

## Data Sources

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- Attorney General of Texas. (1999). County powers and duties. Austin, TX.
- Freeman, Robert J. and Craig D. Shoulders. (1999). Governmental and nonprofit accounting : theory and practice (6<sup>th</sup> ed.). Upper Saddle River, NJ: Prentice Hall.
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- Research Dept, Fiscal Policy Division, Texas Health & Human Services Commission. (May 1999). Estimates of the Texas Population Living Below Poverty in 1999 by County. Available at: [http://www.hhsc.state.tx.us/cons\\_bud/dssi/cntypov99.htm](http://www.hhsc.state.tx.us/cons_bud/dssi/cntypov99.htm)
- Texas Association of Counties Legal Department. (1997). Working papers. Austin, TX.
- Texas Comptroller of Public Accounts. (2000). County report of property value -- 1999. [database] Texas Comptroller of Public Accounts, Austin, TX. Data for all the counties obtained via open records request. - The Comptroller annually collects county property tax data. The source of this data is the County Report of Property Value which is completed by the appraisal districts and returned to the Comptroller.
- Texas Bond Review Board. (2000). Texas counties -- debt-service requirements and debt ratios for tax-supported and revenue debt. Available at: <ftp://www.brb.state.tx.us/pub/local/98CNYTR.xls> - County debt information was requested on the survey. In addition, data was obtained from the TBRB's which provided greater detail than was requested in the survey. Unfortunately, the periods covered by the two sets of data are not identical, so discrepancies between them can and do appear. Where data or calculations for all 254 counties is shown, the TBRB's data is used. Data from the survey is used in all other situations involving indebtedness.
- Texas Comptroller of Public Accounts. (2000). Texas 1999 State Expenditures by County : Summary Of County Expenditures. (02/00). <http://www.window.state.tx.us/taxbud/expbyco99/counties/cntysumm.html>
- Texas Comptroller of Public Accounts. (2000). Texas property tax code (2000 ed.). Available at: <http://www.window.state.tx.us/taxinfo/proptax/tc00/index.html>
- Texas Comptroller of Public Accounts. (May 2000). Truth-in-taxation. Available at: <http://www.window.state.tx.us/taxinfo/proptax/tnt00/04tnt00.html>
- Texas Department of Housing and Community Affairs. (2000). Guide to Texas laws for county officials. Austin, TX: Texas Department of Housing and Community Affairs.

Texas State Data Center. (2000). Estimates of the total populations of counties and places in Texas for July 1, 1998 and January 1, 1999. Available at: [http://txsdc.tamu.edu/tpepp/1998\\_txpopest\\_county.html](http://txsdc.tamu.edu/tpepp/1998_txpopest_county.html) - All population data presented in this report uses the SDC's estimate for January 1, 1999.

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