

DENTON INDEPENDENT SCHOOL DISTRICT
ANALYSIS OF 2014/2015 PROPERTY TAX ROLL

Date	2013 Certified	2013 Under Protest	2013 Total	2014 Preliminary	2014 Under Protest	2014 Total Preliminary	Increase (Decrease)	% Increase (Decrease)	% Inc/(Dec) 13-14	% Inc/(Dec) 12-13	% Inc/(Dec) 11-12	% Inc/(Dec) 10-11	% Inc/(Dec) 09-10
4/10/2014	9,451,575,347	139,599,234	9,591,174,581	11,561,103,968		11,561,103,968	1,969,929,387	20.54%	12.51%	8.64%	11.45%	7.16%	10.73%
4/17/2014	9,451,575,347	139,599,234	9,591,174,581	11,743,062,177		11,743,062,177	2,151,887,596	22.44%	12.95%	11.82%	10.99%	6.16%	11.01%
4/24/2014	9,451,575,347	139,599,234	9,591,174,581	11,757,793,218		11,757,793,218	2,166,618,637	22.59%	10.86%	11.44%	10.06%	5.50%	10.11%
5/1/2014	9,451,575,347	139,599,234	9,591,174,581	11,770,185,820		11,770,185,820	2,179,011,239	22.72%	10.95%	11.32%	9.91%	3.55%	9.42%
5/8/2014	9,451,575,347	139,599,234	9,591,174,581	11,809,437,662		11,809,437,662	2,218,263,081	23.13%	11.26%	11.37%	9.92%	3.47%	9.31%
5/15/2014	9,451,575,347	139,599,234	9,591,174,581	11,783,707,825		11,783,707,825	2,192,533,244	22.86%	11.28%	11.50%	10.02%	3.44%	9.62%
5/22/2014	9,451,575,347	139,599,234	9,591,174,581	11,744,245,561		11,744,245,561	2,153,070,980	22.45%	11.29%	11.08%	10.02%	3.50%	9.01%
5/29/2014	9,451,575,347	139,599,234	9,591,174,581	11,693,534,115		11,693,534,115	2,102,359,534	21.92%	10.95%	10.78%	9.80%	3.31%	6.63%
6/5/2014	9,451,575,347	139,599,234	9,591,174,581	11,613,601,608		11,613,601,608	2,022,427,027	21.09%	10.67%	10.44%	9.35%	-1.74%	6.06%
6/12/2014	9,451,575,347	139,599,234	9,591,174,581	11,529,082,610		11,529,082,610	1,937,908,029	20.21%	10.14%	10.11%	9.06%	2.18%	4.25%
6/19/2014	9,451,575,347	139,599,234	9,591,174,581	11,472,642,057		11,472,642,057	1,881,467,476	19.62%	9.24%	9.59%	8.73%	1.73%	5.52%
6/26/2014	9,451,575,347	139,599,234	9,591,174,581	11,323,489,846		11,323,489,846	1,732,315,265	18.06%	8.51%	8.88%	7.92%	0.70%	4.96%
7/2/2014	9,451,575,347	139,599,234	9,591,174,581	11,273,339,804		11,273,339,804	1,682,165,223	17.54%	7.99%	8.31%	6.59%	-0.02%	3.68%
7/11/2014	9,451,575,347	139,599,234	9,591,174,581	11,056,044,579		11,056,044,579	1,464,869,998	15.27%	7.56%	7.69%	5.47%	-0.42%	3.01%
7/18/2014	9,451,575,347	139,599,234	9,591,174,581	11,056,044,579		11,056,044,579	1,464,869,998	15.27%	3.62%	6.89%	3.96%	-1.60%	2.29%
7/25/2014	9,451,575,347	139,599,234	9,591,174,581	10,520,710,990	205,312,552	10,726,023,542	1,134,848,961	11.83%	6.52%	5.75%	3.96%	-1.71%	0.44%
									5.03%	3.44%	2.52%		1.31%

4/25/2014	DCAD Estimate	Percentage Retained - 5 Year Average	18.08%	40.26%	39.81%	22.01%	-23.88%	12.21%
	Last Report from DCAD	Estimated Retainage - Based on 5 Year Average	3.71%	5.03%	3.44%	2.52%	-1.71%	1.31%
		Estimated Retainage - Based on Prior Year	8.27%					
		Estimated Value Gain - Based on 5 Year Average	356,188,219					
		Actual Gain in Certified Values		459,701,851	303,787,201	216,830,343	(149,709,436)	187,981,395
		5 Year Average Gain in Certified Values	203,718,271					

Assumptions:

M & O Tax Rate	1.0400
Debt Service Tax Rate	0.4900
Total	<u>1.5300</u>

Freeze Ceiling

4/10/2014	16,172,641
4/17/2014	16,184,385
4/24/2014	16,192,732
5/1/2014	16,192,337
5/8/2014	16,182,132
5/15/2014	16,182,306
5/22/2014	16,177,708
5/29/2014	16,168,211
6/5/2014	16,162,305
6/12/2014	16,154,177
6/19/2014	16,153,677
6/26/2014	16,232,919
7/2/2014	16,230,969
7/11/2014	16,230,319
7/18/2014	16,230,319
7/25/2014	16,236,257

Denton ISD
Comparison of Property Values

	2012 - 7/20/12			2013 - 7/22/13			2014 - 7/24/14			Increase (Decrease)	Percentage Change
	Preliminary	Under Review	Total	Preliminary	Under Review	Total	Preliminary	Under Review	Total		
Land - Homesite	1,699,663,336	6,800,375	1,706,463,711	1,752,537,336	7,634,417	1,760,171,753	1,880,536,098	6,203,276	1,886,739,374	126,567,621	7.42%
Land - Non Homesite	1,399,026,088	43,958,708	1,442,984,796	1,485,607,613	29,445,774	1,515,053,387	1,668,273,917	49,351,725	1,717,625,642	202,572,255	14.04%
Land - AG Market	759,557,961	6,409,823	765,967,784	723,209,290	10,836,083	734,045,373	740,550,571	24,387,283	764,937,854	30,892,481	4.03%
Land - Timber Market											
Land - Exempt AG/Timber Market											
Total Land Market Value	3,858,247,385	57,168,906	3,915,416,291	3,961,354,239	47,916,274	4,009,270,513	4,289,360,586	79,942,284	4,369,302,870	360,032,357	9.20%
Improvements - Homesite	4,966,323,327	18,351,764	4,984,675,091	5,186,859,664	25,100,510	5,211,960,174	5,872,518,349	15,640,700	5,888,159,049	676,198,875	13.57%
Improvements - Non Homesite	2,067,317,539	59,448,528	2,126,766,067	2,313,173,601	58,827,961	2,372,001,562	2,594,777,121	91,990,910	2,686,768,031	314,766,469	14.80%
Total Improvements	7,033,640,866	77,800,292	7,111,441,158	7,500,033,265	83,928,471	7,583,961,736	8,467,295,470	107,631,610	8,574,927,080	990,965,344	13.93%
Personal Property	1,117,693,911	69,021,315	1,186,715,226	1,210,725,259	42,924,928	1,253,650,187	1,344,955,201	49,808,818	1,394,764,019	141,113,832	11.89%
Minerals	141,431,021	2,505	141,433,526	117,981,385		117,981,385	136,946,032		136,946,032	18,964,647	13.41%
Autos											
Total Market Value	12,151,013,183	203,993,018	12,355,006,201	12,790,094,148	174,769,673	12,964,863,821	14,238,557,289	237,382,712	14,475,940,001	1,511,076,180	12.23%
Total Homestead Cap Adjustment	(15,840,312)		(15,840,312)	(17,299,600)	(4,865)	(17,304,465)	(83,276,626)	(62,469)	(83,339,095)	(66,034,630)	416.88%
Total Exempt Property											
Total Productivity Market	(758,282,904)	(6,409,823)	(764,692,727)	(723,200,055)	(10,836,083)	(734,036,138)	(740,541,336)	(24,387,283)	(764,928,619)	(30,892,481)	4.04%
AG Use	4,843,392	63,607	4,906,999	4,466,445	254,558	4,721,003	4,812,491	153,391	4,965,882	244,879	4.99%
Timber Use											
Productivity Loss	(753,439,512)	(6,346,216)	(759,785,728)	(718,733,610)	(10,581,525)	(729,315,135)	(735,728,845)	(24,233,892)	(759,962,737)	(30,647,602)	4.03%
Total Assessed	11,381,733,359	197,646,802	11,579,380,161	12,054,060,938	164,183,283	12,218,244,221	13,419,551,818	213,086,351	13,632,638,169	1,414,393,948	12.21%
Homestead	(423,676,570)	(1,237,333)	(424,913,903)	(422,815,298)	(1,879,847)	(424,695,145)	(433,713,684)	(613,572)	(434,327,256)	(9,632,111)	2.27%
Over 65	(74,044,796)	(580,000)	(74,624,796)	(78,191,683)	(926,137)	(79,117,820)	(84,367,780)	(70,000)	(84,437,780)	(5,319,960)	7.13%
Disabled Persons	(3,796,041)	(40,000)	(3,836,041)	(3,851,672)	(30,000)	(3,881,672)	(3,912,062)	(10,000)	(3,922,062)	(40,390)	1.05%
Disabled Vet	(30,680,080)	(315,092)	(30,995,172)	(39,451,769)	(176,355)	(39,628,124)	(51,070,539)	(117,381)	(51,187,920)	(11,559,796)	37.30%
Exempt Property	(648,897,750)	(197,660)	(649,095,410)	(693,757,169)	(5,500)	(693,762,669)	(767,296,808)	(47,883)	(767,344,691)	(73,582,022)	11.34%
House Bill 366 - Personal	(186,151)		(186,151)	(203,729)	(210)	(203,939)	(290,803)	(300)	(291,103)	(87,164)	46.82%
House Bill 366 - Mineral											
Historical											
Freeport	(169,555,069)	(25,890,451)	(195,445,520)	(190,793,569)	(16,163,442)	(206,957,011)	(227,123,380)	(5,652,769)	(232,776,149)	(25,819,138)	13.21%
Pollution	(28,939,262)	(215,444)	(29,154,706)	(31,898,209)	(136,859)	(32,035,068)	(23,815,195)	(61,434)	(23,876,629)	8,158,439	-27.98%
MASSS							(248,998)		(248,998)		
Abatement											
CHDO Community Housing Develop	(16,483,021)		(16,483,021)	(17,028,622)		(17,028,622)	(19,122,057)		(19,122,057)	(2,093,435)	12.70%
Prorated Exempt Property	(783,080)		(783,080)	(3,710,365)		(3,710,365)	(4,757,771)		(4,757,771)	(1,047,406)	133.75%
Total Exemptions	(1,397,041,820)	(28,475,980)	(1,425,517,800)	(1,481,702,085)	(19,318,350)	(1,501,020,435)	(1,615,719,077)	(6,573,339)	(1,622,292,416)	(121,022,983)	8.49%
Net Taxable (Before Freeze)	9,984,691,539	169,170,822	10,153,862,361	10,572,358,853	144,864,933	10,717,223,786	11,803,832,741	206,513,012	12,010,345,753	1,293,370,965	12.74%
Freeze Taxable - OA	(978,678,647)	(132,338)	(978,810,985)	(1,078,024,673)	(1,036,141)	(1,079,060,814)	(1,234,051,087)	(1,119,735)	(1,235,170,822)	(156,110,008)	15.95%
Freeze Taxable - DP	(40,576,894)	(365,965)	(40,942,859)	(42,750,378)		(42,750,378)	(44,351,569)	(80,725)	(44,432,294)	(1,681,916)	4.11%
Transfer Taxable											
Transfer Adjustment	(4,162,906)	(10,009,764)	(14,172,670)	(8,718,634)	(15,541,045)	(24,259,679)	(35,652,840)		(35,652,840)	(11,393,161)	80.39%
Post-Percent Taxable	3,938,092	7,598,791	11,536,883	8,710,179	11,311,487	20,021,666	30,933,745		30,933,745	10,912,079	94.58%
Freeze Adjusted Taxable	8,965,211,184	166,261,546	9,131,472,730	9,451,575,347	139,599,234	9,591,174,581	10,520,710,990	205,312,552	10,726,023,542	1,135,097,959	12.43%
Freeze Ceiling	13,127,745	7,624	13,135,369	14,663,775	15,700	14,679,474	16,219,625	16,632	16,236,257	3,100,888	23.61%
Percentage Increase			3.44%			5.03%			11.83%	11.83%	