



Glenn Hegar
Texas Comptroller of Public Accounts

Taxes

Property Tax Assistance

2016 State Totals

Totals by Category

Category	2016 Local Value	2016 PTAD Value	2016 Value Assigned
A Single-Family Residences	1,311,112,085,231	1,335,603,475,215	1,311,793,304,258
B Multifamily Residences	158,078,286,430	161,564,011,091	158,097,014,228
C1 Vacant Lots	47,978,832,797	49,027,834,009	47,984,218,946
C2 Colonia Lots	117,843,233	117,843,233	117,843,233
D1 Real Prop. Qualified Acres	12,962,099,949	12,895,226,528	13,010,955,070
D2 Real Property Farm and Ranch	4,168,322,655	4,170,327,304	4,168,322,655

E Real Property - Non Qualified Acres	82,189,945,307	84,187,110,519	82,551,815,258
F1 Commercial Real	414,970,162,186	426,854,904,998	415,080,341,835
F2 Industrial Real	127,357,408,658	127,357,408,658	127,357,408,658
G Oil, Gas, & Minerals	64,149,757,979	63,518,800,927	64,143,342,124
J Utilities	71,272,300,591	72,702,541,418	71,291,932,002
L1 Commercial Personal	156,463,975,122	156,378,275,588	156,468,003,777
L2 Industrial Personal	121,983,043,033	121,983,043,033	121,983,043,033
M Mobile Homes & Other Personal	6,518,495,971	6,518,495,971	6,518,495,971
N Intangible Personal Property	183,111	183,111	183,111
O Residential Inventory	9,863,392,049	9,863,392,049	9,863,392,049
S Special Inventory	7,655,960,799	7,655,960,799	7,655,960,799
Subtotal	2,596,842,095,101	2,640,398,834,451	2,598,085,577,007
Less Total Deductions	368,925,377,239	375,248,153,805	369,132,193,469

Total Taxable Value	2,227,916,717,862	2,265,150,680,646	2,228,953,383,538
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Measures of a School District Wealth

Government Code Subsections 403.302 (J) and (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for Maintenance and Operations (M&O) tax purposes and for Interest and Sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable for M&O Purposes

PVS Deductions

T1	T2	T3	T4
2,277,514,949,134	2,228,953,383,538	2,255,021,964,223	2,206,460,398,627

Loss to the Additional \$10,000 Homestead Exemption	50% of the Loss to the Local Optional Percentage Homestead Exemption
48,561,565,596	22,492,984,911

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable for I&S Purposes

T7	T8	T9	T10
2,304,514,830,4 62	2,255,953,264,8 66	2,282,021,845,5 51	2,233,460,279,9 55

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

Deduction Detail

Deductions Allowed in PVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	126,559,978,203	126,559,978,203	126,559,978,203
Homestead - State-Mandated Over-65 or Disabled \$10,000	16,724,395,688	16,724,395,688	16,724,395,688
Homestead - 100% Disabled Or Unemployable Veterans	9,428,271,225	9,428,271,225	9,428,271,225
Homestead - Disabled Or Deceased Veterans	1,846,721,487	1,846,721,487	1,846,721,487
Homestead - Over-65 or Disabled Freeze Loss	88,281,640,021	93,684,419,696	88,467,567,533
Homestead - 10% Appraisal Cap Loss	41,691,754,890	42,611,751,781	41,712,643,608
Freeport	30,287,753,038	30,287,753,038	30,287,753,038
Pollution Control	10,031,115,983	10,031,115,983	10,031,115,983

Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	26,999,881,328	26,999,881,328	26,999,881,328
Tax Increment Financing	14,849,842,420	14,849,842,420	14,849,842,420
Low Income Housing, Counties Under 1.8 Million Pop	25,981,333	25,981,333	25,981,333
Solar and Wind-Powered	60,786,148	60,786,148	60,786,148
Deferred Taxes	1,895,251,516	1,895,251,516	1,895,251,516
Prorations	239,661,318	239,661,318	239,661,318
Home Donated by Charity to Disabled Veteran	2,342,641	2,342,641	2,342,641
Total Deductions Allowed in PVS	368,925,377,239	375,248,153,805	369,132,193,469