




Denton Central Appraisal District
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Board of Directors Meeting
April 11, 2024
3:00 PM
3901 Morse Street (Annex Bldg.)
Denton, Texas
AGENDA

- ITEM 1. CONVENING OF MEETING
- ITEM 2. ESTABLISHMENT OF QUORUM
- ITEM 3. INVOCATION AND PLEDGE OF ALLEGIANCE
- ITEM 4. OPPORTUNITY FOR PUBLIC TO ADDRESS THE BOARD OF DIRECTORS
PERSONS DESIRING TO ADDRESS THE BOARD OF DIRECTORS MUST FILL OUT A SPEAKER'S CARD PRIOR TO THE MEETING. NO PRESENTATION SHALL EXCEED THREE MINUTES. THE BOARD CANNOT DELIBERATE ON ANY SUBJECT THAT IS NOT INCLUDED ON THE AGENDA.
- ITEM 5. DISCUSSION ON GAP ANALYSIS CONDUCTED BY IAAO - JUSTIN EIMERS-IAAO CONSULTANT
- ITEM 6. ADJOURN TO EXECUTIVE SESSION PURSUANT TO SECTIONS 551.071 AND 551.074 OF THE TEXAS GOVERNMENT CODE FOR THE FOLLOWING PURPOSES: (AS NEEDED)
 - A. DISCUSS PERSONNEL MATTERS
 - B. CONSULTATION WITH OUTSIDE COUNSEL ON ACTIVE LITIGATION
- ITEM 7. RECONVENE TO OPEN SESSION AND TAKE ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION
- ITEM 8. CAD UPDATES
 - A. CHIEF APPRAISER REPORT - DON SPENCER
 - B. APPRAISAL DIVISION UPDATES – DEPUTY CHIEF OF APPRAISAL, CHRIS LITTRELL
 - C. ADMIN DIVISION UPDATES - DEPUTY CHIEF OF ADMINISTRATION, JEANNE ASHLOCK
- ITEM 9. CONSENT AGENDA
THE ITEMS ON THE CONSENT AGENDA ARE CONSIDERED SELF-EXPLANATORY BY THE BOARD AND WILL BE ENACTED WITH ONE MOTION. THERE WILL BE NO SEPARATE DISCUSSION ON THESE ITEMS UNLESS A BOARD MEMBER OR CITIZEN SO REQUEST.
 - A. APPROVAL OF MINUTES FROM THE PREVIOUS BOARD OF DIRECTORS MEETINGS
 - B. ACKNOWLEDGE RECEIPT OF MONTHLY FINANCIAL STATEMENTS
- ITEM 10. DISCUSSION - POSTING NOTICE OF ELECTION
- ITEM 11. DISCUSSION - 2025 BUDGET
- ITEM 12. CONSIDER AND TAKE ACTION ON PENALTIES AND INTEREST FOR OUTSTANDING SECOND QUARTER ALLOCATIONS.
- ITEM 13. DISCUSS, CONSIDER AND TAKE ACTION ON CHANGE OF SECRETARY OF BOARD.
- ITEM 14. NEXT MEETING May 9, 2024 / DISCUSS FUTURE AGENDA ITEMS
- ITEM 15. ADJOURN

AS AUTHORIZED BY SECTION 551.071 OF THE TEXAS GOVERNMENT CODE, THIS MEETING MAY BE CONVENED INTO A CLOSED EXECUTIVE SESSION TO OBTAIN CONFIDENTIAL LEGAL ADVICE FROM THE DENTON CENTRAL APPRAISAL DISTRICT'S ATTORNEY ON ANY AGENDA ITEM LISTED HEREIN. THE DENTON CENTRAL APPRAISAL DISTRICT'S BOARD OF DIRECTORS WILL THEN RECONVENE IN AN OPEN SESSION AND TAKE ANY ACTION, AS MAY BE NECESSARY, ON ANY ITEMS DISCUSSED IN A CLOSED EXECUTIVE SESSION.

GAP ANALYSIS

Denton Central Appraisal District, Texas

March 2024



PROFESSIONAL
CONSULTING SERVICES
OF IAAO, LLC

A wholly owned subsidiary of IAAO

ABOUT PROFESSIONAL CONSULTING SERVICES OF IAAO, LLC

The International Association of Assessing Officers (IAAO) is a nonprofit, educational organization founded in 1934. It is a global community of diverse mass appraisal professionals advancing fair and equitable property appraisal, assessment administration, and property tax policy through professional development, research, standards, and technical assistance. Its members are government officials and others interested in the administration of assessment and property tax. All IAAO members subscribe to IAAO's Code of Ethics and Standards of Professional Practice and to the Uniform Standards of Professional Appraisal Practice (USPAP).

The IAAO is the primary publisher, educator, and leader of standards in the field of mass appraisal and assessment administration. As a standard-setting organization, the IAAO has published fifteen standards aimed at improving assessment practices. As an educator, the IAAO has established a curriculum of courses and workshops to supplement university-level and professional training for individuals interested in pursuing a career in property tax administration. We offer the only comprehensive program of mass appraisal courses in the world. In addition, we offer special seminars and an international conference on assessment administration annually.

The IAAO professional designation program recognizes that assessment administration is a specialty within public service and that assessment personnel are mobile. The association therefore offers professional designations to certify the competence of individuals and to attest to their competence when career paths cross state/provincial lines.

Several routes are available to designations, all of which involve some independent project, such as a demonstration appraisal or a mass appraisal case study, in addition to the successful completion of one of the prescribed curricula. The IAAO offers six designations: a generalist designation requiring demonstrated competence in all areas of assessment—Certified Assessment Evaluator (CAE)—and five specialist designations: Mass Appraisal Specialist (MAS), Residential Evaluation Specialist (RES), Cadastral Mapping Specialist (CMS), Personal Property Specialist (PPS), and Assessment Administration Specialist (AAS).

For more than 20 years, the association has established voluntary, objective standards for the improvement of assessment practices and conducted a research and technical services program to help jurisdictions attain these standards. Technical assistance services or consulting services are offered in a number of areas and by means of a variety of arrangements. Our most common engagement is to perform an evaluation of assessment practices within a specific jurisdiction. Our services are provided either on a time-and-materials or fixed-price basis, as the client may prefer, and are rendered by team experts assembled for the purpose.

IAAO is an independent association not affiliated with any vendor, company, or firm in the private sector or any other association not in the assessment field. IAAO does not undertake technical assistance projects for taxpayers or any other individual or group in the private sector.

IAAO has been a leader in mass appraisal education, technology, and standard-setting for mass appraisal and ad valorem systems in North America and many countries around the world. IAAO has the team, resources, and ability to provide services to meet Client needs.

Professional Consulting Services of IAAO, LLC (PCSIAAO) provides professional consulting worldwide based on a deep and objective understanding of the assessment challenges confronting property valuation and tax practitioners. PCSIAAO is a wholly owned subsidiary of the International Association of Assessing Officers (IAAO).

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PROJECT BACKGROUND

Denton Central Appraisal District (Denton CAD) Chief Appraiser Don Spencer, RPA contacted Professional Consulting Services of the International Association of Assessing Officers (PCSIAAO) in October 2023 requesting additional information on the Gap Analysis offered by PCSIAAO. On Tuesday, October 31st, 2023, an informational call was held to introduce PCSIAAO staff members Justin Eimers, AAS, RMA, Assessment Advisor and Ashley Lathrop, MBA, Interim IAAO Executive Director and Denton CAD Chief Appraiser Spencer.

During that meeting, Chief Appraiser Spencer outlined Denton CAD's recent history and current challenges. Chief Appraiser Spencer discussed his need for a full review of his office to help identify any areas for potential performance or operational improvement and his desire to craft a plan to improve overall office operations. As the conversation progressed, it became clear that a Gap Analysis would prove to be beneficial for Denton CAD.

A Gap Analysis conducted by PCSIAAO includes a review of the current operations, processes, policies, and procedures currently utilized by the CAD and compares those to both IAAO's 16 Technical Standards and industry best practices. Any "gaps" discovered during the analysis are highlighted and suggestions for improvement are provided.

A project "kick-off" meeting was held with Denton CAD's Chief Appraiser Spencer, RPA, Deputy Chief Chris Littrell, RPA, RTA, CTA, CCA, Deputy Chief Jeanne Ashlock, RPA, RTC, CTA, CCA and PCSIAAO Assessment Advisor's Justin Eimers, AAS, RMA and Shannon Hiss, RES, RMA on December 14, 2023. After introductions the project's goals, timeline, and deliverables were finalized. On December 14, 2023, PCSIAAO sent the Practices and Procedures Questionnaire (including some 292 questions on all aspects of office operations) to Chief Appraiser Spencer.

The Practices and Procedures Questionnaire includes several requests for additional supporting documentation from the CAD to help PCSIAAO staff better understand office operations. As part of the review of Processes and Procedures it was vitally important to interview Denton CAD staff members to ask questions on topics including (but not limited to) their role(s) within CAD operations, current office processes, and what improvements staff felt could be made to improve the office.

On December 15, 2023, Deputy Chief Appraiser Ashlock provided a contact list for all Denton CAD Staff. Initially, PCSIAAO had agreed to interview 40 staff members as randomly chosen by PCSIAAO from all departments and levels of staff throughout the CAD. PCSIAAO further agreed to interview any additional staff members who may also want to participate but had not been randomly selected. Chief Appraiser Spencer emailed all staff explaining the interview process and encouraged staff to reach out to Assessment Advisor Eimers to schedule interviews if they would like to be interviewed. PCSIAAO Assessment Advisor Justin Eimers interviewed a total of 50 Denton CAD staff.

Staff interviews commenced December 20, 2023, and concluded January 25, 2024. PCSIAAO staff gained substantial knowledge surrounding current operations and suggestions for improvement throughout the interviews with staff. Chief Appraiser Spencer returned the Practices and Procedures Questionnaire and supporting documents on January 25th.

PCSIAAO staff reviewed answers within the Practices and Procedures Questionnaire and reviewed notes from all the staff interviews and sent additional follow up questions to Chief Appraiser Spencer on February 9, 2024, answers to those questions were provided the same day.

The final report was delivered to the Denton CAD Board of Directors and Chief Appraiser Spencer on March 8, 2024. An in-person presentation and question and answer session was scheduled for March 14, 2024, at the Denton CAD Board of Directors meeting.

We would like to thank all Denton CAD staff for taking the time to meet for interviews over Zoom - without their insights and comments this project and report would not have been possible. Notes from interviews, the responses to the Questionnaire, information from requested additional supporting documents, and a review of Denton CAD's website were utilized in creating this final report. Additional sources of information include the Texas Comptroller of Public Accounts website and relevant news articles.

IAAO's Technical Standards will be referenced throughout this report. By necessity, the Technical Standards are broad in nature and assume ideal circumstances under which they will be applied by practitioners who are fully trained and experienced in mass appraisal. Since there are only a few jurisdictions that meet most of these standards, it is not unusual to find gaps between the current operations within an office and IAAO's Technical Standards. The primary purpose of this report is to highlight any gaps and offer suggestions to bring current practices into better alignment with IAAO's Technical Standards and industry best practices. All recommendations are made with the understanding that their implementation is the responsibility of the client.

SUBJECT 1: ENVIRONMENT

Appraisers are administrators of the laws governing their jurisdiction. Therefore, those laws form the environment in which they work and largely direct their decision making. Other than fiscal resources, the legal framework has the most significant impact on the performance of assessment jurisdictions. It is, therefore, important to begin with an understanding of that environment relative to the subject jurisdiction.

Denton CAD reappraises property every year which is in-line with IAAO's standard on revaluations. In following an annual revaluation cycle, the staff of the Appraisal District are tasked with accomplishing a significant volume of work each year. In addition to completing all routine work tasks on an annual basis, the Appraisal District must comply with all applicable State and local laws and regulations for office operations.

The Comptroller's Office in the State of Texas is tasked with the oversight responsibilities for all appraisal districts. In addition to the appraisal districts participating in a biennial Methods and Practices (MAP) review, the appraisal districts are also expected to submit information to ensure compliance with the Property Value Study (PVS). A failure to meet performance expectations for either MAP or PVS results in stricter oversight of CAD operations by the Comptroller's office and a potential loss of critical funding for school districts within the jurisdiction.

Tax & exemption laws must be administered by someone. Even if the only requirement is an annual application, someone must receive and record those applications to track who has become eligible for the favorable tax treatment and who has lost that eligibility. There is always a cost involved in managing all exemption-related paperwork and tracking or through the need to hire additional staff to cover those specific responsibilities.

In addition to the time dedicated to the management of property tax exemptions, the appraisal district must also complete their primary functions including data collecting information on new construction and other permits, completing field reviews of sold properties, development of valuation models, annual valuation of property within the jurisdiction, valuation appeals, as well as answering questions from property owners who contact the office whether by phone, email, or personal visit. In summary, staff have quite a lot of work pulling them in many different directions at any given time.

The following chart best represents the current environment as presented to PCS via the questionnaire and interviews.

Table 1. Statistical Environment

Property Class	Property Count	Market Value	Sales Per Year	Appeals Per Year
Single Family Residence	272,464	\$140,068,854,859	16,820	92,749
Multifamily Residence	3,768	\$15,601,729,335	93	2,409
Vacant Lots and Land Tracts	14,911	\$2,919,808,433	367	5,958
Qualified Ag Land	11,952	\$9,489,409,334	149	3,920
Non-Qualified Land	3,559	\$132,873,265	2	455
Farm or Ranch Improvement	8,708	\$4,540,240,594	175	3,031
Commercial Real Property	9,086	\$23,563,713,586	219	6,902
Industrial Real Property	89	\$387,169,231		70
Oil and Gas	90,609	\$1,233,369,060		3,463
Water Systems	52	\$6,916,185		9
Gas Distribution System	91	\$269,882,610		51
Electric Company	229	\$744,624,655		283
Telephone Company	592	\$269,736,786		230
Railroad	130	\$186,446,882		3
Pipelnd Company	739	\$313,526,537		450
Cable Television Company	187	\$254,037,611		88
Other Type of Utility	13	\$619,718		1
Railroad Rolling Stock	4	\$38,224,118		0
Commercial Personal Property	16,633	\$10,293,233,900		1,899
Industrial Personal Property	495	\$4,092,018,432		161
Tangible Other Personal Property, Mobile Homes	6,716	\$99,209,740	1	306

Residential Inventory	12,945	\$1,577,335,206	216	11,226
Special Inventory Tax	271	\$263,172,385		1
Total Exempt Property	26,379	\$10,299,110,868		0
Property Count				470,529
Total Land Area of the Jurisdiction (acres)				539,727
Total Taxable Real Estate Value of Jurisdiction				\$177,207,954,441
Total Number of Personal Property Accounts				17,128
Annual number of building permits issued				28,812
Total Map Changes				12,900
Total Appeals				133,665

Workspace

Another consideration when reviewing the environment of Denton Central Appraisal District is the physical work environment. One of the top concerns from Denton CAD staff is the lack of adequate workspace. Compounding the workspace issue is the inherent inefficiency of having staff in two buildings. The CAD being in two unattached buildings creates communication issues and adds time to some processes caused by staff having to walk back and forth between buildings separated by another building. Office operations have outgrown the physical space. Some departments have no meeting space forcing them to have meetings in larger offices that are not conducive to meetings. Residential staff have been moved into extremely small cubicles of just 30 square feet in an attempt to make space for more staff due to extreme growth and increased workload in Denton. A typical workspace size for staff of this type would range from 50 to 100 square feet.

On the matter of physical space needs for an appraisal office, the IAAO Standard on Mass Appraisal states:

“The following minimum space standards are suggested for managerial, supervisory, and support staff:

- Chief assessing officer (e.g., Assessor, director)—a private office, enclosed by walls or windows extending to the ceiling, of 200 square feet (18 to 19 square meters)
- Management position (e.g., chief deputy assessor, head of a division in a large jurisdiction, and so on)—a private office, enclosed by walls or windows extending to the ceiling, of 170 square feet (15 to 16 square meters)
- Supervisory position (head of a section, unit, or team of appraisers, mappers, analysts, technicians, or clerks)—a private office or partitioned space of 150 square feet (14 square meters)

- Appraisers and technical staff—private offices or at least partitioned, quiet work areas of 50 to 100 square feet (5 to 10 square meters), not including aisle and file space, with a desk and chair
- Support staff—adequate workspace, open or partitioned, to promote intended work functions and access.

In addition, there should be adequate space for

- File storage and access
- Training and meetings
- Mapping and drafting
- Public service areas
- Printing and photocopy equipment
- Library facilities.”

Additional considerations in workspace include ergonomics, security, lighting, internet connection, climate comfort, adequate power, and acoustics. Although there were no reported issues with workspace ergonomics, it is important plans for future building workspace include a properly fitted workspace for staff. A properly fitted workspace could include such items as a height adjustable or standing desk, comfortable supportive chair, lighting, privacy, and other considerations (such as: wrist support for keyboards and under desk foot support to support proper posture while seated). Ergonomic comfort within staff workspace has been shown to increase worker satisfaction and overall productivity.

Workplace safety and security are of utmost importance for public facing government employees. Both staff and the public should feel safe when in Denton CAD facilities, staff indicated the current space is secure but also adequately allows them to serve the public. When looking at a new space for the CAD it will be important to consult with engineers and architects to understand the building security and daily needs of Denton CAD staff to ensure those needs are integrated into the design plans for the new workspace.

Currently, the buildings utilized by Denton CAD do not have adequate heating and or insulation. Staff at all levels reported issues about the office being very cold, the insulation in the current space is insufficient as evidenced by frozen and broken pipes during the recent winter months. Additionally, several staff reported the office does not have adequate power to run space heaters in the particularly cold workspace areas.

Appraisal staff spend much of their day analyzing data, processing data, and making decisions. Mass appraisal work requires concentration and staff need quiet to work at peak productively. Many staff commented that sound carries throughout the office making it hard to work and concentrate.

Workspace acoustics are an important consideration in office and workspace design. Some possible solutions to poor acoustics could include acoustic tiles, noise cancelation systems, increased insulation, more walls, taller cubicles, and decreased density for staff in the office, separate meeting rooms with doors to allow for collaborative working. A combination of the offered solutions would be required to provide an optimum working environment.

Additionally, the current lack of space is also limiting the CAD's ability to hire needed staff. The lack of space for additional needed staff compounds additional “pain points” for CAD operations as discussed in the following section. Finally, the limitation in space contributes to issues involving education, training, and technology - points also detailed later in this report.

SUBJECT 2: MANAGEMENT & STAFF

Denton CAD is in what many would call a rebuilding period. The CAD has seen external and internal challenges that have caused and will continue to cause the CAD's Board of Directors and Chief Appraiser Spencer to make some difficult decisions to ensure the legal mandates for the office are met.

External Factors

External challenges include the recent, historic growth in community populations and property values nationwide. With population growth comes construction growth. The challenges and changes to the real estate market since 2020 had a wide-ranging impact upon local government offices. Public officials were asked to do more putting increased pressure on Denton CAD and CADs throughout Texas.

For appraisal districts throughout the State the increase in construction growth created higher workloads for CAD staff through requests for mapping changes, parcel record edits, permit management, sketching of improvements, field checks, valuation, quality control, appeals, and management of office priorities and resources. The unprecedented growth in the market saw some instances of double-digit value increases, in turn creating substantially more work for staff and management. Additional time was needed to analyze data, value, increased quality control, and manage the corresponding increase in value protests by property owners throughout the jurisdiction.

Public entities and government offices cannot pivot as easily as their counterparts within the private sector. Often due to the timing of budget cycles and funding approvals, which hamper a CAD's ability to make needed changes as fast as external factors change.

Internal Factors

The most significant internal challenges for Denton CAD include the retirement of experienced staff, a general lack of staff, a lack of written policies and procedures manuals, a lack of training and professional education opportunities, a difficult office space layout, and an outdated CAMA system. Any one of these issues would present a significant challenge for staff and management to overcome but the combination of all the internal and external challenges faced by Denton CAD makes for an untenable environment in the long run.

Denton CAD had been operating with too few staff for the workload of the CAD for far too many years, causing many of the additional challenges listed above. Due to the chronic understaffing of all departments within the office staff workloads have been such that it was "all hands-on deck" to complete the annual work as required under Texas Law. Things like written work procedures, training and education have been put to the side due to the lack of bandwidth at all levels of staff.

Nearly every staff member interviewed understood the need for formal, written work procedures, more training and education, and all noted they hoped to accomplish all points moving forward. Before any of those goals can be accomplished, Denton CAD must first hire more staff to balance the workload and ensure efficiency throughout the office. Once staffing levels are brought up to the levels required by the workload, management and staff will then have the ability to schedule the time necessary to develop office policies and procedures, develop an official training program for staff, and to offer professional education opportunities to staff.

Additionally, Denton CAD is out of physical office space to add any additional staff. The current office spaces

poor layout and noncontiguous buildings severely hamper staff productivity and ability to serve the public. It is in the best interest of office operations and the general public served by Denton CAD that the CAD relocate to a single building that can physically accommodate the increased number of staff needed and fully support all duties handled by the staff of Denton CAD.

Management

The CAD's executive leadership and management teams have largely been replaced over the past 18 months and signs point to several positive improvements since the changes in leadership have occurred. Comments from staff indicate upper management has done a great job of communicating expectations during the transition of leadership as well as helping staff to navigate any changes to workflow and procedures. The new leadership and management teams are committed to supporting staff in successfully completing the organization's goals to meet or exceed the standards the public served by Denton CAD have come to expect.

Staffing

As mentioned earlier in this section, staffing appears to be one of the most significant areas of concern within the Denton Central Appraisal District at this time. Nearly every staff member interviewed indicated the lack of staff was an issue in all departments. Most indicated that they personally did not receive the needed training and education due to lack of time available due to their current workloads.

During interviews PCSIAAO learn that historically, staff had been able to handle greater workloads given both the level of experience and past education provided to staff. Processes had been streamlined to work as efficiently as possible which is considered a best practice. However, those higher workloads did not leave ample time for training, documentation of processes, or proper communication between different teams and departments within the office. As the years passed and the CAD grew, many experienced staff retired – leaving a significant gap in legacy operations knowledge in the office. As new staff were hired, time and resources were not appropriately allocated to allow for the necessary training and education of the new staff members. Throughout all the turnover of staff workloads continued to increase. Leaving Denton CAD with too few staff and many of which are new appraisal staff with limited professional education and mass appraisal experience. Currently, middle managers are forced to cover for staff when gaps in staffing surface.

Most of the current staff have requested more education and training as they acknowledge they do not currently have the needed technical skills to do their jobs to the best of their abilities. To further compound the issues both staff training and education take significant investment of time by the office. Meaning that more staff will need to be hired to allow staff the time they need to complete courses and training programs and still meet mandatory workloads.

Demanding workloads faced by staff also impact communication, when staff barely have time to complete required work assignments, communication typically suffers. When general staffing levels improve communication throughout the organization will likely improve as all managers will have more time to effectively, clearly, and regularly communicate with staff, leading to an increase valuation equity and overall organizational efficiency.

Another staffing consideration should include the potential implementation of a new Computer Assisted Mass Appraisal (CAMA) software system. A new CAMA system should increase productivity and ensure more equitable values resulting in fewer appeals needing to be handled by CAD staff. Initially workloads may increase as implementation of a new CAMA software is rolled out to the office, but those increased demands should wane as more efficient workflows are realized via the new software package.

Building and office space limitations mentioned earlier in this report limit Denton CAD's ability to hire the appropriate number of staff. For this reason, an analysis of office space needs and a plan to replace the current office space should be completed as soon as possible to ensure that the proper amount of workspace is available for a properly balanced organization.

Proper staffing will have the benefit of increased valuation equity, decreasing staff turnover, increasing organizational stability, decreased property valuation appeals, and increasing public trust in the office of Denton CAD.

Education

Denton CAD has seen a historic lack of professional development opportunities afforded to field and office staff. Beyond "on-the-job" training and the state required education for appraisers, development and implementation of the appraisal district specific training on policies and procedures for current and future staff would be beneficial. Additionally, all staff should be able to pursue professional designations beyond what are offered by the state to better both themselves and the office. Allowing staff to pursue additional professional education and designations lays the foundation for building the future leaders of the office from within the organization, further increasing organizational stability.

Chief Appraiser Spencer reported he observed a lack of training and education for Denton CAD staff before this report was commissioned. Chief Appraiser Spencer stated that lack of training and education within the organization lead him to hire a Director of Training and Development to get staff the needed training and education. The Director of Training and Development will organize and conduct training and will also work with staff to develop standard work procedures to be used in the training and development of all staff.

All workflow processes within the CAD should have written procedures that can be easily updated as policies change and can be easily referenced by any staff member should they need additional guidance. These written procedures should be used to train new staff and reviewed with existing staff on an annual basis.

All staff employed by Denton CAD should have the ability to take the necessary state level education and earn state designations. By having a Director of Training and Development that is certified to conduct these courses the CAD will be able to save on education and travel expenses. This has the added benefit of saving staff time due to not needing to travel for professional educational offerings.

Staff should have the opportunity to take courses from the International Association of Assessing Officers and earn designations. At the time of writing this report, there are currently 71 IAAO designees in the State of Texas, despite its size, Denton CAD currently has zero IAAO designees. Further, a very limited number of Denton CAD staff have taken any IAAO courses. These university-level courses teach staff industry best practices and the theoretical knowledge that will serve the CAD well in building the future.

As staff take IAAO courses they should be encouraged to earn designations and to become IAAO instructors enabling staff to continue to educate the next generation of Denton CAD appraisers. PCSIAAO's specific recommendations for IAAO education for appraisal district staff can be found in the appendix following this report. Many appraisal offices have had great success in encouraging staff to pursue professional development and designations by creating a merit or financial incentive pay program. While those specifics should be determined by CAD budget and Texas law, it is something PCSIAAO highly recommends office executive leadership consider when developing a professional development program within their organization.

When it comes to training and education it is not just appraisers that need training and education.

Management should have annual management and human resources training, customer service staff need training to better understand appraisal functions, information technology staff need training to keep-up with trends in IT and data security, appeals staff need tax law training, mapping staff need GIS training, human resources and finance staff need continuing education and development. All staff need routine training on Texas property tax law (and updates) as well as anti-harassment training.

Training and educating staff can't be done overnight. It will likely take the next 3 to 5 years to get staff training and education to a stabilized level. In the end, an educated and trained staff are much more valuable to a CAD than the alternative especially as technology evolves and Tax laws and statutes are modified by law makers. The investment in educating staff will pay dividends many times over in the form of a more stable and efficient organization that produces more equitable values at a level of service the public expects.

Personnel Levels

In reviewing the responses to the initial questionnaire, looking at comparable CADs and during interviews with staff, it became clear the number of staff currently employed is insufficient to provide the level and quality of service that the local community deserves and expects.

The following tables reflect the current management staffing numbers within the appraisal district as well as PCSIAAO's recommendations for additional staffing.

Table 2.1 Management Staffing Breakdown

Function	Current Staff	PCSIAAO Staffing Recommendations
Chief Appraiser	1	1
Deputy Chief of Appraisal	1	1
Deputy Chief of Administration	1	1
Director of Commercial Real Estate	1	1
Director of Residential Real Estate	1	1
Director of Business Personal Property	1	1
Director of Mapping	1	1
Director of Training and Development	1	1
Director of Exemptions and Assistance	1	1
Director of Information Technology	1	1
Director of Appeals	1	1
Director of Business Operations	1	1
Director of Compliance	0	1
Director of Human Resources	0	1
Director of Public Outreach	0	1

As illustrated **Table 2.1** PCSIAAO recommends the addition of a Director of Compliance, a Director of Human Resources, and Director of Public Outreach. These specific management positions will play a vital role in the long-term performance of the appraisal district into the future.

The addition of a Director of Compliance would serve several purposes within the organization. Firstly, this position would act as an auditor of sorts ensuring that the CAD meets legal requirements under Texas law.

The Director of Human Resources position will not only assist managers in recruiting and retaining staff, but also be a resource for staff and management assisting with human resource matters when they arise. A specific, dedicated human resources director with human resources education and experience will help ensure professional human resource best practices are followed. PCSIAAO recommends this position report directly to the Chief Appraiser.

Another needed position includes the Director of Public Outreach. This position would primarily support the CAD in creating more transparency for the public through outreach and engagement via educational materials, videos, notifications, news releases, and facilitation of meetings with the public. It is also recommended that this position report directly to the Chief Appraiser.

Table 2.2 Commercial Real Estate Staffing Breakdown

Function	Current Staff	PCSIAAO Staffing Recommendations
Director of Commercial Real Estate	1	1
Supervisor	1	1
Senior Commercial Appraiser	1	1
Senior AG / Land Appraiser	1	1
Commercial Appraiser	5	8
Ag Land Appraiser	4	5
Commercial Appraiser Support	2	2
Total Department Staff	15	19

Table 2.2 displays current staffing levels and recommended staffing levels for the commercial real estate department within the appraisal district. PCSIAAO recommends adding three additional commercial real property appraisers and one additional agricultural land appraiser. Adding those additional staff positions will create a more manageable workload allowing for more time dedicated to data analysis, valuation, quality control, appeals, training, and education.

Table 2.3 Residential Real Estate Staffing Breakdown

Function	Current Staff	PCSIAAO Staffing Recommendations
Director of Residential Real Estate	1	1
Supervisors	4	4
Senior Appraiser	4	8
Appraiser 3	8	12
Appraiser 2	8	12
Appraiser 1	8	12
Total Department Staff	33	49

Table 2.3 displays current staffing levels and recommended staffing levels for the residential real estate department within the appraisal district. Interviews with staff made it very clear the residential appraisal staff are stretched the thinnest of all the departments within Denton CAD. Expected staff production numbers are significantly higher than in other similarly sized jurisdictions. PCSIAAO recommends adding an additional 16 residential real property appraisers to the staff. Adding those additional staff positions will create a more manageable workload allowing for more time dedicated to data analysis, valuation, quality control, appeals, training, and education.

Table 2.4 Business Personal Property Staffing Breakdown

Function	Current Staff	PCSIAAO Staffing Recommendations
Director of Business Personal Property	1	1
Supervisors	1	1
Senior Appraiser	2	2
Appraiser 2	3	4
Appraiser 1	3	4
Support	1	1
Total Department Staff	11	13

Table 2.4 displays current staffing levels and recommended staffing levels for the business personal property department within the appraisal district. PCSIAAO recommends adding an additional 2 business personal property appraisers to staff. Adding those additional staff positions will create a more manageable workload allowing for more time dedicated to data analysis, valuation, quality control, appeals, training, and education.

Table 2.5 Mapping Staffing Breakdown

Function	Current Staff	PCSIAAO Staffing Recommendations
Director of Mapping	1	1
Supervisors	1	1
GIS Specialist	2	2
Senior Mapping Technician	2	2
Mapping Technician	6	6
Total Department Staff	12	12

Table 2.5 displays current staffing levels and recommended staffing levels for the mapping department within the appraisal district. PCSIAAO determined the current staffing level in the mapping department is adequate for the workload. However, appraisal district management should be attuned to workflow fluctuations and be prepared to add more staff to the department should the workload in the future increase.

Table 2.6 Exemptions and Taxpayer Assistance Staffing Breakdown

Function	Current Staff	PCSIAAO Staffing Recommendations
Director of Exemptions and Assistance	1	1
Supervisors of Taxpayer Assistance	1	1
Supervisor of Exemptions	1	1
Senior Taxpayer Assistance Specialist	1	2
Senior Exemption Specialist	1	2
Taxpayer Assistance Specialist	11	13
Exemption Specialist	4	5
Mail Clerk	1	1
Total Department Staff	21	26

Table 2.6 displays current staffing levels and recommended staffing levels for the exemptions and taxpayer assistance department within the appraisal district. Interviews with exemptions and taxpayer assistance staff made clear they are at the limit of their abilities to complete all their duties with the current staffing level. PCSIAAO recommends adding an additional 5 staff to the department. Additional staff will help to eliminate

backlogs in exemptions, cut down on property owner wait times, and allow time for additional training and education for staff.

Table 2.7 Information Technology Staffing Breakdown

Function	Current Staff	PCSIAAO Staffing Recommendations
Director of Information Technology	1	1
Supervisors	2	2
Systems Administrator	1	1
Project Coordinator	1	1
IT Specialist	1	1
Database Administrator	2	2
IT Support	1	2
Total Department Staff	9	10

Table 2.7 displays current staffing levels and recommended staffing levels for the information and technology department within the appraisal district. IT currently has the challenge of being in one building while servicing staff in two buildings. PCSIAAO recommends adding one additional IT support staff to the department. Additional staff within the IT department will allow the team to better support the CAD and complete ongoing necessary training and professional development opportunities.

Table 2.8 Appeals Staffing Breakdown

Function	Current Staff	PCSIAAO Staffing Recommendations
Director of Appeals	1	1
ARB Coordinator / TLO	1	1
Legal Specialist	1	1
Support Coordinator	1	1
Appeals Support	2	3
Total Department Staff	6	7

Table 2.8 displays current staffing levels and recommended staffing levels for the Appeal Review Board (ARB) support staff. PCSIAAO recommends adding at least one additional appeal support staff position. An additional staff position will be needed to accommodate the increase in workload created by the additional

ARB members. Additional staff within the appeal review board support department will allow the team to complete ongoing necessary Texas property tax law training and education and increase the level of service for property owners.

Table 2.9 Business Operations Staffing Breakdown

Function	Current Staff	PCSIAAO Staffing Recommendations
Director of Business Operations	1	1
Executive Assistant	1	1
HR / Finance Assistant	2	2
Maintenance	1	1
Total Department Staff	5	5

Table 2.9 displays current staffing levels and recommended staffing levels for the business operations department within the appraisal district. PCSIAAO is recommending no change to the staffing level of the Business Operations Department. Transferring HR duties to the recommended HR department will allow the business operations team the time to cross train on processes and implement new accounting software they haven't had the bandwidth to select or implement.

Table 2.10 Human Resources Staffing Breakdown

Function	Current Staff	PCSIAAO Staffing Recommendations
Director of Human Resources	0	1
HR / Finance Assistant	0	1
Total Department Staff	0	2

Table 2.10 displays PCSIAAO's recommendations for a distinct Human Resources department. PCSIAAO's recommendation for a separate HR department is based on several factors.

Feedback from staff made it clear in interviews that a dedicated and specifically focused HR department would better serve the needs of the staff and CAD operations as the district continues to grow.

Second, according to the Society of Human Resources Managers or (SHRM)'s 2022 Human Capital Benchmark Report, the average HR staff to employee ratio is 1.7 per 100. The Human Resources Director would have HR training, education, and experience commensurate with the position - enabling the CAD to operate more efficiently and effectively when handling personnel matters in the future.

Table 2.11 displays total parcel count and Full Time Equivalent (FTE) staff counts as reported within the 2022 data from the Texas Comptrollers Operations Survey. Counties were selected for comparison by PCSIAAO based on total parcel count and the percentage of appraisal work done by a contractor. PCSIAAO assumed counties that contract out more than 5% of the overall workload would need less FTE staff, and therefore those counties were excluded from consideration. Table 2.11 only includes CADs similar in size that also reported they appraised 95% or more of their parcels in-house similar to Denton CAD.

Table 2.11 Properties Per Staff Comparison in 2022

County	Property Count	FTE	Properties / FTE
Dallas	849,818	242	3,512
Bexar	737,944	167	4,419
Travis	471,081	143	3,294
Collin	415,343	152	2,733
Hidalgo	349,757	96	3,643
Montgomery	344,383	100	3,444
Fort Bend	343,585	136	2,526
Williamson	258,537	78	3,315
Median 2022	382,550	140	3,380
Denton 2022	458,600	87	5,271
Denton 2024	470,529	115	4,092
PCSIAAO Report Recommendation	470,529	147	3,201

Based on training needs, education needs, CAMA conversion workloads, conversations with staff, anticipated workloads, and looking at comparable CAD staffing PCSIAAO recommends increasing total Denton CAD staff size to a minimum of 147. Proper staffing levels will allow time for needed internal development and enable the CAD to better meet the public's expectations for quality of service including meeting deadlines, valuation equity, and customer service into the future.

Planning for the Future

Moving forward as workloads and office operational procedures continue to change it is important for Denton CAD's executive leadership to monitor staffing needs on an annual basis, as part of the budget cycle to ensure Denton CAD does not find itself in a similar situation in the future.

Due to the environment within the appraisal district changing so rapidly over the past 18 months not all job and position descriptions are up to date. Management informed PCSIAAO they are currently working to update the job and position descriptions that are out of date. Each position and job description must be clearly defined to be able to effectively measure performance and relay the expectations of management. It is equally important to work with staff when finalizing job descriptions to ensure all tasks are included and correctly described within the descriptions. These descriptions should also be reviewed with staff as part of the staff's annual review process each year to ensure they continue to accurately reflect the duties and responsibilities of each position as time passes.

As the CAD grows, new staff are hired, and a new CAMA system is implemented, workflow procedures and workload will also change in turn causing staffing needs of the appraisal district to also change. When new work procedures are written and implemented it is important to update staff job descriptions and production expectations accordingly.

For the typical valuation operation, PCSIAAO would recommend the office consider a tool like **Table 2.12**, taken from IAAO’s textbook Assessment Administration. The table utilizes an annual valuation year that begins in January.

Table 2.12 Calculation of Necessary Staff to Meet CAD Needs

Appraisal Phase	J	F	M	A	M	J	J	A	S	O	N	D
Map Maintenance	8	16	24	30	38	46	54	62	70	80	90	100
Property Record Maintenance	8	16	24	30	38	46	54	62	70	80	90	100
Clerical/Data Entry	8	16	24	30	38	46	54	62	70	80	90	100
Sales Verification	5	10	15	20	30	40	50	60	70	80	90	100
Index Study						20	50	80	100			
Depreciation Study						20	50	80	100			
New Construction					10	20	40	50	70	80	90	100
Neighborhood Analysis				25	50	100						
Land Valuation							40	80	100			
Data Collection Reinspection				5	15	40	55	80	100			
Quality Control					10	35	50	75	100			
Grade Review					25	50	75	100				
CDU & P/F/E Factor Review				10	25	40	55	80	100			
Market Modeling							20	50	100			
Com/Ind/Apt Income Analysis								50	100			
Agricultural Use Verification						20	40	60	80	100		
Final Review										25	75	100
Informal Conferences				20	70	100						

Table 2.12 assumes an annual revaluation cycle, per IAAO best practices. The months of the tax year are displayed at the top, in this case showing a full calendar year. The far-left columns display several appraisal phases, and each cell represents the percentage completed each month. Some phases will be conducted all year and are shown as completing one-twelfth each month, while others will be started and completed in a relatively short period of time, such as neighborhood analysis and land valuation.

This chart, or one like it, has been successfully used in assessment jurisdictions nationwide to set assessment production goals and allocate staff to meet deadlines. Phases that will be carried out throughout the valuation cycle must have staff constantly assigned to them, while others that have shorter duration may share staff with other phases of work. For example, the staff involved in neighborhood analysis may also perform some of the other analytical functions, such as the market study or income analysis. Staff who perform some of the field data collection may also be involved in calibrating market models.

The formula below is an example that illustrates how to calculate the number of staff needed to execute a given phase of work. Along with the fact that responsibilities for an individual staff member may overlap two or more phases, there are several caveats listed below the formula.

$$159,980 \text{ parcels} \div 94 \text{ workdays} = 1,702 \text{ parcels / day} \div 100 \text{ parcels / day / person} = 17.02 \text{ appraisers}$$

Caveats to the above:

- Assuming the office completes data collection reinspections of all real property within the jurisdiction on a 3-year cycle. Staff would need to inspect 34% of the jurisdiction each year, or approximately 159,980 real property parcels annually.
- In this example an estimate of 100 parcel inspections per day was utilized. It would be a management decision to set production expectations for field staff.
- The preceding chart & above field inspection formula assume a 6-month, or 94-workday window. Considerations when calculating workdays should include holidays, vacation days, sick days, parental leave, workers comp days, FMLA, training, education, weather, turnover, etc. If an estimate of days missed is not included work will not be completed on time. Gross days in a workweek over six months would be roughly 130 days. Now for example you might subtract 7 holidays, 5 vacation days, 5 sick days, 1 FMLA day, 3 training days, 5 education days, 5 weather days and 5 turnover days. The remaining workdays after consideration for the above would be 94.
- The above formula could also be utilized to estimate how many inspections the current staff would have to complete each day to be able to complete the 34% reinspection process within the stated window of time for fieldwork. (In that scenario a current field staff of 17 would have to complete 101 real property parcel inspections per day.)

The above calculation example would indicate that the assessor's office would need 17 trained field staff to complete the 3-year cycle of reinspection. A similar calculation could be done for the dozens of other processes completed by Denton CAD each year. It is important to keep in mind that some or all of those staff members could be allocated to other tasks and roles as phases of work cycle throughout the year.

Other considerations include routine quality control checks by the managers and lead appraisers on the fieldwork, transfer reviews, permits and data entry work done by staff. Quality control checks must be done to ensure the work file of the office is accurate, complete, and the values produced by the appraisal district are both equitable and reliable. Quality control is also a way for management to determine future training needs. In some cases, managers may pull staff aside for retraining when those quality control checks indicate a need for specific and focused 1-1 training. Similar calculations to the prior production example can be done to estimate the amount of time needed for quality control processes.

In addition to clearly defined job descriptions and production expectations for each role within the office, routine and regular check-ins between office leadership and all staff members are necessary to maintain a productive and professional office. Several staff members mentioned during their interviews with PCSIAAO that the leadership team has been conducting more regular meetings and check-ins with all staff members. PCSIAAO strongly encourages these regular touchpoints and check-in to continue amongst all staff and each smaller department team within the office should also be completing regular meetings and check-ins with office leadership to ensure critical information is being regularly communicated throughout the office. Regular

meetings provide staff with the opportunity to update the management team about any problems they may encounter during their routine course of work duties.

The final line of communication between office leadership and staff members is to conduct exit interviews when an employee departs. While some of those conversations may not be pleasant, ensuring the leadership team understands the decisions being made by exiting staff may help to correct course in areas where support or other concerns are impacting staff. Exit interviews are a task that could fall to a newly created Human Resources Director role.

Beyond regular meetings to keep communication open, the management team needs to continue to conduct routine performance evaluations for every staff member within the office. Additionally, CAD leadership should conduct an annual assessment of staff compensation levels, this should be completed as part of both the performance review and the budgeting processes. Ensuring that staff compensation is keeping pace with the marketplace will help to lessen the rate of employee turnover and help to retain the experienced and knowledgeable staff currently employed.

All the above considerations and recommendations require careful planning carried out by the office management team. Further, those plans must be clearly conveyed to staff through an up-to-date and comprehensive appraisal district office operations procedures manual. It is understandably difficult to take the time to develop this kind of document when the office is understaffed and in transition. However, the document can be an invaluable aid when facing inevitable turnover in the future. Instead of routinely taking existing staff away from their responsibilities to train new staff, new staff can be given the manual and spend part of their onboarding period studying it and ask senior staff for clarification when needed. The manual could be developed using existing procedure manuals for individual departments within the appraisal district, or manuals could be borrowed from other jurisdictions and adapted to meet the needs of Denton CAD. Additionally, existing experienced staff such as the Director of Training and Development could help piece together a comprehensive document utilizing the various documents that cover Denton CAD's policies and procedures. Videos explaining office processes could be used to supplement education for new or existing staff, saving managers time.

Once developed, the procedures manual should be reviewed annually to ensure it accurately reflects the current work climate of the appraisal district. In fact, other jurisdictions have found it helpful to conduct an all staff planning meeting at the conclusion of each tax year phase to establish what worked and what didn't so that appropriate changes could be made to the manual for the following valuation cycle.

An additional tool that many staff would benefit from is a quick reference document or guide. The document could act as a quick reference tool for staff with dates of important statutory deadlines and a list of staff names, phone extensions, and each person's main tasks and duties. Such a document would allow new staff to be able to quickly route questions from community members. Ideally, the quick reference document should be updated at least annually to reflect changes.

SUBJECT 3: INFORMATION TECHNOLOGY

According to Merriam-Webster, information technology is “the technology involving the development, maintenance, and use of computer systems, software, and networks for the processing and distribution of data.” The expanded use of technology by assessment offices has increased the importance of a reliable and user-friendly information technology program.

Of significant importance is the need for computer and support hardware to be updated regularly and routinely to ensure appraisal district staff can fully utilize the processing capabilities of the CAMA and GIS mapping software systems. Additionally, routine and regular replacement and updates to technology hardware ensures there is no data loss due to hardware “dying” while in use and further prevents disruption to services provided to members of the community served by the appraisal district. Other hardware items, like printers, scanners, and phone systems must also be maintained and replaced as the useful life of those items reaches an end.

Regarding data processing support and computer hardware, the IAAO Standard on Mass Appraisal states, in part:

“CAMAs require considerable data processing support. The hardware should be powerful enough to support applications of the cost, sales comparison, and income approaches, as well as data maintenance and other routine operations. Data downloading, mass calculations, GIS applications, and web support tend to be the most computer-intensive operations. Processing speed and efficiency requirements should be established before hardware acquisition.”

The Denton CAD finance department stated the software they use is no longer being supported. The budget request for new accounting software has been approved but a final decision was not made at the time this report was written. New accounting software will improve the management and security of the CAD’s financial data moving into the future. Implementation of new accounting software is a top priority for the finance department.

Computer Assisted Mass Appraisal (CAMA)

The appraisal district currently utilizes PACS Appraisal software CAMA system developed and supported by Harris Govern. Office leadership and staff repeatedly indicated in their interviews with PCSIAAO that while the PACS CAMA system functions, it leaves a lot to be desired in the realm of process automation, workflow management, and quality control. Staff voiced a need for more capable CAMA software that could streamline processes and improve valuation quality overall.

The Denton CAD IT department currently maintains an auxiliary software system to support the current PACS CAMA system, having different software handle various appraisal functions may work currently but, having a comprehensive CAMA system that can handle a wider variety of processes is ideal. A comprehensive CAMA system would require less appraisal staff and IT staff time to complete routine tasks and would streamline office workflow.

Denton CAD has initiated an RFP process to select a new CAMA software system with greater functionality to meet the specific needs of their appraisal district. A new CAMA system will lead to increases in productivity and better overall valuation equity throughout the jurisdiction.

It should be noted, a CAMA software change will create greater workload in the short term as data will need to be converted, new processes will have to be developed, new procedures will need to be documented, and staff will need to be trained. Additionally, Chief Appraiser Spencer is also planning to have data entered in both the old and new CAMA system in the short term to allow the new system performance to be checked against the performance old system. The short term two system data entry and quality checks will ensure reliable estimates of values are being produced by the new system as the appraisal district moves forward.

CAMA software should work collaboratively with various general-purpose software programs, typically including word processing, spreadsheets, and GIS or mapping programs. All of these programs and applications must be able to share data and work together cohesively to reduce redundancies and potential errors in work and help to increase overall productivity. Utilizing a more user-friendly CAMA system should help to make the daily workflow processes less labor intensive in the long term.

Once the new CAMA software is implemented it's critical to ensure staff have the time to take the vendor-provided software training to improve their comfort and efficiency as the software grows and adapts to the needs of the office. The vendor-provided training sessions should be provided on an on-going basis as the vendor creates and adds new functionality to the CAMA system. Denton CAD leadership should be prepared to provide additional in-house training on CAMA work processes to ensure consistency in use and processes by all CAD staff.

SUBJECT 4: CADASTRAL MAPPING

The introduction of the IAAO Standard on Digital Cadastral Maps states:

“Cadastral maps for the entire jurisdiction, regardless of taxable status or ownership, are essential to the performance of assessment functions. Digital cadastral maps enable the assessor to more efficiently access parcel location and information, reveal geographic relationships that affect property value, and provide a platform for the visualization of data layers and analytical results. Digital cadastral maps also aid the assessor in meeting the digital demands of other local government users, such as planning and public works departments, and private business users.”

IAAO Standard on Property Tax Policy states:

“The assessor should maintain or have access to high-quality land records and an accurate inventory of property. Collection and maintenance of land data are expensive but are critical parts of any property tax valuation system. By establishing multipurpose cadastral systems, many different public officials or agencies can make use of the information that may help to defray the costs of data collection and management. Multipurpose systems can be computerized and can become extremely interactive, providing information on the relationship between location and other property characteristics or influences on value.”

The current cadastral mapping program maintained by the appraisal district performs well as evaluated by the above stated parameters from IAAO's technical standards.

Denton CAD currently contracts to have new aerial imagery flown every other year. Appraisal staff had indicated that annual flights would avoid many trips to the field in the off years, saving staff time and supporting valuation equity. It is likely that a collaboration between other government entities could help to defray the costs of additional flights. Many government entities are users of aerial imagery including codes enforcement, planning, councils, commissions, boards, emergency management, law enforcement, and economic development to name a few. It is likely that conversations between groups could result in cost sharing across several offices.

PCSIAAO recommends Denton CAD manage imagery projects when possible since mass appraisal offices are generally the heaviest user of the imagery and have trained GIS professionals on staff. In the end, how costs are distributed is typically less important than having the needed imagery for government to be as efficient as possible. Up to date images support decision making at all levels of government and can be a benefit to the private sector as well.

SUBJECT 5: PROPERTY USE CODES, MARKET AREAS, AND NEIGHBORHOODS

The three main functions of an appraiser are to discover, list, and value real property. Property use codes and delineations of market areas and neighborhoods are critical parts of that process.

Utilizing both the appraisal district's mapping and CAMA systems, staff should be able to define the market areas and neighborhoods throughout the appraisal district. Along with appraiser judgment and knowledge of the communities within the jurisdiction - mapping of validated sales can help staff to identify patterns and trends and may help to lead to a better understanding and refinement of the market areas identified for valuation purposes.

Each community within the appraisal district is unique in its own way, which means that neighborhoods, market areas, and trends impacting those will all look different. It is important to model neighborhoods to reflect the actions of the buyers and sellers within the marketplace.

It appears that the system currently utilized by the appraisal district is working well. It is worth noting, as the community continues to grow, neighborhood and market area boundaries will need to be periodically reviewed to ensure they are still accurately reflecting the actions of buyers and sellers in the marketplace of the appraisal district.

SUBJECT 6: PROPERTY DATA COLLECTION AND MAINTENANCE

The Standard on Mass Appraisal of Real Property states in part:

“Uniform and accurate valuation of property requires correct, complete, and up-to-date property data. Assessing offices must establish effective procedures for collecting and maintaining property data (i.e., property ownership, location, size, use, physical characteristics, sales price, rents, costs, and operating expenses). Such data are also used for performance audits, defense of appeals, public relations, and management information.”

As stated in IAAO Section 3.3.4 of the Standard on Mass Appraisal of Real Property:

“Periodic field inspections can help ensure that property characteristics data are complete and accurate. Assuming that most new construction activity is identified through building permits or other ongoing procedures, a physical review including an on-site verification of property characteristics should be conducted at least every 4 to 6 years. Reinspections should include partial remeasurement of the two most complex sides of improvements and a walk around the improvement to identify additions and deletions. Photographs taken at previous physical inspections can help identify changes.”

IAAO Section 3.3.5 of the Standard on Mass Appraisal of Real Property goes on to say:

“Alternative to Periodic On-site Inspections Provided that initial physical inspections are timely completed and that an effective system of building permits or other methods of routinely identifying physical changes is in place, jurisdictions may employ a set of digital imaging technology tools to supplement field reinspections with a computer-assisted office review. These imaging tools should include the following:

- *Current high-resolution street-view images (at a sub-inch pixel resolution that enables quality grade and physical condition to be verified)*
- *Orthophoto images (minimum 6-inch pixel resolution in urban/suburban and 12-inch resolution in rural areas, updated every 2 years in rapid-growth areas or 6-10 years in slow-growth areas)*
- *Low-level oblique images capable of being used for measurement verification (four cardinal directions, minimum 6-inch pixel resolution in urban/suburban and 12-inch pixel resolution in rural areas, updated every 2 years in rapid growth areas or 6-10 years in slow-growth areas).*

These tool sets may incorporate change detection techniques that compare building dimension data (footprints) in the CAMA system to georeferenced imagery or remote sensing data from sources (such as LiDAR [light detection and ranging]) and identify potential CAMA sketch discrepancies for further investigation. Assessment jurisdictions and oversight agencies must ensure that images meet expected quality standards. Standards required for vendor-supplied images should be spelled out in the Request for Proposal (RFP) and contract for services, and images should be checked for compliance with specified requirements. For general guidance on preparing RFPs and contracting for vendor-supplied services, see the Standard on Contracting for Assessment Services [IAAO 2008]. In addition, appraisers should visit assigned areas on an

annual basis to observe changes in neighborhood condition, trends, and property characteristics. An on-site physical review is recommended when significant construction changes are detected, a property is sold, or an area is affected by catastrophic damage. Building permits should be regularly monitored and properties that have significant change should be inspected when work is complete.”

Based on information provided by Denton CAD and interviews with staff, the appraisal district is in compliance with section 3.3.5 of the Standard on Mass Appraisal of Real Property. The digital reinspection techniques currently used at Denton CAD are on the leading edge of best practices in efficient operations of an assessing office. The techniques currently employed in Denton CAD’s reinspection’s save the CAD considerable labor resources in comparison to older boots on the ground inspection techniques.

The State of Texas has very clear and defined expectations for both data quality and accuracy that Denton CAD follows. Staff properly trained to complete data collection and verification is the primary key to success for any assessor’s office. A well-trained staff can ensure data accuracy and quality remains high, producing reliable market values. Failing to account for property characteristics on all parcels can eventually lead to a lack of uniformity.

Maintaining timely, correct, and complete records for all taxable property within the jurisdiction is the very foundational responsibility of any appraiser’s office. Having a well-trained staff, a modern CAMA system, and complete maps are all important.

IAAO’s Standard on Tax Policy States:

“State/provincial and local assessing officers are stewards of public data. These data include property characteristics, assessments, sales data, and tax parcel maps, among other key data used by government, citizens, taxpayers, and private industry. Public access to these data is vital to open and transparent operations. Modern access to these public records should meet the public’s expectations and conform to laws and regulations governing privacy, open records, and public disclosure. Delivering these data in an accessible way increases the public trust and confidence in valuation and property tax operations.

The data delivered to the public should be current, correct, and usable. Today, assessment jurisdictions are expected to have updated sales and ownership data in just a few days. With the majority of these data having a spatial component, data should be presented in maps and easy-to-use apps.”

Denton CAD’s website provides a host of property information and data available to the public 24/7.

SUBJECT 7 & 8: SALES DATA & RATIO STUDIES

Accurately recorded sales data is the underpinning to producing statistically reliable and significant results. Per IAAO's Standard on Verification and Adjustment of Sales:

"There must be a system of record that tracks and digitally stores information collected from real estate transfer documents (such as deeds, sales contracts, and transfer affidavits), sales questionnaires, follow-up interviews, and third-party sources. Data collection must be administered in a consistent and timely manner, and data collected must be as comprehensive and accurate as possible to ensure that there is sufficient information to verify that the sale price reflects the market value of the real property being transferred and to determine adjustments to the price if necessary. Sales verification should be performed in a timely, uniform, and transparent manner with guidance on when a sale should be considered valid and what methodologies are acceptable for the validation process."

The importance of collecting and maintaining quality sales data cannot be over-emphasized. PCSIAAO understands the difficulty faced by all appraisers in Texas due to the lack of sale price disclosure on most recorded sales.

In the absence of recorded sale price and sale terms staff can review third-party sales database websites to try to confirm terms of the transaction as well as interior descriptions of properties. However, as these websites are a tool to assist real estate agents, these descriptions should not be the sole source of information utilized by appraisers. Nothing can replace the capabilities of a properly trained data collector reviewing the property characteristics onsite and confirming the terms of a sales transaction by interviewing the participating parties.

It is vitally important to ensure the terms of sales along with the physical characteristics of the sale are recorded correctly – one suggestion for an additional verification effort would be to continue to send the sales confirmation letters to buyers asking them to confirm the sale price, date, and any additional items the office may wish to confirm. Some important physical characteristics should be included in the letter for them to verify along with a tax calendar and an invitation to call the CAD with any questions. While the rate of return for data requests may be low, when worded properly, such a letter can serve both verification and public relations purposes at the same time.

When staff can confirm the validity of the sale terms and property condition information, it is important to enter all information into the PACS software to allow for completion of future internal ratio studies deemed necessary.

IAAO Standards address the sufficiency of sales data for modeling purposes as follows:

1. Data should be sufficient to produce reasonable valuation models with regard to the property characteristics utilized. In general, the number of sales should be at least five times (fifteen times is desirable) the number of independent variables.

2. Sales used should be valid transactions that reflect market value. Data should be consistent across the population of properties to be valued using the model. Examples include quality, physical condition, and effective age.
3. Property characteristic data should be accurate for use in the model and its application to the population of properties.
4. Sales data and characteristics should be representative of the underlying population or the subset of properties that may be subject to valuation using automated valuation models.

With regards to ratio studies the Standard on Mass Appraisal of Real Property states in part:

“Regardless of how values were generated, sales ratio studies provide objective, bottom-line indicators of assessment performance. The IAAO literature contains extensive discussions of this important topic, and the Standard on Ratio Studies (2013) provides guidance for conducting a proper study. It also presents standards for key ratio statistics relating to the two primary aspects of assessment performance: level and uniformity.”

IAAO recommends testing for both horizontal and vertical equity. Horizontal equity is when properties of similar value are appraised similarly. Horizontal equity is easy to see. Vertical equity is when properties of differing values, potentially vastly different values are valued at a similar ratio of the sales price. One form of vertical inequity is called regressivity. Regressivity is a form of vertical inequity where low-value properties are appraised at greater percentages of market value than high-value properties. Another form of vertical inequity is called progressivity. Progressivity is when low-value properties are appraised at smaller percentages of market value than high-value properties.

Recently passed homestead and non-homestead valuation caps will contribute to inequity in values in years to come. These laws are contrary to IAAO recommendations and will likely cause valuation regressivity by undervaluing faster growing properties pushing tax loads to slower growth properties over time.

SUBJECT 9 & 10: VALUATION AND VALUATION DEFENSE

According to the Texas Comptroller of Public Accounts, Denton CAD has passed or met all requirements of their biennial Methods and Assistance Program 2022 Report (MAP). The MAP report is designed to ensure CADs in the State meet the requirements established by Texas tax code. An evaluation is done by reviewing the appraisal district governance, taxpayer assistance, operating procedures, and appraisal standards. A CAD that meets all the standards has a higher likelihood of producing quality, equitable, legal values.

Based on the previously discussed topics in this report specifically surrounding the need for additional and updated work procedures, added training, added education, added staffing, more adequate office space, and a need for new CAMA software system, Denton CAD is far from operating at an optimal level. Meeting

minimum legal requirements now doesn't ensure the minimum legal requirements will continue to be met in the future. The success of Denton CAD is dependent on public support of the CAD's mission.

Real Property Valuation

Regarding land valuation, the Standard on Mass Appraisal of Real Property states in part (emphasis added):

"The most difficult aspects of the cost approach are estimates of land value and accrued depreciation. These estimates must be based on non-cost data (primarily sales) and can involve considerable subjectivity. Land values used in the cost approach must be current and consistent."

Denton CAD expends considerable effort to confirm both sale price and sale validity when vacant land sales occur within the appraisal district. The CAMA system utilized by the appraisal district should give appraisal staff the ability to utilize the computer assisted land pricing tables within the software package to help develop value estimates for all land within the appraisal district.

Regarding the valuation of residential and commercial use properties, the processes, acceptable procedures, and performance expectations within the appraisal district as well as those established by the comptroller's office are clear, concise, and closely mirror both industry best practices and IAAO's standards. DCAD's staff does what they can given the limited resources (in personnel and disclosed property data) available to them.

The information in **Table 9.1** is provided purely for reference from the Standard on Mass Appraisal of Real Property. The table includes ranks reflecting the usefulness of the three approaches to value for major types of property. The ranking within Table 9.1 - 1 indicates the most applicable approach and 3 indicates the least applicable approach:

Table 9.1 Three Approaches to Value by Property Type

Type of Property	Cost Approach	Sales Comparison Approach	Income Approach
Single-family residential	2	1	3
Multifamily residential	3	1, 2	1, 2
Commercial	3	2	1
Industrial	1, 2	3	1, 2
Nonagricultural land	-	1	2
Agricultural a	-	2	1
Special-purpose b	1	2, 3	2, 3
a Includes farm, ranch, and forest properties.			
b Includes institutional, governmental, and recreation properties.			

Based on information provided by Denton CAD and conversations with staff the recommendations within **Table 9.1** are followed when applicable and legally possible.

Personal Property Valuation

On the matter of the discovery of personal property, the Standard on Valuation of Personal Property states in part:

“The extent to which personal property can be assessed depends upon its discovery. Complete discovery requires adequately trained staff and supporting resources. Taxation agencies should be empowered to issue binding rules and regulations covering the discovery of personal property.”

The State of Texas has well-established policies on matters regarding personal property discovery, auditing, and valuation procedures. The personal property appraisers on staff at Denton CAD do a nice job of complying with state guidance on all matters. Based on answers to PCSIAAO questions it seems some personal property valuation processes could be automated to help streamline processes. A new CAMA system would facilitate further increases in valuation automation.

Valuation Defense

The Standard on Assessment Appeals states, in part:

“Assessment appeals are an important component in the assessment process. Appeals provide an opportunity for property owners to meet with the assessor to inquire about their assessments and to learn about assessment and appeal procedures. In the case of disputes about assessments, an appeal system should provide opportunities for both informal meetings with the assessor and formal hearings before independent bodies to resolve disputed issues and thus assure the public that assessments are correct, fair, and equitable.

Key to any assessment appeal system is an open and transparent process that relies on a clearly written set of procedures and provides due process.”

“The appeal procedure should provide adequate time for property owners to inquire informally about their assessments and to file informal protests with the assessor and for the assessor to render a written decision on each such appeal. Time also should be provided for property owners to file formal appeals of those decisions with the appeal board and for the board to act on all such appeals. All appeals to the board should be decided, if possible, before tax bills are issued. However, the period provided for appeals should not be so long as to delay tax collections unreasonably.”

The State of Texas has well established and documented policies and procedures regarding valuation disputes that all appraisal districts must follow. As discussed earlier in this report, the current lack of staff and proper facilities makes the number of annual appeals challenging for the appraisal district to meet deadlines established by the State.

SUBJECT 11: COMMUNICATION AND TAXPAPER ASSISTANCE

The introduction to the Standard on Public Relations states:

“A public relations program in the assessment profession provides current and useful information on assessment policies and practices, as well as a means of responding to public opinion. A proactive public relations program is essential to public awareness of the assessment process and of the importance of the property tax in funding local government services. A public relations program should be an integral part of every assessment office’s work. A public relations program describes what the office does as well as how, why, and for whom its services are provided. An effective public relations program results in more accurate and thorough coverage from the media and a better-informed constituency.”

Public relations are an ongoing requirement of every public facing government office, especially one that has such a direct impact on tax liability. Denton CAD provides services and general information to the public through its website, social media, newspaper, over the phone, in-person, through presentations at the Denton CAD Board of Directors meetings, and as requested by private groups and taxing entities.

The office’s website is one of the greatest tools in Denton CAD’s toolbox to help communicate with members of the community. Continuing to update the FAQ section of the CAD’s website is a great way to answer property owner questions 24/7. Customer facing staff should continue to track the topics or specific questions being asked and if trends are noted, those common themes could be added to the website under the FAQ section. That same list of questions and responses should be made available to all staff to ensure that consistent answers and messaging is being provided by all staff members. As with the frequently asked questions, it is very important for every change in the information provided to the public also be rapidly and effectively communicated to every CAD staff member. A staff suggestion was to create a series of videos covering FAQ’s and explaining functions of the CAD. These videos could also have the added benefit of being used as training videos for new staff.

Communication is something all organizations struggle with to a certain degree. Earlier in this report PCSIAAO had suggested a Director of Public Outreach be added to the CAD management team to improve the CAD’s ability to communicate quickly and effectively with the public. This position would be the point person for the CAD’s communications and educational material for the public, assist with press releases, communicate via social media, and set up speaking arrangements for senior staff.

CONCLUSIONS

It is important to state at the beginning of the report's conclusion that the purpose of this review was to perform a Gap Analysis for Denton CAD. The gaps, in this case, are between actual operations identified and best practices embodied in the IAAO Technical Standards. This report attempted to highlight some of the challenges the jurisdiction is facing while giving some suggestions for improvement. The goal is to provide suggestions of ways the office can move closer to IAAO Technical Standards as they acquire the resources to do so.

The Denton Central Appraisal District office is comprised of a group of hard-working people facing several challenges, some of which are common among assessment jurisdictions, others which are unique to them.

It is not uncommon for local jurisdictions to be understaffed as this one certainly is. Depending on the ultimate configuration of duties, the calculator method found within the personnel section should help to estimate the number of staff needed to complete the phases of work associated with an annual reappraisal cycle once the suggested changes have been implemented.

Moving forward, it would be prudent for executive leadership to keep an eye on comparable CAD staffing levels and the effectiveness of those staffing levels to ensure Denton's staffing levels do not return to the current low levels. Hiring new staff and making other organizational changes to operate in an efficient matter, the CAD's current office space will need to be replaced. The non-contiguous buildings and offices are a significant hurdle for staff to be able to complete their jobs efficiently and provide high quality services to the communities served by Denton CAD.

Finally, the appraisal district should adopt a training program that includes the development and implementation of a complete procedures manual covering every aspect of CAD operations. The new Director of Training and Development is a step in the right direction. The appendix to this report comes from the IAAO Standard on Professional Development and offers a reasonable set of recommendations for personnel education through the IAAO.

The staff of the Professional Consulting Service of the IAAO would like to thank the citizens of Denton County for the opportunity to review your CAD's operations and hope that this report is useful in setting your priorities for the future.

APPENDIX

Recommended Courses and Experience by Position

The courses, workshops, knowledge, and experience recommended in this appendix are meant to be a guide for the background, preparation, and formal education necessary for assessment administrators, appraisers, and support personnel to achieve competency. They are not all-inclusive, nor should they act as a barrier to the furthering of formal educational knowledge.

Oftentimes, a person's workplace responsibilities dictate further areas of recommended study. Additionally, not all courses may be pertinent, for example, jurisdictions that do not value personal property may not require that course or workshop.

APPRAISER - ENTRY LEVEL

Education

Bachelor's degree or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, or mass appraisal.

Skills and Knowledge

Algebra, mathematical ability, computer literacy, and good written and oral communication skills.

Continuing Education Required

- Course 101. Fundamentals of Real Property Appraisal
- Course 300. Fundamentals of Mass Appraisal
- Course 500. Assessment of Personal Property
- Workshop 150. Mathematics for Assessing Officers
- Workshop 151/191. Uniform Standards of Professional Practice (National)

Continuing Education Recommended

- Course 102. Income Approach to Valuation Course
- Course 112. Income Approach to Valuation II
- Course 201. Appraisal of Land
- Workshop 162. Marshall & Swift Cost Approach (Residential)

APPRAISER - SENIOR

Education

Bachelor's degree in mathematics, communications, economics, statistics, accounting, finance, computer science, business administration, geography, or real estate or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, or mass appraisal.

Skills and Knowledge

Mastery of all three approaches to value, algebra, mathematical ability, computer literacy, and good written and oral communication skills.

Continuing Education Required

- Course 101. Fundamentals of Real Property Appraisal
- Course 102. Income Approach to Valuation
- Course 112. Income Approach to Valuation II
- Course 201. Appraisal of Land
- Course 300. Fundamentals of Mass Appraisal
- Course 500. Assessment of Personal Property
- Workshop 150. Mathematics for Assessing Officers
- Workshop 151/191. Uniform Standards of Professional Practice (National)
- Workshop 162. Marshall & Swift Cost Approach (Residential)
- Workshop 157. The Appraisal Uses of Excel Software
- Workshop 158. Highest and Best Use

Continuing Education Recommended

- Workshop 163. Marshall & Swift Cost Approach (Commercial)
- Everything not listed under required as may pertain to specific job duties

APPRAISER - SUPERVISOR

Education

Bachelor's degree in mathematics, communications, accounting, finance computer science, business administration, or real estate or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, or mass appraisal.

Skills and Knowledge

Mastery of all three approaches to value, algebra, mathematical ability, computer literacy, management, and good written and oral communication skills.

Desirable

Master's degree, professional designation, or IAAO Accredited Member Status

Continuing Education Required

- Course 101. Fundamentals of Real Property Appraisal
- Course 102. Income Approach to Valuation
- Course 112. Income Approach to Valuation II
- Course 201. Appraisal of Land
- Course 300. Fundamentals of Mass Appraisal
- Course 500. Assessment of Personal Property
- Workshop 150. Mathematics for Assessing Officers
- Workshop 151/191. Uniform Standards of Professional Practice (National)
- Workshop 162. Marshall & Swift Cost Approach (Residential)
- Workshop 157. The Appraisal Uses of Excel Software
- Workshop 158. Highest and Best Use

Continuing Education Recommended

- Course 400. Assessment Administration
- Course 402. Property Tax Policy
- Workshop 171. IAAO Standards of Practice and Professional Ethics Supplement
- Workshop 452. Fundamentals of Assessment Ratio Studies

CHIEF ASSESSMENT ADMINISTRATOR

Education

Bachelor's degree in mathematics, communications, accounting, finance, computer science, business administration, or real estate or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, or mass appraisal.

Skills and Knowledge

Algebra, mathematical ability, computer literacy, complex problem solving, management, administration, public relations, and good written and oral communication skills.

Desirable

Master's degree, professional designation, or IAAO Accredited Member Status

Continuing Education Required

- Course 101. Fundamentals of Real Property Appraisal
- Course 102. Income Approach to Valuation
- Course 112. Income Approach to Valuation II
- Course 201. Appraisal of Land
- Course 300. Fundamentals of Mass Appraisal
- Course 400. Assessment Administration
- Course 402. Property Tax Policy
- Course 500. Assessment of Personal Property
- Workshop 150. Mathematics for Assessing Officers
- Workshop 151/191. Uniform Standards of Professional Practice (National)
- Workshop 162. Marshall & Swift Cost Approach (Residential)

Continuing Education Recommended

- Workshop 157. The Appraisal Uses of Excel Software
- Workshop 171. IAAO Standards of Practice and Professional Ethics Supplement
- Workshop 403. Property Tax Policy Alternatives and Modules
- Workshop 452. Fundamentals of Assessment Ratio Studies

Assessment support personnel can cover a myriad of disciplines from the most technical to routine clerical support. All these disciplines have their own requirements and areas of specific expertise. Listing all the possibilities throughout the international community is beyond the scope of this document. For example, certain technical appraisal assignments such as utilities and mines may require additional specialized subject matter expertise.

ASSESSMENT SUPPORT PERSONNEL

Education

Ranging from a high school diploma or equivalent to a bachelor's degree in mathematics, statistics, communications, accounting, finance, computer science, business administration, geography, or real estate or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, mass appraisal, financial services, or specific areas of expertise relevant to the position.

Skills and Knowledge

Algebra, mathematical ability, computer literacy, and good written and oral communication skills.

Continuing Education Required

- Course 101 Fundamentals of Real Property Appraisal
- Course 500. Assessment of Personal Property
- Workshop 150. Mathematics for Assessing Officers
- Workshop 171. IAAO Standards of Practice and Professional Ethics Supplement

Continuing Education Recommended

- Course 300. Fundamentals of Mass Appraisal






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DENTON CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS MINUTES
MARCH 14, 2024
3:00 p.m.

ITEM 1: CONVENING OF MEETING

Roy Atwood convened the meeting at 3:00 pm.

BOARD MEMBERS PRESENT: Roy Atwood
Charles Stafford
Alex Buck
Ann Pomykal
David Terre
Michelle French

STAFF PRESENT: Don Spencer, Chris Littrell, Misty Baptiste, Kim Collins, Matt Fitch, Michelle Landberg, Warren Ramsey, Richard Duncan

STAFF ABSENT: Jeanne Ashlock

ITEM 2: ESTABLISHMENT OF QUORUM

ITEM 3: INVOCATION AND PLEDGES

Invocation was given by Michelle French.

The Pledge of Allegiance was stated to the U.S. Flag and Texas Flag by all who were present.

ITEM 4: OPPORTUNITY FOR PUBLIC TO ADDRESS THE BOARD OF DIRECTORS

PERSONS DESIRING TO ADDRESS THE BOARD OF DIRECTORS MUST FILL OUT A SPEAKER'S CARD PRIOR TO THE MEETING. NO PRESENTATION SHALL EXCEED THREE MINUTES. THE BOARD CANNOT DELIBERATE ON ANY SUBJECT THAT IS NOT INCLUDED ON THE AGENDA.

No Public Present for Comments.

ITEM 5: PRESENTATION OF GAP ANALYSIS CONDUCTED BY IAAO

Video presentation from Justin Eimers on all finds from Denton CAD Interviews. Mr. Eimers was not able to be present at the board meeting due to weather conditions preventing flights. He sent the summary presentation and will be in attendance at the April Board Meeting to answer questions from the Board based on his findings and his presentation.

Minutes - Board of Directors Meeting of March 14, 2024

In summarizing the comments from Mr. Eimers the Board of Directors hears that the main things that the analysis concluded is that Denton CAD needs more space, more staff, more training, and an upgraded CAMA software system. All of which the Board is in agreement on and has been working towards.

Ann Pomykal asks about next steps.

Mr. Eimers will be here for the April 11 Board meeting for questions and a more focused presentation. In the meantime, Denton CAD Leadership will start implementing recommendations and training improvements. The findings are a good source of support and the recommendations from IAAO will be good to take to the entities in future budget conversations.

David Terre points out that Mr. Eimers is recommending 32 added positions which is where IAAO believes Denton CAD should be right now. Mr. Terre asks how Leadership will pick and choose to prioritize for 2025 budget considerations. Reminders that Denton CAD has to act within reason. What are options with space and positions to make a reasonable request?

Don Spencer will have projections as to what he would like to see in the coming 3-5 years.

Mr. Terre suggests that this video be condensed for the public and to provide to the entities?

Mr. Spencer will be using this video as part of his yearly presentation to the entities prior to 2025 budget approval.

ITEM 6: CAD UPDATES

- CHIEF APPRAISER REPORT - DON SPENCER
 - Met with Taxing units last Monday to have a preliminary budget conversation with them - talked to them about work space and planning, training, improvements that are being made and being planned to make - working towards online applications for homestead, BPP renditions, AG applications, etc. - getting closer to having new kiosk set-up with ipads for Exemptions and Assistance and appeals check-in process, looking at new queuing system to be beneficial to all parties, allows for internal tracking - offers the possibility for people to check-in remotely for appeals
 - Eagleview - Aerial Imagery possibility to share the image files - with DenCo 911 and Denton County - what would a joint venture look like? The goal would be to be able to share and overlap so each would have yearly imagery rather than every other year for accuracy
 - Plan is now to mail out NAV's April 5 - rather than the April 1 date that was planned for. Waiting for Software to update and release a new portion soon - will be sending the large file to the print vendor on March 28. Gives staff a week to confirm that calculations are completed correctly.
 - Exemptions and Assistance are pounding away at exemption applications that have come in - continue working to automate the system - getting closer to speeding that process up.

Minutes - Board of Directors Meeting of March 14, 2024

- Will have 40 total ARB members - 36 regular and 4 auxiliary members to begin the season
 - Denton CAD will host training for ARB members with videos and appropriate procedures necessary for hearings.
 - IT Department - almost finished with hardware refresh to MACbook AIR - no additional costs - 75% completed
 - Don Spencer has had a couple of speaking engagements and has a few more booked - goal is to get out in the public - be informative and educational on protest process and what to expect
 - Budget conversations will begin next month. Preliminary budget will be sent out to taxing units soon.
- APPRAISAL DIVISION UPDATES - CHRIS LITTRELL
 - Welcome Warren Ramsey as Supervisor of BPP - been in CAD industry for 19 years
 - Mr. Littrell provided printed current stats to the board
 - i. Residential Department - working on neighborhood analysis - so we can be hands off and provide those on time
 - ii. Received 1000 Ag applications at this time - deadline is April 30
 - iii. Commercial Department - 2% improvement growth for this year - lots of apartments and warehouses being built
 - iv. BPP Department - processed over 1200 renditions, have received 1600 to this point - that is up considerably since last year
 - v. Mapping Department - permits are complete - deeds are recorded through March 4 - Sales Data entered and completed through January 2024 - sketching is on track
 - ADMINISTRATIVE DIVISION UPDATES - JEANNE ASHLOCK provided by Don Spencer due to Ms. Ashlock's absence

ITEM 7: CONSENT AGENDA

THE ITEMS ON THE CONSENT AGENDA ARE CONSIDERED SELF-EXPLANATORY BY THE BOARD AND WILL BE ENACTED WITH ONE MOTION. THERE WILL BE NO SEPARATE DISCUSSION ON THESE ITEMS UNLESS A BOARD MEMBER OR CITIZEN SO REQUEST.

- A. APPROVAL OF MINUTES FROM THE PREVIOUS BOARD OF DIRECTORS MEETINGS
- B. ACKNOWLEDGE RECEIPT OF VALUE CHANGES SEC. 25.25(B) TAX CODE

Ann Pomykal made a motion to approve the consent agenda. Alex Buck seconded the motion. The motion passed and the vote was unanimous.

ITEM 8: ACKNOWLEDGE RECEIPT OF THE ARB 2024 PROTEST HEARING PROCEDURES

Tax Code 41.01d - requires the Board to adopt the hearing procedures and acknowledge receipt of the 2024 Protest Procedures for the Denton CAD ARB.

Roy Atwood acknowledges receipt of procedures to the Board of Directors.

ITEM 9: CONSIDER AND APPROVE CHANGES TO PERSONNEL POLICY - 3.07
NEPOTISM POLICY

Denton CAD Board has received a revised version of the DCAD personnel policy - Mr. Spencer struck one sentence from the current policy and added one statement which accomplishes the goal to loosen restrictions. "Applicants or current employees shall not be allowed to work in a position in the direct report of a relative within the first degree."

Alex Buck made a motion to approve the changes to the personnel policy 3.07. Charles Stafford seconded the motion. The motion passed and the vote was unanimous.

ITEM 10: DISCUSS, CONSIDER AND AUTHORIZE CHIEF APPRAISER TO EXECUTE
CONTRACT FOR CAMA

Mr. Spencer provided CAMA RFP process - have gone through proposals, demos, visited with vendors, talked with Districts across the state who use this system - this vendor would provide online services, be legislative compliant, Able to share data "plug and play" - Feb 5 was deadline to respond to RFP - 2 vendors - Tyler and True Prodigy - Tyler has Enterprise - a software system not currently being used in the state of Texas - gives Don a lot of reservations - this product provides no reference to see how it works - True Prodigy - performed 12 recent and successful conversions across Texas - they are starting their 3rd cycle with Travis CAD - very comparable to Denton - Travis has had a lot of success with TP over the last couple of years - costs - for current CAMA system - 615K annually - there is an additional charge for mobile device applications - 50K for that - TP - has no licensing - cloud based system - does not need onsite service equipment - can scale resources up - a lot of redundancies - no issues with loss of connectivity - TP is the best product on the market in Texas. Denton CAD's current CAMA company is not showing any signs of advancement - it is time for Denton CAD to move forward.

Ann Pomykal made a motion to execute the contract CAMA software company True Prodigy. Alex Buck seconded the motion. The motion passed and the vote was unanimous.

Charles Staford voices his support of the decision based on Mr. Spencer's thorough research and expresses confidence in the software and the staff for this decision.

Michelle French voices her support of the change based on experience with other entities.

Roy Atwood expresses that Denton CAD was left with a sour taste in the past. Denton CAD knows that it does not want to be the beta site based on previous experience.

Alex Buck expressed that there are no hard feelings from True Prodigy - towards DCAD from the past issues - based on conversations had at the TAAD conference.

ITEM 11: ADJOURN TO EXECUTIVE SESSION PURSUANT TO SECTIONS 551.071 AND 551.074 OF THE TEXAS GOVERNMENT CODE FOR THE FOLLOWING PURPOSES:

- A. DISCUSS PERSONNEL MATTERS
- B. CONSULTATION WITH OUTSIDE COUNSEL ON ACTIVE LITIGATION

Adjourn to Executive Session at 4:35.

ITEM 12: RECONVENE TO OPEN SESSION AND TAKE ACTION ON ANY NECESSARY ITEMS DISCUSSED IN EXECUTIVE SESSION

Reconvene from Executive Session at 4:57

Alex Buck made a motion to approve Addendum 2 of the employment agreement between Denton Central Appraisal District and Don Spencer, Chief Appraiser, as presented and discussed in the Executive Session. Ann Pomykal seconded the motion. The motion passed and the vote was unanimous.

ITEM 13: DISCUSS FUTURE AGENDA ITEMS

Next meeting is April 11 at 3:00.

ITEM 14: ADJOURN

Chairman, Roy Atwood, adjourned the meeting at 4:58.

Roy Atwood, Chairman

ATTEST:

Ann Pomykal, Secretary

NOTICE OF GENERAL ELECTION FOR OTHER POLITICAL SUBDIVISIONS (AVISO DE ELECCIÓN GENERAL PARA OTRAS SUBDIVISIONES POLÍTICAS)

To the registered voters of the County of Denton, Texas: *(A los votantes registrados del Condado de Condado de Denton , Texas)*

Notice is hereby given that an election will be held on May 4, 2024, between the hours of 7:00 a.m. and 7:00 p.m., for the purpose of electing three members of the Board of Directors of the Denton Central Appraisal District as At-large Place 1, At-large Place 2 and At-large Place 3. *(Por la presente se notifica que se llevará a cabo una elección el 4 de mayo de 2024, entre las 7:00 a. m. y las 7:00 p. m., con el fin de elegir tres miembros de la Junta Directiva del Distrito Central de Tasación de Denton como En -Lugar grande 1, Lugar general 2 y Lugar general 3.)*

Early voting by personal appearance and Election day polling places will be conducted at the locations listed during the hours specified as listed below. *(La votación anticipada en persona y los lugares de votación el día de las elecciones se llevarán a cabo en los lugares enumerados durante las horas especificadas a continuación.)*

Applications for ballot by mail shall be sent to: Early Voting Clerk, Denton County Election Office 701 Kimberly Drive, Suite A101, Denton, Texas 76208 Elections@dentoncounty.com *(Las solicitudes de boleta por correo se enviarán a: Early Voting Clerk, Denton County Election Office 701 Kimberly Drive, Suite A101, Denton, Texas 76208 Elections@dentoncounty.com)*

Early Voting Clerk website: <https://www.votedenton.gov> Phone: 940-349-3200 Applications for ballots by mail must be received no later than 5:00 p.m. on Tuesday, April 23, 2024. *(Sitio web del Secretario de Votación Anticipada: <https://www.votedenton.gov> Teléfono: 940-349-3200 Las solicitudes de boletas por correo deben recibirse a más tardar a las 5:00 p.m. el martes 23 de abril de 2024.)*

Notice is hereby given that the polling places listed below will be open for early voting on the following dates and times:

Por la presente se notifica que los lugares de votación que se enumeran a continuación estarán abiertos para la votación anticipada en las siguientes fechas y horarios:

EARLY VOTING BY PERSONAL APPEARANCE DAYS AND HOURS (DÍAS Y HORAS DE VOTACIÓN TEMPRANO POR APARICIÓN PERSONAL)

April (abril) 22 - 27	Monday - Saturday (lunes – sábado)	8:00 a.m. – 5:00 p.m.
April (abril) 28	Sunday (domingo)	11:00 a.m. – 5:00 p.m.
April (abril) 29 – 30	Monday - Tuesday (lunes – martes)	7:00 a.m. – 7:00 p.m.

The main Early Voting polling place is Denton County Elections Administration located at 701 Kimberly Dr., Denton, TX 76208, room A111 *(El principal lugar de votación anticipada es la Administración de Elecciones del Condado de Denton ubicada en 701 Kimberly Dr., Denton, TX 76208, sala A111)*

	Location (Ubicación)	Address (Dirección)	Room (Sitio de Votación)	City (Ciudad)	Zip Code (Código Postal)
1	Denton County ESD No. 1 Fire Station 511	511 Gibbons Rd. S.	Training Room	Argyle	76226
2	Bartonville Town Hall	1941 E. Jeter Rd.	Council Room	Bartonville	76226
3	Carrollton Public Library at Hebron & Josey	4220 N. Josey Ln.	Large Meeting Room	Carrollton	75010
4	Rosemeade Recreation Center	1330 E. Rosemeade Pkwy.	Front Lobby	Carrollton	75007
5	Corinth City Hall	3300 Corinth Pkwy.	Workshop Room	Corinth	76208
6	Steven E. Copeland Government Center	1400 FM 424	Community Room	Cross Roads	76227
7	Timberglen Recreation Center	3810 Timberglen Rd.	Large Room	Dallas	75287
8	Denton Civic Center	321 E. McKinney St.	Community Room	Denton	76201
9	Denton County Elections	701 Kimberly Dr.	A111	Denton	76208

	Administration				
10	Denton Fire Station No. 7	4201 Vintage Blvd.	Community Room	Denton	76226
11	Martin Luther King Jr. Recreation Center	1300 Wilson St.	Meeting Room B	Denton	76205
12	North Branch Library	3020 N. Locust St.	Meeting Room	Denton	76209
13	North Lakes Recreation Center	2001 W. Windsor Dr.	Room A	Denton	76201
14	Robson Ranch Clubhouse	9428 Ed Robson Cir.	Bandera/Medina Room	Denton	76207
15	South Branch Library	3228 Teasley Ln.	Large Meeting Room	Denton	76210
16	Double Oak Town Hall	320 Waketon Rd.	Mayor Richard Cook and Mayor Bill Wilkinson Community Room	Double Oak	75077
17	Denton County Southwest Courthouse	6200 Canyon Falls Dr.	Community Room	Flower Mound	76226
18	Flower Mound Community Activity Center	1200 Gerault Rd.	Chill Zone	Flower Mound	75028
19	Flower Mound Senior Center	2701 W. Windsor Dr.	Armadillo Room	Flower Mound	75028
20	Frisco Fire Station #4	4485 Cotton Gin Rd.	Training Room	Frisco	75034
21	Frisco Fire Station #6	3535 Eldorado Pkwy.	Training Room	Frisco	75033
22	Frisco Fire Station #7	330 W. Stonebrook Pkwy.	Training Room	Frisco	75036
23	Frisco Government Center	5533 FM 423	Community Room	Frisco	75036
24	Highland Village Municipal Complex	1000 Highland Village Rd.	Police Training Room	Highland Village	75077
25	Justin Municipal Complex	415 N. College Ave.	City Council Chambers	Justin	76247
26	Northwest ISD Administration Building	2001 Texan Dr.	Portable 12	Justin	76247
27	Krum ISD Administration Building	1200 Bobcat Blvd.	Boardroom	Krum	76249
28	Frederick P. Herring Recreation Center	191 Civic Cir.	Multipurpose Room	Lewisville	75067
29	Thrive Recreation Center	1950 S. Valley Pkwy.	Sage Meeting Room	Lewisville	75067
30	Lake Dallas City Hall	212 Main St.	Community Room	Lake Dallas	75065
31	Little Elm Town Hall	100 W. Eldorado Pkwy.	Council Conference Room	Little Elm	75068
32	Northlake Town Hall	1500 Commons Cir. Ste. 300	Council Chambers	Northlake	76226
33	Pilot Point Senior Center	310 S. Washington St.	Exercise Room	Pilot Point	76258
34	Prosper Fire Station #2	1140 S. Teel Pkwy.	Training Room	Prosper	75078
35	Roanoke Public Library	308 S. Walnut St.	Meeting Room A & B	Roanoke	76262
36	Sanger Community Center	101 Freese Dr.	Meeting Room	Sanger	76266
37	The Colony Annex	6804 Main St.	Annex Building	The Colony	75056
38	Trophy Club MUD No. 1 Building	100 Municipal Dr.	Board Room	Trophy Club	76262

Notice is hereby given that the polling places listed below will be open for Election day:

ELECTION DAY BY PERSONAL APPEARANCE HOURS
(HORAS DE VOTACIÓN TEMPRANO POR APARICIÓN PERSONAL)

May 4, 2024

7:00 a.m. – 7:00 p.m.

Precinct (precinto)	Location (lugar)	Address (dirección)	Room (sito de votación)	City (ciudad)	Zip code (código postal)
1000	Sanger Community Center	101 Freese Dr.	Meeting Room	Sanger	76266
1001	Sanger Community Center	101 Freese Dr.	Meeting Room	Sanger	76266
1002	Sanger Community Center	101 Freese Dr.	Meeting Room	Sanger	76266
1003	Sanger Community Center	101 Freese Dr.	Meeting Room	Sanger	76266
1004	Sanger Community Center	101 Freese Dr.	Meeting Room	Sanger	76266
1005	Sanger Community Center	101 Freese Dr.	Meeting Room	Sanger	76266
1006	Sanger Community Center	101 Freese Dr.	Meeting Room	Sanger	76266
1007	North Branch Library	3020 N. Locust St.	Meeting Room	Denton	76209
1008	Pilot Point Senior Center	310 S. Washington St.	Room 1	Pilot Point	76258
1009	Pilot Point Senior Center	310 S. Washington St.	Room 1	Pilot Point	76258
1010	Krugerville City Hall	5097 US377	Council Chambers	Krugerville	76227
1011	Krugerville City Hall	5097 US377	Council Chambers	Krugerville	76227
1012	Krugerville City Hall	5097 US377	Council Chambers	Krugerville	76227
1013	Steven E. Copeland Government Center	1400 FM 424	Community Room	Cross Roads	76227
1014	Union Park Elementary School	7301 Fieldwood Way	Gymnasium	Aubrey	76227

1015	Prosper Fire Station #2	1140 S. Teel Pkwy.	Training Room	Prosper	75078
1016	Prosper Fire Station #2	1140 S. Teel Pkwy.	Training Room	Prosper	75078
1017	Prosper Fire Station #2	1140 S. Teel Pkwy.	Training Room	Prosper	75078
1018	Frisco Fire Station #6	3535 Eldorado Pkwy.	Training Room	Frisco	75033
1019	Frisco Fire Station #6	3535 Eldorado Pkwy.	Training Room	Frisco	75033
1020	Frisco Fire Station #6	3535 Eldorado Pkwy.	Training Room	Frisco	75033
1021	Frisco Fire Station #4	4485 Cotton Gin Rd.	Training Room	Frisco	75034
1022	Frisco Fire Station #4	4485 Cotton Gin Rd.	Training Room	Frisco	75034
1023	Frisco Government Center	5533 FM 423	Community Room	Frisco	75036
1024	Frisco Fire Station #4	4485 Cotton Gin Rd.	Training Room	Frisco	75034
1025	Frisco Fire Station #7	330 W. Stonebrook Pkwy.	Training Room	Frisco	75036
1026	Frisco Fire Station #7	330 W. Stonebrook Pkwy.	Training Room	Frisco	75036
1027	Frisco Fire Station #7	330 W. Stonebrook Pkwy.	Training Room	Frisco	75036
1028	Frisco Fire Station #7	330 W. Stonebrook Pkwy.	Training Room	Frisco	75036
1029	Frisco Fire Station #7	330 W. Stonebrook Pkwy.	Training Room	Frisco	75036
1030	Frisco Fire Station #7	330 W. Stonebrook Pkwy.	Training Room	Frisco	75036
1031	Little Elm Town Hall	100 W. Eldorado Pkwy.	Council Conference Room	Little Elm	75068
1032	Frisco Fire Station #7	330 W. Stonebrook Pkwy.	Training Room	Frisco	75036
1033	Frisco Fire Station #6	3535 Eldorado Pkwy.	Training Room	Frisco	75033
1034	Little Elm Town Hall	100 W. Eldorado Pkwy.	Council Conference Room	Little Elm	75068
1035	Little Elm Town Hall	100 W. Eldorado Pkwy.	Council Conference Room	Little Elm	75068
1036	Frisco Fire Station #6	3535 Eldorado Pkwy.	Training Room	Frisco	75033

1037	Frisco Fire Station #6	3535 Eldorado Pkwy.	Training Room	Frisco	75033
1038	Frisco Fire Station #6	3535 Eldorado Pkwy.	Training Room	Frisco	75033
1039	Frisco Fire Station #6	3535 Eldorado Pkwy.	Training Room	Frisco	75033
1040	Frisco Fire Station #6	3535 Eldorado Pkwy.	Training Room	Frisco	75033
1041	Little Elm Town Hall	100 W. Eldorado Pkwy.	Council Conference Room	Little Elm	75068
1042	Little Elm Town Hall	100 W. Eldorado Pkwy.	Council Conference Room	Little Elm	75068
1044	Oak Point City Hall	100 Naylor Rd.	Community Room	Oak Point	75068
1045	Oak Point City Hall	100 Naylor Rd.	Community Room	Oak Point	75068
1046	Oak Point City Hall	100 Naylor Rd.	Community Room	Oak Point	75068
1047	Union Park Elementary School	7301 Fieldwood Way	Gymnasium	Aubrey	76227
1048	Union Park Elementary School	7301 Fieldwood Way	Gymnasium	Aubrey	76227
1049	Union Park Elementary School	7301 Fieldwood Way	Gymnasium	Aubrey	76227
1050	Union Park Elementary School	7301 Fieldwood Way	Gymnasium	Aubrey	76227
1051	Union Park Elementary School	7301 Fieldwood Way	Gymnasium	Aubrey	76227
1052	Union Park Elementary School	7301 Fieldwood Way	Gymnasium	Aubrey	76227
1053	Steven E. Copeland Government Center	1400 FM 424	Community Room	Cross Roads	76227
1054	Steven E. Copeland Government Center	1400 FM 424	Community Room	Cross Roads	76227
1055	Steven E. Copeland Government Center	1400 FM 424	Community Room	Cross Roads	76227
1056	North Branch Library	3020 N. Locust St.	Meeting Room	Denton	76209
1057	North Branch Library	3020 N. Locust St.	Meeting Room	Denton	76209
1058	North Lakes Recreation Center	2001 W. Windsor Dr.	Room A	Denton	76207
1059	North Lakes Recreation Center	2001 W. Windsor Dr.	Room A	Denton	76207

1060	North Lakes Recreation Center	2001 W. Windsor Dr.	Room A	Denton	76207
1061	North Branch Library	3020 N. Locust St.	Meeting Room	Denton	76209
1062	North Branch Library	3020 N. Locust St.	Meeting Room	Denton	76209
1063	North Branch Library	3020 N. Locust St.	Meeting Room	Denton	76209
1064	North Branch Library	3020 N. Locust St.	Meeting Room	Denton	76209
1065	Serve Denton	306N. Loop 288 Ste. 100	Conference Room	Denton	76209
1066	Serve Denton	306N. Loop 288 Ste. 100	Conference Room	Denton	76209
1172	Frisco Fire Station #7	330 W. Stonebrook Pkwy.	Training Room	Frisco	75036
1224	Union Park Elementary School	7301 Fieldwood Way	Gymnasium	Aubrey	76227
1225	Union Park Elementary School	7301 Fieldwood Way	Gymnasium	Aubrey	76227
2067	Denton ISD Sisk Service Center	230 N. Mayhill Rd.	Assembly Room	Denton	76208
2068	Oak Point City Hall	100 Naylor Rd.	Community Room	Oak Point	75068
2069	Denton ISD Sisk Service Center	230 N. Mayhill Rd.	Assembly Room	Denton	76208
2070	Denton ISD Sisk Service Center	230 N. Mayhill Rd.	Assembly Room	Denton	76208
2071	Corinth City Hall	3300 Corinth Pkwy.	Council Workshop Room	Corinth	76208
2072	Corinth City Hall	3300 Corinth Pkwy.	Council Workshop Room	Corinth	76208
2073	Corinth City Hall	3300 Corinth Pkwy.	Council Workshop Room	Corinth	76208
2074	Corinth City Hall	3300 Corinth Pkwy.	Council Workshop Room	Corinth	76208
2075	Little Elm Town Hall	100 W. Eldorado Pkwy.	Council Conference Room	Little Elm	75068
2076	Little Elm Town Hall	100 W. Eldorado Pkwy.	Council Conference Room	Little Elm	75068
2077	Little Elm Town Hall	100 W. Eldorado Pkwy.	Council Conference Room	Little Elm	75068
2078	Frisco Fire Station #7	330 W. Stonebrook Pkwy.	Training Room	Frisco	75036

2079	Frisco Government Center	5533 FM 423	Community Room	Frisco	75036
2080	Frisco Government Center	5533 FM 423	Community Room	Frisco	75036
2081	Frisco Fire Station #4	4485 Cotton Gin Rd.	Training Room	Frisco	75034
2082	Frisco Fire Station #4	4485 Cotton Gin Rd.	Training Room	Frisco	75034
2083	Frisco Government Center	5533 FM 423	Community Room	Frisco	75036
2084	The Colony Annex Building	6804 Main St.	Annex Building	The Colony	75056
2085	The Colony Annex Building	6804 Main St.	Annex Building	The Colony	75056
2086	The Colony Annex Building	6804 Main St.	Annex Building	The Colony	75056
2087	The Colony Annex Building	6804 Main St.	Annex Building	The Colony	75056
2088	The Colony Annex Building	6804 Main St.	Annex Building	The Colony	75056
2089	Frisco Government Center	5533 FM 423	Community Room	Frisco	75036
2090	The Colony Annex Building	6804 Main St.	Annex Building	The Colony	75056
2091	Carrollton Public Library at Hebron & Josey	4220 N. Josey Ln.	Large Meeting Room	Carrollton	75010
2092	Carrollton Public Library at Hebron & Josey	4220 N. Josey Ln.	Large Meeting Room	Carrollton	75010
2093	Castle Hills Community Center	2501 Queen Margaret Dr.	Banquet Room	Lewisville	75056
2094	Castle Hills Community Center	2501 Queen Margaret Dr.	Banquet Room	Lewisville	75056
2095	Castle Hills Community Center	2501 Queen Margaret Dr.	Banquet Room	Lewisville	75056
2096	Castle Hills Community Center	2501 Queen Margaret Dr.	Banquet Room	Lewisville	75056
2097	Carrollton Public Library at Hebron & Josey	4220 N. Josey Ln.	Large Meeting Room	Carrollton	75010
2098	Carrollton Public Library at Hebron & Josey	4220 N. Josey Ln.	Large Meeting Room	Carrollton	75010
2099	Carrollton Public Library at Hebron & Josey	4220 N. Josey Ln.	Large Meeting Room	Carrollton	75010
2100	Timberglen Recreation Center	3810 Timberglen Rd.	Large Activity Room	Dallas	75287

2101	Timberglen Recreation Center	3810 Timberglen Rd.	Large Activity Room	Dallas	75287
2102	Timberglen Recreation Center	3810 Timberglen Rd.	Large Activity Room	Dallas	75287
2103	Timberglen Recreation Center	3810 Timberglen Rd.	Large Activity Room	Dallas	75287
2104	Timberglen Recreation Center	3810 Timberglen Rd.	Large Activity Room	Dallas	75287
2105	Carrollton Public Library at Hebron & Josey	4220 N. Josey Ln.	Large Meeting Room	Carrollton	75010
2106	Carrollton Public Library at Hebron & Josey	4220 N. Josey Ln.	Large Meeting Room	Carrollton	75010
2107	Carrollton Public Library at Hebron & Josey	4220 N. Josey Ln.	Large Meeting Room	Carrollton	75010
2108	Rosemeade Recreation Center	1330 E. Rosemeade Pkwy.	Front Lobby	Carrollton	75007
2109	Rosemeade Recreation Center	1330 E. Rosemeade Pkwy.	Front Lobby	Carrollton	75007
2110	Rosemeade Recreation Center	1330 E. Rosemeade Pkwy.	Front Lobby	Carrollton	75007
2111	Rosemeade Recreation Center	1330 E. Rosemeade Pkwy.	Front Lobby	Carrollton	75007
2112	Rosemeade Recreation Center	1330 E. Rosemeade Pkwy.	Front Lobby	Carrollton	75007
2113	Rosemeade Recreation Center	1330 E. Rosemeade Pkwy.	Front Lobby	Carrollton	75007
2114	Rosemeade Recreation Center	1330 E. Rosemeade Pkwy.	Front Lobby	Carrollton	75007
3115	Castle Hills Community Center	2501 Queen Margaret Dr.	Banquet Room	Lewisville	75056
3116	Castle Hills Community Center	2501 Queen Margaret Dr.	Banquet Room	Lewisville	75056
3117	Castle Hills Community Center	2501 Queen Margaret Dr.	Banquet Room	Lewisville	75056
3118	Castle Hills Community Center	2501 Queen Margaret Dr.	Banquet Room	Lewisville	75056
3119	Castle Hills Community Center	2501 Queen Margaret Dr.	Banquet Room	Lewisville	75056
3120	Frederick P. Herring Recreation Center	191 Civic Cir.	Multipurpose Room	Lewisville	75067
3121	Frederick P. Herring Recreation Center	191 Civic Cir.	Multipurpose Room	Lewisville	75067

3122	Thrive Recreation Center	1950 S. Valley Pkwy.	Sage Meeting Room	Lewisville	75067
3123	Thrive Recreation Center	1950 S. Valley Pkwy.	Sage Meeting Room	Lewisville	75067
3124	Thrive Recreation Center	1950 S. Valley Pkwy.	Sage Meeting Room	Lewisville	75067
3125	Thrive Recreation Center	1950 S. Valley Pkwy.	Sage Meeting Room	Lewisville	75067
3126	Thrive Recreation Center	1950 S. Valley Pkwy.	Sage Meeting Room	Lewisville	75067
3127	Thrive Recreation Center	1950 S. Valley Pkwy.	Sage Meeting Room	Lewisville	75067
3128	Thrive Recreation Center	1950 S. Valley Pkwy.	Sage Meeting Room	Lewisville	75067
3129	Thrive Recreation Center	1950 S. Valley Pkwy.	Sage Meeting Room	Lewisville	75067
3130	Frederick P. Herring Recreation Center	191 Civic Cir.	Multipurpose Room	Lewisville	75067
3131	Frederick P. Herring Recreation Center	191 Civic Cir.	Multipurpose Room	Lewisville	75067
3132	Frederick P. Herring Recreation Center	191 Civic Cir.	Multipurpose Room	Lewisville	75067
3133	Frederick P. Herring Recreation Center	191 Civic Cir.	Multipurpose Room	Lewisville	75067
3134	Frederick P. Herring Recreation Center	191 Civic Cir.	Multipurpose Room	Lewisville	75067
3135	Frederick P. Herring Recreation Center	191 Civic Cir.	Multipurpose Room	Lewisville	75067
3136	Thrive Recreation Center	1950 S. Valley Pkwy.	Sage Meeting Room	Lewisville	75067
3137	Thrive Recreation Center	1950 S. Valley Pkwy.	Sage Meeting Room	Lewisville	75067
3138	Flower Mound Community Activity Center	1200 Gerault Rd.	Chill Zone	Flower Mound	75028
3139	Flower Mound Community Activity Center	1200 Gerault Rd.	Chill Zone	Flower Mound	75028
3140	Flower Mound Community Activity Center	1200 Gerault Rd.	Chill Zone	Flower Mound	75028
3141	Flower Mound Community Activity Center	1200 Gerault Rd.	Chill Zone	Flower Mound	75028
3142	Denton County Southwest Courthouse	6200 Canyon Falls Dr.	Community Room	Flower Mound	76226
3143	Flower Mound Community Activity Center	1200 Gerault Rd.	Chill Zone	Flower Mound	75028

3144	Flower Mound Community Activity Center	1200 Gerault Rd.	Chill Zone	Flower Mound	75028
3145	Flower Mound Community Activity Center	1200 Gerault Rd.	Chill Zone	Flower Mound	75028
3146	Flower Mound Community Activity Center	1200 Gerault Rd.	Chill Zone	Flower Mound	75028
3147	Flower Mound Community Activity Center	1200 Gerault Rd.	Chill Zone	Flower Mound	75028
3148	Flower Mound Senior Center	2701 W. Windsor Dr.	Armadillo Room	Flower Mound	75028
3149	Flower Mound Senior Center	2701 W. Windsor Dr.	Armadillo Room	Flower Mound	75028
3150	Flower Mound Senior Center	2701 W. Windsor Dr.	Armadillo Room	Flower Mound	75028
3151	Flower Mound Senior Center	2701 W. Windsor Dr.	Armadillo Room	Flower Mound	75028
3152	Highland Village Municipal Complex	1000 Highland Village Rd.	Police Training Room	Highland Village	75077
3153	Highland Village Municipal Complex	1000 Highland Village Rd.	Police Training Room	Highland Village	75077
3154	Highland Village Municipal Complex	1000 Highland Village Rd.	Police Training Room	Highland Village	75077
3155	Highland Village Municipal Complex	1000 Highland Village Rd.	Police Training Room	Highland Village	75077
3156	Harpool Middle School	9601 Stacee Ln.	Gymnasium	Lantana	76226
3157	Harpool Middle School	9601 Stacee Ln.	Gymnasium	Lantana	76226
3158	Lake Dallas City Hall	212 Main St.	Community Room	Lake Dallas	75065
3159	Lake Dallas City Hall	212 Main St.	Community Room	Lake Dallas	75065
3160	Corinth City Hall	3300 Corinth Pkwy.	Council Workshop Room	Corinth	76208
4043	Martin Luther King Jr. Recreation Center	1300 Wilson St.	Computer Lab/Meeting Room B	Denton	76205
4161	South Branch Library	3228 Teasley Ln.	Program Room	Denton	76210
4162	South Branch Library	3228 Teasley Ln.	Program Room	Denton	76210
4163	Denton ISD Sisk Service Center	230 N. Mayhill Rd.	Assembly Room	Denton	76208
4164	South Branch Library	3228 Teasley Ln.	Program Room	Denton	76210

4165	Martin Luther King Jr. Recreation Center	1300 Wilson St.	Computer Lab/Meeting Room B	Denton	76205
4166	Texas Woman's University	301 Administration Dr.	Hubbard Hall, Room 1200	Denton	76201
4167	Texas Woman's University	301 Administration Dr.	Hubbard Hall, Room 1200	Denton	76201
4168	North Lakes Recreation Center	2001 W. Windsor Dr.	Room A	Denton	76207
4169	North Lakes Recreation Center	2001 W. Windsor Dr.	Room A	Denton	76207
4170	University of North Texas - Gateway Center	801 N. Texas Blvd.	Room 52	Denton	76201
4171	University of North Texas - Gateway Center	801 N. Texas Blvd.	Room 52	Denton	76201
4173	University of North Texas - Gateway Center	801 N. Texas Blvd.	Room 52	Denton	76201
4174	Martin Luther King Jr. Recreation Center	1300 Wilson St.	Computer Lab/Meeting Room B	Denton	76205
4175	Martin Luther King Jr. Recreation Center	1300 Wilson St.	Computer Lab/Meeting Room B	Denton	76205
4176	South Branch Library	3228 Teasley Ln.	Program Room	Denton	76210
4177	Denia Recreation Center	1001 Parvin St.	Room A	Denton	76205
4178	Denia Recreation Center	1001 Parvin St.	Room A	Denton	76205
4179	Denia Recreation Center	1001 Parvin St.	Room A	Denton	76205
4180	South Branch Library	3228 Teasley Ln.	Program Room	Denton	76210
4181	South Branch Library	3228 Teasley Ln.	Program Room	Denton	76210
4182	Harpool Middle School	9601 Stacee Ln.	Gymnasium	Lantana	76226
4183	Harpool Middle School	9601 Stacee Ln.	Gymnasium	Lantana	76226
4184	Denton Fire Station #7	4201 Vintage Blvd.	Community Room	Argyle	76226
4185	Robson Ranch Clubhouse	9428 Ed Robson Cir.	Medina Room	Denton	76207
4186	Robson Ranch Clubhouse	9428 Ed Robson Cir.	Medina Room	Denton	76207
4187	University of North Texas - Gateway Center	801 N. Texas Blvd.	Room 52	Denton	76201

4188	North Lakes Recreation Center	2001 W. Windsor Dr.	Room A	Denton	76207
4189	North Lakes Recreation Center	2001 W. Windsor Dr.	Room A	Denton	76207
4190	Krum ISD Administration Building	1200 Bobcat Blvd.	Boardroom	Krum	76249
4191	Krum ISD Administration Building	1200 Bobcat Blvd.	Boardroom	Krum	76249
4192	Krum ISD Administration Building	1200 Bobcat Blvd.	Boardroom	Krum	76249
4193	Robson Ranch Clubhouse	9428 Ed Robson Cir.	Medina Room	Denton	76207
4194	Justin Municipal Complex	415 N. College Ave.	City Council Meeting Chambers	Justin	76247
4195	Northlake Town Hall	1500 Commons Cir. Ste. 300	Council Chambers	Northlake	76226
4196	Northlake Town Hall	1500 Commons Cir. Ste. 300	Council Chambers	Northlake	76226
4197	Denton County ESD No. 1 Station 511	511 Gibbons Rd. S.	Training Room	Argyle	76226
4198	Denton County ESD No. 1 Station 511	511 Gibbons Rd. S.	Training Room	Argyle	76226
4199	Harpool Middle School	9601 Stacee Ln.	Gymnasium	Lantana	76226
4200	Harpool Middle School	9601 Stacee Ln.	Gymnasium	Lantana	76226
4201	Harpool Middle School	9601 Stacee Ln.	Gymnasium	Lantana	76226
4202	Harpool Middle School	9601 Stacee Ln.	Gymnasium	Lantana	76226
4203	Harpool Middle School	9601 Stacee Ln.	Gymnasium	Lantana	76226
4204	Flower Mound Senior Center	2701 W. Windsor Dr.	Armadillo Room	Flower Mound	75028
4205	Flower Mound Senior Center	2701 W. Windsor Dr.	Armadillo Room	Flower Mound	75028
4206	Double Oak Town Hall	320 Waketon Rd.	Mayor Richard Cook and Mayor Bill Wilkinson Community-Government Room	Double Oak	75077
4207	Bartonville Town Hall	1941 Jeter Rd. E	Council Chambers	Bartonville	76226
4208	Denton County Southwest Courthouse	6200 Canyon Falls Dr.	Community Room	Flower Mound	76226

4209	Roanoke Public Library	308 S. Walnut St.	Meeting Room A & B	Roanoke	76262
4210	Trophy Club MUD No. 1 Building	100 Municipal Dr.	Boardroom	Trophy Club	76262
4211	Trophy Club MUD No. 1 Building	100 Municipal Dr.	Boardroom	Trophy Club	76262
4212	Trophy Club MUD No. 1 Building	100 Municipal Dr.	Boardroom	Trophy Club	76262
4213	Roanoke Public Library	308 S. Walnut St.	Meeting Room A & B	Roanoke	76262
4214	Roanoke Public Library	308 S. Walnut St.	Meeting Room A & B	Roanoke	76262
4215	Northwest ISD Administration Building	2001 Texan Dr.	Portable 12	Justin	76247
4216	Denton County Southwest Courthouse	6200 Canyon Falls Dr.	Community Room	Flower Mound	76226
4217	Denton County Southwest Courthouse	6200 Canyon Falls Dr.	Community Room	Flower Mound	76226
4218	Northlake Town Hall	1500 Commons Cir. Ste. 300	Council Chambers	Northlake	76226
4219	Justin Municipal Complex	415 N. College Ave.	City Council Meeting Chambers	Justin	76247
4220	Justin Municipal Complex	415 N. College Ave.	City Council Meeting Chambers	Justin	76247
4221	Northwest ISD Administration Building	2001 Texan Dr.	Portable 12	Justin	76247
4222	Northwest ISD Administration Building	2001 Texan Dr.	Portable 12	Justin	76247
4223	Northwest ISD Administration Building	2001 Texan Dr.	Portable 12	Justin	76247
4226	Trophy Club MUD No. 1 Building	100 Municipal Dr.	Boardroom	Trophy Club	76262

Issued this _____ day of _____, 20 _____.
(day) (month) (year)

(Emitada este día _____ de _____, 20 _____.)
(día) (mes) (año)

Signature of Presiding Officer (*Firma del Dirigente que Preside*)



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

 (940) 349-3800
 www.dentoncad.com

DATE: April 5, 2024
TO: Board of Directors
FROM: Kim Collins, Director of HR & Finance
SUBJECT: Agenda Item #12 – Consider and Take Action on Penalties and Interest for Outstanding 2024 Second Quarter Allocations

The Texas Property Tax Code, Section 6.06 (e) outlines the payment schedule for taxing units and establishes a penalty of 5% and interest rate accrued at 10% for any delinquent payments. Attached you will find a list of entities and their corresponding outstanding payment amounts as of March 31, 2024 for the 2024 Second Quarter Allocation invoices. Invoices totaling \$4,730,180.50 mailed on March 1, 2024 had a due date of March 31, 2024. Checks being sent via overnight mail as communicated by the entity are notated with an ‘*’.

The Board has the discretion to waive penalty and interest as they see fit. The interest and penalty is calculated at the statutory rate and shown for your consideration.

RECOMMENDATION:

To waive penalty and interest on outstanding 2024 Second Quarter Allocations as of March 31, 2024.



DENTON CENTRAL APPRAISAL DISTRICT
Outstanding Allocations as of 03.31.24

Entity	Quarter	Amount	Penalty	Interest as of 03.31.24
Belmont FWSD No. 1	Annual	\$56,200.04	\$2,810.00	936.29
Town of Argyle	2Q	\$7,790.28	\$389.51	64.89
City of Carrollton	2Q	\$109,747.32	\$5,487.37	914.20
City of Ft. Worth	2Q	\$71,463.41	\$3,573.17	595.29
Town of Little Elm	2Q	\$75,421.87	\$3,771.09	628.26
Clear Creek Watershed Authority	2Q	\$675.98	\$33.80	5.63
Northlake MMD #2	2Q	\$2,530.10	\$126.51	21.08
Denton Co. MUD No. 4	2Q	\$2,640.78	\$132.04	22.00 *
Denton Co. MUD No. 5	2Q	\$2,485.37	\$124.27	20.70 *
Alpha Ranch FWSD No. 1	2Q	\$1,656.80	\$82.84	13.80
Oak Point WCID No. 4	2Q	\$1,877.78	\$93.89	15.64
Denton Co. MUD No. 6	2Q	\$9,368.45	\$468.42	78.04 *
Denton Co. MUD No. 9	2Q	\$1,185.60	\$59.28	9.88
		\$343,043.78	\$17,152.19	\$3,325.70
		\$0.00	\$0.00	\$0.00
		\$343,043.78	\$17,152.19	\$3,325.70

* payments being overnighted