

DENTON INDEPENDENT SCHOOL DISTRICT  
ANALYSIS OF 2016/2017 PROPERTY TAX VALUES

Date	2015 Certified	2015 Under Protest	2015 Total	2016 Preliminary	2016 Under Protest	2016 Total Preliminary	Increase (Decrease)	% Increase (Decrease)	% Inc/(Dec) 15-16	% Inc/(Dec) 14-15	% Inc/(Dec) 13-14	% Inc/(Dec) 12-13	% Inc/(Dec) 11-12
4/7/2016	11,428,327,143	163,824,418	11,592,151,561	13,598,843,503		13,598,843,503	2,006,691,942	17.31%	14.20%	20.54%	12.51%	8.64%	11.45%
4/14/2016	11,428,327,143	163,824,418	11,592,151,561	13,851,401,959		13,851,401,959	2,259,250,398	19.49%	17.25%	22.44%	12.95%	11.82%	10.99%
4/21/2016	11,428,327,143	163,824,418	11,592,151,561	13,980,202,406		13,980,202,406	2,388,050,845	20.60%	17.57%	22.59%	10.86%	11.44%	10.06%
4/28/2016	11,428,327,143	163,824,418	11,592,151,561	13,974,988,062		13,974,988,062	2,382,836,501	20.56%	17.64%	22.72%	10.95%	11.32%	9.91%
5/6/2016	11,428,327,143	163,824,418	11,592,151,561	13,985,583,662		13,985,583,662	2,393,432,101	20.65%	17.96%	23.13%	11.26%	11.37%	9.92%
5/13/2016	11,428,327,143	163,824,418	11,592,151,561	13,940,922,722		13,940,922,722	2,348,771,161	20.26%	17.73%	22.86%	11.28%	11.50%	10.02%
5/20/2016	11,428,327,143	163,824,418	11,592,151,561	13,875,017,642		13,875,017,642	2,282,866,081	19.69%	17.60%	22.45%	11.29%	11.08%	10.02%
5/27/2016	11,428,327,143	163,824,418	11,592,151,561	13,834,779,283		13,834,779,283	2,242,627,722	19.35%	17.60%	21.92%	10.95%	10.78%	9.80%
6/3/2016	11,428,327,143	163,824,418	11,592,151,561	13,790,039,939		13,790,039,939	2,197,888,378	18.96%	16.94%	21.09%	10.67%	10.44%	9.35%
6/10/2016	11,428,327,143	163,824,418	11,592,151,561	13,695,498,383		13,695,498,383	2,103,346,822	18.14%	16.39%	20.21%	10.14%	10.11%	9.06%
6/17/2016	11,428,327,143	163,824,418	11,592,151,561	13,644,263,557		13,644,263,557	2,052,111,996	17.70%	15.66%	19.62%	9.24%	9.59%	8.73%
6/24/2016	11,428,327,143	163,824,418	11,592,151,561	13,569,945,860		13,569,945,860	1,977,794,299	17.06%	15.26%	18.06%	8.51%	8.88%	7.92%
7/1/2016	11,428,327,143	163,824,418	11,592,151,561	13,402,624,959		13,402,624,959	1,810,473,398	15.62%	14.50%	17.54%	7.99%	8.31%	6.59%
7/8/2016	11,428,327,143	163,824,418	11,592,151,561	13,225,226,760		13,225,226,760	1,633,075,199	14.09%	10.86%	15.27%	7.56%	7.69%	5.47%
7/22/2016	11,428,327,143	163,824,418	11,592,151,561	12,381,100,896	377,112,426	12,758,213,322	1,166,061,761	10.06%	8.08%	15.27%	3.62%	6.89%	3.96%
										11.83%	6.52%	5.75%	3.96%
											5.03%	3.44%	2.52%

DCAD Estimate  
Last Report from DCAD  
Certified Values - 7/22/16

Assumptions:

M & O Tax Rate	1.0400
Debt Service Tax Rate	0.5000
Total	<u>1.5400</u>

Freeze Ceiling

4/7/2016	18,673,837
4/14/2016	18,671,676
4/21/2016	18,677,901
4/28/2016	18,673,324
5/6/2016	18,679,862
5/13/2016	18,668,817
5/20/2016	18,663,281
5/27/2016	18,669,762
6/3/2016	18,690,123
6/10/2016	18,688,945
6/17/2016	18,686,530
6/24/2016	18,687,084
7/1/2016	18,692,693
7/8/2016	18,705,045
7/22/2016	18,669,634

**Denton ISD  
Comparison of Property Values**

	2014 - 7/24/14			2015 - 7/19/15			2016 - 7/22/16			Increase (Decrease)	Percentage Change
	Preliminary	Under Review	Total	Preliminary	Under Review	Total	Preliminary	Under Review	Total		
Land - Homesite	1,880,536,098	6,203,276	1,886,739,374	2,023,278,223	2,885,245	2,026,163,468	2,263,522,865	13,079,613	2,276,602,478	250,439,010	12.36%
Land - Non Homesite	1,668,273,917	49,351,725	1,717,625,642	1,861,952,306	29,360,436	1,891,312,742	1,968,717,590	92,512,099	2,061,229,689	169,916,947	8.98%
Land - AG Market	740,550,571	24,387,283	764,937,854	755,171,582	15,215,288	770,386,870	775,484,484	22,194,582	797,679,066	27,292,196	3.54%
Land - Timber Market											
Land - Exempt AG/Timber Market											
<b>Total Land Market Value</b>	<b>4,289,360,586</b>	<b>79,942,284</b>	<b>4,369,302,870</b>	<b>4,640,402,111</b>	<b>47,460,969</b>	<b>4,687,863,080</b>	<b>5,007,724,939</b>	<b>127,786,294</b>	<b>5,135,511,233</b>	<b>447,648,153</b>	<b>9.55%</b>
Improvements - Homesite	5,872,518,349	15,640,700	5,888,159,049	6,657,421,192	9,228,328	6,666,649,520	7,644,085,648	45,947,589	7,690,033,237	1,023,383,717	15.35%
Improvements - Non Homesite	2,594,777,121	91,990,910	2,686,768,031	2,839,186,585	68,847,722	2,908,034,307	2,823,089,726	202,812,324	3,025,902,050	117,867,743	4.05%
<b>Total Improvements</b>	<b>8,467,295,470</b>	<b>107,631,610</b>	<b>8,574,927,080</b>	<b>9,496,607,777</b>	<b>78,076,050</b>	<b>9,574,683,827</b>	<b>10,467,175,374</b>	<b>248,759,913</b>	<b>10,715,935,287</b>	<b>1,141,251,460</b>	<b>11.92%</b>
Personal Property	1,344,955,201	49,808,818	1,394,764,019	1,304,864,794	74,709,996	1,379,574,790	1,534,195,939	43,248,898	1,577,444,837	197,870,047	14.34%
Minerals	136,946,032		136,946,032	174,117,054		174,117,054	97,580,951	23,270	97,604,221	(76,512,833)	-43.94%
Autos											
<b>Total Market Value</b>	<b>14,238,557,289</b>	<b>237,382,712</b>	<b>14,475,940,001</b>	<b>15,615,991,736</b>	<b>200,247,015</b>	<b>15,816,238,751</b>	<b>17,106,677,203</b>	<b>419,818,375</b>	<b>17,526,495,578</b>	<b>1,710,256,827</b>	<b>10.81%</b>
<b>Total Homestead Cap Adjustment</b>	<b>(83,276,626)</b>	<b>(62,469)</b>	<b>(83,339,095)</b>	<b>(87,825,268)</b>	<b>(34,358)</b>	<b>(87,859,626)</b>	<b>(189,793,023)</b>	<b>(34,546)</b>	<b>(189,827,569)</b>	<b>(101,967,943)</b>	<b>116.06%</b>
<b>Total Exempt Property</b>											
Total Productivity Market	(740,541,336)	(24,387,283)	(764,928,619)	(755,162,347)	(15,215,288)	(770,377,635)	(774,561,356)	(22,194,582)	(796,755,938)	(26,378,303)	3.42%
AG Use	4,812,491	153,391	4,965,882	4,937,079	52,131	4,989,210	4,625,648	105,967	4,731,615	(257,595)	-5.16%
Timber Use											
<b>Productivity Loss</b>	<b>(735,728,845)</b>	<b>(24,233,892)</b>	<b>(759,962,737)</b>	<b>(750,225,268)</b>	<b>(15,163,157)</b>	<b>(765,388,425)</b>	<b>(769,935,708)</b>	<b>(22,088,615)</b>	<b>(792,024,323)</b>	<b>(26,635,898)</b>	<b>3.48%</b>
<b>Total Assessed</b>	<b>13,419,551,818</b>	<b>213,086,351</b>	<b>13,632,638,169</b>	<b>14,777,941,200</b>	<b>185,049,500</b>	<b>14,962,990,700</b>	<b>16,146,948,472</b>	<b>397,695,214</b>	<b>16,544,643,686</b>	<b>1,581,652,986</b>	<b>10.57%</b>
Homestead	(433,713,684)	(613,572)	(434,327,256)	(748,557,720)	(826,280)	(749,384,000)	(774,876,336)	(4,568,743)	(779,445,079)	(30,061,079)	4.01%
Over 65	(84,367,780)	(70,000)	(84,437,780)	(89,214,223)	(114,437)	(89,328,660)	(95,467,150)	(264,606)	(95,731,756)	(6,403,096)	7.17%
Disabled Persons	(3,912,062)	(10,000)	(3,922,062)	(3,940,069)	(10,000)	(3,950,069)	(3,870,019)	(20,000)	(3,890,019)	60,050	-1.52%
Disabled Vet	(51,070,539)	(117,381)	(51,187,920)	(62,783,932)	(7,500)	(62,791,432)	(81,293,037)	(15,000)	(81,308,037)	(18,516,605)	29.49%
Exempt Property	(767,296,808)	(47,883)	(767,344,691)	(815,931,023)	(2,035,756)	(817,966,779)	(916,067,157)	(407,908)	(916,475,065)	(98,508,286)	12.04%
House Bill 366 - Personal	(290,803)	(300)	(291,103)	(261,746)	(411)	(262,157)	(142,757)	(25)	(142,782)	119,375	-45.54%
House Bill 366 - Mineral											
Historical											
Freeport	(227,123,380)	(5,652,769)	(232,776,149)	(185,506,627)	(16,980,803)	(202,487,430)	(209,803,624)	(12,080,958)	(221,884,582)	(19,397,152)	9.58%
Pollution	(23,815,195)	(61,434)	(23,876,629)	(20,994,030)		(20,994,030)	(20,688,460)	(47,845)	(20,736,305)	257,725	-1.23%
MASSS	(248,998)		(248,998)	(426,682)		(426,682)	(456,756)		(456,756)	(30,074)	7.05%
Abatement											
CHDO Community Housing Develop	(19,122,057)		(19,122,057)	(20,707,674)		(20,707,674)	(21,342,697)		(21,342,697)	(635,023)	3.07%
PPV				(240,069)		(240,069)	(272,852)	(53,811)	(326,663)	(86,594)	36.07%
Prorated Exempt Property	(4,757,771)		(4,757,771)	(4,099,905)		(4,099,905)	(2,020,935)		(2,020,935)	2,078,970	-50.71%
<b>Total Exemptions</b>	<b>(1,615,719,077)</b>	<b>(6,573,339)</b>	<b>(1,622,292,416)</b>	<b>(1,952,663,700)</b>	<b>(19,975,187)</b>	<b>(1,972,638,887)</b>	<b>(2,126,301,780)</b>	<b>(17,458,896)</b>	<b>(2,143,760,676)</b>	<b>(171,121,789)</b>	<b>8.67%</b>
<b>Net Taxable (Before Freeze)</b>	<b>11,803,832,741</b>	<b>206,513,012</b>	<b>12,010,345,753</b>	<b>12,825,277,500</b>	<b>165,074,313</b>	<b>12,990,351,813</b>	<b>14,020,646,692</b>	<b>380,236,318</b>	<b>14,400,883,010</b>	<b>1,410,531,197</b>	<b>10.86%</b>
Freeze Taxable - OA	(1,234,051,087)	(1,119,735)	(1,235,170,822)	(1,341,749,288)	(880,535)	(1,342,629,823)	(1,575,087,103)	(2,603,019)	(1,577,690,122)	(235,060,299)	17.51%
Freeze Taxable - DP	(44,351,569)	(80,725)	(44,432,294)	(48,081,183)	(325,888)	(48,407,071)	(54,807,062)	(520,873)	(55,327,935)	(6,920,864)	14.30%
Transfer Taxable											
Transfer Adjustment	(35,652,840)		(35,652,840)	(43,629,175)	(260,164)	(43,889,339)	(53,655,796)		(53,655,796)	(9,766,457)	22.25%
Post-Percent Taxable	30,933,745		30,933,745	36,509,289	216,892	36,725,981	44,004,165		44,004,165	7,278,184	19.82%
<b>Freeze Adjusted Taxable</b>	<b>10,520,710,990</b>	<b>205,312,552</b>	<b>10,726,023,542</b>	<b>11,428,327,143</b>	<b>163,824,418</b>	<b>11,592,151,561</b>	<b>12,381,100,896</b>	<b>377,112,426</b>	<b>12,758,213,322</b>	<b>1,166,061,761</b>	<b>10.06%</b>
<b>Freeze Ceiling</b>	<b>16,219,625</b>	<b>16,632</b>	<b>16,236,257</b>	<b>17,913,610</b>	<b>18,579</b>	<b>17,932,189</b>	<b>18,621,884</b>	<b>47,750</b>	<b>18,669,634</b>	<b>737,445</b>	<b>4.11%</b>
<b>Percentage Increase</b>			<b>11.83%</b>			<b>8.08%</b>			<b>10.06%</b>	<b>10.06%</b>	
<b>Value Increase</b>			<b>1,134,848,961</b>			<b>866,128,019</b>			<b>1,166,061,761</b>		