



Glenn Hegar Texas Comptroller of Public Accounts

Biennial Property Tax Report



Tax Years 2014 and 2015
Texas Property Tax





December 2016

The Honorable Greg Abbott, Governor
The Honorable Dan Patrick, Lieutenant Governor
The Honorable Joe R. Straus, III, Speaker of the House
Members of the 84th Legislature

Ladies and Gentlemen:

We are pleased to present the Biennial Property Tax Report for 2014 and 2015, as required by Tax Code Section 5.09. The report provides tax rate and value information for tax years 2014 and 2015.

We are committed to assisting taxpayers, appraisal districts, appraisal review boards, tax assessor-collectors and elected officials with property tax administration. This report is designed to provide data that is both useful and informative.

If you need further explanation of the findings or more extensive data and analysis, please contact Mike Esparza, Property Tax Assistance Division Director, at mike.esparza@cpa.texas.gov or 512-475-0288.

Sincerely,

A handwritten signature in black ink that reads "Glenn Hegar". The signature is fluid and cursive, with a long horizontal stroke at the end.

Glenn Hegar

cc: Mike Esparza



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Foreword

The Tax Code directs the Comptroller's office to publish a biennial report of the appraised and taxable values of properties by category and the tax rates of counties, cities and school districts for a two-year period. This report provides the governor, the lieutenant governor and each member of the Legislature a single point of reference for appraised values, taxable values and tax levies and rates of Texas taxing units.¹

The Tax Code authorizes the Comptroller's office to require each appraisal district engaged in appraising property for taxation to submit an annual survey on the administration and operation of the appraisal district.² The Comptroller's office provides data on the operations of appraisal districts, such as budgets, chief appraiser salaries, board makeup, appraisal review board activities and other data relevant to the property tax process. The Comptroller's office gathers this data through the Electronic Appraisal Roll Submissions from appraisal districts and the Comptroller's Appraisal District Operations Survey.

The Comptroller's office provides data for this report in downloadable electronic spreadsheets that include the total market and taxable values and tax rates for all school districts, counties and cities:

- 2014 City Values
- 2015 City Values
- 2014 County Values
- 2015 County Values
- 2014 School District Values
- 2015 School District Values

¹ Tex. Tax Code §5.09

² Tex. Tax Code §5.03(b)



Overview

Texas cities, counties, school districts and other taxing units rely on property tax to fund their operations. In addition to property tax, taxing units may also impose, levy and collect other taxes and fees as authorized by law.

Local property tax remains the largest tax assessed in Texas. Property taxes levied by taxing units statewide exceeded \$49 billion in 2014 and \$52 billion in 2015 (**Exhibit 1**).

While local property taxes account for almost half of all tax revenue in the state, the state does not appraise property for property tax purposes, set property tax rates or collect property taxes.

The next largest tax revenue source in Texas is the sales tax, which is imposed by both the state government and local taxing units. As demonstrated in **Exhibit 1**, local taxing units collect about 53 percent of all taxes in the state, while state government collects about 47 percent.

Local Property Tax

The Texas Constitution sets out five basic rules for property taxes.

The first requirement is that taxation must be equal and uniform.³ Local officials must base property taxes on values determined by appraisal districts.

Second, property must be assessed at no more than fair cash market value – the price for which it would sell when both buyer and seller seek the best price and neither is under pressure to buy or sell.⁴ Except as provided by the Texas Constitution, all real and tangible personal property shall be taxed in proportion to its value, which shall

be ascertained as provided by law.⁵ The Texas Constitution provides certain exceptions to this rule, such as the use of productivity values for agricultural and timber land.

Third, each property in a county must have a single appraised value.⁶ This means that the various taxing units that collect property taxes cannot assign different values to the same property – all must use the same value.

Fourth, all property is taxable unless federal or state law exempts it from the tax. These exemptions may exclude all or part of a property's value from taxation.⁷ Finally, property owners have a right to reasonable notice of increases in the appraised value of their property.⁸

Taxing units can assess and collect property taxes for two primary uses. First, they can collect a maintenance and operations (M&O) tax that is used primarily to pay for the day-to-day functions of the government. An interest and sinking (I&S) tax is collected to pay bonds, including interest, to finance capital projects such as buildings, facilities or other infrastructure. While I&S property taxes are not the only way for taxing units to pay for infrastructure, it is one of the primary tools available for this purpose.

Exhibit 1
Tax Revenue in Texas by Source, 2014 and 2015

Type of Tax	2014 Tax Amount	Percent of Total Tax	2015 Tax Amount	Percent of Total Tax
Property Tax	\$49,106,716,988	45.63%	\$52,200,572,792	46.64%
State Sales Tax	\$27,385,709,242	25.45%	\$28,910,857,486	25.83%
Local Sales Taxes	\$7,518,873,816	6.99%	\$8,034,948,123	7.18%
Other State Taxes	\$23,606,852,298	21.94%	\$22,772,202,405	20.35%
Total Taxes	\$107,618,152,344	100.00%	\$111,918,580,806	100.00%

Source: Texas Comptroller of Public Accounts.

³ Tex. Const. art. VIII, §1(a)

⁴ Tex. Const. art. VIII, §20

⁵ Tex. Const. art. VIII, §1(b)

⁶ Tex. Const. art. VIII, §18

⁷ Tex. Const. art. VIII, §1(b)

⁸ Tex. Const. art. VIII, §21(c)

Appraisal District Operations

Before the Legislature created appraisal districts in 1981, thousands of taxing units appraised property and imposed taxes independently, resulting in wide disparities in value. As property tax levies increased and the state began to base more aid to school districts on property values, centralized local appraisal became necessary.

Each year, the Comptroller's office surveys the state's 253 appraisal districts for information about their operations.⁹ They provide historical data from the prior tax year and projected data based on budgets and plans for the current tax year. Surveys commonly do not get a 100 percent response rate and not every respondent answers every question.

The differences in responses reported in the annual survey reflect the diversity among appraisal districts. While the range in survey results makes generalized observations difficult, it does demonstrate the complexity of appraisal district daily operations, the massive job they perform and the benefit they provide to local taxing units.

The complete survey data are available on our website at *Property Tax Survey Data and Reports*.

⁹ Although there are 254 counties in the state, Potter and Randall counties operate a joint appraisal district.



Local Property Values

The biennial report must include the total appraised values and taxable values of property by category for two years preceding the report year.

With a few exceptions, the appraised value of property is based on an appraiser's opinion regarding a property's market value as of a certain date. Generally, the Tax Code defines appraised value as market value as of Jan. 1.¹⁰ Appraised value means the value as determined by Tax Code Chapter 23.¹¹

Taxable value means the amount determined by deducting from appraised value the amount of any applicable exemptions.¹²

Property Classifications

At least once every two years, the Comptroller's office must conduct a ratio study in each appraisal district to determine the degree of uniformity of and the median level of appraisals by the appraisal district within each major category of property.¹³ Pursuant to this requirement, the Comptroller's office develops the Property Classification Guide with categories described in **Exhibit 2**.

Market and Taxable Values

Market value as defined by Tax Code Section 1.04(7) is the price a property would sell for in the current market between a knowledgeable buyer and seller each trying to maximize gain and neither in a position to take advantage of the other. Taxable value accounts for any special appraisal provisions, value limitation agreements and applicable exemptions. In calculating taxable value by category, the allocation of residential-related exemptions, appraised

value limitations and tax ceilings between Categories A, E and M is based on review of data submitted by appraisal districts. The following deductions were also calculated:

- Category A (Single-family residential) less a portion of all homestead exemptions, the appraised value limitation of 10 percent, tax ceilings and historical exemptions;
- Category B (Multifamily residential) less partial low-income housing exemptions;
- Category C (Vacant lots and tracts) less prorations;
- Category D (Qualified open-space land) less the value difference between productivity value (1-d and 1-d-1) and market value of qualified acres;
- Category E (Rural land, not qualified for open-space appraisal, and residential improvements) less a portion of all homestead exemptions, the appraised value limitation of 10 percent, tax ceilings and historical exemptions;
- Category F2 (Industrial real property) less exemptions for pollution control and solar and wind-powered energy devices, abatements and the difference between the market value and limited value for Tax Code Chapter 313 value limitation agreements;
- Category L2 (Industrial personal property) less exemptions for freeport and goods-in-transit; and
- Category M (Mobile homes and other tangible personal property) less a portion of all homestead exemptions, the appraised value limitation of 10 percent, tax ceilings and historical exemptions.

In 2014, appraisal districts reported that the market value of taxable property in school districts statewide was over \$2.5 trillion (**Exhibit 3**). The taxable value in 2014 was over \$2 trillion, a difference of almost \$500 billion. In 2015, appraisal districts reported that the market value of taxable property in school districts statewide was over \$2.7 trillion (**Exhibit 4**). The taxable value in 2015 was over \$2.1 trillion, a difference of more than \$592 billion.

¹⁰ Tex. Tax Code §§1.04(8) and 23.01 and the International Association of Assessing Officers, *Property Appraisal and Assessment Administration*, edited by Joseph K. Eckert, Ph.D. (Chicago, Illinois, 1990), p. 15. This publication is commonly called the Red Book.

¹¹ Tex. Tax Code §1.04(8)

¹² Tex. Tax Code §1.04(10)

¹³ Tex. Tax Code §5.10(a)

Exhibit 2 Property Categories

Category	Category Name	Description
A	Real Property: Single-family Residential	Houses, condominiums and mobile homes located on land owned by the occupant
B	Real Property: Multifamily Residential	Residential structures containing two or more dwelling units belonging to one owner (apartments but not motels or hotels)
C	Real Property: Vacant Lots and Tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirement including colonia properties that may not be sold pursuant to Local Government Code Chapter 232
D1	Real Property: Qualified Open-space Land	Acreage qualified for productivity valuation
D2	Real Property: Farm and Ranch Improvements on Qualified Open-space Land	Improvements, other than residences, associated with land reported as Category D1 property, including all barns, sheds, silos, garages, other improvements associated with farming or ranching
E	Real Property: Rural Land, not Qualified for Open-Space Appraisal, and Improvements	Rural land that is not qualified for productivity valuation and the improvements, including residential
F1	Real Property: Commercial	Land and improvements devoted to business activities
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product
G	Oil, Gas, Minerals and Other Subsurface Interests	Non-exempt value of oil and gas, other minerals, and certain interests in subsurface land and the equipment used to produce products
H1	Tangible Personal Property: Nonbusiness Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income
H2	Tangible Personal Property: Goods in Transit	Personal property stored under a contract of bailment by a public warehouse operator and identified according to the provisions of Tax Code Section 11.253 in a local taxing unit which has voted to tax the property
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies
L1	Personal Property: Commercial	All tangible personal property used by commercial businesses to produce income, including fixtures, equipment and inventory
L2	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory
M	Mobile Homes and Other Tangible Personal Property	Taxable personal property not included in other categories, such as mobile homes on land owned by someone else, aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land
N	Intangible Personal Property	Taxable intangible property not otherwise classified
O	Real Property: Residential Inventory	Residential real property inventory held for sale
S	Special Inventory	Certain inventories of businesses that provide items for sale including dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufactured housing inventory

Source: Texas Comptroller of Public Accounts.

Exhibit 3

2014 Market vs. Taxable Value Totals Statewide

Category	2014 School District Market Value	% of Total	2014 School District Taxable Value	% of Total
A Single-Family Residential	\$1,084,999,770,357	43.02%	\$880,995,788,082	43.56%
B Multifamily Residential	\$119,262,602,633	4.73%	\$119,244,181,961	5.90%
C1 Vacant Lots and Tracts	\$42,534,428,543	1.69%	\$42,334,401,985	2.09%
D1 Qualified Open-space Land	\$239,106,476,089	9.48%	\$12,883,782,189	0.64%
D2 Farm and Ranch Improvements	\$3,430,449,728	0.14%	\$3,430,449,728	0.17%
E Rural Land and Improvements	\$71,546,825,834	2.84%	\$60,695,550,181	3.00%
F1 Commercial Real	\$342,699,585,926	13.59%	\$342,699,585,926	16.94%
F2 Industrial Real	\$110,012,147,429	4.36%	\$81,708,570,546	4.04%
G Oil, Gas, & Subsurface Interest	\$158,142,145,911	6.27%	\$158,142,145,911	7.82%
H1 Vehicles (personal)	\$111,586,564	0.00%	\$111,586,564	0.01%
J Utilities	\$64,191,956,230	2.55%	\$64,191,956,230	3.17%
L1 Commercial Personal	\$142,793,147,083	5.66%	\$142,793,147,083	7.06%
L2 Industrial Personal	\$123,955,333,441	4.91%	\$96,288,546,011	4.76%
M1 and M2 Mobile Homes & Other Personal	\$6,010,875,103	0.24%	\$3,840,619,972	0.19%
O Residential Inventory	\$7,144,015,206	0.28%	\$7,144,015,206	0.35%
S Special Inventory	\$6,104,486,263	0.24%	\$6,104,486,263	0.30%
Other	\$179,859	0.00%	\$179,859	0.00%
Total	\$2,522,046,012,199	100.00%	\$2,022,608,993,697	100.00%

Source: Texas Comptroller of Public Accounts.

Exhibit 4

2015 Market vs. Taxable Value Totals Statewide

Category	2015 School District Market Value	% of Total	2015 School District Taxable Value	% of Total
A Single-Family Residential	\$1,199,992,255,543	42.73%	\$925,707,460,069	43.08%
B Multifamily Residential	\$138,005,515,013	4.48%	\$137,985,984,120	5.60%
C Vacant Lots and Tracts	\$45,284,037,422	1.69%	\$45,018,479,270	2.10%
D1 Qualified Open-space Land	\$252,214,756,804	9.85%	\$12,865,778,697	0.71%
D2 Farm and Ranch Improvements	\$3,663,297,541	0.25%	\$3,663,297,541	0.31%
E Rural Land and Improvements	\$76,576,076,185	2.80%	\$61,986,459,404	3.50%
F1 Commercial Real	\$377,512,193,680	13.67%	\$377,512,193,680	17.08%
F2 Industrial Real	\$120,180,857,321	4.50%	\$90,575,212,827	4.07%
G Oil, Gas, & Subsurface Interest	\$117,939,762,152	5.74%	\$117,939,762,152	7.18%
H1 Vehicles (personal)	\$83,730,053	0.00%	\$83,730,053	0.01%
J Utilities	\$68,395,018,399	2.51%	\$68,395,018,399	3.13%
L1 Commercial Personal	\$151,961,817,677	5.83%	\$151,961,817,677	7.29%
L2 Industrial Personal	\$128,546,931,601	5.12%	\$97,510,326,422	4.93%
M1 and M2 Mobile Homes & Other Personal	\$6,217,259,895	0.25%	\$3,299,336,539	0.31%
O Residential Inventory	\$8,348,469,692	0.31%	\$8,348,469,692	0.39%
S Special Inventory	\$7,320,654,163	0.24%	\$7,320,654,163	0.29%
Other	\$180,918,234	0.02%	\$180,918,234	0.03%
Total	\$2,702,423,551,375	100.00%	\$2,110,354,898,939	100.00%

Source: Texas Comptroller of Public Accounts.

Between 2005 and 2015, property values increased overall in every year except 2010, which saw an overall decrease in value of 1.14 percent. (Exhibit 5).

Exhibit 5 Category Market Value Percentage Change 2005 through 2015

Category	2005 to 2006 % Change	2006 to 2007 % Change	2007 to 2008 % Change	2008 to 2009 % Change	2009 to 2010 % Change	2010 to 2011 % Change	2011 to 2012 % Change	2012 to 2013 % Change	2013 to 2014 % Change	2014 to 2015 % Change
A Single-Family Residential	10.30%	11.53%	8.43%	2.04%	-0.06%	0.93%	1.16%	3.87%	14.83%	10.60%
B Multifamily Residential	10.07%	13.31%	10.29%	2.83%	-3.63%	3.07%	8.47%	12.34%	39.55%	15.72%
C Vacant Lots and Tracts	12.64%	10.22%	12.47%	-0.22%	-3.20%	-3.65%	-0.97%	0.52%	7.62%	6.46%
D1 Qualified Open-space Land	18.31%	19.15%	17.16%	6.91%	2.22%	0.81%	1.93%	2.16%	8.75%	5.48%
D2 Farm and Ranch Improvements	11.94%	14.61%	9.13%	-4.68%	-5.18%	-1.19%	-2.53%	-67.14%	-80.94%	6.79%
E Rural Land and Improvements	8.94%	10.99%	9.08%	5.57%	3.73%	3.16%	2.93%	28.02%	45.06%	7.03%
F1 Commercial Real	12.95%	14.12%	12.14%	2.46%	-3.76%	1.72%	5.00%	8.48%	22.90%	10.16%
F2 Industrial Real	12.34%	11.35%	7.16%	1.09%	-1.48%	4.66%	4.91%	4.90%	15.76%	9.24%
G Oil, Gas, & Subsurface Interest	37.68%	2.61%	27.36%	-10.77%	4.19%	-6.00%	20.74%	4.25%	49.15%	-25.42%
H1 Vehicles (personal)	-1.17%	-9.28%	-29.22%	-11.07%	-5.93%	-4.27%	-14.20%	-6.65%	-12.65%	-24.96%
J Utilities	3.02%	8.52%	5.53%	0.82%	1.62%	3.80%	7.14%	8.43%	28.07%	6.55%
L1 Commercial Personal	7.57%	9.00%	10.03%	2.06%	-4.87%	2.03%	6.57%	5.40%	18.39%	6.42%
L2 Industrial Personal	10.05%	15.31%	15.12%	2.23%	-9.35%	8.64%	14.03%	9.78%	30.36%	3.70%
M1 and M2 Mobile Homes & Other Personal	1.25%	-0.27%	1.75%	0.60%	-0.61%	0.82%	-0.32%	0.36%	4.41%	3.55%
O Residential Inventory	17.23%	30.30%	5.44%	-3.13%	-16.80%	-4.04%	-8.97%	1.82%	-7.71%	16.86%
S Special Inventory	6.30%	8.27%	5.07%	-11.16%	-17.47%	11.96%	14.51%	18.62%	51.46%	19.92%
Total	12.25%	12.04%	11.07%	1.69%	-1.14%	1.30%	4.17%	5.19%	18.95%	7.15%

Source: Texas Comptroller of Public Accounts.

Note: In 2013, the definitions of Categories D2 and E were changed to allow for more accurate reporting of values by appraisal districts. Much of the percent change between 2012 and 2013 in these two categories is the result of the revised reporting criteria. Comparing combined values of the two categories for 2012 and 2013 indicates a change in value of 3.58 percent.



Tax Rates and Levies by County

In addition to the required tax rates for counties, cities and school districts, this report includes data on property tax rates and levies for special purpose districts.

Local Property Tax Levies

In tax year 2015, Texas' cities, counties, school districts and special purpose districts levied more than \$52 billion in property taxes – 6.31 percent more than in 2014. Unlike other taxing units, which can also collect sales taxes and fees, school districts' only source of tax revenue is property tax. In 2015, the state's 1,019 school districts levied over \$28 billion in property taxes, or almost 54 percent of all property taxes levied by cities, counties, school districts and special purpose districts in the state (**Exhibit 6**).

Counties collected the second-largest share of property tax in 2015 – almost \$8.7 billion, an increase of over 7 percent from the 2014 levy. Cities followed closely behind with a property tax levy of almost \$8.4 billion, which is 7.05 percent more than in 2014.

For information about levy growth for cities, counties, school districts and special purpose districts, see **Exhibit 9**.

Tax Rates and Levies by County

Tax rates and levies for taxing units within each county are accessible on the Comptroller's website, *Tax Rates and Levies*.

Keeping Check on Local Property Tax Increases

Taxpayers have a mechanism to limit the rate of taxation that a taxing unit may adopt. If taxing units, other than school districts, adopt rates above a calculated rollback rate, taxpayers can petition for a rollback election.

A school district exceeding the rollback rate must hold an election automatically, without any need for a petition process. This allows its voters to decide whether to approve the adopted tax rate or to roll back the tax rate.

In 2014, 29 school districts exceeded the rollback rate, compared with 41 in 2015. Voters in five school districts rejected the tax rate proposed by school boards in 2014, and in 2015, three elections rejected proposed tax rate increases (**Exhibits 7 and 8**).

A school district that adopts a tax rate above the rollback rate must hold a rollback election between 30 and 90 days

Exhibit 6
Property Taxes Reported by Taxing Unit Type, 2014 vs. 2015

Taxing Unit Type	2014 Number of Taxing Units	2014 Tax Levy	2014 Percent of Levy	2015 Number of Taxing Units	2015 Tax Levy	2015 Percent of Levy	Percent Levy Change from 2014 to 2015
School Districts	1,019	\$26,792,677,172	54.56%	1,019	\$28,176,465,862	53.98%	5.16%
Cities	1,064	\$7,828,571,758	15.94%	1,064	\$8,380,435,861	16.05%	7.05%
Counties	254	\$8,114,998,194	16.53%	254	\$8,689,549,544	16.65%	7.08%
Special Districts	1,791	\$6,370,469,864	12.97%	1,834	\$6,954,121,525	13.32%	9.16%
Total	4,128	\$49,106,716,988	100.00%	4,171	\$52,200,572,792	100.00%	6.30%

Source: Texas Comptroller of Public Accounts.

after its board of trustees adopts the rate. The school district's election differs from that of other taxing units in that the school district must ask voters to ratify the school district's adopted tax rate. If a simple majority of votes cast in the election favors the adopted tax rate, it stands. If the voters disapprove the adopted rate, the school district's rollback rate becomes the adopted tax rate.

Exhibit 7 2014 School District Rollback Election Results

School District	County	Election Results
Cleburne ISD	Johnson	Ratified
Crane ISD	Crane	Ratified
Crowell ISD	Foard	Ratified
Danbury ISD	Brazoria	Ratified
Early ISD	Brown	Ratified
Fairfield ISD	Freestone	Ratified
Farwell ISD	Parmer	Rolled Back
Fort Davis ISD	Jeff Davis	Ratified
Freer ISD	Duval	Ratified
Galveston ISD	Galveston	Ratified
Joaquin ISD	Shelby	Rolled Back
Krum ISD	Denton	Ratified
Lasara ISD	Willacy	Ratified
Monte Alto ISD	Hidalgo	Ratified
New Diana ISD	Upshur	Rolled Back
Patton Springs ISD	Dickens	Ratified
Princeton ISD	Collin	Ratified
San Isidro ISD	Starr	Ratified
San Marcos ISD	Guadalupe	Ratified
Sanger ISD	Denton	Ratified
Santa Maria ISD	Cameron	Ratified
Skidmore-Tynan ISD	Bee	Ratified
Splendor ISD	Montgomery	Ratified
Spring Creek ISD	Hutchinson	Ratified
Strawn ISD	Palo Pinto	Ratified
Tom Bean ISD	Grayson	Rolled Back
Vernon ISD	Ford	Rolled Back
Walcott ISD	Deaf Smith	Ratified
Waxahachie ISD	Ellis	Ratified

Source: Texas Comptroller of Public Accounts.

Note: Rolled back means the election effort failed and the school district was required to roll back the proposed tax rate to the published rollback rate. Ratified means voters agreed with the school district proposed tax rate, which is above its rollback rate.

Exhibit 8 2015 School District Rollback Election Results

School District	County	Election Results
Alba Golden ISD	Wood	Ratified
Anahuac ISD	Chambers	Ratified
Anna ISD	Collin	Ratified
Aransas County ISD	Aransas	Ratified
Arp ISD	Smith	Ratified
Atlanta ISD	Cass	Ratified
Bellville ISD	Austin	Ratified
Ben Bolt Palito Blanco ISD	Jim Wells	Ratified
Brownsville ISD	Cameron	Ratified
Bushland ISD	Potter	Rolled Back
Caldwell ISD	Burleson	Rolled Back
Comanche ISD	Comanche	Ratified
Comstock ISD	Val Verde	Ratified
Dawson ISD	Hill	Ratified
DeSoto ISD	Dallas	Ratified
Dublin ISD	Comanche	Ratified
East Chambers ISD	Chambers	Ratified
El Paso ISD	El Paso	Ratified
Farwell ISD	Parmer	Ratified
Giddings ISD	Lee	Ratified
Grand Prairie ISD	Dallas	Ratified
Gruver ISD	Hansford	Ratified
Harlingen CISD	Cameron	Ratified
Iowa Park ISD	Wichita	Ratified
Lago Vista ISD	Travis	Ratified
Little Elm ISD	Denton	Ratified
Livingston ISD	Polk	Ratified
Lufkin ISD	Angelina	Ratified
Milano ISD	Milam	Ratified
Orangefield ISD	Orange	Ratified
Overton ISD	Rusk	Ratified
Quitman ISD	Wood	Ratified
Roosevelt ISD	Lubbock	Rolled Back
Sadler-Southmayd Independent School District	Grayson	Ratified
Savoy ISD	Fannin	Ratified
Shepherd ISD	San Jacinto	Ratified
Stephenville ISD	Erath	Ratified
Texas City ISD	Galveston	Ratified
Tom Bean ISD	Grayson	Ratified
Valley View ISD	Hidalgo	Ratified
Waco ISD	McLennan	Ratified

Source: Texas Comptroller of Public Accounts.

Note: Rolled back means the election effort failed and the school district was required to roll back the proposed tax rate to the published rollback rate. Ratified means voters agreed with the school district proposed tax rate, which is above its rollback rate.

Exhibit 9

Growth of the Property Tax by Taxing Unit Type, 1996-2015

Tax Year	Special Purpose District Levy	County Levy	City Levy	School Levy	Total Levy
1996	\$1,698,557,436	\$2,537,183,937	\$2,701,214,386	\$9,910,195,171	\$16,847,150,930
1997	\$1,759,622,591	\$2,658,308,076	\$2,847,081,480	\$10,394,500,372	\$17,659,512,519
1998	\$1,889,138,306	\$2,828,286,927	\$3,005,996,060	\$11,334,614,289	\$19,058,035,582
1999	\$2,041,041,011	\$2,979,279,400	\$3,247,964,177	\$12,009,923,498	\$20,278,208,086
2000	\$2,389,110,312	\$3,200,919,731	\$3,530,863,516	\$13,392,336,012	\$22,513,229,571
2001	\$2,703,512,059	\$3,566,857,130	\$3,884,829,249	\$15,155,217,587	\$25,310,416,025
2002	\$2,864,454,984	\$3,849,728,346	\$4,186,795,363	\$16,418,788,831	\$27,319,767,524
2003	\$3,092,285,295	\$4,121,758,950	\$4,415,212,819	\$17,264,153,972	\$28,893,411,036
2004	\$3,369,068,834	\$4,462,844,074	\$4,607,757,531	\$18,533,964,802	\$30,973,635,241
2005	\$3,609,629,697	\$4,772,652,208	\$4,901,791,597	\$20,194,915,813	\$33,478,989,315
2006	\$3,972,185,910	\$5,339,613,542	\$5,322,985,519	\$20,918,122,059	\$35,552,907,030
2007	\$4,513,060,409	\$5,836,989,949	\$5,890,306,731	\$18,874,239,532	\$35,114,596,621
2008	\$4,952,734,969	\$6,342,704,903	\$6,451,012,447	\$21,233,517,226	\$38,979,969,545
2009	\$5,133,820,497	\$6,526,724,060	\$6,593,755,037	\$21,780,056,204	\$40,034,355,798
2010	\$5,392,511,510	\$6,567,069,864	\$6,755,401,406	\$21,558,289,126	\$40,273,271,906
2011	\$4,926,074,010	\$6,742,912,786	\$6,810,049,306	\$22,001,561,060	\$40,480,597,162
2012	\$5,543,422,374	\$7,064,659,174	\$7,054,989,776	\$23,072,781,962	\$42,735,853,286
2013	\$5,529,434,215	\$7,537,749,461	\$7,324,430,896	\$24,854,671,461	\$45,246,286,033
2014	\$6,370,469,864	\$8,114,998,194	\$7,828,571,758	\$26,792,677,172	\$49,106,716,988
2015	\$6,954,121,525	\$8,689,549,544	\$8,380,435,861	\$28,176,465,862	\$52,200,572,792
Average Annual Increase	7.30%	6.35%	5.82%	5.36%	5.82%

Source: Texas Comptroller of Public Accounts.



Conclusion

Property tax is the largest tax imposed in Texas. In 2015, property tax generated more than \$52 billion for all taxing units that can levy a property tax, and it represented almost 47 percent of all taxes imposed by state government and local taxing units.

Taxpayers can petition for a rollback election in cities, counties and other taxing units. Rollback elections are automatic for school districts. In 2014 rollback elections were held in 29 school districts compared to 41 in 2015. In 2014 voters rejected five school districts' adopted tax. In 2015 voters rejected three school districts' adopted tax.

The total market value of property and its taxable value increased in 2014 and 2015.

We hope you find this report useful. If you need further explanation of the findings or more extensive data and analysis, please contact the Property Tax Assistance Division at ptad.cpa@cpa.texas.gov.

For more information or additional copies, visit our website:

comptroller.texas.gov/taxes/property-tax

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