

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

Date	2008 Certified	2008 Under Protest	2008 Total	2009 Preliminary	2009 Under Protest	2009 Total Preliminary	Increase (Decrease)	% Increase (Decrease)	% Inc/(Dec) 08-09	% Inc/(Dec) 07-08	% Inc/(Dec) 06-07	% Inc/(Dec) 05-06	% Inc/(Dec) 04-05
4/2/2009	8,275,199,025	372,136,329	8,647,335,354	9,575,470,469		9,575,470,469	928,135,115	10.73%	14.04%	22.20%	17.47%	26.14%	
4/9/2009	8,275,199,025	372,136,329	8,647,335,354	9,599,362,767		9,599,362,767	952,027,413	11.01%	19.37%	21.89%	17.85%	27.04%	
4/16/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	18.94%	24.09%	18.35%	-100.00%	
4/23/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	17.23%	24.49%	19.52%	20.44%	20.28%
4/30/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	17.84%	24.70%	23.01%	20.66%	20.29%
5/7/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	17.91%	24.85%	21.15%	20.40%	19.18%
5/14/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	12.52%	24.66%	21.60%	20.67%	19.27%
5/21/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	12.59%	23.83%	22.07%	19.69%	18.95%
5/28/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	9.72%	23.34%	21.77%	19.05%	18.83%
6/4/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	12.33%	23.34%	21.77%	19.05%	18.83%
6/11/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	11.49%	22.37%	21.60%	18.72%	10.28%
6/18/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	10.91%	21.81%	20.60%	18.15%	18.11%
6/25/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	10.69%	20.72%	20.30%	17.19%	16.79%
7/2/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	9.69%	19.42%	19.85%	16.77%	16.32%
7/9/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	9.21%	18.59%	19.04%	16.42%	15.70%
7/16/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	8.09%	17.78%	18.48%	15.80%	15.01%
7/23/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	8.76%	14.48%	15.55%	14.81%	14.14%
7/30/2009	8,275,199,025	372,136,329	8,647,335,354				(8,647,335,354)	-100.00%	4.42%		15.26%	11.47%	10.82%
	8,275,199,025	372,136,329	8,647,335,354	8,835,316,749		8,835,316,749	187,981,395	2.17%					

Mr. Rogers' estimate for Truth in Taxation Notice						Percentage Retained - 5 Year Ave	56.26%	31.48%	65.23%	87.37%	43.88%	53.35%
Last Report from DCAD						Estimated Retainage	6.04%	4.42%	14.48%	15.26%	11.47%	
Based on Supplement #14 dated 2/23/09												

Assumptions:

M & O Tax Rate	1.0400
Debt Service Tax Rate	0.4500
Total	<u>1.4900</u>

Freeze Ceiling

4/2/2009	8,592,171
4/9/2009	8,588,997
4/16/2009	
4/23/2009	
4/30/2009	
5/7/2009	
5/14/2009	
5/21/2009	
6/4/2009	
6/11/2009	
6/18/2009	
6/25/2009	
7/2/2009	
7/9/2009	
7/16/2009	
7/23/2009	
7/30/2009	

Supplement #14 8,620,394

Denton ISD
Comparison of Property Values

	2007 - 7/21/07			2008 - 7/19/08			2009-4/9/09			Increase (Decrease)	Percentage Change
	Approved	Under Review	Total	Approved	Under Review	Total	Preliminary	Under Review	Total		
Land - Homesite	1,334,599,758	1,227,658	1,335,827,416	1,432,123,183	6,557,103	1,438,680,286	1,579,422,215		1,579,422,215	140,741,929	9.78%
Land - Non Homesite	1,346,542,165	28,226,232	1,374,768,397	1,299,071,040	91,673,837	1,390,744,877	1,730,938,212		1,730,938,212	340,193,335	24.46%
Land - AG Market	764,680,528	9,513,710	774,194,238	791,076,858	4,287,888	795,364,746	848,111,451		848,111,451	52,746,705	6.63%
Land - Timber Market											
Land - Exempt AG/Timber Market											
Total Land Market Value	3,445,822,451	38,967,600	3,484,790,051	3,522,271,081	102,518,828	3,624,789,909	4,158,471,878		4,158,471,878	533,681,969	14.72%
Improvements - Homesite	4,337,120,552	6,486,531	4,343,607,083	4,661,451,682	20,815,375	4,682,267,057	4,962,549,171		4,962,549,171	280,282,114	5.99%
Improvements - Non Homesite	1,666,601,060	94,408,048	1,761,009,108	1,607,793,342	229,712,555	1,837,505,897	2,349,650,126		2,349,650,126	512,144,229	27.87%
Total Improvements	6,003,721,612	100,894,579	6,104,616,191	6,269,245,024	250,527,930	6,519,772,954	7,312,199,297		7,312,199,297	792,426,343	12.15%
Personal Property	1,041,658,901	49,226,018	1,090,884,919	969,037,324	106,643,332	1,075,680,656	968,810,158		968,810,158	(106,870,498)	-9.94%
Minerals	103,121,370		103,121,370	121,938,450		121,938,450				(121,938,450)	-100.00%
Autos											
Total Market Value	10,594,324,334	189,088,197	10,783,412,531	10,882,491,879	459,690,090	11,342,181,969	12,439,481,333		12,439,481,333	1,097,299,364	9.67%
Total Homestead Cap Adjustment	(28,724,772)	(905)	(28,725,677)	(19,274,915)	(123,706)	(19,398,621)	(37,009,942)		(37,009,942)	(17,611,321)	90.79%
Total Exempt Property	(421,506,572)		(421,506,572)	(454,000,759)		(454,000,759)	(488,957,934)		(488,957,934)	(34,957,175)	7.70%
Total Productivity Market	(764,680,528)	(9,513,710)	(774,194,238)	(791,076,858)	(4,287,888)	(795,364,746)	(846,493,638)		(846,493,638)	(51,128,892)	6.43%
AG Use	5,814,842	51,076	5,865,918	5,550,144	32,348	5,582,492	5,430,947		5,430,947	(151,545)	-2.71%
Timber Use											
Productivity Loss	(758,865,686)	(9,462,634)	(768,328,320)	(785,526,714)	(4,255,540)	(789,782,254)	(841,062,691)		(841,062,691)	(51,280,437)	6.49%
Total Assessed	9,385,227,304	179,624,658	9,564,851,962	9,623,689,491	455,310,844	10,079,000,335	11,072,450,766		11,072,450,766	993,450,431	9.86%
Homestead	(365,705,282)	(474,678)	(366,179,960)	(389,038,825)	(1,900,796)	(390,939,621)	(401,274,418)		(401,274,418)	(10,334,797)	2.64%
Over 65	(52,414,402)	(80,000)	(52,494,402)	(57,048,009)	(150,000)	(57,198,009)	(60,685,731)		(60,685,731)	(3,487,722)	6.10%
Disabled Persons	(3,885,826)		(3,885,826)	(4,314,319)	(20,000)	(4,334,319)	(3,934,478)		(3,934,478)	399,841	-9.23%
Disabled Vet	(5,495,048)		(5,495,048)	(6,022,489)	(15,000)	(6,037,489)	(6,666,587)		(6,666,587)	(629,098)	10.42%
House Bill 366 - Personal	(41,172)		(41,172)	(77,017)	(50)	(77,067)	(118,710)		(118,710)	(41,643)	54.03%
House Bill 366 - Mineral											
Historical											
Freeport	(172,032,559)	(7,592,383)	(179,624,942)	(112,386,143)	(79,743,411)	(192,129,554)	(202,989,137)		(202,989,137)	(10,859,583)	5.65%
Pollution	(23,972,036)		(23,972,036)	(27,560,618)		(27,560,618)	(27,519,768)		(27,519,768)	40,850	-0.15%
Abatement	(573,236)		(573,236)	(573,236)		(573,236)				573,236	-100.00%
CHDO Community Housing Developm	(21,110,342)		(21,110,342)	(9,000,915)		(9,000,915)	(9,462,340)		(9,462,340)	(461,425)	5.13%
Prorated Exempt Property	(1,642,231)		(1,642,231)	(1,416,880)		(1,416,880)	(264,804)		(264,804)	1,152,076	-81.31%
Total Exemptions	(646,872,134)	(8,147,061)	(655,019,195)	(607,438,451)	(81,829,257)	(689,267,708)	(712,915,973)		(712,915,973)	(23,648,265)	3.43%
Net Taxable (Before Freeze)	8,738,355,170	171,477,597	8,909,832,767	9,016,251,040	373,481,587	9,389,732,627	10,359,534,793		10,359,534,793	969,802,166	10.33%
Freeze Taxable - OA	(583,442,721)	(854,302)	(584,297,023)	(690,218,762)	(1,064,404)	(691,283,166)	(712,864,510)		(712,864,510)	(21,581,344)	3.12%
Freeze Taxable - DP	(40,365,909)		(40,365,909)	(47,275,760)	(278,037)	(47,553,797)	(44,759,366)		(44,759,366)	2,794,431	-5.88%
Transfer Taxable	(826,401)		(826,401)								
Transfer Adjustment	(3,641,225)		(3,641,225)	(3,557,493)	(2,817)	(3,560,310)	(2,548,150)		(2,548,150)	1,012,160	-28.43%
Post-Percent Taxable	708,936		708,936								
Freeze Adjusted Taxable	8,110,787,850	170,623,295	8,281,411,145	8,275,199,025	372,136,329	8,647,335,354	9,599,362,767		9,599,362,767	952,027,413	11.01%
Freeze Ceiling	8,560,395	27,884	8,588,279	8,227,224	18,160	8,245,384	8,588,997		8,588,997	343,613	4.17%
Percentage Increase			14.48%			4.42%			11.01%	11.01%	