

DENTON CENTRAL APPRAISAL DISTRICT



2022

ANNUAL REPORT

INTRODUCTION

Denton Central Appraisal District (“District” or “DCAD”) is a political subdivision of the State of Texas. The Texas State Constitution, Texas Property Tax Code and rules of the Texas Comptroller’s Property Tax Assistance Division govern the operations of the District. The District is responsible for appraising all property in Denton County for each taxing unit that imposes an ad valorem tax.

MISSION STATEMENT

The primary responsibility of the Denton Central Appraisal District is to appraise property for property taxation and maintain 100% of market value, allowing local funding for the school districts and ensuring that appraisals are performed in an equal and uniform manner in order that taxpayers pay only their fair share of the property tax burden.

PURPOSE

Appraisal Districts were created and are governed by the Texas Property Tax Code. The Code was created in 1979 by legislation known as the Peveto Bill. Prior to the creation of appraisal districts all taxing entities had their own appraisal staff. Properties were often listed on different taxing entities rolls at dramatically different appraised values and assessment ratios were also applied with no uniformity between entities. The Peveto Bill created one appraisal district within each county to appraise properties for all taxing entities at 100% market value with fairness and equality and abolished assessment ratios. The plan was to create a level playing field where no one would be subject to paying taxes based on more or less than their fair share.

Denton Central Appraisal District is here to serve you through discovering, listing and appraising your property fairly and uniformly. The Appraisal District is not a taxing entity and does *not* set tax rates or collect taxes. The Appraisal District team has many responsibilities and we strive to be good stewards. We know that we are here to serve you, the property owners of Denton County, and we are committed to performing our work with courtesy, professionalism and excellence.

ANNUAL REPORT

The report includes information on the following areas that we believe are important to give insight into the performance of your Appraisal District:

- Taxing Jurisdictions Served by DCAD
- Annual Budget Amount for DCAD
- Total Number of Parcels in Denton County
- Total Value of the Parcels in Denton County
- New Market Value / Construction
- Exemption Data
- Types of Properties
- Total Appeals, Arbitration and Lawsuits
- Comptroller’s Property Value Study
- Comptroller’s Methods Assistance Program

TAXING JURISDICTIONS SERVED BY DCAD

The Denton Central Appraisal District is responsible for appraising properties within DCAD's boundaries for each of the following taxing jurisdictions:

County (1)

Denton County

Cities / Towns (43)

Argyle	Fort Worth	Northlake
Aubrey	Frisco	Oak Point
Bartonville	Grapevine	Pilot Point
Carrollton	Hackberry	Plano
Celina	Haslet	Ponder
The Colony	Hebron	Prosper
Coppell	Hickory Creek	Providence Village
Copper Canyon	Highland Village	Roanoke
Corinth	Justin	Sanger
Corral City	Krugerville	Shady Shores
Cross Roads	Krum	Southlake
Dallas	Lake Dallas	Trophy Club
Denton	Lakewood Village	Westlake
Dish	Lewisville	
Double Oak	Little Elm	
Flower Mound	New Fairview	

School Districts (17)

Argyle ISD	Frisco ISD	Pilot Point ISD
Aubrey ISD	Krum ISD	Ponder ISD
Carrollton-FB ISD	Lake Dallas ISD	Prosper ISD
Celina ISD	Lewisville ISD	Sanger ISD
Denton ISD	Little Elm ISD	Slidell ISD
Era ISD	Northwest ISD	

Special Districts (140)

ALPHA RANCH FRESH WCID OF
AUBREY PID NO 1
AUBREY TIRZ NO 2
AUBREY TIRZ NO 3
BELMONT FWSD NO 1
BELMONT FWSD NO 2
BIG SKY MUD
BRIARWYCK PID
BROOKFIELD WCID
CANYON FALLS MUD NO 1
CANYON FALLS WCID NO 2
CARROLLTON CASTLE
-HILLS PID NO 1
CARROLLTON CASTLE
- HILLS PID NO 2
CIRCLE "T" MUD NO 3
CLEAR SKY MUD
CLEARCREEK WATERSHED
-AUTHORITY
CORINTH TIRZ NO 1
CORINTH TIRZ NO 14-1
CORINTH TIRZ NO 2
CORINTH TIRZ NO 3
CREEKVIEW PID
CROSS ROADS PID NO 1
DECHERD RANCH MUD NO 1
DENTON CITY DOWNTOWN
-TIRZ NO 1
DENTON CITY TIRZ NO 2
DENTON CO FWSD 11-A
DENTON CO FWSD 11-B
DENTON CO FWSD 11-C
DENTON CO FWSD 4-A
DENTON CO FWSD 6
DENTON CO FWSD 7
DENTON CO FWSD 8-A
DENTON CO FWSD 8-B
DENTON CO LEVY IMP DIST
DENTON CO MUD NO 10
DENTON CO MUD NO 16
DENTON CO MUD NO 4
DENTON CO MUD NO 5
DENTON CO MUD NO 6
DENTON CO MUD NO 7
DENTON CO MUD NO 8
DENTON CO MUD NO 9
DENTON CO RECLAMATION,
-RD & UTL DIST
EDGEWOOD CREEK PID
ELM RIDGE WCID
FLOWER MOUND TIRZ NO 1
FRISCO TIRZ NO 1
FRISCO TIRZ NO 7
FRISCO WEST WCID
HACKBERRY HIDDEN COVE
-PID NO.2
HACKBERRY PID NO 3
HICKORY CREEK PID 1
HICKORY CREEK PID 2
HICKORY FARMS PID
HIGHWAY 380 MUNICIPAL
-MANAGEMENT DISTRICT NO 1
HILLSTONE POINTE PID NO.2
JACKSON RIDGE PID
JACKSON RIDGE TIRZ NO 1
- CITY OF AUBREY
JOSEY LANE PID
LA LA RANCH MUD
LAKE CITIES MUA
LAKESIDE ESTATES PID NO 2
LEWISVILLE CITY TIRZ NO 1
LEWISVILLE CITY TIRZ NO 2
LEWISVILLE CITY TIRZ NO 3
LEWISVILLE CITY TIRZ NO 4
LEWISVILLE PID NO 1
LITTLE ELM TIRZ NO 3
LITTLE ELM TIRZ NO 5
LITTLE ELM TIRZ NO 6
MOBBERLY PID
MOSAIC PID
NORTH FORT WORTH WCID NO 1
NORTHLAKE MUNICIPAL
-MANAGEMENT DISTRICT NO 1
NORTHLAKE MUNICIPAL
-MANAGEMENT DISTRICT NO 2
NORTHLAKE PID NO 1
NORTHLAKE TIRZ NO 1
NORTHLAKE TIRZ NO 2
NORTHLAKE TIRZ NO 3
NORTHWEST DENTON COUNTY
-MUD 1
OAK POINT PID NO 2
OAK POINT WCID NO 1
OAK POINT WCID NO 2
OAK POINT WCID NO 3
OAK POINT WCID NO 4
PILOT POINT TIRZ NO 1
PONDER PID NO 1
PRAIRIE OAKS MUD
PRAIRIE OAKS PID NO 1 - MIA
PRAIRIE OAKS PID NO 1 - O&M
PRAIRIE OAKS PID NO 1
- PHASE 1
PRAIRIE OAKS PID NO.1
- PHASE 1C & PHASE 2
RANCH AT FM 1385 MUD
RAYZOR RANCH PID NO1
RESERVE AT HICKORY CREEK PID
RIVENDALE BY THE LAKE
-PID NO 1
RIVENDALE BY THE LAKE
-PID NO 2
RIVENDALE BY THE LAKE
-PID NO 3
RIVENDALE POINTE PID
RIVERWALK PID NO 1
RUDMAN TRACT PID
SHAHAN PRAIRIE RD
-PID NO 1 O&M
SHAHAN PRAIRIE ROAD PID NO 1
SMILEY ROAD WCID NO 1
SMILEY ROAD WCID NO 2
SPEEDWAY TIF NUMBER 1
SPEEDWAY TIF NUMBER 2
SPIRITAS EAST PID
SPIRITAS RANCH PID
STONEHILL RANCH MUD 1
SUTTON FIELDS EAST PID
SUTTON FIELDS II PID
TALLEY RANCH WCID NO 1
THE COLONY PID NO 1
THE COLONY TIRZ NO 1
THE CREEKS OF LEGACY PID
THE HIGHLANDS OF ARGYLE
-PID 1
THE HIGHLANDS PID
THE LAKES FWSD
TIMBERBROOK PID IA NO 1
TIMBERBROOK PID IA NO 2A
TIMBERBROOK PID IA NO 2B
TIMBERBROOK PID NO 1 MIA
TRADITION MUD NO. 2A
TRADITION MUD NO. 2B
TRIBUTE AT THE COLONY - PD18
TRIBUTE AT THE COLONY - PD23
TROPHY CLUB MUD NO 1
TROPHY CLUB PID NO 1
VALENCIA ON THE LAKE PID
VALENCIA ON THE LAKE TIRZ
- NO 4
WATERBROOK OF ARGYLE PID
WATERBROOK OF ARGYLE
-TIRZ NO 1
WILDRIDGE PID IA NO 1
WILDRIDGE PID IA NO 2
WILDRIDGE PID IA NO 4
WILDRIDGE PID MIA
WILDRIDGE PID NO 1 O&M
WINN RIDGE SOUTH PID

ANNUAL BUDGET AND LEVY INFORMATION

Each year the chief appraiser prepares and presents to the Board of Directors and Taxing Entities information in compliance with Section 6.06 of the Texas Property Tax Code. The process of publication and adoption of the budget is mandated by law. The proposed budget is presented to the Board for review. By June 15th, the proposed budget is submitted to all taxing entities participating in the District. The Board shall hold a public hearing, make any changes to the proposed budget and approve the budget before September 15th.

	<u>2020</u>	<u>2021</u>	<u>2022</u>
Annual Budget Amount	\$14,219,668.58	\$14,219,668.58	\$15,324,293.81
Number of Parcels	488,087	448,531	458,600
Cost per Parcel	\$29.13	\$31.73	\$33.42
Staff Positions Budgeted	83	81	87
Professional Designations (RPA)	42	46	38
Denton County Market Value	\$134,865,685,640	\$147,700,043,813	\$183,201,173,329
Denton County Taxable Value	\$115,693,123,870	\$127,010,590,822	\$149,854,372,945
New Market Value	\$4,625,360,452	\$5,783,353,389	\$5,417,460,345
New Taxable Value	\$4,480,583,893	\$5,226,247,431	\$4,980,153,636
<u>Levy Information</u>			
County	\$259,814,593	\$290,615,211	342,954,359
ISD	\$1,521,039,040	\$1,604,989,661	1,843,397,877
City	\$505,036,741	\$535,607,235	639,185,767
Special Districts	<u>\$90,043,505</u>	<u>\$103,336,461</u>	<u>111,775,894</u>
Total	\$2,375,933,879	\$2,534,548,568	\$2,937,313,897
Percentage of Budget/Levy	0.60%	0.56%	0.52%

The costs of District operations are shared by the various taxing entities participating in the District. Each taxing entity's allocation is based on its tax levy relative to the total tax levy of all the participating taxing entities.

EXEMPTION BREAKDOWN

<u>Exemptions</u>	2020		2021		2022	
	<u>Count</u>	<u>Total</u>	<u>Count</u>	<u>Total</u>	<u>Count</u>	<u>Total</u>
(AB) Abatement	8	\$100,007,819	17	\$99,825,511	18	\$269,442,583
(CHODO) Community Housing Development Organizations	16	\$153,400,055	8	\$146,260,575	9	\$188,966,570
(DP) Disability	1,751	\$25,637,327	1,904	\$26,922,160	1,717	\$24,059,892
(DPS) Disabled Surviving Spouse	1	\$15,000	18	\$67,500	22	0
(DV1) Disabled Veterans 10%-29%	964	\$7,931,317	1,016	\$8,206,835	1,043	\$8,442,930
(DV1S) Disabled Veterans Surviving Spouse 10%-29%	62	\$307,500	64	\$287,500	69	\$295,000
(DV2) Disabled Veterans 30%-49%	780	\$6,947,242	802	\$7,094,261	806	\$7,200,702
(DV2S) Disabled Veterans Surviving Spouse 30%-49%	34	\$255,000	35	\$247,500	37	\$262,500
(DV3) Disabled Veterans 50%-69%	865	\$9,145,441	966	\$9,939,739	1,015	\$10,448,416
(DV3S) Disabled Veterans Surviving Spouse 50%-69%	26	\$260,000	24	\$235,000	22	\$220,000
(DV4) Disabled Veterans 70%-100%	1,459	\$17,532,009	3,288	\$18,827,915	3,731	\$21,673,870
(DV4S) Disabled Veterans Surviving Spouse 70%-100%	207	\$2,392,948	345	\$2,341,555	370	\$2,449,737
(DVHS) Disabled Veterans Homestead	1,656	\$554,517,819	2,115	\$756,207,473	2,463	\$983,459,936
(DVHSS) Disabled Veterans Homestead Surviving Spouse	169	\$46,135,708	193	\$56,493,911	209	\$63,881,043
(EX) Exempt	419	\$21,169,523	309	\$21,197,457	324	\$27,055,498
(EX-XG) Primarily performing charitable functions	39	\$3,239,994	37	\$2,979,475	37	\$3,176,186
(EX-XI) Youth spiritual, mental and physical development organizations	17	\$11,634,808	17	\$14,144,982	17	\$15,174,488
(EX-XJ) Private school	57	\$164,411,431	60	\$166,668,233	62	\$205,412,160
(EX-XL) Organizations Providing Economic Development Services to Local Community	85	\$240,692,506	85	\$234,780,281	82	\$218,599,389
(EX-XR) Nonprofit water or wastewater corporation	129	\$53,071,295	129	\$55,473,513	128	\$62,522,710
(EX-XU) Miscellaneous Exemptions	88	\$40,517,984	106	\$48,174,148	109	\$56,507,038
(EX-XV) Other exemptions (public property, religious, charitable, & other property not reported elsewhere)	7,603	\$5,635,175,432	8,105	\$6,169,529,938	15,265	\$7,426,126,752
(EX366) HB366 Exempt	580	\$180,558	14,734	\$862,178	13,002	\$2,899,702
(FR) Freeport	212	\$3,055,588,435	212	\$3,202,723,040	225	\$3,571,561,340
(HT) Historical	0	\$0	2	\$0	4	0
(MASSS) Member Armed Services Surviving Spouse	7	\$2,098,531	7	\$2,226,967	13	\$4,626,399
(OV65) Over 65	43,748	\$2,357,993,081	47,387	\$2,495,155,789	50,923	\$2,680,266,101
(OV65S) Over 65 Surviving Spouse	2,406	\$130,576,154	2,394	\$123,380,433	2,472	\$127,040,414
(PC) Pollution Control	80	\$34,193,004	101	\$31,687,510	98	\$42,497,718

*as of certification

TYPES OF PROPERTIES

<u>State Code / Property Type</u>	2020		2021		2022	
	Count	Market Value	Count	Market Value	Count	Market Value
A / Single Family Residence	224,887	\$77,568,232,505	253,564	\$86,157,085,509	267,603	\$111,182,018,768
B / Multifamily Residence	3,551	\$10,776,199,540	3,633	\$11,491,824,262	3,702	\$13,432,784,537
C1 / Vacant Lots and Land Tracts	19,901	\$2,170,807,526	23,364	\$2,205,386,275	17,932	\$2,628,259,992
D1 / Qualified Ag Land	12,447	\$5,239,622,062	12,315	\$5,370,301,316	12,071	\$7,042,138,652
D2 / Non-Qualified Land	3,725	\$144,164,403	3,683	\$137,452,561	3,609	\$159,744,997
E / Farm or Ranch Improvement	9,576	\$2,224,185,172	8,804	\$2,594,896,998	8,732	\$3,423,192,984
F1 / Commercial Real Property	8,856	\$16,910,507,051	8,784	\$18,035,500,952	8,839	\$19,713,755,056
F2 / Industrial Real Property	94	\$267,911,331	92	\$327,218,133	91	\$351,833,063
G1 / Oil and Gas	151,965	\$424,478,060	83,865	\$525,688,030	85,876	\$959,416,937
J1 / Water Systems	70	\$7,112,809	59	\$7,095,480	58	\$7,256,980
J2 / Gas Distribution System	89	\$169,217,468	90	\$193,190,309	91	\$223,991,709
J3 / Electric Company	224	\$640,599,138	226	\$715,476,043	226	\$697,625,441
J4 / Telephone Company	850	\$256,252,048	860	\$375,946,061	578	\$1,017,283,697
J5 / Railroad	131	\$145,851,012	137	\$167,493,595	109	\$164,578,686
J6 / Pipeland Company	745	\$300,649,883	752	\$314,527,683	743	\$292,019,303
J7 / Cable Television Company	198	\$95,665,109	201	\$99,245,097	187	\$121,495,700
J8 / Other Type of Utility	23	\$617,705	17	\$228,013	17	\$231,793
L1 / Commercial Personal Property	15,744	\$6,663,871,303	17,618	\$7,329,999,493	16,451	\$8,558,137,093
L2 / Industrial Personal Property	437	\$3,330,115,948	406	\$3,404,011,331	417	\$3,397,304,140
M1 / Tangible Other Personal, Mobile Homes	6,669	\$86,711,234	6,732	\$90,069,922	6,728	\$94,196,054
O / Residential Inventory	12,119	\$1,053,184,215	13,647	\$978,172,356	12,598	\$1,143,158,367
S / Special Inventory Tax	305	\$187,789,212	264	\$197,732,019	289	\$259,654,655
X / Totally Exempt Property	9,362	\$6,170,534,993	23,737	\$6,934,767,710	29,125	\$8,296,227,138

*as of certification

APPEALS, ARBITRATION AND LAWSUITS

	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Appeals</u>			
Total Protest Received	96,748	91,942	107,236
Online Protests	70,906	59,470	59,171
ARB Hearings	4,881	4,916	7,324
ARB Changes	4,142	4,156	5,317
ARB No Changes	739	760	964
ARB No Shows (failure to appear)	7,643	5,184	11,364
<u>Arbitrations</u>			
	152	128	141
Market Value in Arbitrations	\$186,162,420	\$127,783,696	\$202,413,639
<u>Lawsuits</u>			
	430	485	481
Market Value in Litigation	\$10,966,041,335	\$10,351,304,338	\$12,821,611,655
<u>SOAH</u>			
	0	0	0

*Arbitrations, Lawsuits & Soah as of 11/23/22

COMPTROLLER'S PROPERTY VALUE STUDY (PVS)

	<u>2017</u>	<u>2019</u>	<u>2021</u>
<u>Property Value Study</u>			
Median Level of Appraisal	0.98	1.00	0.97
Coefficient of Dispersion	6.14	6.08	8.41
Price Related Differential	0.97	1.02	1.02
ISD's with Local Value	17/17	17/17	15/17

*PVS conducted biennially on odd numbered years.

COMPTROLLER'S METHODS and ASSISTANCE PROGRAM (MAP)

<u>Mandatory Requirements</u>	<u>2020</u>	<u>2022</u>
1. Does the appraisal district have up-to-date appraisal maps?	PASS	PASS
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS	PASS
3. Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS	PASS
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS	PASS

Appraisal District Activities

Governance	MEETS ALL	MEETS ALL
Taxpayer Assistance	MEETS ALL	MEETS ALL
Operating Procedures	MEETS ALL	MEETS ALL
Appraisal Standards, Procedures, and Methodology	MEETS ALL	MEETS ALL

Appraisal District 2020 and 2022 Ratings

Meets All – The total point score is 100.

Meets – The total point score ranges from 90 to less than 100.

Needs Some Improvement – The total point score ranges from 85 to less than 90.

Needs Significant Improvement – The total point score ranges from 75 to less than 85.

Unsatisfactory – The total point score is less than 75.

*MAP conducted biennially on even numbered years.