

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				(14,520,925,244)	-100.00%	28.77%	19.49%	17.25%	22.44%	12.95%
4/20/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	28.72%	20.60%	17.57%	22.59%	10.86%
4/27/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	28.56%	20.56%	17.64%	22.72%	10.95%
5/4/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	28.69%	20.65%	17.96%	23.13%	11.26%
5/11/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	28.10%	20.26%	17.73%	22.86%	11.28%
5/18/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	27.86%	19.69%	17.60%	22.45%	11.29%
5/25/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	26.51%	19.35%	17.60%	21.92%	10.95%
6/1/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	25.59%	18.96%	16.94%	21.09%	10.67%
6/8/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	25.06%	18.14%	16.39%	20.21%	10.14%
6/15/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	24.71%	17.70%	15.66%	19.62%	9.24%
6/22/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	23.47%	17.06%	15.26%	18.06%	8.51%
6/29/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	21.96%	15.62%	14.50%	17.54%	7.99%
7/6/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	20.17%	14.09%	10.86%	15.27%	7.56%
7/13/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	20.17%	10.06%	8.08%	15.27%	3.62%
7/20/2018	14,161,065,615	359,859,629	14,520,925,244				(14,520,925,244)	-100.00%	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%	18.08%	16.33%
Certified Values - 7/25/18				Estimated Retainage % - Based on 5 Year Average	12.06%	13.98%	7.50%	3.86%	3.71%	2.04%
				Estimated Retainage % - Based on Prior Year	11.47%	16.07%	9.84%	8.18%	8.27%	4.98%
				Estimated Value Gain - Based on 5 Year Average	1,751,859,442					
<b>Assumptions:</b>		<b>Proposed</b>		Initial Gain in Preliminary Values	3,333,258,038	3,528,600,026	2,006,691,942	1,523,374,712	1,969,929,387	
M & O Tax Rate		1.0600		Actual Gain in Certified Values		1,762,711,922	1,166,061,761	866,128,019	1,134,848,961	459,701,851
Debt Service Tax Rate		0.4800		5 Year Average Gain in Certified Values	1,077,890,503					
Total		<u>1.5400</u>								
<b>Freeze Ceiling</b>				Total New Taxable Value	734,870,140	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	19,879,237	209,070,300	10,208,804	77,896,026	128,503,008	58,272,882
4/13/2018				5 Year Average Total New Taxable Value	573,861,844	484,750,369	387,960,165	332,416,230		
4/20/2018				Initial Gain less New Taxable Value	2,598,387,898	2,813,609,123	1,500,771,339	1,027,662,913	1,552,113,614	(289,312,765)
4/27/2018				Actual Gain less New Taxable Value		1,047,721,019	660,141,158	370,416,220	717,033,188	170,389,086
5/4/2018				Percentage Retained net of New Taxable Value		37.24%	43.99%	36.04%	46.20%	-58.89%
5/11/2018				3 Year Average Gain net of New Taxable Value	39.09%					
5/18/2018				Projected Gain based on 3 Year Average Net	1,015,700,604					
5/25/2018				Total Projected Gain	1,750,570,744					
6/1/2018										
6/8/2018										
6/15/2018										
6/22/2018										
6/29/2018										
7/6/2018										
7/13/2018										
7/20/2018										

**Denton ISD  
Comparison of Property Values**

	2016 - 7/22/16			2017 - 7/20/17			2018 - 4/6/18			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	3,093,200,771	171,317	3,093,372,088	351,103,404	12.80%
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	3,029,061,449	869,025	3,029,930,474	494,937,479	19.52%
Land - AG Market	775,484,484	22,194,582	797,679,066	777,011,021	27,105,649	804,116,670	886,075,112		886,075,112	81,958,442	10.19%
Land - Timber Market				32,054		32,054				(32,054)	-100.00%
Land - Exempt AG/Timber Market											
<b>Total Land Market Value</b>	<b>5,007,724,939</b>	<b>127,786,294</b>	<b>5,135,511,233</b>	<b>5,994,348,102</b>	<b>87,062,301</b>	<b>6,081,410,403</b>	<b>7,008,337,332</b>	<b>1,040,342</b>	<b>7,009,377,674</b>	<b>927,967,271</b>	<b>15.26%</b>
Improvements - Homesite	7,644,085,648	45,947,589	7,690,033,237	8,625,881,317	36,036,279	8,661,917,596	10,026,716,210	388,576	10,027,104,786	1,365,187,190	15.76%
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	4,929,006,237		4,929,006,237	1,464,212,960	42.26%
<b>Total Improvements</b>	<b>10,467,175,374</b>	<b>248,759,913</b>	<b>10,715,935,287</b>	<b>11,913,810,026</b>	<b>212,900,847</b>	<b>12,126,710,873</b>	<b>14,955,722,447</b>	<b>388,576</b>	<b>14,956,111,023</b>	<b>2,829,400,150</b>	<b>23.33%</b>
Personal Property	1,534,195,939	43,248,898	1,577,444,837	1,462,678,855	161,740,820	1,624,419,675	1,777,580,707		1,777,580,707	153,161,032	9.43%
Minerals	97,580,951	23,270	97,604,221	111,551,272		111,551,272	131,645,299		131,645,299	20,094,027	18.01%
Autos											
<b>Total Market Value</b>	<b>17,106,677,203</b>	<b>419,818,375</b>	<b>17,526,495,578</b>	<b>19,482,388,255</b>	<b>461,703,968</b>	<b>19,944,092,223</b>	<b>23,873,285,785</b>	<b>1,428,918</b>	<b>23,874,714,703</b>	<b>3,930,622,480</b>	<b>19.71%</b>
<b>Total Homestead Cap Adjustment</b>	<b>(189,793,023)</b>	<b>(34,546)</b>	<b>(189,827,569)</b>	<b>(221,524,902)</b>	<b>(251,530)</b>	<b>(221,776,432)</b>	<b>(283,800,743)</b>		<b>(283,800,743)</b>	<b>(62,024,311)</b>	<b>27.97%</b>
<b>Total Exempt Property</b>											
Total Productivity Market	(774,561,356)	(22,194,582)	(796,755,938)	(777,033,257)	(27,105,649)	(804,138,906)	(886,075,112)		(886,075,112)	(81,936,206)	10.19%
AG Use	4,625,648	105,967	4,731,615	3,394,425	157,047	3,551,472	3,359,774		3,359,774	(191,698)	-5.40%
Timber Use				174		174				(174)	-100.00%
<b>Productivity Loss</b>	<b>(769,935,708)</b>	<b>(22,088,615)</b>	<b>(792,024,323)</b>	<b>(773,638,658)</b>	<b>(26,948,602)</b>	<b>(800,587,260)</b>	<b>(882,715,338)</b>		<b>(882,715,338)</b>	<b>(82,128,078)</b>	<b>10.26%</b>
<b>Total Assessed</b>	<b>16,146,948,472</b>	<b>397,695,214</b>	<b>16,544,643,686</b>	<b>18,487,224,695</b>	<b>434,503,836</b>	<b>18,921,728,531</b>	<b>22,706,769,704</b>	<b>1,428,918</b>	<b>22,708,198,622</b>	<b>3,786,470,091</b>	<b>20.01%</b>
Homestead	(774,876,336)	(4,568,743)	(779,445,079)	(815,555,981)	(3,805,886)	(819,361,867)	(934,136,117)	(25,000)	(934,161,117)	(114,799,250)	14.01%
Over 65	(95,467,150)	(264,606)	(95,731,756)	(101,628,574)	(379,549)	(102,008,123)	(106,241,754)		(106,241,754)	(4,233,631)	4.15%
Disabled Persons	(3,870,019)	(20,000)	(3,890,019)	(3,700,105)	(30,000)	(3,730,105)	(3,535,905)		(3,535,905)	194,200	-5.21%
Disabled Vet	(81,293,037)	(15,000)	(81,308,037)	(98,190,547)	(148,161)	(98,338,708)	(10,277,813)		(10,277,813)	88,060,895	-89.55%
Exempt Property	(916,067,157)	(407,908)	(916,475,065)	(1,247,847,321)	(1,720,752)	(1,249,568,073)	(1,299,519,212)		(1,299,519,212)	(49,951,139)	4.00%
House Bill 366 - Personal	(142,757)	(25)	(142,782)	(137,117)		(137,117)	(1,708,614)		(1,708,614)	(1,571,497)	1146.10%
House Bill 366 - Mineral											
Historical											
Freeport	(209,803,624)	(12,080,958)	(221,884,582)	(128,556,449)	(63,483,239)	(192,039,688)	(215,698,867)		(215,698,867)	(23,659,179)	12.32%
Pollution	(20,688,460)	(47,845)	(20,736,305)	(8,104,150)	(91,779)	(8,195,929)	(18,857,705)		(18,857,705)	(10,661,776)	130.09%
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)	(317,750)		(317,750)	(218)	0.07%
Prorated Exempt Property	(2,020,935)		(2,020,935)	(521,803)		(521,803)				521,803	-100.00%
<b>Total Exemptions</b>	<b>(2,126,301,780)</b>	<b>(17,458,896)</b>	<b>(2,143,760,676)</b>	<b>(2,405,356,354)</b>	<b>(69,863,700)</b>	<b>(2,475,220,054)</b>	<b>(2,616,985,863)</b>	<b>(25,000)</b>	<b>(2,617,010,863)</b>	<b>(141,790,809)</b>	<b>5.73%</b>
<b>Net Taxable (Before Freeze)</b>	<b>14,020,646,692</b>	<b>380,236,318</b>	<b>14,400,883,010</b>	<b>16,081,868,341</b>	<b>364,640,136</b>	<b>16,446,508,477</b>	<b>20,089,783,841</b>	<b>1,403,918</b>	<b>20,091,187,759</b>	<b>3,644,679,282</b>	<b>22.16%</b>
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)	(2,163,311,998)		(2,163,311,998)	(308,215,446)	16.61%
Freeze Taxable - DP	(54,807,062)	(520,873)	(55,327,935)	(55,736,419)	(475,336)	(56,211,755)	(60,831,157)		(60,831,157)	(4,619,402)	8.22%
Transfer Taxable											
Transfer Adjustment	(53,655,796)		(53,655,796)	(69,396,124)	(547,183)	(69,943,307)	(58,884,613)		(58,884,613)	11,058,694	-15.81%
Post-Percent Taxable	44,004,165		44,004,165	55,194,073	474,308	55,668,381	46,023,291		46,023,291	(9,645,090)	-17.33%
<b>Freeze Adjusted Taxable</b>	<b>12,381,100,896</b>	<b>377,112,426</b>	<b>12,758,213,322</b>	<b>14,161,065,615</b>	<b>359,859,629</b>	<b>14,520,925,244</b>	<b>17,852,779,364</b>	<b>1,403,918</b>	<b>17,854,183,282</b>	<b>3,333,258,038</b>	<b>22.95%</b>
<b>Freeze Ceiling</b>	<b>18,621,884</b>	<b>47,750</b>	<b>18,669,634</b>	<b>20,912,253</b>	<b>67,253</b>	<b>20,979,506</b>	<b>23,465,590</b>		<b>23,465,590</b>	<b>2,486,084</b>	<b>11.85%</b>
<b>Percentage Increase</b>			<b>10.06%</b>			<b>13.82%</b>			<b>22.95%</b>	<b>22.95%</b>	
<b>Value Increase</b>			<b>1,166,061,761</b>			<b>1,762,711,922</b>			<b>3,333,258,038</b>		