

TESTIMONY TO THE SENATE COMMITTEE ON LOCAL GOVERNMENT: SENATE BILL 9

BY **James Quintero**, Texas Public Policy Foundation
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Mr. Chairman and members of the Committee,

My name is James Quintero, and I represent the Texas Public Policy Foundation, a free-market institute headquartered in Austin, Texas. Thank you for the opportunity to address the committee this morning on the merits of Senate Bill (SB) 9, which proposes to reduce the voter-approval tax rate (VATR) for certain taxing units from 3.5% to 2.5% annually.

An examination of Texas' current fiscal environment suggests that there are at least 3 reasons to consider supporting the proposed legislation before the committee today.

First, SB 9 promotes consistency and uniformity in the Tax Code. Under current law, taxing units' property tax revenue growth is generally constrained by one of the following limitations:

- **2.5% Automatic Election Trigger:** For independent school districts (ISDs), the growth of Tier 1 maintenance and operations (M&O) revenue "has been generally limited to 2.5 percent per year; however, a school district can opt to increase its Tier 2 rate with voter approval, up to certain limits" ([Julot et al., 2023](#)). In the event that trustees adopt a tax rate that exceeds the VATR, then "a school district must automatically hold a tax rate ratification election (TRE)" on the uniform November election date for the tax year ([Texas Comptroller of Public Accounts, n.d.](#)).
- **3.5% Automatic Election Trigger:** For certain cities, counties, and special purpose districts (SPDs), the VATR limits property tax revenue growth to "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" ([Texas Comptroller of Public Accounts, n.d.](#)).
- **8% Petition Election Trigger:** For certain small, low tax rate cities¹ and special taxing units², the revenue

¹ Municipalities proposing a tax rate of 2.5 cents or less are permitted to continue calculating the VATR using 8%.

² [Sec. 26.012 \(19\) \(A – C\)](#) of the Texas Tax Code defines a special taxing unit as: "(A) a taxing unit, other than a school district, for which maintenance and operations tax rate proposed for the current tax year is 2.5 cents or less per \$100 of taxable value; (B) a junior college district; or (C) a hospital district."

limitation allows for “an extra eight percent increase for operations” ([Texas Comptroller of Public Accounts, n.d.](#)). If a governing body seeks to adopt a tax rate that exceeds the VATR, then residents have the ability to petition to hold an election to challenge the proposed rate and potentially reduce it.

While the establishment of these 3 separate tiers in 2019³ provides important taxpayer protections, slows the growth of local government, and promotes greater public participation in the tax rate-setting process, holding different political subdivision types to differing standards creates the potential for public confusion and complication.

To mitigate this issue, SB 9 proposes to take a step toward the development of one, low standard “by reducing the voter-approval tax rate multiplier primarily for counties and municipalities above 30,000 from 3.5 percent to 2.5 percent” ([SB 9 Bill Analysis, 2025, p. 1](#)). As a consequence of this simplification, policymakers can abate some of the system’s complications and enable the public to more quickly understand the situation.

Second, SB 9 promises to slow the erosion of state-level tax relief and better preserve the Texas Legislature’s intent.

Since 2019, the Legislature has committed substantial resources toward reducing property tax bills through tax rate compression and increasing the residence homestead exemption. However, the legislature’s tax relief efforts have been largely frustrated by the excesses of local government, which commonly assume the form of rate hikes, voter-approval tax rate elections (VATREs), bond propositions, and certificates of obligation (COs).

As a consequence of the current loose local environment, the average Texan has not experienced state-directed tax relief in full. Instead, only some small portion of relief has reached its intended target, i.e., the taxpayer. Meanwhile, the monies intercepted by local governments have been utilized to facilitate spending growth beyond what would have otherwise occurred. In a sense, local governments have turned state-directed tax relief into an indirect subsidy.

In light of these developments, critical conservative-minded reforms, like SB 9, should be considered to bolster affordability, impose fiscal discipline, and preserve the tax savings that the legislature provides to Texas taxpayers.

Third, SB 9’s implementation could help better align certain tax-related factors.

For instance, I gathered select characteristics from the Annual Comprehensive Financial Reports for the top 10 most populous cities and counties over a 10-year time horizon, including tax levies, population, total tax rates, and taxable values. A complete list of this data can be found in Appendices A and B. Based on this historical data, here are some high-level observations about individual taxing units and overall trends.

³ In 2019, the 86th Texas Legislature enacted HB 3 ([2019](#)) and SB 2 ([2019](#)), in part, to impose the 2.5% and 3.5% revenue limitations, respectively.

- **Tax Levies:** Among the top 10 most populous municipalities, tax levy growth ranged from a low of 34.5% (Houston) to a high of 120.9% (Austin). The average 10-year tax levy increase rate among all 10 municipalities was nearly 80%.

Among the top 10 most populous counties, tax levy growth ranged from a low of 50.1% (Tarrant) to a high of 114.6% (Fort Bend). The average 10-year tax levy increase rate among all 10 counties was approximately 75%.

- **Population:** Among the top 10 most populous municipalities, population growth ranged from a low of -1% (Corpus Christi) to a high of 20% (Ft. Worth). The average 10-year population increase among all 10 municipalities was 7.5%.

Among the top 10 most populous counties, population growth ranged from a low of 3% (Dallas) to a high of 41% (Denton). The average 10-year population increase among all 10 counties was 17.5%.

- **Total Tax Rates:** Among the top 10 most populous municipalities, tax rate changes ranged from a low of -21.3% (Ft. Worth) to a high of 17% (El Paso). The average 10-year tax rate change among all 10 municipalities was -6.5%.

Among the top 10 most populous counties, tax rate changes ranged from a low of -33.6% (Collin) to a high of 1.4% (El Paso). The average 10-year tax rate change among all 10 counties was -17.6%.

- **Taxable Values:** Among the top 10 most populous municipalities, taxable value increases ranged from a low of 49.7% (El Paso) to a high of 152% (Ft. Worth). The average 10-year taxable value change among all 10 municipalities was 100.3%.

Among the top 10 most populous counties, taxable value increases ranged from a low of 65.7% (El Paso) to a high of 206.3% (Denton). The average 10-year taxable value change among all 10 municipalities was 123.9%.

Broadly, what the data reveals is that fast-growing tax levies are outstripping relatively stagnant population growth by a significant margin, signaling that local governments could be taking in more income than is necessary to service residents. Additionally, tax rates are experiencing some modest decline, but it is not nearly enough to offset the huge spike in property value growth.

The passage of SB 9 could help to bring some of these aspects to better alignment and do more to ensure that our cities and counties are taking in only what they need.

For those reasons, I ask the committee today to look favorably on SB 9.

Thank you for your time, and I look forward to answering any questions that you may have. ■

REFERENCES

HB 3. Enrolled. 86th Texas Legislature. Regular. (2019). <https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB3>

Julot, M., Pryor, S., & Vasquez, B. (2023). *Property tax cuts as large as Texas*. Texas Comptroller of Public Accounts. <https://comptroller.texas.gov/economy/fiscal-notes/archive/2023/dec/proptax.php>

SB 2. Enrolled. 86th Texas Legislature. Regular. (2019). <https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB2>

Texas Comptroller of Public Accounts. (n.d.). *Truth-in-taxation: Tax rate adoption*. Retrieved July 31, 2025, from <https://comptroller.texas.gov/taxes/property-tax/truth-in-taxation/index.php>

APPENDIX A: SELECT CHARACTERISTICS FOR TEXAS' 10 MOST POPULOUS TEXAS CITIES

CITY OF HOUSTON								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$1,074,070,000	-	2,238,653	-	\$0.60112	-	\$187,196,000,000	-
2016	\$1,099,411,000	2.4%	2,283,616	2%	\$0.58642	-2.45%	\$203,977,000,000	9.0%
2017	\$1,152,420,000	4.8%	2,306,360	1.0%	\$0.58421	-0.38%	\$220,693,000,000	8.2%
2018	\$1,172,313,000	1.7%	2,313,079	0.3%	\$0.58831	0.7%	\$227,519,000,000	3.1%
2019	\$1,195,949,000	2%	2,314,478	0.1%	\$0.56792	-3.47%	\$229,630,000,000	0.9%
2020	\$1,222,846,000	2.2%	2,315,720	0.1%	\$0.56184	-1.07%	\$244,291,000,000	6.4%
2021	\$1,269,935,000	3.9%	2,300,027	-0.7%	\$0.54731	-2.59%	\$258,180,000,000	5.7%
2022	\$1,283,942,000	1.1%	2,288,250	-0.5%	\$0.53364	-2.5%	\$262,700,000,000	1.8%
2023	\$1,337,128,000	4.1%	2,302,878	0.6%	\$0.51919	-2.71%	\$285,266,988,000	8.6%
2024	\$1,444,942,000	8.1%	2,314,157	0.5%	\$0.51919	0%	\$315,757,117,000	10.7%
TOTAL (2015-2024)		34.5%		3%		-13.6%		68.7%

Source: [Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024](#)

CITY OF SAN ANTONIO								
FY	Total Tax Levy	% Change	Population*	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$442,164,000	-	1,469,824	-	\$0.56569	-	\$79,230,253,000	-
2016	\$489,748,000	10.8%	1,492,494	1.5%	\$0.55827	-1.31%	\$89,341,511,000	12.8%
2017	\$535,505,000	9.3%	1,511,913	1.3%	\$0.55827	0%	\$98,190,156,000	9.9%
2018	\$573,757,000	7.1%	1,532,212	1.3%	\$0.55827	0%	\$105,670,286,000	7.6%
2019	\$611,672,000	6.6%	1,547,250	1.0%	\$0.55827	0%	\$113,117,850,000	7.0%
2020	\$644,999,000	5.4%	1,434,625	-7.3%	\$0.55827	0%	\$119,327,716,000	5.5%
2021	\$675,376,000	4.7%	1,451,863	1.2%	\$0.55827	0%	\$125,464,363,000	5.1%
2022	\$698,694,000	3.5%	1,481,496	2.0%	\$0.55827	0%	\$130,578,802,000	4.1%
2023	\$750,299,000	7.4%	1,495,312	0.9%	\$0.54161	-2.98%	\$141,663,960,000	8.5%
2024	\$804,435,000	7.2%	1,526,656	2.1%	\$0.541509	-0.02%	\$150,943,884,000	6.6%
TOTAL (2015-2024)		81.9%		3.9%		-4.3%		90.5%

Source: [Annual Comprehensive Financial Report & Other Reports: Fiscal Year-Ended September 30, 2024](#)

*2024 population statistic from the U.S. Census Bureau.

CITY OF DALLAS								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$742,312,000	-	1,244,270	-	\$0.797	-	\$93,138,210,000	-
2016	\$799,542,000	7.7%	1,257,730	1.1%	\$0.797	0%	\$100,318,937,000	7.7%
2017	\$863,783,000	8%	1,270,170	1.0%	\$0.7825	-1.82%	\$110,387,629,000	10.0%
2018	\$923,328,000	6.9%	1,286,380	1.3%	\$0.7804	-0.27%	\$118,314,677,000	7.2%
2019	\$1,010,339,000	9.4%	1,301,970	1.2%	\$0.7767	-0.47%	\$130,080,986,000	9.9%
2020	\$1,089,085,000	7.8%	1,330,612	2.2%	\$0.7766	-0.01%	\$140,237,632,000	7.8%
2021	\$1,158,134,000	6.3%	1,304,379	-2.0%	\$0.7763	-0.04%	\$147,443,517,000	5.1%
2022	\$1,203,409,000	3.9%	1,300,239	-0.3%	\$0.7733	-0.39%	\$155,938,192,000	5.8%
2023	\$1,332,142,000	10.7%	1,300,642	0.0%	\$0.7458	-3.56%	\$179,433,592,000	15.1%
2024	\$1,439,121,000	8%	1,299,553	-0.1%	\$0.7357	-1.35%	\$198,272,090,000	10.5%
TOTAL (2015-2024)		93.9%		4%		-7.7%		112.9%

Source: [Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2024](#)

CITY OF AUSTIN								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$474,418,331	-	899,119	-	\$0.4809	-	\$98,652,179,430	-
2016	\$507,203,935	6.9%	925,491	2.9%	\$0.4589	-4.57%	\$110,526,026,399	12.0%
2017	\$553,891,970	9.2%	946,080	2.2%	\$0.4418	-3.73%	\$125,371,654,656	13.4%
2018	\$615,686,143	11.2%	963,797	1.9%	\$0.4448	0.68%	\$138,418,647,260	10.4%
2019	\$669,905,468	8.8%	980,886	1.8%	\$0.4403	-1.01%	\$152,147,505,769	9.9%
2020	\$731,975,092	9.3%	992,631	1.2%	\$0.4431	0.64%	\$165,194,107,887	8.6%
2021	\$942,543,964	28.8%	1,003,160	1.1%	\$0.5335	20.40%	\$176,671,783,309	6.9%
2022	\$981,564,804	4.1%	1,015,470	1.2%	\$0.541	1.41%	\$181,435,268,760	2.7%
2023	\$1,003,566,923	2.2%	1,030,470	1.5%	\$0.4627	-14.47%	\$216,893,650,976	19.5%
2024	\$1,048,218,982	4.4%	1,054,127	2.3%	\$0.4458	-3.65%	\$234,256,551,594	8.0%
TOTAL (2015-2024)		120.9%		17%		-7.3%		137.5%

Source: [Annual Comprehensive Financial Report for the fiscal year ended September 30, 2024](#)

CITY OF FT. WORTH								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$402,370,000	-	812,553	-	\$0.855	-	\$45,931,092,000	-
2016	\$424,203,000	5.4%	836,969	3.0%	\$0.855	0%	\$49,659,742,000	8.1%
2017	\$453,954,000	7%	855,897	2.3%	\$0.835	-2.34%	\$49,704,978,000	0.1%
2018	\$488,093,000	7.5%	876,060	2.4%	\$0.805	-3.59%	\$60,950,027,000	22.6%
2019	\$527,508,000	8.1%	895,008	2.2%	\$0.785	-2.48%	\$67,584,971,000	10.9%
2020	\$570,801,000	8.2%	909,585	1.6%	\$0.7475	-4.78%	\$76,994,164,000	13.9%
2021	\$606,080,000	6.2%	918,915	1.0%	\$0.7475	0%	\$79,878,187,000	3.7%
2022	\$633,952,000	4.6%	935,508	1.8%	\$0.7325	-2.01%	\$87,373,929,000	9.4%
2023	\$708,681,000	11.8%	956,709	2.3%	\$0.7125	-2.73%	\$100,073,540,000	14.5%
2024	\$766,805,000	8.2%	978,468	2.3%	\$0.6725	-5.61%	\$115,730,642,000	15.6%
TOTAL (2015-2024)		90.6%		20%		-21.3%		152.0%

Source: [Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2024](#)

CITY OF EL PASO								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$226,255,569	-	679,036	-	\$0.699784	-	\$32,747,144,861	-
2016	\$237,629,167	5%	681,124	0.3%	\$0.729725	4.28%	\$33,122,336,852	1.1%
2017	\$251,319,468	5.8%	683,080	0.3%	\$0.759656	4.1%	\$33,774,165,835	2.0%
2018	\$270,057,007	7.5%	683,577	0.1%	\$0.803433	5.76%	\$34,300,055,358	1.6%
2019	\$296,596,993	9.8%	682,669	-0.1%	\$0.843332	4.97%	\$35,707,774,945	4.1%
2020	\$329,671,189	11.2%	691,610	1.3%	\$0.907301	7.59%	\$36,846,716,551	3.2%
2021	\$338,770,282	2.8%	694,033	0.4%	\$0.907301	0%	\$38,264,456,236	3.8%
2022	\$357,525,330	5.5%	678,415	-2.3%	\$0.907301	0%	\$39,889,676,712	4.2%
2023	\$381,249,358	6.6%	677,456	-0.1%	\$0.862398	-4.95%	\$45,192,206,073	13.3%
2024	\$397,174,433	4.2%	678,958	0.2%	\$0.818875	-5.05%	\$49,036,805,366	8.5%
TOTAL (2015-2024)		75.5%		0%		17.0%		49.7%

Source: [Annual Comprehensive Financial Report for the Fiscal Year Ended August 31, 2024](#)

CITY OF ARLINGTON								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$120,592,214	-	379,716	-	\$0.648	-	\$18,905,766,000	-
2016	\$124,591,144	3.3%	383,899	1.1%	\$0.6448	-0.49%	\$19,601,364,000	3.7%
2017	\$134,181,351	7.7%	388,225	1.1%	\$0.6398	-0.78%	\$21,379,081,000	9.1%
2018	\$146,675,357	9.3%	392,462	1.1%	\$0.6348	-0.78%	\$23,503,192,000	9.9%
2019	\$159,006,103	8.4%	395,477	0.8%	\$0.624	-1.7%	\$25,921,882,000	10.3%
2020	\$173,123,630	8.9%	394,266	-0.3%	\$0.6225	-0.24%	\$29,238,010,000	12.8%
2021	\$180,533,780	4.3%	393,420	-0.2%	\$0.6198	-0.43%	\$30,036,634,000	2.7%
2022	\$187,661,342	3.9%	399,560	1.6%	\$0.5998	-3.23%	\$31,664,723,000	5.4%
2023	\$202,978,970	8.2%	405,420	1.5%	\$0.5998	0%	\$35,737,311,000	12.9%
2024	\$225,558,777	11.1%	411,167	1.4%	\$0.5998	0%	\$40,985,245,000	14.7%
TOTAL (2015-2024)		87%		8%		-7.4%		116.8%

Source: [2024 Annual Comprehensive Financial Report Year Ended September 30, 2024](#)

CITY OF CORPUS CHRISTI								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$96,965,649	-	320,434	-	\$0.585264	-	\$16,969,100,717	-
2016	\$107,540,358	10.9%	324,074	1.1%	\$0.606264	3.59%	\$18,344,955,055	8.1%
2017	\$113,974,583	6%	325,733	0.5%	\$0.606264	0%	\$19,517,112,807	6.4%
2018	\$118,415,210	3.9%	325,605	0.0%	\$0.606264	0%	\$20,308,463,120	4.1%
2019	\$124,835,508	5.4%	326,554	0.3%	\$0.626264	3.3%	\$21,009,414,198	3.5%
2020	\$134,097,076	7.4%	326,586	0.0%	\$0.646264	3.19%	\$21,859,552,987	4.0%
2021	\$138,954,217	3.6%	317,863	-2.7%	\$0.646264	0%	\$22,426,222,884	2.6%
2022	\$147,421,502	6.1%	317,773	0.0%	\$0.646264	0%	\$23,998,863,877	7.0%
2023	\$159,924,883	8.5%	316,239	-0.5%	\$0.620261	-4.02%	\$27,251,513,262	13.6%
2024	\$172,695,731	8%	316,595	0.1%	\$0.599774	-3.3%	\$30,918,916,126	13.5%
TOTAL (2015-2024)		78.1%		-1%		2.5%		82.2%

Source: [Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2024](#)

CITY OF PLANO								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$139,575,321	-	273,600	-	\$0.4886	-	\$28,832,885,675	-
2016	\$151,033,590	8.2%	276,700	1.1%	\$0.4886	0%	\$31,280,010,953	8.5%
2017	\$161,973,421	7.2%	279,100	0.9%	\$0.4786	-2.05%	\$34,352,527,039	9.8%
2018	\$179,305,578	10.7%	282,700	1.3%	\$0.4686	-2.09%	\$39,066,059,755	13.7%
2019	\$191,830,572	7%	285,300	0.9%	\$0.4603	-1.77%	\$42,722,086,775	9.4%
2020	\$196,275,097	2.3%	287,500	0.8%	\$0.4482	-2.63%	\$45,074,890,034	5.5%
2021	\$202,492,736	3.2%	288,100	0.2%	\$0.4482	0%	\$46,564,855,153	3.3%
2022	\$205,542,622	1.5%	291,200	1.1%	\$0.4465	-0.38%	\$47,692,308,621	2.4%
2023	\$211,354,645	2.8%	292,930	0.6%	\$0.4176	-6.47%	\$51,981,494,209	9.0%
2024	\$230,268,017	8.9%	294,152	0.4%	\$0.4176	0%	\$57,421,497,071	10.5%
TOTAL (2015-2024)		65%		8%		-14.5%		99.2%

Source: [2024 Annual Comprehensive Financial Report for Fiscal Year Ended September 30, 2024](#)

CITY OF LUBBOCK								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$71,916,404	-	241,233	-	\$0.5224	-	\$14,101,575,930	-
2016	\$78,237,757	8.8%	243,736	1%	\$0.53802	2.99%	\$15,371,892,926	9.0%
2017	\$83,561,044	6.8%	252,506	3.6%	\$0.53802	0%	\$16,493,841,213	7.3%
2018	\$88,363,187	5.7%	253,783	0.5%	\$0.53802	0%	\$17,409,762,273	5.6%
2019	\$94,688,617	7.2%	255,067	0.5%	\$0.54802	1.86%	\$18,264,340,394	4.9%
2020	\$100,736,320	6.4%	257,615	1.0%	\$0.55802	1.82%	\$19,454,841,464	6.5%
2021	\$101,459,830	0.7%	261,675	1.6%	\$0.54157	-2.95%	\$20,378,258,195	4.7%
2022	\$104,625,208	3.1%	261,675	0%	\$0.52323	-3.39%	\$21,650,185,111	6.2%
2023	\$109,963,490	5.1%	269,814	3.1%	\$0.47676	-8.88%	\$24,505,019,316	13.2%
2024	\$123,109,846	12%	269,814	0%	\$0.48016	0.71%	\$27,296,949,588	11.4%
TOTAL (2015-2024)		71.2%		12%		-8.1%		93.6%

Source: [Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2024](#)

APPENDIX B: SELECT CHARACTERISTICS FOR TEXAS' 10 MOST POPULOUS TEXAS COUNTIES

HARRIS COUNTY								
FY	Total Tax Levy*	% Change	Population	% Change	Total Tax Rate**	% Change	Taxable Value***	% Change
2015	\$1,551,761,000	-	4,441,370	-	\$0.62998	-	\$350,425,713,000	-
2016	\$1,740,493,000	12.2%	4,538,028	2.2%	\$0.62998	0%	\$391,521,792,000	11.7%
2017	\$1,870,249,000	7.5%	4,589,928	1.1%	\$0.62998	0%	\$421,438,862,000	7.6%
2018	\$1,943,122,000	3.9%	4,652,980	1.4%	\$0.62998	0%	\$436,392,684,000	3.5%
2019	\$1,876,194,222	-3.4%	4,698,619	1%	\$0.62998	0%	\$448,414,364,000	2.8%
2020	\$2,093,436,000	11.6%	4,713,325	0.3%	\$0.6117	-2.9%	\$482,200,998,000	7.5%
2021	\$2,128,048,000	1.7%	4,746,600	0.7%	\$0.5992	-2.04%	\$504,850,540,000	4.7%
2022	\$2,122,382,000	-0.3%	4,728,030	-0.4%	\$0.58135	-2.98%	\$517,754,852,000	2.6%
2023	\$2,157,230,000	1.6%	4,780,913	1.1%	\$0.53058	-8.73%	\$578,808,817,000	11.8%
2024	\$2,454,773,000	13.8%	4,826,539	1%	\$0.53029	-0.05%	\$643,583,023,000	11.2%
TOTAL (2015-2024)		58.2%		9%		-15.8%		83.7%

Source: [Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2024](#)

*2015 total tax levy figure from 2023 ACFR. Total tax levy includes Harris County and flood control district.

**The total tax rate includes rates set by county officials for Harris County, the flood control district, the port of Houston Authority, & the hospital district.

***2015 total taxable value from 2023 ACFR.

DALLAS COUNTY								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$994,453,000	-	2,518,638	-	\$0.5291	-	\$212,019,082,000	-
2016	\$1,079,042,000	8.5%	2,553,385	1.4%	\$0.5225	-1.25%	\$234,902,414,000	10.8%
2017	\$1,153,255,000	6.9%	2,513,054	-1.6%	\$0.5225	0%	\$252,142,781,000	7.3%
2018	\$1,263,117,000	9.5%	2,618,148	4.2%	\$0.5225	0%	\$280,850,606,000	11.4%
2019	\$1,328,975,000	5.2%	2,637,772	0.7%	\$0.5126	-1.89%	\$304,062,931,000	8.3%
2020	\$1,316,106,000	-1%	2,635,516	-0.1%	\$0.50584	-1.32%	\$308,504,346,000	1.5%
2021	\$1,393,624,000	5.9%	2,613,539	-0.8%	\$0.48295	-4.53%	\$337,907,778,000	9.5%
2022	\$1,508,806,000	8.3%	2,586,050	-1.1%	\$0.45374	-6.05%	\$397,904,097,000	17.8%
2023	\$1,618,320,000	7.3%	2,600,840	0.6%	\$0.43522	-4.08%	\$447,933,898,000	12.6%
2024	\$1,743,274,000	7.7%	2,606,358	0.2%	\$0.4275	-1.77%	\$504,647,938,000	12.7%
TOTAL (2015-2024)		75.3%		3%		-19.2%		138%

Source: [Annual Comprehensive Financial Report: Report for the Year Ended September 30, 2024](#)

TARRANT COUNTY								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$354,272,000	-	1,959,449	-	\$0.264	-	\$135,294,660,000	-
2016	\$368,922,000	4.1%	1,991,639	1.6%	\$0.264	0%	\$141,059,427,000	4.3%
2017	\$387,855,000	5.1%	2,023,985	1.6%	\$0.254	-3.79%	\$154,691,539,000	9.7%
2018	\$409,336,000	5.5%	2,057,926	1.7%	\$0.244	-3.94%	\$170,588,598,000	10.3%
2019	\$427,161,000	4.4%	2,092,419	1.7%	\$0.234	-4.1%	\$186,193,146,000	9.1%
2020	\$471,596,000	10.4%	2,110,640	0.9%	\$0.234	0%	\$206,791,400,000	11.1%
2021	\$492,857,000	4.5%	2,144,653	1.6%	\$0.234	0%	\$216,905,371,000	4.9%
2022	\$505,505,000	2.6%	2,170,962	1.2%	\$0.229	-2.14%	\$227,907,373,000	5.1%
2023	\$555,148,000	9.8%	2,188,951	0.8%	\$0.224	-2.18%	\$256,881,072,000	12.7%
2024	\$531,640,000	-4.2%	2,224,584	1.6%	\$0.1945	-13.17%	\$279,256,539,000	8.7%
TOTAL (2015-2024)		50.1%		14%		-26.3%		106.4%

Source: [Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2024](#)

BEXAR COUNTY								
FY	Total Tax Levy*	% Change	Population	% Change	Total Tax Rate**	% Change	Taxable Values	% Change
2015	\$346,544,275	-	1,897,753	-	\$0.3145	-	\$112,155,491,718	-
2016	\$388,928,426	12.2%	1,928,680	1.6%	\$0.3145	0%	\$127,819,594,631	14.0%
2017	\$418,202,214	7.5%	1,958,578	1.6%	\$0.30895	-1.76%	\$140,024,361,173	9.5%
2018	\$440,307,022	5.3%	1,986,049	1.4%	\$0.304097	-1.57%	\$150,933,852,946	7.8%
2019	\$465,180,529	5.6%	1,986,049	0.0%	\$0.301097	-0.99%	\$161,131,453,490	6.8%
2020	\$495,511,751	6.5%	2,003,554	0.9%	\$0.301097	0%	\$172,332,699,081	7.0%
2021	\$521,795,188	5.3%	2,009,324	0.3%	\$0.301097	0%	\$182,629,182,936	6.0%
2022	\$545,741,199	4.6%	2,028,236	0.9%	\$0.299999	-0.36%	\$191,621,280,326	4.9%
2023	\$584,459,611	7.1%	2,059,430	1.5%	\$0.299999	0%	\$205,255,689,260	7.1%
2024	\$653,033,126	11.7%	2,087,679	1.4%	\$0.299999	0%	\$229,665,909,400	11.9%
TOTAL (2015-2024)		88.4%		10%		-4.6%		104.8%

Source: [Annual Comprehensive Financial Report: Fiscal Year Ended September 30, 2024](#)

* The total tax levy includes General, Flood, and Debt revenues.

** The total tax rate includes General and Flood rates.

TRAVIS COUNTY								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate*	% Change	Taxable Values	% Change
2015	\$544,667,529	-	1,148,867	-	\$0.4572	-	\$119,349,287,000	-
2016	\$569,447,698	4.5%	1,178,949	2.6%	\$0.4177	-8.64%	\$136,576,107,000	14.4%
2017	\$592,964,911	4.1%	1,206,333	2.3%	\$0.3845	-7.95%	\$154,502,261,000	13.1%
2018	\$627,580,085	5.8%	1,231,806	2.1%	\$0.3695	-3.90%	\$170,075,832,000	10.1%
2019	\$666,375,555	6.2%	1,256,776	2.0%	\$0.3546	-4.03%	\$188,122,488,000	10.6%
2020	\$755,367,986	13.4%	1,290,188	2.7%	\$0.369893	4.31%	\$204,546,697,000	8.7%
2021	\$813,342,587	7.7%	1,302,956	1.0%	\$0.374959	1.37%	\$217,252,315,000	6.2%
2022	\$840,386,932	3.3%	1,318,775	1.2%	\$0.357765	-4.59%	\$235,068,848,000	8.2%
2023	\$911,305,600	8.4%	1,336,643	1.4%	\$0.318539	-10.96%	\$286,348,059,000	21.8%
2024	\$959,332,760	5.3%	1,355,887	1.4%	\$0.304955	-4.26%	\$314,838,877,000	9.9%
TOTAL (2015-2024)		76.1%		18%		-33.3%		163.8%

Source: [Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2024](#)

* The total tax rate includes Travis County and Travis County Bee Cave Road District No. 1.

COLLIN COUNTY								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$200,571,000	-	885,241	-	\$0.225	-	\$96,807,570	-
2016	\$212,130,000	5.8%	914,127	3.3%	\$0.2084	-7.38%	\$109,041,422	12.6%
2017	\$219,829,000	3.6%	939,585	2.8%	\$0.19225	-7.75%	\$124,035,907	13.8%
2018	\$232,110,000	5.6%	969,603	3.2%	\$0.18079	-5.96%	\$138,427,327	11.6%
2019	\$242,175,000	4.3%	1,005,146	3.7%	\$0.17495	-3.23%	\$149,632,277	8.1%
2020	\$251,866,000	4%	1,034,730	2.9%	\$0.17253	-1.38%	\$157,051,906	5.0%
2021	\$267,532,000	6.2%	1,064,465	2.9%	\$0.16809	-2.57%	\$167,755,086	6.8%
2022	\$273,655,000	2.3%	1,109,462	4.2%	\$0.15244	-9.31%	\$196,328,281	17.0%
2023	\$283,484,000	3.6%	1,158,696	4.4%	\$0.14934	-2.03%	\$225,503,440	14.9%
2024	\$331,516,000	16.9%	1,195,359	3.2%	\$0.14934	0%	\$251,108,781	11.4%
TOTAL (2015-2024)		65.3%		35%		-33.6%		159.4%

Source: [Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2024](#)

DENTON COUNTY								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$174,610,684	-	734,940	-	\$0.2722	-	\$62,780,755,594	-
2016	\$186,443,580	6.8%	784,840	6.8%	\$0.262	-3.75%	\$70,981,151,843	13.1%
2017	\$197,296,561	5.8%	814,560	3.8%	\$0.24841	-5.19%	\$79,444,047,113	11.9%
2018	\$212,232,505	7.6%	836,210	2.7%	\$0.23781	-4.27%	\$88,330,714,230	11.2%
2019	\$222,895,835	5%	859,064	2.7%	\$0.22557	-5.15%	\$98,442,492,084	11.4%
2020	\$244,943,498	9.9%	915,673	6.6%	\$0.22528	-0.13%	\$108,204,034,359	9.9%
2021	\$256,898,504	4.9%	933,220	1.9%	\$0.22499	-0.13%	\$115,693,123,870	6.9%
2022	\$291,055,223	13.3%	976,720	4.7%	\$0.23309	3.6%	\$141,117,246,560	22.0%
2023	\$322,167,656	10.7%	1,010,705	3.5%	\$0.21754	-6.67%	\$125,026,668,659	-11.4%
2024	\$333,255,674	3.4%	1,037,646	2.7%	\$0.18949	-12.89%	\$192,302,644,949	53.8%
TOTAL (2015-2024)		90.9%		41%		-30.4%		206.3%

Source: [Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2024](#)

FORT BEND COUNTY								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate*	% Change	Taxable Values	% Change
2015	\$225,403,274	-	715,260	-	\$0.49476	-	\$45,576,901,817	-
2016	\$259,194,305	15%	744,489	4.1%	\$0.486	-1.77%	\$53,358,083,200	17.1%
2017	\$276,051,133	6.5%	768,258	3.2%	\$0.474	-2.47%	\$58,247,212,423	9.2%
2018	\$293,391,101	6.3%	789,269	2.7%	\$0.469	-1.05%	\$63,301,599,549	8.7%
2019	\$307,093,744	4.7%	812,737	3%	\$0.464	-1.07%	\$66,366,157,509	4.8%
2020	\$324,863,790	5.8%	829,036	2%	\$0.46	-0.86%	\$70,518,888,075	6.3%
2021	\$340,296,412	4.8%	860,124	3.7%	\$0.45321	-1.48%	\$75,326,807,327	6.8%
2022	\$366,755,717	7.8%	889,146	3.4%	\$0.4528	-0.09%	\$80,971,563,952	7.5%
2023	\$431,554,485	17.7%	918,168	3.3%	\$0.4512	-0.35%	\$96,204,335,965	18.8%
2024	\$483,718,868	12.1%	944,637	2.9%	\$0.4389	-2.73%	\$109,912,592,450	14.2%
TOTAL (2015-2024)		114.6%		32%		-11.3%		141.2%

Source: [Annual Comprehensive Finance Report for the Year Ended September 30, 2024](#)

* The total tax rate includes Ft. Bend County and the Fort Bend County Drainage District

HIDALGO COUNTY								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2014	\$163,168,241	-	831,073	-	\$0.59	-	\$27,911,368,187	-
2015	\$167,256,802	2.5%	842,304	1.4%	\$0.59	0%	\$28,613,115,990	2.5%
2016	\$178,719,088	6.9%	849,843	0.9%	\$0.59	0%	\$30,650,388,814	7.1%
2017	\$189,038,466	5.8%	860,661	1.3%	\$0.59	0%	\$32,436,704,063	5.8%
2018	\$193,338,421	2.3%	865,939	0.6%	\$0.58	-1.69%	\$33,736,389,208	4.0%
2019	\$203,193,192	5.1%	868,707	0.3%	\$0.58	0%	\$35,459,441,332	5.1%
2020	\$211,067,372	3.9%	875,200	0.7%	\$0.575	-0.86%	\$37,175,996,727	4.8%
2021	\$220,338,129	4.4%	880,356	0.6%	\$0.575	0%	\$38,974,290,194	4.8%
2022	\$235,088,870	6.7%	888,367	0.9%	\$0.575	0%	\$41,834,185,649	7.3%
2023	\$264,653,740	12.6%	898,471	1.1%	\$0.575	0%	\$47,276,003,593	13.0%
TOTAL (2014-2023)		62.2%		8%		-2.5%		69.4%

Source: [Annual Comprehensive Financial Report for the Year Ended December 31, 2023](#)

EL PASO COUNTY								
FY	Total Tax Levy	% Change	Population	% Change	Total Tax Rate	% Change	Taxable Values	% Change
2015	\$169,343,000	-	836,000	-	\$0.452694	-	\$37,373,955,000	-
2016	\$174,190,000	2.9%	838,000	0.2%	\$0.452694	0%	\$38,444,437,000	2.9%
2017	\$178,399,000	2.4%	840,000	0.2%	\$0.452694	0%	\$39,353,978,000	2.4%
2018	\$181,707,000	1.9%	841,000	0.1%	\$0.452694	0%	\$40,302,034,000	2.4%
2019	\$189,944,000	4.5%	841,000	0.0%	\$0.447819	-1.08%	\$42,356,155,000	5.1%
2020	\$216,037,000	13.7%	839,000	-0.2%	\$0.488997	9.2%	\$44,117,032,000	4.2%
2021	\$225,062,000	4.2%	866,000	3.2%	\$0.488997	0%	\$46,026,379,000	4.3%
2022	\$230,333,000	2.3%	868,000	0.2%	\$0.470181	-3.85%	\$48,918,838,000	6.3%
2023	\$239,203,000	3.9%	870,000	0.2%	\$0.426289	-9.34%	\$56,036,753,000	14.6%
TOTAL (2015-2024)		68.0%		5%		1.4%		65.7%

Source: [Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2024](#)

* The total tax rate includes General and Debt Service rates.

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