

DENTON INDEPENDENT SCHOOL DISTRICT
ANALYSIS OF 2013/2014 PROPERTY TAX ROLL

Date	2012 Certified	2012 Under Protest	2012 Total	2013 Preliminary	2013 Under Protest	2013 Total Preliminary	Increase (Decrease)	% Increase (Decrease)	% Inc/(Dec) 12-13	% Inc/(Dec) 11-12	% Inc/(Dec) 10-11	% Inc/(Dec) 09-10	% Inc/(Dec) 08-09	% Inc/(Dec) 07-08	% Inc/(Dec) 06-07	% Inc/(Dec) 05-06	% Inc/(Dec) 04-05	% Inc/(Dec) 03-04	% Inc/(Dec) 02-03	% Inc/(Dec) 01-02	% Inc/(Dec) 00-01
4/5/2013	8,965,211,184	166,261,546	9,131,472,730	10,272,034,945	1,363,693	10,273,398,638	1,141,925,908	12.51%	8.64%	11.45%	7.16%	10.73%	14.04%	22.20%	17.47%	26.14%		17.10%	16.61%	16.27%	17.38%
4/12/2013	8,965,211,184	166,261,546	9,131,472,730	10,312,452,075	1,363,693	10,313,815,768	1,182,343,038	12.95%	11.82%	10.99%	6.16%	11.01%	19.37%	21.89%	17.85%	27.04%		17.99%	16.95%	17.00%	18.37%
4/19/2013	8,965,211,184	166,261,546	9,131,472,730	10,120,822,784	2,429,456	10,123,252,240	991,779,510	10.86%	11.44%	10.06%	5.50%	10.11%	18.94%	24.09%	18.35%	-100.00%		18.25%	16.44%	17.59%	19.73%
4/26/2013	8,965,211,184	166,261,546	9,131,472,730	10,129,050,538	2,429,456	10,131,479,994	1,000,007,264	10.95%	11.32%	9.91%	3.55%	9.42%	17.23%	24.49%	19.52%	20.44%	20.28%	19.11%	17.19%	27.57%	21.00%
5/3/2013	8,965,211,184	166,261,546	9,131,472,730	10,157,540,270	2,429,456	10,159,969,726	1,028,496,996	11.26%	11.37%	9.92%	3.47%	9.31%	17.84%	24.70%	23.01%	20.66%	20.29%	18.74%	17.27%	21.76%	22.00%
5/10/2013	8,965,211,184	166,261,546	9,131,472,730	10,079,929,773	81,195,449	10,161,125,222	1,029,652,492	11.28%	11.50%	10.02%	3.44%	9.62%	17.91%	24.85%	21.15%	20.40%	19.18%	18.78%	21.77%	22.36%	
5/17/2013	8,965,211,184	166,261,546	9,131,472,730	9,960,901,491	201,239,087	10,162,140,578	1,030,667,848	11.29%	11.08%	10.02%	3.50%	9.01%	12.52%	24.66%	21.60%	20.67%	19.27%	19.03%	17.62%	21.46%	23.20%
5/24/2013	8,965,211,184	166,261,546	9,131,472,730	9,819,339,642	311,739,185	10,131,078,827	999,606,097	10.95%	10.78%	9.80%	3.31%	6.83%	12.59%	23.83%	22.07%	19.69%	18.95%	18.28%	17.42%	21.23%	23.01%
5/31/2013	8,965,211,184	166,261,546	9,131,472,730	9,458,557,605	647,183,142	10,105,720,747	974,248,017	10.44%	10.49%	9.35%	-1.74%	6.06%	8.72%	23.34%	21.77%	19.05%	18.83%	18.18%	13.21%	21.28%	22.92%
6/7/2013	8,965,211,184	166,261,546	9,131,472,730	7,647,374,071	2,410,301,500	10,057,675,571	926,202,841	10.14%	10.11%	9.06%	2.18%	4.25%									
6/14/2013	8,965,211,184	166,261,546	9,131,472,730	7,476,088,287	2,499,119,566	9,975,207,853	843,735,123	9.24%	9.59%	8.73%	1.73%	5.52%	12.33%	23.34%	21.77%	19.05%	18.83%	18.18%	13.21%	21.28%	22.92%
6/21/2013	8,965,211,184	166,261,546	9,131,472,730	7,767,257,319	2,141,599,727	9,908,857,046	777,384,316	8.51%	8.88%	7.92%	0.70%	4.96%	11.49%	22.37%	21.60%	18.72%	10.28%	13.13%	17.22%	20.67%	23.72%
6/28/2013	8,965,211,184	166,261,546	9,131,472,730	7,911,076,654	1,950,204,429	9,861,281,083	729,808,353	7.99%	8.31%	6.59%	-0.02%	3.68%	10.91%	21.81%	20.60%	18.15%	18.11%	17.84%	16.73%	20.22%	23.28%
7/5/2013	8,965,211,184	166,261,546	9,131,472,730	8,197,902,499	1,624,045,438	9,821,947,937	690,475,207	7.56%	7.69%	5.47%	-0.42%	3.01%	10.69%	20.72%	20.30%	17.19%	16.79%	17.84%	16.73%	20.22%	23.28%
7/12/2013	8,965,211,184	166,261,546	9,131,472,730	8,568,679,622	893,077,210	9,461,756,832	330,284,102	3.62%	6.89%	3.96%	-1.60%	2.29%	9.69%	19.42%	19.85%	16.77%	16.32%	17.52%	16.29%	19.80%	22.73%
7/16/2013	8,965,211,184	166,261,546	9,131,472,730	9,356,314,414	370,975,311	9,727,289,725	595,816,995	6.52%	5.75%	3.96%	-1.71%	0.44%	9.21%	18.59%	19.04%	16.42%	15.70%	16.88%	15.79%	18.88%	22.78%
7/22/2013	8,965,211,184	166,261,546	9,131,472,730	9,451,575,347	139,599,234	9,591,174,581	459,701,851	5.03%	3.44%	2.52%		1.31%	8.09%	17.78%	18.48%	15.80%	15.01%	15.89%	15.50%	18.65%	22.08%
													8.76%	14.48%	15.55%	14.81%	14.14%	15.07%	13.82%	15.73%	20.53%
													4.42%		15.26%	11.47%	10.82%	13.89%	10.40%	14.85%	17.26%

DCAD Estimate	Percentage Retained - 5 Year Average	16.33%	39.81%	22.01%	-23.88%	12.21%	31.48%	65.23%	87.37%	43.88%	15.26%	11.47%	10.82%	13.89%	10.40%	14.85%	91.27%	99.31%
Last Report from DCAD	Estimated Retainage - Based on 5 Year Average	2.04%	3.44%	2.52%	-1.71%	1.31%	4.42%	14.48%									14.85%	17.26%
	Estimated Retainage - Based on Prior Year	4.98%																
	Estimated Value Gain - Based on 5 Year Average	186,433,356																
	Actual Gain in Certified Values		303,787,201	216,830,343	(149,709,436)	187,981,395	365,924,209	1,047,162,424										
	5 Year Average Gain in Certified Values	184,962,742																

Assumptions:		
M & O Tax Rate	1.0400	
Debt Service Tax Rate	0.4900	
Total	1.5300	

Freeze Ceiling	
4/5/2013	13,011,307
4/12/2013	13,048,880
4/19/2013	14,716,102
4/26/2013	14,719,687
5/3/2013	14,711,864
5/10/2013	14,658,983
5/17/2013	14,686,313
5/24/2013	14,701,914
5/31/2013	14,688,092
6/7/2013	14,680,913
6/14/2013	14,688,761
6/21/2013	14,673,055
6/28/2013	14,685,680
7/5/2013	14,685,500
7/12/2013	14,681,131
7/16/2013	14,685,220
7/22/2013	14,679,474

Denton ISD
Comparison of Property Values

	2011 - 7/21/11			2012 - 7/20/12			2013 - 7/22/13			Increase (Decrease)	Percentage Change
	Preliminary	Under Review	Total	Preliminary	Under Review	Total	Preliminary	Under Review	Total		
Land - Homesite	1,672,906,721	4,842,116	1,677,748,837	1,699,663,336	6,800,375	1,706,463,711	1,752,537,336	7,634,417	1,760,171,753	53,708,042	3.15%
Land - Non Homesite	1,364,321,889	38,018,594	1,402,340,483	1,399,026,088	43,958,708	1,442,984,796	1,485,607,613	29,445,774	1,515,053,387	72,068,591	4.99%
Land - AG Market	797,742,029	9,222,830	806,964,859	759,557,961	6,409,823	765,967,784	723,209,290	10,836,083	734,045,373	(31,922,411)	-4.17%
Land - Timber Market											
Land - Exempt AG/Timber Market											
Total Land Market Value	3,834,970,639	52,083,540	3,887,054,179	3,858,247,385	57,168,906	3,915,416,291	3,961,354,239	47,916,274	4,009,270,513	93,854,222	2.40%
Improvements - Homesite	4,906,010,524	13,852,228	4,919,862,752	4,966,323,327	18,351,764	4,984,675,091	5,186,859,664	25,100,510	5,211,960,174	227,285,083	4.56%
Improvements - Non Homesite	1,916,275,265	73,924,759	1,990,200,024	2,067,317,539	59,448,528	2,126,766,067	2,313,173,601	58,827,961	2,372,001,562	245,235,495	11.53%
Total Improvements	6,822,285,789	87,776,987	6,910,062,776	7,033,640,866	77,800,292	7,111,441,158	7,500,033,265	83,928,471	7,583,961,736	472,520,578	6.64%
Personal Property	970,494,667	55,258,800	1,025,753,467	1,117,693,911	69,021,315	1,186,715,226	1,210,725,259	42,924,928	1,253,650,187	66,934,961	5.64%
Minerals	140,460,913		140,460,913	141,431,021	2,505	141,433,526	117,981,385		117,981,385	(23,452,141)	-16.58%
Autos											
Total Market Value	11,768,212,008	195,119,327	11,963,331,335	12,151,013,183	203,993,018	12,355,006,201	12,790,094,148	174,769,673	12,964,863,821	609,857,620	4.94%
Total Homestead Cap Adjustment	(15,682,901)	(1,911)	(15,684,812)	(15,840,312)		(15,840,312)	(17,299,600)	(4,865)	(17,304,465)	(1,464,153)	9.24%
Total Exempt Property											
Total Productivity Market	(796,251,606)	(9,222,830)	(805,474,436)	(758,282,904)	(6,409,823)	(764,692,727)	(723,200,055)	(10,836,083)	(734,036,138)	30,656,589	-4.01%
AG Use	4,886,439	62,568	4,949,007	4,843,392	63,607	4,906,999	4,466,445	254,558	4,721,003	(185,996)	-3.79%
Timber Use											
Productivity Loss	(791,365,167)	(9,160,262)	(800,525,429)	(753,439,512)	(6,346,216)	(759,785,728)	(718,733,610)	(10,581,525)	(729,315,135)	30,470,593	-4.01%
Total Assessed	10,961,163,940	185,957,154	11,147,121,094	11,381,733,359	197,646,802	11,579,380,161	12,054,060,938	164,183,283	12,218,244,221	638,864,060	5.52%
Homestead	(429,170,814)	(1,051,237)	(430,222,051)	(423,676,570)	(1,237,333)	(424,913,903)	(422,815,298)	(1,879,847)	(424,695,145)	218,758	-0.05%
Over 65	(67,648,635)	(570,000)	(68,218,635)	(74,044,796)	(580,000)	(74,624,796)	(78,191,683)	(926,137)	(79,117,820)	(4,493,024)	6.02%
Disabled Persons	(4,113,503)		(4,113,503)	(3,796,041)	(40,000)	(3,836,041)	(3,851,672)	(30,000)	(3,881,672)	(45,631)	1.19%
Disabled Vet	(26,857,743)	(36,500)	(26,894,243)	(30,680,080)	(315,092)	(30,995,172)	(39,451,769)	(176,355)	(39,628,124)	(8,632,952)	27.85%
Exempt Property	(647,610,755)		(647,610,755)	(648,897,750)	(197,660)	(649,095,410)	(693,757,169)	(5,500)	(693,762,669)	(44,667,259)	6.88%
House Bill 366 - Personal	(218,859)		(218,859)	(186,151)		(186,151)	(203,729)	(210)	(203,939)	(17,788)	9.56%
House Bill 366 - Mineral											
Historical											
Freeport	(124,810,989)	(17,190,088)	(142,001,077)	(169,555,069)	(25,890,451)	(195,445,520)	(190,793,569)	(16,163,442)	(206,957,011)	(11,511,491)	5.89%
Pollution	(31,415,568)	(167,215)	(31,582,783)	(28,939,262)	(215,444)	(29,154,706)	(31,898,209)	(136,859)	(32,035,068)	(2,880,362)	9.88%
Abatement											
CHDO Community Housing Developm	(15,509,215)		(15,509,215)	(16,483,021)		(16,483,021)	(17,028,622)		(17,028,622)	(545,601)	3.31%
Prorated Exempt Property	(542,102)		(542,102)	(783,080)		(783,080)	(3,710,365)		(3,710,365)	(2,927,285)	373.82%
Total Exemptions	(1,347,898,183)	(19,015,040)	(1,366,913,223)	(1,397,041,820)	(28,475,980)	(1,425,517,800)	(1,481,702,085)	(19,318,350)	(1,501,020,435)	(75,502,635)	5.30%
Net Taxable (Before Freeze)	9,613,265,757	166,942,114	9,780,207,871	9,984,691,539	169,170,822	10,153,862,361	10,572,358,853	144,864,933	10,717,223,786	563,361,425	5.55%
Freeze Taxable - OA	(903,378,511)	(587,868)	(903,966,379)	(978,678,647)	(132,338)	(978,810,985)	(1,078,024,673)	(1,036,141)	(1,079,060,814)	(100,249,829)	10.24%
Freeze Taxable - DP	(44,896,881)		(44,896,881)	(40,576,894)	(365,965)	(40,942,859)	(42,750,378)		(42,750,378)	(1,807,519)	4.41%
Transfer Taxable											
Transfer Adjustment	(7,966,822)	(10,693,977)	(18,660,799)	(4,162,906)	(10,009,764)	(14,172,670)	(8,718,634)	(15,541,045)	(24,259,679)	(10,087,009)	71.17%
Post-Percent Taxable	7,220,850	7,780,867	15,001,717	3,938,092	7,598,791	11,536,883	8,710,179	11,311,487	20,021,666	8,484,783	73.54%
Freeze Adjusted Taxable	8,664,244,393	163,441,136	8,827,685,529	8,965,211,184	166,261,546	9,131,472,730	9,451,575,347	139,599,234	9,591,174,581	459,701,851	5.03%
Freeze Ceiling	11,923,926	8,994	11,932,921	13,127,745	7,624	13,135,369	14,663,775	15,700	14,679,474	1,544,105	11.76%
Percentage Increase			2.52%			3.44%			5.03%	5.03%	