

DENTON INDEPENDENT SCHOOL DISTRICT
ANALYSIS OF 2015/2016 PROPERTY TAX VALUES

Date	2014 Certified	2014 Under Protest	2014 Total	2015 Preliminary	2015 Under Protest	2015 Total Preliminary	Increase (Decrease)	% Increase (Decrease)	% Inc/(Dec) 14-15	% Inc/(Dec) 13-14	% Inc/(Dec) 12-13	% Inc/(Dec) 11-12	% Inc/(Dec) 10-11	% Inc/(Dec) 09-10
4/10/2015	10,520,710,990	205,312,552	10,726,023,542	12,249,398,254		12,249,398,254	1,523,374,712	14.20%	20.54%	12.51%	8.64%	11.45%	7.16%	10.73%
4/17/2015	10,520,710,990	205,312,552	10,726,023,542	12,575,886,475		12,575,886,475	1,849,862,933	17.25%	22.44%	12.95%	11.82%	10.99%	6.16%	11.01%
4/24/2015	10,520,710,990	205,312,552	10,726,023,542	12,610,383,641		12,610,383,641	1,884,360,099	17.57%	22.59%	10.86%	11.44%	10.06%	5.50%	10.11%
5/1/2015	10,520,710,990	205,312,552	10,726,023,542	12,618,442,823		12,618,442,823	1,892,419,281	17.64%	22.72%	10.95%	11.32%	9.91%	3.55%	9.42%
5/8/2015	10,520,710,990	205,312,552	10,726,023,542	12,652,281,078		12,652,281,078	1,926,257,536	17.96%	23.13%	11.26%	11.37%	9.92%	3.47%	9.31%
5/15/2015	10,520,710,990	205,312,552	10,726,023,542	12,628,048,580		12,628,048,580	1,902,025,038	17.73%	22.86%	11.28%	11.50%	10.02%	3.44%	9.62%
5/22/2015	10,520,710,990	205,312,552	10,726,023,542	12,614,244,269		12,614,244,269	1,888,220,727	17.60%	22.45%	11.29%	11.08%	10.02%	3.50%	9.01%
5/29/2015	10,520,710,990	205,312,552	10,726,023,542	12,613,844,235		12,613,844,235	1,887,820,693	17.60%	21.92%	10.95%	10.78%	9.80%	3.31%	6.63%
6/5/2015	10,520,710,990	205,312,552	10,726,023,542	12,543,461,627		12,543,461,627	1,817,438,085	16.94%	21.09%	10.67%	10.44%	9.35%	-1.74%	6.06%
6/12/2015	10,520,710,990	205,312,552	10,726,023,542	12,484,261,800		12,484,261,800	1,758,238,258	16.39%	20.21%	10.14%	10.11%	9.06%	2.18%	4.25%
6/19/2015	10,520,710,990	205,312,552	10,726,023,542	12,405,327,327		12,405,327,327	1,679,303,785	15.66%	19.62%	9.24%	9.59%	8.73%	1.73%	5.52%
6/26/2015	10,520,710,990	205,312,552	10,726,023,542	12,362,761,373		12,362,761,373	1,636,737,831	15.26%	18.06%	8.51%	8.88%	7.92%	0.70%	4.96%
7/2/2015	10,520,710,990	205,312,552	10,726,023,542	12,281,256,474		12,281,256,474	1,555,232,932	14.50%	17.54%	7.99%	8.31%	6.59%	-0.02%	3.68%
7/10/2015	10,520,710,990	205,312,552	10,726,023,542	11,891,344,408		11,891,344,408	1,165,320,866	10.86%	15.27%	7.56%	7.69%	5.47%	-0.42%	3.01%
7/17/2015	10,520,710,990	205,312,552	10,726,023,542	11,428,327,143	163,824,418	11,592,151,561	866,128,019	8.08%	15.27%	3.62%	6.89%	3.96%	-1.60%	2.29%
									11.83%	6.52%	5.75%	3.96%	-1.71%	0.44%
										5.03%	3.44%	2.52%		1.31%

	Percentage Retained		57.61%	40.26%	39.81%	22.01%	-23.88%	12.21%
DCAD Estimate	Percentage Retained - 5 Year Average		27.16%	18.08%	16.33%	21.41%	34.48%	48.03%
Last Report from DCAD	Estimated Retainage % - Based on 5 Year Average	3.86%	3.71%	2.04%	1.85%	3.95%	3.44%	6.04%
	Estimated Retainage - Based on Prior Year	8.18%	8.27%	4.98%	1.90%	-2.73%	0.87%	3.38%
	Estimated Value Gain - Based on 5 Year Average	58,765,753						
Assumptions:	Actual Gain in Certified Values		205,312,552	459,701,851	303,787,201	216,830,343	(149,709,436)	187,981,395
M & O Tax Rate	5 Year Average Gain in Certified Values	207,184,502						
Debt Service Tax Rate								
Total								

Freeze Ceiling

4/10/2015	17,988,482
4/17/2015	18,045,395
4/24/2015	18,050,210
5/1/2015	18,048,612
5/8/2015	18,059,183
5/15/2015	18,056,791
5/22/2015	18,047,709
5/29/2015	18,050,182
6/5/2015	18,049,827
6/12/2015	18,089,000
6/19/2015	18,090,699
6/26/2015	18,086,779
7/2/2015	18,072,650
7/10/2015	18,076,826
7/17/2015	17,932,189

**Denton ISD
Comparison of Property Values**

	2012 - 7/20/12			2013 - 7/22/13			2014 - 7/24/14			2015 - 7-19-15			Increase (Decrease)	Percentage Change
	Preliminary	Under Review	Total	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	2,023,278,223	2,885,245	2,026,163,468	139,424,004	7.32%
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	1,861,952,306	29,360,436	1,891,312,742	173,687,100	10.11%
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	755,171,582	15,215,288	770,386,870	5,449,016	0.71%
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	4,640,402,111	47,460,969	4,687,863,080	318,560,210	7.29%
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	6,657,421,192	9,228,328	6,666,649,520	778,490,471	13.22%
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	2,839,186,585	68,847,722	2,908,034,307	221,266,276	8.24%
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	9,496,607,777	78,076,050	9,574,683,827	999,756,747	11.66%
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	1,304,864,794	74,709,996	1,379,574,790	(15,189,229)	-1.09%
Minerals	141,431,021	2,505	141,433,526	117,981,385		117,981,385	136,946,032		136,946,032	174,117,054		174,117,054	37,171,022	27.14%
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	15,615,991,736	200,247,015	15,816,238,751	1,340,298,750	9.26%
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)	(87,825,268)	(34,358)	(87,859,626)	(4,520,531)	5.42%
Total Exempt Property	(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)	(755,162,347)	(15,215,288)	(770,377,635)	(5,449,016)	0.71%
Total Productivity Market	4,843,392	63,607	4,906,999	4,466,445	254,558	4,721,003	4,812,491	153,391	4,965,882	4,937,079	52,131	4,989,210	23,328	0.47%
AG Use														
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)	(750,225,268)	(15,163,157)	(765,388,425)	(5,425,688)	0.71%
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	14,777,941,200	185,049,500	14,962,990,700	1,330,352,531	9.76%
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)	(748,557,720)	(826,280)	(749,384,000)	(315,056,744)	72.54%
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)	(89,214,223)	(114,437)	(89,328,660)	(4,890,880)	5.79%
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)	(3,940,069)	(10,000)	(3,950,069)	(28,007)	0.71%
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)	(62,783,932)	(7,500)	(62,791,432)	(11,603,512)	22.67%
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)	(815,931,023)	(2,035,756)	(817,966,779)	(50,622,088)	6.60%
House Bill 366 - Personal	(186,151)		(186,151)	(203,729)	(210)	(203,939)	(290,803)	(300)	(291,103)	(261,746)	(411)	(262,157)	28,946	-9.94%
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)	(185,506,627)	(16,980,803)	(202,487,430)	30,288,719	-13.01%
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)	(20,994,030)		(20,994,030)	2,882,599	-12.07%
MASS							(248,998)		(248,998)	(426,682)		(426,682)	(177,684)	71.36%
Abatement														
CHDO Community Housing Develop	(16,483,021)		(16,483,021)	(17,028,622)		(17,028,622)	(19,122,057)		(19,122,057)	(20,707,674)		(20,707,674)	(1,585,617)	8.29%
PPV										(240,069)		(240,069)	(240,069)	
Prorated Exempt Property	(783,080)		(783,080)	(3,710,365)		(3,710,365)	(4,757,771)		(4,757,771)	(4,099,905)		(4,099,905)	657,866	-13.83%
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)	(1,952,663,700)	(19,975,187)	(1,972,638,887)	(350,346,471)	21.60%
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	12,825,277,500	165,074,313	12,990,351,813	980,006,060	8.16%
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)	(1,341,749,288)	(880,535)	(1,342,629,823)	(107,459,001)	8.70%
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)	(48,081,183)	(325,888)	(48,407,071)	(3,974,777)	8.95%
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)	(43,629,175)	(260,164)	(43,889,339)	(8,236,499)	23.10%
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	36,509,289	216,692	36,725,981	5,792,236	18.72%
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	11,428,327,143	163,824,418	11,592,151,561	866,128,019	8.08%
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	17,913,610	18,579	17,932,189	1,695,932	10.45%
Percentage Increase			3.44%			5.03%			17.46%			8.08%	8.08%	