

DENTON INDEPENDENT SCHOOL DISTRICT
ANALYSIS OF 2018/2019 PROPERTY TAX VALUES

Date	2017 Certified	2017 Under Protest	2017 Total	2018 Preliminary	2018 Under Protest	2018 Total Preliminary	Increase (Decrease)	% Increase (Decrease)	% Inc/(Dec) 17-18	% Inc/(Dec) 16-17	% Inc/(Dec) 15-16	% Inc/(Dec) 14-15	% Inc/(Dec) 13-14
4/6/2018	14,161,065,615	359,859,629	14,520,925,244	17,852,779,364	1,403,918	17,854,183,282	3,333,258,038	22.95%	27.66%	17.31%	14.20%	20.54%	12.51%
4/13/2018	14,161,065,615	359,859,629	14,520,925,244	17,849,880,214	1,385,386	17,851,265,600	3,330,340,356	22.93%	28.77%	19.49%	17.25%	22.44%	12.95%
4/20/2018	14,161,065,615	359,859,629	14,520,925,244	17,789,124,364	57,484,234	17,846,608,598	3,325,683,354	22.90%	28.72%	20.60%	17.57%	22.59%	10.86%
4/27/2018	14,161,065,615	359,859,629	14,520,925,244	17,264,207,614	577,020,718	17,841,228,332	3,320,303,088	22.87%	28.56%	20.56%	17.64%	22.72%	10.95%
5/4/2018	14,161,065,615	359,859,629	14,520,925,244	16,749,945,887	1,090,587,178	17,840,533,065	3,319,607,821	22.86%	28.69%	20.65%	17.96%	23.13%	11.26%
5/11/2018	14,161,065,615	359,859,629	14,520,925,244	15,513,098,326	2,307,145,194	17,820,243,520	3,299,318,276	22.72%	28.10%	20.26%	17.73%	22.86%	11.28%
5/18/2018	14,161,065,615	359,859,629	14,520,925,244	12,433,800,709	5,354,653,109	17,788,453,818	3,267,528,574	22.50%	27.86%	19.69%	17.60%	22.45%	11.29%
5/25/2018	14,161,065,615	359,859,629	14,520,925,244	10,782,499,471	6,952,178,281	17,734,677,752	3,213,752,508	22.13%	26.51%	19.35%	17.60%	21.92%	10.95%
6/1/2018	14,161,065,615	359,859,629	14,520,925,244	11,038,040,634	6,694,080,562	17,732,121,196	3,211,195,952	22.11%	25.59%	18.96%	16.94%	21.09%	10.67%
6/8/2018	14,161,065,615	359,859,629	14,520,925,244	11,038,040,634	6,694,080,562	17,732,121,196	3,211,195,952	22.11%	25.06%	18.14%	16.39%	20.21%	10.14%
6/15/2018	14,161,065,615	359,859,629	14,520,925,244	12,349,581,537	5,172,307,051	17,521,888,588	3,000,963,344	20.67%	24.71%	17.70%	15.66%	19.62%	9.24%
6/22/2018	14,161,065,615	359,859,629	14,520,925,244	12,867,425,604	4,528,454,069	17,395,879,673	2,874,954,429	19.80%	23.47%	17.06%	15.26%	18.06%	8.51%
6/29/2018	14,161,065,615	359,859,629	14,520,925,244	13,570,541,847	3,595,174,893	17,165,716,740	2,644,791,496	18.21%	21.96%	15.62%	14.50%	17.54%	7.99%
7/6/2018	14,161,065,615	359,859,629	14,520,925,244	14,788,946,472	2,151,468,478	16,940,414,950	2,419,489,706	16.66%	20.17%	14.09%	10.86%	15.27%	7.56%
7/13/2018	14,161,065,615	359,859,629	14,520,925,244	14,788,946,472	2,151,468,478	16,940,414,950	2,419,489,706	16.66%	20.17%	10.06%	8.08%	15.27%	3.62%
7/20/2018	14,161,065,615	359,859,629	14,520,925,244	15,603,467,084	515,536,257	16,119,003,341	1,598,078,097	11.01%	13.82%			11.83%	6.52%
													5.03%

DCAD Estimate	Percentage Retained	49.95%	58.11%	56.86%	57.61%	40.26%
Last Report from DCAD	Percentage Retained - 5 Year Average	52.56%	50.53%	43.31%	27.16%	16.33%
Certified Values - 7/25/18	Estimated Retainage % - Based on 5 Year Average	12.06%	13.98%	7.50%	3.86%	2.04%
	Estimated Retainage - Based on Prior Year	11.47%	16.07%	9.84%	8.18%	4.98%

Assumptions:	Proposed					
M & O Tax Rate	1.0600	Initial Gain in Preliminary Values	3,333,258,038	3,528,600,026	2,006,691,942	1,523,374,712
Debt Service Tax Rate	0.4800	Actual Gain in Certified Values	1,598,078,097	1,762,711,922	1,166,061,761	866,128,019
Total	1.5400	5 Year Average Gain in Certified Values	1,305,565,752			1,134,848,961
						459,701,851

Freeze Ceiling		Total New Taxable Value	699,109,424	714,990,903	505,920,603	495,711,799	417,815,773	289,312,765
4/6/2018	23,465,590	Change in Total New Taxable Value	(15,881,479)	209,070,300	10,208,804	77,896,026	128,503,008	58,272,882
4/13/2018	23,466,687	5 Year Average Total New Taxable Value	566,709,700	484,750,369	387,960,165	332,416,230		
4/20/2018	23,481,744	Initial Gain less New Taxable Value	2,634,148,614	2,813,609,123	1,500,771,339	1,027,662,913	1,552,113,614	
4/27/2018	23,488,137	Actual Gain less New Taxable Value	898,968,673	1,047,721,019	660,141,158	370,416,220	717,033,188	170,389,086
5/4/2018	23,495,882	Percentage Retained net of New Taxable Value	34.13%	37.24%	43.99%	36.04%	46.20%	
5/11/2018	23,494,116	3 Year Average Gain net of New Taxable Value	38.45%	39.09%	42.08%			
5/18/2018	23,495,717	Projected Gain based on 3 Year Average Net	1,012,846,776	1,099,829,817	631,467,185			
5/25/2018	23,500,248	Total Projected Gain	1,711,956,200	1,814,820,720	1,137,387,788			
6/1/2018	23,509,783							
6/8/2018	23,509,783							
6/15/2018	23,516,295							
6/22/2018	23,537,245							
6/29/2018	23,534,792							
7/6/2018	23,532,616							
7/13/2018	23,532,616							
7/20/2018	23,535,302							

**Denton ISD
Comparison of Property Values**

	2016 - 7/22/16			2017 - 7/20/17			2018 - 7/14/18			Increase (Decrease)	Percentage Change
	Preliminary	Under Review	Total	Preliminary	Under Review	Total	Preliminary	Under Review	Total		
Land - Homesite	2,263,522,865	13,079,613	2,276,602,478	2,730,746,665	11,522,019	2,742,268,684	3,071,089,856	6,567,940	3,077,657,796	335,389,112	12.23%
Land - Non Homesite	1,968,717,590	92,512,099	2,061,229,689	2,486,558,362	48,434,633	2,534,992,995	2,659,754,641	56,076,505	2,715,831,146	180,838,151	7.13%
Land - AG Market	775,484,484	22,194,582	797,679,066	777,011,021	27,105,649	804,116,670	852,420,384	14,551,876	866,972,260	62,855,590	7.82%
Land - Timber Market				32,054		32,054				(32,054)	-100.00%
Land - Exempt AG/Timber Market											
Total Land Market Value	5,007,724,939	127,786,294	5,135,511,233	5,994,348,102	87,062,301	6,081,410,403	6,583,264,881	77,196,321	6,660,461,202	579,050,799	9.52%
Improvements - Homesite	7,644,085,648	45,947,589	7,690,033,237	8,625,881,317	36,036,279	8,661,917,596	9,764,514,858	15,240,135	9,779,754,993	1,117,837,397	12.91%
Improvements - Non Homesite	2,823,089,726	202,812,324	3,025,902,050	3,287,928,709	176,864,568	3,464,793,277	3,632,300,083	321,932,199	3,954,232,282	489,439,005	14.13%
Total Improvements	10,467,175,374	248,759,913	10,715,935,287	11,913,810,026	212,900,847	12,126,710,873	13,396,814,941	337,172,334	13,733,987,275	1,607,276,402	13.25%
Personal Property	1,534,195,939	43,248,898	1,577,444,837	1,462,678,855	161,740,820	1,624,419,675	1,420,286,121	118,470,574	1,538,756,695	(85,662,980)	-5.27%
Minerals	97,580,951	23,270	97,604,221	111,551,272		111,551,272	100,529,083		100,529,083	(11,022,189)	-9.88%
Autos											
Total Market Value	17,106,677,203	419,818,375	17,526,495,578	19,482,388,255	461,703,968	19,944,092,223	21,500,895,026	532,839,229	22,033,734,255	2,089,642,032	10.48%
Total Homestead Cap Adjustment	(189,793,023)	(34,546)	(189,827,569)	(221,524,902)	(251,530)	(221,776,432)	(223,649,056)	(23,664)	(223,672,720)	(1,896,288)	0.86%
Total Exempt Property	(774,561,356)	(22,194,582)	(796,755,938)	(777,033,257)	(27,105,649)	(804,138,906)	(852,420,384)	(14,551,876)	(866,972,260)	(62,833,354)	7.81%
Total Productivity Market	4,625,648	105,967	4,731,615	3,394,425	157,047	3,551,472	3,391,138	35,898	3,427,036	(124,436)	-3.50%
AG Use										(174)	-100.00%
Timber Use				174		174					
Productivity Loss	(769,935,708)	(22,088,615)	(792,024,323)	(773,638,658)	(26,948,602)	(800,587,260)	(849,029,246)	(14,515,978)	(863,545,224)	(62,957,964)	7.86%
Total Assessed	16,146,948,472	397,695,214	16,544,643,686	18,487,224,695	434,503,836	18,921,728,531	20,428,216,724	518,299,587	20,946,516,311	2,024,787,780	10.70%
Homestead	(774,876,336)	(4,568,743)	(779,445,079)	(815,555,981)	(3,805,886)	(819,361,867)	(966,432,496)	(1,461,142)	(967,893,638)	(148,531,771)	18.13%
Over 65	(95,467,150)	(264,606)	(95,731,756)	(101,628,574)	(379,549)	(102,008,123)	(107,554,388)	(105,000)	(107,659,388)	(5,651,265)	5.54%
Disabled Persons	(3,870,019)	(20,000)	(3,890,019)	(3,700,105)	(30,000)	(3,730,105)	(3,760,905)	(10,000)	(3,770,905)	(40,800)	1.09%
Disabled Vet	(81,293,037)	(15,000)	(81,308,037)	(98,190,547)	(148,161)	(98,338,708)	(10,720,337)		(10,720,337)	87,618,371	-89.10%
Exempt Property	(916,067,157)	(407,908)	(916,475,065)	(1,247,847,321)	(1,720,752)	(1,249,568,073)	(1,307,044,641)		(1,307,044,641)	(57,476,568)	4.60%
House Bill 366 - Personal	(142,757)	(25)	(142,782)	(137,117)		(137,117)	(163,286)	(276)	(163,562)	(26,445)	19.29%
House Bill 366 - Mineral											
Historical											
Freepport	(209,803,624)	(12,080,958)	(221,884,582)	(128,556,449)	(63,483,239)	(192,039,688)	(153,354,225)		(153,354,225)	38,685,463	-20.14%
Pollution	(20,688,460)	(47,845)	(20,736,305)	(8,104,150)	(91,779)	(8,195,929)	(15,154,735)	(23,252)	(15,177,987)	(6,982,058)	85.19%
MASSS	(456,756)		(456,756)	(704,269)		(704,269)	(774,001)		(774,001)	(69,732)	9.90%
Abatement											
CHDO Community Housing Develop	(21,342,697)		(21,342,697)	(92,506)	(204,334)	(296,840)	(25,918,125)		(25,918,125)	(25,621,285)	8631.35%
PPV	(272,852)	(53,811)	(326,663)	(317,532)		(317,532)	(342,364)	(53,811)	(396,175)	(78,643)	24.77%
Prorated Exempt Property	(2,020,935)		(2,020,935)	(521,803)		(521,803)	(5,321,772)		(5,321,772)	(4,799,969)	919.88%
SO							(51,614)		(51,614)	(51,614)	100.00%
Total Exemptions	(2,126,301,780)	(17,458,896)	(2,143,760,676)	(2,405,356,354)	(69,863,700)	(2,475,220,054)	(2,596,592,889)	(1,653,481)	(2,598,246,370)	(123,026,316)	4.97%
Net Taxable (Before Freeze)	14,020,646,692	380,236,318	14,400,883,010	16,081,868,341	364,640,136	16,446,508,477	17,831,623,835	516,646,106	18,348,269,941	1,901,761,464	11.56%
Freeze Taxable - OA	(1,575,087,103)	(2,603,019)	(1,577,690,122)	(1,850,864,256)	(4,232,296)	(1,855,096,552)	(2,149,815,660)	(1,006,441)	(2,150,822,101)	(295,725,549)	15.94%
Freeze Taxable - DP	(54,807,062)	(520,873)	(55,327,935)	(55,736,419)	(475,336)	(56,211,755)	(62,340,825)	(103,408)	(62,444,233)	(6,232,478)	11.09%
Transfer Taxable											
Transfer Adjustment	(53,655,796)		(53,655,796)	(69,396,124)	(547,183)	(69,943,307)	(72,504,630)		(72,504,630)	(2,561,323)	3.66%
Post-Percent Taxable	44,004,165		44,004,165	55,194,073	474,308	55,668,381	56,504,364		56,504,364	835,983	1.50%
Freeze Adjusted Taxable	12,381,100,896	377,112,426	12,758,213,322	14,161,065,615	359,859,629	14,520,925,244	15,603,467,084	515,536,257	16,119,003,341	1,598,078,097	11.01%
Freeze Ceiling	18,621,884	47,750	18,669,634	20,912,253	67,253	20,979,506	23,519,747	15,555	23,535,302	2,555,795	12.18%
Percentage Increase			10.06%			13.82%			11.01%	11.01%	
Value Increase			1,166,061,761			1,762,711,922			1,598,078,097		