

DENTON INDEPENDENT SCHOOL DISTRICT
ANALYSIS OF 2008/2009 PROPERTY TAX ROLL

Date	2007 Certified	2007 Under Protest	2007 Total	2008 Preliminary	2008 Under Protest	2008 Total Preliminary	Increase (Decrease)	% Increase (Decrease)	% Inc/(Dec) 07-08	% Inc/(Dec) 06-07	% Inc/(Dec) 05-06
4/4/2008	8,110,787,850	170,623,295	8,281,411,145	9,444,375,758		9,444,375,758	1,162,964,613	14.04%	22.20%	17.47%	26.1
4/11/2008	8,110,787,850	170,623,295	8,281,411,145	9,885,200,866		9,885,200,866	1,603,789,721	19.37%	21.89%	17.85%	27.0
4/18/2008	8,110,787,850	170,623,295	8,281,411,145	9,850,067,326		9,850,067,326	1,568,656,181	18.94%	24.09%	18.35%	-100.0
4/25/2008	8,110,787,850	170,623,295	8,281,411,145	9,708,407,345		9,708,407,345	1,426,996,200	17.23%	24.49%	19.52%	20.4
5/2/2008	8,110,787,850	170,623,295	8,281,411,145	9,756,111,994	2,503,698	9,758,615,692	1,477,204,547	17.84%	24.70%	23.01%	20.6
5/9/2008	8,110,787,850	170,623,295	8,281,411,145	9,764,666,376	28,663	9,764,695,039	1,483,283,894	17.91%	24.85%	21.15%	20.4
5/16/2008	8,110,787,850	170,623,295	8,281,411,145	9,318,527,511		9,318,527,511	1,037,116,366	12.52%	24.66%	21.60%	20.6
5/23/2008	8,110,787,850	170,623,295	8,281,411,145	9,289,132,803	35,300,932	9,324,433,735	1,043,022,590	12.59%	23.83%	22.07%	19.6
5/28/2008	8,110,787,850	170,623,295	8,281,411,145	8,991,021,958	95,744,061	9,086,766,019	805,354,874	9.72%	23.34%	21.77%	19.0
5/30/2008	8,110,787,850	170,623,295	8,281,411,145	9,145,713,541	156,883,194	9,302,596,735	1,021,185,590	12.33%	23.34%	21.77%	19.0
6/6/2008	8,110,787,850	170,623,295	8,281,411,145	8,158,812,751	1,074,016,288	9,232,829,039	951,417,894	11.49%	22.37%	21.60%	18.7
6/13/2008	8,110,787,850	170,623,295	8,281,411,145	7,520,034,454	1,664,797,674	9,184,832,128	903,420,983	10.91%	21.81%	20.60%	18.1
6/20/2008	8,110,787,850	170,623,295	8,281,411,145	6,888,613,694	2,277,798,154	9,166,411,848	885,000,703	10.69%	20.72%	20.30%	17.1
6/27/2008	8,110,787,850	170,623,295	8,281,411,145	7,167,264,867	1,916,363,820	9,083,628,687	802,217,542	9.69%	19.42%	19.85%	16.7
7/4/2008	8,110,787,850	170,623,295	8,281,411,145	7,376,947,142	1,666,891,509	9,043,838,651	762,427,506	9.21%	18.59%	19.04%	16.4
7/11/2008	8,110,787,850	170,623,295	8,281,411,145	7,597,511,659	1,353,960,000	8,951,471,659	670,060,514	8.09%	17.78%	18.48%	15.1
	8,110,787,850	170,623,295	8,281,411,145	9,006,862,761		9,006,862,761	725,451,616	8.76%	14.48%	15.55%	14.1
7/19/2008	8,110,787,850	170,623,295	8,281,411,145	8,275,199,025	372,136,329	8,647,335,354	365,924,209	4.42%		15.26%	11.4

Mr. Rogers' estimate for Truth in Taxation Notice	Percentage Retained - 5 Year Ave	62.39%	65.23%	87.37%	43.8
Last Report from DCAD	Estimated Retainage	8.76%			
Debbie's Estimate of Final Values					

Assumptions:

M & O Tax Rate	1.0400
Debt Service Tax Rate	0.4500
Total	1.4900

Freeze Ceiling

4/4/2008	6,866,019
4/11/2008	6,862,616
4/18/2008	6,867,453
4/25/2008	8,220,046
5/2/2008	8,231,403
5/9/2008	8,231,904
5/16/2008	8,234,745
5/23/2008	8,235,504
5/30/2008	8,235,069
6/6/2008	8,242,051
6/13/2008	8,251,781
6/20/2008	8,250,979
6/27/2008	8,269,528
7/4/2008	8,269,844
7/11/2008	8,268,527
7/19/2008	8,245,384

Denton ISD
Comparison of Property Values

	2006 - 7-25-06			2007 - 7/21/07			2008 - 7/19/08			Increase (Decrease)	Percentage Change
	Approved	Under Review	Total	Approved	Under Review	Total	Approved	Under Review	Total		
Land - Homesite	1,172,060,433	1,244,639	1,173,305,072	1,334,599,758	1,227,658	1,335,827,416	1,432,123,183	6,557,103	1,438,680,286	102,852,870	7.70%
Land - Non Homesite	1,063,430,038	39,972,066	1,103,402,104	1,346,542,165	28,226,232	1,374,768,397	1,299,071,040	91,673,837	1,390,744,877	15,976,480	1.16%
Land - AG Market	629,061,977	932,585	629,994,562	764,680,528	9,513,710	774,194,238	791,076,858	4,287,888	795,364,746	21,170,508	2.73%
Land - Timber Market											
Land - Exempt AG/Timber Market											
Total Land Market Value	2,864,552,448	42,149,290	2,906,701,738	3,445,822,451	38,967,600	3,484,790,051	3,522,271,081	102,518,828	3,624,789,909	139,999,858	4.02%
Improvements - Homesite	3,833,278,636	6,608,276	3,839,886,912	4,337,120,552	6,486,531	4,343,607,083	4,661,451,682	20,815,375	4,682,267,057	338,659,974	7.80%
Improvements - Non Homesite	1,429,197,609	130,941,772	1,560,139,381	1,666,601,060	94,408,048	1,761,009,108	1,607,793,342	229,712,555	1,837,505,897	76,496,789	4.34%
Total Improvements	5,262,476,245	137,550,048	5,400,026,293	6,003,721,612	100,894,579	6,104,616,191	6,269,245,024	250,527,930	6,519,772,954	415,156,763	6.80%
Personal Property	811,265,944	75,807,749	887,073,693	1,041,658,901	49,226,018	1,090,884,919	969,037,324	106,643,332	1,075,680,656	(15,204,263)	-1.39%
Minerals	233,121,350		233,121,350	103,121,370		103,121,370	121,938,450		121,938,450	18,817,080	18.25%
Autos											
Total Market Value	9,171,415,987	255,507,087	9,426,923,074	10,594,324,334	189,088,197	10,783,412,531	10,882,491,879	459,690,090	11,342,181,969	558,769,438	5.18%
Total Homestead Cap Adjustment	(22,555,288)	(10,080)	(22,565,368)	(28,724,772)	(905)	(28,725,677)	(19,274,915)	(123,706)	(19,398,621)	9,327,056	-32.47%
Total Exempt Property	(403,897,879)	(34,041)	(403,931,920)	(421,506,572)		(421,506,572)	(454,000,759)		(454,000,759)	(32,494,187)	7.71%
Total Productivity Market	(629,061,977)	(932,585)	(629,994,562)	(764,680,528)	(9,513,710)	(774,194,238)	(791,076,858)	(4,287,888)	(795,364,746)	(21,170,508)	2.73%
AG Use	5,909,069	19,718	5,928,787	5,814,842	51,076	5,865,918	5,550,144	32,348	5,582,492	(283,426)	-4.83%
Timber Use											
Productivity Loss	(623,152,908)	(912,867)	(624,065,775)	(758,865,686)	(9,462,634)	(768,328,320)	(785,526,714)	(4,255,540)	(789,782,254)	(21,453,934)	2.79%
Total Assessed	8,121,809,912	254,550,099	8,376,360,011	9,385,227,304	179,624,658	9,564,851,962	9,623,689,491	455,310,844	10,079,000,335	514,148,373	5.38%
Homestead	(345,397,396)	(360,000)	(345,757,396)	(365,705,282)	(474,678)	(366,179,960)	(389,038,825)	(1,900,796)	(390,939,621)	(24,759,661)	6.76%
Over 65	(47,259,285)	(30,000)	(47,289,285)	(52,414,402)	(80,000)	(52,494,402)	(57,048,009)	(150,000)	(57,198,009)	(4,703,607)	8.96%
Disabled Persons	(3,548,278)	(5,000)	(3,553,278)	(3,885,826)		(3,885,826)	(4,314,319)	(20,000)	(4,334,319)	(448,493)	11.54%
Disabled Vet	(5,276,385)		(5,276,385)	(5,495,048)		(5,495,048)	(6,022,489)	(15,000)	(6,037,489)	(542,441)	9.87%
House Bill 366 - Personal	(60,408)		(60,408)	(41,172)		(41,172)	(77,017)	(50)	(77,067)	(35,895)	87.18%
House Bill 366 - Mineral											
Historical											
Freeport	(149,589,587)	(42,098,242)	(191,687,829)	(172,032,559)	(7,592,383)	(179,624,942)	(112,386,143)	(79,743,411)	(192,129,554)	(12,504,612)	6.96%
Pollution	(23,500,600)	(203,203)	(23,703,803)	(23,972,036)		(23,972,036)	(27,560,618)		(27,560,618)	(3,588,582)	14.97%
Abatement	(573,236)		(573,236)	(573,236)		(573,236)	(573,236)		(573,236)		
CHDO Community Housing Development Organization				(21,110,342)		(21,110,342)	(9,000,915)		(9,000,915)	12,109,427	-57.36%
Prorated Exempt Property	(2,141,498)		(2,141,498)	(1,642,231)		(1,642,231)	(1,416,880)		(1,416,880)	225,351	-13.72%
Total Exemptions	(577,346,673)	(42,696,445)	(620,043,118)	(646,872,134)	(8,147,061)	(655,019,195)	(607,438,451)	(81,829,257)	(689,267,708)	(34,248,513)	5.23%
Net Taxable (Before Freeze)	7,544,463,239	211,853,654	7,756,316,893	8,738,355,170	171,477,597	8,909,832,767	9,016,251,040	373,481,587	9,389,732,627	479,899,860	5.39%
Freeze Taxable - OA	(483,690,344)	(812,186)	(484,502,530)	(583,442,721)	(854,302)	(584,297,023)	(690,218,762)	(1,064,404)	(691,283,166)	(106,986,143)	18.31%
Freeze Taxable - DP	(33,867,707)		(33,867,707)	(40,365,909)		(40,365,909)	(47,275,760)	(278,037)	(47,553,797)	(7,187,888)	17.81%
Transfer Taxable	(11,924,162)		(11,924,162)	(826,401)		(826,401)				826,401	-100.00%
Transfer Adjustment	(15,537)		(15,537)	(3,641,225)		(3,641,225)	(3,557,493)	(2,817)	(3,560,310)	80,915	-2.22%
Post-Percent Taxable	8,241,765		8,241,765	708,936		708,936				(708,936)	-100.00%
Freeze Adjusted Taxable	7,023,207,254	211,041,468	7,234,248,722	8,110,787,850	170,623,295	8,281,411,145	8,275,199,025	372,136,329	8,647,335,354	365,924,209	4.42%
Freeze Ceiling	7,034,102	15,795	7,049,897	8,560,395	27,884	8,588,279	8,227,224	18,160	8,245,384	(342,895)	-3.99%
Percentage Increase			15.26%			14.48%			4.42%	4.42%	30.53%