Glenn Hegar Texas Comptroller of Public Accounts

Biennial
Property Tax Report

Tax Years 2018 and 2019

Texas Property Tax

December 2020

The Honorable Greg Abbott, Governor
The Honorable Dan Patrick, Lieutenant Governor
The Honorable Dennis Bonnen, Speaker of the House
Members of the 86th Legislature

Ladies and Gentlemen:

We are pleased to present the Biennial Property Tax Report for 2018 and 2019, as required by Tax Code Section 5.09. The report provides tax rate and value information for tax years 2018 and 2019.

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 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, special districts and school districts for a two-year period. This report provides a single point of reference for appraised values, taxable values and tax levies and rates of Texas taxing units.[1] Senate Bill 2, 86th Legislature, Regular Session (SB 2) added special districts to the biennial report starting with tax year 2020; while not required for the two tax years covered by this report, the Comptroller's office includes special district data. The complete market and taxable values and tax rates for all counties, cities, special districts and school districts 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, special districts, counties and cities, is available in downloadable electronic spreadsheets on our **Tax Rates and Levies** webpage. The report methodology is detailed in **Appendix 1.**

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 $63 billion in 2018 and $67 billion in 2019.

While local property taxes account for about 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.

EXHIBIT 1
Tax Revenue in Texas by Source, 2018-2019

Type of Tax	2018 Tax Amount	Percent of Total Tax	2019 Tax Amount	Percent of Total Tax
Property Tax	$63,770,631,797	49.72%	$67,286,472,095	49.43%
State Sales Tax	31,937,235,078	24.90%	34,023,916,225	25.00%
Local Sales Taxes	8,915,608,104	6.95%	9,448,942,021	6.94%
Other State Taxes	23,647,540,183	18.44%	25,356,805,872	18.63%
Total Taxes	**$128,271,015,162**	**100.00%**	**$136,116,136,213**	**100.00%**

Source: Texas Comptroller of Public Accounts.

EXHIBIT 2
Tax Revenue by Source

2018 Tax Revenue by Source
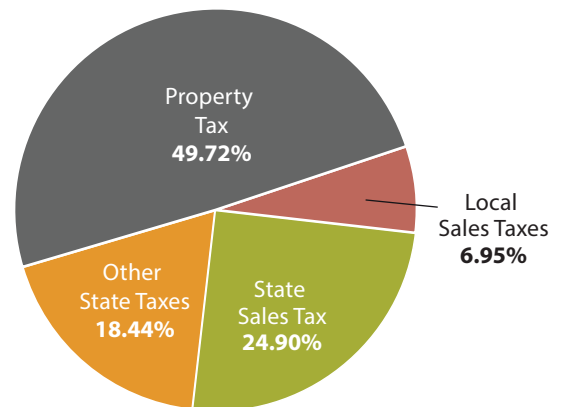
2019 Tax Revenue by Source

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[1] Tex. Tax Code §5.09

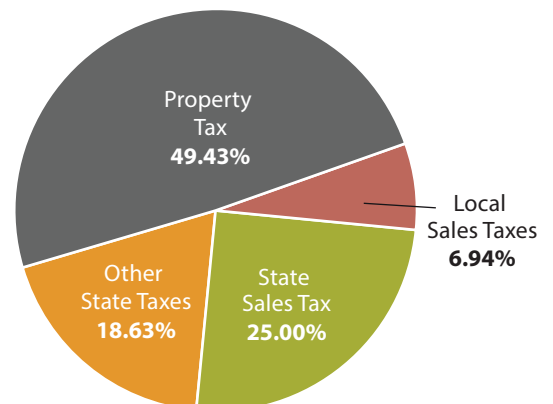The next largest tax revenue source in Texas is the sales tax, which is imposed by both the state government and local taxing units. As demonstrated in **Exhibit 2**, local taxing units consistently collect about 57 percent of all taxes in the state, while state government collects about 43 percent.

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.[2] 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.[3] 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.[4] 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.[5] 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.[6]

Finally, property owners have a right to reasonable notice of increases in the appraised value of their property.[7]

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.
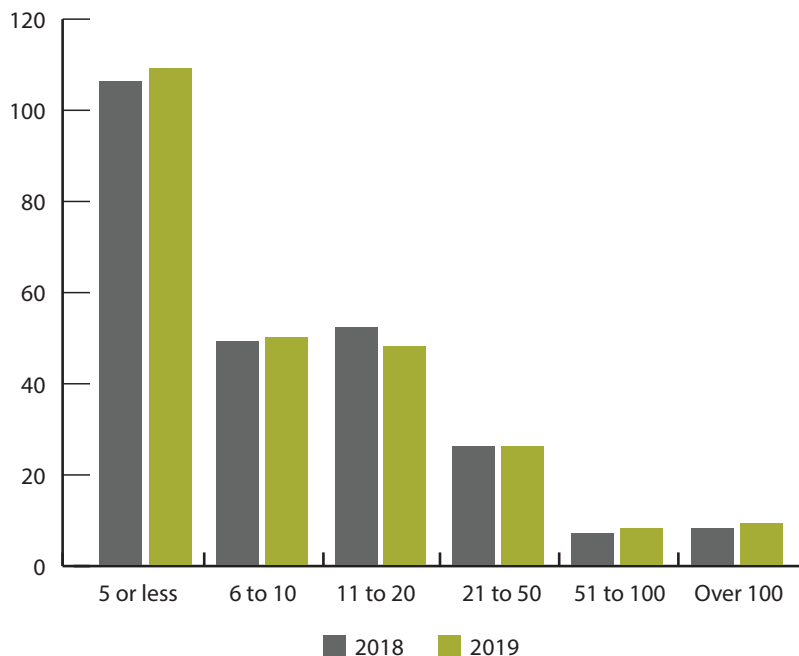
Appraisal District Operations

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.

Each year, the Comptroller's office surveys the state's 253 appraisal districts for information about their operations in the prior year.[8] In 2018, 99 percent of the appraisal districts responded to the survey and 98 percent responded in 2019.

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 over 100 appraisal districts reporting less than five staff members.

EXHIBIT 3
Full Time Employees (FTEs), 2018-2019

Legend: ■ 2018 ■ 2019

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2   Tex. Const. art. VIII, §1(a)
3   Tex. Const. art. VIII, §20
4   Tex. Const. art. VIII, §1(b)
5   Tex. Const. art. VIII, §18
6   Tex. Const. art. VIII, §1(b)
7   Tex. Const. art. VIII, §21(c)

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

Appraisal districts report a wide range in the amount of budget resources available. Many appraisal districts also perform collections functions, with 109 districts reporting doing so in 2018 and 106 districts in 2019. **Exhibit 4** shows the combined budget totals including allotments for appraisal operations and collections functions, if applicable, provided by appraisal districts for 2018 and 2019.

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 2018 and 2019. Nearly all of the appraisal districts reported having CAMA systems and a majority also utilized GIS and aerial photography.

While the variance in survey results makes generalized observations difficult, it demonstrates the complexity of appraisal district daily operations, the massive job they perform and the benefit they provide to local taxing units.

The complete survey data, including staff, budget and resources information, is available in the operations survey data posted on our **Property Tax Survey Data and Reports** webpage.

EXHIBIT 4
Combined Appraisal and Collection Budgets, 2018-2019
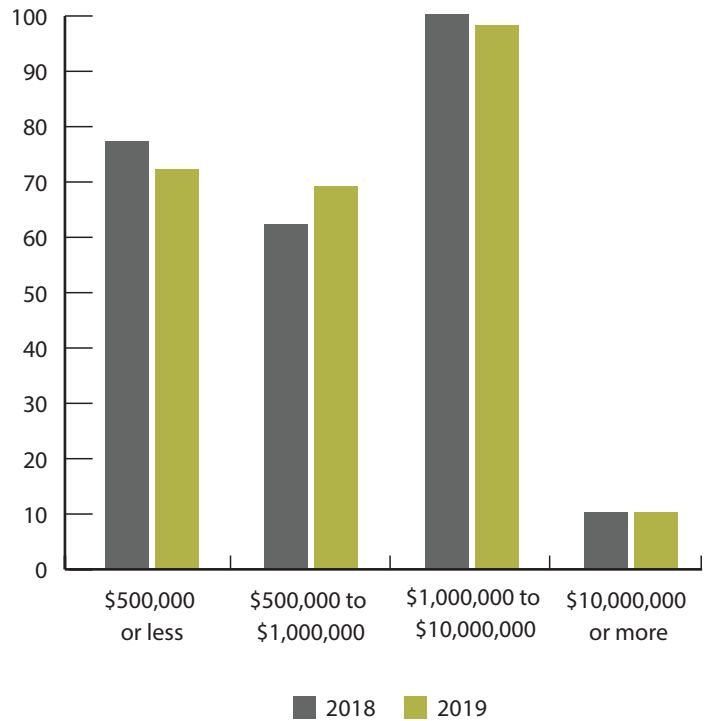
EXHIBIT 5
Appraisal District Systems, 2018-2019
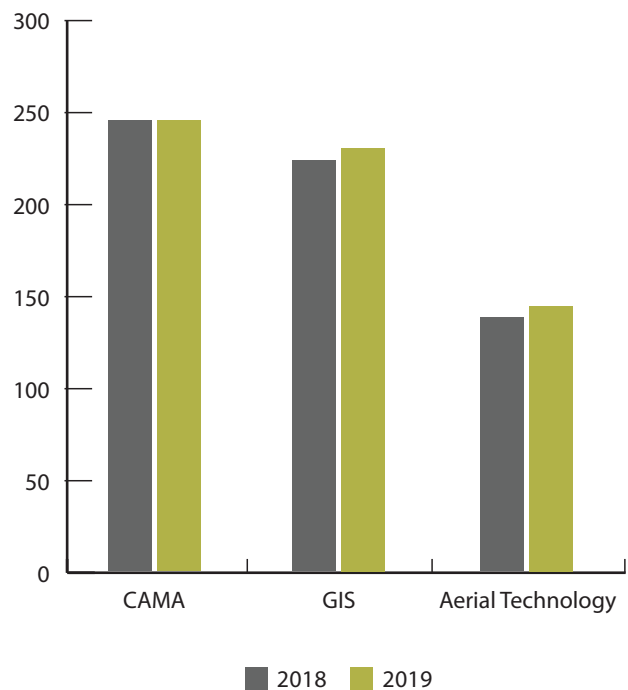
Local Property Values

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.[9] Appraised value means the value as determined by Tax Code Chapter 23.[10]

Taxable value means the amount determined by deducting from assessed value the amount of any applicable exemptions.[11]

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.[12] Pursuant to this requirement, the Comptroller's office develops the Property Classification Guide with categories described in **Appendix 2**. 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 2018 market value of taxable property in school districts statewide was $3.3 trillion (**Appendix 3**) and the 2018 taxable value was over $2.6 trillion, a difference of $630.7 billion. In 2019, appraisal districts reported that the market value of taxable property in school districts statewide was over $3.5 trillion (**Appendix 4**) and the 2019 taxable value was over $2.9 trillion, a difference of more than $660 billion. **Exhibit 6** shows an increase in both market and taxable value from 2018 to 2019.

Exhibit 7 shows that single-family residential made up almost 48 percent of the total taxable value in 2018 and over 47 percent in 2019. Commercial real property accounted for just over 17 percent of the total in both 2018 and 2019.

Market values increased overall each of the past ten years, with the exception of 2010, which saw an overall decrease in value of 1.33 percent. **Exhibit 8** shows that oil and gas properties saw the greatest percentage increase in market value, up 44.42 percent from 2018 to 2019. Percent changes in market values from 2010 through 2019 are displayed in **Appendix 5**.

EXHIBIT 6
Market Value and Taxable Value, 2018-2019
(In Billions)

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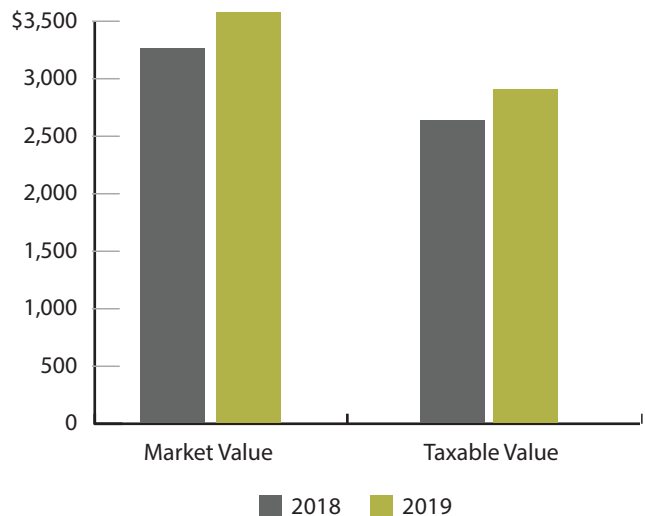
9   Tex. Tax Code §§1.04(8) and 23.01 and the International Association of Assessing Officers, Property Appraisal and Assessment Administration, edited by Joseph K. Eckert, Ph.D. (Chicago, Illinois, 1990), p. 15.

10   Tex. Tax Code §1.04(8)

11   Tex. Tax Code §1.04(10)

12   Tex. Tax Code §5.10(a)

EXHIBIT 7
Percent of Taxable Value by Category

Percent of Taxable Value by Category, 2018

- Other **22.5%**
- Single-Family **47.7%**
- Commercial Personal **5.7%**
- Commercial Real **17.1%**
- Multifamily **7.0%**

Percent of Taxable Value by Category, 2019

- Other **23.1%**
- Single-Family **47.1%**
- Commercial Personal **5.4%**
- Commercial Real **17.1%**
- Multifamily **7.3%**
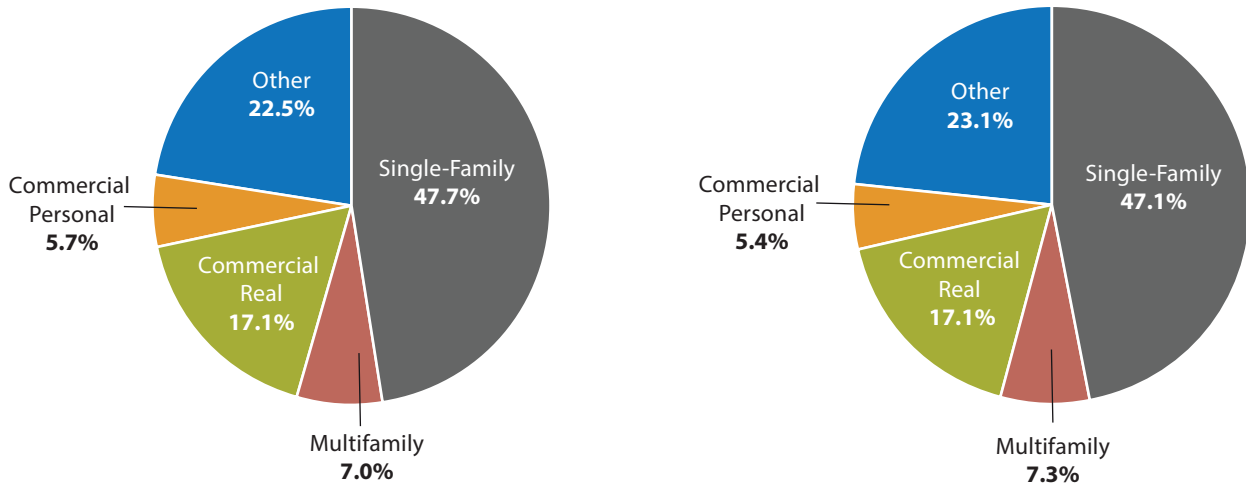
EXHIBIT 8
Market Value Percentage Change 2018-2019, by Category

Categories: A, B, C1, D1, D2, E, F1, F2, G, H1, J, L1, L2, M1 M2, O, S, Other

Legend: 2018, 2019
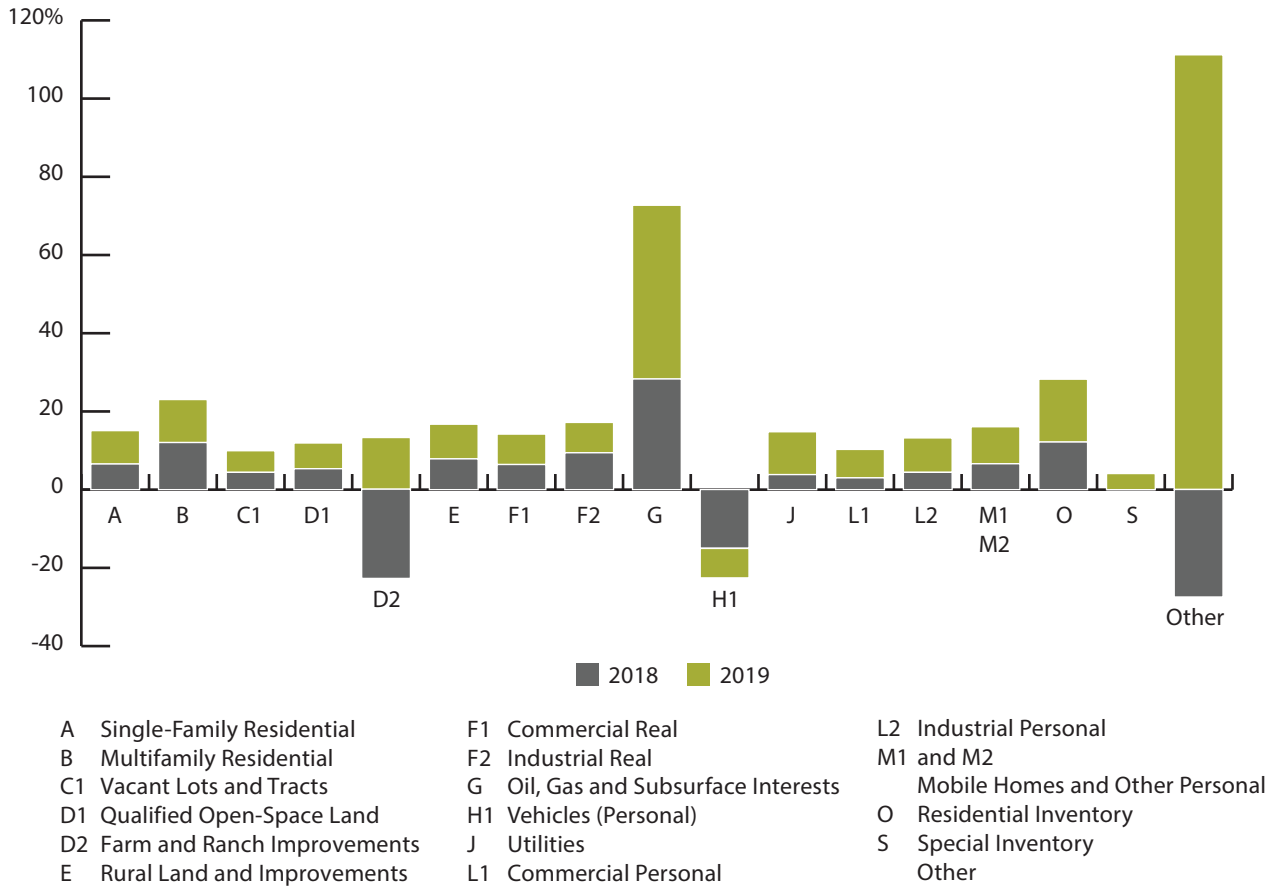
A	Single-Family Residential	F1	Commercial Real
B	Multifamily Residential	F2	Industrial Real
C1	Vacant Lots and Tracts	G	Oil, Gas and Subsurface Interests
D1	Qualified Open-Space Land	H1	Vehicles (Personal)
D2	Farm and Ranch Improvements	J	Utilities
E	Rural Land and Improvements	L1	Commercial Personal

L2	Industrial Personal
M1 and M2	Mobile Homes and Other Personal
O	Residential Inventory
S	Special Inventory
	Other

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 in 2019, Texas' cities, counties, school districts and special purpose districts levied more than $67 billion in property taxes, a 5.51 percent increase from 2018.

Unlike other taxing units, which can also collect sales taxes and fees, school districts' only source of tax revenue is property tax. In 2019, the state's 1,016 school districts levied more than $36 billion in property taxes, or 53.87 percent of all property taxes levied by local taxing units in the state (**Exhibit 10**).

Cities levied the second-largest share of property tax in 2019 at $11.2 billion, up 7.4 percent from the 2018 levy. Counties

EXHIBIT 9
Property Taxes Reported by Taxing Unit Type, 2018 vs. 2019

Taxing Unit Type	2018 Number of Units	2018 Tax Levy	2018 Percent of Levy	2019 Number of Units	2019 Tax Levy	2019 Percent of Levy	Percent Levy Change from 2018 to 2019
School Districts	1,017	$34,876,943,526	54.69%	1,016	$36,246,476,295	53.87%	3.93%
Cities	1,075	10,387,752,412	16.29%	1,082	11,152,238,782	16.57%	7.36%
Counties	254	10,036,617,900	15.74%	254	11,000,571,285	16.35%	9.60%
Special Districts	1,793	8,469,317,959	13.28%	1,904	8,887,185,733	13.21%	4.93%
Total	**4,139**	**$63,770,631,797**	**100.00%**	**4,256**	**$67,286,472,095**	**100.00%**	**5.51%**

Source: Texas Comptroller of Public Accounts.

EXHIBIT 10
Property Taxes Reported by Taxing Unit Type

2018 Property Tax Levy

Special Districts 13.28%
Counties 15.74%
School Districts 54.69%
Cities 16.29%

2019 Property Tax Levy

Special Districts 13.21%
Counties 16.35%
School Districts 53.87%
Cities 16.57%
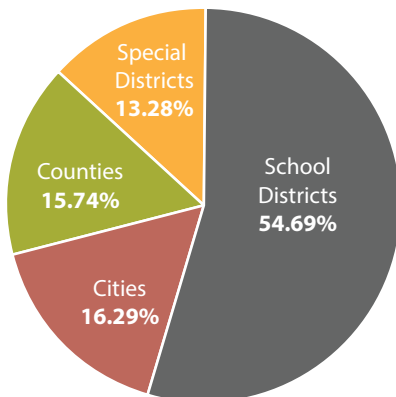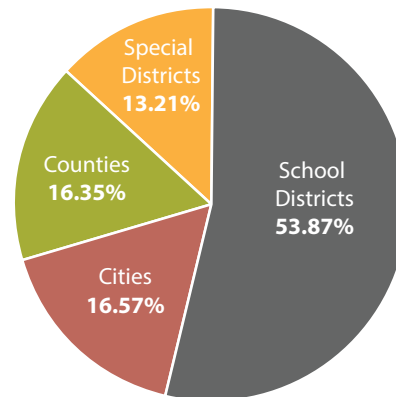
followed closely behind with a property tax levy of $11 billion, which is 9.6 percent more than in 2018 (**Exhibit 11**).

Exhibit 12 shows the average annual percentage of increase in the levy by taxing unit type and statewide, calculated using data from 1998 through 2019 (**Appendix 6**).

Exhibit 13 shows the average annual increase in the amount of levy by taxing unit type and statewide, calculated using data from 1998 through 2019 (**Appendix 6**).

EXHIBIT 11
Property Tax Levy by Taxing Unit Type, 2018-2019
(Amounts in Billions)

EXHIBIT 12
Average Annual Percent Increase, 1998-2019

EXHIBIT 13
Property Tax Levy Growth by Taxing Unit Type, 1998-2019
(Amounts in Billions)

For more detailed information about levy growth for cities, counties, school districts and special purpose districts, see **Appendix 6**.

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 a Check on Local Property Tax Increases

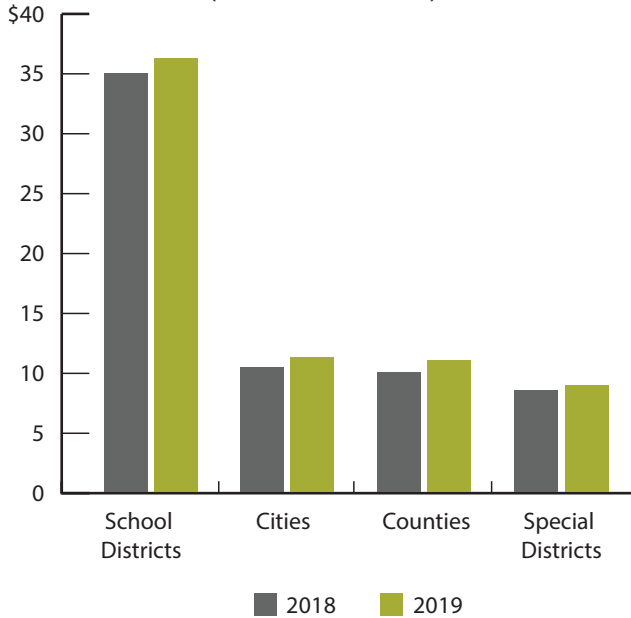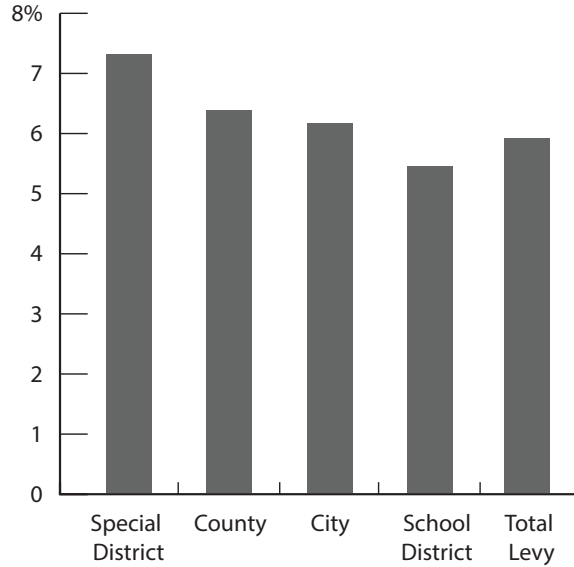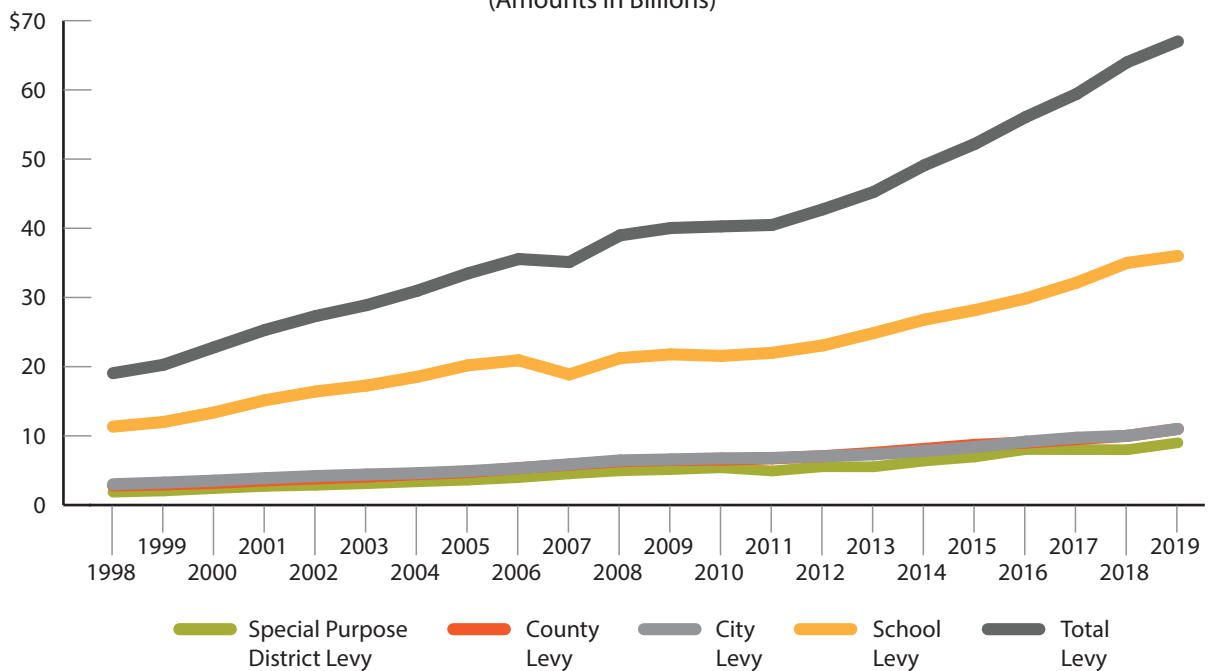Taxpayers have a mechanism to limit the tax rate that a taxing unit may adopt. Prior to 2020, if taxing units, other than school districts, adopted tax rates above a calculated rollback tax rate, taxpayers could petition for a rollback election. SB 2 placed greater restrictions on property tax rate increases, generally requiring an automatic election to approve an adopted tax rate that exceeds a calculated voter-approval tax rate. Beginning in tax year 2020, the voter-approval tax rate provides cities and counties with about the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra three and a half percent for operations and sufficient funds to pay debts in the coming year. For special taxing units, junior college districts and hospital districts, the voter-approval tax rate provides an extra eight percent increase for operations and sufficient funds to pay debts in the coming year.

Unlike other taxing units, automatic elections were already required if a school district adopted a tax rate that exceeded the rollback rate; however, the 86th Legislature implemented other changes affecting school district tax rates and tax rate adoption. House Bill 3, 86th Legislature, Regular Session (HB 3), compressed school district maintenance and operations (M&O) tax rates in 2019 and requires additional compression in 2020 and beyond under certain conditions. Along with tax rate compression, HB 3 also changed terminology from "rollback tax rate" to "voter-approval tax rate," and the calculations required for school districts to calculate this rate. HB 3 added Education Code Section 11.184, requiring the board of trustees of a school district to perform an efficiency audit before seeking voter approval to adopt a M&O tax rate at an election.

In 2018, 59 school districts exceeded the rollback tax rate, while voters in six school districts rejected proposed tax rate increases. Under the new requirements provided by HB 3, there were fewer tax rate elections in 2019 than in previous years. There were four tax rate elections in 2019, three were approved while one was not approved; however, one that was approved was later annulled by the state (**Appendix 7**). As seen in **Exhibit 14**, a significant number of the elections on tax rate increases passed in 2018.

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.

EXHIBIT 14
Voter-Approval Tax Rate Elections, for School Districts 2018-2019

Legend:
- Ratified/Approved
- Rejected/Not Approved
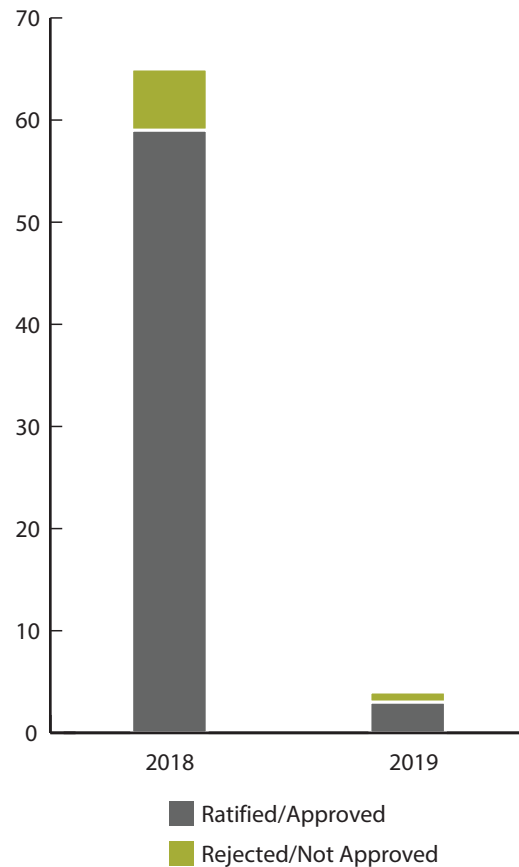
Source: TexasISD.com

METHODOLOGY

In previous reports taxable value by category was estimated using market value by category totals and applying a factor for a category's share of an exemption. Furthermore, the total value by category was a summation of the total values per category in each split and the factor was a best estimate of how the exemptions were applied to various categories.

The Comptroller's office introduced a new property tax system in mid-2018 that will allow a more granular analysis of property tax data based on individual category values and exemptions summed from individual property records. Starting with the biennial report for 2020-21, the system will have sufficient data to produce reports that more accurately reflect local reported values.

While the Comptroller's office continues to refine and implement this system and reporting process, this report is the result of a hybrid approach using a more accurate exemption factor derived from the individual property level data applied to market value by category to estimate taxable value by category.

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.

Market vs. Taxable Value Totals Statewide, 2018

Category	2018 School District Market Value	Percent of Total	2018 School District Taxable Value	Percent of Total
A - Single-family	$1,504,521,752,183	46.18%	$1,254,137,545,890	47.74%
B - Multifamily	197,464,057,936	6.06%	183,965,750,582	7.00%
C1 - Vacant lots	52,444,981,929	1.61%	51,095,061,306	1.94%
C2 - Colonia Lots	85,013,165	0.00%	84,824,567	0.00%
D1 - Qualified ag land	291,421,104,633	8.95%	13,199,754,511	0.50%
D2 - Farm and ranch improvements	3,955,122,441	0.12%	3,733,866,837	0.14%
E - Farm and ranch improvements	94,173,297,959	2.89%	77,808,081,164	2.96%
F1 - Commercial real	473,444,357,605	14.53%	448,598,664,947	17.08%
F2 - Industrial real	151,580,687,065	4.65%	142,117,022,948	5.41%
G - Oil, Gas and Minerals	96,329,108,783	2.96%	96,317,678,335	3.67%
H1 - Vehicles	63,396,697	0.00%	62,734,322	0.00%
H2 - Goods in transit	5,880,140	0.00%	5,880,140	0.00%
J - Utilities	78,743,219,885	2.42%	77,897,156,833	2.97%
L1 - Commercial personal	163,973,760,266	5.03%	149,827,150,780	5.70%
L2 - Industrial personal	122,262,834,917	3.75%	103,529,442,620	3.94%
M - Mobile Homes and Other Personal	7,345,208,637	0.23%	5,128,751,186	0.20%
N - Intangible Personal Property	72,800	0.00%	72,800	0.00%
O - Residential inventory	12,225,459,228	0.38%	11,865,555,912	0.45%
S - Special inventory	7,741,233,173	0.24%	7,741,232,274	0.29%
STATE TOTALS	**$3,257,780,549,442**	**100.00%**	**$2,627,116,227,955**	**100.00%**

Source: Texas Comptroller of Public Accounts.

Market vs. Taxable Value Totals Statewide, 2019

Category	2019 School District Market Value	Percent of Total	2019 School District Taxable Value	Percent of Total
A - Single-family	$1,632,907,699,738	45.81%	$1,368,497,311,233	47.12%
B - Multifamily	219,159,862,800	6.15%	211,438,088,430	7.28%
C1 - Vacant lots	55,338,924,753	1.55%	54,358,445,719	1.87%
C2 - Colonia Lots	184,530,714	0.01%	184,192,112	0.01%
D1 - Qualified ag land	310,587,508,889	8.71%	13,450,787,059	0.46%
D2 - Farm and ranch improvements	4,477,610,906	0.13%	2,458,275,917	0.08%
E - Farm and ranch improvements	102,521,714,851	2.88%	84,225,843,252	2.90%
F1 - Commercial real	510,250,798,821	14.31%	495,223,808,211	17.05%
F2 - Industrial real	163,341,765,722	4.58%	154,364,396,702	5.31%
G - Oil, Gas and Minerals	139,114,912,497	3.90%	139,006,130,696	4.79%
H1 - Vehicles	58,629,503	0.00%	58,530,056	0.00%
H2 - Goods in transit	7,491,689	0.00%	5,610,809	0.00%
J - Utilities	87,368,283,175	2.45%	86,460,064,048	2.98%
L1 - Commercial personal	175,897,931,291	4.93%	158,060,203,165	5.44%
L2 - Industrial personal	133,021,769,187	3.73%	108,710,934,148	3.74%
M - Mobile Homes and Other Personal	8,040,124,062	0.23%	5,804,016,106	0.20%
N - Intangible Personal Property	39,350	0.00%	39,350	0.00%
O - Residential inventory	14,189,446,992	0.40%	14,115,283,136	0.49%
S - Special inventory	8,060,118,742	0.23%	8,060,116,121	0.28%
STATE TOTALS	**$3,564,529,163,682**	**100.00%**	**$2,904,482,076,269**	**100.00%**

Source: Texas Comptroller of Public Accounts.

Category Market Value Percent Change, 2010-2019

Category	2009 to 2010 Percent Change	2010 to 2011 Percent Change	2011 to 2012 Percent Change	2012 to 2013 Percent Change	2013 to 2014 Percent Change	2014 to 2015 Percent Change	2015 to 2016 Percent Change	2016 to 2017 Percent Change	2017 to 2018 Percent Change	2018 to 2019 Percent Change
A Single-Family Residential	-0.11%	0.96%	1.16%	3.87%	9.27%	10.60%	9.28%	7.69%	6.56%	8.53%
B Multifamily Residential	-4.09%	3.03%	8.47%	12.34%	14.51%	15.72%	14.55%	11.48%	12.05%	10.99%
C Vacant Lots and Tracts	-3.48%	-3.87%	-0.97%	0.52%	8.07%	6.46%	5.99%	4.67%	4.43%	5.52%
D1 Qualified Open-space Land	2.25%	0.81%	1.93%	2.16%	4.18%	5.49%	4.95%	4.75%	5.35%	6.58%
D2 Farm and Ranch Improvements	-6.11%	-1.42%	-2.53%	-67.14%	-40.57%	6.81%	13.91%	22.93%	-22.81%	13.21%
E Rural Land and Improvements	3.67%	3.16%	2.93%	28.02%	10.00%	7.03%	7.42%	6.22%	7.87%	8.86%
F1 Commercial Real	-4.34%	1.76%	5.00%	8.48%	7.89%	10.16%	9.94%	7.20%	6.43%	7.77%
F2 Industrial Real	-2.24%	4.13%	4.91%	4.90%	5.19%	9.24%	5.98%	8.76%	9.43%	7.76%
G Oil, Gas and Subsurface Interest	4.17%	-6.01%	20.74%	4.25%	18.40%	-25.42%	-45.57%	17.04%	28.30%	44.42%
H1 Vehicles (personal)	-5.93%	-4.27%	-14.20%	-6.65%	9.05%	-24.96%	-13.78%	3.26%	-14.96%	-7.52%
J Utilities	1.65%	3.77%	7.14%	8.43%	10.14%	6.55%	4.29%	6.39%	3.85%	10.95%
L1 Commercial Personal	-5.20%	1.96%	6.57%	5.40%	4.94%	6.43%	3.40%	1.72%	3.02%	7.27%
L2 Industrial Personal	-9.57%	8.18%	14.03%	9.78%	4.13%	3.70%	-5.10%	-4.02%	4.43%	8.80%
M1 and M2 Mobile Homes & Other Personal	-1.10%	0.92%	-0.27%	0.07%	4.29%	3.43%	4.98%	5.61%	6.62%	9.46%
O Residential Inventory	-17.01%	-3.83%	-8.97%	1.82%	-0.42%	16.86%	18.15%	10.49%	12.18%	16.06%
S Special Inventory	-16.83%	11.91%	14.51%	18.62%	11.48%	19.92%	4.60%	0.63%	0.48%	4.12%
Other Categories	0.00%	0.00%	0.00%	25849.78%	-69.94%	10.61%	-32.63%	2.93%	-27.49%	111.14%
Total	**-1.33%**	**1.25%**	**4.17%**	**5.19%**	**8.48%**	**7.15%**	**5.46%**	**6.87%**	**7.04%**	**9.42%**

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.

Property Tax Levy Growth by Taxing Unit Type, 1998-2019

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	$6,954,137,406	$8,696,387,395	$8,380,435,861	$28,176,465,862	$52,207,426,524
2016	$8,031,396,040	$9,027,417,995	$9,165,214,418	$29,854,848,665	$56,078,877,118
2017	$8,010,249,365	$9,533,695,367	$9,730,426,404	$32,132,603,529	$59,406,974,665
2018	$8,469,317,959	$10,036,617,900	$10,387,752,412	$34,876,943,526	$63,770,631,797
2019	$8,887,185,733	$11,000,571,285	$11,152,238,782	$36,246,476,295	$67,286,472,095
Average Annual Increase	**7.29%**	**6.37%**	**6.14%**	**5.43%**	**5.90%**

Source: Texas Comptroller of Public Accounts.

School District Rollback Election Results, 2018-2019

2018 Election Results		
School District	**County**	**Election Result**
Dawson ISD	Dawson	Ratified
Klein ISD	Harris	**Rolled Back**
Onalaska ISD	Polk	Ratified
Richards ISD	Grimes	Ratified
Spearman ISD	Hansford	Ratified
Oakwood ISD	Leon	Ratified
North Zulch ISD	Madison	Ratified
Olton ISD	Lamb	Ratified
Moody ISD	McLennan	Ratified
Tioga ISD	Grayson	Ratified
Springlake Earth ISD	Lamb	Ratified
Levelland ISD	Hockley	Ratified
Magnolia ISD	Montgomery	**Rolled Back**
South San Antonio ISD	Bexar	**Rolled Back**
Cayuga ISD	Anderson	Ratified
Sanford-Fritch ISD	Hutchinson	Ratified
Colmesneil ISD	Tyler	Ratified
Avery ISD	Red River	Ratified
Breckenridge ISD	Stephens	Ratified
Burnet CISD	Burnet	Ratified
Floresville ISD	Wilson	**Rolled Back**
Gonzales ISD	Gonzales	Ratified
Lancaster ISD	Dallas	Ratified
Lexington ISD	Lee	Ratified
Pampa ISD	Gray	Ratified
Pleasanton ISD	Atascosa	Ratified
Simms ISD	Bowie	Ratified
Union Hill ISD	Upshur	Ratified
West Hardin County CISD	Hardin	Ratified
Whitehouse ISD	Smith	Ratified
Madisonville CISD	Madison	Ratified
Azle ISD	Tarrant	Ratified
Cedar Hill ISD	Dallas	**Rolled Back**
Copperas Cove ISD	Coryell	Ratified
Duncanville ISD	Dallas	Ratified
Ennis ISD	Ellis	Ratified
Holliday ISD	Archer	Ratified

2019 Election Results		
School District	**County**	**Election Result**
Clarksville ISD	Red River	Approved
Sunnyvale ISD	Dallas	Approved
Crockett ISD	Houston	**Not approved**
Wichita Falls ISD	Wichita	Approved- **Declared Void by State**

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

Note: In 2019, a tax rate election is to approve an adopted tax rate that exceeds the voter-approval tax rate. Approved means that the majority of votes were cast to approve the adopted tax rate. Not approved means that the measure did not receive the majority of votes and the tax rate may not exceed the voter-approval tax rate.

School District Rollback Election Results, 2018-2019, Continued

2018 Election Results		
School District	County	Election Result
Keller ISD	Tarrant	Ratified
McAllen ISD	Hidalgo	Ratified
Klondike ISD	Dawson	Ratified
Balmorhea ISD	Reeves	Ratified
Caddo Mills ISD	Hunt	Ratified
Miami ISD	Roberts	Ratified
Dew ISD	Freestone	Ratified
Alvin ISD	Brazoria	Ratified
Charlotte ISD	Atascosa	Ratified
Clint ISD	El Paso	Ratified
Clyde CISD	Callahan	Ratified
Dallas ISD	Dallas	Ratified
Ector County ISD	Ector	Ratified
El Paso ISD	El Paso	Ratified
Fabens ISD	El Paso	Ratified
Frisco ISD	Victoria	Ratified
Granger ISD	Williamson	Ratified
Greenville ISD	Hunt	Ratified
McDade ISD	Bastrop	**Rolled Back**
Memphis ISD	Hall	Ratified
Palo Pinto ISD	Palo Pinto	Ratified
Pflugerville ISD	Travis	Ratified
Richardson ISD	Dallas	Ratified
San Felipe-Del Rio CISD	Val Verde	Ratified
Sweeny ISD	Brazoria	Ratified
Port Neches Groves	Jefferson	Ratified
Garrison ISD	Nacogdoches	Ratified
Hubbard ISD	Hill	Ratified

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

Note: In 2018, 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.