187,284,883
026-903	Snook ISD	150,773,756	143,681,554	150,773,756	143,681,554
027-903	Burnet CISD	1,412,182,745	1,357,894,705	1,412,182,745	1,357,894,705
027-904	Marble Falls ISD	2,289,003,127	2,234,831,615	2,289,003,127	2,234,831,615
028-902	Lockhart ISD	806,714,835	761,543,927	806,714,835	761,543,927
028-903	Luling ISD	297,534,674	283,392,555	297,534,674	283,392,555
028-906	Prairie Lea ISD	95,565,975	93,076,404	95,565,975	93,076,404
029-901	Calhoun County ISD	4,056,091,729	4,008,427,761	4,017,813,351	3,970,149,383
030-901	Cross Plains ISD	87,737,001	80,765,141	87,737,001	80,765,141
030-902	Clyde ISD	325,764,417	305,249,807	325,764,417	305,249,807
030-903	Baird ISD	96,454,562	89,632,172	96,454,562	89,632,172
030-906	Eula ISD	172,563,186	166,451,915	172,563,186	166,451,915
031-901	Brownsville ISD	4,898,380,498	4,665,566,263	4,898,380,498	4,665,566,263
031-903	Harlingen ISD	2,970,711,650	2,838,242,010	2,970,711,650	2,838,242,010
031-905	La Feria ISD	335,508,701	312,294,033	335,508,701	312,294,033
031-906	Los Fresnos CISD	1,120,143,547	1,066,565,485	1,120,143,547	1,066,565,485
031-909	Point Isabel ISD	3,116,378,119	3,092,027,239	3,116,378,119	3,092,027,239
031-911	Rio Hondo ISD	197,583,177	183,178,036	197,583,177	183,178,036
031-912	San Benito ISD	780,508,763	721,958,873	780,508,763	721,958,873
031-913	Santa Maria ISD	40,181,927	37,398,581	40,181,927	37,398,581
031-914	Santa Rosa ISD	66,969,058	60,317,948	66,969,058	60,317,948
032-902	Pittsburg ISD	632,819,058	603,914,033	632,819,058	603,914,033
033-901	Groom ISD	67,562,710	65,197,100	67,562,710	65,197,100
033-902	Panhandle ISD	385,053,243	375,496,903	377,133,508	367,577,168

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
033-904	White Deer ISD	378,893,396	374,024,986	376,506,191	371,637,781
034-901	Atlanta ISD	408,719,382	379,172,062	408,719,382	379,172,062
034-902	Avinger ISD	51,695,798	48,137,978	51,695,798	48,137,978
034-903	Hughes Springs ISD	350,740,167	337,747,797	350,740,167	337,747,797
034-905	Linden-Kildare CISD	193,749,969	177,042,949	184,385,399	167,678,379
034-906	McLeod ISD	29,374,923	26,863,313	29,374,923	26,863,313
034-907	Queen City ISD	353,186,601	338,487,571	344,328,596	329,629,566
034-908	Marietta CISD	18,073,489	15,865,619	18,073,489	15,865,619
034-909	Bloomburg ISD	34,512,291	30,756,931	34,512,291	30,756,931
035-901	Dimmitt ISD	193,643,830	183,679,020	193,643,830	183,679,020
035-902	Hart ISD	60,059,470	57,535,050	60,059,470	57,535,050
035-903	Nazareth ISD	27,497,928	25,632,408	27,497,928	25,632,408
036-901	Anahuac ISD	307,419,676	289,331,836	293,376,196	275,288,356
036-902	Barbers Hill ISD	3,038,285,673	3,002,648,603	2,982,213,563	2,946,576,493
036-903	East Chambers ISD	265,939,420	252,755,490	254,966,835	241,782,905
037-901	Alto ISD	133,796,115	126,294,248	133,796,115	126,294,248
037-904	Jacksonville ISD	891,538,493	839,330,771	891,538,493	839,330,771
037-907	Rusk ISD	346,642,372	322,884,658	346,642,372	322,884,658
037-908	New Summerfield ISD	39,231,040	35,830,175	39,231,040	35,830,175
037-909	Wells ISD	48,065,062	44,241,815	48,065,062	44,241,815
038-901	Childress ISD	183,377,860	168,331,310	183,377,860	168,331,310
039-901	Byers ISD	22,477,748	20,587,958	22,477,748	20,587,958
039-902	Henrietta ISD	314,742,382	298,622,522	314,742,382	298,622,522
039-903	Petrolia ISD	85,636,408	79,735,528	85,636,408	79,735,528
039-904	Bellevue ISD	41,177,619	39,144,629	41,177,619	39,144,629
039-905	Midway ISD	72,549,119	70,038,739	72,549,119	70,038,739
040-901	Morton ISD	63,123,474	58,738,084	63,123,474	58,738,084
040-902	Whiteface-Bledsoe CISD	666,580,360	664,796,300	666,580,360	664,796,300
041-901	Bronte ISD	80,911,042	76,914,700	78,837,983	74,841,641
041-902	Robert Lee ISD	161,217,977	156,381,899	158,874,600	154,038,522
042-901	Coleman ISD	115,137,314	101,461,334	115,137,314	101,461,334
042-903	Santa Anna ISD	54,786,101	50,864,621	54,786,101	50,864,621
042-905	Panther Creek CISD	67,889,703	64,744,601	67,889,703	64,744,601
042-906	Novice ISD	40,563,373	38,602,063	40,563,373	38,602,063
043-901	Allen ISD	6,306,703,943	6,132,400,919	6,306,703,943	6,132,400,919
043-902	Anna ISD	504,795,904	483,177,652	504,795,904	483,177,652
043-903	Celina ISD	591,495,491	574,113,307	591,495,491	574,113,307
043-904	Farmersville ISD	316,899,777	300,660,670	316,899,777	300,660,670
043-905	Frisco ISD	14,127,895,627	13,838,064,635	14,127,895,627	13,838,064,635
043-907	McKinney ISD	8,568,634,809	8,349,721,097	8,568,634,809	8,349,721,097
043-908	Melissa ISD	398,784,610	386,539,791	398,784,610	386,539,791
043-910	Plano ISD	32,850,471,336	32,145,126,921	32,850,471,336	32,145,126,921
043-911	Princeton ISD	500,331,696	473,273,525	500,331,696	473,273,525
043-912	Prosper ISD	1,385,560,817	1,360,309,165	1,385,560,817	1,360,309,165

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
043-914	Wylie ISD	2,908,600,564	2,794,355,919	2,908,600,564	2,794,355,919
043-917	Blue Ridge ISD	124,178,528	116,619,474	124,178,528	116,619,474
043-918	Community ISD	428,065,253	409,340,030	428,065,253	409,340,030
043-919	Lovejoy ISD	1,355,121,918	1,319,661,918	1,355,121,918	1,319,661,918
044-902	Wellington ISD	86,395,260	79,695,410	86,395,260	79,695,410
044-904	Samnorwood ISD	36,841,847	36,436,407	36,841,847	36,436,407
045-902	Columbus ISD	656,906,571	629,550,902	650,504,246	623,148,577
045-903	Rice CISD	620,377,084	603,976,342	620,377,084	603,976,342
045-905	Weimar ISD	246,013,021	233,044,246	246,013,021	233,044,246
046-901	New Braunfels ISD	2,576,930,308	2,478,933,089	2,576,930,308	2,478,933,089
046-902	Comal ISD	8,543,043,677	8,314,388,556	8,064,056,849	7,835,401,728
047-901	Comanche ISD	263,101,827	245,302,346	263,101,827	245,302,346
047-902	DeLeon ISD	150,687,415	139,707,697	150,687,415	139,707,697
047-903	Gustine ISD	41,815,638	38,919,427	41,815,638	38,919,427
047-905	Sidney ISD	20,367,471	18,596,848	20,367,471	18,596,848
048-901	Eden CISD	144,475,154	140,196,864	144,475,154	140,196,864
048-903	Paint Rock ISD	63,307,899	61,393,889	63,307,899	61,393,889
049-901	Gainesville ISD	818,313,754	781,580,042	818,313,754	781,580,042
049-902	Muenster ISD	240,964,079	233,055,630	240,964,079	233,055,630
049-903	Valley View ISD	167,594,287	159,509,894	167,594,287	159,509,894
049-905	Callisburg ISD	516,984,541	495,725,170	516,984,541	495,725,170
049-906	Era ISD	92,455,464	87,501,438	92,455,464	87,501,438
049-907	Lindsay ISD	172,365,622	167,338,060	172,365,622	167,338,060
049-908	Walnut Bend ISD	20,138,666	19,799,519	20,138,666	19,799,519
049-909	Sivells Bend ISD	95,292,247	93,764,539	95,292,247	93,764,539
050-901	Evant ISD	74,489,104	69,820,397	74,489,104	69,820,397
050-902	Gatesville ISD	552,858,769	515,905,016	552,858,769	515,905,016
050-904	Oglesby ISD	34,984,760	31,998,514	34,984,760	31,998,514
050-909	Jonesboro ISD	52,859,236	49,769,411	52,859,236	49,769,411
050-910	Copperas Cove ISD	1,150,247,643	1,082,346,607	1,150,247,643	1,082,346,607
051-901	Paducah ISD	127,695,905	123,236,495	126,469,585	122,010,175
052-901	Crane ISD	1,845,991,370	1,836,907,950	1,845,991,370	1,836,907,950
053-001	Crockett County CCSD	2,005,738,440	1,997,215,290	2,002,337,860	1,993,814,710
054-901	Crosbyton CISD	66,736,713	61,576,723	66,736,713	61,576,723
054-902	Lorenzo ISD	94,023,720	90,719,550	94,023,720	90,719,550
054-903	Ralls ISD	90,983,957	85,802,067	90,983,957	85,802,067
055-901	Culberson-Allamore ISD	290,863,490	286,144,290	290,863,490	286,144,290
056-901	Dalhart CISD	505,395,319	487,824,860	505,395,319	487,824,860
056-902	Texline ISD	82,630,020	81,227,860	82,630,020	81,227,860
057-903	Carrollton-Farmers Branch ISD	14,190,758,909	13,935,492,841	14,190,758,909	13,935,492,841
057-904	Cedar Hill ISD	2,947,216,503	2,847,610,979	2,947,216,503	2,847,610,979
057-905	Dallas ISD	79,016,437,325	77,450,120,650	77,502,064,615	75,935,747,940
057-906	DeSoto ISD	2,463,761,653	2,357,468,357	2,463,761,653	2,357,468,357
057-907	Duncanville ISD	3,629,580,518	3,495,429,274	3,629,580,518	3,495,429,274

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
057-909	Garland ISD	14,220,459,204	13,645,081,708	14,220,459,204	13,645,081,708
057-910	Grand Prairie ISD	4,733,290,801	4,531,963,502	4,733,290,801	4,531,963,502
057-911	Highland Park ISD	11,435,139,599	11,353,503,104	10,534,200,091	10,452,563,596
057-912	Irving ISD	9,545,412,664	9,315,564,755	9,545,412,664	9,315,564,755
057-913	Lancaster ISD	1,731,810,136	1,661,997,964	1,731,810,136	1,661,997,964
057-914	Mesquite ISD	6,898,509,089	6,593,029,177	6,898,509,089	6,593,029,177
057-916	Richardson ISD	17,661,584,832	17,237,801,052	17,237,535,958	16,813,752,178
057-919	Sunnyvale ISD	574,452,045	562,134,345	574,452,045	562,134,345
057-922	Coppell ISD	7,237,404,588	7,130,941,583	7,237,404,588	7,130,941,583
058-902	Dawson ISD	212,231,127	211,472,257	212,231,127	211,472,257
058-905	Klondike CISD	340,418,563	338,929,823	339,530,453	338,041,713
058-906	Lamesa ISD	381,401,595	359,488,835	375,697,135	353,784,375
058-909	Sands ISD	169,980,338	168,482,128	169,223,273	167,725,063
059-901	Hereford ISD	763,481,101	730,880,701	763,481,101	730,880,701
059-902	Walcott ISD	31,343,239	31,088,639	31,343,239	31,088,639
060-902	Cooper ISD	154,962,317	142,319,614	154,962,317	142,319,614
060-914	Fannindel ISD	49,767,471	45,510,997	49,767,471	45,510,997
061-901	Denton ISD	8,986,831,135	8,743,771,000	8,986,831,135	8,743,771,000
061-902	Lewisville ISD	22,111,406,529	21,575,056,616	22,111,406,529	21,575,056,616
061-903	Pilot Point ISD	487,078,086	470,829,209	487,078,086	470,829,209
061-905	Krum ISD	734,829,348	718,210,686	734,829,348	718,210,686
061-906	Ponder ISD	830,000,609	819,884,828	830,000,609	819,884,828
061-907	Aubrey ISD	516,811,474	498,515,820	516,811,474	498,515,820
061-908	Sanger ISD	682,110,317	656,001,419	682,110,317	656,001,419
061-910	Argyle ISD	896,476,562	878,984,723	896,476,562	878,984,723
061-911	Northwest ISD	8,432,538,097	8,316,129,498	8,432,538,097	8,316,129,498
061-912	Lake Dallas ISD	1,244,464,917	1,197,135,531	1,244,464,917	1,197,135,531
061-914	Little Elm ISD	1,490,694,794	1,439,673,984	1,490,694,794	1,439,673,984
062-901	Cuero ISD	397,249,946	375,916,586	397,249,946	375,916,586
062-902	Nordheim ISD	73,018,541	70,874,001	73,018,541	70,874,001
062-903	Yoakum ISD	353,632,255	332,258,250	353,632,255	332,258,250
062-904	Yorktown ISD	127,874,877	117,954,507	127,874,877	117,954,507
062-905	Westhoff ISD	21,606,692	20,158,562	21,606,692	20,158,562
062-906	Meyersville ISD	74,611,120	71,325,270	74,611,120	71,325,270
063-903	Spur ISD	243,835,952	239,386,322	243,835,952	239,386,322
063-906	Patton Springs ISD	23,330,918	22,497,998	23,330,918	22,497,998
064-903	Carrizo Springs CISD	468,809,770	451,189,803	462,805,848	445,185,881
065-901	Clarendon ISD	121,109,295	113,243,436	121,109,295	113,243,436
065-902	Hedley ISD	37,322,743	36,026,956	37,322,743	36,026,956
066-005	Ramirez CSD	26,347,228	25,898,038	26,294,827	25,845,637
066-901	Benavides ISD	303,052,405	296,533,489	303,052,405	296,533,489
066-902	San Diego ISD	134,653,632	122,210,962	134,653,632	122,210,962
066-903	Freer ISD	344,850,306	337,812,510	342,918,563	335,880,767
067-902	Cisco ISD	396,965,840	385,252,830	396,965,840	385,252,830

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
067-903	Eastland ISD	319,898,207	303,655,327	319,898,207	303,655,327
067-904	Gorman ISD	53,127,890	48,571,470	53,127,890	48,571,470
067-907	Ranger ISD	82,239,935	76,107,365	82,239,935	76,107,365
067-908	Rising Star ISD	35,673,550	32,190,330	35,673,550	32,190,330
068-901	Ector County ISD	8,105,060,218	7,838,453,735	7,908,301,275	7,641,694,792
069-901	Rocksprings ISD	298,468,633	294,858,094	298,468,633	294,858,094
069-902	Nueces Canyon CISD	158,541,694	153,268,182	158,541,694	153,268,182
070-901	Avalon ISD	32,859,474	31,249,784	32,859,474	31,249,784
070-903	Ennis ISD	1,614,408,431	1,564,068,220	1,614,408,431	1,564,068,220
070-905	Ferris ISD	314,918,071	297,085,422	314,918,071	297,085,422
070-907	Italy ISD	99,802,792	93,650,836	99,802,792	93,650,836
070-908	Midlothian ISD	2,361,741,223	2,288,032,311	2,298,404,124	2,224,695,212
070-909	Milford ISD	53,342,184	50,829,364	53,342,184	50,829,364
070-910	Palmer ISD	222,341,722	210,375,235	222,341,722	210,375,235
070-911	Red Oak ISD	1,182,732,142	1,125,695,479	1,182,732,142	1,125,695,479
070-912	Waxahachie ISD	2,559,543,704	2,481,970,094	2,559,543,704	2,481,970,094
070-915	Maypearl ISD	195,633,380	185,479,257	195,633,380	185,479,257
071-901	Clint ISD	816,761,963	792,354,413	816,761,963	792,354,413
071-902	El Paso ISD	13,730,210,087	13,240,270,839	13,730,210,087	13,240,270,839
071-903	Fabens ISD	134,083,997	123,203,348	134,083,997	123,203,348
071-904	San Elizario ISD	140,935,412	127,477,179	140,935,412	127,477,179
071-905	Ysleta ISD	6,198,871,029	5,825,488,264	5,800,893,464	5,427,510,699
071-906	Anthony ISD	123,178,632	118,068,533	123,178,632	118,068,533
071-907	Canutillo ISD	1,067,978,430	1,028,898,152	1,067,978,430	1,028,898,152
071-908	Tornillo ISD	49,897,541	47,239,246	49,897,541	47,239,246
071-909	Socorro ISD	6,104,769,360	5,852,365,910	6,104,769,360	5,852,365,910
072-901	Three-Way ISD	35,160,820	33,868,390	35,160,820	33,868,390
072-902	Dublin ISD	268,784,749	255,092,689	268,784,749	255,092,689
072-903	Stephenville ISD	1,196,999,661	1,154,074,431	1,196,999,661	1,154,074,431
072-904	Bluff Dale ISD	115,228,764	112,673,424	115,228,764	112,673,424
072-908	Huckabay ISD	100,808,942	97,596,012	100,808,942	97,596,012
072-909	Lingleville ISD	66,571,361	64,294,101	66,571,361	64,294,101
072-910	Morgan Mill ISD	58,794,056	56,436,946	58,794,056	56,436,946
073-901	Chilton ISD	52,516,100	48,552,810	52,516,100	48,552,810
073-903	Marlin ISD	188,798,456	173,153,116	188,798,456	173,153,116
073-904	Westphalia ISD	18,063,129	16,886,869	18,063,129	16,886,869
073-905	Rosebud-Lott ISD	122,672,805	112,099,075	122,672,805	112,099,075
074-903	Bonham ISD	481,058,163	447,280,068	481,058,163	447,280,068
074-904	Dodd City ISD	34,122,049	31,111,667	34,122,049	31,111,667
074-905	Ector ISD	31,552,139	28,800,760	31,552,139	28,800,760
074-907	Honey Grove CISD	121,165,568	112,171,330	121,165,568	112,171,330
074-909	Leonard ISD	119,742,006	111,346,876	119,742,006	111,346,876
074-911	Savoy ISD	86,286,529	81,127,783	84,439,918	79,281,172
074-912	Trenton ISD	123,926,576	116,704,900	123,926,576	116,704,900

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
074-917	Sam Rayburn ISD	76,881,846	70,196,481	76,881,846	70,196,481
075-901	Flatonia ISD	219,336,987	210,608,636	219,336,987	210,608,636
075-902	La Grange ISD	904,538,183	872,825,224	904,538,183	872,825,224
075-903	Schulenburg ISD	308,830,573	295,620,679	308,830,573	295,620,679
075-906	Fayetteville ISD	166,194,373	161,414,388	166,194,373	161,414,388
075-908	Round Top-Carmine ISD	323,105,635	317,211,712	315,765,685	309,871,762
076-903	Roby ISD	62,766,577	59,268,799	62,766,577	59,268,799
076-904	Rotan ISD	65,163,945	60,579,685	65,163,945	60,579,685
077-901	Floydada ISD	140,098,723	129,900,203	140,098,723	129,900,203
077-902	Lockney ISD	85,571,022	80,107,712	85,571,022	80,107,712
078-901	Crowell ISD	74,425,264	70,993,879	74,425,264	70,993,879
079-901	Lamar CISD	8,676,592,060	8,455,104,561	8,676,592,060	8,455,104,561
079-906	Needville ISD	548,942,475	518,239,172	548,942,475	518,239,172
079-907	Fort Bend ISD	20,770,928,935	20,042,067,120	20,770,928,935	20,042,067,120
079-908	Kendleton ISD	44,613,316	42,114,436	44,613,316	42,114,436
079-910	Stafford MSD	1,889,189,982	1,862,676,273	1,851,774,574	1,825,260,865
080-901	Mount Vernon ISD	821,399,348	798,703,788	821,399,348	798,703,788
081-902	Fairfield ISD	2,232,538,837	2,210,577,117	2,232,538,837	2,210,577,117
081-904	Teague ISD	1,599,609,205	1,587,046,935	1,599,609,205	1,587,046,935
081-905	Wortham ISD	126,204,491	121,885,891	126,204,491	121,885,891
081-906	Dew ISD	475,992,738	474,122,478	475,992,738	474,122,478
082-902	Dilley ISD	114,338,102	108,577,292	114,338,102	108,577,292
082-903	Pearsall ISD	326,990,175	310,210,175	326,990,175	310,210,175
083-901	Seagraves ISD	203,809,891	198,937,753	203,809,891	198,937,753
083-902	Loop ISD	428,016,918	427,085,562	427,527,481	426,596,125
083-903	Seminole ISD	3,978,460,902	3,954,652,182	3,978,460,902	3,954,652,182
084-901	Dickinson ISD	2,259,789,924	2,159,806,022	2,259,789,924	2,159,806,022
084-902	Galveston ISD	4,756,604,396	4,644,788,842	4,615,665,182	4,503,849,628
084-903	High Island ISD	125,482,062	122,599,491	123,695,739	120,813,168
084-904	La Marque ISD	1,533,547,341	1,466,538,126	1,533,547,341	1,466,538,126
084-906	Texas City ISD	4,247,082,667	4,184,197,438	4,192,704,558	4,129,819,329
084-908	Hitchcock ISD	507,080,690	487,548,512	507,080,690	487,548,512
084-909	Santa Fe ISD	956,414,182	892,691,152	956,414,182	892,691,152
084-910	Clear Creek ISD	14,301,382,763	13,831,443,953	14,093,079,777	13,623,140,967
084-911	Friendswood ISD	1,986,781,494	1,915,729,430	1,986,781,494	1,915,729,430
085-902	Post ISD	642,025,110	632,426,270	642,025,110	632,426,270
085-903	Southland ISD	57,970,030	57,412,980	57,970,030	57,412,980
086-024	Doss CCSD	26,830,648	26,047,450	26,830,648	26,047,450
086-901	Fredericksburg ISD	2,009,532,833	1,951,190,625	2,009,532,833	1,951,190,625
086-902	Harper ISD	276,654,816	266,026,899	276,654,816	266,026,899
087-901	Glasscock County ISD	790,379,545	787,841,595	788,990,490	786,452,540
088-902	Goliad ISD	1,117,941,210	1,098,476,740	1,105,743,600	1,086,279,130
089-901	Gonzales ISD	526,218,654	501,318,054	526,218,654	501,318,054
089-903	Nixon-Smiley CISD	165,155,661	156,288,281	160,258,021	151,390,641

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
089-905	Waelder ISD	108,017,654	104,648,944	108,017,654	104,648,944
090-902	Lefors ISD	126,786,746	125,199,008	126,786,746	125,199,008
090-903	McLean ISD	144,379,804	141,872,335	144,379,804	141,872,335
090-904	Pampa ISD	1,035,565,998	992,195,628	1,035,565,998	992,195,628
090-905	Grandview-Hopkins ISD	108,040,126	107,819,976	108,040,126	107,819,976
091-901	Bells ISD	136,372,665	126,857,056	136,372,665	126,857,056
091-902	Collinsville ISD	120,747,653	113,861,260	120,747,653	113,861,260
091-903	Denison ISD	1,161,259,572	1,094,564,705	1,161,259,572	1,094,564,705
091-905	Howe ISD	188,340,112	176,807,734	188,340,112	176,807,734
091-906	Sherman ISD	2,122,347,479	2,046,522,874	2,122,347,479	2,046,522,874
091-907	Tioga ISD	67,739,379	64,434,088	67,739,379	64,434,088
091-908	Van Alstyne ISD	366,603,942	349,569,638	366,603,942	349,569,638
091-909	Whitesboro ISD	391,223,547	366,731,900	391,223,547	366,731,900
091-910	Whitewright ISD	141,326,544	132,737,780	141,326,544	132,737,780
091-913	Pottsboro ISD	607,580,443	583,213,479	607,580,443	583,213,479
091-914	Sadler-Southmayd ISD	330,406,405	317,729,821	330,406,405	317,729,821
091-917	Gunter ISD	164,421,114	158,702,357	164,421,114	158,702,357
091-918	Tom Bean ISD	141,109,776	130,313,608	141,109,776	130,313,608
092-901	Gladewater ISD	532,004,789	507,544,714	513,032,430	488,572,355
092-902	Kilgore ISD	1,329,449,266	1,285,983,345	1,290,733,796	1,247,267,875
092-903	Longview ISD	3,423,433,771	3,317,976,580	3,423,433,771	3,317,976,580
092-904	Pine Tree ISD	1,578,112,132	1,522,913,941	1,508,935,449	1,453,737,258
092-906	Sabine ISD	311,268,517	296,834,542	297,497,843	283,063,868
092-907	Spring Hill ISD	397,510,019	379,805,799	375,964,896	358,260,676
092-908	White Oak ISD	336,389,742	321,655,842	318,782,241	304,048,341
093-901	Anderson-Shiro CISD	390,612,090	382,369,483	390,612,090	382,369,483
093-903	Iola ISD	115,202,528	109,260,984	115,202,528	109,260,984
093-904	Navasota ISD	1,022,441,473	993,228,569	992,264,707	963,051,803
093-905	Richards ISD	104,488,855	100,363,483	104,488,855	100,363,483
094-901	Seguin ISD	2,280,205,213	2,190,641,419	2,280,205,213	2,190,641,419
094-902	Schertz-Cibolo-Universal City ISD	2,981,086,183	2,864,729,675	2,981,086,183	2,864,729,675
094-903	Navarro ISD	477,097,336	461,370,613	477,097,336	461,370,613
094-904	Marion ISD	431,878,915	414,379,815	431,878,915	414,379,815
095-901	Abernathy ISD	366,749,364	360,004,208	366,749,364	360,004,208
095-902	Cotton Center ISD	29,476,051	28,865,849	29,476,051	28,865,849
095-903	Hale Center ISD	69,989,847	64,899,351	69,989,847	64,899,351
095-904	Petersburg ISD	49,336,772	46,310,974	49,336,772	46,310,974
095-905	Plainview ISD	1,038,408,217	992,327,876	1,038,408,217	992,327,876
096-904	Memphis ISD	116,834,261	110,092,931	116,834,261	110,092,931
096-905	Turkey-Quitaque ISD	41,758,260	39,025,460	41,758,260	39,025,460
097-902	Hamilton ISD	248,298,765	233,715,655	248,298,765	233,715,655
097-903	Hico ISD	138,427,961	130,667,091	138,427,961	130,667,091
098-901	Gruver ISD	439,488,622	435,571,265	439,488,622	435,571,265
098-903	Pringle-Morse CISD	179,702,449	179,055,996	179,402,051	178,755,598

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
098-904	Spearman ISD	374,257,830	365,152,792	374,257,830	365,152,792
099-902	Chillicothe ISD	107,630,580	104,965,880	107,630,580	104,965,880
099-903	Quanah ISD	212,523,340	204,588,800	212,523,340	204,588,800
100-903	Kountze ISD	267,468,973	249,579,983	261,484,708	243,595,718
100-904	Silsbee ISD	615,325,056	574,670,636	615,325,056	574,670,636
100-905	Hardin-Jefferson ISD	892,735,358	864,729,718	872,777,238	844,771,598
100-907	Lumberton ISD	730,101,746	684,698,706	730,101,746	684,698,706
100-908	West Hardin CISD	140,901,605	132,283,295	140,901,605	132,283,295
101-902	Aldine ISD	12,555,272,254	12,226,722,033	12,555,272,254	12,226,722,033
101-903	Alief ISD	11,297,144,392	11,011,148,289	11,297,144,392	11,011,148,289
101-905	Channelview ISD	2,332,735,420	2,275,742,387	2,332,735,420	2,275,742,387
101-906	Crosby ISD	1,139,691,716	1,084,497,168	1,139,691,716	1,084,497,168
101-907	Cypress-Fairbanks ISD	32,018,012,884	31,015,872,693	30,391,408,275	29,389,268,084
101-908	Deer Park ISD	8,165,430,258	8,047,970,487	8,008,770,108	7,891,310,337
101-909	North Forest ISD	1,664,097,952	1,566,122,762	1,664,097,952	1,566,122,762
101-910	Galena Park ISD	5,167,299,055	5,031,903,668	5,040,629,891	4,905,234,504
101-911	Goose Creek CISD	9,456,223,826	9,267,509,475	9,359,200,204	9,170,485,853
101-912	Houston ISD	98,276,781,354	96,222,302,871	94,122,339,903	92,067,861,420
101-913	Humble ISD	9,228,905,902	8,868,746,218	9,228,905,902	8,868,746,218
101-914	Katy ISD	16,172,519,245	15,654,942,784	16,172,519,245	15,654,942,784
101-915	Klein ISD	12,013,027,190	11,552,402,677	12,013,027,190	11,552,402,677
101-916	La Porte ISD	5,800,351,188	5,701,956,302	5,680,645,264	5,582,250,378
101-917	Pasadena ISD	10,289,452,950	9,922,013,194	10,097,891,153	9,730,451,397
101-919	Spring ISD	7,944,594,026	7,685,407,632	7,944,594,026	7,685,407,632
101-920	Spring Branch ISD	17,224,085,619	16,894,509,877	16,109,148,451	15,779,572,709
101-921	Tomball ISD	4,262,195,184	4,147,331,659	4,262,195,184	4,147,331,659
101-924	Sheldon ISD	3,373,587,473	3,329,910,645	3,335,405,660	3,291,728,832
101-925	Huffman ISD	757,688,304	723,143,714	757,688,304	723,143,714
102-901	Karnack ISD	164,884,185	158,435,945	159,430,649	152,982,409
102-902	Marshall ISD	2,636,712,080	2,565,430,343	2,569,868,712	2,498,586,975
102-903	Waskom ISD	380,853,237	371,824,587	373,049,580	364,020,930
102-904	Hallsville ISD	2,581,036,070	2,537,643,180	2,526,757,500	2,483,364,610
102-905	Harleton ISD	161,833,100	155,061,270	155,532,251	148,760,421
102-906	Elysian Fields ISD	457,451,504	445,177,979	447,358,671	435,085,146
103-901	Channing ISD	131,360,769	130,418,154	131,360,769	130,418,154
103-902	Hartley ISD	94,588,816	93,364,477	94,588,816	93,364,477
104-901	Haskell CISD	128,314,681	119,032,305	128,314,681	119,032,305
104-903	Rule ISD	30,070,489	27,927,224	29,553,543	27,410,278
104-907	Paint Creek ISD	37,173,664	36,175,054	37,173,664	36,175,054
105-902	San Marcos CISD	3,055,215,251	2,988,192,900	3,055,215,251	2,988,192,900
105-904	Dripping Springs ISD	2,123,228,473	2,072,454,083	2,123,228,473	2,072,454,083
105-905	Wimberley ISD	1,279,116,670	1,241,574,730	1,279,116,670	1,241,574,730
105-906	Hays CISD	3,174,447,707	3,062,984,314	3,174,447,707	3,062,984,314
106-901	Canadian ISD	1,275,844,961	1,267,756,981	1,269,623,991	1,261,536,011

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
107-901	Athens ISD	1,043,637,132	994,917,012	1,043,637,132	994,917,012
107-902	Brownsboro ISD	637,717,494	593,390,424	602,792,191	558,465,121
107-904	Crossroads ISD	266,327,731	259,015,301	266,327,731	259,015,301
107-905	Eustace ISD	461,221,259	437,968,189	440,763,822	417,510,752
107-906	Malakoff ISD	843,716,819	834,321,509	843,716,819	834,321,509
107-907	Trinidad ISD	38,588,118	36,276,528	37,703,158	35,391,568
107-908	Murchison ISD	40,746,963	38,480,163	40,746,963	38,480,163
107-910	La Poynor ISD	418,242,298	411,063,348	412,807,703	405,628,753
108-902	Donna ISD	866,933,819	790,299,727	866,933,819	790,299,727
108-903	Edcouch-Elsa ISD	237,041,635	210,875,854	237,041,635	210,875,854
108-904	Edinburg CISD	5,054,276,477	4,885,084,197	5,054,276,477	4,885,084,197
108-905	Hidalgo ISD	383,838,784	372,147,094	383,838,784	372,147,094
108-906	McAllen CISD	5,949,794,141	5,762,475,693	5,949,794,141	5,762,475,693
108-907	Mercedes ISD	355,140,202	325,051,436	355,140,202	325,051,436
108-908	Mission CISD	1,575,585,305	1,479,849,416	1,575,585,305	1,479,849,416
108-909	Pharr-San Juan-Alamo ISD	3,031,008,040	2,857,158,740	3,031,008,040	2,857,158,740
108-910	Progreso ISD	105,262,014	95,836,815	105,262,014	95,836,815
108-911	Sharyland ISD	2,370,268,072	2,308,935,960	2,370,268,072	2,308,935,960
108-912	La Joya ISD	1,948,375,446	1,826,220,308	1,948,375,446	1,826,220,308
108-913	Weslaco ISD	1,559,983,048	1,461,515,234	1,559,983,048	1,461,515,234
108-914	La Villa ISD	75,176,087	71,029,045	75,176,087	71,029,045
108-915	Monte Alto ISD	50,913,234	46,297,225	50,913,234	46,297,225
108-916	Valley View ISD	375,378,310	357,339,442	375,378,310	357,339,442
109-901	Abbott ISD	48,245,404	45,214,207	48,245,404	45,214,207
109-902	Bynum ISD	38,287,979	35,730,475	38,287,979	35,730,475
109-903	Covington ISD	52,061,297	47,806,311	52,061,297	47,806,311
109-904	Hillsboro ISD	459,758,823	438,339,940	459,758,823	438,339,940
109-905	Hubbard ISD	63,397,272	57,985,064	63,397,272	57,985,064
109-907	Itasca ISD	144,764,194	136,833,672	144,764,194	136,833,672
109-908	Malone ISD	22,821,214	21,306,126	22,821,214	21,306,126
109-910	Mount Calm ISD	22,773,348	20,565,047	22,773,348	20,565,047
109-911	Whitney ISD	505,165,783	479,156,869	505,165,783	479,156,869
109-912	Aquilla ISD	50,183,645	46,931,387	50,183,645	46,931,387
109-913	Blum ISD	79,390,295	74,996,439	79,390,295	74,996,439
109-914	Penelope ISD	21,035,661	19,389,699	21,035,661	19,389,699
110-901	Anton ISD	97,720,202	94,608,502	96,998,002	93,886,302
110-902	Levelland ISD	1,326,683,023	1,292,067,556	1,326,683,023	1,292,067,556
110-905	Ropes ISD	66,394,079	63,384,531	66,394,079	63,384,531
110-906	Smyer ISD	89,816,012	85,841,604	89,816,012	85,841,604
110-907	Sundown ISD	1,282,158,957	1,278,384,675	1,280,557,884	1,276,783,602
110-908	Whitharral ISD	67,712,252	66,583,302	67,712,252	66,583,302
111-901	Granbury ISD	3,595,973,151	3,473,213,274	3,595,973,151	3,473,213,274
111-902	Lipan ISD	97,660,000	92,836,700	97,660,000	92,836,700
111-903	Tolar ISD	147,444,032	141,295,272	147,444,032	141,295,272

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
112-901	Sulphur Springs ISD	1,072,132,001	1,019,897,576	1,072,132,001	1,019,897,576
112-905	Cumby ISD	61,154,710	55,687,420	61,154,710	55,687,420
112-906	North Hopkins ISD	79,909,172	74,633,542	79,909,172	74,633,542
112-907	Miller Grove ISD	46,752,110	42,979,510	46,752,110	42,979,510
112-908	Como-Pickton ISD	134,583,633	126,717,373	134,583,633	126,717,373
112-909	Saltillo ISD	43,275,233	40,481,273	43,275,233	40,481,273
112-910	Sulphur Bluff ISD	53,695,825	50,297,835	53,695,825	50,297,835
113-901	Crockett ISD	346,874,750	325,163,500	346,874,750	325,163,500
113-902	Grapeland ISD	247,100,209	235,820,501	247,100,209	235,820,501
113-903	Lovelady ISD	189,580,675	182,155,658	189,580,675	182,155,658
113-905	Latexo ISD	124,690,656	117,910,397	124,690,656	117,910,397
113-906	Kennard ISD	154,151,693	147,957,954	154,151,693	147,957,954
114-901	Big Spring ISD	1,150,360,250	1,104,545,202	1,126,883,027	1,081,067,979
114-902	Coahoma ISD	316,254,512	306,630,251	311,484,926	301,860,665
114-904	Forsan ISD	402,232,229	395,798,180	398,761,448	392,327,399
115-901	Fort Hancock ISD	146,006,987	142,447,766	146,006,987	142,447,766
115-902	Sierra Blanca ISD	65,479,386	64,219,710	65,479,386	64,219,710
115-903	Dell City ISD	54,606,643	53,618,917	54,157,763	53,170,037
116-901	Caddo Mills ISD	304,983,956	289,142,332	304,983,956	289,142,332
116-902	Celeste ISD	73,690,802	67,370,273	73,690,802	67,370,273
116-903	Commerce ISD	445,314,959	427,129,301	445,314,959	427,129,301
116-905	Greenville ISD	1,381,937,106	1,320,060,565	1,381,937,106	1,320,060,565
116-906	Lone Oak ISD	208,013,345	196,298,287	208,013,345	196,298,287
116-908	Quinlan ISD	600,076,265	557,456,826	600,076,265	557,456,826
116-909	Wolfe City ISD	85,423,396	77,253,057	85,423,396	77,253,057
116-910	Campbell ISD	66,543,260	60,505,884	66,543,260	60,505,884
116-915	Bland ISD	112,606,561	104,864,407	112,606,561	104,864,407
116-916	Boles Home ISD	16,068,926	14,799,636	16,068,926	14,799,636
117-901	Borger ISD	523,929,653	484,782,173	511,140,768	471,993,288
117-903	Sanford-Fritch ISD	168,030,556	152,226,326	163,567,636	147,763,406
117-904	Plemons-Stinnett-Phillips CISD	1,504,071,972	1,496,827,872	1,500,999,382	1,493,755,282
117-907	Spring Creek ISD	33,234,616	33,016,966	33,161,351	32,943,701
118-902	Irion County ISD	488,130,368	483,815,978	488,130,368	483,815,978
119-901	Bryson ISD	110,047,339	106,828,859	110,047,339	106,828,859
119-902	Jacksboro ISD	613,240,151	598,524,211	613,240,151	598,524,211
119-903	Perrin-Whitt CISD	149,421,474	143,876,334	149,421,474	143,876,334
120-901	Edna ISD	441,116,577	422,482,110	441,116,577	422,482,110
120-902	Ganado ISD	147,105,948	139,145,386	147,105,948	139,145,386
120-905	Industrial ISD	563,937,617	553,704,904	555,897,822	545,665,109
121-902	Brookeland ISD	153,054,691	146,199,838	148,824,939	141,970,086
121-903	Buna ISD	232,790,394	212,191,561	232,790,394	212,191,561
121-904	Jasper ISD	623,743,117	584,685,528	623,743,117	584,685,528
121-905	Kirbyville CISD	170,309,781	150,734,636	170,309,781	150,734,636
121-906	Evadale ISD	394,962,204	390,652,187	392,837,318	388,527,301

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
122-901	Fort Davis ISD	151,375,439	145,814,229	151,375,439	145,814,229
122-902	Valentine ISD	33,394,390	32,842,700	33,394,390	32,842,700
123-905	Nederland ISD	1,612,181,949	1,542,435,179	1,612,181,949	1,542,435,179
123-907	Port Arthur ISD	4,329,957,241	4,215,765,371	4,329,957,241	4,215,765,371
123-908	Port Neches-Groves ISD	3,156,816,773	3,082,350,313	3,080,782,125	3,006,315,665
123-910	Beaumont ISD	8,548,973,002	8,300,301,778	8,548,973,002	8,300,301,778
123-913	Sabine Pass ISD	515,968,939	515,016,589	515,453,729	514,501,379
123-914	Hamshire-Fannett ISD	600,627,730	575,860,910	600,627,730	575,860,910
124-901	Jim Hogg ISD	472,959,052	460,821,722	470,175,922	458,038,592
125-901	Alice ISD	984,746,247	941,739,378	984,746,247	941,739,378
125-902	Ben Bolt-Palito Blanco ISD	57,662,349	53,620,464	57,662,349	53,620,464
125-903	Orange Grove ISD	157,258,197	146,357,182	157,258,197	146,357,182
125-905	Premont ISD	130,350,097	123,860,250	130,350,097	123,860,250
125-906	La Gloria ISD	33,402,410	32,839,560	33,283,294	32,720,444
126-901	Alvarado ISD	898,384,016	858,059,294	898,384,016	858,059,294
126-902	Burleson ISD	2,526,985,728	2,424,060,618	2,526,985,728	2,424,060,618
126-903	Cleburne ISD	2,431,683,485	2,352,389,073	2,431,683,485	2,352,389,073
126-904	Grandview ISD	273,172,420	261,908,892	273,172,420	261,908,892
126-905	Joshua ISD	1,048,404,387	995,074,066	1,048,404,387	995,074,066
126-906	Keene ISD	141,217,186	134,206,167	141,217,186	134,206,167
126-907	Rio Vista ISD	198,261,841	188,687,501	198,261,841	188,687,501
126-908	Venus ISD	267,757,259	253,646,875	267,757,259	253,646,875
126-911	Godley ISD	743,010,703	729,790,992	743,010,703	729,790,992
127-901	Anson ISD	105,432,246	96,672,828	105,432,246	96,672,828
127-903	Hamlin ISD	88,105,939	82,385,906	88,105,939	82,385,906
127-904	Hawley ISD	75,033,730	67,770,381	75,033,730	67,770,381
127-905	Lueders-Avoca ISD	48,579,938	46,800,480	48,579,938	46,800,480
127-906	Stamford ISD	75,486,335	68,009,445	75,486,335	68,009,445
128-901	Karnes City ISD	212,025,060	201,364,978	212,025,060	201,364,978
128-902	Kenedy ISD	117,118,094	108,291,986	117,118,094	108,291,986
128-903	Runge ISD	58,412,087	55,729,241	58,412,087	55,729,241
128-904	Falls City ISD	61,654,236	56,887,137	61,654,236	56,887,137
129-901	Crandall ISD	482,724,504	459,544,350	482,724,504	459,544,350
129-902	Forney ISD	2,259,431,435	2,197,244,001	2,259,431,435	2,197,244,001
129-903	Kaufman ISD	655,546,903	618,604,563	655,546,903	618,604,563
129-904	Kemp ISD	336,055,397	313,524,955	336,055,397	313,524,955
129-905	Mabank ISD	922,116,225	874,735,515	922,116,225	874,735,515
129-906	Terrell ISD	1,391,301,637	1,341,679,877	1,391,301,637	1,341,679,877
129-910	Scurry-Rosser ISD	164,647,240	153,970,118	164,647,240	153,970,118
130-901	Boerne ISD	3,681,383,436	3,597,251,222	3,681,383,436	3,597,251,222
130-902	Comfort ISD	563,251,072	545,032,402	563,251,072	545,032,402
131-001	Kenedy Countywide ISD	478,863,862	478,639,475	478,774,426	478,550,039
132-902	Jayton-Girard ISD	526,606,302	524,773,132	526,131,552	524,298,382
133-901	Center Point ISD	185,973,475	177,372,416	185,973,475	177,372,416

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
133-902	Hunt ISD	250,642,976	246,166,065	250,642,976	246,166,065
133-903	Kerrville ISD	2,010,950,443	1,927,453,253	2,010,950,443	1,927,453,253
133-904	Ingram ISD	385,251,323	364,456,017	385,251,323	364,456,017
133-905	Divide ISD	47,598,495	47,338,495	47,598,495	47,338,495
134-901	Junction ISD	274,349,020	263,706,230	274,349,020	263,706,230
135-001	Guthrie ISD	273,158,588	272,862,898	273,081,243	272,785,553
136-901	Brackettville ISD	152,419,034	143,085,069	152,419,034	143,085,069
137-901	Kingsville ISD	739,631,466	698,692,656	739,631,466	698,692,656
137-902	Ricardo ISD	136,325,631	128,382,542	132,664,808	124,721,719
137-903	Riviera ISD	253,654,751	249,758,589	250,632,125	246,735,963
137-904	Santa Gertrudis ISD	205,372,862	205,372,862	205,372,862	205,372,862
138-902	Knox City-O'Brien CISD	68,134,108	64,003,348	68,134,108	64,003,348
138-903	Munday ISD	49,458,217	44,768,907	49,458,217	44,768,907
138-904	Benjamin ISD	24,772,947	24,035,957	24,772,947	24,035,957
139-905	Chisum ISD	552,491,652	543,854,954	552,491,652	543,854,954
139-908	Roxton ISD	33,717,773	30,465,152	33,717,773	30,465,152
139-909	Paris ISD	665,292,365	620,345,997	665,292,365	620,345,997
139-911	North Lamar ISD	794,257,147	749,466,972	794,257,147	749,466,972
139-912	Prairiland ISD	133,961,891	119,098,003	133,961,891	119,098,003
140-901	Amherst ISD	37,776,617	36,130,237	37,776,617	36,130,237
140-904	Littlefield ISD	206,130,601	192,111,513	206,130,601	192,111,513
140-905	Olton ISD	102,295,603	97,051,243	102,295,603	97,051,243
140-907	Springlake-Earth ISD	57,609,044	54,287,733	57,609,044	54,287,733
140-908	Sudan ISD	370,641,124	367,138,042	370,641,124	367,138,042
141-901	Lampasas ISD	888,041,592	842,582,792	888,041,592	842,582,792
141-902	Lometa ISD	75,606,027	72,120,397	75,606,027	72,120,397
142-901	Cotulla ISD	433,246,586	423,975,294	433,246,586	423,975,294
143-901	Hallettsville ISD	766,481,809	746,748,677	766,481,809	746,748,677
143-902	Moulton ISD	77,540,668	71,065,306	73,100,751	66,625,389
143-903	Shiner ISD	191,908,659	179,542,453	191,908,659	179,542,453
143-904	Vysehrad ISD	64,726,608	62,123,208	62,539,247	59,935,847
143-905	Sweet Home ISD	39,643,491	37,106,681	39,643,491	37,106,681
143-906	Ezzell ISD	168,830,858	166,530,658	167,145,536	164,845,336
144-901	Giddings ISD	715,790,542	693,836,573	704,677,136	682,723,167
144-902	Lexington ISD	293,752,581	278,936,490	290,381,859	275,565,768
144-903	Dime Box ISD	155,637,853	152,322,774	154,901,407	151,586,328
145-901	Buffalo ISD	390,276,525	381,237,415	388,304,395	379,265,285
145-902	Centerville ISD	247,363,572	235,238,232	241,074,327	228,948,987
145-906	Normangee ISD	186,452,559	176,050,539	179,487,674	169,085,654
145-907	Oakwood ISD	143,429,610	137,948,430	143,429,610	137,948,430
145-911	Leon ISD	1,039,816,630	1,029,885,850	1,039,816,630	1,029,885,850
146-901	Cleveland ISD	631,284,018	596,739,896	631,284,018	596,739,896
146-902	Dayton ISD	1,235,882,977	1,182,744,614	1,235,882,977	1,182,744,614
146-903	Devers ISD	558,976,193	556,570,765	558,976,193	556,570,765

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
146-904	Hardin ISD	285,047,337	267,577,552	285,047,337	267,577,552
146-905	Hull-Daisetta ISD	232,754,273	224,930,580	232,754,273	224,930,580
146-906	Liberty ISD	789,769,495	765,039,283	789,769,495	765,039,283
146-907	Tarkington ISD	330,272,687	308,758,569	330,272,687	308,758,569
147-901	Coolidge ISD	31,181,269	28,560,232	31,181,269	28,560,232
147-902	Groesbeck ISD	2,005,820,164	1,983,061,732	1,990,536,120	1,967,777,688
147-903	Mexia ISD	356,722,499	331,687,066	356,722,499	331,687,066
148-901	Booker ISD	211,603,467	208,487,193	211,603,467	208,487,193
148-902	Follett ISD	239,882,887	238,291,508	239,882,887	238,291,508
148-903	Higgins ISD	227,609,498	226,283,223	227,609,498	226,283,223
148-905	Darrouzett ISD	198,935,898	197,767,108	198,935,898	197,767,108
149-901	George West ISD	474,663,368	455,804,128	464,612,893	445,753,653
149-902	Three Rivers ISD	496,848,358	487,701,658	492,386,383	483,239,683
150-901	Llano ISD	2,400,285,960	2,349,796,436	2,355,873,037	2,305,383,513
152-901	Lubbock ISD	8,291,093,706	7,953,239,386	8,291,093,706	7,953,239,386
152-902	New Deal ISD	167,301,822	160,120,691	167,301,822	160,120,691
152-903	Slaton ISD	262,854,073	245,068,828	262,854,073	245,068,828
152-906	Lubbock-Cooper ISD	1,128,437,609	1,089,550,944	1,128,437,609	1,089,550,944
152-907	Frenship ISD	2,013,219,873	1,940,985,542	2,013,219,873	1,940,985,542
152-908	Roosevelt ISD	200,625,248	190,150,818	200,625,248	190,150,818
152-909	Shallowater ISD	193,479,776	182,771,925	193,479,776	182,771,925
152-910	Idalou ISD	189,506,851	181,651,062	189,506,851	181,651,062
153-903	O'Donnell ISD	92,548,690	89,560,930	92,548,690	89,560,930
153-904	Tahoka ISD	102,190,756	94,903,716	102,190,756	94,903,716
153-905	New Home ISD	42,821,873	40,916,313	42,821,873	40,916,313
153-907	Wilson ISD	39,921,475	37,832,805	39,921,475	37,832,805
154-901	Madisonville CISD	438,718,684	415,276,759	438,718,684	415,276,759
154-903	North Zulch ISD	117,296,940	113,012,173	117,296,940	113,012,173
155-901	Jefferson ISD	581,579,599	554,317,589	572,489,179	545,227,169
156-902	Stanton ISD	417,775,488	409,231,548	414,615,473	406,071,533
156-905	Grady ISD	406,176,187	405,059,247	405,539,397	404,422,457
157-901	Mason ISD	217,251,876	205,310,137	217,251,876	205,310,137
158-901	Bay City ISD	1,017,043,897	979,714,660	1,017,043,897	979,714,660
158-902	Tidehaven ISD	555,913,659	547,114,901	549,689,953	540,891,195
158-904	Matagorda ISD	222,372,980	219,230,823	222,372,980	219,230,823
158-905	Palacios ISD	1,422,613,633	1,407,943,378	1,410,022,822	1,395,352,567
158-906	Van Vleck ISD	471,632,312	457,633,238	459,213,765	445,214,691
159-901	Eagle Pass ISD	1,506,047,481	1,421,891,984	1,506,047,481	1,421,891,984
160-901	Brady ISD	280,846,865	263,789,085	280,846,865	263,789,085
160-904	Rochelle ISD	40,005,317	37,481,867	40,005,317	37,481,867
160-905	Lohn ISD	18,521,556	17,865,806	18,521,556	17,865,806
161-901	Crawford ISD	123,757,724	117,448,426	123,757,724	117,448,426
161-903	Midway ISD	2,989,724,693	2,898,459,947	2,989,724,693	2,898,459,947
161-906	La Vega ISD	510,042,041	487,688,454	510,042,041	487,688,454

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
161-907	Lorena ISD	335,518,509	316,097,995	335,518,509	316,097,995
161-908	Mart ISD	80,917,446	73,601,636	80,917,446	73,601,636
161-909	McGregor ISD	262,925,977	250,951,487	262,925,977	250,951,487
161-910	Moody ISD	126,820,864	117,314,018	126,820,864	117,314,018
161-912	Riesel ISD	88,247,580	82,618,102	85,942,309	80,312,831
161-914	Waco ISD	3,522,495,482	3,364,313,010	3,522,495,482	3,364,313,010
161-916	West ISD	290,136,410	269,162,569	290,136,410	269,162,569
161-918	Axtell ISD	89,221,455	81,513,552	89,221,455	81,513,552
161-919	Bruceville-Eddy ISD	130,983,213	122,078,282	130,983,213	122,078,282
161-920	China Spring ISD	479,078,481	454,257,411	479,078,481	454,257,411
161-921	Connally ISD	494,254,564	468,295,450	494,254,564	468,295,450
161-922	Robinson ISD	416,472,813	388,937,381	416,472,813	388,937,381
161-923	Bosqueville ISD	107,687,330	103,103,002	107,687,330	103,103,002
161-924	Hallsburg ISD	71,513,906	68,511,163	71,513,906	68,511,163
161-925	Gholson ISD	33,201,997	30,055,630	33,201,997	30,055,630
162-904	McMullen County ISD	406,715,151	404,393,122	405,745,248	403,423,219
163-901	Devine ISD	270,860,148	251,646,201	270,860,148	251,646,201
163-902	D'Hanis ISD	79,585,767	76,377,038	79,585,767	76,377,038
163-903	Natalia ISD	130,763,214	119,118,782	130,763,214	119,118,782
163-904	Hondo ISD	386,444,664	363,391,617	386,444,664	363,391,617
163-908	Medina Valley ISD	811,406,686	771,815,036	811,406,686	771,815,036
164-901	Menard ISD	109,002,405	102,930,545	109,002,405	102,930,545
165-901	Midland ISD	8,298,030,387	8,048,998,717	8,145,611,757	7,896,580,087
165-902	Greenwood ISD	554,930,934	542,583,104	541,162,846	528,815,016
166-901	Cameron ISD	277,522,537	257,812,747	277,522,537	257,812,747
166-902	Gause ISD	76,916,675	74,473,805	76,916,675	74,473,805
166-903	Milano ISD	75,001,325	70,071,645	75,001,325	70,071,645
166-904	Rockdale ISD	745,975,976	724,853,160	745,975,976	724,853,160
166-905	Thorndale ISD	107,089,425	99,908,055	107,089,425	99,908,055
166-907	Buckholts ISD	28,204,267	26,519,442	28,204,267	26,519,442
167-901	Goldthwaite ISD	137,954,773	129,322,343	137,954,773	129,322,343
167-902	Mullin ISD	49,346,733	47,003,703	49,346,733	47,003,703
167-903	Star ISD	22,210,017	21,250,307	22,210,017	21,250,307
167-904	Priddy ISD	17,367,400	16,185,710	17,367,400	16,185,710
168-901	Colorado ISD	249,484,247	238,227,057	249,484,247	238,227,057
168-902	Loraine ISD	30,103,090	27,899,980	30,103,090	27,899,980
168-903	Westbrook ISD	321,981,970	319,811,540	321,981,970	319,811,540
169-901	Bowie ISD	499,863,230	471,762,720	499,863,230	471,762,720
169-902	Nocona ISD	170,020,945	158,059,075	170,020,945	158,059,075
169-906	Goldburg ISD	57,578,441	55,585,911	57,578,441	55,585,911
169-908	Montague ISD	25,204,604	23,526,774	25,204,604	23,526,774
169-909	Prairie Valley ISD	106,834,901	104,741,061	106,834,901	104,741,061
169-910	Forestburg ISD	51,073,536	48,264,216	51,073,536	48,264,216
169-911	Saint Jo ISD	114,667,407	110,034,202	114,667,407	110,034,202

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
170-902	Conroe ISD	16,873,407,451	16,373,080,274	16,873,407,451	16,373,080,274
170-903	Montgomery ISD	2,939,084,737	2,847,396,257	2,939,084,737	2,847,396,257
170-904	Willis ISD	1,757,393,405	1,680,060,319	1,757,393,405	1,680,060,319
170-906	Magnolia ISD	2,784,745,834	2,672,954,570	2,784,745,834	2,672,954,570
170-907	Splendora ISD	326,249,712	299,070,603	326,249,712	299,070,603
170-908	New Caney ISD	1,680,978,393	1,600,307,303	1,680,978,393	1,600,307,303
171-901	Dumas ISD	1,910,656,282	1,876,393,541	1,880,351,734	1,846,088,993
171-902	Sunray ISD	327,817,162	323,381,068	327,817,162	323,381,068
172-902	Daingerfield-Lone Star ISD	830,263,188	805,687,053	815,626,420	791,050,285
172-905	Pewitt ISD	170,851,232	157,289,852	170,851,232	157,289,852
173-901	Motley County ISD	73,843,587	70,348,106	73,843,587	70,348,106
174-901	Chireno ISD	46,055,720	42,059,710	43,913,900	39,917,890
174-902	Cushing ISD	414,207,400	405,546,970	409,600,925	400,940,495
174-903	Garrison ISD	251,192,285	243,549,985	246,560,740	238,918,440
174-904	Nacogdoches ISD	1,713,623,660	1,633,183,290	1,634,778,765	1,554,338,395
174-906	Woden ISD	118,339,717	110,743,897	113,322,877	105,727,057
174-908	Central Heights ISD	105,887,162	98,124,202	100,441,326	92,678,366
174-909	Martinsville ISD	54,356,176	50,717,776	51,751,141	48,112,741
174-910	Etoile ISD	44,422,644	40,023,944	41,910,384	37,511,684
174-911	Douglass ISD	185,097,581	179,784,831	179,997,311	174,684,561
175-902	Blooming Grove ISD	119,192,460	108,502,870	119,192,460	108,502,870
175-903	Corsicana ISD	1,302,753,257	1,248,049,486	1,302,753,257	1,248,049,486
175-904	Dawson ISD	86,977,909	80,165,639	86,977,909	80,165,639
175-905	Frost ISD	62,363,656	58,048,196	62,363,656	58,048,196
175-907	Kerens ISD	187,596,223	179,368,043	187,596,223	179,368,043
175-910	Mildred ISD	308,663,078	301,191,818	308,663,078	301,191,818
175-911	Rice ISD	77,226,716	72,292,156	77,226,716	72,292,156
176-901	Burkeville ISD	146,214,883	139,204,889	142,643,153	135,633,159
176-902	Newton ISD	227,594,045	210,961,142	221,646,901	205,013,998
176-903	Deweyville ISD	389,820,498	380,563,429	385,694,110	376,437,041
177-901	Roscoe ISD	70,153,416	65,991,324	70,153,416	65,991,324
177-902	Sweetwater ISD	463,780,308	436,899,892	463,780,308	436,899,892
177-903	Blackwell ISD	846,231,616	843,549,532	846,231,616	843,549,532
177-905	Highland ISD	164,737,377	163,707,036	164,737,377	163,707,036
178-901	Agua Dulce ISD	107,917,186	104,652,241	107,917,186	104,652,241
178-902	Bishop ISD	483,349,588	470,612,236	475,981,586	463,244,234
178-903	Calallen ISD	1,202,006,986	1,155,765,747	1,202,006,986	1,155,765,747
178-904	Corpus Christi ISD	10,146,877,117	9,707,188,759	10,146,877,117	9,707,188,759
178-905	Driscoll ISD	120,784,186	118,223,476	120,784,186	118,223,476
178-906	London ISD	207,871,512	205,215,027	207,871,512	205,215,027
178-908	Port Aransas ISD	1,704,552,921	1,693,505,678	1,704,552,921	1,693,505,678
178-909	Robstown ISD	305,380,540	276,227,370	305,380,540	276,227,370
178-912	Tuloso-Midway ISD	1,343,073,042	1,320,814,899	1,321,043,238	1,298,785,095
178-913	Banquete ISD	205,032,659	196,340,220	205,032,659	196,340,220

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
178-914	Flour Bluff ISD	2,071,876,800	2,006,404,665	2,071,876,800	2,006,404,665
178-915	West Oso ISD	510,015,482	494,205,548	510,015,482	494,205,548
179-901	Perryton ISD	783,357,612	761,863,644	783,357,612	761,863,644
180-902	Vega ISD	105,763,687	102,491,729	105,763,687	102,491,729
180-903	Adrian ISD	36,974,277	36,200,633	36,974,277	36,200,633
180-904	Wildorado ISD	35,640,641	34,687,390	35,640,641	34,687,390
181-901	Bridge City ISD	732,878,891	694,676,051	713,954,400	675,751,560
181-905	Orangefield ISD	348,292,095	326,851,855	328,630,523	307,190,283
181-906	West Orange-Cove CISD	1,544,729,248	1,500,178,004	1,515,535,888	1,470,984,644
181-907	Vidor ISD	716,109,666	649,753,846	683,290,694	616,934,874
181-908	Little Cypress-Mauriceville CISD	803,289,430	751,884,368	766,089,672	714,684,610
182-901	Gordon ISD	95,055,724	92,276,284	95,055,724	92,276,284
182-902	Graford ISD	482,396,047	476,058,528	482,396,047	476,058,528
182-903	Mineral Wells ISD	650,191,167	609,522,591	650,191,167	609,522,591
182-904	Santo ISD	217,986,955	209,509,565	217,986,955	209,509,565
182-905	Strawn ISD	72,433,617	70,411,377	72,433,617	70,411,377
182-906	Palo Pinto ISD	355,459,400	352,759,940	351,093,270	348,393,810
183-901	Beckville ISD	712,116,729	705,817,319	707,743,364	701,443,954
183-902	Carthage ISD	3,151,868,965	3,108,554,351	3,118,886,976	3,075,572,362
183-904	Gary ISD	240,265,200	235,254,880	237,229,955	232,219,635
184-901	Poolville ISD	148,514,571	142,132,741	148,514,571	142,132,741
184-902	Springtown ISD	786,321,065	744,459,095	786,321,065	744,459,095
184-903	Weatherford ISD	2,890,858,494	2,788,389,874	2,890,858,494	2,788,389,874
184-904	Millsap ISD	242,626,249	232,429,839	242,626,249	232,429,839
184-907	Aledo ISD	1,933,610,865	1,887,808,995	1,933,610,865	1,887,808,995
184-908	Peaster ISD	233,320,699	223,974,799	233,320,699	223,974,799
184-909	Brock ISD	303,611,201	294,009,201	303,611,201	294,009,201
184-911	Garner ISD	188,319,104	184,262,574	188,319,104	184,262,574
185-901	Bovina ISD	69,277,530	65,409,434	69,277,530	65,409,434
185-902	Farwell ISD	108,127,624	103,300,420	108,127,624	103,300,420
185-903	Friona ISD	283,889,419	274,718,484	283,889,419	274,718,484
185-904	Lazbuddie ISD	52,280,024	51,101,537	52,280,024	51,101,537
186-901	Buena Vista ISD	241,494,263	240,815,533	241,335,888	240,657,158
186-902	Fort Stockton ISD	1,690,643,299	1,665,988,879	1,681,128,614	1,656,474,194
186-903	Iraan-Sheffield ISD	1,331,174,065	1,327,722,435	1,329,890,260	1,326,438,630
187-901	Big Sandy ISD	299,810,095	295,499,481	297,276,810	292,966,196
187-903	Goodrich ISD	90,117,381	85,197,359	90,117,381	85,197,359
187-904	Corrigan-Camden ISD	220,385,978	211,436,959	215,344,139	206,395,120
187-906	Leggett ISD	99,504,434	97,238,527	99,504,434	97,238,527
187-907	Livingston ISD	1,014,641,383	961,817,012	1,014,641,383	961,817,012
187-910	Onalaska ISD	294,398,662	275,009,484	294,398,662	275,009,484
188-901	Amarillo ISD	7,018,522,917	6,663,189,259	7,018,522,917	6,663,189,259
188-902	River Road ISD	235,029,871	216,977,597	235,029,871	216,977,597
188-903	Highland Park ISD	829,253,916	826,952,994	829,253,916	826,952,994

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
188-904	Bushland ISD	762,659,937	749,918,398	762,659,937	749,918,398
189-901	Marfa ISD	127,812,800	121,375,955	127,812,800	121,375,955
189-902	Presidio ISD	90,764,344	81,329,359	90,764,344	81,329,359
190-903	Rains ISD	457,688,839	431,200,621	457,688,839	431,200,621
191-901	Canyon ISD	2,612,611,893	2,498,043,242	2,612,611,893	2,498,043,242
192-901	Reagan County ISD	1,360,905,831	1,354,050,411	1,358,268,345	1,351,412,925
193-902	Leakey ISD	207,233,478	201,423,214	207,233,478	201,423,214
194-902	Avery ISD	45,269,975	40,579,525	45,269,975	40,579,525
194-903	Rivercrest ISD	153,686,362	142,792,392	153,686,362	142,792,392
194-904	Clarksville ISD	195,445,487	178,511,797	195,445,487	178,511,797
194-905	Detroit ISD	58,207,939	52,136,499	58,207,939	52,136,499
195-901	Pecos-Barstow-Toyah ISD	829,976,312	809,987,322	829,976,312	809,987,322
195-902	Balmorhea ISD	33,878,067	32,692,777	33,878,067	32,692,777
196-901	Austwell-Tivoli ISD	406,652,090	404,583,951	405,955,430	403,887,291
196-902	Woodsboro ISD	120,183,841	113,205,141	120,183,841	113,205,141
196-903	Refugio ISD	489,204,130	480,208,870	489,201,223	480,205,963
197-902	Miami ISD	679,612,297	677,647,345	678,450,609	676,485,657
198-901	Bremond ISD	531,940,162	526,041,922	531,940,162	526,041,922
198-902	Calvert ISD	51,389,064	47,986,824	51,389,064	47,986,824
198-903	Franklin ISD	1,401,916,678	1,388,630,998	1,401,916,678	1,388,630,998
198-905	Hearne ISD	296,095,524	282,244,574	296,095,524	282,244,574
198-906	Mumford ISD	62,709,995	62,422,845	62,709,995	62,422,845
199-901	Rockwall ISD	5,346,588,788	5,203,356,036	5,346,588,788	5,203,356,036
199-902	Royse City ISD	943,311,029	908,002,935	943,311,029	908,002,935
200-901	Ballinger ISD	207,425,511	193,270,931	207,425,511	193,270,931
200-902	Miles ISD	55,249,242	51,190,331	55,249,242	51,190,331
200-904	Winters ISD	174,491,261	165,722,631	174,491,261	165,722,631
200-906	Olfen ISD	4,438,695	4,140,935	4,438,695	4,140,935
201-902	Henderson ISD	1,583,699,190	1,535,826,790	1,542,950,235	1,495,077,835
201-903	Laneville ISD	83,376,525	78,866,805	80,754,660	76,244,940
201-904	Leveretts Chapel ISD	38,357,469	36,544,839	37,477,709	35,665,079
201-907	Mount Enterprise ISD	55,975,874	51,595,984	53,538,669	49,158,779
201-908	Overton ISD	67,823,856	61,991,706	64,273,131	58,440,981
201-910	Tatum ISD	1,870,229,108	1,856,532,138	1,859,321,138	1,845,624,168
201-913	Carlisle ISD	93,414,143	88,798,423	90,517,278	85,901,558
201-914	West Rusk County ISD	422,598,479	410,248,759	414,982,949	402,633,229
202-903	Hemphill ISD	297,249,804	273,568,627	297,249,804	273,568,627
202-905	West Sabine ISD	99,326,725	92,643,023	96,983,595	90,299,893
203-901	San Augustine ISD	140,038,676	127,358,786	140,038,676	127,358,786
203-902	Broaddus ISD	71,308,542	63,916,302	68,899,132	61,506,892
204-901	Coldsprings-Oakhurst CISD	693,806,509	654,753,477	693,806,509	654,753,477
204-904	Shepherd ISD	259,180,503	240,466,996	249,172,913	230,459,406
205-901	Aransas Pass ISD	645,210,529	624,603,988	645,210,529	624,603,988
205-902	Gregory-Portland CISD	1,076,313,950	1,038,045,593	1,076,313,950	1,038,045,593

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
205-903	Ingleside ISD	1,129,720,747	1,109,817,910	1,109,900,245	1,089,997,408
205-904	Mathis ISD	242,710,229	223,699,407	242,710,229	223,699,407
205-905	Odem-Edroy ISD	211,705,912	201,582,180	211,705,912	201,582,180
205-906	Sinton ISD	319,614,948	301,603,452	319,614,948	301,603,452
205-907	Taft ISD	257,345,298	246,881,388	257,345,298	246,881,388
206-901	San Saba ISD	159,650,310	149,502,952	159,650,310	149,502,952
206-902	Richland Springs ISD	49,407,540	46,871,990	49,407,540	46,871,990
206-903	Cherokee ISD	36,584,937	35,084,653	36,584,937	35,084,653
207-901	Schleicher County ISD	362,052,812	355,939,612	359,986,779	353,873,579
208-901	Hermleigh ISD	55,725,999	53,593,965	55,725,999	53,593,965
208-902	Snyder ISD	2,356,287,338	2,322,434,798	2,356,287,338	2,322,434,798
208-903	Ira ISD	189,605,892	187,933,005	189,605,892	187,933,005
209-901	Albany ISD	228,250,224	221,443,131	228,250,224	221,443,131
209-902	Moran ISD	49,188,311	48,083,539	49,188,311	48,083,539
210-901	Center ISD	395,935,094	371,810,039	381,015,668	356,890,613
210-902	Joaquin ISD	248,883,474	239,628,814	244,061,672	234,807,012
210-903	Shelbyville ISD	205,472,708	196,498,788	205,472,708	196,498,788
210-904	Tenaha ISD	72,955,253	67,976,863	72,955,253	67,976,863
210-905	Timpson ISD	156,832,908	147,914,524	152,317,651	143,399,267
210-906	Excelsior ISD	14,180,397	12,859,987	13,547,961	12,227,551
211-901	Texhoma ISD	159,741,791	158,571,441	159,741,791	158,571,441
211-902	Stratford ISD	390,219,557	384,570,197	390,219,557	384,570,197
212-901	Arp ISD	456,086,250	441,422,988	438,910,659	424,247,397
212-902	Bullard ISD	639,011,329	610,249,106	639,011,329	610,249,106
212-903	Lindale ISD	1,031,590,590	981,954,025	1,031,590,590	981,954,025
212-904	Troup ISD	428,493,038	417,142,689	428,493,038	417,142,689
212-905	Tyler ISD	6,774,049,202	6,537,871,909	6,774,049,202	6,537,871,909
212-906	Whitehouse ISD	1,501,492,704	1,444,266,293	1,501,492,704	1,444,266,293
212-909	Chapel Hill ISD	970,824,865	927,882,312	970,824,865	927,882,312
212-910	Winona ISD	326,093,730	311,557,714	326,093,730	311,557,714
213-901	Glen Rose ISD	2,814,849,512	2,797,170,195	2,794,228,697	2,776,549,380
214-901	Rio Grande City ISD	1,071,152,317	1,008,733,587	1,071,152,317	1,008,733,587
214-902	San Isidro ISD	283,658,576	281,287,196	283,658,576	281,287,196
214-903	Roma ISD	477,276,178	438,040,958	477,276,178	438,040,958
215-901	Breckenridge ISD	618,891,364	597,725,894	618,891,364	597,725,894
216-901	Sterling City ISD	572,008,310	569,167,458	572,008,310	569,167,458
217-901	Aspermont CISD	154,361,631	150,382,465	154,361,631	150,382,465
218-901	Sonora ISD	1,420,332,036	1,410,650,299	1,413,743,363	1,404,061,626
219-901	Happy ISD	62,371,991	59,718,965	62,371,991	59,718,965
219-903	Tulia ISD	142,995,317	132,171,157	142,995,317	132,171,157
219-905	Kress ISD	51,911,883	49,261,282	51,911,883	49,261,282
220-901	Arlington ISD	20,253,025,569	19,653,292,823	20,253,025,569	19,653,292,823
220-902	Birdville ISD	7,122,869,189	6,845,303,942	7,122,869,189	6,845,303,942
220-904	Everman ISD	1,031,901,989	992,309,654	1,009,256,638	969,664,303

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
220-905	Fort Worth ISD	23,595,664,856	22,791,455,991	23,595,664,856	22,791,455,991
220-906	Grapevine-Colleyville ISD	9,325,023,156	9,155,111,126	9,325,023,156	9,155,111,126
220-907	Keller ISD	9,637,765,029	9,310,432,276	9,637,765,029	9,310,432,276
220-908	Mansfield ISD	8,030,296,936	7,750,749,043	8,030,296,936	7,750,749,043
220-910	Lake Worth ISD	753,449,854	732,371,515	753,449,854	732,371,515
220-912	Crowley ISD	4,651,959,874	4,498,759,618	4,536,602,637	4,383,402,381
220-914	Kennedale ISD	950,637,547	909,769,771	950,637,547	909,769,771
220-915	Azle ISD	1,953,914,059	1,873,492,252	1,953,914,059	1,873,492,252
220-916	Hurst-Euless-Bedford ISD	8,432,536,463	8,152,432,511	8,362,320,159	8,082,216,207
220-917	Castleberry ISD	490,407,401	452,944,113	490,407,401	452,944,113
220-918	Eagle Mountain-Saginaw ISD	5,677,270,842	5,530,684,602	5,677,270,842	5,530,684,602
220-919	Carroll ISD	4,636,575,107	4,562,177,968	4,636,575,107	4,562,177,968
220-920	White Settlement ISD	1,355,144,469	1,293,234,329	1,355,144,469	1,293,234,329
221-901	Abilene ISD	3,664,981,081	3,464,897,149	3,611,885,531	3,411,801,599
221-904	Merkel ISD	371,985,088	357,435,289	371,985,088	357,435,289
221-905	Trent ISD	97,041,673	95,436,002	97,041,673	95,436,002
221-911	Jim Ned CISD	477,773,775	462,621,853	463,719,822	448,567,900
221-912	Wylie ISD	1,101,080,356	1,056,806,632	1,101,080,356	1,056,806,632
222-901	Terrell County ISD	926,085,924	923,407,125	925,275,964	922,597,165
223-901	Brownfield CISD	619,074,686	601,185,716	619,074,686	601,185,716
223-902	Meadow ISD	63,121,042	61,711,232	63,121,042	61,711,232
223-904	Wellman-Union CISD	134,983,041	134,129,211	134,983,041	134,129,211
224-901	Throckmorton ISD	111,200,005	107,772,045	111,200,005	107,772,045
224-902	Woodson ISD	32,346,718	30,997,028	32,346,718	30,997,028
225-902	Mount Pleasant ISD	2,076,871,071	2,030,904,358	2,036,713,780	1,990,747,067
225-905	Winfield ISD	47,496,055	45,813,897	46,272,272	44,590,114
225-906	Chapel Hill ISD	94,489,664	88,107,890	94,489,664	88,107,890
225-907	Harts Bluff ISD	114,130,179	107,621,701	114,130,179	107,621,701
226-901	Christoval ISD	126,073,300	118,861,950	119,220,162	112,008,812
226-903	San Angelo ISD	3,172,961,136	2,955,169,446	2,994,014,301	2,776,222,611
226-905	Water Valley ISD	114,064,757	109,733,207	111,737,119	107,405,569
226-906	Wall ISD	183,986,227	174,037,527	183,986,227	174,037,527
226-907	Grape Creek ISD	124,632,545	109,811,145	124,632,545	109,811,145
226-908	Veribest ISD	67,546,068	64,454,518	65,469,675	62,378,125
227-901	Austin ISD	54,092,220,700	53,030,915,597	54,092,220,700	53,030,915,597
227-904	Pflugerville ISD	6,821,307,968	6,599,540,933	6,821,307,968	6,599,540,933
227-907	Manor ISD	2,441,811,440	2,394,691,977	2,441,811,440	2,394,691,977
227-909	Eanes ISD	8,536,542,548	8,442,526,790	8,536,542,548	8,442,526,790
227-910	Del Valle ISD	3,059,672,144	3,000,015,753	3,059,672,144	3,000,015,753
227-912	Lago Vista ISD	1,218,690,816	1,191,928,398	1,157,475,807	1,130,713,389
227-913	Lake Travis ISD	5,799,704,112	5,703,273,314	5,441,012,813	5,344,582,015
228-901	Groveton ISD	144,287,762	131,008,407	144,287,762	131,008,407
228-903	Trinity ISD	240,871,712	220,201,883	240,871,712	220,201,883
228-904	Centerville ISD	26,926,622	24,769,667	26,926,622	24,769,667

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
228-905	Apple Springs ISD	24,994,237	21,937,167	24,994,237	21,937,167
229-901	Colmesneil ISD	99,277,435	92,245,895	99,277,435	92,245,895
229-903	Woodville ISD	753,656,936	731,407,158	753,656,936	731,407,158
229-904	Warren ISD	219,587,071	202,013,744	219,587,071	202,013,744
229-905	Spurger ISD	57,365,487	51,948,629	55,996,610	50,579,752
229-906	Chester ISD	53,360,349	50,000,469	53,360,349	50,000,469
230-901	Big Sandy ISD	166,664,611	157,304,509	166,664,611	157,304,509
230-902	Gilmer ISD	894,192,298	853,444,223	894,192,298	853,444,223
230-903	Ore City ISD	135,977,472	124,904,338	135,977,472	124,904,338
230-904	Union Hill ISD	88,175,980	82,525,711	88,175,980	82,525,711
230-905	Harmony ISD	379,852,582	360,528,158	379,852,582	360,528,158
230-906	New Diana ISD	141,299,924	130,779,588	141,299,924	130,779,588
230-908	Union Grove ISD	215,037,864	207,190,956	215,037,864	207,190,956
231-901	McCamey ISD	1,422,584,735	1,417,443,745	1,421,306,535	1,416,165,545
231-902	Rankin ISD	1,406,714,872	1,404,336,172	1,406,714,872	1,404,336,172
232-901	Knippa ISD	45,617,172	43,619,688	45,617,172	43,619,688
232-902	Sabinal ISD	164,360,176	158,315,248	164,360,176	158,315,248
232-903	Uvalde ISD	763,655,672	719,187,765	763,655,672	719,187,765
232-904	Utopia ISD	140,263,704	135,996,949	140,263,704	135,996,949
233-901	San Felipe-Del Rio CISD	1,282,432,719	1,199,871,228	1,221,676,786	1,139,115,295
233-903	Comstock CISD	163,669,216	162,207,173	163,396,300	161,934,257
234-902	Canton ISD	572,203,866	541,956,306	572,203,866	541,956,306
234-903	Edgewood ISD	202,744,057	190,050,947	202,744,057	190,050,947
234-904	Grand Saline ISD	223,806,573	207,287,243	210,676,377	194,157,047
234-905	Martins Mill ISD	86,619,994	81,582,464	86,619,994	81,582,464
234-906	Van ISD	545,841,913	512,121,453	515,973,531	482,253,071
234-907	Wills Point ISD	493,996,857	460,756,993	493,996,857	460,756,993
234-909	Fruitvale ISD	61,242,947	57,042,787	58,528,105	54,327,945
235-901	Bloomington ISD	137,400,605	130,388,743	137,400,605	130,388,743
235-902	Victoria ISD	4,036,724,374	3,877,255,823	4,036,724,374	3,877,255,823
235-904	Nursery ISD	169,115,308	164,911,259	169,115,308	164,911,259
236-901	New Waverly ISD	184,156,878	172,995,061	184,156,878	172,995,061
236-902	Huntsville ISD	1,599,417,023	1,516,964,605	1,599,417,023	1,516,964,605
237-902	Hempstead ISD	390,788,612	374,479,962	390,788,612	374,479,962
237-904	Waller ISD	1,415,990,618	1,359,065,678	1,415,990,618	1,359,065,678
237-905	Royal ISD	615,422,545	598,941,190	611,622,174	595,140,819
238-902	Monahans-Wickett-Pyote ISD	1,258,749,490	1,237,557,770	1,251,893,990	1,230,702,270
238-904	Grandfalls-Royalty ISD	163,511,100	162,606,110	163,349,845	162,444,855
239-901	Brenham ISD	1,835,004,002	1,765,735,428	1,835,004,002	1,765,735,428
239-903	Burton ISD	297,485,601	288,806,593	297,485,601	288,806,593
240-901	Laredo ISD	2,140,484,444	2,033,691,119	2,140,484,444	2,033,691,119
240-903	United ISD	8,654,133,753	8,434,606,581	8,448,817,361	8,229,290,189
240-904	Webb CISD	1,552,007,721	1,549,774,108	1,551,239,763	1,549,006,150
241-901	Boling ISD	179,103,775	168,362,128	179,103,775	168,362,128

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
241-902	East Bernard ISD	269,233,589	258,851,784	269,233,589	258,851,784
241-903	El Campo ISD	1,107,136,687	1,069,206,662	1,107,136,687	1,069,206,662
241-904	Wharton ISD	687,313,636	660,134,851	687,313,636	660,134,851
241-906	Louise ISD	160,827,462	155,207,202	160,827,462	155,207,202
242-902	Shamrock ISD	143,877,245	137,960,346	143,877,245	137,960,346
242-903	Wheeler ISD	193,133,606	188,650,433	193,133,606	188,650,433
242-905	Kelton ISD	438,048,714	437,748,939	438,048,714	437,748,939
242-906	Fort Elliott CISD	1,338,938,377	1,337,015,214	1,338,938,377	1,337,015,214
243-901	Burkburnett ISD	751,541,377	712,422,707	751,541,377	712,422,707
243-902	Electra ISD	192,968,077	185,191,665	192,968,077	185,191,665
243-903	Iowa Park CISD	505,531,405	477,446,469	505,531,405	477,446,469
243-905	Wichita Falls ISD	3,999,359,928	3,823,482,439	3,999,359,928	3,823,482,439
243-906	City View ISD	173,168,203	162,306,416	173,168,203	162,306,416
244-901	Harrold ISD	45,448,602	45,035,632	45,448,602	45,035,632
244-903	Vernon ISD	828,096,714	802,228,025	828,096,714	802,228,025
244-905	Northside ISD	21,679,528	21,086,958	21,679,528	21,086,958
245-901	Lasara ISD	43,012,987	40,199,864	43,012,987	40,199,864
245-902	Lyford CISD	180,027,692	167,358,834	180,027,692	167,358,834
245-903	Raymondville ISD	362,242,400	342,822,406	362,242,400	342,822,406
245-904	San Perlita ISD	60,354,731	57,414,537	60,354,731	57,414,537
246-902	Florence ISD	227,075,749	215,973,767	227,075,749	215,973,767
246-904	Georgetown ISD	4,654,400,788	4,512,696,679	4,654,400,788	4,512,696,679
246-905	Granger ISD	97,263,793	91,086,982	97,263,793	91,086,982
246-906	Hutto ISD	1,224,605,598	1,188,911,912	1,224,605,598	1,188,911,912
246-907	Jarrell ISD	551,698,807	527,274,139	551,698,807	527,274,139
246-908	Liberty Hill ISD	849,505,727	824,843,304	849,505,727	824,843,304
246-909	Round Rock ISD	19,153,440,480	18,729,055,347	19,153,440,480	18,729,055,347
246-911	Taylor ISD	786,403,460	752,956,539	786,403,460	752,956,539
246-912	Thrall ISD	142,719,528	135,476,319	142,719,528	135,476,319
246-913	Leander ISD	11,329,364,191	11,049,255,518	11,329,364,191	11,049,255,518
246-914	Coupland ISD	52,343,814	49,860,455	52,343,814	49,860,455
247-901	Floresville ISD	862,767,162	816,404,917	862,767,162	816,404,917
247-903	La Vernia ISD	576,907,824	545,686,509	576,907,824	545,686,509
247-904	Poth ISD	148,044,627	139,495,523	148,044,627	139,495,523
247-906	Stockdale ISD	147,421,788	139,131,818	147,421,788	139,131,818
248-901	Kermit ISD	683,707,807	671,048,661	680,447,804	667,788,658
248-902	Wink-Loving ISD	1,210,464,339	1,208,401,494	1,209,977,334	1,207,914,489
249-901	Alvord ISD	221,770,623	212,630,923	221,770,623	212,630,923
249-902	Boyd ISD	616,862,022	602,795,022	616,862,022	602,795,022
249-903	Bridgeport ISD	1,145,722,449	1,119,887,284	1,139,523,257	1,113,688,092
249-904	Chico ISD	464,620,150	455,726,490	464,620,150	455,726,490
249-905	Decatur ISD	1,735,778,234	1,703,150,539	1,735,778,234	1,703,150,539
249-906	Paradise ISD	276,246,799	264,441,029	276,246,799	264,441,029
249-908	Slidell ISD	174,688,486	170,339,546	170,430,898	166,081,958

School District Taxable Values *(continued)*

ISD #	ISD Name	T1 Value	T2 Value	T3 Value	T4 Value
250-902	Hawkins ISD	622,014,069	610,420,134	622,014,069	610,420,134
250-903	Mineola ISD	428,206,903	406,705,198	428,206,903	406,705,198
250-904	Quitman ISD	407,509,857	388,400,599	407,509,857	388,400,599
250-905	Yantis ISD	241,953,398	233,837,414	241,953,398	233,837,414
250-906	Alba-Golden ISD	216,454,126	204,567,235	216,454,126	204,567,235
250-907	Winnsboro ISD	403,879,968	386,612,238	403,879,968	386,612,238
251-901	Denver City ISD	2,520,209,216	2,509,484,031	2,520,209,216	2,509,484,031
251-902	Plains ISD	794,167,141	790,115,097	792,341,436	788,289,392
252-901	Graham ISD	611,179,798	577,294,098	611,179,798	577,294,098
252-902	Newcastle ISD	45,419,936	43,343,496	45,419,936	43,343,496
252-903	Olney ISD	171,390,466	161,157,866	171,390,466	161,157,866
253-901	Zapata ISD	3,185,969,051	3,156,456,653	3,174,272,077	3,144,759,679
254-901	Crystal City ISD	253,185,701	240,725,821	253,185,701	240,725,821
254-902	La Pryor ISD	39,358,561	39,253,662	39,358,561	39,253,662

Appendices

Appendix A: Selective Re-appraisal of Sales (Sales Chasing)

Beginning with the 1999 PVS, Government Code Section 403.302 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. Unless unsold properties are appraised at a similar level, the practice of sales chasing causes unequal appraisal in the CAD and may cause inaccurate 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 PTD selects the sample from a subgroup of all properties in its category and the CAD treats this subgroup 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 involves 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 ensures that the sample contains properties that had no chance of unequal treatment by sales chasing. It does this by including sales that occurred too late in the study year for the CAD to use the sales price, by including sales from sources unavailable to the CAD or by including PTD appraisals.

It is important to note that even in appraisal 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 PVS

Definitions

"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. PTD assumes the correct value to be within the computed range of values.

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

Frequently Asked Questions

1. **What is a margin of error and how does PTD calculate it?**

   A margin of error (as computed in the PVS) 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.

   PTD uses the following procedures to calculate the 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.

   The following formula describes this procedure:

   Margin of error = (SE $ * t-value) ÷ ISD estimated value

2. **How are margin of error and confidence interval related?**

   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 PTD estimates market value in sampled and census property categories in ABC school district to be $100 million (before exemptions). PTD computes the margin of error 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 PTD 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, PTD expects approximately 95 of every 100 computed confidence intervals to contain the true market value, which PTD 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's study does not disprove 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, PTD considers it invalid. Unless the school district is in a grace period (see

Page 4 of this publication), the Comptroller's estimate of value is certified to the commissioner of education. If local value lies outside the confidence interval, the study results have 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 PTD's estimate of value, PTD will automatically certify the school district's value. In addition, 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. PTD management sets the actual percentage used in the calculation, which could vary in future studies.

4. **Is the target margin of error the same in every school district?**
   Yes. PTD also refers to the target margin of error as a planned margin of error.

5. **Is the target confidence interval the same in every district, if the target margin of error is the same in every district?**
   No. They are not the same because the study expresses them in different units. For example, the study expresses the margin of error in percentage terms while it expresses the confidence interval in dollar terms. Assume there are two school 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 were 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 the Comptroller will certify local or state value. The critical test is whether local value lies within the PTD-computed confidence interval for the school district.

6. **Does the study compute the confidence interval and the margin of error for a school district based on all value in the school district?**
   No. In computing a confidence interval for a school district, PTD only includes property categories whose values were estimated from representative samples taken in that school district. If PTD does not test a property category, it excludes that category value 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 school district as shown on the self-report is $98 million. The estimated margin of error is 5 percent. Assume further that PTD does not sample any properties in Multifamily (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. PTD assigns non-sampled property categories local value.

   PTD computes the confidence interval for this district as follows:

   The **Point Estimate**:

   $106 million – $6 million = $100 million

   The **Confidence Interval**:

   $100 million - 5 percent **and** $100 million + 5 percent = $95 million **and** $105 million.

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 school district.

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. **Does the study treat complex properties differently than local properties?**
   Yes. In many cases, PTD treats complex properties as census (i.e., non-random) categories rather than sam-

pled categories. In a census, one studies every unit in a group to determine some characteristic of the group. In a sample, one studies a portion of the units in a group to estimate some characteristic of the group. Sampling requires far fewer resources than conducting a census.

PTD does not use census properties to calculate the confidence interval, but it does use them to calculate the margin of error. PTD considers all properties in a census so there is no sampling error since the variance and standard error for census properties is zero.

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

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

PTD treats all properties in the Category J (Utilities) as well as the Category D1 (Qualified agricultural acreage) sample as census 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. PTD calculates confidence intervals for each school district's market value after it enters all sales and appraisals 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, . . .

Let h = category value stratum or total category, depending on whether stratification is used (h=1, 2, . . . L)

category A, B, C, D1, F1, L1, M, G, (random portion.)

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

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

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

y_{hi} = PTD $ value of ith 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

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

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

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

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

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

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

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

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

Method Used to Compute Confidence Intervals

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

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

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

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

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

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

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

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

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

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

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

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

Method Used to Compute Confidence Intervals (continued)

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

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

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,

   degrees of freedom $= \sum n_h - L.$

6. Take the product of

   [SE ($\hat{R}2_{ran}$) * t 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.

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Texas Comptroller of Public Accounts
Publication #96-310
Revised October 2008

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