

DENTON CENTRAL APPRAISAL DISTRICT



2023

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 (44)

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 (172)

ALPHA RANCH FRESH WCID OF DENTON AND WISE COUNTIES
AUBREY PID 1
AUBREY TIRZ 2
AUBREY TIRZ 3
BELMONT FWSD 1
BELMONT FWSD 2
BIG SKY MUD
BRIARWYCK PUBLIC IMPROVEMENT DISTRICT
BROOKFIELD WCID 1 OF DENTON COUNTY
CANYON FALLS MUD 1
CANYON FALLS WCID 2
CARROLLTON CASTLE HILLS PID 1
CARROLLTON CASTLE HILLS PID 2
CELINA TIRZ 12
CELINA TIRZ 14
CELINA TIRZ 4
CELINA TIRZ 8
CIRCLE "T" MUD 3
CLEAR SKY MUD
CLEARCREEK WATERSHED AUTHORITY
COLE RANCH IMPROVEMENT DISTRICT
CONSTELLATION LAKE FTR IMP
CONSTELLATION LAKE IMP AREA 1
CONSTELLATION LAKE PID
CORINTH TIRZ 1
CORINTH TIRZ 14-1
CORINTH TIRZ 2
CORINTH TIRZ 3
CREEKVIEW PID
CREEKWOOD PID ZONE A IA 1
CREEKWOOD PID ZONE A REMAINDER AREA
CREEKWOOD PID ZONE B IA 1
CROSS ROADS PID 1
DECHERD RANCH MUD 1
DENTON CITY DOWNTOWN TIRZ 1
DENTON CITY TIRZ 2 (Westpark)
DENTON CO EMERGENCY SERVICE DIST 1
DENTON CO FIRE DISTRICT
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 10
DENTON CO MUD 16
DENTON CO MUD 4
DENTON CO MUD 5
DENTON CO MUD 6
DENTON CO MUD 7
DENTON CO MUD 8
DENTON CO MUD 9
DENTON CO RECLAMATION, RD & UTL DIST
EDGEWOOD CREEK PID
ELM RIDGE WCID OF DENTON COUNTY
FLOWER MOUND TIRZ 1
FOREE RANCH PID
FRISCO TIRZ 1
FRISCO TIRZ 7
FRISCO WEST WCID OF DENTON COUNTY
HACKBERRY HIDDEN COVE PUBLIC IMPROVEMENT DISTRICT 2
HACKBERRY PUBLIC IMPROVEMENT DISTRICT 3
HICKORY CREEK PID 1
HICKORY CREEK PID 2
HICKORY FARMS PID
HIGHWAY 380 MUNICIPAL MANAGEMENT DISTRICT 1
HILLSTONE POINTE PID 2
HUNTER RANCH IMPROVEMENT DISTRICT 1 OF DENTON COUNTY
JACKSON RIDGE PID
JACKSON RIDGE TIRZ 1 - AUBREY
JOSEY LANE PID
LA LA RANCH MUD
LAKE CITIES MUA
LAKESIDE CROSSING PID
LAKESIDE ESTATES PID 2 (FKA LAKESIDE ESTATES PID)
LAKEWOOD VILLAGE O&M PID 1
LAKEWOOD VILLAGE PID 1
LEGENDS RANCH MUD OF DENTON COUNTY
LEWISVILLE CITY TIRZ 1
LEWISVILLE CITY TIRZ 2
LEWISVILLE CITY TIRZ 3
LEWISVILLE CITY TIRZ 4
LEWISVILLE PUBLIC IMPROVEMENT DISTRICT 1
LITTLE ELM TIRZ 3

LITTLE ELM TIRZ 5
LITTLE ELM TIRZ 6
MOBBERLY PID
MOBBERLY PID IA1
MOBBERLY PID IA2
MOBBERLY PID MIA
MOSAIC PID
NEW FAIRVIEW - DISANNEXED AREA
NORTH FORT WORTH WCID 1
NORTHLAKE MUNICIPAL MANAGEMENT
DISTRICT 1
NORTHLAKE MUNICIPAL MANAGEMENT
DISTRICT 2
NORTHLAKE PID 1
NORTHLAKE TIRZ 1
NORTHLAKE TIRZ 2
NORTHLAKE TIRZ 3
NORTHWEST DENTON COUNTY MUD 1
OAK POINT 720 PID
OAK POINT PID 2
OAK POINT WCID 1
OAK POINT WCID 2
OAK POINT WCID 3
OAK POINT WCID 4
PARVIN PID
PILOT POINT TIRZ 1
PILOT POINT TIRZ 2
PONDER FARMS MUD
PONDER PID 1
PRAIRIE OAKS MUD OF DENTON COUNTY
PRAIRIE OAKS PID 1 - MIA
PRAIRIE OAKS PID 1 - O&M
PRAIRIE OAKS PID 1 - PHASE 1
PRAIRIE OAKS PID 1 - PHASE 1C & PHASE 2
RANCH AT FM 1385 MUD
RAYZOR RANCH PID 1
RESERVE AT HICKORY CREEK PID
RIBBONWOOD MUD NO 1 OF DENTON COUNTY
RIVENDALE BY THE LAKE PID 1
RIVENDALE BY THE LAKE PID 2
RIVENDALE BY THE LAKE PID 3
RIVENDALE POINTE PID
RIVERWALK PUBLIC IMPROVEMENT DISTRICT 1
ROCKY TOP RANCH MUD OF DENTON COUNTY
RUDMAN TRACT PID

SHAHAN PRAIRIE RD PID 1 O&M
SHAHAN PRAIRIE ROAD PUBLIC IMPROVEMENT
DISTRICT 1
SMILEY ROAD WCID 1
SMILEY ROAD WCID 2
SPEEDWAY TIF 1
SPEEDWAY TIF NUMBER 2
SPIRITAS EAST PID
SPIRITAS RANCH PID
STONEHILL RANCH MUD 1 OF DENTON COUNTY
SUTTON FIELDS EAST PID
SUTTON FIELDS II PID
TALLEY RANCH WCID 1
THE COLONY PID 1
THE COLONY TIRZ 1
THE CREEKS OF LEGACY PID
THE HIGHLANDS OF ARGYLE PID 1
THE HIGHLANDS PUBLIC IMPROVEMENT
DISTRICT
THE LAKES FWSD
TIMBERBROOK PID 1 MIA
TIMBERBROOK PID IA 1
TIMBERBROOK PID IA 2A
TIMBERBROOK PID IA 2B
TIMBERBROOK PID NO 2
TRADITION MUD OF DENTON COUNTY 2A
TRADITION MUD OF DENTON COUNTY 2B
TRIBUTE AT THE COLONY - PD18
TRIBUTE AT THE COLONY - PD23
TROPHY CLUB MUD 1
TROPHY CLUB PID 1
TROPHY CLUB PID NO 1 EMERGENCY SERVICE
VALENCIA ON THE LAKE PID
VALENCIA ON THE LAKE TIRZ 4
VALENCIA PID 2
WATERBROOK OF ARGYLE PID
WATERBROOK OF ARGYLE TIRZ 1
WILDRIDGE PID 1 O&M
WILDRIDGE PID IA 1
WILDRIDGE PID IA 2
WILDRIDGE PID IA 3
WILDRIDGE PID IA 4
WILDRIDGE PID MIA
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>2021</u>	<u>2022</u>	<u>2023</u>
Annual Budget Amount	\$14,219,668.58	\$15,324,293.81	\$17,809,791.50
Number of Parcels	448,531	458,600	470,529
Cost per Parcel	\$31.73	\$33.42	\$37.85
Staff Positions Budgeted	81	87	104
Professional Designations (RPA)	46	38	48
Denton County Market Value	\$147,700,043,813	\$183,201,173,329	\$226,645,263,330
Denton County Taxable Value	\$127,010,590,822	\$149,854,372,945	\$177,207,954,441
New Market Value	\$5,783,353,389	\$5,417,460,345	\$10,542,656,213
New Taxable Value	\$5,226,247,431	\$4,980,153,636	\$9,192,481,519
<u>Levy Information</u>			
County	\$290,615,211	325,997,699	332,669,896
ISD	\$1,604,989,661	1,878,600,237	1,818,914,262
City	\$535,607,235	635,750,702	707,189,436
Special Districts	<u>\$103,336,461</u>	<u>106,316,528</u>	<u>127,352,915</u>
Total	\$2,534,548,568	\$2,946,665,165	\$2,986,126,508
Percentage of Budget/Levy	0.56%	0.52%	0.60%

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>	2021		2022		2023	
	<u>Count</u>	<u>Total</u>	<u>Count</u>	<u>Total</u>	<u>Count</u>	<u>Total</u>
(AB) Abatement	17	\$99,825,511	18	\$269,442,583	21	\$572,774,546
(CHODO) Community Housing Development Organizations	8	\$146,260,575	9	\$188,966,570	9	\$191,327,329
(DP) Disability	1,904	\$26,922,160	1,717	\$24,059,892	1,796	\$25,167,885
(DPS) Disabled Surviving Spouse	18	\$67,500	22	0	26	0
(DV1) Disabled Veterans 10%-29%	1,016	\$8,206,835	1,043	\$8,442,930	1,076	\$8,694,190
(DV1S) Disabled Veterans Surviving Spouse 10%-29%	64	\$287,500	69	\$295,000	67	\$290,000
(DV2) Disabled Veterans 30%-49%	802	\$7,094,261	806	\$7,200,702	849	\$7,501,154
(DV2S) Disabled Veterans Surviving Spouse 30%-49%	35	\$247,500	37	\$262,500	39	\$277,500
(DV3) Disabled Veterans 50%-69%	966	\$9,939,739	1,015	\$10,448,416	1,039	\$10,560,353
(DV3S) Disabled Veterans Surviving Spouse 50%-69%	24	\$235,000	22	\$220,000	20	\$180,000
(DV4) Disabled Veterans 70%-100%	3,288	\$18,827,915	3,731	\$21,673,870	4,035	\$22,379,517
(DV4S) Disabled Veterans Surviving Spouse 70%-100%	345	\$2,341,555	370	\$2,449,737	374	\$2,302,282
(DVHS) Disabled Veterans Homestead	2,115	\$756,207,473	2,463	\$983,459,936	2,925	\$1,377,327,084
(DVHSS) Disabled Veterans Homestead Surviving Spouse	193	\$56,493,911	209	\$63,881,043	225	\$80,409,359
(EX) Exempt	309	\$21,197,457	324	\$27,055,498	344	\$43,308,546
(EX-XG) Primarily performing charitable functions	37	\$2,979,475	37	\$3,176,186	37	\$3,349,178
(EX-XI) Youth spiritual, mental and physical development organizations	17	\$14,144,982	17	\$15,174,488	16	\$16,540,883
(EX-XJ) Private school	60	\$166,668,233	62	\$205,412,160	60	\$233,450,113
(EX-XL) Organizations Providing Economic Development Services to Local Community	85	\$234,780,281	82	\$218,599,389	69	\$194,385,224
(EX-XR) Nonprofit water or wastewater corporation	129	\$55,473,513	128	\$62,522,710	127	\$79,070,821
(EX-XU) Miscellaneous Exemptions	106	\$48,174,148	109	\$56,507,038	105	\$53,771,714
(EX-XV) Other exemptions (public property, religious, charitable, & other property not reported elsewhere)	8,105	\$6,169,529,938	15,265	\$7,426,126,752	15,361	\$9,086,586,349
(EX366) HB366 Exempt	14,734	\$862,178	13,002	\$2,899,702	9,845	\$2,724,341
(FR) Freeport	212	\$3,202,723,040	225	\$3,571,561,340	251	\$5,168,515,504
(HT) Historical	2	0	4	0	5	0
(MASSS) Member Armed Services Surviving Spouse	7	\$2,226,967	13	\$4,626,399	13	\$5,100,293
(OV65) Over 65	47,387	\$2,495,155,789	50,923	\$2,680,266,101	51,905	\$2,724,612,244
(OV65S) Over 65 Surviving Spouse	2,394	\$123,380,433	2,472	\$127,040,414	2,437	\$123,735,244
(PC) Pollution Control	101	\$31,687,510	98	\$42,497,718	97	\$39,056,555

*as of supplement 1

TYPES OF PROPERTIES

<u>State Code / Property Type</u>	2021		2022		2023	
	Count	Market Value	Count	Market Value	Count	Market Value
A / Single Family Residence	253,564	\$86,157,085,509	267,603	\$111,182,018,768	272,464	\$140,068,854,859
B / Multifamily Residence	3,633	\$11,491,824,262	3,702	\$13,432,784,537	3,768	\$15,601,729,335
C1 / Vacant Lots and Land Tracts	23,364	\$2,205,386,275	17,932	\$2,628,259,992	14,911	\$2,919,717,651
D1 / Qualified Ag Land	12,315	\$5,370,301,316	12,071	\$7,042,138,652	11,952	\$9,489,409,334
D2 / Non-Qualified Land	3,683	\$137,452,561	3,609	\$159,744,997	3,559	\$132,873,265
E / Farm or Ranch Improvement	8,804	\$2,594,896,998	8,732	\$3,423,192,984	8,708	\$4,540,240,594
F1 / Commercial Real Property	8,784	\$18,035,500,952	8,839	\$19,713,755,056	9,086	\$23,563,713,586
F2 / Industrial Real Property	92	\$327,218,133	91	\$351,833,063	89	\$387,169,231
G1 / Oil and Gas	83,865	\$525,688,030	85,876	\$959,416,937	90,609	\$1,233,369,060
J1 / Water Systems	59	\$7,095,480	58	\$7,256,980	52	\$6,916,185
J2 / Gas Distribution System	90	\$193,190,309	91	\$223,991,709	91	\$269,882,610
J3 / Electric Company	226	\$715,476,043	226	\$697,625,441	229	\$774,624,655
J4 / Telephone Company	860	\$375,946,061	578	\$1,017,283,697	592	\$269,736,786
J5 / Railroad	137	\$167,493,595	109	\$164,578,686	130	\$186,446,882
J6 / Pipeland Company	752	\$314,527,683	743	\$292,019,303	739	\$313,526,537
J7 / Cable Television Company	201	\$99,245,097	187	\$121,495,700	187	\$254,037,611
J8 / Other Type of Utility	17	\$228,013	17	\$231,793	13	\$619,718
L1 / Commercial Personal Property	17,618	\$7,329,999,493	16,451	\$8,558,137,093	16,633	\$10,293,233,900
L2 / Industrial Personal Property	406	\$3,404,011,331	417	\$3,397,304,140	495	\$4,092,018,432
M1 / Tangible Other Personal, Mobile Homes	6,732	\$90,069,922	6,728	\$94,196,054	6,716	\$99,209,740
O / Residential Inventory	13,647	\$978,172,356	12,598	\$1,143,158,367	12,945	\$1,577,335,206
S / Special Inventory Tax	264	\$197,732,019	289	\$259,654,655	271	\$263,172,385
X / Totally Exempt Property	23,737	\$6,934,767,710	29,125	\$8,296,227,138	26,379	\$10,299,110,868

*as of supplement 1

APPEALS, ARBITRATION AND LAWSUITS

	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>Appeals</u>			
Total Protest Received	91,942	109,745	133,448
Online Protests	59,470	59,171	34,181
ARB Hearings	4,916	7,166	10,064
ARB Changes	4,156	6,089	9,127
ARB No Changes	760	1,077	937
ARB No Shows (failure to appear)	5,184	11,137	8,133
<u>Arbitrations</u>			
	138	170	358
Market Value in Arbitrations	\$138,714,958	\$222,493,336	\$394,420,945
<u>Lawsuits</u>			
	486	533	648
Market Value in Litigation	\$10,351,304,338	\$12,821,611,655	\$20,052,801,520
<u>SOAH</u>			
	0	0	0

*Arbitrations, Lawsuits & Soah as of 11/15/23

COMPTROLLER'S PROPERTY VALUE STUDY (PVS)

	<u>2019</u>	<u>2021</u>	<u>2023</u>
<u>Property Value Study</u>			
Median Level of Appraisal	1.00	0.97	February 2024
Coefficient of Dispersion	6.08	8.41	February 2024
Price Related Differential	1.02	1.02	February 2024
ISD's with Local Value	17/17	15/17	February 2024

*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.