

DCAD



ANNUAL REPORT 2025

Chief Appraiser
Don Spencer

Deputy Chief of Appraisal
Chris Littrell

Deputy Chief of Administration
Jeanne M. Ashlock



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INTRODUCTION

Denton Central Appraisal District (“District” or “DCAD”) is a political subdivision of the State of Texas. The Texas State Constitution, Texas Property Tax Code and rules of the Texas Comptroller’s Property Tax Assistance Division govern the operations of the District. The District is responsible for appraising all property in Denton County for each taxing unit that imposes an ad valorem tax.

DCAD’S MISSION STATEMENT

The primary responsibility of the Denton Central Appraisal District is to appraise property for property taxation and maintain 100% of market value, allowing local funding for the school districts and ensuring that appraisals are performed in an equal and uniform manner in order that taxpayers pay only their fair share of the property tax burden.



Downtown Denton Courthouse

OUR PURPOSE

Appraisal Districts were created and are governed by the Texas Property Tax Code. The Code was created in 1979 by legislation known as the Peveto Bill. Prior to the creation of appraisal districts all taxing entities had their own appraisal staff. Properties were often listed on different taxing entities rolls at dramatically different appraised values and assessment ratios were also applied with no uniformity between entities. The Peveto Bill created one appraisal district within each county to appraise properties for all taxing entities at 100% market value with fairness and equality and abolished assessment ratios. The plan was to create a level playing field where no one would be subject to paying taxes based on more or less than their fair share.

Denton Central Appraisal District is here to serve you through discovering, listing and appraising your property fairly and uniformly. The Appraisal District is not a taxing entity and does *not* set tax rates or collect taxes. The Appraisal District team has many responsibilities and we strive to be good stewards. We know that we are here to serve you, the property owners of Denton County, and we are committed to performing our work with courtesy, professionalism and excellence.

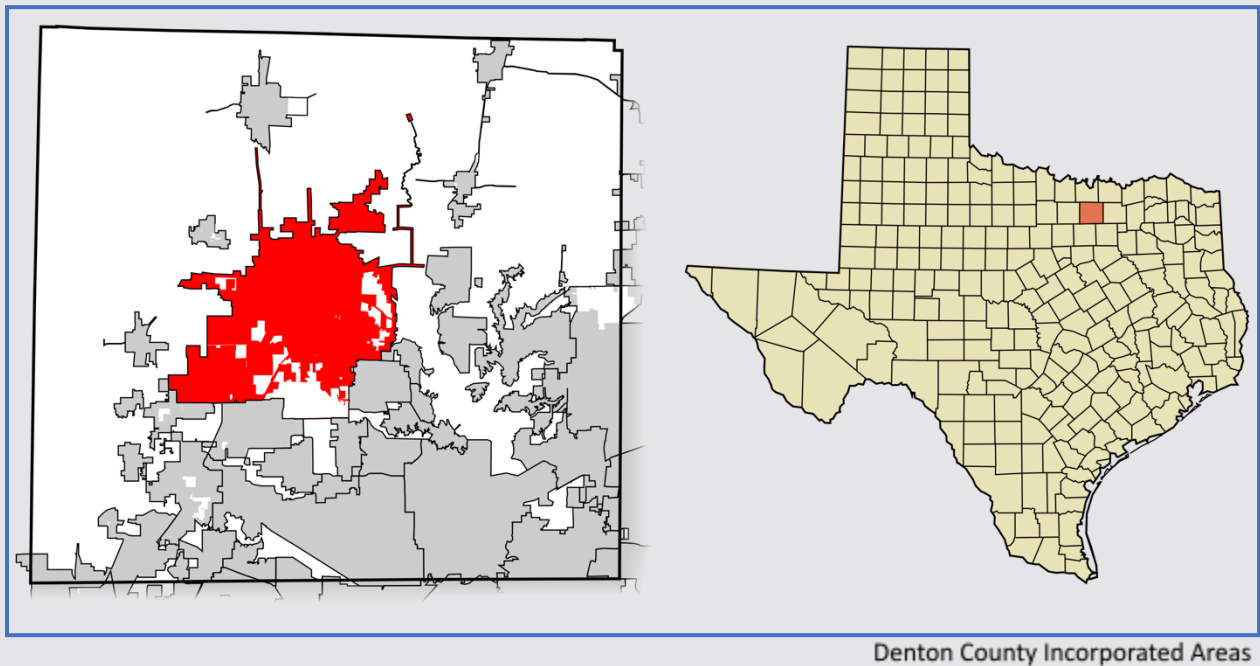


Denton High School

ANNUAL REPORT OVERVIEW

The report includes information on the following areas that we believe are important to give insight into the performance of your Appraisal District:

- Taxing Jurisdictions Served by DCAD
- Annual Budget Amount for DCAD
- Total Number of Parcels in Denton County
- Total Value of the Parcels in Denton County
- New Market Value (New Construction)
- Exemption Data
- Types of Properties
- Total Appeals, Arbitration and Lawsuits
- Comptroller's Property Value Study
- Comptroller's Methods Assistance Program



TAXING JURISDICTIONS SERVED BY DCAD

The Denton Central Appraisal District is responsible for appraising properties within DCAD's boundaries for each of the following taxing jurisdictions:

COUNTY (1)

Denton County

CITIES / TOWNS (45)

Argyle	Flower Mound	Little Elm
Aubrey	Fort Worth	New Fairview
Bartonville	Frisco	Northlake
Carrollton	Grapevine	Oak Point
Celina	Hackberry	Pilot Point
The Colony	Haslet	Plano
Coppell	Hebron	Ponder
Copper Canyon	Hickory Creek	Prosper
Corinth	Highland Village	Providence Village
Corral City	Justin	Roanoke
Cross Roads	Krugerville	Sanger
Dallas	Krum	Shady Shores
Denton	Lake Dallas	Southlake
Dish	Lakewood Village	Trophy Club
Double Oak	Lewisville	Westlake

SCHOOL DISTRICTS (17)

Argyle ISD	Frisco ISD	Pilot Point ISD
Aubrey ISD	Krum ISD	Ponder ISD
Carrollton-FB ISD	Lake Dallas ISD	Prosper ISD
Celina ISD	Lewisville ISD	Sanger ISD
Denton ISD	Little Elm ISD	Slidell ISD
Era ISD	Northwest ISD	

SPECIAL DISTRICTS (208)

WATER DISTRICTS (28)

LAKE CITIES MUA	DENTON CO MUD 4	DENTON CO FWSD 11-C
TROPHY CLUB MUD 1	DENTON CO MUD 5	NORTH FORT WORTH WCID 1
CLEARCREEK WATERSHED AUTHORITY	FRISCO WEST WCID	BROOKFIELD WCID 1
DENTON CO FWSD 6	DENTON CO FWSD 11-B	ALPHA RANCH FRESH WCID
ELM RIDGE WCID	DENTON CO FWSD 4-A	BELMONT FWSD 1
DENTON CO FWSD 8-A	OAK POINT WCID 1	THE LAKES FWSD
DENTON CO FWSD 8-B	OAK POINT WCID 2	CANYON FALLS WCID 2
DENTON CO FWSD 11-A	OAK POINT WCID 3	BELMONT FWSD 2
DENTON CO FWSD 7	SMILEY ROAD WCID 1	SMILEY ROAD WCID 2
		TALLEY RANCH WCID 1

TIF ZONES (46)

SPEEDWAY TIF 1	WATERBROOK OF ARGYLE TIRZ 1	CELINA TIRZ 12
SPEEDWAY TIF NUMBER 2	JACKSON RIDGE TIRZ 1 - CITY OF AUBREY	CELINA TIRZ 8
FLOWER MOUND TIRZ 1	LEWISVILLE CITY TIRZ 3	THE COLONY TIRZ 2
LEWISVILLE CITY TIRZ 1	PILOT POINT TIRZ 1	FLOWER MOUND TIRZ 2
LEWISVILLE CITY TIRZ 2	CORINTH TIRZ 1	OAK POINT TIRZ 1
LITTLE ELM TIRZ 3	LEWISVILLE CITY TIRZ 4	PILOT POINT TIRZ 3
DENTON CITY DOWNTOWN TIRZ 1	CORINTH TIRZ 2	PILOT POINT TIRZ 6
THE COLONY TIRZ 1	CORINTH TIRZ 3	PILOT POINT TIRZ 4
DENTON CITY TIRZ 2 (Westpark)	FRISCO TIRZ 1	PILOT POINT TIRZ 5
VALENCIA ON THE LAKE TIRZ 4	FRISCO TIRZ 7	PILOT POINT TIRZ 7
CORINTH TIRZ 14-1	AUBREY TIRZ 2	PILOT POINT TIRZ 8
LITTLE ELM TIRZ 5	AUBREY TIRZ 3	NORTHLAKE TIRZ 2
NORTHLAKE TIRZ 1	PILOT POINT TIRZ 2	NORTHLAKE TIRZ 3
NORTHLAKE RZ 2	CELINA TIRZ 4	JUSTIN TIRZ 1
NORTHLAKE RZ 3	CELINA TIRZ 14	AUBREY TIRZ
LITTLE ELM TIRZ 6		

EMERGENCY (2)

DENTON CO EMERGENCY SERVICE DIST 1

DENTON CO EMERGENCY SERVICE DIST 2

MUD (34)

DENTON CO LEVY IMP DIST	DECHERD RANCH MUD 1	TRADITION MUD 1
OAK POINT WCID 4	CIRCLE T MUD 3	HIGH POINTE RANCH MUD 1
CANYON FALLS MUD 1	CLEAR SKY MUD	SANCTUARY MUD 1
DENTON CO MUD 6	STONEHILL RANCH MUD 1	SANCTUARY MUD 2
DENTON CO MUD 9	NORTHWEST DENTON COUNTY MUD 1	TRADITION MUD 2C
DENTON CO MUD 7	PRAIRIE OAKS MUD	TRADITION MUD 2D
DENTON CO MUD 10	DENTON CO MUD 16	ROCKWOOD MUD 1
BIG SKY MUD	LEGENDS RANCH MUD	DENTON CO MUD 11
RANCH AT FM 1385 MUD	ROCKY TOP RANCH MUD	OLIVER CREEK RANCH MUD
DENTON CO MUD 8	PONDER FARMS MUD	TABOR RANCH MUD
TRADITION MUD 2B	RIBBONWOOD MUD 1	FURST RANCH MUD 1
LA LA RANCH MUD		

PUBLIC IMPROVEMENT DISTRICT (90)

LEWISVILLE PID 1	RUDMAN TRACT PID	CONSTELLATION LAKE IMP AREA 1
CROSS ROADS PID 1	HILLSTONE POINTE PID 2	CONSTELLATION LAKE FTR IMP
TROPHY CLUB PID 1	WATERBROOK OF ARGYLE PID	COLE RANCH IMPROVEMENT DISTRICT
BRIARWYCK PID	WINN RIDGE SOUTH PID	HUNTER RANCH IMPROVEMENT DISTRICT 1
HACKBERRY HIDDEN COVE PUBLIC IMPROVEMENT DISTRICT 2	CARROLLTON CASTLE HILLS PID 2	EDGEWOOD CREEK PID
HICKORY CREEK PID 1	THE HIGHLANDS OF ARGYLE PID 1	SPIRITAS RANCH PID
HICKORY CREEK PID 2	SUTTON FIELDS II PID	WILDRIDGE PID IA 4
VALENCIA ON THE LAKE PID	RIVENDALE BY THE LAKE PID 3	TIMBERBROOK PID IA 2A
RAYZOR RANCH PID 1	OAK POINT PID 2	TIMBERBROOK PID IA 2B
THE HIGHLANDS PID	WILDRIDGE PID IA 2	SUTTON FIELDS EAST PID
RIVENDALE BY THE LAKE PID 1	WILDRIDGE PID 1 O&M	SPIRITAS EAST PID
THE CREEKS OF LEGACY PID	SHAHAN PRAIRIE RD PID 1 O&M	MOSAIC PID
RIVERWALK PUBLIC IMPROVEMENT DISTRICT 1	TIMBERBROOK PID IA 1	RESERVE AT HICKORY CREEK PID
HACKBERRY PUBLIC IMPROVEMENT DISTRICT 3	TIMBERBROOK PID 1 MIA	MOBBERLY PID
JOSEY LANE PID	PRAIRIE OAKS PID 1 - O&M	CREEKVIEW PID
THE COLONY PID 1	PRAIRIE OAKS PID 1 - PHASE 1	AUBREY PID 1
RIVENDALE BY THE LAKE PID 2	PRAIRIE OAKS PID 1 - MIA	VALENCIA PID 2
JACKSON RIDGE PID	RIVENDALE POINTE PID	LAKEWOOD VILLAGE O&M PID 1
PONDER PID 1	WILDRIDGE IA #5	LAKEWOOD VILLAGE PID 1
CARROLLTON CASTLE HILLS PID 1	WILDRIDGE PID IA 1	FOREE RANCH PID
SHAHAN PRAIRIE ROAD PUBLIC IMPROVEMENT DISTRICT 1	PRAIRIE OAKS PID 1 - PHASE 1C & PHASE 2	MOBBERLY PID MIA
LAKESIDE ESTATES PID 2 (FKA LAKESIDE ESTATES PID)	HICKORY FARMS PID	MOBBERLY PID IA1
	WILDRIDGE PID IA 3	MOBBERLY PID IA2
	CONSTELLATION LAKE PID	CREEKVIEW PID ZONE A IA 1

CREEKVIEW PID ZONE B IA 1	GREEN MEADOWS PID	THE ENCLAVE OF TABOR RANCH PID
CREEKVIEW PID ZONE A REMAINDER AREA	TABOR RANCH PID	ELADA PID
OAK POINT 720 PID	CHAPARRAL PARK PID	HUNTER RANCH IMPROVEMENT DISTRICT 2
LAKESIDE CROSSING PID	BRYSON RANCH PID	HUNTER RANCH IMPROVEMENT DISTRICT 3
PARVIN PID	PALOMINO PID	HUNTER RANCH IMPROVEMENT DISTRICT 4
TIMBERBROOK PID NO 2	CREEKVIEW PID ZONE A IA 2	TIMBERBROOK PID IA 3
DUCK POINT PID	THE VILLAGE ESTATES PID	

ROAD (1)

DENTON COUNTY RECLAMATION & ROAD DISTRICT

OTHER (6)

TRIBUTE AT THE COLONY - PD18	NORTHLAKE MUNICIPAL MANAGEMENT DISTRICT 1	TRIBUTE AT THE COLONY - PD23
HIGHWAY 380 MUNICIPAL MANAGEMENT DISTRICT 1	NORTHLAKE MUNICIPAL MANAGEMENT DISTRICT 2	NEW FAIRVIEW - DISANNEXED AREA

ANNUAL BUDGET AND LEVY INFORMATION

Each year the chief appraiser prepares and presents to the Board of Directors and Taxing Entities information in compliance with Section 6.06 of the Texas Property Tax Code. The process of publication and adoption of the budget is mandated by law. The proposed budget is presented to the Board for review. By June 15th, the proposed budget is submitted to all taxing entities participating in the District. The Board shall hold a public hearing, make any changes to the proposed budget and approve the budget before September 15th.

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Annual Budget Amount	\$17,809,791.50	\$20,347,801.73	\$23,821,641.63

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Number of Parcels	470,529	453,449	463,241
Cost per Parcel	\$37.85	\$44.87	\$51.42

**2023-2024 loss in mineral accounts recorded due to circuit breaker zero values*

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Staff Positions Budgeted	104	115	125
Professional Designations (RPA)	48	43	51

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Denton County Market Value	\$226,645,263,330	\$234,787,848,968	\$251,703,639,640
Denton County Taxable Value	\$177,207,954,441	\$192,068,281,684	\$207,352,205,545
New Market Value	\$10,542,656,213	\$9,137,384,231	\$7,383,162,386
New Taxable Value	\$9,192,481,519	\$8,388,116,996	\$6,189,676,691

<u>Levy Information</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
County	\$332,669,896	\$355,813,573	\$376,549,925
ISD	\$1,818,914,262	\$1,876,114,976	\$1,904,029,148
City	\$707,189,436	\$761,520,923	\$807,002,894
Special Districts	\$127,352,915	\$157,538,197	\$170,970,206
Total	\$2,986,126,508	\$3,150,987,668	\$3,258,552,172
Percentage of Budget/Levy	0.60%	0.65%	0.62%

The costs of District operations are shared by the various taxing entities participating in the District. Each taxing entity's allocation is based on its tax levy relative to the total tax levy of all the participating taxing entities.

EXEMPTION BREAKDOWN

	<u>2023</u>		<u>2024</u>		<u>2025</u>	
<u>Exemptions</u>	<u>Count</u>	<u>Total</u>	<u>Count</u>	<u>Total</u>	<u>Count</u>	<u>Total</u>
(AB) Abatement	21	\$572,774,546	21	\$339,740,744	36	\$547,781,648
(CHODO) Community Housing Development Organizations	9	\$191,327,329	7	\$137,595,854	0	0
(DP) Disability	1,796	\$25,167,885	1,550	\$21,531,922	1,683	\$23,450,430
(DPS) Disabled Surviving Spouse	26	0	29	\$0	0	0
(DV1) Disabled Veterans 10%-29%	1,076	\$8,694,190	1,107	\$8,910,651	1,120	\$9,262,932
(DV1S) Disabled Veterans Surviving Spouse 10%-29%	67	\$290,000	66	\$275,000	69	\$290,000
(DV2) Disabled Veterans 30%-49%	849	\$7,501,154	851	\$7,484,695	828	\$7,273,220
(DV2S) Disabled Veterans Surviving Spouse 30%-49%	39	\$277,500	37	\$262,500	42	\$292,500
(DV3) Disabled Veterans 50%-69%	1,039	\$10,560,353	1,098	\$11,095,00	1,132	\$11,404,548
(DV3S) Disabled Veterans Surviving Spouse 50%-69%	20	\$180,000	21	\$190,000	22	\$180,000
(DV4) Disabled Veterans 70%-100%	4,035	\$22,379,517	4,374	\$23,393,922	5,041	\$25,901,718
(DV4S) Disabled Veterans Surviving Spouse 70%-100%	374	\$2,302,282	370	\$2,330,813	370	\$2,228,477
(DVHS) Disabled Veterans Homestead	2,925	\$1,377,327,084	3,666	\$1,837,355,331	4,278	\$2,305,794,758
(DVHSS) Disabled Veterans Homestead Surviving Spouse	225	\$80,409,359	235	\$89,254,485	195	\$83,569,913
(EX) Exempt	344	\$43,308,546	344	\$40,960,406	22	\$21,398,788
(EX-XG) Primarily performing charitable functions	37	\$3,349,178	32	\$3,275,197	31	\$5,863,351

(EX-XI) Youth spiritual, mental and physical development organizations	16	\$16,540,883	15	\$14,795,284	14	\$16,288,091
(EX-XJ) Private school	60	\$233,450,113	61	\$260,851,625	64	\$344,561,588
(EX-XL) Organizations Providing Economic Development Services to Local Community	69	\$194,385,224	60	\$185,345,931	63	\$191,702,272
(EX-XR) Nonprofit water or wastewater corporation	127	\$79,070,821	130	\$100,916,160	135	\$129,013,853
(EX-XU) Miscellaneous Exemptions	105	\$53,771,714	101	\$55,122,625	80	\$69,932,121
(EX-XV) Other exemptions (public property, religious, charitable, & other property not reported elsewhere)	15,361	\$9,086,586,349	16,213	\$10,345,656,037	16,688	\$14,678,443,447
(EX366) HB366 Exempt	9,845	\$2,724,341	8,797	\$2,611,602	6,787	\$2,837,522
(FR) Freeport	251	\$5,168,515,504	271	\$5,464,195,198	284	\$4,686,228,636
(HT) Historical	5	0	6	\$0	0	0
(MASSS) Member Armed Services Surviving Spouse	13	\$5,100,293	18	\$7,143,673	17	\$7,184,659
(OV65) Over 65	51,905	\$2,724,612,244	57,109	\$3,003,303,500	60,806	\$3,205,854,421
(OV65S) Over 65 Surviving Spouse	2,437	\$123,735,244	2,334	\$118,991,401	2,181	\$111,359,992
(PC) Pollution Control	97	\$39,056,555	96	\$38,896,813	100	\$35,802,752

**as of roll correction 0*

APPEALS, ARBITRATIONS & LAWSUITS

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and / or authorized tax agent may file an appeal with the Appraisal Review Board having authority to hear the matter protested. The district schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the Appraisal Review Board.

	2023	2024	2025
<u>Appeals</u>			
Total Protest Received	133,448	122,802	143,257
Online Protests	34,181	44,599	121,359
ARB Hearings	10,064	15,703	7,798
ARB Changes	9,127	7,300	7,238
ARB No Changes	937	581	560
ARB Dismissed (failure to appear)	8,133	7,504	8,024
<u>Arbitrations</u>	358	176	640
Market Value in Arbitrations	\$394,420,945	\$201,606,666	\$709,480,965
<u>Lawsuits</u>	648	578	698
Market Value in Litigation	\$20,052,801,520	\$19,809,829,717	\$22,410,770,889
SOAH	0	0	0

**Arbitrations, Lawsuits & SOAH as of 10/21/2025*

COMPTROLLERS PROPERTY VALUE STUDY (PVS)

<u>Property Value Study</u>	<u>2021</u>	<u>2023</u>
Median Level of Appraisal	0.97	1.00
Coefficient of Dispersion	8.41	9.04
Price Related Differential	1.02	.90
ISD's with Local Value	15/17	17/17

**PVS conducted biennially on odd numbered years*

COMPTROLLERS METHODS AND ASSISTANCE PROGRAM (MAP)

This review is conducted in accordance with Tax Code Section 5.102(a) and related to Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures, and appraisal standards.

<u>Mandatory Requirements</u>	<u>2022</u>	<u>2024</u>
1. Does the appraisal district have up-to-date appraisal maps?	Pass	Pass
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	Pass	Pass
3. Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	Pass	Pass
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	Pass	Pass
<u>Appraisal District Activities</u>	<u>2022</u>	<u>2024</u>
Governance	Meets All	Meets All
Taxpayer Assistance	Meets All	Meets All
Operating Procedures	Meets All	Meets All
Appraisal Standards, Procedures, and Methodology	Meets All	Meets All

Appraisal District 2022 and 2024 Ratings

Meets All – The total point score is 100.

Meets – The total point score ranges from 90 to less than 100.

Needs Some Improvement – The total point score ranges from 85 to less than 90.

Needs Significant Improvement – The total point score ranges from 75 to less than 85.

Unsatisfactory – The total point score is less than 75.

**MAP conducted biennially on even numbered years*

APPRAISAL CALENDAR / APPRAISAL CYCLE

APPRAISAL CALENDAR

The property tax process for each tax year includes a series of steps:

<u>Date</u>	<u>Event</u>
January 1	Property values are set
April (mid)	Notices of Appraised Value are sent out
May 15	Deadline to file a protest
July 25	Certification of appraisal roll
August/September	Tax rates set
October	Property tax bills begin to be mailed out
November	Voter approval elections are held
January 31	Property tax bill payments due

APPRAISAL CYCLE

