

Biennial

PROPERTY TAX REPORT



TAX YEARS 2022 AND 2023

• TEXAS PROPERTY TAX •

GLENN HEGAR, TEXAS COMPTROLLER OF PUBLIC ACCOUNTS



December 2024

The Honorable Greg Abbott, Governor
The Honorable Dan Patrick, Lieutenant Governor
The Honorable Dade Phelan, Speaker of the House
Members of the 88th Legislature

Ladies and Gentlemen:

We are pleased to present the Biennial Property Tax Report for 2022 and 2023, as required by Tax Code Section 5.09. The report provides tax rate and value information for tax years 2022 and 2023.

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 are both useful and informative.

If you need further explanation of the findings or more extensive data and analysis, please contact Shannon Murphy, Property Tax Assistance Division Director, at shannon.murphy@cpa.texas.gov or 512-475-2273.

Sincerely,

Glenn Hegar

cc: Shannon Murphy



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Overview

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, special districts and school districts for a two-year period.¹ 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. The complete market and taxable values and tax rates for all counties, cities, special districts and school districts is available on our **Property Tax Reports and Survey Data** webpage.

The data for this report, including total market and taxable values and tax rates for all school districts, special districts, counties and cities, are available in downloadable electronic spreadsheets on our **Tax Rates and Levies** webpage.

Since the implementation of a new property tax system, the Comptroller’s office has continued to refine the system and reporting process to more accurately reflect local reported values.

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.

Exhibit 1 shows that local property tax remains the largest tax assessed in Texas. Property taxes levied by taxing units statewide exceeded \$80 billion in 2022 and \$81 billion in 2023.

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 Texas Constitution prohibits statewide appraisal of real property for property tax purposes and statewide property tax.²

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 2**, local taxing units consistently collect about 54 percent of all taxes in the state, while state government collects about 46 percent.

EXHIBIT 1
Tax Revenue in Texas by Source, 2022-2023

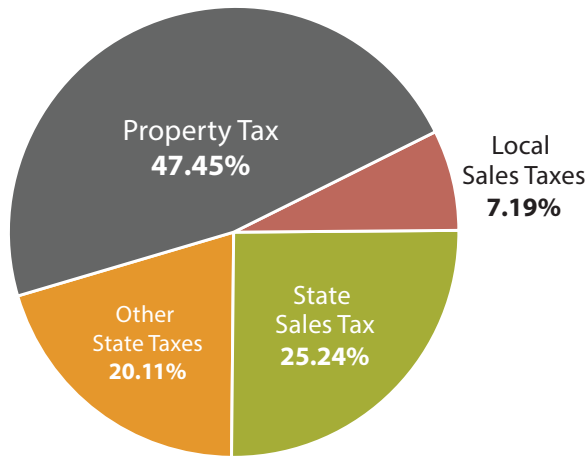
Type of Tax	2022 Tax Amount	Percent of Total Tax	2023 Tax Amount	Percent of Total Tax
Property Tax	\$80,789,982,293	47.45%	\$81,443,737,922	46.05%
State Sales Tax	\$42,971,903,533	25.24%	\$46,581,071,515	26.34%
Local Sales Taxes	\$12,246,048,620	7.19%	\$13,288,868,994	7.51%
Other State Taxes	\$34,238,840,433	20.11%	\$35,564,486,243	20.11%
TOTAL TAXES	\$170,246,774,879	100.00%	\$176,878,164,673	100.00%

Source: Texas Comptroller of Public Accounts.

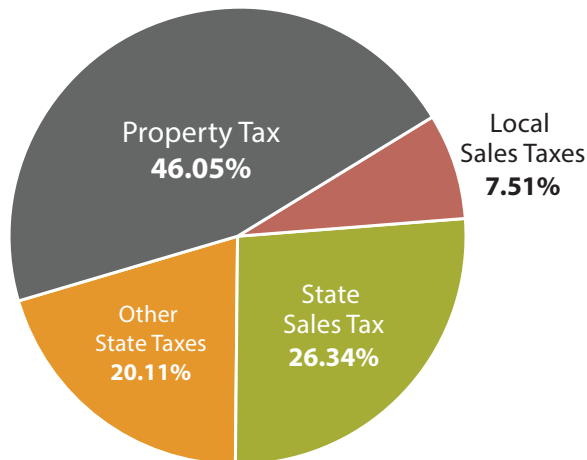
¹ Tex. Tax Code §5.09

² Tex. Const. art. VIII, §§1-e and 23

EXHIBIT 2
Tax Revenue by Source
2022 Tax Revenue by Source



2023 Tax Revenue by Source



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 lands.

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.⁷

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.

Finally, property owners have a right to reasonable notice of increases in their property’s appraised value.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. They can also collect an interest and sinking (I&S) tax 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, they comprise one of the primary tools available for this purpose.

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 in the prior year.⁹ In 2022 and 2023, 99 percent of the appraisal districts responded to the survey.

The wide range of responses reported in the annual *Appraisal District Operations Survey* reflects the diversity among appraisal districts. **Exhibit 3** shows a huge variance in staffing, with over 100 appraisal districts reporting five or fewer staff members.

³ Tex. Const. art. VIII, §1(a)

⁴ Tex. Const. art. VIII, §20, Tex. Tax Code §1.04(7)

⁵ Tex. Const. art. VIII, §1(b)

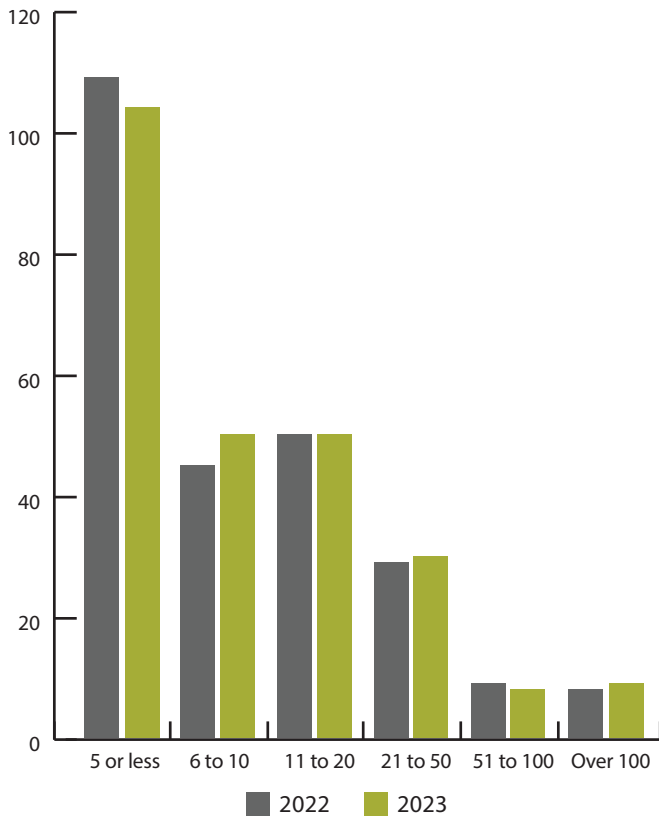
⁶ Tex. Const. art. VIII, §18

⁷ Tex. Const. art. VIII, §1(b)

⁸ Tex. Const. art. VIII, §21(c)

⁹ Tex. Tax Code §5.03(b)

EXHIBIT 3
Full-time Employees (FTEs), 2022-2023



Appraisal districts report a wide range in the amount of budget resources available. Many appraisal districts also perform collections functions, with 104 districts reporting doing so in 2022 and 106 districts in 2023. **Exhibit 4** shows the combined budget totals, including allotments for appraisal operations and collections functions, if applicable, provided by appraisal districts for 2022 and 2023.

Appraisal districts also report a wide range in their available technological resources. **Exhibit 5** shows the appraisal districts that reported having computer-assisted mass appraisal (CAMA) systems, geographic information systems (GIS) and aerial technology available in 2022 and 2023. Nearly all the appraisal districts reported having CAMA systems, and a majority also use GIS and over half use aerial photography.

While the variance in survey results makes generalized observations difficult, it demonstrates 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, including staff, budget and resources information, are available in the operations survey data posted on our **Property Tax Survey Reports and Data** webpage.

EXHIBIT 4
Combined Appraisal and Collection Budgets, 2022-2023

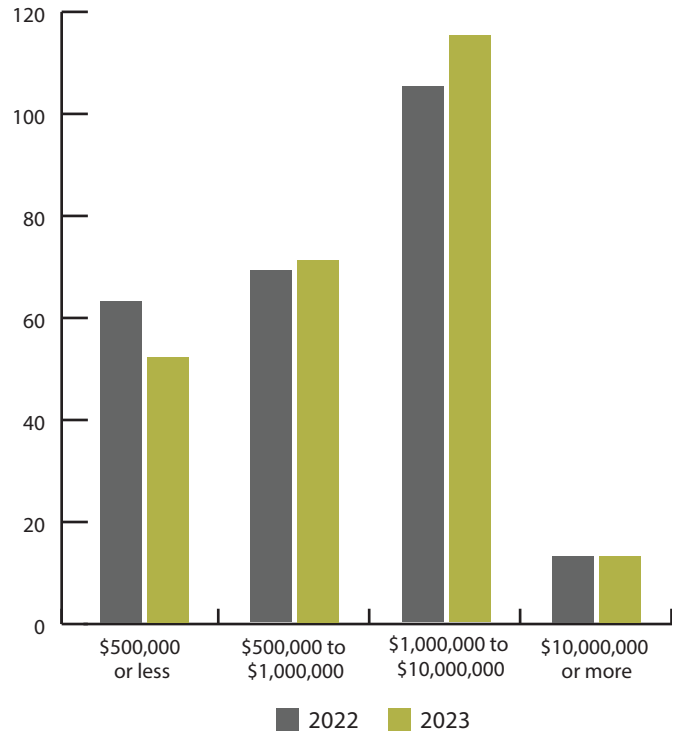
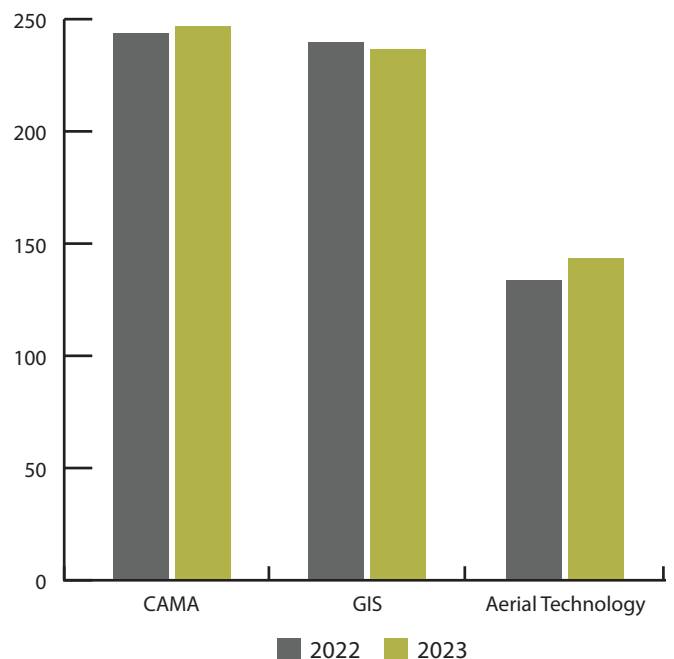


EXHIBIT 5
Appraisal District Systems, 2022-2023



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.¹⁰

With a few exceptions, the appraised value of property is 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. 1.¹¹ Appraised value means the value as determined by Tax Code Chapter 23.¹²

Taxable value means the amount determined by deducting the amount of any applicable exemptions from the assessed value.¹³

Property Classifications

At least once every two years, the Comptroller’s office must conduct a study to determine the total taxable value of all property in each school district.¹⁴ Also, 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 property category.¹⁵ To facilitate these studies, the Comptroller’s office develops the *Texas Property Tax Assistance Property Classification Guide* with categories described in **Appendix 1**. When reporting information to the Comptroller’s office, appraisal districts must use the broad property classification categories, such as single-family residential, multifamily residential, commercial real, etc., as listed and defined in the guide.¹⁶

¹⁰ Tex. Tax Code §5.09(a)

¹¹ 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.

¹² Tex. Tax Code §1.04(8)

¹³ Tex. Tax Code §1.04(10)

¹⁴ Tex. Gov’t Code §403.302(a) and (a-1)

¹⁵ Tex. Tax Code §5.10(a)

¹⁶ Tex. Tax Code §5.07(c)

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 Comptroller’s office uses data submitted by appraisal districts to determine the allocation.

Appraisal districts reported that the 2022 market value of taxable property in school districts statewide was almost \$4.9 trillion (**Appendix 2**) and the 2022 taxable value was almost \$3.8 trillion, a difference of approximately \$1.1 trillion. In 2023, appraisal districts reported that the market value of taxable property in school districts statewide was just over \$5.5 trillion (**Appendix 3**) and the 2023 taxable value was almost \$4 trillion, a difference of approximately \$1.5 trillion. **Exhibit 6** shows the change in both market and taxable value from 2022 to 2023.

EXHIBIT 6
Market Value and Taxable Value, 2022-2023
(in billions)

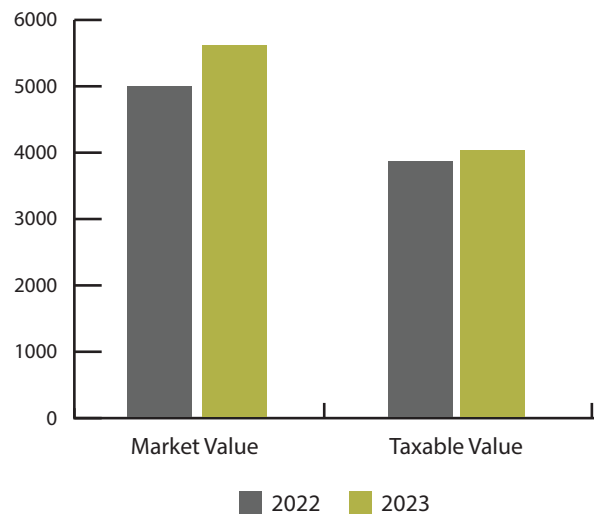
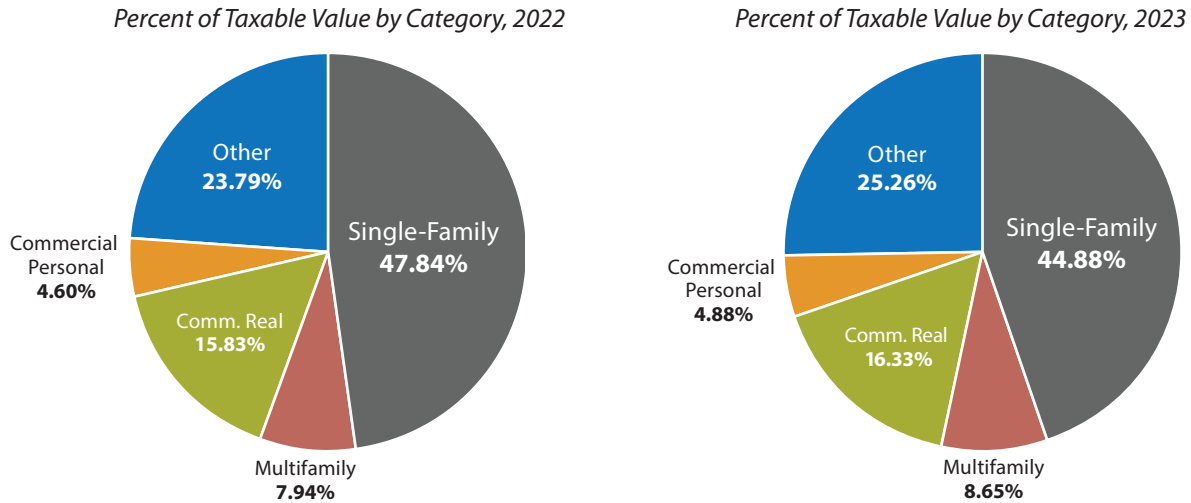


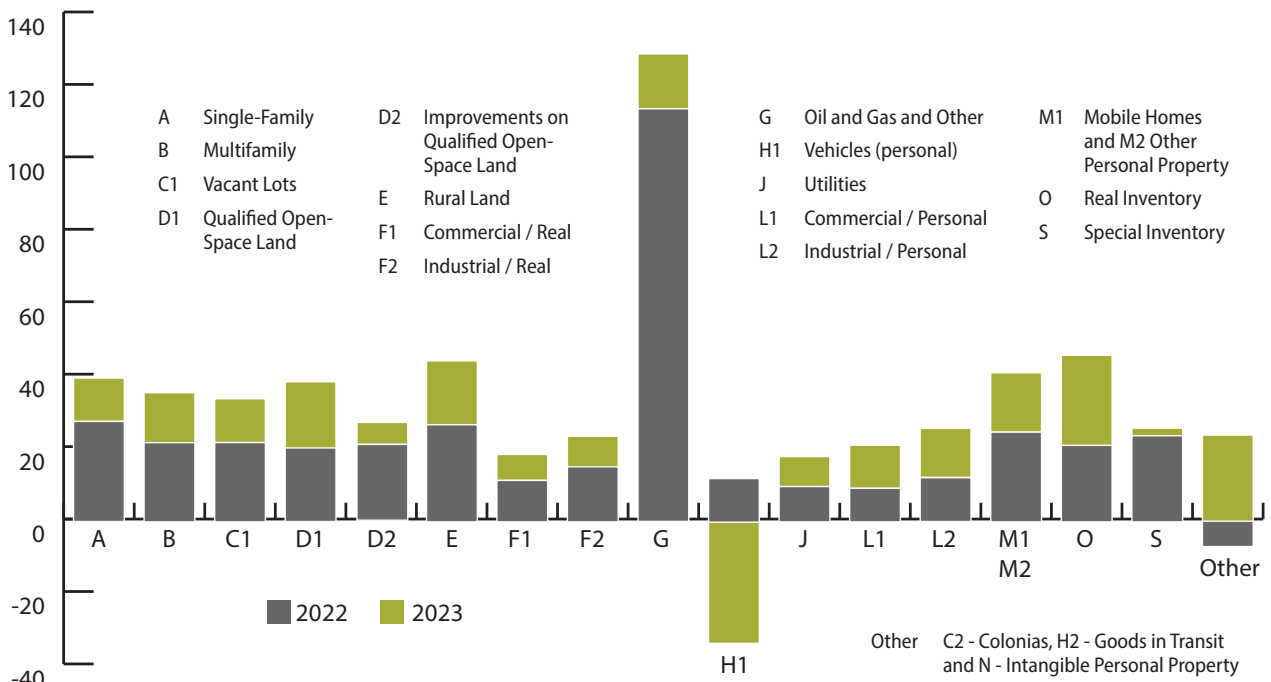
Exhibit 7 shows that single-family residential property made up nearly 48 percent of the total taxable value in 2022 and 45 percent in 2023. Commercial real property accounted for approximately 16 percent of the total in 2022 and in 2023.

EXHIBIT 7
Percent of Taxable Value by Category



Market values increased overall for each of the past 10 years, with significant increases in the two years covered by this report. **Exhibit 8** shows that oil and gas saw the greatest overall percentage increase in market value, up a combined 129 percent between 2022 to 2023. Personal vehicle property market values significantly decreased, down 34 percent in 2023. Percent changes in market values from 2011 through 2023 are displayed in **Appendix 4**.

EXHIBIT 8
Market Value Percentage Change 2022-2023, by Category



Tax Rates and Levies

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

Local Property Tax Levies

Exhibit 9 shows that in 2023, Texas’ cities, counties, school districts and special purpose districts levied more than \$81 billion in property taxes, a 0.81 percent increase from 2022.

EXHIBIT 9
Property Taxes Reported by Taxing Unit Type, 2022 vs. 2023

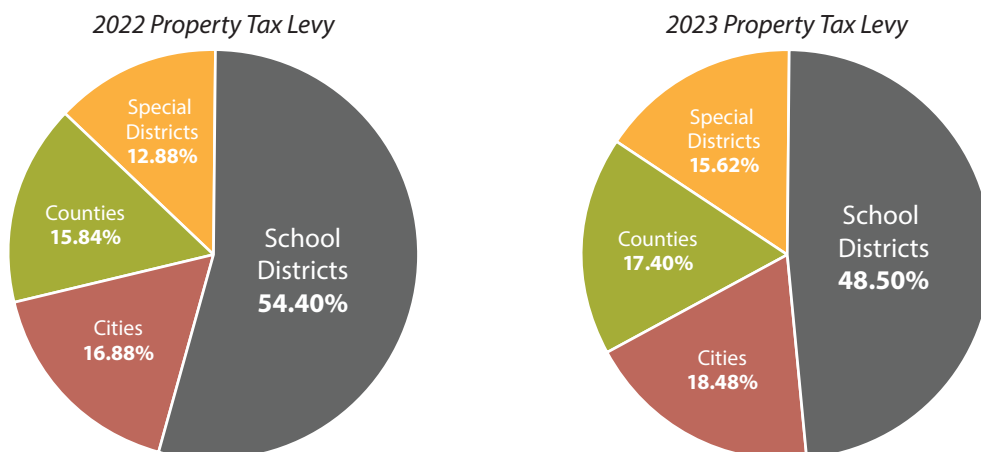
	2022 Number of Units	2022 Tax Levy	2022 Percent of Levy	2023 Number of Units	2023 Tax Levy	2023 Percent of Levy	Percent Levy Change from 2022 to 2023
School Districts	1,014	\$43,949,038,027	54.40%	1,014	\$39,496,580,852	48.50%	-10.13%
Cities	1,089	\$13,634,471,866	16.88%	1,091	\$15,049,228,872	18.48%	10.38%
Counties	254	\$12,797,292,169	15.84%	254	\$14,174,524,582	17.40%	10.76%
Special Districts	2,192	\$10,409,180,231	12.88%	2,285	\$12,723,403,616	15.62%	22.23%
TOTAL	4,549	\$80,789,982,293	100.00%	4,644	\$81,443,737,922	100.00%	0.81%

Source: Texas Comptroller of Public Accounts.

Note: The primary difference between the static data on this exhibit and the live tables on the Comptroller’s Tax Rates and Levies webpage is that live data will be periodically updated.

Unlike other taxing units, which can also collect sales taxes and fees, school districts’ only source of tax revenue is property tax. In 2023, the state’s 1,014 school districts levied \$39 billion in property taxes, or 48.50 percent of all property taxes levied by local taxing units in the state (**Exhibit 10**).

EXHIBIT 10
Property Taxes Reported by Taxing Unit Type



Cities levied the second-largest share of property tax in 2023 at almost \$15 billion, up 10.38 percent from the 2022 levy. Counties followed with a property tax levy of almost \$14.2 billion, which is a 10.76 percent increase compared to 2022 (Exhibit 11).

EXHIBIT 11
Property Tax Levy by Taxing Unit Type, 2022-2023 (in billions)

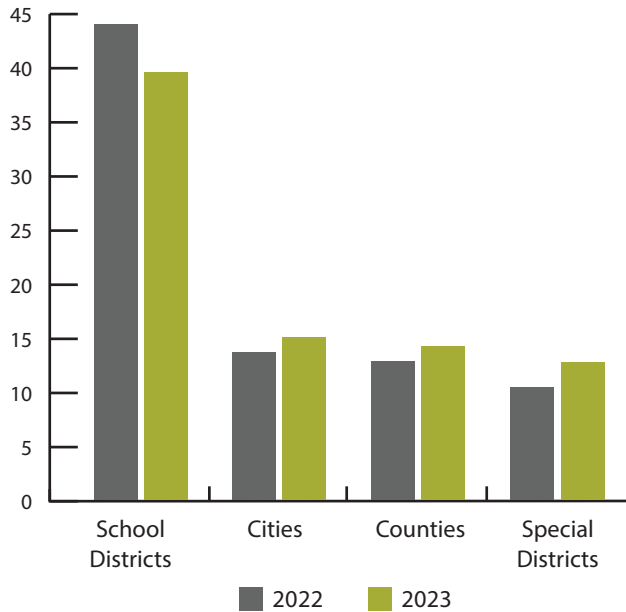


Exhibit 12 shows the average annual percentage of increase in the levy statewide and by taxing unit type, calculated using data from 1998 through 2023 (Appendix 5).

Exhibit 13 shows the average annual increase in the amount of levy statewide and by taxing unit type, calculated using data from 1998 through 2023 (Appendix 5).

EXHIBIT 12
Average Annual Percent Increase, 1998-2023

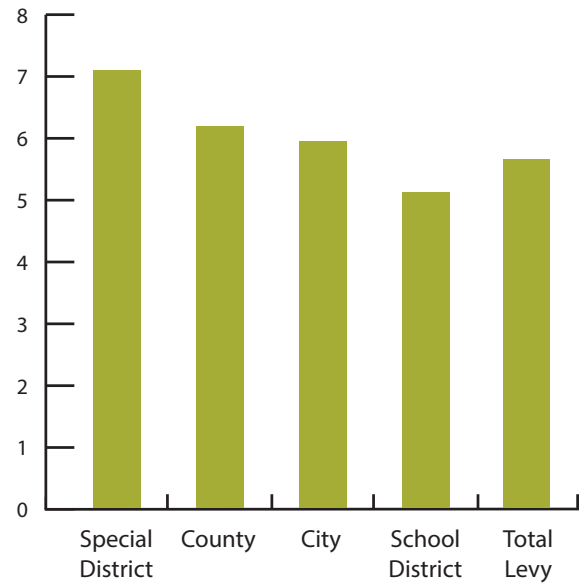


EXHIBIT 13
Property Tax Levy Growth by Taxing Unit Type, 1998-2023 (in billions)

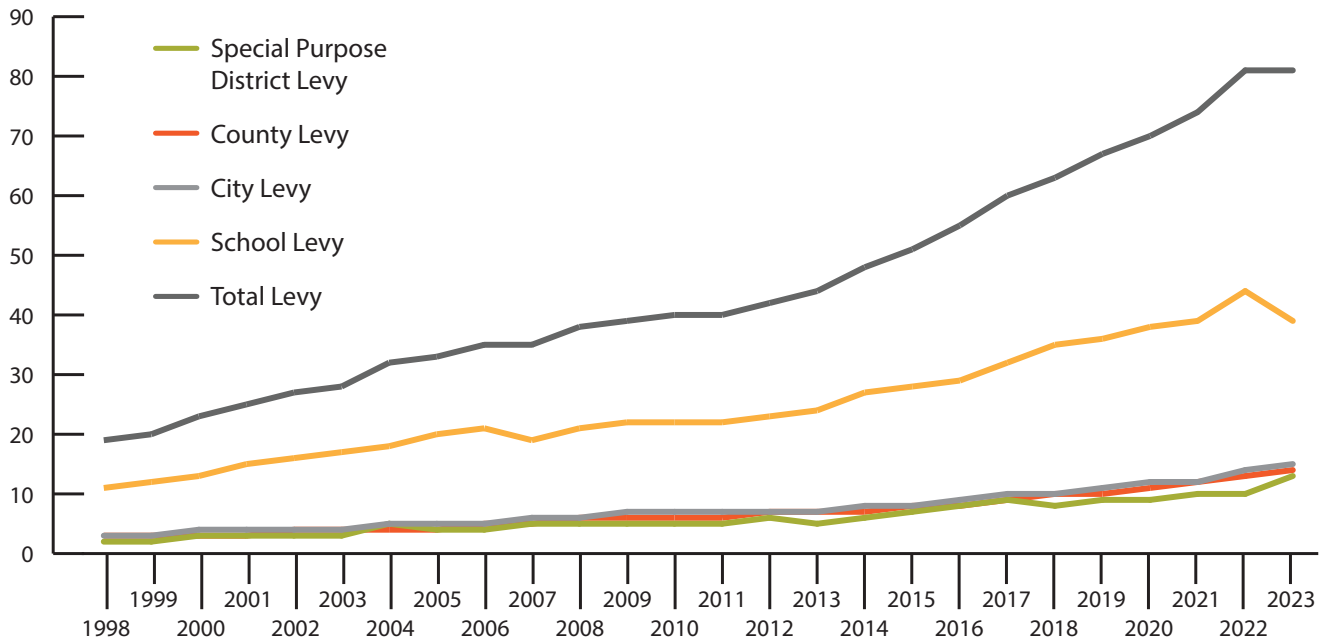
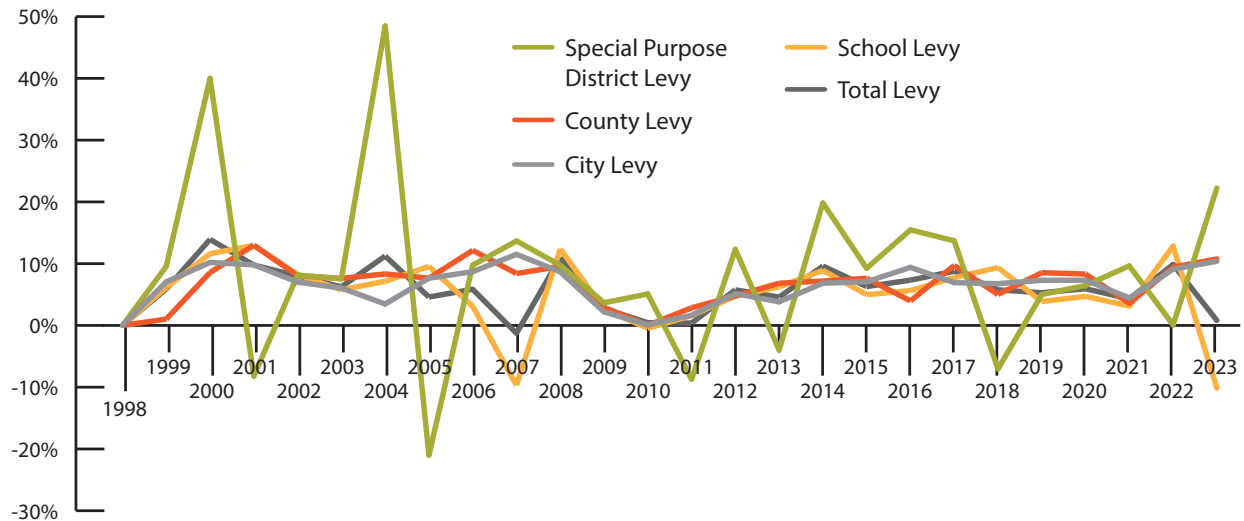


Exhibit 14 shows the average annual percentage of change in the amount of levy statewide and by taxing unit type, calculated using data from 1998 through 2023 (**Appendix 5**).

EXHIBIT 14
Percentage Property Tax Levy Growth by Taxing Unit Type, 1998-2023



Appendix 5 provides more detailed information about levy growth for cities, counties, school districts and special purpose districts.

Tax Rates and Levies

Tax rates and levies for taxing units within each county are published on the Comptroller’s Tax Rates and Levies webpage.¹⁷ Local appraisal districts report market values, taxable values and tax rates to the Comptroller’s office.

The Comptroller’s office calculates levies using information reported by appraisal districts with certain adjustments made to reflect taxable values reported for school funding purposes. The reported taxable value information may differ from local data due to appraisal roll changes after reporting and/or the adjustments made (such as local optional exemptions, certain property categories, deferral and TIF deductions) that are not included for school funding purposes.

The Comptroller’s office publishes school district tax rate and levy information prior to Feb. 1 each year. The city, county and special district rates and levies are published by August 31 of the same year. The Comptroller’s office may publish subsequent updates to the website tables to report the most accurate data; therefore, the information in this report represents a snapshot in time and is subject to change.

Keeping a Check on Local Property Tax Increases

Taxpayers have a mechanism to limit the tax rate that a taxing unit may adopt. The voter-approval tax rate provides cities and counties with about the same amount of tax revenue they spent the previous year for daily operations, plus an extra 3.5 percent for operations and sufficient funds to pay debts in the coming year. For special taxing units, junior college districts and hospital districts, the voter-approval tax rate provides the same amount of tax revenue they spent the previous year for daily operations plus an extra 8 percent increase for operations and sufficient funds to pay debts in the coming year. If a taxing unit adopts a tax rate above the voter-approval tax rate, an automatic election is triggered allowing the voters within the taxing unit to decide to be taxed at the higher tax rate.

Unlike other taxing units, automatic elections were already required if a school district adopted a tax rate that exceeded the rollback rate. Tax rate compression of school district M&O tax rates, as determined by the Texas Education Agency (TEA), may reduce school district tax rates on an annual basis under certain conditions.

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.

¹⁷ Tex. Tax Code §5.091

APPENDIX 1
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)
C1	Real Property: Vacant Lots and Tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirement
C2	Real Property: Colonia Lots and Tracts	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 and other improvements associated with farming or ranching
E	Real Property: Rural Land, not Qualified for Open-Space Appraisal, and Residential 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 (not utility property)
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product (not utility property)
G	Oil, Gas and Other Subsurface Interests	Nonexempt 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, identified according to the provisions of Tax Code Section 11.253 and voted on by a local taxing unit 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 or 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 dealer's motor vehicle inventory, dealer's heavy equipment inventory, dealer's vessel and outboard motor inventory, and retail manufactured housing inventory

Source: Texas Comptroller of Public Accounts.

APPENDIX 2
Market vs. Taxable Value Totals Statewide, 2022

Category	2022 School District Market Value	Percent of Total	2022 School District Taxable Value	Percent of Total
A - Single-family	\$2,439,992,543,680	48.97%	\$1,844,083,671,981	47.84%
B - Multifamily	\$318,708,429,635	6.40%	\$306,189,219,459	7.94%
C1 - Vacant Lots	\$75,625,637,555	1.52%	\$74,448,873,964	1.93%
C2 - Colonia Lots	\$92,780,444	0.00%	\$92,477,521	0.00%
D1 - Qualified Open-Space Land	\$419,777,201,975	8.42%	\$12,963,877,993	0.34%
D2 - Farm and Ranch Improvements	\$5,896,362,173	0.12%	\$5,665,895,891	0.15%
E - Rural Land and Improvements	\$156,545,183,712	3.14%	\$123,506,674,419	3.20%
F1 - Commercial Real	\$629,082,145,308	12.62%	\$610,279,898,406	15.83%
F2 - Industrial Real	\$218,807,401,565	4.39%	\$208,213,363,106	5.40%
G - Oil, Gas and Minerals	\$218,767,697,777	4.39%	\$218,767,697,777	5.68%
H1 - Vehicles	\$101,958,329	0.00%	\$101,912,329	0.00%
H2 - Goods in Transit	\$8,779,802	0.00%	\$8,779,802	0.00%
J - Utilities	\$117,331,700,675	2.35%	\$115,727,084,393	3.00%
L1 - Commercial Personal	\$199,437,911,193	4.00%	\$177,340,843,860	4.60%
L2 - Industrial Personal	\$142,293,700,641	2.86%	\$119,386,118,228	3.10%
M - Mobile Homes and Other Personal	\$12,296,013,716	0.25%	\$9,955,293,842	0.26%
N - Intangible Personal Property	\$0	0.00%	\$0	0.00%
O - Residential Inventory	\$17,501,996,179	0.35%	\$17,344,895,919	0.45%
S - Special Inventory	\$10,705,735,039	0.21%	\$10,705,680,949	0.28%
STATE TOTALS	\$4,982,973,179,398	100.00%	\$3,854,782,259,839	100.00%

Source: Texas Comptroller of Public Accounts.

APPENDIX 3
Market vs. Taxable Value Totals Statewide, 2023

Category	2023 School District Market Value	Percent of Total	2023 School District Taxable Value	Percent of Total
A - Single-family	\$2,731,826,247,619	48.85%	\$1,801,750,998,024	44.88%
B - Multifamily	\$362,654,060,519	6.48%	\$347,361,398,471	8.65%
C1 - Vacant Lots	\$84,768,218,827	1.52%	\$83,464,207,023	2.08%
C2 - Colonia Lots	\$93,138,514	0.00%	\$92,733,003	0.00%
D1 - Qualified Open-Space Land	\$499,665,441,965	8.93%	\$13,041,688,454	0.32%
D2 - Farm and Ranch Improvements	\$6,254,190,148	0.11%	\$6,010,844,364	0.15%
E - Rural Land and Improvements	\$184,179,464,941	3.29%	\$129,281,678,874	3.22%
F1 - Commercial Real	\$674,099,164,474	12.05%	\$655,589,157,575	16.33%
F2 - Industrial Real	\$237,276,096,461	4.24%	\$226,489,975,335	5.64%
G - Oil, Gas and Minerals	\$252,572,428,968	4.52%	\$252,572,428,968	6.29%
H1 - Vehicles	\$67,584,691	0.00%	\$67,536,665	0.00%
H2 - Goods in Transit	\$32,611,948	0.00%	\$13,681,919	0.00%
J - Utilities	\$127,050,880,582	2.27%	\$124,902,830,271	3.11%
L1 - Commercial Personal	\$223,173,709,552	3.99%	\$196,115,233,092	4.88%
L2 - Industrial Personal	\$161,520,734,398	2.89%	\$134,784,161,984	3.36%
M - Mobile Homes and Other Personal	\$14,310,073,784	0.26%	\$10,798,163,563	0.27%
N - Intangible Personal Property	\$323,879	0.00%	\$323,879	0.00%
O - Residential Inventory	\$21,886,140,291	0.39%	\$21,514,140,376	0.54%
S - Special Inventory	\$10,928,993,457	0.20%	\$10,904,349,656	0.27%
STATE TOTALS	\$5,592,359,505,018	100.00%	\$4,014,755,531,497	100.00%

Source: Texas Comptroller of Public Accounts.

APPENDIX 4
Category Market Value Percent Change, 2011-2023

Category	2011 to 2012 Percent Change	2012 to 2013 Percent Change	2013 to 2014 Percent Change	2014 to 2015 Percent Change	2015 to 2016 Percent Change	2016 to 2017 Percent Change	2017 to 2018 Percent Change	2018 to 2019 Percent Change	2019 to 2020 Percent Change	2020 to 2021 Percent Change	2021 to 2022 Percent Change	2022 to 2023 Percent Change
A - Single-Family Residential	1.16%	3.87%	9.27%	10.60%	9.28%	7.69%	6.56%	8.53%	5.85%	10.59%	27.64%	11.96%
B - Multifamily Residential	8.47%	12.34%	14.51%	15.72%	14.55%	11.48%	12.05%	10.99%	11.64%	6.90%	21.86%	13.79%
C - Vacant Lots and Tracts	-0.97%	0.52%	8.07%	6.46%	5.99%	4.67%	4.43%	5.52%	4.72%	7.06%	21.89%	12.09%
D1 - Qualified Open-Space Land	1.93%	2.16%	4.18%	5.49%	4.95%	4.75%	5.35%	6.58%	3.17%	8.88%	20.31%	19.03%
D2 - Farm and Ranch Improvements	-2.53%	-67.14%	-40.57%	6.81%	13.91%	22.93%	-22.81%	13.21%	6.96%	1.81%	20.93%	6.07%
E - Rural Land and Improvements	2.93%	28.02%	10.00%	7.03%	7.42%	6.22%	7.87%	8.86%	7.81%	11.70%	26.81%	17.65%
F1 - Commercial Real	5.00%	8.48%	7.89%	10.16%	9.94%	7.20%	6.43%	7.77%	7.30%	3.11%	11.44%	7.16%
F2 - Industrial Real	4.91%	4.90%	5.19%	9.24%	5.98%	8.76%	9.43%	7.76%	11.78%	4.04%	15.19%	8.44%
G - Oil, Gas and Subsurface Interest	20.74%	4.25%	18.40%	-25.42%	-45.57%	17.04%	28.30%	44.42%	-13.18%	-15.34%	113.94%	15.45%
H1 - Vehicles (personal)	-14.20%	-6.65%	9.05%	-24.96%	-13.78%	3.26%	-14.96%	-7.52%	22.15%	27.06%	12.05%	-33.71%
J - Utilities	7.14%	8.43%	10.14%	6.55%	4.29%	6.39%	3.85%	10.95%	11.88%	9.38%	9.74%	8.28%
L1 - Commercial Personal	6.57%	5.40%	4.94%	6.43%	3.40%	1.72%	3.02%	7.27%	3.14%	0.61%	9.26%	11.90%
L2 - Industrial Personal	14.03%	9.78%	4.13%	3.70%	-5.10%	-4.02%	4.43%	8.80%	-0.17%	-4.41%	12.09%	13.51%
M1 and M2 - Mobile Homes and Other Personal	-0.27%	0.07%	4.29%	3.43%	4.98%	5.61%	6.62%	9.46%	9.44%	12.00%	24.77%	16.38%
O - Residential Inventory	-8.97%	1.82%	-0.42%	16.86%	18.15%	10.49%	12.18%	16.06%	5.19%	-3.19%	21.12%	25.05%
S - Special Inventory	14.51%	18.62%	11.48%	19.92%	4.60%	0.63%	0.48%	4.12%	6.32%	0.94%	23.77%	2.09%
Other Categories	0.00%	25849.78%	-69.94%	10.61%	-32.63%	2.93%	-27.49%	111.14%	-48.59%	10.60%	-7.01%	24.14%
TOTAL	4.17%	5.19%	8.48%	7.15%	5.46%	6.87%	7.04%	9.42%	5.54%	6.82%	24.00%	12.23%

Source: Texas Comptroller of Public Accounts.

Notes: In 2013, Categories D2 and E definitions changed to allow appraisal districts to more accurately report values, resulting in much of the percent change between 2012 and 2013. The combined values of the two categories for 2012 to 2013 indicates a 3.58 percent change in value.

Category H2 accounts for goods in transit (2012). Category C2 accounts for colonia lots (2013). These two categories and Category N - Intangible Personal Property account for all Texas property under Other Categories. These added categories account for the unusual changes in percentages in Other Categories.

APPENDIX 5
Property Tax Levy Growth by Taxing Unit Type, 1998-2023

Tax Year	Special Purpose District Levy	% Change in SPD	County Levy	% Change in County	City Levy	% Change in City	School Levy	% Change in ISD	Total Levy	Total % Change
1998	\$1,883,080,138		\$2,619,628,810		\$2,970,251,205		\$11,228,753,261		\$18,701,713,414	
1999	\$2,063,101,426	9.56%	\$2,646,645,113	1.03%	\$3,179,745,715	7.05%	\$11,917,859,505	6.14%	\$19,807,351,759	5.91%
2000	\$2,888,621,638	40.01%	\$2,873,452,097	8.57%	\$3,504,092,996	10.20%	\$13,301,083,561	11.61%	\$22,567,250,292	13.93%
2001	\$2,651,610,746	-8.20%	\$3,246,024,017	12.97%	\$3,847,976,857	9.81%	\$15,026,153,737	12.97%	\$24,771,765,357	9.77%
2002	\$2,867,735,633	8.15%	\$3,507,842,313	8.07%	\$4,117,776,708	7.01%	\$16,262,058,353	8.23%	\$26,755,413,007	8.01%
2003	\$3,084,209,240	7.55%	\$3,774,835,414	7.61%	\$4,366,866,303	6.05%	\$17,198,357,427	5.76%	\$28,424,268,384	6.24%
2004	\$4,579,488,574	48.48%	\$4,089,744,284	8.34%	\$4,518,242,703	3.47%	\$18,428,882,515	7.15%	\$31,616,358,076	11.23%
2005	\$3,617,024,497	-21.02%	\$4,402,504,841	7.65%	\$4,863,361,658	7.64%	\$20,186,781,140	9.54%	\$33,069,672,136	4.60%
2006	\$3,970,005,374	9.76%	\$4,937,454,611	12.15%	\$5,286,535,198	8.70%	\$20,811,154,860	3.09%	\$35,005,150,043	5.85%
2007	\$4,512,711,637	13.67%	\$5,352,522,462	8.41%	\$5,895,031,685	11.51%	\$18,796,244,425	-9.68%	\$34,556,510,209	-1.28%
2008	\$4,952,792,863	9.75%	\$5,863,884,238	9.55%	\$6,406,453,878	8.68%	\$21,124,726,350	12.39%	\$38,347,857,329	10.97%
2009	\$5,134,342,018	3.67%	\$6,035,439,440	2.93%	\$6,546,689,972	2.19%	\$21,681,527,731	2.64%	\$39,397,999,161	2.74%
2010	\$5,395,436,477	5.09%	\$6,036,573,208	0.02%	\$6,553,776,429	0.11%	\$21,582,858,323	-0.46%	\$39,568,644,437	0.43%
2011	\$4,924,190,615	-8.73%	\$6,208,531,842	2.85%	\$6,661,221,363	1.64%	\$21,923,148,715	1.58%	\$39,717,092,535	0.38%
2012	\$5,530,689,644	12.32%	\$6,505,085,887	4.78%	\$7,004,163,084	5.15%	\$22,965,265,816	4.75%	\$42,005,204,431	5.76%
2013	\$5,311,005,897	-3.97%	\$6,949,426,677	6.83%	\$7,271,470,566	3.82%	\$24,397,363,508	6.24%	\$43,929,266,648	4.58%
2014	\$6,363,499,461	19.82%	\$7,448,383,408	7.18%	\$7,768,696,671	6.84%	\$26,570,247,739	8.91%	\$48,150,827,279	9.61%
2015	\$6,952,742,838	9.26%	\$8,016,707,675	7.63%	\$8,318,105,027	7.07%	\$27,894,584,723	4.98%	\$51,182,140,263	6.30%
2016	\$8,028,538,312	15.47%	\$8,335,177,994	3.97%	\$9,099,861,446	9.40%	\$29,469,130,143	5.64%	\$54,932,707,895	7.33%
2017	\$9,128,216,329	13.70%	\$9,144,582,770	9.71%	\$9,730,426,404	6.93%	\$31,751,930,542	7.75%	\$59,755,156,045	8.78%
2018	\$8,485,263,910	-7.04%	\$9,602,798,872	5.01%	\$10,387,752,412	6.76%	\$34,723,549,607	9.36%	\$63,199,364,801	5.76%
2019	\$8,909,719,354	5.00%	\$10,423,290,377	8.54%	\$11,146,148,401	7.30%	\$36,065,930,857	3.87%	\$66,545,088,989	5.29%
2020	\$9,486,152,671	6.47%	\$11,290,528,493	8.32%	\$11,963,476,245	7.33%	\$37,759,657,465	4.70%	\$70,499,814,874	5.94%
2021	\$10,400,963,921	9.64%	\$11,694,130,764	3.57%	\$12,495,940,682	4.45%	\$38,946,142,782	3.14%	\$73,537,178,149	4.31%
2022	\$10,409,180,231	0.08%	\$12,797,292,169	9.43%	\$13,634,471,866	9.11%	\$43,949,038,027	12.85%	\$80,789,982,293	9.86%
2023	\$12,723,403,616	22.23%	\$14,174,524,582	10.76%	\$15,049,228,872	10.38%	\$39,496,580,852	-10.13%	\$81,443,737,922	0.81%
AVERAGE ANNUAL INCREASE	7.08%		6.17%		5.92%		5.10%		5.63%	

Source: Texas Comptroller of Public Accounts.

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