TDLR
TEXAS DEPARTMENT OF LICENSING & REGULATION

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COMPLAINT FORM

Your Tracking Number is: TRACK0126275

The complaint you filed with the Texas Department of Licensing and Regulation has been received and forwarded to Enforcement intake staff for review. We appreciate you bringing your concerns to our attention. This matter is important to us. Identifying violations of the law is one of the most essential functions of a regulatory agency. We will contact you again after we have completed our initial review of your complaint.

Additional documentation in support of your complaint may be faxed to (512)539-5698 or mailed to TDLR, P.O. Box 12157, Austin, Texas 78711. **Please include the tracking number shown above on all documentation related to this matter. Please do not send original documents. All documents you send us will be scanned, electronically saved, and then destroyed.**

Type of Complaint: Property Tax Professional

A.

Would you be willing to testify if this case results in a hearing? Yes

B. You, as the complaining party

Name: Beverly M. Henley

Company: Chair, Denton County Appraisal Review Board

Address: 2204 Creek Crossing Dr

City/State/Zip: Corinth, TX 76210

Work Phone: Home Phone: Mobile Phone: 214-215-1496

Fax: E-mail: metalfe@yahoo.com

C. The person or firm you are complaining about

Name: Hope McClure

Company Name: Denton Central Appraisal District

Physical Address: 3911 Morse St

City/State/Zip: Denton, TX 76208

Mailing Address: 3911 Morse St

City/State/Zip: Denton, TX 76208

Office Phone: 940-349-3800 Fax: 940-349-3801 Mobile Phone:

E-mail: hope.mcclure@dentoncad.com License or Registration #: 73056

D. EXPLANATION: Describe your complaint in detail

I have a 3 page complaint that summarizes my concerns that should prompt an investigation by your agency. Once this complaint is filed I understand you will respond to me via email and at that point I will email my complaint letter back to you as I have no faxing access. Beverly M. Henley

Enter Another Complaint Print Exit

Denton County

APPRAISAL
REVIEW BOARD

12/20/2021

To Whom it May Concern:

As Chairperson of the Denton County Appraisal Review Board I am faced with the most grievous task of requesting an investigation of your office into suspected fraud that has been committed knowingly and intentionally, by the Chief Appraiser of the Denton County Central Appraisal District, on the taxing entities as well as taxpayers of Denton County.

This matter was brought to the attention of Denton County Commissioners Court on 31 August 2021 and again to the attention of the Board of Directors of the Denton Central Appraisal District on 16 September 2021 by the Mayor of The Town of Lakewood Village, Denton County, Texas, Dr. Mark Vargas, with supporting documentation.

I have spent the last few months doing numerous open records requests. I also have evidence to support the above referenced concerns and am prepared to supply all evidence and dialogue to expedite an investigation. Documents can be attached with explanations as to what happened and how.

As a brief background, the ARB is a decision-making body that issues determinations of protest brought by property owners and taxing units. The ARB acts independently of the appraisal district per the Texas Property Tax Code.

Each year the Appraisal Review Board approves at least 95% of the tax roll, by the July 20th deadline each year, with the Chief Appraiser to certify each taxing entity's roll by July 25th. The ARB certified as required by July 20th 2021 based on information provided by DCAD.

In July, Chief Appraiser Hope McClure, boasted to the ARB, the DCAD board of directors, and taxing entities that DCAD certified at 95% of the roll for the first time in DCAD's history, part of what has become an ongoing boast on her part that past administrations either didn't know what they were doing or intentionally certified incorrectly. She also boasted that for the first time in DCAD's history all current protests would be complete before October 2021. As of Dec.1, more than 2200 protests remained.

Within three days of July 20th, the first sign of problems began. One of our ARB members with a neighbor who had an active protest received an email notifying him his active protest incorrectly had been finalized after the DCAD staff closed his protest to certify the appraisal roll. As the chairperson for the ARB, this was immediately brought to my attention.

As a matter of record, active protests have never been closed in order to certify the roll - they are part of the 5% that remains open for consideration by the ARB, usually starting in September again.

While the taxpayer was assured his protest was valid, no mention was made that the protest closure would lead taxpayers to receive multiple erroneous tax statements, to the confusion alike of taxpayers and tax collectors scrambling to explain an issue of which they were clearly not made aware.

As complaints grew, taxing entities were informed by the Chief Appraiser that all Category A properties (single family residences) still open by certification were certified at 90% of market value and the protests were closed. She described it as an accident. Whether it truly was an accident or an attempt to reach 95% of market value is an underlying concern of this letter.

As of August 1st, those properties numbered more than 8,200 parcels. When describing the closures, the chief appraiser also pointed out past open protests were certified at 50% of protested value while she pointed out she was really helping the taxing entities attain more accurate values by certifying them at 90% of market value. She stated the error was not found because, in part, it affected such a small number of properties.

These property owners subsequently received tax bills for the 90% value. Many of them, thinking that their protests had been resolved often at a number lower than they had sought, then either no showed or closed their protests. Subsequently, when these property protests were reopened and returned to their original notices of value, the various taxing collectors sent second bills based on the original notices of market value.

When confused home owners asked where the lower value had came from, they were told by DCAD staff that the CAD is required to estimate taxable value for every property under protest so tax rates could be calculated. No mention of a DCAD error - either accidentally or intentionally remains to be seen - was made that resulted in them actually receiving a tax bill, leaving taxing collectors scrambling to develop answers once they got those follow up phone calls.

ARB members who had no protests of their own also became aware of the issues once ARB hearings resumed in September after certification. Taxpayers armed with tax bills based on 90% of the original market value started to show, asking the ARB panels to approve the 90% market value number even if they had originally asked for a higher value in their original protests.

In one of the first ARB hearings after certification, confusion was such the appraiser sought feedback from a DCAD manager. The appraiser upon advisement of management agreed to the 90% value of that ARB protest and subsequent ARB panels have been understandably under pressure to approve all of these Category A protests at 90% or their original market value (which reflects the FIRST tax bill they received) unless taxpayers were originally seeking a lower value.

Those taxpayers who had no showed or closed their protests - and getting a second bill at 100% of original value - are now asking the ARB to reopen their protests. After the problems were discovered publicly, Denton County Commissioners were asked to stem problems and demand DCAD rectify the tax rolls. The chief appraiser has since stated she was advised by her attorney no precedent exists to rectify the appraisal roll.

A very small list of related concerns:

- Taxpayers being told by DCAD it must send an estimate of value for each property under protest to the tax offices, without telling taxpayers this is only due to an error on DCAD's part, in essence shifting the responsibility from her to the tax offices. Many of these taxpayers protest every year and know they are being lied to by DCAD.
- Business Personal Property appraisers who have yet to go into the field since Hope McClure promoted the current BPP manager to his position two years ago.
    - A BPP manager widely known for two-hour workdays since becoming appointed to the salaried position.
- Complaints from taxpayers billed for businesses that were filed as DBAs but that never actually opened for business, which became a common practice in the phone-it-in atmosphere of the BPP department under Chief Appraiser McClure.

- Leasing businesses protests that have remained open for two years without ARB presentation or updated appraisals.
- Ongoing excuses that software issues are to blame for all problems that have arisen for the past 2 years.

My time as chairman of the ARB is coming to an end. I have struggled over the past few months to see everything in the best light possible. Unfortunately, I have come to realize these issues must be addressed and I could not in good faith transfer the responsibility of this position to someone else without making these concerns known. As mentioned earlier, I will be open to all inquiries beyond the end of my tenure. Effective January 1, 2022, please contact me at my personal email address listed below.

Sincerely,

Beverly Henley
Chair, Denton County Appraisal Review Board
214-215-1498
Personal Email: inetalife@yahoo.com