Denton Central Appraisal District
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DENTON CENTRAL APPRAISAL DISTRICT

BOARD OF DIRECTORS MINUTES

MARCH 13, 2025

3:00 p.m.

ITEM 1: CONVENING OF MEETING

Alex Buck convened the meeting at 3:01 pm.

BOARD MEMBERS PRESENT:	Rob Altman Alex Buck Angie Cox Rick Guzman	Mike Hennefer Lisa McEntire Charles Stafford Dawn Waye
BOARD MEMBERS ABSENT:	Ann Pomykal	
STAFF PRESENT:	Don Spencer, Jeanne Ashlock, Kim Collins, Daniel Gonzalez	

ITEM 2: ESTABLISHMENT OF QUORUM

ITEM 3: INVOCATION AND PLEDGES

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

ITEM 4: SWEARING IN NEW BOARD OF DIRECTORS

Oath administered to Rob Altman by Kim Collins for those new Board members taking office as of January 2025 as elected by the entities.

ITEM 5: 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.

Charles Patrick Lee of Denton spoke to the Board with concerns about the backlog of processing exemptions and that it is unacceptable for the process to take longer than 90 days. He also asked the Board not to waive the Penalties and Interests due on the quarterly allocations from each entity.

ITEM 6: PRESENTATIONS AND REPORTS

A. CHIEF APPRAISER REPORT - DON SPENCER

- Currently working to ensure that appraisal notices are sent on April 15 shooting to have 325K-350K notices to go out majority of real property notices
- This means there will be a pause of data entry work on March 21 to be able to run integrity checks on the data files.
- With notices benign sent on April 15 this will mean a May 15 deadline to file protest
- This is a Property Value Study year - done biennially - PTAD will be performing a Value Study on School Districts in Denton County to ensure we are at or as close to market value as possible - Comptroller will do a statistical analysis to see if we are with a 5% confidence interval of 100% Market Value - determines an equitable distribution of wealth among the school districts
- Starting to prepare for the Annual Entity meetings to be held at Denton CAD - Informational time for entities to see where market is and where values will be - will also be looking at what budget plans are for 2026 - so they can start planning accordingly
- Not much legislative update - currently tracking 405 bills concerning property tax - still somewhat early to know if any will gain traction - SB 4 and HB 9 - SB includes an increase in HS Exemption from 100K to 140K, HB includes an exemption for BPP to 250K - both substantial exemption amount - potentially exempting 13K accounts from the role if the HB passes
- Some concerns from the TAAD Legislative Committee include provisional rolls that will have to be created taking the raise in exemptions into account at the same time of producing a certified value for the entities - still asking for clarification if these are passed
- Mr. Spencer went through the snapshots provided to the board from each department from last year to this year of reinspection of properties, renditions, permits, deeds processing, sales, etc.

B. ADMINISTRATION DIVISION UPDATES - DEPUTY CHIEF OF ADMIN - JEANNE ASHLOCK

- Summarized the upcoming dates for the Board concerning the coming Protest Season.
- Questions were presented from the Board members concerning the ARB panels and hearings.
- Jeanne Ashlock also provides numbers and information concerning current help desk ticket data, phone calls, daily call volume, etc.
- Alex Buck asked for an update on processing exemptions. Jeanne Ashlock states that in February 265 were received and 2000 have been processed leaving approximately 6000 to be processed - Mr. Buck is requesting a monthly update. Don Spencer adds that the numbers can definitely be tracked but exemptions processing will be much easier with the new software. There are differences between general homestead and

OV65 processing and some back and forth is required, extending the wait time as the team awaits information from Homeowners.

- Rob Altman asked about the spreadsheet for February tickets if it would be possible to have a comparison from 2024 to 2025 to be able to observe fluctuations.

C. TLO REPORT - DANIEL GONZALEZ - TAXPAYER LIAISON OFFICER

- There is no report from the Taxpayer side.
- Concerning the ARB side. ARB Training will be on March 20 and 21 for the existing members in place. We have currently received 10 applications which will put us at 42 members - we are in the target area but need 6 positions filled.
- Discussion among the Board and TLO about the need for alternates and a possible attendance policy. Will discuss an attendance policy at a future time - once Mr. Gonzalez has had some time to do research.

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 MONTHLY FINANCIAL STATEMENTS
C. ACKNOWLEDGE RECEIPT OF VALUE CHANGES SEC. 25.25(B) TAX CODE

Rick Guzman requested to pull Item A from the agenda for revision. Mike Hennefer made a motion to approve Items B and C. Dawn Waye seconded the motion. The motion passed for the approval of Items B and C and the vote was unanimous.

Alex Buck opened the Discussion on Item A - minutes from the February 2025 Board Meeting. Rick Guzman expressed that he had voted against the approval of waiving the penalties and interests for those entities who had not paid their allocations on time. Documentation of his vote was incorrectly recorded. There was discussion among the board. Kim Collins will bring forward a second version of the P&I showing what the number is when payments received in the subsequent months are removed. The Board will make Ms. Collins aware if this is helpful to them.

A vote was held to approve the amended minutes as noted by Kim Collins. Dawn Waye made a motion to approve the amended minutes. Lisa McEntire seconded the motion and the vote was unanimous.

ITEM 8: DISCUSSION AND POSSIBLE ACTION ON REVISIONS OF BOARD POLICIES AND PROCEDURES

Much discussion was had around board policies. Don Spencer explained the version and any changes made would then go to the attorney. The attorney approved version will then come back to the Board for approval. The board agreed upon the revisions in the Board Policies and revisions will be sent to David Tabor for approval. There was no vote concerning board policies and procedures at this time.

ITEM 9: DISCUSSION 2026 BUDGET PLANS

Don Spencer provided a budget outline after meeting with Mr. Littrell and Ms. Ashlock. Will potentially have a 4.5% increase in the budget - including a 5% increase for merit pay, residual education and training - a focus of the Board. Want to make sure we are allowing for training across all departments - not just appraisers and core education. Notable changes are the elimination on street level photography in 2026 - which saves 115K, eliminating ancillary items where we are not confident in product delivered - Commercial evidence for 80K and data source for Commercial 35K Holding 700K as placeholder to offset election expenses - will be working to get a closer estimate on these expenses - Concern that 5% increase will draw scrutiny from the school districts in the county - still a preliminary number - will still be going through things with a fine tooth comb - No new positions will be added in 2026 - need to see new normal with new tools to gain efficiency. Potentially looking at the possibility of an internship program for the future.

ITEM 10: DISCUSSION 2024 MAP REVIEW

Don Spencer reviewed the 2024 MAP Review Report with the Board of Directors. Denton CAD passed all mandatory requirements with a perfect score. The Board complemented Mr. Spencer and the entire DCAD staff for their work towards the successful MAP Review.

ITEM 11: 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

Don Spencer had nothing to discuss in executive session therefore the Board of Directors did not Adjourn.

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

Did not adjourn to Executive Session - no need to reconvene and no action taken

ITEM 13: DISCUSS FUTURE AGENDA ITEMS - NEXT MEETING 17, 2025

ITEM 14: ADJOURN

Alex Buck, adjourned the meeting at 4:45.

Alex Buck

Alex Buck, Chairman

ATTEST:

Angie Cox

Angie Cox, Secretary