



Susan Combs Texas Comptroller of Public Accounts

Biennial Property Tax Report



Tax Years 2010 and 2011
Texas Property Tax



December 2012

The Honorable Rick Perry, Governor
The Honorable David Dewhurst, Lieutenant Governor
The Honorable Joseph R. Straus, III, Speaker of the House
Members of the 82nd Legislature

Ladies and Gentlemen:

We are pleased to present the Biennial Property Tax Report for 2010 and 2011, as required by Tax Code Section 5.09. The report provides tax rate and value information for tax years 2010 and 2011.

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 Deborah Cartwright at deborah.cartwright@cpa.state.tx.us or 512-936-4251.

Sincerely,

Susan Combs



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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 local governments.¹ The Tax Code, as originally adopted in 1979, required that the Comptroller's office report on assessment value and assessment ratios. The Legislature subsequently prohibited assessing property for taxation on the basis of a percentage of its appraised value and directed that all property be assessed on the basis of 100 percent of its appraised value.²

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.³ 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 for most taxing units and tax rates for each county, city, and school district in the state. 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.

Appraisal districts are political subdivisions of the state responsible for appraising property within county boundaries. Taxing entities use those appraised values to set their ad valorem tax rates and levy property taxes.⁴

The governing bodies of taxing units, such as school boards, commissioners' courts, and city councils, derive the tax rate by dividing the proposed tax levy by the taxable value of property and expressing it in dollars and cents per \$100 of value. Taxable value is a property's appraised value minus all applicable exemptions, deductions and limitations.⁵ The tax rate is the level of taxation imposed by a taxing unit on taxable property within its boundaries. The local government's tax assessor applies the tax rate to the taxable value in its jurisdiction to compute the amount of tax due on each property.



Overview

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

The local property tax remains the largest tax assessed in Texas. Statewide, property taxes levied by local governmental entities exceeded \$40 billion in 2010 and 2011 (Exhibit 1).

While local property taxes account for almost half of all tax revenue in the state, the state does not 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 and certain local governments. Local governments collect around 55 percent of all taxes in the state, while state government collects about 45 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.⁶ 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.⁷ 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.⁸ 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.⁹ This means that the various local governments 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.¹⁰ Finally, property owners have a right to reasonable notice of increases in the appraised value of their property.¹¹

Local governments 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 local governments 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 governmental taxing entities appraised prop-

Exhibit 1
Tax Revenue in Texas by Source, 2010 and 2011

Type of Tax	2010 Tax Amount	Percent of Total Tax	2011 Tax Amount	Percent of Total Tax
Property Tax	\$40,273,271,906	49.58%	\$40,480,597,162	47.45%
State Sales Tax	\$19,630,305,704	24.17%	\$21,478,982,942	25.18%
Local Sales Taxes	\$5,590,368,930	6.88%	\$5,969,864,052	7.00%
Other State Taxes	\$15,738,595,361	19.37%	\$17,377,192,791	20.37%
Total Taxes	\$81,232,541,901	100.00%	\$85,306,636,947	100.00%

Source: Texas Comptroller of Public Accounts.

erty 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 surveys the state's 253 appraisal districts for information about their operations.¹² 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. 1.¹³ Appraised value means the value as determined by Chapter 23 of the Tax Code.¹⁴

Taxable value means the amount determined by deducting from appraised value, the amount of any applicable partial exemptions.¹⁵

Property Classifications

At least once every two years, the Comptroller's office must conduct a 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.¹⁶ 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 is the value of property before special appraisal, value limitations, and partial exemptions. Taxable value is the market value less any special appraisal, value limitations and partial exemptions. In calculating the taxable value, the following deductions were calculated:

- Category A (single-family residential) less all homestead exemptions, the appraised value limitation of 10 percent, tax ceilings, and historical exemptions;

- Category B (multi-family residential) less partial low-income housing exemptions;
- Category C (vacant lots) less prorations;
- Category D (agricultural land) less the value difference between productivity value (1-d and 1-d-1) and market value of qualified acres;
- Category F2 (real industrial 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 Chapter 313 Value Limitation Agreements; and
- Category L2 (personal industrial property) less exemptions for Freeport and goods-in-transit.

In 2010, appraisal districts reported that the market value of all property in school districts statewide was almost \$2.1 trillion (**Exhibit 3**). The taxable value in 2010 was almost \$1.66 trillion, a difference of \$440 billion. In 2011, appraisal districts reported that the market value of all property in school districts statewide was almost \$2.2 trillion (**Exhibit 4**). The taxable value in 2011 was more than \$1.67 trillion, a difference of \$530 billion.

Between 2001 and 2011, property values increased overall in every year except 2010, which saw an overall decrease in value of 1.14 percent (**Exhibit 5**).

Full details of all values are available:

- [2010 City Values](#)
- [2011 City Values](#)
- [2010 County Values](#)
- [2011 County Values](#)
- [2010 ISD Values](#)
- [2011 ISD Values](#)

Exhibit 2 Property Categories in 2010 and 2011

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: Multi-family 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
D1	Real Property: Qualified Agricultural Land	Acreage qualified for productivity valuation
D2	Real Property: Non-Qualified Land	Acreage that is not qualified for productivity valuation and is rural in nature
E	Real Property: Farm and Ranch Improvements	Improvements associated with land reported as Category D property, including all houses, barns, sheds, silos, garages, other improvements associated with farming or ranching and land separated from a larger tract for residential purposes
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 Minerals	Producing and non-producing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface
H	Tangible Personal Property: Nonbusiness Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income
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
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

Note: These classifications have been updated for Tax Year 2013 and will include changes in definitions, separate listings for mineral interests and exemption categories. The new classification guide is located on the Comptroller's website: <http://www.window.state.tx.us/taxinfo/proptax/pdf/96-313.pdf>.

Exhibit 3

2010 Market vs. Taxable Value Totals Statewide

	2010 School District Market Value	%	2010 School District Taxable Value	%
A Single-Family Residences	935,884,236,311	44.69%	741,302,371,862	44.79%
B Multifamily Residences	82,954,880,536	3.96%	82,786,542,607	5.00%
C Vacant Lots	41,113,743,675	1.96%	40,805,431,371	2.47%
D1 Qualified Agricultural Land	218,110,215,325	10.41%	12,979,299,068	0.78%
D2 Non-Qualified Agricultural Land	18,258,589,528	0.87%	18,258,589,528	1.10%
E Farm & Ranch Improvements	47,812,044,393	2.28%	47,812,044,393	2.89%
F1 Commercial Real	274,003,611,160	13.08%	274,003,611,160	16.55%
F2 Industrial Real	91,268,061,389	4.36%	72,880,739,935	4.40%
G Oil, Gas, & Minerals	112,806,722,087	5.39%	112,806,722,087	6.82%
H Vehicles (personal)	133,447,539	0.01%	133,447,539	0.01%
J Utilities	48,303,199,418	2.31%	48,303,199,418	2.92%
L1 Commercial Personal	118,291,863,731	5.65%	118,291,863,731	7.15%
L2 Industrial Personal	87,897,225,522	4.20%	67,419,290,086	4.07%
M Mobile Homes & Other Personal	5,719,463,154	0.27%	5,719,463,154	0.34%
O Residential Inventory	8,048,686,387	0.38%	8,048,686,387	0.49%
S Special Inventory	3,601,282,490	0.17%	3,601,282,490	0.22%
Total	\$2,094,207,272,645	100.00%	\$1,655,152,584,816	100.00%

Source: Texas Comptroller of Public Accounts.

Exhibit 4

2011 Market vs. Taxable Value Totals Statewide

	2011 School District Market Value	%	2011 School District Taxable Value	%
A Single-Family Residences	944,866,283,978	44.56%	752,625,039,536	44.96%
B Multifamily Residences	85,464,952,701	4.03%	85,271,848,474	5.09%
C Vacant Lots	39,524,305,962	1.86%	39,166,742,054	2.34%
D1 Qualified Agricultural Land	219,866,258,881	10.37%	12,914,351,867	0.77%
D2 Non-Qualified Agricultural Land	17,999,957,656	0.85%	17,999,957,656	1.08%
E Farm & Ranch Improvements	49,323,296,861	2.33%	49,323,296,861	2.95%
F1 Commercial Real	278,833,535,120	13.15%	278,833,535,120	16.66%
F2 Industrial Real	95,035,096,033	4.48%	70,402,013,873	4.21%
G Oil, Gas, & Minerals	106,032,209,765	5.00%	106,032,209,765	6.33%
H Vehicles (personal)	127,750,895	0.01%	127,750,895	0.01%
J Utilities	50,123,566,769	2.36%	50,123,566,769	2.99%
L1 Commercial Personal	120,615,745,980	5.69%	120,615,745,980	7.21%
L2 Industrial Personal	95,083,846,380	4.48%	72,892,117,025	4.35%
M Mobile Homes & Other Personal	5,771,831,818	0.27%	5,771,831,818	0.34%
O Residential Inventory	7,740,525,076	0.37%	7,740,525,076	0.46%
S Special Inventory	4,030,372,011	0.19%	4,030,372,011	0.24%
Total	\$2,120,439,535,886	100.00%	\$1,673,870,904,780	100.00%

Source: Texas Comptroller of Public Accounts.

Exhibit 5

Category Market Value Percentage Change 2001 through 2011

	2001 to 2002 % Change	2002 to 2003 % Change	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
A Single-Family	10.17%	8.33%	7.52%	7.88%	10.30%	11.53%	8.43%	2.04%	-0.06%	0.93%
B Multi-Family	4.80%	3.51%	1.57%	8.76%	10.07%	13.31%	10.29%	2.83%	-3.63%	3.07%
C Vacant Land	2.98%	5.88%	4.38%	7.59%	12.64%	10.22%	12.47%	-0.22%	-3.20%	-3.65%
D1 (market value)	8.28%	5.85%	8.05%	8.71%	18.31%	19.15%	17.16%	6.91%	2.22%	0.81%
D2 Farm & Ranch	2.02%	-0.40%	4.61%	3.88%	11.94%	14.61%	9.13%	-4.68%	-5.18%	-1.19%
E Farm & Ranch Imp.	9.06%	7.47%	6.80%	7.66%	8.94%	10.99%	9.08%	5.57%	3.73%	3.16%
F1 Commercial / Real	2.89%	3.08%	2.68%	8.33%	12.95%	14.12%	12.14%	2.46%	-3.76%	1.72%
F2 Industrial / Real	-1.44%	-2.30%	-1.69%	1.68%	12.34%	11.35%	7.16%	1.09%	-1.48%	4.66%
G Oil & Gas and other	-8.61%	-3.58%	31.53%	29.90%	37.68%	2.61%	27.36%	-10.77%	4.19%	-6.00%
H Vehicles (personal)	0.17%	3.69%	-5.26%	1.93%	-1.17%	-9.28%	-29.22%	-11.07%	-5.93%	-4.27%
J Utilities	4.38%	-5.10%	2.12%	1.62%	3.02%	8.52%	5.53%	0.82%	1.62%	3.80%
L1 Commercial / Personal	0.74%	0.42%	4.66%	3.38%	7.57%	9.00%	10.03%	2.06%	-4.87%	2.03%
L2 Industrial / Personal	-3.16%	2.64%	5.11%	9.69%	10.05%	15.31%	15.12%	2.23%	-9.35%	8.64%
M1 Mobile Homes	6.09%	-1.34%	0.92%	2.40%	1.25%	-0.27%	1.75%	0.60%	-0.61%	0.82%
O Real Inventory	22.90%	18.26%	10.39%	16.72%	17.23%	30.30%	5.44%	-3.13%	-16.80%	-4.04%
S Special Inventory	8.68%	-3.34%	0.68%	13.94%	6.30%	8.27%	5.07%	-11.16%	-17.47%	11.96%
TOTAL	5.75%	4.45%	6.30%	8.12%	12.25%	12.04%	11.07%	1.69%	-1.14%	1.30%

Source: Texas Comptroller of Public Accounts.



Tax Rates and Levies by County

The biennial report must include property tax rates for each county, municipality and school district for two years preceding the report year. Tax rate and levy information for **special purpose districts** is not summarized in this report; however, **the data is available on the Comptroller’s website.**

Local Property Tax Levies

In tax year 2011, Texas’ cities, counties and school districts levied over \$35 billion in property taxes – 1.93 percent more than in 2010. Unlike other local governments, which can also collect sales taxes and fees, school districts’ only source of tax revenue is the property tax. In 2011, the state’s 1,024 school districts levied more than \$22 billion in property taxes, or almost 62 percent of all property taxes levied by cities, counties and school districts in the state (**Exhibit 6**).

Cities collected the second-largest share of the property tax in 2011 – \$6.8 billion, an increase of less than 1 percent from the 2010 levy. Counties followed closely behind with a property tax levy of \$6.7 billion, which is approximately 2.7 percent more than in 2010.

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

Tax Rates and Levies by County

Tax rates and levies for local taxing units within each county are accessible on the Comptroller’s website at [Tax Rates and Levies](#).

Keeping Check on Local Property Tax Increases

Taxpayers have a mechanism to limit the rate of taxation that a local government may adopt. If local 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 2010, 77 school districts exceeded the rollback rate, compared with 44 in 2011. Voters in 17 school districts rejected the tax rate proposed by school boards in 2010, and in 2011, 12 elections rejected proposed tax rate increases (**Exhibits 7 and 8**).

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

Exhibit 6 Property Taxes Reported by Unit Type, 2010 vs. 2011

Unit Type	2010 Number of Units	2010 Tax Levy	2010 Percent of Levy	2011 Number of Units	2011 Tax Levy	2011 Percent of Levy	Percent Levy Change from 2010 to 2011
School Districts	1,024	\$21,558,289,126	61.81%	1,024	\$22,001,561,060	61.88%	2.06%
Cities	1,064	\$6,755,401,406	19.37%	1,065	\$6,810,049,306	19.15%	0.81%
Counties	254	\$6,567,069,864	18.83%	254	\$6,742,912,786	18.96%	2.68%
Total	2,342	\$34,880,760,396	100.00%	2,343	\$35,554,523,152	100.00%	1.93%

Source: Texas Comptroller of Public Accounts.

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

voters disapprove the adopted rate, the school district's rollback rate becomes the adopted tax rate.

Appraisal districts reported that no cities or counties held rollback elections in 2010 and 2011.

Exhibit 7 2010 School District Rollback Election Results

School District	County	Election Results
Alba-Golden ISD	Wood	Rolled Back
Aldine ISD	Harris	Rolled Back
Aledo ISD	Parker	Ratified
Anson ISD	Jones	Ratified
Avery ISD	Red River	Rolled Back
Balmorhea ISD	Reeves	Ratified
Bellvue ISD	Clay	Ratified
Broadus ISD	Parker	Ratified
Brock ISD	Parker	Ratified
Brookeland ISD	Jasper	Ratified
Bullard ISD	Smith	Ratified
Burleson ISD	Johnson	Rolled Back
Calallen ISD	Nueces	Ratified
Campbell ISD	Hunt	Rolled Back
Castleberry ISD	Tarrant	Ratified
Celeste ISD	Hunt	Ratified
Celina ISD	Collin	Ratified
Center ISD	Shelby	Ratified
Centerville ISD	Trinity	Ratified
Central ISD	Angelina	Ratified
Chireno ISD	Nacogdoches	Ratified
Commerce ISD	Hunt	Ratified
Coppell ISD	Dallas	Ratified
Crosbyton CISD	Crosby	Ratified
Culberson-Allamore ISD	Culberson	Rolled Back
Donna ISD	Hidalgo	Ratified
Ector ISD	Fannin	Ratified
El Paso ISD	El Paso	Rolled Back
Fannindel ISD	Delta	Ratified
Farmersville ISD	Collin	Ratified
Floydada ISD	Floyd	Ratified
Fruitvale ISD	Van Zandt	Ratified
Gladewater ISD	Gregg	Ratified
Groom ISD	Carson	Ratified
Hawley ISD	Jones	Ratified
Hidalgo ISD	Hidalgo	Ratified
Hudson ISD	Angelina	Ratified
Jonesboro ISD	Coryell	Ratified
Kaufman ISD	Kaufman	Ratified
Kemp ISD	Kaufman	Ratified

School District	County	Election Results
La Feria ISD	Cameron	Rolled Back
La Joya ISD	Hidalgo	Ratified
La Vega ISD	McLennan	Ratified
Lampasas ISD	Lampasas	Ratified
Lewisville ISD	Denton	Rolled Back
Lorena ISD	McLennan	Ratified
Lyford ISD	Willacy	Ratified
Lytle ISD	Atascosa	Ratified
Mabank ISD	Kaufman	Rolled Back
Marfa ISD	Presidio	Rolled Back
Marion ISD	Guadalupe	Ratified
Millsap ISD	Parker	Ratified
Montague ISD	Montague	Ratified
Novice ISD	Coleman	Rolled Back
Orange Grove ISD	Jim Wells	Ratified
Petrolia ISD	Clay	Rolled Back
Pettus ISD	Bee	Ratified
Robstown ISD	Nueces	Ratified
Royse City ISD	Rockwall	Ratified
San Augustine ISD	San Augustine	Ratified
San Benito CISD	Cameron	Ratified
Sands CISD	Dawson	Ratified
Santo ISD	Palo Pinto	Ratified
Southside ISD	Bexar	Ratified
Spurger ISD	Tyler	Rolled Back
Sweetwater ISD	Nolan	Ratified
Terrell ISD	Terrell	Ratified
Throckmorton ISD	Throckmorton	Rolled Back
Tolar ISD	Hood	Rolled Back
Tuloso - Midway ISD	Nueces	Ratified
Uvalde ISD	Uvalde	Rolled Back
Valley View ISD	Hidalgo	Ratified
Water Valley ISD	Tom Green	Ratified
Weatherford ISD	Parker	Ratified
Westwood ISD	Anderson	Ratified
Whitney ISD	Hill	Ratified
Wimberley ISD	Hays	Ratified

Note: "Rolled back" means the election effort failed and the school district was required to "rollback" 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 2011 School District Election Results

School District	County	Election Results	School District	County	Election Results
Allen ISD	Collin	Ratified	Marshall ISD	Harrison	Rolled Back
Anton ISD	Hockley	Ratified	Mission CISD	Hidalgo	Ratified
Brock ISD	Parker	Ratified	Newton ISD	Newton	Ratified
Brookesmith ISD	Brown	Ratified	Nixon-Smilely CISD	Gonzales	Ratified
Canutillo ISD	El Paso	Ratified	O'Donnell ISD	Lynn	Ratified
Cedar Hill ISD	Dallas	Rolled Back	Patton Springs ISD	Dickens	Ratified
Cisco ISD	Eastland	Ratified	Petrolia ISD	Clay	Rolled Back
Community ISD	Collin	Rolled Back	Pharr-San Juan-Alamo ISD	Hidalgo	Ratified
Covington ISD	Hill	Ratified	Premont ISD	Jim Wells	Ratified
Culberson-Allamore ISD	Culberson	Rolled Back	Queen City ISD	Cass	Rolled Back
Diboll ISD	Angelina	Ratified	Refugio ISD	Refugio	Rolled Back
Dripping Springs ISD	Hays	Rolled Back	Roby ISD	Fisher	Ratified
Eastland ISD	Eastland	Rolled Back	Round Top- Carmine ISD	Fayette	Ratified
Elgin ISD	Bastrop	Ratified	Santa Rosa ISD	Cameron	Ratified
Evadale ISD	Jasper	Ratified	Sheldon ISD	Harris	Ratified
Everman ISD	Tarrant	Ratified	Smithville ISD	Bastrop	Ratified
Harrold ISD	Wilbarger	Ratified	Tahoka ISD	Lynn	Ratified
Hutto ISD	Williamson	Rolled Back	Trenton ISD	Fannin	Ratified
Keller ISD	Tarrant	Rolled Back	Wells ISD	Cherokee	Ratified
La Feria ISD	Cameron	Rolled Back	Weslaco ISD	Hidalgo	Ratified
Lohn ISD	McCulloch	Ratified	Wimberly ISD	Hays	Ratified
Los Fresnos ISD	Cameron	Ratified	Woden ISD	Nacogdoches	Ratified

Exhibit 9 Growth of the Property Tax by Unit Type, 1990-2011

Tax Year	County Levy	City Levy	School Levy	Total Levy
1990	\$1,743,176,612	\$2,218,971,749	\$6,605,433,619	\$10,567,581,980
1991	\$1,894,013,461	\$2,303,609,801	\$7,566,042,099	\$11,763,665,361
1992	\$1,996,116,460	\$2,311,630,199	\$8,181,309,478	\$12,489,056,137
1993	\$2,176,974,573	\$2,362,404,482	\$8,681,859,148	\$13,221,238,203
1994	\$2,311,389,149	\$2,493,554,910	\$9,024,885,601	\$13,829,829,660
1995	\$2,391,961,283	\$2,596,742,540	\$9,340,994,056	\$14,329,697,879
1996	\$2,537,183,937	\$2,701,214,386	\$9,910,195,171	\$15,148,593,494
1997	\$2,658,308,076	\$2,847,081,480	\$10,394,500,372	\$15,899,889,928
1998	\$2,828,286,927	\$3,005,996,060	\$11,334,614,289	\$17,168,897,276
1999	\$2,979,279,400	\$3,247,964,177	\$12,009,923,498	\$18,237,167,075
2000	\$3,200,919,731	\$3,530,863,516	\$13,392,336,012	\$20,124,119,259
2001	\$3,566,857,130	\$3,884,829,249	\$15,155,217,587	\$22,606,903,966
2002	\$3,849,728,346	\$4,186,795,363	\$16,418,788,831	\$24,455,312,540
2003	\$4,121,758,950	\$4,415,212,819	\$17,264,153,972	\$25,801,125,741
2004	\$4,462,844,074	\$4,607,757,531	\$18,533,964,802	\$27,604,566,407
2005	\$4,772,652,208	\$4,901,791,597	\$20,194,915,813	\$29,869,359,618
2006	\$5,339,613,542	\$5,322,985,519	\$20,918,122,059	\$31,580,721,120
2007	\$5,836,989,949	\$5,890,306,731	\$18,874,239,532	\$30,601,536,212
2008	\$6,342,704,903	\$6,451,012,447	\$21,233,517,226	\$34,027,234,576
2009	\$6,526,724,060	\$6,593,755,037	\$21,780,056,204	\$34,900,535,301
2010	\$6,567,069,864	\$6,755,401,406	\$21,558,289,126	\$34,880,760,396
2011	\$6,742,912,786	\$6,810,049,306	\$22,001,561,060	\$35,554,523,152
Average Annual Increase	6.65%	5.48%	5.90%	5.95%

Source: Texas Comptroller of Public Accounts.



Conclusion

The local property tax is the largest tax imposed in Texas. In 2011, the property tax generated more than \$35 billion in tax revenue for school districts, cities and counties and a total of \$40 billion for all entities that can levy a property tax are included. The property tax represents 47.35 percent of all taxes imposed by state and local government.

Taxpayers can petition for a rollback election in cities, counties and other taxing entities. Rollback elections are automatic for school districts. In 2010 rollback elections were held in 77 school districts compared to 44 in 2011. In 2010 voters rejected 17 school district's adopted tax. In 2011 voters rejected 12 school district's adopted tax.

The report shows that the total market value of property and its taxable value continue to increase, although at slower rates than in the past.

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 § 26.02.
- ³ Tax Code § 5.03(b).
- ⁴ Tax Code § 6.01(b).
- ⁵ Tax Code § 1.04(10).
- ⁶ Texas Constitution, Article 8, §1(a).
- ⁷ Texas Constitution, Article 8, §20.
- ⁸ Texas Constitution, Article 8, §1(b).
- ⁹ Texas Constitution, Article 8, §18.
- ¹⁰ Texas Constitution, Article 8, §1(b).
- ¹¹ Texas Constitution, Article 8, §21(c).
- ¹² Although there are 254 counties in the state, Potter and Randall Counties, where Amarillo is located, operate a joint appraisal district.
- ¹³ 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.
- ¹⁴ Tax Code § 1.04(8).
- ¹⁵ Tax Code § 1.04(10).
- ¹⁶ Tax Code § 5.10(a).

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