

Review & Analysis of DCAD Certified Total Reports, Property Taxes 2019 to 2025

DCAD Entity Code Category: Denton County (G01)

Spencer was hired as McClure's Deputy Chief Appraiser immediately after she became Chief Appraiser.

Spencer's first year with direct responsibility & participation in DCAD appraisal process & notices issued is 2020, making 2019 the base year for this analysis.

DCAD Taxable Value & Estimated Tax					Inflation Adjusted Taxable Value & Estimated Tax				Estimated Over-Taxation		
Year	Total Market Value	Taxable Market Value	Estimated Tax Rate	Estimated Property Tax	Inflation Rate (CPI)	Taxable Market Value	Estimated Tax Rate	Estimated Property Tax	Estimated Over Tax by Yr	% over	Cumulative Over-Taxation
2019	125,402,432,476	108,204,034,359	0.02	base year	0.0181	108,204,034,359	0.02	base year	base year		base year
2020	134,865,685,640	115,693,123,870	0.02	2,313,862,477	0.0123	109,534,943,982	0.02	2,190,698,880	123,163,598	6%	123,163,598
2021	147,700,043,813	127,010,590,822	0.02	2,540,211,816	0.0470	114,683,086,349	0.02	2,293,661,727	246,550,089	11%	369,713,687
2022	183,201,173,329	149,854,372,945	0.02	2,997,087,459	0.0800	123,857,733,257	0.02	2,477,154,665	519,932,794	21%	889,646,481
2023	226,645,332,214	177,207,953,929	0.02	3,544,159,079	0.0400	128,812,042,587	0.02	2,576,240,852	967,918,227	38%	1,857,564,708
2024	235,733,571,726	192,688,469,909	0.02	3,853,769,398	0.0320	132,934,027,950	0.02	2,658,680,559	1,195,088,839	45%	3,052,653,547
2025	251,703,639,640	207,352,205,545	0.02	4,147,044,111	0.0250	136,257,378,648	0.02	2,725,147,573	1,421,896,538	52%	4,474,550,085
Cumulative				19,396,134,340 100% taxed	0.2544			14,921,584,255 77% tax adjusted	4,474,550,085 23% tax over paid	30%	6 Year Total over 4.47 Billion

also see notes
in gray box

* 2023 and 2025 Compared to Base Year 2019

2023 vs 2019 *				2025 vs 2019 *				increases to value are minimally affected by count	
								DCAD Parcel Count	
DCAD Taxable Value Total, 2017	2019	108,204,034,359	100.00%	2019	108,204,034,359	100.00%		2019	478,418
Inflation	2019-2023	1.1974		2019-2025	1.2544			2025	463,241
Taxable Value, inflation adjusted to CY		129,563,510,741	119.74%		135,731,140,700	125.44%		chg	(15,177)
DCAD Current Year Taxable Market Value	2023	177,207,953,929	163.77%	2025	207,352,205,545	191.63%		as %	-3%
								minimal change in count	
Difference	Over-Valuation	47,644,443,188			71,621,064,845			DCAD Taxable Value	
		0.02			0.02			2019	108,204,034,359
	Over-Taxation	952,888,864			1,432,421,297			2025	207,352,205,545
		952.8 Million			1.43 Billion			chg	99,148,171,186
								as %	91.63%
								value almost doubled	

* This analysis calculation estimates over-valuation & over-taxation of a single year vs the base year, 2023 vs 2019 & 2025 vs 2019, not the cumulative.