



**Glenn Hegar** Texas Comptroller of Public Accounts

# Biennial Property Tax Report



Tax Years 2016 and 2017  
Texas Property Tax



December 2018

The Honorable Greg Abbott, Governor  
The Honorable Dan Patrick, Lieutenant Governor  
The Honorable Joe Straus, Speaker of the House  
Members of the 85th Legislature

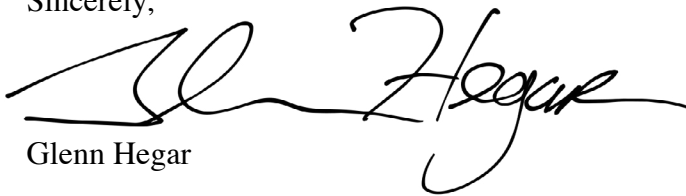
Ladies and Gentlemen:

We are pleased to present the Biennial Property Tax Report for 2016 and 2017, as required by Tax Code Section 5.09. The report provides tax rate and value information for tax years 2016 and 2017.

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 Korry Castillo, Property Tax Assistance Division Director, at [korry.castillo@cpa.texas.gov](mailto:korry.castillo@cpa.texas.gov) or 512-463-3806.

Sincerely,



Glenn Hegar

cc: Korry Castillo



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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 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.<sup>1</sup> The complete market and taxable values and tax rates for all school districts, counties and cities data is available on our [Property Tax Survey Data and Reports](#) webpage.

The data for this report, including total market and taxable values and tax rates for all school districts, counties and cities, is available in downloadable electronic spreadsheets on our [Tax Rates and Levies](#) webpage.

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 \$56 billion in 2016 and \$59 billion in 2017.

While local property taxes account for over 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 2**, local taxing units consistently collect about 57 percent of all taxes in the state, while state government collects about 43 percent.

<sup>1</sup> Tex. Tax Code §5.09

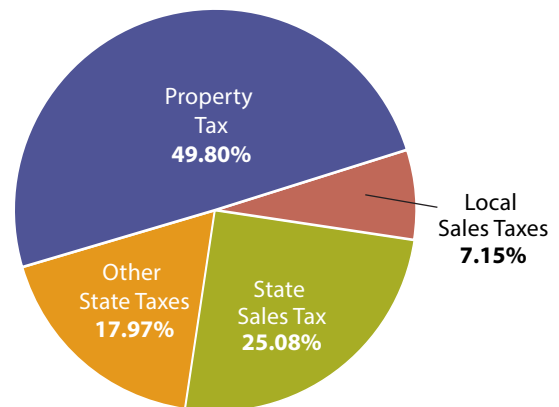
EXHIBIT 1  
**Tax Revenue in Texas by Source, 2016-2017**

Type of Tax	2016 Tax Amount	Percent of Total Tax	2017 Tax Amount	Percent of Total Tax
Property Tax	\$56,078,877,952	49.80%	\$59,405,007,493	50.63%
State Sales Tax	\$28,245,800,650	25.08%	\$28,900,035,304	24.63%
Local Sales Taxes	\$8,052,361,192	7.15%	\$8,277,407,659	7.06%
Other State Taxes	\$20,230,425,573	17.97%	\$20,743,386,335	17.68%
<b>Total Taxes</b>	<b>\$112,607,465,367</b>	<b>100.00%</b>	<b>\$117,325,836,791</b>	<b>100.00%</b>

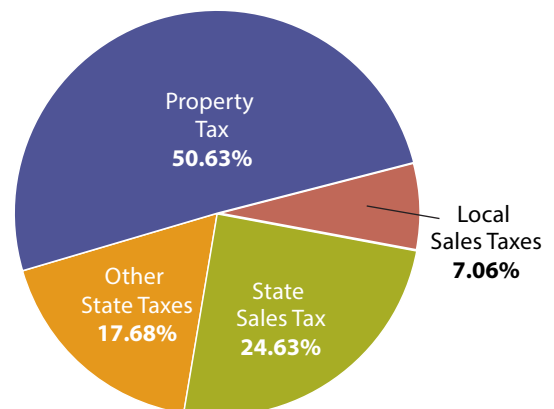
Source: Texas Comptroller of Public Accounts.

EXHIBIT 2  
**Tax Revenue by Source**

2016 Tax Revenue by Source



2017 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.<sup>2</sup> 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.<sup>3</sup> 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.<sup>4</sup> 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.<sup>5</sup> 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.<sup>6</sup>

Finally, property owners have a right to reasonable notice of increases in the appraised value of their property.<sup>7</sup>

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.

<sup>2</sup> Tex. Const. art. VIII, §1(a)

<sup>3</sup> Tex. Const. art. VIII, §20

<sup>4</sup> Tex. Const. art. VIII, §1(b)

<sup>5</sup> Tex. Const. art. VIII, §18

<sup>6</sup> Tex. Const. art. VIII, §1(b)

<sup>7</sup> Tex. Const. art. VIII, §21(c)

## Appraisal District Operations

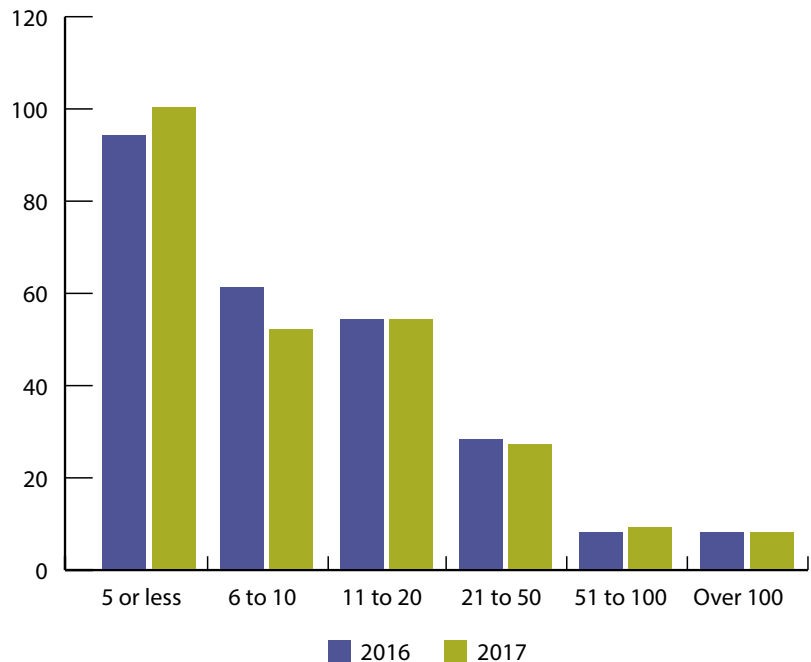
Before the Legislature created appraisal districts in 1981, thousands of taxing units appraised property and imposed taxes independently, resulting in wide disparities in value. As property tax levies increased and the state began to base more aid to school districts on property values, centralized local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

Each year, the Comptroller's office surveys the state's 253 appraisal districts for information about their operations.<sup>8</sup> They provide historical data from the prior tax year and projected data based on budgets and plans for the current tax year. In 2016, 96 percent of the appraisal districts responded to the survey and 99 percent responded in 2017.

The wide range of responses reported in the annual survey reflect the diversity among appraisal districts. **Exhibit 3** shows a huge variance in staffing, with about 40 percent of the appraisal districts reporting less than five staff members.

Appraisal districts report a wide range in the amount budget resources available. Many appraisal districts also do collections functions, reportedly 109 districts in 2016 and 2017.

EXHIBIT 3  
Full Time Employees (FTEs), 2016-2017



<sup>8</sup> Although Texas has 254 counties, Potter and Randall counties operate a consolidated appraisal district.

**Exhibit 4** shows the combined budget totals including allotments for appraisal operations and collections functions, if applicable, provided by appraisal districts for 2016 and 2017.

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 2016 and 2017.

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, is available in the operations survey data posted on our [Property Tax Survey Data and Reports](#) webpage.

EXHIBIT 5  
**Appraisal District Systems, 2016-2017**

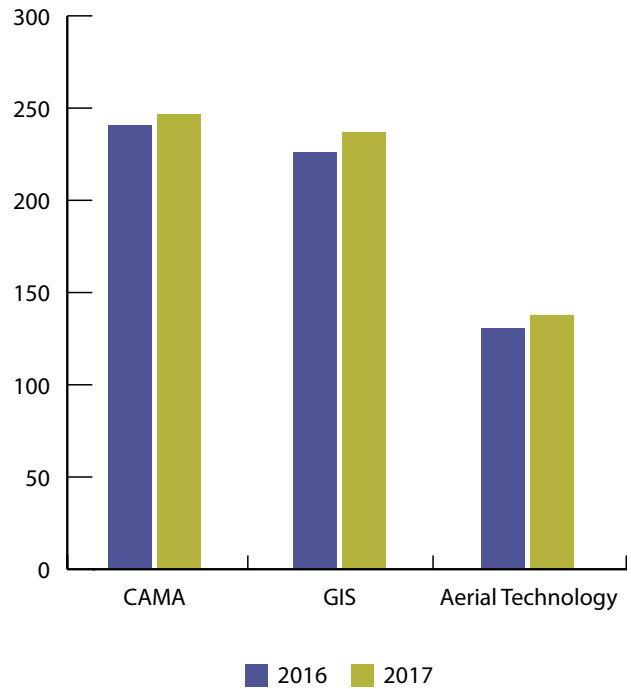
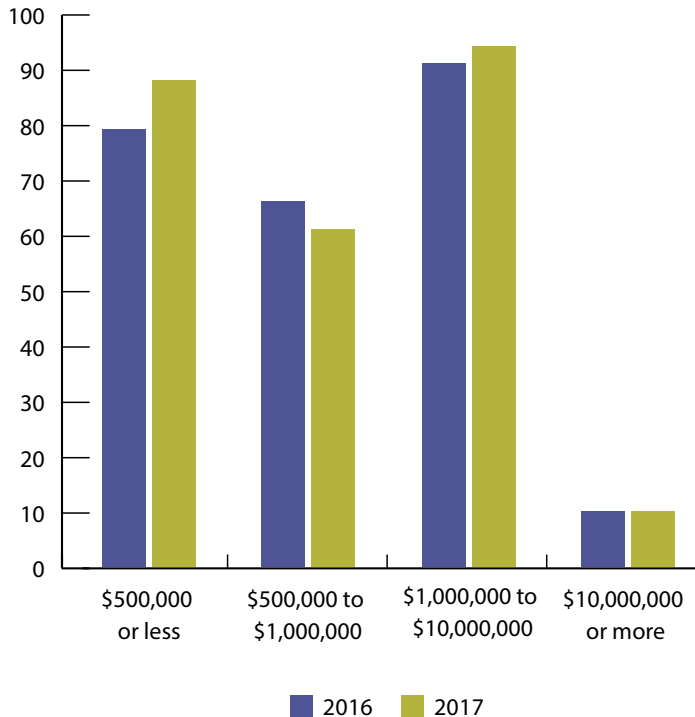


EXHIBIT 4  
**Combined Appraisal and Collection Budgets, 2016-2017**



# 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.<sup>9</sup> Appraised value means the value as determined by Tax Code Chapter 23.<sup>10</sup>

Taxable value means the amount determined by deducting from appraised value the amount of any applicable exemptions.<sup>11</sup>

## 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.<sup>12</sup> Pursuant to this requirement, the Comptroller’s office develops the Property Classification Guide with categories described in **Appendix 1**. When reporting information to the Comptroller’s office, appraisal districts are required to use the broad property classification categories, such as single-family residential, multifamily residential, commercial real, etc., as listed and defined in the guide.

## Market and Taxable Values

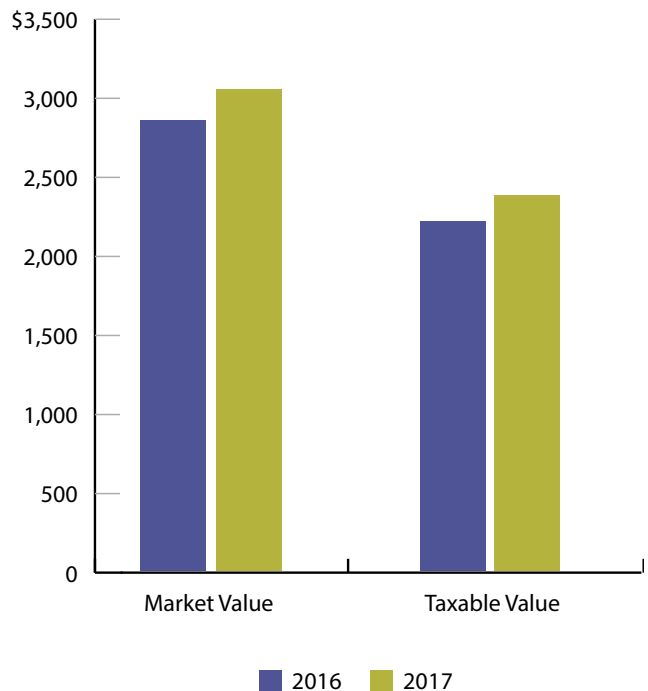
Market value as defined by Tax Code Section 1.04(7) is the price a property would sell for in the current market between a knowledgeable buyer and seller each trying to maximize gain and neither in a position to take advantage of the other. Taxable value accounts for any special appraisal provisions, 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 2016 market value of taxable property in school districts statewide was over \$2.8 trillion (**Appendix 2**) and the 2016 taxable value was over \$2.2 trillion, a difference of over \$635 billion. In 2017, appraisal districts reported that the market value of taxable property in school districts statewide was over \$3 trillion (**Appendix 3**) and the 2017 taxable value was over \$2.3 trillion, a difference of more than \$671 billion. **Exhibit 6** shows an increase in both market and taxable value from 2016 to 2017.

**Exhibit 7** shows that single-family residential made up around 46 percent of the total taxable value with commercial real property just under 18.7 percent of the total in both 2016 and 2017.

EXHIBIT 6  
Market Value and Taxable Value, 2016-2017  
(Amounts in Billions)



<sup>9</sup> 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.

<sup>10</sup> Tex. Tax Code §1.04(8)

<sup>11</sup> Tex. Tax Code §1.04(10)

<sup>12</sup> Tex. Tax Code §5.10(a)

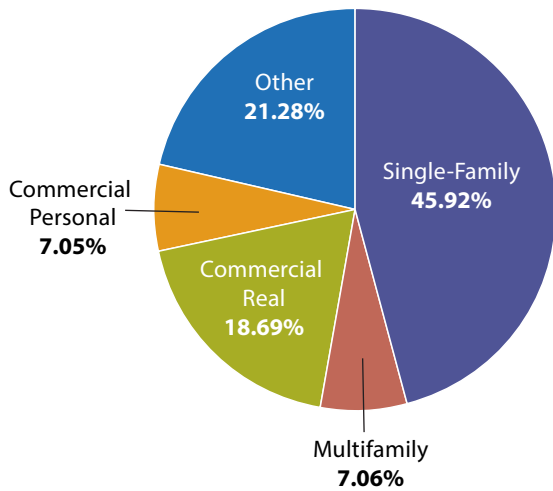


Market values increased overall in every year since 2007, with the exception of 2010, which saw an overall decrease in value of 1.33 percent. **Exhibit 8** shows that farm and ranch improvements saw the greatest percentage increase in market

value, up 22.93 percent from 2016 to 2017. Oil and gas and multifamily residential categories also showed strong growth of 17.04 percent and 11.48 percent, respectively (**Appendix 4**).

EXHIBIT 7  
**Percent of Taxable Value by Category**

Percent of Taxable Value by Category, 2016



Percent of Taxable Value by Category, 2017

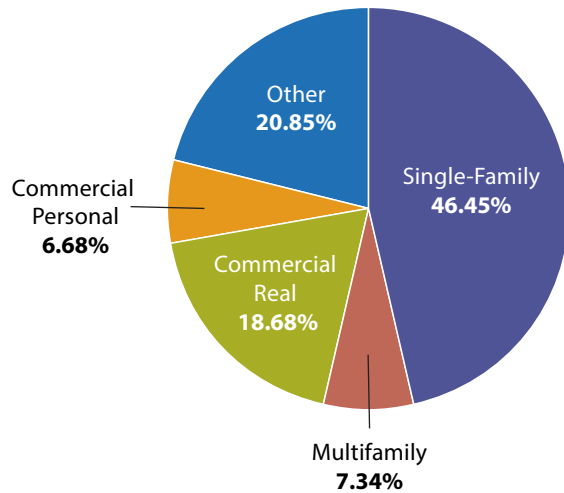
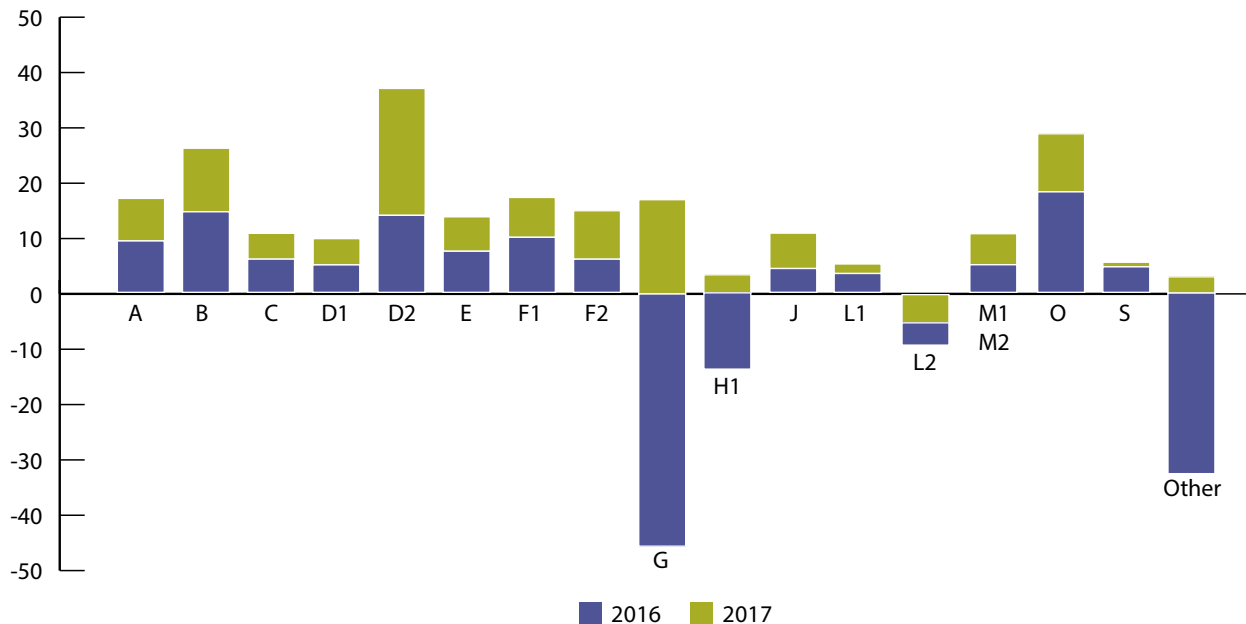


EXHIBIT 8  
**Market Value Percentage Change by Category, 2016-2017**



- |                                |                                     |   |
|--------------------------------|-------------------------------------|---|
| A Single-Family Residential    | F1 Commercial Real                  | L2 Industrial Personal                    |
| B Multifamily Residential      | F2 Industrial Real                  | M1 and M2 Mobile Homes and Other Personal |
| C Vacant Lots and Tracts       | G Oil, Gas and Subsurface Interests | O Residential Inventory                   |
| D1 Qualified Open-Space Land   | H1 Vehicles (Personal)              | S Special Inventory                       |
| D2 Farm and Ranch Improvements | J Utilities                         | Other                                     |
| E Rural Land and Improvements  | L1 Commercial Personal              |   |

# Tax Rates and Levies by County

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 Texas’ cities, counties, school districts and special purpose districts levied more than \$59 billion in property taxes – 5.93 percent more in 2017 than in 2016.

Unlike other taxing units, which can also collect sales taxes and fees, school districts’ only source of tax revenue is property tax. In 2017, the state’s 1,018 school districts levied more than \$32 billion in property taxes, or more than 54 percent of all property taxes levied by local taxing units in the state (**Exhibit 10**).

Cities collected the second-largest share of property tax in 2017 – more than \$9.7 billion, an increase of more than

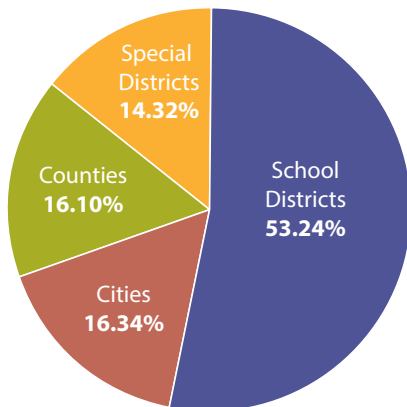
EXHIBIT 9  
**Property Taxes Reported by Taxing Unit Type, 2016-2017**

Taxing Unit Type	2016 Number of Units	2016 Tax Levy	2016 Percent of Levy	2017 Number of Units	2017 Tax Levy	2017 Percent of Levy	Percent Levy Change from 2016 to 2017
School Districts	1,018	\$29,854,848,667	53.24%	1,018	\$32,132,603,529	54.09%	7.63%
Cities	1,071	\$9,165,214,426	16.34%	1,071	\$9,730,426,404	16.38%	6.17%
Counties	254	\$9,027,417,995	16.10%	254	\$9,531,728,195	16.05%	5.59%
Special Districts	1,850	\$8,031,396,864	14.32%	1,883	\$8,010,249,365	13.48%	-0.26%
<b>Total</b>	<b>4,193</b>	<b>\$56,078,877,952</b>	<b>100.00%</b>	<b>4,226</b>	<b>\$59,405,007,493</b>	<b>100.00%</b>	<b>5.93%</b>

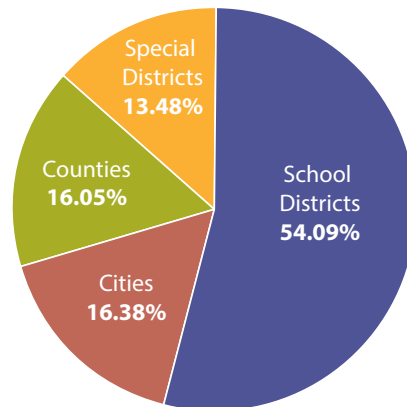
Source: Texas Comptroller of Public Accounts.

EXHIBIT 10  
**Property Taxes Reported by Taxing Unit Type**

2016 Property Tax Levy



2017 Property Tax Levy



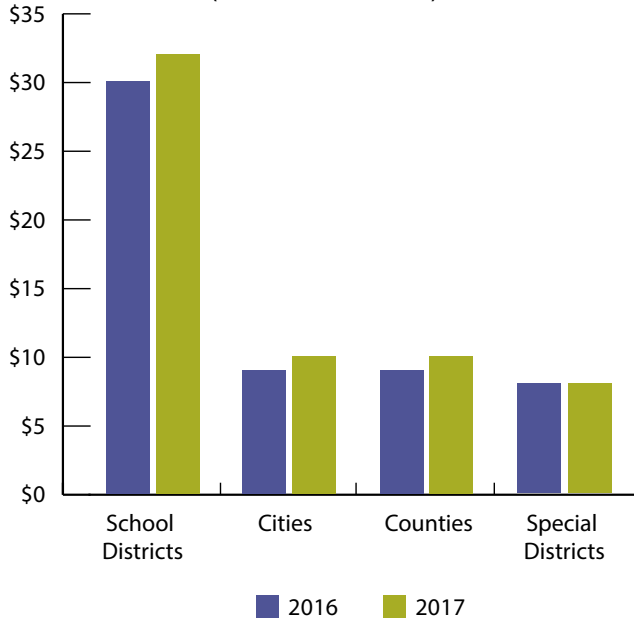
6 percent from the 2016 levy. Counties followed closely behind with a property tax levy of more than \$9.5 billion, which is 5.59 percent more than in 2016 (Exhibit 11).

Exhibit 12 shows the average annual percentage of increase in the levy by taxing unit type and statewide, calculated using date from 1998 through 2017 (Appendix 5).

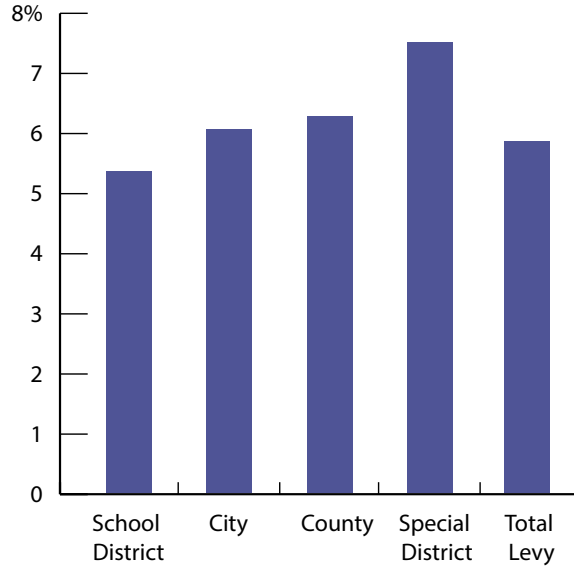
Exhibit 13 shows the average annual increase in the amount of levy by taxing unit type and statewide, calculated using date from 1998 through 2017 (Appendix 5).

**EXHIBIT 11**  
**Property Tax Levy by Taxing Unit Type, 2016-2017**

(Amounts in Billions)

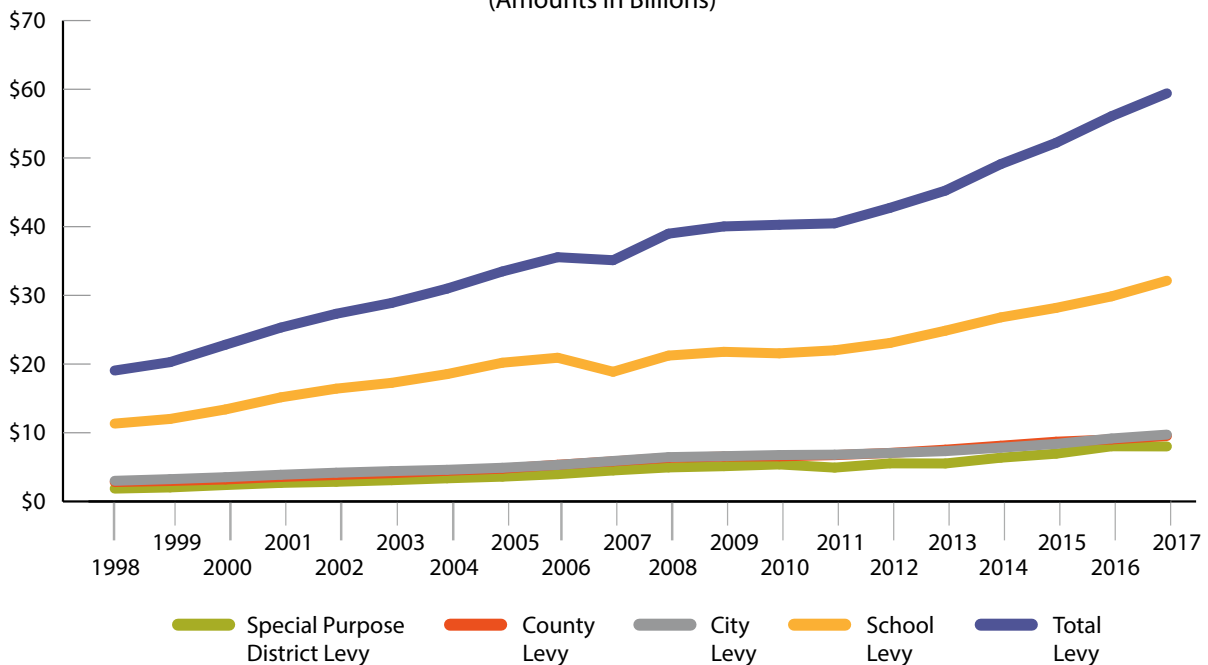


**EXHIBIT 12**  
**Average Annual Percent Increase, 1998-2017**



**EXHIBIT 13**  
**Property Tax Levy Growth by Taxing Unit Type, 1998-2017**

(Amounts in Billions)



For information about levy growth for cities, counties, school districts and special purpose districts, see **Appendix 5**.

## Tax Rates and Levies by County

Tax rates and levies for taxing units within each county are accessible on the Comptroller’s Tax Rates and Levies webpage.

## Keeping Check on Local Property Tax Increases

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

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

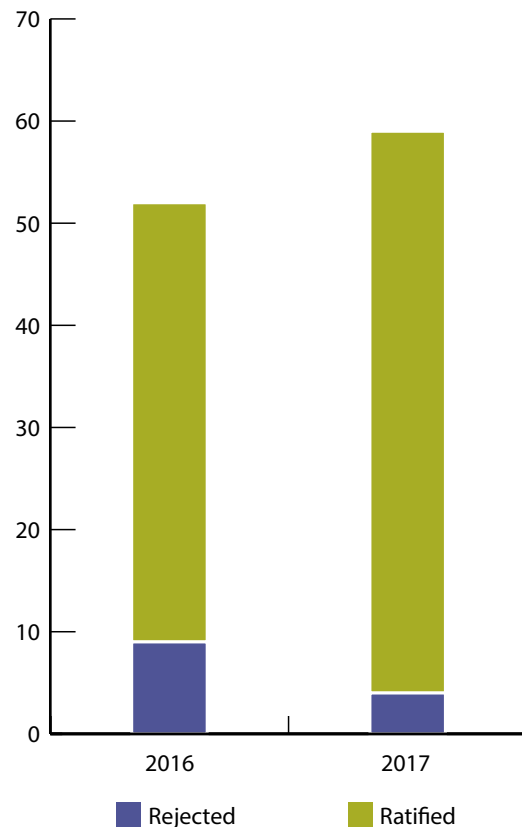
A school district that adopts a tax rate above the rollback tax rate must hold a rollback election between 30 and 90 days after its board of trustees adopts the tax rate. The school district’s election differs from that of other taxing units in that the school district must ask voters to ratify the school 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 tax rate, the school district’s rollback tax rate becomes the adopted tax rate.

In 2016, 52 school districts exceeded the rollback tax rate, compared with 59 in 2017. As seen in **Exhibit 14**, a significant number of the elections on tax rate increases passed in

2016 and 2017. Voters in nine school districts rejected the tax rate proposed by school boards in 2016, and in 2017, four elections rejected proposed tax rate increases (**Appendix 6**).

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](mailto:ptad.cpa@cpa.texas.gov).

EXHIBIT 14  
**Tax Rate Ratification Elections,  
2016-2017**



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, 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	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 and a local taxing unit 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; and 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

Source: Texas Comptroller of Public Accounts.

APPENDIX 2  
**Market vs. Taxable Value Totals Statewide, 2016**

Category	2016 School District Market Value	% of Total	2016 School District Taxable Value	% of Total
A Single-Family Residential	\$1,311,112,085,231	46.04%	\$1,015,878,687,872	45.92%
B Multifamily Residential	\$158,078,286,430	5.55%	\$156,142,881,539	7.06%
C1 Vacant Lots and Tracts	\$47,978,832,797	1.68%	\$47,922,793,938	2.17%
D1 Qualified Open-Space Land	\$264,065,786,976	9.27%	\$11,027,477,295	0.50%
D2 Farm and Ranch Improvements	\$4,168,322,655	0.15%	\$4,166,726,857	0.19%
E Rural Land and Improvements	\$82,189,945,307	2.89%	\$68,562,924,719	3.10%
F1 Commercial Real	\$414,970,162,186	14.57%	\$413,561,119,425	18.69%
F2 Industrial Real	\$127,357,408,658	4.47%	\$93,534,703,142	4.23%
G Oil, Gas, & Subsurface Interest	\$64,149,757,979	2.25%	\$64,149,757,979	2.90%
H1 Vehicles (Personal)	\$72,194,199	0.00%	\$72,194,199	0.00%
J Utilities	\$71,272,300,591	2.50%	\$70,108,691,137	3.17%
L1 Commercial Personal	\$156,463,975,122	5.49%	\$155,890,976,708	7.05%
L2 Industrial Personal	\$121,983,043,033	4.28%	\$88,810,490,737	4.01%
M1 and M2 Mobile Homes & Other Personal	\$6,522,990,330	0.23%	\$4,945,737,833	0.22%
O Residential Inventory	\$9,863,392,049	0.35%	\$9,863,392,049	0.45%
S Special Inventory	\$7,655,960,799	0.27%	\$7,655,960,799	0.35%
Other	\$121,885,954	0.00%	\$121,857,244	0.01%
<b>Total</b>	<b>\$2,848,026,330,296</b>	<b>100.00%</b>	<b>\$2,212,416,373,472</b>	<b>100.00%</b>

Source: Texas Comptroller of Public Accounts.

APPENDIX 3  
**Market vs. Taxable Value Totals Statewide, 2017**

Category	2017 School District Market Value	% of Total	2017 School District Taxable Value	% of Total
A Single-Family Residential	\$1,411,962,733,403	46.39%	\$1,102,060,365,694	46.45%
B Multifamily Residential	\$176,227,047,818	5.79%	\$174,165,715,650	7.34%
C Vacant Lots and Tracts	\$50,221,077,176	1.65%	\$50,167,593,880	2.11%
D1 Qualified Open-Space Land	\$276,617,318,158	9.09%	\$10,657,079,707	0.45%
D2 Farm and Ranch Improvements	\$5,124,099,263	0.17%	\$5,122,511,011	0.22%
E Rural Land and Improvements	\$87,303,129,047	2.87%	\$72,996,772,572	3.08%
F1 Commercial Real	\$444,827,428,258	14.61%	\$443,270,127,201	18.68%
F2 Industrial Real	\$138,517,088,014	4.55%	\$96,432,283,293	4.06%
G Oil, Gas, & Subsurface Interest	\$75,081,343,182	2.47%	\$75,081,343,182	3.16%
H1 Vehicles (Personal)	\$74,549,655	0.00%	\$74,549,655	0.00%
J Utilities	\$75,823,725,228	2.49%	\$74,634,872,554	3.15%
L1 Commercial Personal	\$159,162,867,091	5.23%	\$158,583,417,484	6.68%
L2 Industrial Personal	\$117,077,175,988	3.85%	\$85,415,193,425	3.60%
M1 and M2 Mobile Homes & Other Personal	\$6,889,119,290	0.23%	\$5,233,605,629	0.22%
O Residential Inventory	\$10,898,221,805	0.36%	\$10,896,186,272	0.46%
S Special Inventory	\$7,704,165,017	0.25%	\$7,704,165,017	0.32%
Other	\$125,454,839	0.00%	\$117,332,344	0.00%
<b>Total</b>	<b>\$3,043,636,543,232</b>	<b>100.00%</b>	<b>\$2,372,613,114,570</b>	<b>100.00%</b>

Source: Texas Comptroller of Public Accounts.

APPENDIX 4  
**Category Market Value Percent Change, 2007-2017**

Category	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	2015 to 2016 % Change	2016 to 2017 % Change
A Single-Family Residential	8.45%	2.01%	-0.11%	0.96%	1.16%	3.87%	9.27%	10.60%	9.28%	7.69%
B Multifamily Residential	10.60%	1.87%	-4.09%	3.03%	8.47%	12.34%	14.51%	15.72%	14.55%	11.48%
C Vacant Lots and Tracts	13.27%	-0.59%	-3.48%	-3.87%	-0.97%	0.52%	8.07%	6.46%	5.99%	4.67%
D1 Qualified Open-Space Land	17.16%	6.89%	2.25%	0.81%	1.93%	2.16%	4.18%	5.49%	4.95%	4.75%
D2 Farm and Ranch Improvements	9.92%	-4.58%	-6.11%	-1.42%	-2.53%	-67.14%	-40.57%	6.81%	13.91%	22.93%
E Rural Land and Improvements	8.92%	5.60%	3.67%	3.16%	2.93%	28.02%	10.00%	7.03%	7.42%	6.22%
F1 Commercial Real	12.68%	1.23%	-4.34%	1.76%	5.00%	8.48%	7.89%	10.16%	9.94%	7.20%
F2 Industrial Real	6.85%	1.67%	-2.24%	4.13%	4.91%	4.90%	5.19%	9.24%	5.98%	8.76%
G Oil, Gas, & Subsurface Interest	27.20%	-10.60%	4.17%	-6.01%	20.74%	4.25%	18.40%	-25.42%	-45.57%	17.04%
H1 Vehicles (Personal)	-29.22%	-11.07%	-5.93%	-4.27%	-14.20%	-6.65%	9.05%	-24.96%	-13.78%	3.26%
J Utilities	5.39%	0.82%	1.65%	3.77%	7.14%	8.43%	10.14%	6.55%	4.29%	6.39%
L1 Commercial Personal	10.21%	1.86%	-5.20%	1.96%	6.57%	5.40%	4.94%	6.43%	3.40%	1.72%
L2 Industrial Personal	14.64%	2.36%	-9.57%	8.18%	14.03%	9.78%	4.13%	3.70%	-5.10%	-4.02%
M1 and M2 Mobile Homes & Other Personal	2.05%	0.77%	-1.10%	0.92%	-0.27%	0.07%	4.29%	3.43%	4.98%	5.61%
O Residential Inventory	6.13%	-2.95%	-17.01%	-3.83%	-8.97%	1.82%	-0.42%	16.86%	18.15%	10.49%
S Special Inventory	4.33%	-9.91%	-16.83%	11.91%	14.51%	18.62%	11.48%	19.92%	4.60%	0.63%
Other Categories	311.45%	-100.00%	0.00%	0.00%	0.00%	25849.78%	-69.94%	10.61%	-32.63%	2.93%
<b>Total</b>	<b>11.15%</b>	<b>1.50%</b>	<b>-1.33%</b>	<b>1.25%</b>	<b>4.17%</b>	<b>5.19%</b>	<b>8.48%</b>	<b>7.15%</b>	<b>5.46%</b>	<b>6.87%</b>

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 a 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 and are not included in the annual PVS to calculate ISD values.



APPENDIX 5  
**Property Tax Levy Growth by Taxing Unit Type, 1998-2017**

Tax Year	Special Purpose District Levy	County Levy	City Levy	School Levy	Total Levy
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
2016	\$8,031,396,864	\$9,027,417,995	\$9,165,214,426	\$29,854,848,667	\$56,078,877,952
2017	\$8,010,249,365	\$9,531,728,195	\$9,730,426,404	\$32,132,603,529	\$59,405,007,493
<b>Average Annual Increase</b>	<b>7.49%</b>	<b>6.26%</b>	<b>6.05%</b>	<b>5.35%</b>	<b>5.85%</b>

Source: Texas Comptroller of Public Accounts.

## APPENDIX 6

**School District Rollback Election Results, 2016-2017**

2016 Election Results		
School District	County	Election Result
Aubrey ISD	Denton	Ratified
Bastrop ISD	Bastrop	<b>Rolled Back</b>
Beeville ISD	Bee	Ratified
Buna ISD	Jasper	Ratified
Bushland ISD	Potter	<b>Rolled Back</b>
Carrolton Farmers Branch ISD	Dallas	Ratified
Chapel Hill ISD (ESC 8)	Titus	Ratified
Cotton Center ISD	Hale	Ratified
Crawford ISD	McLennan	Ratified
De Leon ISD	Comanche	Ratified
Dripping Springs	Hays	Ratified
El Campo ISD	Starr	Ratified
Ferris ISD	Cochran	Ratified
Friendswood ISD	Galveston	Ratified
Frisco ISD	Collin	<b>Rolled Back</b>
Gainesville ISD	Cooke	Ratified
Goose Creek ISD	Harris	Ratified
Hale Center ISD	Hale	Ratified
Irving ISD	Dallas	Ratified
Joaquin ISD	Shelby	Ratified
Lovejoy ISD	Collin	Ratified
Lubbock ISD	Lubbock	Ratified
Lubbock Roosevelt ISD	Lubbock	Ratified
Marlin ISD	Falls	<b>Rolled Back</b>
Marlin ISD	Falls	Ratified
Mercedes ISD	Hidalgo	<b>Rolled Back</b>
Midland ISD	Midland	<b>Rolled Back</b>
Mineral Wells ISD	Palo Pinto	Ratified
Mulshoe ISD	Bailey	Ratified
Neches ISD	Anderson	Ratified
Needville ISD	Fort Bend	Ratified
New Waverly ISD	Walker	Ratified
Pecos-Barstow-Toyah ISD	Reeves	Ratified
Petersburg ISD	Hale	Ratified
Plainview ISD	Hale	Ratified
Raymondville ISD	Willacy	<b>Rolled Back</b>

2017 Election Results		
School District	County	Election Result
Alice ISD	Lubbock	Ratified
Austwell-Tivoli ISD	Refugio	Ratified
Big Sandy ISD	Polk	Ratified
Blanco ISD	Blanco	Ratified
Blooming Grove ISD	Navarro	Ratified
Bluffdale ISD	Erath	<b>Rolled Back</b>
Bronte ISD	Coke	Ratified
Brooks County ISD	Brooks	Ratified
Bryan ISD	Brazos	Ratified
Buffalo ISD	Leon	Ratified
Burleson ISD	Johnson	Ratified
Caldwell ISD	Burleson	Ratified
Chapel Hill ISD	Travis	Ratified
Chester ISD	Tyler	Ratified
Connally ISD	McLennan	Ratified
Coolidge ISD	Limestone	Ratified
Cross Plains ISD	Callahan	Ratified
Cross Roads ISD	Henderson	Ratified
Denton ISD	Denton	Ratified
Eagle Pass ISD	Maverick	Ratified
Eanes ISD	Travis	Ratified
Ector County ISD	Ector	<b>Rolled Back</b>
Electra ISD	Wichita	Ratified
Falls City ISD	Karnes	Ratified
Fort Worth ISD	Tarrant	Ratified
Frenship ISD	Lubbock	Ratified
Gustine ISD	Comanche	Ratified
Hamilton ISD	Hamilton	Ratified
Harmony ISD	Upshur	Ratified
Higgins ISD	Lipscomb	Ratified
Huntsville ISD	Walker	Ratified
Kountze ISD	Hardin	Ratified
Lake Travis ISD	Travis	Ratified
Latexo ISD	Houston	<b>Rolled Back</b>
Loop ISD	Gaines	Ratified
Malone ISD	Hill	Ratified
Martinsville ISD	Nacogdoches	Ratified
Mercedes ISD	Hidalgo	Ratified

APPENDIX 6

**School District Rollback Election Results, 2016-2017, Continued**

2016 Election Results		
School District	County	Election Result
Riviera ISD	Kleberg	Ratified
Royal ISD	Waller	<b>Rolled Back</b>
San Antonio ISD	Bexar	Ratified
Scurry-Rosser ISD	Kaufman	Ratified
Seguin ISD	Guadalupe	Ratified
Sherman ISD	Grayson	Ratified
Slocum ISD	Anderson	Ratified
Snook ISD	Burleson	Ratified
Southwest ISD	Bexar	Ratified
Spurger ISD	Tyler	Ratified
Stratford ISD	Sherman	Ratified
Thrall ISD	Williamson	Ratified
Warren ISD	Tyler	Ratified
Wharton ISD	Wharton	Ratified
Wills Point ISD	Van Zandt	Ratified
Yantis ISD	Wood	<b>Rolled Back</b>

Source: TexasISD.com provided the information for this chart.

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 tax rate. Ratified means voters agreed with the school district proposed tax rate, which is above its rollback tax rate.

2017 Election Results		
School District	County	Election Result
Mexia ISD	Limestone	Ratified
New Diana ISD	Upshur	Ratified
North Hopkins ISD	Hopkins	Ratified
Oglesby ISD	Coryell	Ratified
Pasadena ISD	Harris	Ratified
Port Arthur ISD	Jefferson	Ratified
Quinlan ISD	Hunt	Ratified
Raymondville ISD	Willacy	Ratified
Rice ISD	Navarro	Ratified
Rivercrest ISD	Red River	Ratified
Riviera ISD	Kleberg	Ratified
Rockdale ISD	Milam	Ratified
Royal ISD	Waller	Ratified
Sabine Pass ISD	Jefferson	Ratified
San Perlita ISD	Willacy	Ratified
Southland ISD	Garza	Ratified
Springtown ISD	Parker	Ratified
Throckmorton ISD	Throckmorton	Ratified
Trinity ISD	Trinity	Ratified
Troup ISD	Smith	Ratified
Woodville ISD	Tyler	<b>Rolled Back</b>

Source: TexasISD.com provided the information for this chart.

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 tax rate. Ratified means voters agreed with the school district proposed tax rate, which is above its rollback tax rate.

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