



Texas Comptroller of Public Accounts

Biennial Property Tax Report



Tax Years 2012 and 2013
Texas Property Tax



December 2014

The Honorable Rick Perry, Governor
The Honorable Greg Abbott, Governor-elect
The Honorable David Dewhurst, Lieutenant Governor
The Honorable Dan Patrick, Lieutenant Governor-elect
The Honorable Joseph R. Straus, III, Speaker of the House
Members of the 83rd Legislature

Ladies and Gentlemen:

We are pleased to present the Biennial Property Tax Report for 2012 and 2013, as required by Tax Code Section 5.09. The report provides tax rate and value information for tax years 2012 and 2013.

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 Property Tax Assistance Division Director Mike Esparza at mike.esparza@cpa.state.tx.us or 512-475-0288.

Sincerely,

Susan Combs

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 gathers data on property values and tax rates through Electronic Appraisal Roll Submissions from appraisal districts. This information, along with data from the Comptroller's Appraisal District Operations Survey, is used to prepare this biennial report.

The Comptroller's office provides data for this report in downloadable electronic spreadsheets. These spreadsheets include appraised values by category of property, the total appraised and taxable values and tax rates for most taxing units including all school districts, counties, cities and special purpose districts. Additionally, they provide data on the operations of appraisal districts, such as budgets, chief appraiser salaries, board make-up, appraisal review board activities and other data relevant to the property tax process.



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 \$42 billion in 2012 and \$45 billion in 2013 (**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. Local taxing units collect 45 percent of all taxes in the state, while state government collects 55 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.

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.

Exhibit 1
Tax Revenue in Texas by Source, 2012 and 2013

Type of Tax	2012 Tax Amount	Percent of Total Tax	2013 Tax Amount	Percent of Total Tax
Property Tax	\$42,750,397,415	45.79%	\$45,266,935,369	45.21%
State Sales Tax	24,191,240,632	25.91%	25,943,807,086	25.91%
Local Sales Taxes	6,526,901,584	6.99%	7,073,231,268	7.06%
Other State Taxes	19,887,878,117	21.30%	21,837,238,580	21.81%
Total Taxes	\$93,356,417,748	100.00%	\$100,121,212,303	100.00%

Source: Texas Comptroller of Public Accounts.

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 is available on our website, [*Property Tax Survey Data and Reports*](#).



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 2012, appraisal districts reported that the market value of taxable property in school districts statewide was over \$2.2 trillion (**Exhibit 3**). The taxable value in 2012 was over \$1.75 trillion, a difference of almost \$456 billion. In 2013, appraisal districts reported that the market value of taxable property in school districts statewide was over \$2.3 trillion (**Exhibit 4**). The taxable value in 2013 was almost \$1.86 trillion, a difference of more than \$464 billion.

Between 2001 and 2013, property values increased overall in every year except 2010, which saw an overall decrease in value of 1.14 percent (**Exhibit 5**).

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 2012 Market vs. Taxable Value Totals Statewide

Category	2012 School District Market Value	Percent of Total	2012 School District Taxable Value	Percent of Total
A Single-Family Residential	955,842,309,808	43.27%	776,807,278,497	43.66%
B Multifamily Residential	92,705,166,830	4.20%	92,515,168,149	5.28%
C Vacant Lots and Tracts	39,141,595,835	1.77%	38,536,936,424	2.20%
D1 Qualified Open-space Land	224,116,591,687	10.15%	13,225,149,780	0.75%
D2 Farm and Ranch Improvements on Qualified Open-space Land	17,544,460,135	0.79%	17,544,460,135	1.00%
E Rural Land, Not Qualified for Open-space Appraisal and Residential Improvements	50,767,831,911	2.30%	41,244,691,948	2.90%
F1 Commercial Real	292,767,683,122	13.25%	292,767,683,122	16.70%
F2 Industrial Real	99,697,724,794	4.51%	72,197,601,296	4.12%
G Oil and Gas, Minerals and Other Subsurface Interests	128,027,401,079	5.80%	128,027,401,079	7.30%
H1 Personal Vehicles	109,612,449	0.00%	109,612,449	0.01%
J Utilities	53,702,958,982	2.43%	53,702,958,982	3.06%
L1 Commercial Personal	128,545,176,458	5.82%	128,545,176,458	7.33%
L2 Industrial Personal	108,428,481,322	4.91%	82,187,031,211	4.69%
M1 and M2 Mobile Homes and Other Tangible Personal Property	5,756,275,820	0.26%	3,851,647,827	0.33%
O Residential Inventory	7,046,400,516	0.32%	7,046,400,516	0.40%
S Special Inventory	4,615,240,394	0.21%	4,615,240,394	0.26%
Other	2,096,560	0.00%	2,096,560	0.00%
Total	2,208,817,007,702	100.00%	1,752,926,534,827	100.00%

Source: Texas Comptroller of Public Accounts.

Exhibit 4 2013 Market vs. Taxable Value Totals Statewide

Category	2013 School District Market Value	Percent of Total	2013 School District Taxable Value	Percent of Total
A Single-Family Residential	992,795,685,924	42.73%	812,359,781,103	43.08%
B Multifamily Residential	104,145,520,266	4.48%	104,077,640,039	5.60%
C Vacant Lots and Tracts	39,344,410,771	1.69%	39,057,501,508	2.10%
D1 Qualified Open-space Land	228,959,507,930	9.85%	13,122,888,061	0.71%
D2 Farm and Ranch Improvements on Qualified Open-space Land	5,764,521,570	0.25%	5,764,521,570	0.31%
E Rural Land, Not Qualified for Open-space Appraisal and Residential Improvements	64,991,707,188	2.80%	55,394,052,676	3.50%
F1 Commercial Real	317,584,857,021	13.67%	317,584,857,021	17.08%
F2 Industrial Real	104,583,295,330	4.50%	75,733,929,943	4.07%
G Oil and Gas, Minerals and Other Subsurface Interests	133,472,377,177	5.74%	133,472,377,177	7.18%
H1 Personal Vehicles	102,321,590	0.00%	102,321,590	0.01%
J Utilities	58,231,442,924	2.51%	58,231,442,924	3.13%
L1 Commercial Personal	135,481,087,012	5.83%	135,481,087,012	7.29%
L2 Industrial Personal	119,028,197,486	5.12%	91,637,475,156	4.93%
M1 and M2 Mobile Homes and Other Tangible Personal Property	5,760,282,960	0.25%	3,840,752,058	0.31%
O Residential Inventory	7,174,414,685	0.31%	7,174,414,685	0.39%
S Special Inventory	5,474,586,298	0.24%	5,474,586,298	0.29%
Other	544,052,719	0.02%	544,052,719	0.03%
Total	2,323,438,268,851	100.00%	1,859,053,681,540	100.00%

Source: Texas Comptroller of Public Accounts.

Exhibit 5

Category Market Value Percentage Change 2003 through 2013

	2003 to 2004 % Change	2004 to 2005 % Change	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
A Single-Family Residential	7.52%	7.88%	10.30%	11.53%	8.43%	2.04%	-0.06%	0.93%	1.16%	3.87%
B Multifamily Residential	1.57%	8.76%	10.07%	13.31%	10.29%	2.83%	-3.63%	3.07%	8.47%	12.34%
C Vacant Lots and Tracts	4.38%	7.59%	12.64%	10.22%	12.47%	-0.22%	-3.20%	-3.65%	-0.97%	0.52%
D1 Qualified Open-space Land	8.05%	8.71%	18.31%	19.15%	17.16%	6.91%	2.22%	0.81%	1.93%	2.16%
D2 Farm and Ranch Improvements on Qualified Open-space Land	4.61%	3.88%	11.94%	14.61%	9.13%	-4.68%	-5.18%	-1.19%	-2.53%	-67.14%
E Rural Land, Not Qualified for Open-space Appraisal and Residential Improvements	6.80%	7.66%	8.94%	10.99%	9.08%	5.57%	3.73%	3.16%	2.93%	28.02%
F1 Commercial Real	2.68%	8.33%	12.95%	14.12%	12.14%	2.46%	-3.76%	1.72%	5.00%	8.48%
F2 Industrial Real	-1.69%	1.68%	12.34%	11.35%	7.16%	1.09%	-1.48%	4.66%	4.91%	4.90%
G Oil and Gas, Minerals and Other Subsurface Interests	31.53%	29.90%	37.68%	2.61%	27.36%	-10.77%	4.19%	-6.00%	20.74%	4.25%
H1 Personal Vehicles	-5.26%	1.93%	-1.17%	-9.28%	-29.22%	-11.07%	-5.93%	-4.27%	-14.20%	-6.65%
J Utilities	2.12%	1.62%	3.02%	8.52%	5.53%	0.82%	1.62%	3.80%	7.14%	8.43%
L1 Commercial Personal	4.66%	3.38%	7.57%	9.00%	10.03%	2.06%	-4.87%	2.03%	6.57%	5.40%
L2 Industrial Personal	5.11%	9.69%	10.05%	15.31%	15.12%	2.23%	-9.35%	8.64%	14.03%	9.78%
M1 and M2 Mobile Homes and Other Tangible Personal Property	0.92%	2.40%	1.25%	-0.27%	1.75%	0.60%	-0.61%	0.82%	-0.32%	0.36%
O Residential Inventory	10.39%	16.72%	17.23%	30.30%	5.44%	-3.13%	-16.80%	-4.04%	-8.97%	1.82%
S Special Inventory	0.68%	13.94%	6.30%	8.27%	5.07%	-11.16%	-17.47%	11.96%	14.51%	18.62%
Total	6.30%	8.12%	12.25%	12.04%	11.07%	1.69%	-1.14%	1.30%	4.17%	5.19%

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.

Full details of all values are available:

- [2012 City Values](#)
- [2013 City Values](#)
- [2012 County Values](#)
- [2013 County Values](#)
- [2012 School District Values](#)
- [2013 School District Values](#)



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 2013, Texas' cities, counties, school districts and special purpose districts levied more than \$45 billion in property taxes – 5.89 percent more than in 2012. Unlike other taxing units, which can also collect sales taxes and fees, school districts' only source of tax revenue is property tax. In 2013, the state's 1,020 school districts levied almost \$25 billion in property taxes, or almost 55 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 2013 – over \$7.5 billion, an increase of almost 7 percent from the 2012 levy. Cities followed closely behind with a property tax levy of \$7.3 billion, which is approximately 3.6 percent more than in 2012.

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 2012, 26 school districts exceeded the rollback rate, compared with 36 in 2013. Voters in three school districts rejected the tax rate proposed by school boards in 2012, and in 2013, three elections rejected proposed tax rate increases (**Exhibits 7 and 8**).

Exhibit 6
Property Taxes Reported by Unit Type, 2012 vs. 2013

	2012 Number of Units	2012 Tax Levy	2012 Percent of Levy	2013 Number of Units	2013 Tax Levy	2013 Percent of Levy	Percent Levy Change from 2012 to 2013
School Districts	1,022	23,072,781,962	53.97%	1,020	24,854,671,461	54.91%	7.72%
Counties	254	7,064,659,174	16.53%	254	7,558,398,797	16.70%	6.99%
Cities	1,064	7,069,533,905	16.54%	1,066	7,324,430,896	16.18%	3.61%
Special Districts	1,712	5,543,422,374	12.97%	1,756	5,529,434,215	12.22%	-0.25%
Total	4,052	42,750,397,415	100.00%	4,096	45,266,935,369	100.00%	5.89%

Source: Texas Comptroller of Public Accounts.

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

Appraisal districts reported that no cities or counties held rollback elections in 2012 and 2013.

Exhibit 7 2012 School District Rollback Election Results

School District	County	Election Results
Hempstead ISD	Waller	Ratified
Poolville ISD	Parker	Ratified
West Orange Cove ISD	Orange	Ratified
Reagan County ISD	Reagan	Ratified
Marble Falls ISD	Burnet	Ratified
Sweetwater ISD	Nolan	Ratified
Cumby ISD	Hopkins	Ratified
Hutto ISD	Williamson	Ratified
Taylor ISD	Williamson	Ratified
Stratford ISD	Sherman	Rolled Back
Howe ISD	Grayson	Ratified
Crowley ISD	Tarrant	Ratified
Alamo Heights ISD	Bexar	Ratified
Argyle ISD	Denton	Ratified
Burkeville ISD	Newton	Ratified
Calvert ISD	Robertson	Ratified
Carroll (Southlake) ISD	Tarrant	Rolled Back
Galena Park ISD	Harris	Ratified
Kermit ISD	Winkler	Ratified
Knippa ISD	Uvalde	Ratified
Lone Oak ISD	Hunt	Rolled Back
Ore City ISD	Upshur	Ratified
Somerset ISD	Bexar	Ratified
Spring Hill ISD	Gregg	Ratified
Hooks ISD	Bowie	Ratified
Rio Hondo ISD	Cameron	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 2013 School District Rollback Election Results

School District	County	Election Results
Frankston ISD	Anderson	Ratified
Clarendon ISD	Donley	Ratified
Industrial ISD	Jackson	Ratified
Sharyland ISD	Hidalgo	Ratified
Ganado ISD	Jackson	Ratified
Hart ISD	Castro	Ratified
Uvalde ISD	Uvalde	Ratified
Kingsville ISD	Kleberg	Ratified
New Caney ISD	Montgomery	Ratified
Eagle Mountain Saginaw ISD	Tarrant	Ratified
Bellville ISD	Austin	Ratified
Banquete ISD	Nueces	Ratified
Edcouch Elsa ISD	Hidalgo	Ratified
Edinburg ISD	Hidalgo	Ratified
Gilmer ISD	Upshur	Ratified
La Villa ISD	Hidalgo	Ratified
Poteet ISD	Atascosa	Ratified
San Isidro ISD	Starr	Rolled Back
West Oso ISD	Nueces	Ratified
Woodsboro ISD	Refugio	Ratified
McKinney ISD	Collin	Ratified
Temple ISD	Bell	Ratified
Melissa ISD	Collin	Ratified
Lindale ISD	Smith	Ratified
Grand Saline ISD	Van Zandt	Ratified
River Road ISD	Potter	Ratified
Liberty ISD	Liberty	Ratified
Paradise ISD	Wise	Rolled Back
Fort Davis ISD	Jeff Davis	Rolled Back
Goodrich ISD	Polk	Ratified
Nixon-Smiley CISD	Gonzales	Ratified
Plano ISD	Collin	Ratified
La Feria ISD	Cameron	Ratified
Amherst ISD	Lamb	Ratified
Kress ISD	Swisher	Ratified
Irann-Sheffield ISD	Pecos	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 Unit Type, 1994-2013

Tax Year	Special Purpose District Levy	County Levy	City Levy	School Levy	Total Levy
1994	\$1,620,504,796	\$2,311,389,149	\$2,493,554,910	\$9,024,885,601	\$15,450,334,456
1995	\$1,628,217,607	\$2,391,961,283	\$2,596,742,540	\$9,340,994,056	\$15,957,915,486
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	\$7,069,533,905	\$23,072,781,962	\$42,750,397,415
2013	\$5,529,434,215	\$7,558,398,797	\$7,324,430,896	\$24,854,671,461	\$45,266,935,369
Average Annual Increase	6.67%	6.43%	5.83%	5.48%	5.82%

Source: Texas Comptroller of Public Accounts.



Conclusion

Property tax is the largest tax imposed in Texas. In 2013, property tax generated more than \$45 billion for all taxing units that can levy a property tax, and it represents 45.21 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 2012 rollback elections were held in 26 school districts compared to 36 in 2013. In 2012 voters rejected three school districts' adopted tax. In 2013 voters rejected three school districts' adopted tax.

The total market value of property and its taxable value increased in 2012 and 2013.

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.state.tx.us.

For more information about property taxes see Comptroller reports *Your Money and The Taxing Facts* and *Your Money and Local Debt*.



Endnotes

¹ Tax Code § 5.09.

² Tax Code § 5.03(b).

³ Texas Constitution, Article 8, §1(a).

⁴ Texas Constitution, Article 8, §20.

⁵ Texas Constitution, Article 8, §1(b).

⁶ Texas Constitution, Article 8, §18.

⁷ Texas Constitution, Article 8, §1(b).

⁸ Texas Constitution, Article 8, §21(c).

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

¹⁰ 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. Tax Code §§ 1.04(8) and 23.01.

¹¹ Tax Code § 1.04(8).

¹² Tax Code § 1.04(10).

¹³ Tax Code § 5.10(a).

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