



Denton Central Appraisal District
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DENTON CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS MINUTES

JULY 9, 2024

3:00 p.m.

ITEM 1: CONVENING OF MEETING

Roy Atwood convened the meeting at 3:01 pm.

BOARD MEMBERS PRESENT: Roy Atwood -Chairman
Alex Buck
Angie Cox
Michelle French
Rick Guzman
Lisa McEntire
Ann Pomykal - Secretary
Charles Stafford - Vice Chairman
David Terre

STAFF PRESENT: Don Spencer, Chris Littrell, Jeanne Ashlock,
Kim Collins, Misty Baptiste

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: SWEARING IN NEW BOARD OF DIRECTORS

Oath administered to Angie Cox, Rick Guzman and Lisa McEntire by Misty Baptiste for those new Board members taking office as of July 2024 as elected as required.

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.

No Public Comments from those present.

ITEM 6: ORIENTATION OF NEW BOARD MEMBERS - OUTSIDE COUNSEL, DAVID TABOR - PBFCM LAW FIRM

David Tabor, Esq. - Perdue, Brandon, Fielder, Collins and Mott, presented an Orientation for the new Board members. Information included the history of the Ad Valorem Taxes in the State of Texas, what the appraisal district does, what the Board is responsible for, what the Chief Appraiser does, qualification of Board members, and dos and don'ts of Board practices.

ITEM 7: CAD UPDATES

A. CHIEF APPRAISER REPORT - DON SPENCER

- Nearing the end of the appeals process - Staff and ARB are working towards a target date of July 19, 2024. Very proud of the team for working through challenges this year has offered.
- Initial data extract from Harris Govern has been processed and received by True Prodigy - process is going well at this time
- Implementation of changes has gone well for this year
- The Target date for conversion to True Prodigy is approximately October 2024.
- Initial Supplement will be coming from PACS/Harris Govern to maintain integrity but the follow-up supplements will be from True Prodigy.
- Request to possibly have a presentation from True Prodigy to new Board Members for what the changes will bring with the new CAMA system.

B. APPRAISAL DIVISION UPDATES - CHRIS LITTRELL

- Handed out Packet to Board Members
- Coming to the end of Equalization Phase
- 121,771 total protests currently for 2024
- 120K real properties protested at this time
 - 88% Residential - 105K becomes 91% when adding in Mobile Homes
 - 10K - Commercial
- 3400 personal properties protests
- 70% of protests are filed by agents - only 30% are done by individual owners
- Currently at 96.2% completed towards the needed 95% for certification
- Charles Stafford - praises the ARB process after a personal experience with it
- Ann Pomykal - congratulates the staff for where we are at this moment

C. ADMINISTRATION DIVISION UPDATES - JEANNE ASHLOCK

- Summarizes the work of her departments working towards the certification process
- Thanks the board for emphasizing the importance of education among the staff and allowing her to attend a conference offered by TWC.

ITEM 8: CONSIDER AND APPROVE CHANGES TO DCAD BOD POLICIES AND PROCEDURES MANUAL (SECTIONS ON MEMBERSHIP, ELIGIBILITY, APPOINTMENT/ELECTION, TERMS, SELECTION AND APPRAISAL REVIEW BOARD)

- Mr. Spencer reviews the changes to BOD policies and procedures manual - updated language with additional members and TAC voting member due to legislative changes

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- Bulk of the changes to the manual were due to ARB policy changes due to legislative changes - majority is verbiage straight from Tax Code
- Ann Pomykal made a motion to approve the changes to the Denton CAD BOD Policy and Procedures Manual. Charles Stafford seconded the motion. The motion passed and the vote was unanimous.

ITEM 9: CONSIDER RECOMMENDATION AND APPOINT TAXPAYER LIAISON OFFICER
6.052(a) TPTC

- The TLO that was in place has resigned - we have a vacancy in the TLO position
- Through the new provision in Tax Code we had a Deputy TLO in place in January 2024 - which was Daniel Gonzales
- Don Spencer is recommending Daniel Gonzales as TLO to move up from Deputy TLO.
- Will eventually replace the Deputy position once the protest period is over.

Charles Stafford made a motion to approve Daniel Gonzales as Denton CAD Taxpayer Liaison Officer. Ann Pomykal seconded the motion. The motion passed and vote was unanimous.

ITEM 10: 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 STATEMENT
- C. ACKNOWLEDGE RECEIPT OF VALUE CHANGES SEC. 25.25(B) TAX CODE

Charles Stafford made a motion to approve the consent agenda in its entirety. Alex Buck seconded the motion. The motion passed and the vote was unanimous.

ITEM 11: CONSIDER AND TAKE ACTION ON PENALTIES AND INTEREST FOR OUTSTANDING THIRD QUARTER ALLOCATIONS

- This will come to the Board 4 times a year - Allocations are billed quarterly.
- Tax Code states that the Board must receive an outstanding report of those entities who have missed the payment deadline.
- Board can make the decision to access or waive the penalties and interest as they see necessary.
- All will resolve their allocations within the next 30 days.

Ann Pomykal made a motion to approve waiving the penalties and interest on third quarter allocations. Michelle French seconded the motion. The motion passed and the vote was unanimous.

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ITEM 12: 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
- C. DELIBERATE THE PURCHASE, EXCHANGE, LEASE OR VALUE OF REAL PROPERTY

Adjourn at 4:43

ITEM 13: RECONVENE TO OPEN SESSION AND TAKE ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION

Reconvene at 5:11

No motions to be made

ITEM 14: NEXT MEETING AUGUST 8, 2024/DISCUSS FUTURE AGENDA ITEMS

ITEM 15: ADJOURN

Roy Atwood, adjourned the meeting at 5:12



Roy Atwood, Chairman

ATTEST:



Ann Pomykal, Secretary