To: Mayor Sylvester Turner of Houston, Texas
From: Simone Depew and Emily Nasir, Staff Analysts, Department of Economic Development, the Office of Mayor Turner
Date: 5/2/2016
Re: Evaluation of the Relationship between Property Taxes and Economic Development: The Case Against the Texas Legislature's Proposition One

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Abstract

Historically, Texas is a conservative state with a strong commitment to low taxes and small government. In lieu of personal income tax, local municipalities gain tax revenue through sales taxes and comparatively high property taxes[1]. A common argument used to support lower property taxes, and a central selling point of Proposition One, is the supposed inverse relationship between property taxes and economic development.[2] We seek to discredit this logic. First, we discuss current tax practices in Texas, such as the passage of Proposition 1 by the Texas Legislature in 2015. Then, we discuss popular beliefs of property tax justification and provide evidence that lower property taxes do not have a statistically significant impact on economic development. We then offer our own data analysis disproving this connection in the context of metropolitan areas in Texas. Finally, we explain why economic development is not a sufficient argument for lowering property taxes and offer recommendations for what qualifies as acceptable criteria for lowering property taxes, and suggest more suitable government interventions to spur economic development.

Current Policies in Texas

Texas is one of nine states that do not have a personal income tax.[3] To compensate for this lost revenue, state and local municipalities are maintained primarily by property taxes and sales taxes.[4] Thus it is to be expected that property taxes are comparatively higher in Texas than other regions.[5] While the state itself does not set the tax rate, local property taxes are a common point of contention among business owners and homeowners.[6] Property tax relief is frequently lobbied for in Texas, and it is often met with abundant support.[7] Reasons that contribute to this overwhelming support are founded on libertarian principles and, perhaps more interestingly, the idea that property tax cuts will generate economic development for an area by incentivizing businesses to come to Texas.

Evaluating the effect of property tax on economic development

Contrary to popular policy, property taxes are not a significant determinant of economic development activity.[8] It appears evident that the most frequently used tools to create jobs and stimulate economic growth are dull and ineffective compared to other available policies.[9] In an analysis of several recent, credible peer-reviewed papers, it is clearly evidenced that property tax cuts have little impact on a city's business climate.

In particular, in 1999 a group of economic development and government finance academics in Illinois deployed a study that investigated the extent to which Chicago's property tax classification structure impacted growth in market value of commercial or industrial property and the growth in the number of business establishments.[10] The researchers analyzed several factors of business activity. Ultimately, they did not find a strong relationship between property taxes and growth in market value of these properties, nor did they find a strong relationship between property taxes and number of business establishments. The study is relevant and easily applicable to other locales since Chicago has a high number of municipalities and provided a large sample size, with high variability. The statistical significance of these findings ensures that the results are easily transferrable to other geographic regions. We also conducted our own research in the context of Houston and found similar results to that of the 1999 study. We found that lowering property tax rates does not have a positive impact on economic development. A thorough explanation of these findings is discussed later in this paper.

With this being said, location does play a role in attracting and retaining businesses and employees, just not in relation to property taxes. Outstanding public services, geographical proximity to top customers, and proximity to qualified workers are location-based factors that prove to be more influential on economic development than property taxes.[11] Quality public services rely on a municipality's adherence to public investment, and there is evidence that public investment secures lower costs for firms.[12] Moreover, the number of any jobs that could theoretically be gained by cutting property taxes would be far fewer than the number of jobs that would be abolished due to cuts in public services.[13] This would result in a negative effect on employment and would force residents to seek positions elsewhere, thus taking their purchasing activity with them elsewhere.

Public investments are an equitable, effective and efficient alternative to incentives. Tax incentives often pave the way for a slippery slope; once a county offers property tax incentives to entice outside residents and businesses to move to the county, the surrounding areas have no choice but to follow suit and lower their taxes as well.[14] This creates a slippery slope of tax cuts, which leads to an even playing field that leaves the region in even worse economic shape than it was in before declaring property tax cuts.

While it might seem that reducing costs would result in greater incentives for business owners, local taxes are a very small fraction of business costs.[15] From a monetary standpoint, if tax abatements are not needed to attract a firm, then unnecessary tax cuts could also result in a significant amount of lost tax revenue. Thousands, if not millions, of dollars in revenue could be lost, which inherently has a negative impact on economic development if an area cannot expend as much resources on public investment and direct economic development activities.[16] Furthermore, tax bills for Texans actually grew in 2006 despite the biggest property tax relief package in the state's history because local tax rates increased to make up for lost revenue and property appraisals rose.[17]

Data Analysis

In order to provide contextual evidence against the relationship between property tax rates and economic development in Texas, we analyzed data from 2010 to 2014 regarding property tax rates and important factors of economic development such as rates of nominal GDP growth, population growth, mean household income growth, employment growth, and business growth of the four most populated metropolitan areas within the state: Houston-the Woodlands-Sugar Land, Dallas-Fort Worth-Arlington, Austin-Round Rock, and San Antonio-New Braunfels. A main reason for including population growth, household income growth, and business growth as a determinant of economic development stems from former Governor Rick Perry's claims of the "Texas Miracle", which encompasses the idea that conservative tax policies made Texas a safe haven for jobs despite the recession.

The U.S. Department of Commerce: Bureau of Economic Analysis categorizes GDP values by Metropolitan Area, which often includes surrounding suburbs of major cities that span the local taxing units.[18] Property tax rate data is available by county for Harris County (Houston and the Woodlands), Montgomery County (the Woodlands), and Fort Bend County (Sugar Land); Dallas County (Dallas) and Tarrant County (Fort Worth and Arlington); Travis County (Austin) and Williamson County (Round Rock); Bexar County (San Antonio) and Comal County (New Braunfels).[19] In order to compare data for different economic development factors (GDP ratings are available by metropolitan area, while rates of business growth, population growth, mean household income growth, employment growth are available by county) and property tax rates (available by county), we divided each metropolitan area into the counties it represents to find appropriate data.

Table 1 shows the total county property tax rates (2010 to 2014) from the Texas Comptroller of Public Accounts as prepared by The County Information Program, Texas Association of Counties.[20] In order to compare GDP rate of change (a major indicator of economic development) and property tax rates, we had to find an average for the metropolitan areas based off the counties in which they are contained.

Table 2 analyzes gross domestic product (in current dollars) growth rate based on each metropolitan area as presented by the US Department of Commerce, Bureau of Economic Analysis.[21]

Table 3 shows population growth rate. While natural population growth is expected, Texas population growth surpassed the national average of 0.7% from 2013 to 2014. This data was collected from the 2014 American Community Survey. We seek to prove that though population growth occurred, it did not happen due to lowering property tax rates.[22]

Table 4 indicates median household incomes and the number of civilians employed in the labor force in each county. While the data from the US Census itemized industries, it did not does not specify where the jobs are geographically, only that residents of these counties hold jobs. It is important to note that the data does not account for county residents who commute to other counties for work, which is a limitation that could potentially affect interpretations

of economic growth. Though there are limitations of this data, we can infer that the counties are growing in terms of median household income and number of people employed.[23]

Table 5 shows the most recent data from the US Census Bureau for business growth. While this data is only available for the years 2010 through 2013, it would be very unlikely that the rates change drastically from 2013 to 2014 and this data remains the best possible indicator of the 2013 to 2014-time period. For the purpose of this data, business encompasses all sectors, and refers to the number of establishments with paid employees in each county.[24]

Table 6 presents the rates of change for property tax rates and five factors of economic development of the four metropolitan areas from 2010 to 2014 (2010 to 2013 for business growth).

Table 7. Total Rates of Change by Metropolitan Area from 2010 to 2014

Metropolitan Area	Property Tax	GDP	Population	Mean Household Income	Employment	Business (2010-2013)
Houston-the Woodlands-Sugar Land	1.08%	23.85%	9.07%	6.30%	7.66%	5.58%
Dallas-Fort Worth-Arlington	0.00%	25.46%	6.43%	5.09%	5.02%	2.95%
Austin-Round Rock	3.33%	24.20%	11.79%	8.35%	10.29%	8.77%
San Antonio-New Braunfels	-0.53%	21.97%	7.90%	5.22%	8.06%	4.61%

Data Limitations

Due to the inconsistent data collection methods, the tables attached (find Tables 1-5 in Appendix A) are estimates and illustrate trends more than exact figures. We strived to compare relevant data by grouping together cities and using consistent data with matching counties in years with data. To expand this research, it would be advantageous to collect and examine data from more metropolitan areas in Texas to recognize a more extensive state-wide pattern from the effects of Proposition 1 over a longer time period.

Results

After analyzing this data, Table 6 shows three out of the four Metropolitan Areas exhibit consistent or increasingly higher property tax rates that affect the various factors of economic development differently. The implications of the data are discussed in the regression analysis.

Property Taxes and GDP:

Houston and Austin exhibit property tax growth rates of 1.08% and 3.31%, respectively. We find that while the Houston Metropolitan Area raised property taxes by 1.08% from 2010 to 2014, it also experienced a GDP growth rate of 23.85%. Austin-Round Rock area experienced the greatest increase in property tax rates from 2010 to 2014 at 3.33%, and experienced an even higher GDP growth than Houston at 24.2%.[25] [26] Property taxes in the Dallas-Ft. Worth area remained consistent and were comparatively lower than the other metropolitan areas. The area saw an increase in GDP growth of 25.46% from 2010 to 2014. Conversely, San Antonio-New Braunfels area saw a decrease of 0.532% in property tax rates and GDP grew less than the comparative metropolitan areas at a rate of 21.97% from 2010 to 2014.[27] [28]

Property Taxes and Population Rates:

The Metropolitan Area with the greatest rate of change for property tax, Austin-Round Rock (3.33%) also experienced the greatest growth of population (11.79 growth in a 5-year period). The Dallas Metropolitan Area's property tax rate stayed consistent and the region only grew by 6.43% while the San Antonio Metropolitan Area's property tax rate fell by 0.53% and the region's population grew only slightly more than Dallas at 7.90% suggesting that property tax rates are not a major determining factor in people deciding to relocate.

Property Taxes and Growth in Number of Businesses:

Along the same idea that residents choosing to live somewhere are not influenced entirely by higher tax rates, the number of businesses grew even when property tax rates increased suggesting that tax rates are not as crucial a determining factor as many politicians make them out to be. The Austin Metropolitan Area experienced the greatest rate of change in property taxes (3.33%) and yet it also experienced the greatest growth in the number of businesses at a rate of 8.77%. The Metropolitan Area with the next greatest growth in the number of businesses was Houston at 5.58% and it also experienced the second greatest change in property tax rate increase of 1.08%. The data from these two Metropolitan Areas would make it seem that increasing property taxes might lead to a greater number of establishments conducting businesses in those regions; however, San Antonio's data seems to agree with political statements that lowering property taxes is conducive to business growth when data from San Antonio is compared to that from Dallas. Dallas experienced no change in property tax rates and the business growth rate was lower than that of San Antonio's (2.95% and 4.61% respectively). San Antonio had a negative property tax rate of change of 0.53% and the number of businesses grew 1.66% more than the number of businesses of Dallas. While that figure is not significant, politicians could interpret that data to influence their economic development policy.

Property Taxes and Employment Rates:

The Austin Metropolitan Area experienced the greatest rate of change in property taxes (3.33%) and yet it also experienced the greatest rate of change for employment at 10.29%. The second highest performing city for employment rates was San Antonio, which experienced a growth of 8.06% while also dropping property tax rates by 0.53%. This subset of data does not follow the prior patterns that as property tax rates increase so did rates of changes for factors of economic development. Employment rates were the only subset of economic development where San Antonio (the only city studied to experience a decrease in

property tax rates) ranked second (in a performance standard). Houston experienced a change of 7.66% in the employment rate, while Dallas experienced the small rate of change for employment at 5.02%.

Property Taxes and Mean Household Income Rates:
The data for mean household income follows the consistent trend that Austin and Houston, the two Metropolitan Areas with the greatest increase in property tax rates (3.33% and 1.08% respectively) experienced the greatest increase in household income (8.35% and 6.30%). San Antonio and Dallas experienced changes of 5.22% and 5.09% which are close enough to not draw vastly difference interpretations from.

Overall Results:
The early stages of this data analysis serves as evidence that as property tax rates stay the same or increase, GDP increases at a higher rate than when property tax rates decrease.
Overall, the Austin-Round Rock Metropolitan Area ranked highest in terms of economic development except for the GDP factor and had the highest rate of change in property taxes at 3.33%. The Houston-Woodlands-Sugar Land Metropolitan Area fluctuated between the second and third rank for economic development factors (second in population growth, mean household income growth, and growth in number of businesses; third in GDP and employment rates). The Dallas-Fort Worth-Arlington Metropolitan Area did not change the property tax rate over the five years we studied and ranked first in GDP growth but fourth in all the other factors of economic development. The San Antonio-New Braunfels Metropolitan Area experienced a negative change in property tax rates and fluctuated the most in rates of change for the factors of economic development ranking second for highest growth in employment (leading us to think what other factors could have contributed to employment other than the ones we included in this study), third for population growth, mean household income, and growth in number of businesses, and fourth in GDP growth.

While the data represents information contrary to popular sentiment echoed by politicians, there could still be factors unaccounted for. In order to see how these variables were correlated, we went one step further in studying our data by conducting a regression analysis.

Regression Analysis Results: By running a regression analysis in STATA we were able to observe if differences in economic development indicators are actually linked to changes in property tax rates. This analysis showed how a one percent increase or decrease in property tax rates increased or decreased different variables of economic development. We ran a linear regression analysis to observe the strength and direction of this correlation.

The raw data was inputted into a dataset on SPSS. Next, the data for the factors of economic development were logged to compare percent changes in each variable. Next, a time series model was implemented in STATA to compare the growth rates of variables that did not suffer from multicollinearity: GDP, Population, and Number of Businesses.

The results suggest that a 1 percent increase in property tax rate corresponds to a .2104 percent increase in the number of businesses, on average. This result is statistically

significant at the 95 percent confidence level and suggests that increasing property tax rates will increase the growth rate of businesses. Furthermore, raising the property tax rate by one percent also corresponds with a .57 percent increase in GDP, on average. This finding is also statistically significant at the 95 percent confidence level.

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Random-effects GLS regression                   Number of obs      =        16
Group variable: met                             Number of groups   =         4

R-sq:  within  = 0.8452                         Obs per group: min =         4
       between = 0.9998                                        avg =       4.0
       overall = 0.9967                                        max =         4

                                                Wald chi2(3)       =   3596.12
corr(u_i, X)   = 0 (assumed)                    Prob > chi2        =    0.0000
```

lbus	Coef.	Std. Err.	z	P>|z|	[95% Conf.	Interval]
ptr	.2104336	.0996511	2.11	0.035	.0151211	.4057461
lgdp	.5729514	.0529384	10.82	0.000	.4691941	.6767087
lpop	.1669138	.0771594	2.16	0.031	.0156841	.3181435
_cons	1.492296	.5422592	2.75	0.006	.4294877	2.555105
sigma_u	0					
sigma_e	.00631893					
rho	0	(fraction of variance due to u_i)				

Recommendations for Acceptable Criteria for Lowering Taxes

Equity

Property tax relief programs can be justified to fulfill equitable policy. Property tax cuts should be implemented for the neediest of residents to ensure the tax promotes equity and is fair to whom it is imposed. In June 2015, the Houston City Council voted affirmatively on a property tax relief program for seniors and disabled residents that doubled the exemption from $80,000 to $160,000.[29] Qualifying applicants receive a reduction in the amount of property taxes due based on the applicant's income, the value of the residence, and the local tax rates. As seniors and disabled people tend to have lower incomes, from retirement or less wealth, and thus a lower ability to pay it is vital to ensure vertical equity is achieved and that people with more ability to pay should pay more. After the 2015 program, Houston now taxes residents using a more progressive method, ultimately relieving some burden on the people who actually need such relief. The exemption led to an average savings of $252 annually for applicable households.[30] The impetus for this policy came from the revenue cap, which limits the property taxes Houston can collect. By collecting fewer taxes from seniors and disabled residents, the city avoids a more significant citywide property tax rate trim.

Moreover, by implementing overall lower property taxes, local governments must rely on other taxes to raise revenue. Texas has no income tax and instead relies heavily on sales taxes. Even without the income tax, economists and conservative policymakers prefer sales taxes to income taxes, because a tax on income is believed to discourage people from working. However, the poor and the working class must pay more in taxes under a system that relies heavily on the sales tax. The sales tax is regressive and affects low-income individuals disproportionately because more of their income goes into making purchases for basic goods. On average, of every five Texas residents, the individual with the least income from this group pays 12.5 percent of their annual income in taxes to the state and to local governments, among the highest rates in the country, according to the nonpartisan Institute on Taxation and Economic Policy.[31] Since the poor spend more of their income making basic purchases, sales taxes are particularly costly for them.

Political Feasibility

Overriding the lower property taxes levied under Proposition One is politically feasible once the public is shown evidence of the negative impacts of the 2006 property tax cut package and the effect of lowering property taxes on critical public jobs. Lower property taxes result in less revenue that can be expended on public works and public investments.[32] The Brookings Institute refers to this idea as "tax value proposition."[33] Since less money can be expended toward public services, the number of public jobs will be cut, leading to higher unemployment, lower economic consumption within an area, and the depletion in quality of public services.[34] The quality of roads, education and other public services will flounder, and the public has a more intense proven interest in the quality of these services as incentive to remain in an area than the public does in property taxes.[35] The reduction in quality of public services is also more likely to negatively impact the perceived accountability of local candidates, such as the position of Mayor, and their approval rates, than that of state officials because local officials are the most visible politicians that have a direct impact on a municipality's public works.[36] Publicizing the fact that local tax rates actually rose in response to the 2006 property tax relief package will also increase the political feasibility in reversing Proposition One.

Conclusion

In conclusion, Proposition One should be repealed because the bill's initial logic that property tax cuts would spur economic development is flawed. To have a real impact on economic development, policies need to be geared toward public investments and activities that yield tangible results, as opposed to tax cuts. By focusing on improving the quality of public investments, more people will be drawn to Texas, thus spurring economic development. Property tax cuts are an inefficient and irresponsible policy tool when levied in the hope to inspire economic growth. For these reasons, Proposition One should be repealed.

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Appendix A

Table 1. Property Tax Rates from 2010 to 2014 by County						
County	2010's Total Tax Rate per $100	2011's Total Tax Rate per $100	2012's Total Tax Rate per $100	2013's Total Tax Rate per $100	2014's Total Tax Rate per $100	Percent Change from 2010 to 2014
Houston-the Woodlands-Sugarland						
Harris	0.38805	0.39117	0.40021	0.41455	0.41731	7.012%
Fort Bend	0.48016	0.48096	0.48076	0.48476	0.47276	-1.565%
Montgomery	0.4838	0.4838	0.4838	0.4838	0.4767	-1.489%
Total	1.35201				1.36677	1.080%
Dallas-Ft. Worth-Arlington						
Dallas	0.2431	0.2431	0.2431	0.2431	0.2431	0.000%
Tarrant	0.264	0.264	0.264	0.264	0.264	0.000%
Total						0.000%
Austin-Round Rock						
Travis	0.4215	0.4855	0.5001	0.4946	0.4563	7.627%
Williamson	0.4899	0.487687	0.48903	0.48903	0.4865	-0.699%
Total	0.9114				0.9428	3.331%
San Antonio-New Braunfels						
Bexar	0.3269	0.3269	0.3269	0.3269	0.3145	-3.943%
Comal	0.334	0.3504	0.3504	0.3504	0.3429	2.596%
Total	0.6609				0.6574	-0.532%
Source: Texas Comptroller of Public Accounts						

Table 2. GDP growth rate from 2010 to 2014 by Metropolitan Area

	GDP (in millions)					
Metropolitan Area	2010	2011	2012	2013	2014	Rate of Growth
Houston-the Woodlands-Sugar Land	400,106	441,736	475,043	515,184	525,397	23.85%
Dallas-Fort Worth-Arlington	375,940	402,824	430,109	461,320	504,358	25.46%
Austin-Round Rock	87,368	92,763	100,273	106,981	115,262	24.20%
San Antonio-New Braunfels	81,768	87,276	93,140	99,398	104,787	21.97%

Source: US Department of Commerce, Bureau of Economic Analysis

Table 3. Population growth rate from 2010 to 2014 by County			
County	Population 2010	Total Population 2014	Growth Rate
Houston-the Woodlands-Sugarland			
Harris	4,092,459	4,441,370	7.86%
Fort Bend	585,375	685,345	14.59%
Montgomery	455,746	518,947	12.18%
Total	5,133,580	5,645,662	9.07%
Dallas-Ft. Worth-Arlington			
Dallas	2,368,139	2,518,638	5.98%
Tarrant	1,809,034	1,945,360	7.01%
Total	4,177,173	4,463,998	6.43%
Austin-Round Rock			
Travis	1,024,266	1,151,145	11.02%
Williamson	422,679	489,250	13.61%
Total	1,446,945	1,640,395	11.79%
San Antonio- New Braunfels			
Bexar	1,714,773	1,855,866	7.60%
Comal	108,472	123,694	12.31%
Total	1,823,245	1,979,560	7.90%
Source: US Census Bureau			

Table 4. Mean Household Income Growth Rates from 2010 to 2014 by County						
County	Mean Household Income in 2010 (USD)	Mean Household Income in 2011 (USD)	Mean Household Income in 2012 (USD)	Mean Household Income in 2013 (USD)	Mean Household Income in 2014 (USD)	Income Rate of Change
Houston-the Woodlands-Sugarland						
Harris	74,666	77,074	77,751	78,347	79,900	6.55%
Fort Bend	101,146	103,122	104,570	106,472	109,414	7.56%
Montgomery	89,358	90,896	91,107	91,996	93,694	4.63%
Total	265,170				283,008	6.30%
Dallas-Ft. Worth-Arlington						
Dallas	70,564	71,859	71,959	72,851	73,982	4.62%
Tarrant	73,780	75,485	76,454	77,161	78,103	5.53%
Total	144,344				152,085	5.09%
Austin-Round Rock						
Travis	78,379	80,814	82,031	83,635	85,746	8.59%
Williamson	80,563	83,790	83,761	85,658	87,680	8.12%
Total	158,942				173,426	8.35%
San Antonio- New Braunfels						
Bexar	63,407	65,341	66,435	67,186	68,216	7.05%
Comal	83,871	87,153	85,620	86,641	87,170	3.78%
Total	147,278				155,386	5.22%
Source: US Census Bureau						

Table 5. Growth in Employment Rate from 2010 to 2014 by County						
County	Number of Employees in 2010	Number of Employees in 2011	Number of Employees in 2012	Number of Employees in 2013	Number of Employees in 2014	Rate of Change in Number of Employees
Houston-the Woodlands-Sugarland						
Harris	1,889,211	1,917,791	1,944,732	1,970,541	2,021,179	6.53%
Fort Bend	259,598	271,123	280,214	290,579	300,816	13.70%
Montgomery	202,290	208,587	214,530	217,925	224,133	9.75%
Total	2,351,099				2,546,128	7.66%
Dallas-Ft. Worth-Arlington						
Dallas	1,109,206	1,114,379	1,124,454	1,136,764	1,161,634	4.51%
Tarrant	850,459	863,487	872,257	886,038	901,695	5.68%
Total	1,959,665				2,063,329	5.02%
Austin-Round Rock						
Travis	522,183	535,250	545,863	561,181	577,855	9.63%
Williamson	197,039	203,793	210,928	216,214	223,864	11.98%
Total	719,222				801,719	10.29%
San Antonio- New Braunfels						
Bexar	738,564.00	751,152.00	768,369	782,973	803,439	8.07%
Comal	48,439	49,467	50,923	51,981	52,534	7.79%
Total	787,003				855,973	8.06%
Source: US Census Bureau						

Table 6: Growth in Number of Business from 2010 to 2013 by County					
County	Number of Businesses in 2010	Number of Businesses in 2011	Number of Businesses in 2012	Number of Businesses in 2013	Rate of Change in Number of Businesses
Houston-the Woodlands-Sugarland					
Harris	91,528	91,945	93,718	95,376	4.03%
Fort Bend	9,223	9,705	10,259	10,791	14.53%
Montgomery	8,883	9,137	9,674	9,945	10.68%
Total	109,634			116,112	5.58%
Dallas-Ft. Worth-Arlington					
Dallas	61,295	61,034	61,662	62,501	1.93%
Tarrant	37,001	37,210	38,287	38,782	4.59%
Total	98,296			101,283	2.95%
Austin-Round Rock					
Travis	28,431	28,910	30,116	31,086	8.54%
Williamson	8,055	8,235	8,544	8,908	9.58%
Total	36,486			39,994	8.77%
San Antonio- New Braunfels					
Bexar	32,493	32,612	33,433	33,910	4.18%
Comal	2,806	2,836	2,984	3,093	9.28%
Total	35,299			37,003	4.61%
Source: US Census Bureau					