



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

August 31, 2023

Board of Directors
Denton Appraisal District
P. O. Box 2816
Denton, TX 76202-2816

Via EMAIL and FIRST-CLASS MAIL

In Re: 2022 School District Property Value Study Invalid Findings

Dear Board Members:

Government Code Section 403.302(k) requires the Texas Comptroller of Public Accounts to notify you that the school districts listed below received an invalid finding in the 2022 School District Property Value Study.

Some invalid school districts are eligible for the statutory grace period provided by Government Code Section 403.302(l), under which our office certifies local value to the Texas Education Agency for school funding purposes for up to two years. We have indicated whether each invalid school district received state or local value and, if applicable, which year of the grace period the school district is entering.

If any school district is invalid for three consecutive years, our office must conduct an additional review of the appraisal district under the Methods and Assistance Program (MAP) in the form of a Targeted MAP review. We have indicated the number of consecutive year(s) each ISD has been invalid.

<u>School District</u>	<u>State or Local Value</u>	<u>Consecutive Year</u>
Pilot Point ISD	Local- Year 2 Grace	Second
Aubrey ISD	Local- Year 2 Grace	Second
Sanger ISD	Local- Year 2 Grace	Second

Government Code Section 403.302(k) also requires the appraisal district board of directors to hold a public meeting to discuss receipt of this notice.

Contact our office at Ptad.TMap@cpa.texas.gov or 800-252-9121 (press 3) with any questions or concerns.

Sincerely,

Shannon Murphy, Director
Property Tax Assistance Division

cc:, Don Spencer, Chief Appraiser