

DENTON INDEPENDENT SCHOOL DISTRICT
ANALYSIS OF 2014/2015 PROPERTY TAX ROLL

Date	2013 Certified	2013 Under Protest	2013 Total	2014 Preliminary	2014 Under Protest	2014 Total Preliminary	Increase (Decrease)	% Increase (Decrease)	% Inc/(Dec) 13-14	% Inc/(Dec) 12-13	% Inc/(Dec) 11-12	% Inc/(Dec) 10-11	% Inc/(Dec) 09-10
4/11/2014	9,451,575,347	139,599,234	9,591,174,581	11,561,103,968		11,561,103,968	1,969,929,387	20.54%	12.51%	8.64%	11.45%	7.16%	10.73%
4/18/2014	9,451,575,347	139,599,234	9,591,174,581	11,743,062,177		11,743,062,177	2,151,887,596	22.44%	12.95%	11.82%	10.99%	6.16%	11.01%
4/25/2014	9,451,575,347	139,599,234	9,591,174,581	11,757,793,218		11,757,793,218	2,166,618,637	22.59%	10.86%	11.44%	10.06%	5.50%	10.11%
5/2/2014	9,451,575,347	139,599,234	9,591,174,581	11,770,185,820		11,770,185,820	2,179,011,239	22.72%	10.95%	11.32%	9.91%	3.55%	9.42%
5/9/2014	9,451,575,347	139,599,234	9,591,174,581	11,809,437,662		11,809,437,662	2,218,263,081	23.13%	11.26%	11.37%	9.92%	3.47%	9.31%
5/16/2014	9,451,575,347	139,599,234	9,591,174,581	11,783,707,825		11,783,707,825	2,192,533,244	22.86%	11.28%	11.50%	10.02%	3.44%	9.62%
5/23/2014	9,451,575,347	139,599,234	9,591,174,581	11,744,245,561		11,744,245,561	2,153,070,980	22.45%	11.29%	11.08%	10.02%	3.50%	9.01%
5/30/2014	9,451,575,347	139,599,234	9,591,174,581	11,693,534,115		11,693,534,115	2,102,359,534	21.92%	10.95%	10.78%	9.80%	3.31%	6.63%
6/6/2014	9,451,575,347	139,599,234	9,591,174,581	11,613,601,608		11,613,601,608	2,022,427,027	21.09%	10.67%	10.44%	9.35%	-1.74%	6.06%
6/13/2014	9,451,575,347	139,599,234	9,591,174,581	11,529,082,610		11,529,082,610	1,937,908,029	20.21%	10.14%	10.11%	9.06%	2.18%	4.25%
6/20/2014	9,451,575,347	139,599,234	9,591,174,581				(9,591,174,581)	-100.00%	9.24%	9.59%	8.73%	1.73%	5.52%
6/27/2014	9,451,575,347	139,599,234	9,591,174,581				(9,591,174,581)	-100.00%	8.51%	8.88%	7.92%	0.70%	4.96%
7/4/2014	9,451,575,347	139,599,234	9,591,174,581				(9,591,174,581)	-100.00%	7.99%	8.31%	6.59%	-0.02%	3.68%
7/11/2014	9,451,575,347	139,599,234	9,591,174,581				(9,591,174,581)	-100.00%	7.56%	7.69%	5.47%	-0.42%	3.01%
7/18/2014	9,451,575,347	139,599,234	9,591,174,581				(9,591,174,581)	-100.00%	3.62%	6.89%	3.96%	-1.60%	2.29%
7/25/2014	9,451,575,347	139,599,234	9,591,174,581				(9,591,174,581)	-100.00%	6.52%	5.75%	3.96%	-1.71%	0.44%
									5.03%	3.44%	2.52%		1.31%

4/25/2014	DCAD Estimate							18.08%	40.26%	39.81%	22.01%	-23.88%	12.21%
	Last Report from DCAD							3.71%	5.03%	3.44%	2.52%	-1.71%	1.31%
								8.27%					
								356,188,219					
									459,701,851	303,787,201	216,830,343	(149,709,436)	187,981,395
								203,718,271					

Assumptions:

M & O Tax Rate	1.0400
Debt Service Tax Rate	0.4900
Total	<u>1.5300</u>

Freeze Ceiling

4/11/2014	16,172,641
4/18/2014	16,184,385
4/25/2014	16,192,732
5/2/2014	16,192,337
5/9/2014	16,182,132
5/16/2014	16,182,306
5/23/2014	16,177,708
5/30/2014	16,168,211
6/6/2014	16,162,305
6/13/2014	16,154,177
6/20/2014	
6/27/2014	
7/4/2014	
7/11/2014	
7/18/2014	
7/25/2014	

Denton ISD
Comparison of Property Values

	2012 - 7/20/12			2013 - 7/22/13			2014 - 6/12/14			Increase (Decrease)	Percentage Change
	Preliminary	Under Review	Total	Preliminary	Under Review	Total	Preliminary	Under Review	Total		
Land - Homesite	1,699,663,336	6,800,375	1,706,463,711	1,752,537,336	7,634,417	1,760,171,753	1,891,836,729		1,891,836,729	131,664,976	7.72%
Land - Non Homesite	1,399,026,088	43,958,708	1,442,984,796	1,485,607,613	29,445,774	1,515,053,387	1,852,832,159		1,852,832,159	337,778,772	23.41%
Land - AG Market	759,557,961	6,409,823	765,967,784	723,209,290	10,836,083	734,045,373	787,399,945		787,399,945	53,354,572	6.97%
Land - Timber Market											
Land - Exempt AG/Timber Market											
Total Land Market Value	3,858,247,385	57,168,906	3,915,416,291	3,961,354,239	47,916,274	4,009,270,513	4,532,068,833		4,532,068,833	522,798,320	13.35%
Improvements - Homesite	4,966,323,327	18,351,764	4,984,675,091	5,186,859,664	25,100,510	5,211,960,174	5,946,212,608		5,946,212,608	734,252,434	14.73%
Improvements - Non Homesite	2,067,317,539	59,448,528	2,126,766,067	2,313,173,601	58,827,961	2,372,001,562	3,306,776,454		3,306,776,454	934,774,892	43.95%
Total Improvements	7,033,640,866	77,800,292	7,111,441,158	7,500,033,265	83,928,471	7,583,961,736	9,252,989,062		9,252,989,062	1,669,027,326	23.47%
Personal Property	1,117,693,911	69,021,315	1,186,715,226	1,210,725,259	42,924,928	1,253,650,187	1,419,514,794		1,419,514,794	165,864,607	13.98%
Minerals	141,431,021	2,505	141,433,526	117,981,385		117,981,385	104,257,558		104,257,558	(13,723,827)	-9.70%
Autos											
Total Market Value	12,151,013,183	203,993,018	12,355,006,201	12,790,094,148	174,769,673	12,964,863,821	15,308,830,247		15,308,830,247	2,343,966,426	18.97%
Total Homestead Cap Adjustment	(15,840,312)		(15,840,312)	(17,299,600)	(4,865)	(17,304,465)	(93,732,962)		(93,732,962)	(76,428,497)	482.49%
Total Exempt Property											
Total Productivity Market	(758,282,904)	(6,409,823)	(764,692,727)	(723,200,055)	(10,836,083)	(734,036,138)	(787,390,710)		(787,390,710)	(53,354,572)	6.98%
AG Use	4,843,392	63,607	4,906,999	4,466,445	254,558	4,721,003	4,947,917		4,947,917	226,914	4.62%
Timber Use											
Productivity Loss	(753,439,512)	(6,346,216)	(759,785,728)	(718,733,610)	(10,581,525)	(729,315,135)	(782,442,793)		(782,442,793)	(53,127,658)	6.99%
Total Assessed	11,381,733,359	197,646,802	11,579,380,161	12,054,060,938	164,183,283	12,218,244,221	14,432,654,492		14,432,654,492	2,214,410,271	19.12%
Homestead	(423,676,570)	(1,237,333)	(424,913,903)	(422,815,298)	(1,879,847)	(424,695,145)	(431,158,965)		(431,158,965)	(6,463,820)	1.52%
Over 65	(74,044,796)	(580,000)	(74,624,796)	(78,191,683)	(926,137)	(79,117,820)	(84,201,813)		(84,201,813)	(5,083,993)	6.81%
Disabled Persons	(3,796,041)	(40,000)	(3,836,041)	(3,851,672)	(30,000)	(3,881,672)	(3,802,062)		(3,802,062)	79,610	-2.08%
Disabled Vet	(30,680,080)	(315,092)	(30,995,172)	(39,451,769)	(176,355)	(39,628,124)	(50,711,746)		(50,711,746)	(11,083,622)	35.76%
Exempt Property	(648,897,750)	(197,660)	(649,095,410)	(693,757,169)	(5,500)	(693,762,669)	(760,594,225)		(760,594,225)	(66,831,556)	10.30%
House Bill 366 - Personal	(186,151)		(186,151)	(203,729)	(210)	(203,939)	(40,684)		(40,684)	163,255	-87.70%
House Bill 366 - Mineral											
Historical											
Freeport	(169,555,069)	(25,890,451)	(195,445,520)	(190,793,569)	(16,163,442)	(206,957,011)	(246,969,550)		(246,969,550)	(40,012,539)	20.47%
Pollution	(28,939,262)	(215,444)	(29,154,706)	(31,898,209)	(136,859)	(32,035,068)	(21,606,414)		(21,606,414)	10,428,654	-35.77%
MASSS							(248,998)		(248,998)		
Abatement											
CHDO Community Housing Develop	(16,483,021)		(16,483,021)	(17,028,622)		(17,028,622)	(19,122,057)		(19,122,057)	(2,093,435)	12.70%
Prorated Exempt Property	(783,080)		(783,080)	(3,710,365)		(3,710,365)	(4,581,692)		(4,581,692)	(871,327)	111.27%
Total Exemptions	(1,397,041,820)	(28,475,980)	(1,425,517,800)	(1,481,702,085)	(19,318,350)	(1,501,020,435)	(1,623,038,206)		(1,623,038,206)	(121,768,773)	8.54%
Net Taxable (Before Freeze)	9,984,691,539	169,170,822	10,153,862,361	10,572,358,853	144,864,933	10,717,223,786	12,809,616,286		12,809,616,286	2,092,641,498	20.61%
Freeze Taxable - OA	(978,678,647)	(132,338)	(978,810,985)	(1,078,024,673)	(1,036,141)	(1,079,060,814)	(1,233,116,719)		(1,233,116,719)	(154,055,905)	15.74%
Freeze Taxable - DP	(40,576,894)	(365,965)	(40,942,859)	(42,750,378)		(42,750,378)	(43,144,345)		(43,144,345)	(393,967)	0.96%
Transfer Taxable											
Transfer Adjustment	(4,162,906)	(10,009,764)	(14,172,670)	(8,718,634)	(15,541,045)	(24,259,679)	(33,320,268)		(33,320,268)	(9,060,589)	63.93%
Post-Percent Taxable	3,938,092	7,598,791	11,536,883	8,710,179	11,311,487	20,021,666	29,047,656		29,047,656	9,025,990	78.24%
Freeze Adjusted Taxable	8,965,211,184	166,261,546	9,131,472,730	9,451,575,347	139,599,234	9,591,174,581	11,529,082,610		11,529,082,610	1,938,157,027	21.23%
Freeze Ceiling	13,127,745	7,624	13,135,369	14,663,775	15,700	14,679,474	16,154,177		16,154,177	3,018,808	22.98%
Percentage Increase			3.44%			5.03%			20.21%	20.21%	