



Denton Central Appraisal District
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DENTON CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS MINUTES
DECEMBER 12, 2024
3:00 p.m.

ITEM 1: CONVENING OF MEETING

Roy Atwood convened the meeting at 3:00 pm.

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

BOARD MEMBERS ABSENT: Charles Stafford - Vice Chairman
David Terre

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

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 Comments from those present.

ITEM 5: CAD UPDATES

A. CHIEF APPRAISER REPORT - DON SPENCER

- Legislation Update - Tuesday, November 12 was first day to file - 2100 filed and 174 bills in reference to property taxes - school finance, cap limitations on

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Appraisals - various exemptions - will make board aware as bills move along in process

- Nearing the end of entity election - Friday, December 13 is deadline - have received votes from 37 entities - majority of votes have been cast - 4820 out of 5000 votes total received - final votes will be totaled and entities notified of the results early next week
- 2024 Annual Report Complete - summary of taxing jurisdictions, parcels, new market value data, exemptions, types of properties, appeals, PVS and MAP review
- Wednesday, December 18 - Christmas Luncheon - all board is invited to attend - catered by Babe's
- Lisa McEntire - asks if all Tax Statements have gone out - The Tax office completes this task - not Denton CAD - Michelle French says for the most part they have gone out - some are being held due to OV 65 exemptions within some school districts

B. APPRAISAL DIVISION UPDATES - DEPUTY CHIEF OF APPRAISAL - CHRIS LITTRELL

- Department Updates - Appraisers are all out in the field conducting site inspections - concentrating on conversion to new CAMA system - departments are working together to create codes that are clear and simple - some codes are old and need to be removed or updated
- Within the departments - all are working on how to implement and refine their processes - which seems to be creating a very positive environment in each department
- Alex Buck states - New mobile portal for the public works very well
- New system is reflecting higher accuracy without rounding for all to see

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

- Conversion - True Prodigy has been very customizable - all involved have underestimated what needed to be done for coding
- Directors are working to keep codes clean and consistent - had a rep from TP in house for 2 weeks to answer questions
- New Website went live this morning - very simple and clean and easy to navigate
- Departments are working on employee evaluations and Payroll increase
- Ann Pomykal asks how many months has this taken - froze everything at beginning of October - November 12 went in "live testing" in live models - TP has been extremely responsive
- Ann Pomykal celebrates the commitment and work that the employees have done to make the conversion work
- Michelle French explains the confusion on Tax Statements due to OV 65 not being represented on Tax Statements however - the exemption is in place - just not identified - there is limited space on the tax statements which is why it was not printed
- Will be aware of it moving forward - this is the first year it has been an issue - statements came from old CAMA system - statements next year will be generated from True Prodigy and will look different

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D. TLO REPORT - DANIEL GONZALEZ - TAXPAYER LIAISON OFFICER

- Updates on 2 taxpayers that reached out to Roy Atwood - Daniel Gonzalez reached out and found solutions for them - explained timeline of exemptions
- ARB - looking at 42 members for 2025 - had some resignations and some who did not respond for next year
- ARB - Daniel Gonzalez is working on establishing some policies on separations and establishing policies for compensation specifically for the chair
- Offering some insight on projects since becoming TLO - helped stream line the check-in process for those coming for hearings, helped with implementation of ARB letters sent out to taxpayers, helped with creation of website - to make our new site more user friendly, has built a rapport with ARB members and agents, interacted with taxpayers on specific questions/concerns, wants to educate and inform taxpayers - "every interaction is a chance to educate on tax system and their rights"
- Roy Atwood comments on timeliness of responses from Daniel Gonzalez - and how his email answers included the why in the answer to the questions

ITEM 6: 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

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

ITEM 7: DISCUSS, CONSIDER AND APPOINT AG ADVISORY BOARD MEMBER

- Don Spencer turns floor over to Richard Duncan (Ag Supervisor)
- One board member whose term is up in December 2024 - Jeff Duessman - been running his own ranch for 40 years - would like to ask Board to approve him to another term

Ann Pomykal made a motion to approve the appointment of Jeff Duessman to another term on the Ag Advisory Board. Angie Cox seconded the motion. The motion passed and the vote was unanimous.

ITEM 8: DISCUSS, CONSIDER AND APPROVE CHANGES TO AG POLICY

- Richard Duncan continues - referencing the memo sent with some changes that are looking to be made to the Ag Policy.
- Suggestions of changes were brought to Chris Littrell and Don Spencer
- Ideas were floated to Ag Advisory Board in February - decided to hold on to those changes at that time
- Ag Advisory Board was very supportive - new policies strive to make things easier on owner - how do these changes affect the property owners
- Rick Guzman expresses concern over the first paragraph - Richard Duncan explains that there have been applications where the property owner has been used for ag

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historically but have never made application and there is no record. Property owners could file an affidavit on application stating it has been used historically to have ag usage on property.

- Burden of Proof is on the property owner to show their ag use
- Ann Pomykal asks about the number of applications which do not have an Ag usage on.
- Would like to have more information rather than what is found on application - will be looking at site inspections, aerial footage, etc to verify ag usage

Angie Cox made a motion to approve the changes to the Ag Policy. Lisa McEntire seconded the motion. The motion passed and the vote was unanimous.

ITEM 9: DISCUSS, CONSIDER AND APPOINT ARB MEMBERS FOR THE 2025 TAX YEAR

- Daniel Gonzalez presents - 23 applications for ARB members - all applications presented to Denton CAD Board - starting a 3 year term in 2025

Ann Pomykal made a motion to approve and appoint ARB members for the 2025 Tax Year. Rick Guzman seconded the motion. The motion passed and the vote was unanimous.

ITEM 10: DISCUSS, CONSIDER AND APPOINT ARB OFFICERS FOR THE 2025 TAX YEAR

- Section 6.42 - Board of Directors must appoint officers to ARB - James Strange seeking Chair - LaDora Holmes seeking Secretary - Mr. Strange has 2 terms under his belt in ARB - served as Vice Chair and Secretary in years past
- Denton CAD Board thanks the ARB for their service and willingness to continue to serve.

Lisa McEntire made a motion to approve and appoint James Strange (Chairman) and LaDora Holmes (Secretary) as Officers of the Appraisal Review Board for 2025. Rick Guzman seconded the motion. The motion passed and the vote was unanimous.

ITEM 11: EVALUATION FOR TAXPAYER LIAISON OFFICER (TPTC 6.052 (i))

- As discussed in last meeting - BOD must evaluate annually the Taxpayer Liaison Officer - Daniel Gonzalez has been serving as TLO since July
- Roy Atwood asks if anyone cannot fill in each category with a "Yes"
- After hearing Daniel Gonzalez's presentation today - Board can provide a resounding yes on all items on the evaluation.
- Comment from Roy Atwood - Board appreciates Mr. Gonzalez's efforts within the community.

ITEM 12: RECOGNIZE OUTGOING BOARD MEMBERS

- Presentation of plaques to Roy Atwood and Michelle French - Denton CAD very much appreciates their work and their efforts of Denton CAD and Denton County.
- David Terre has also served on this board for 10 years - plaque will be presented to Mr. Terre at a later time.

ITEM 13: ADJOURN TO EXECUTIVE SESSION PURSUANT TO SECTIONS 551.071, 551.072, 551.074 AND 551.089 OF THE TEXAS GOVERNMENT CODE FOR THE FOLLOWING PURPOSES: (AS NEEDED)

A. DISCUSS PERSONNEL MATTERS

B. CONSULTATION WITH OUTSIDE COUNSEL ON ACTIVE LITIGATION

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No need to Adjourn - nothing that needs to be discussed

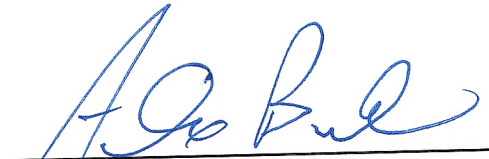
ITEM 14: RECONVENE TO OPEN SESSION AND TAKE ACTION ON ITEMS DISCUSSED
IN EXECUTIVE SESSION

ITEM 15: NEXT MEETING JANUARY 9, 2025 /DISCUSS FUTURE AGENDA ITEMS

- Swearing in New Board Members
- Calendaring Meetings for 2025

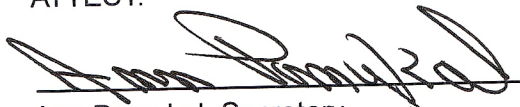
ITEM 16: ADJOURN

Roy Atwood, adjourned the meeting at 4:00.



Roy Atwood, Chairman
Alex Buck

ATTEST:



Ann Pomykal, Secretary
Vice Chair