



MEMORANDUM

DATE: September 25, 2026
TO: The Honorable Mayor Watts and Council Members
FROM: Cassey Ogden, Interim City Manager
SUBJECT: Friday Staff Report

Upcoming Meetings

1. Public Utilities Board on **Monday, September 28, 2026**, at **9:00 a.m.** in the City Council Work Session Room.
2. Development Code Review Committee on **Monday, September 28, 2026**, at **3:00 p.m.** at the Development Service Center.
3. Zoning Board of Adjustment on **Monday, September 28, 2026**, at **6:00 p.m.** at the Development Service Center.
4. Mobility Committee on **Wednesday, September 30, 2026**, at **10:00 a.m.** in the City Council Work Session Room.
5. Economic Development Partnership Board on **Wednesday, September 30, 2026**, at **11:00 a.m.** at the Development Service Center.
6. Agenda Committee on **Thursday, October 1, 2026**, at **8:00 a.m.** in the City Council Work Session Room.
7. **CANCELLED** - Downtown Economic Development Committee on **Thursday, October 1, 2026**, at **8:30 a.m.** at the Development Service Center.
8. Civil Service Commission on **Thursday, October 1, 2026**, at **1:00 p.m.** in the City Hall East – Human Resources Training Room.
9. Public Art Committee on **Thursday, October 1, 2026**, at **4:00 p.m.** in the City Council Work Session Room.
10. Board of Ethics on **Thursday, October 1, 2026**, at **5:30 p.m.** in the City Council Work Session Room.

Please check the City of Denton website for final meeting days and times as information is subject to change after the Friday Report is published. [Public Meetings & Agendas | Denton, TX \(civicplus.com\)](https://www.denton-tx.gov/civicplus)

OUR CORE VALUES

Inclusion • Collaboration • Quality Service • Strategic Focus • Fiscal Responsibility

General Information & Status Updates

- A. DCAD Biennial Reappraisal Plan – The Denton Central Appraisal District (DCAD) has adopted its 2027–2028 Biennial Reappraisal Plan following a public hearing on Sept. 10, and has provided a copy of the plan, **Attachment A** below, to the City as required by state law; no Council action is needed. The plan outlines how DCAD will carry out annual property appraisals over the next two tax years, detailing statutory requirements, appraisal methodologies, data collection and validation processes, market analysis, model calibration, inspection practices, performance analysis, technology governance, and operational calendars. The document is intended to offer taxing entities, taxpayers, and the Comptroller a clear understanding of DCAD’s appraisal practices and will also be available on the DCAD website. Staff contact: Aimée Kaslik, Office of Strategy, Budget, and Performance
- B. Inclement Weather Shelter – From Sept. 17 through Sept. 23, the Inclement Weather Shelter at the Denton Community Shelter (909 N. Loop 288) was opened five times. A continual sequence of Inclement Weather Shelter nights ended this week. A summary of this Inclement Weather event will be included in next week's Friday Report. The Inclement Weather Shelter is opened in accordance with the City’s [Use of Facilities for Inclement Weather Policy](#) to provide overnight cooling for individuals when there is a Major or Extreme HeatRisk. The below table details the shelter’s utilization and capacity through this period and **Attachment B** depicts the Denton County Public Health Heat-Related Illness Surveillance Report for the week of Sept. 13 through Sept. 19. Additional information on shelter and weather resources, including instructions on how to sign up for inclement weather alerts, can be found on the City’s [website](#). Staff contact: Julia Alessandra, Community Services

HeatRisk	HeatRisk: 4 (Extreme)	HeatRisk: 4 (Extreme)	HeatRisk: 4 (Extreme)	HeatRisk: 2 (Moderate)*
Date	9/17/2026	9/18/2026	9/19/2026	9/20/2026
Denton Community Shelter	Occupied	Occupied	Occupied	Occupied
Beds (Standard Capacity: 195)	172	169	178	175

HeatRisk	HeatRisk: 2 (Moderate)*	HeatRisk: 2 (Moderate)	HeatRisk: 2 (Moderate)
Date	9/21/2026	9/22/2026	9/23/2026
Denton Community Shelter	Occupied	Occupied	Occupied
Beds (Standard Capacity: 195)	164	110	111

- C. National Awards – The Marketing & Communications team has been recognized with nine national awards from two respected organizations in the profession - the 3CMA (City-County Communications & Marketing Association) and NATOA (National Association of Telecommunications Officers and Advisors).

At 3CMA, the team earned:

- 1st Place - Recurring Event: Denton Halloween
- 1st Place - Promotional Video: Denton Halloween Returns
- 2nd Place - Electronic Newsletter: Denton Ya' Know
- 2nd Place - Best Use of Promotional Item: Skelly Hunt

And at NATOA:

- Award of Excellence - Denton Rides: Bike Lane Sweeper
- Award of Distinction - Volunteer Workday at South Lakes Mountain Bike Trail
- Award of Distinction - Denton Halloween Returns
- Award of Honor - Denton Coffin Races
- Award of Honor - Emergency Preparedness: Zombie Style

These awards are wonderful, but what stands out most is the work behind them - the creativity, collaboration, long hours, good ideas, and genuine care this team brings to telling Denton's story every day. Honestly, it's pretty fun to see Denton represented on a national stage. Staff contact: Kayla Herrod/Marketing and Communications

- D. Mayor's Pet Spotlight – Meet Bonnie! This sweet 3-year-old girl is ready to find her forever home. Bonnie and her dog sibling were abandoned in front of the shelter. When she first arrived, she was scared and shy, but once she went to a foster home and had a chance to decompress, she really opened up. Now, she loves nothing more than a good snooze and cuddle on a cozy bed. If you need the ultimate napping buddy, Bonnie just might be your purrrr-fect match! Interested in setting up a meet-and-greet with Bonnie? Send an email to animal.services@cityofdenton.com or call (940) 349-7594 to schedule yours today! Staff contact: Jenny McGee, Animal Services.



- E. Transportation Development Credits Award – The North Central Texas Council of Government’s (NCTCOG) current Metropolitan Transportation Plan (MTP), Mobility 2050, allows local governments and transportation agencies to voluntarily adopt policies that advance long-term regional transportation goals. Agencies that meet the program requirements may receive Transportation Development Credits (TDCs), which can offset the local funding match for eligible federally funded transportation projects. Transportation Services staff submitted the City of Denton’s application for Round 6 of the TDCs program. The application methodically documented City policies that align with the MTP Policy Bundle requirements. After reviewing and scoring the application, NCTCOG staff confirmed that the City of Denton qualifies for an award.

Award

At its September 11, 2026, meeting, the Regional Transportation Council approved staff recommendations for distributing TDCs to qualifying agencies. The City of Denton was awarded **\$2.3 million in TDCs**, which it may apply to eligible federal transportation projects during Fiscal Year 2027–2028 to offset the local match. As part of the program, unused TDCs awarded in previous Policy Bundle rounds will be returned to the regional pool and made available for future programming.

City Impact

The award will give the City additional flexibility to advance eligible transportation projects by reducing or offsetting local matching-fund requirements associated with federal funding. Staff contact: Farhan Butt, Transportation Services

Responses to Council Member Requests for Information

- A. Bonnie Brae Semi Truck Traffic – On Sept. 21, Council Member Rumohr shared an inquiry regarding prohibiting semi-trucks on Bonnie Brae Street. The current “No Truck” signs were located just south of the railroad crossing (between Willowwood and Parvin), going into the neighborhood areas past National Wholesale. This is where the new roadway alignment changed and separated from the neighborhoods. The new alignment will allow truck traffic; the old section, which is being turned into a cul-de-sac, will not. Staff contact: Seth Garcia, Capital Projects
- B. Unfinished Apartment Complex – On Sept. 16, Council Member Holland shared an inquiry regarding progress of an unfinished apartment complex being constructed by Unicorn Lake. The project began its entitlement process on February 1, 2022, and a Notice to Proceed with construction was issued on May 17, 2023. Initial building permit approval was on June 3, 2023, and formal issuance was on June 9, 2023. Initial building inspections commenced on July 19, 2023, and routine inspections continued regularly through January 21, 2026. Activity then paused, and staff received no further inspection calls until a public complaint was filed on April 9, 2026, reporting zero site activity since January.

In July, the City granted the project’s first permit extension after the contractor worked in good faith to resolve Stormwater Pollution Prevention Plan (SWPPP) items and items related to their Stop Work Order, which was officially lifted on July 27, 2026. The owner and contractor have since shared an update on their plan to start work again soon. Staff contact: Charlie Rosendahl, Development Services

- C. Denton Senior Center Plans – On Sept. 20, Council Member Ferrie shared an inquiry about siting the new Denton Senior Center at the same location as the current one in Quakertown Park. The current site is both undersized and located within the existing floodplain, making it an unlikely candidate for the new facility. Staff will be bringing forward a work session on Oct. 27 for Council to provide direction on the sites to be evaluated for both the South Branch Library and the Active Adult Center. In the coming months, the City will perform the site evaluation with a consultant and gather public input through consultation and collaboration with Parks and Recreation. Additionally, the collaborative evaluation, will include opportunities for the community to give feedback through targeted outreach and in-person meetings before bringing the results back to Council for direction during next year’s budget process. Staff contact: Seth Garcia, Capital Projects

- D. Emergency plans for people without vehicles – On Sept. 20, Council Member Ferrie shared an inquiry regarding emergency plans to seek necessary safety during an emergency without access to a motor vehicle. The City maintains both an evacuation plan and a transportation plan, which outline how evacuations are coordinated and how residents without vehicles will be assisted. The nature, scale, and timing of an emergency determine when and how an evacuation is coordinated.

City leadership, in coordination with the Office of Emergency Management (OEM), makes the decision to order an evacuation. In situations requiring immediate action, on-scene leadership has the authority to activate an evacuation, with OEM supporting the logistics and coordination of that effort.

For residents without access to personal transportation, the City has identified multiple transportation resources that can be mobilized in an evacuation, including:

- Voluntary use of personal vehicles
- City-owned vehicles (e.g., Parks & Recreation buses)
- Denton Independent School District (DISD) school buses
- Leased or rented buses
- SPAN Transit buses
- Denton County Transportation Authority (DCTA) buses
- Donated transportation equipment or services
- State-owned or contracted vehicles

Nursing homes and other licensed medical facilities are also required by law to maintain evacuation plans. Additionally, the City maintains a robust communications plan to ensure residents receive timely information before, during, and after an evacuation. Staff contact: Kenneth Hedges, Fire Chief

- E. North Bell Avenue Condition – On Sept. 22, Mayor Pro Tem Stevens shared an inquiry regarding the potential for doing microsealing on North Bell Avenue near Coronado Street which will be improved as part of the current microsealing project. Coronado was last microsealed in 2023, and the current microseal will extend the roadway's life, keeping overall maintenance costs lower. However, the section of Bell Avenue from Sherman to Windsor has several segments that score for reconstruction. A microseal would not be the appropriate treatment for that section of roadway based on the condition. Bell Avenue has been noted as a reconstruction candidate and will be scheduled based on priority and future available funding. Staff contact: Seth Garcia, Capital Projects

Upcoming Community Events and Public Meetings

Please visit the City of Denton [website](#) for upcoming community events and details.

Attachments

A. Attachment A – Denton CAD 2027-2028 Reappraisal Plan	8
B. Attachment B – HRI Report Week 37 2026	107

Informal Staff Reports

A. 2026-059 City-Wide Fiscal Analysis	108
B. 2026-060 Denton Eviction Advocacy Center	143

Information

A. Council Requests for Information	149
B. Public Meetings Calendar	151
C. Future Work Session Items	155
D. Street Closure Report	156



Tax Years 2027 & 2028 Reappraisal Plan

DENTON CENTRAL APPRAISAL DISTRICT

Serving Denton County's Taxpayers and Taxing Units

Adopted Pursuant to Texas Property Tax Code § 25.18 and § 6.05(i)



DENTON CENTRAL APPRAISAL DISTRICT

3911 Morse Street • Denton, Texas 76208

BIENNIAL REAPPRAISAL PLAN

TAX YEARS 2027 & 2028

Prepared and Adopted Pursuant to

Texas Property Tax Code § 25.18 and § 6.05(i)

Incorporating 2025 Texas Legislative Changes (89th Legislature, Regular Session), Current Texas Comptroller of Public Accounts Rules, and IAAO Standards

Adopted by the Denton Central Appraisal District Board of Directors

Following Public Hearing Held Pursuant to Tax Code § 25.18(e)

TABLE OF CONTENTS

TABLE OF CONTENTS	1
1. EXECUTIVE SUMMARY	8
1.1 Purpose	8
1.2 Statutory Authority	8
1.3 Plan Adoption and Distribution	9
2. LEGAL AND REGULATORY FRAMEWORK	10
2.1 Texas Property Tax Code § 25.18 — Periodic Reappraisals	10
2.2 Texas Property Tax Code § 6.05 — Board of Directors Duties	11
2.3 Comptroller Rules — Title 34, Texas Administrative Code, Property Tax Administration	11
2.4 Methods and Assistance Program (MAP) Review	11
2.5 IAAO Standards	11
2.6 Applicability of USPAP	12
3. DISTRICT PROFILE AND GOVERNANCE	13
3.1 Formation and Jurisdiction	13
3.2 Board of Directors	13
3.3 Taxing Units Served	13
3.4 Chief Appraiser and Organizational Structure	13
3.5 Appraisal Review Board	13
3.6 Scope of Responsibilities — Historical Account Statistics	14
4. REAPPRAISAL CYCLE	15
4.1 Revaluation Policy	15
4.2 Appraisal Frequency and Method Summary	15
4.3 Cyclical Reinspection Program	16
4.4 Reappraisal Activities	16
4.4.1 Identifying properties to be appraised through physical inspection or by other reliable means of identification	16
4.4.2 Identify and update relevant characteristics of each property in the appraisal record	16
4.4.3 Define market areas in the district	17
4.4.4 Identify property characteristics that affect property value in each market area	17
4.4.5 Develop an appraisal model that reflects the relationship among the property characteristics affecting value in each market area	17
4.4.6 Apply the conclusions reflected in the model to the characteristics of the properties being appraised	17

4.4.7 Review the appraisal results to determine value	18
5. PERFORMANCE ANALYSIS.....	19
5.1 Purpose of Performance Analysis	19
5.2 Measures of Central Tendency	19
5.3 Measures of Uniformity and Equity	19
5.4 IAAO Performance Standards Applied	19
5.5 Use of Performance Analysis Results	20
5.6 Property Value Study (PVS) Coordination	20
6. ANALYSIS OF AVAILABLE RESOURCES	21
6.1 Staffing and Professional Certification	21
6.2 Budget	21
6.3 Existing Appraisal Practices and Staff Training	21
6.4 Information Technology Resources	21
6.5 Market and Cost Data Resources.....	22
7. MASS APPRAISAL SYSTEM	23
7.1 Information Technology Infrastructure	23
7.2 Computer-Assisted Mass Appraisal (CAMA) System	23
7.3 District Website and Public Access	23
7.4 Real Property Valuation System Maintenance	23
7.5 Personal Property Valuation System Maintenance	24
8. VALUATION APPROACHES	25
8.1 Cost Approach.....	25
8.2 Sales Comparison (Market) Approach	25
8.3 Income Approach	25
8.4 Land Valuation.....	25
8.5 Highest and Best Use	25
9. DATA COLLECTION AND VALIDATION.....	26
9.1 Identifying Property	26
9.2 Identifying and Updating Property Characteristics	26
9.3 Market Area Definition and Delineation	26
9.4 New Construction and Demolition.....	26
9.5 Remodeling	27
9.6 Reinspection of Market Areas.....	27
9.7 Reinspection of the Universe of Properties	27
9.8 Gathering and Verification of Sales Data and Property Characteristics	27

9.9 Quality Control	27
9.10 Departmental Calendar Year Overview.....	27
10. PILOT STUDY AND MODEL CALIBRATION	29
10.1 Purpose.....	29
10.2 Procedure.....	29
10.3 Scope of Application	29
11. VALUE REVIEW PROCEDURES.....	30
11.1 Neighborhood and Market Area Analysis	30
11.2 Model Specification and Calibration	30
11.3 Field Review.....	30
11.4 Office Review	30
11.5 Management Review Process	30
12. APPRAISAL NOTICES.....	31
12.1 Legal Requirement	31
12.2 Timing.....	31
12.3 Content and Compliance.....	31
13. HEARING PROCESS.....	32
13.1 Staff Training and Preparedness	32
13.2 Informal Review.....	32
13.3 Formal ARB Hearings.....	32
13.4 Value Defense Evidence.....	32
14. RESIDENTIAL REAL PROPERTY REAPPRAISAL	33
14.1 Scope of Responsibility.....	33
14.2 Appraisal Resources.....	33
14.3 Specific Valuation Objectives	34
14.4 New Construction, Demolition, and Sales Verification.....	34
14.5 Highest and Best Use Analysis.....	34
14.6 Valuation Methods.....	34
14.6.1 Cost Schedules	34
14.6.2 Income Models	35
14.6.3 Sales Information.....	35
14.7 Market Area and Statistical Analysis (Model Calibration).....	35
14.7.1 Market Area Analysis.....	35
14.7.2 Statistical Analysis	36
14.7.3 Market Adjustment	36

14.8 Special Appraisal Provisions — Residential Homesteads	36
14.9 Residential Inventory	36
14.10 Value Reviews and Performance Tests	36
15. COMMERCIAL AND INDUSTRIAL REAL PROPERTY REAPPRAISAL	38
15.1 Scope of Responsibility	38
15.2 Appraisal Resources.....	38
15.3 Specific Valuation Objectives	39
15.4 Preliminary Analysis, Area Analysis, and Market Area Analysis.....	39
15.5 Highest and Best Use Analysis.....	39
15.6 Data Collection and Validation.....	40
15.7 Valuation Methods.....	40
15.7.1 Cost Approach.....	40
15.7.2 Sales Comparison Approach.....	41
15.7.3 Income Approach.....	41
15.7.4 Valuation Summary and Reconciliation	43
15.8 Land Valuation	43
15.9 Statistical and Capitalization Analysis.....	43
15.10 Value Review and Performance Tests	43
16. BUSINESS PERSONAL PROPERTY REAPPRAISAL	44
16.1 Scope of Responsibilities.....	44
16.2 Appraisal Resources.....	44
16.3 Specific Valuation Objectives	44
16.4 Rendition Processing	45
16.5 Data Collection and Sources of Discovery	45
16.5.1 Standard Business Personal Property Accounts	45
16.5.2 Leased Assets and Property at Multiple Locations	45
16.5.3 Commercial and Business Aircraft and Boats	46
16.5.4 Special Inventory Accounts	46
16.5.5 Utility, Pipeline, and Mineral Accounts.....	46
16.6 Highest and Best Use Analysis.....	46
16.7 SIC Code Analysis	46
16.8 Valuation and Statistical Analysis (Model Calibration).....	46
16.8.1 Cost Schedules	46
16.8.2 Statistical Analysis	47
16.8.3 Depreciation Schedules	47

16.8.4 Computer-Assisted Personal Property Appraisal (CAPPA) Model Development	47
16.8.5 Application of CAPPA Values to Standard Accounts.....	47
16.9 Special Property Categories.....	48
16.10 Exemption Application Processing	48
16.11 Individual Value Review — Rendered and Unrendered Accounts.....	48
16.11.1 Rendered Accounts — Standard Business Personal Property.....	48
16.11.2 Rendered Accounts — Leased Assets and Multi-Location Property	49
16.11.3 Rendered Accounts — Aircraft and Special Inventory.....	49
16.11.4 Unrendered Accounts	49
16.12 Performance Tests	49
17. AGRICULTURAL, WILDLIFE MANAGEMENT, AND OPEN-SPACE LAND.....	51
17.1 Scope	51
17.2 Qualification and Application Procedures	51
17.3 Field Verification and Periodic Inspection	51
17.4 Valuation Method	51
17.5 Wildlife Management Use	52
17.6 Recreational, Park, and Scenic Land; Public Access Airport Property	52
17.7 Rollback / Additional Tax and Penalty Provisions.....	52
17.8 Agricultural Advisory Board.....	52
18. MINERAL, UTILITY, AND INDUSTRIAL PROPERTY (CONTRACT APPRAISAL).....	54
18.1 Scope and Contract Appraisal Responsibility	54
18.2 Value Review and Ratio Study Procedures	54
18.3 Equalization, Protests, and Certification.....	54
19. EXEMPTION ADMINISTRATION — LEGISLATIVE IMPLEMENTATION	55
19.1 General Residence Homestead Exemption — \$140,000 (SB 4 / Proposition 13)	55
19.2 Age 65 or Older / Disabled Exemption — \$60,000 (SB 23)	55
19.3 Business Personal Property Exemption — \$125,000 (HB 9 / HJR 1)	55
20. NONHOMESTEAD VALUE LIMITATION — TAX CODE § 23.231 (“CIRCUIT BREAKER”)	56
20.1 Overview	56
20.2 Texas Property Tax Code § 23.231	56
20.3 District Implementation.....	58
20.4 Scheduled Expiration and Legislative Monitoring	58
21. MASS APPRAISAL REPORT AND FINAL PERFORMANCE ANALYSIS	59
21.1 Mass Appraisal Report.....	59
21.2 Value Defense	59

21.3 Independent Performance Test — Property Value Study.....	59
22. TECHNOLOGY GOVERNANCE AND COMMUNICATIONS	61
22.1 Artificial Intelligence and Automated Valuation Model (AVM) Governance.....	61
22.2 Taxpayer Communications	61
23. CALENDAR OF KEY EVENTS	62
23.1 2027 Tax Year Calendar	62
23.2 2028 Tax Year Calendar	62
24. PLAN ADOPTION, HEARING, AND DISTRIBUTION.....	64
24.1 Preparation.....	64
24.2 Public Hearing.....	64
24.3 Adoption	64
24.4 Distribution	64
24.5 Review, Amendments, and Alterations.....	64
25. LIMITING CONDITIONS.....	65
Certification Statement	65
A. APPENDIX A — BOARD OF DIRECTORS.....	66
B. APPENDIX B — TAXING UNITS (ENTITIES)	67
B.1 School Districts.....	67
B.2 Cities and Towns	67
B.3 Special-Purpose Districts	69
C. APPENDIX C — KEY PERSONNEL	77
D. APPENDIX D — MARKET AREA CODES.....	78
E. APPENDIX E — SPECIAL APPRAISAL PROCEDURES REFERENCE.....	87
E.1 Application Deadlines and Forms	87
E.2 Late Applications, Denials, and Protests	87
E.3 Change-of-Use and Rollback Taxes	87
F. APPENDIX F — MINERAL, UTILITY, AND INDUSTRIAL CONTRACT APPRAISAL REFERENCE	88
F.1 Contract Valuation Support.....	88
F.1.1 Appraisal Responsibility	88
F.2 Appraisal Calendar & Timetable	88
F.3 Equalization Period	89
F.4 Minerals (Oil and Gas Reserves) Valuation Process	89
F.4.1 Appraisal Responsibility	89
F.4.2 Appraisal Resources.....	90

F.4.3 Valuation and Statistical Analysis (model calibration)	91
F.5 Utility, Industrial & Commercial Property Valuation Process	92
F.5.1 Appraisal Responsibility	92
F.5.2 Appraisal Resources	92
F.5.3 Valuation And Statistical Analysis (Model Calibration)	93
F.6 Staff Providing Significant Mass Appraisal Assistance	94
G. APPENDIX G — GLOSSARY OF TERMS	95
H. APPENDIX H — KEY STATUTORY AND STANDARDS REFERENCES	96
I. APPENDIX I — BOARD OF DIRECTORS RESOLUTION OF ADOPTION	97

1. EXECUTIVE SUMMARY

1.1 Purpose

This Biennial Reappraisal Plan (the “Plan”) sets forth the policies, procedures, and operational framework that the Denton Central Appraisal District (“Denton CAD,” “DCAD,” or the “District”) will use to appraise all taxable real and personal property within its boundaries for the 2027 and 2028 tax years. This Plan ensures that all property is appraised at market value (or other value as required by law) as of January 1 of each tax year (or if applicable, September 1 for Business Personal Property inventory). This Plan also ensures that appraisals are equal and uniform and that the District’s mass appraisal program complies with the Texas Constitution, the Texas Property Tax Code, the rules of the Texas Comptroller of Public Accounts (“Comptroller” or “PTAD”), the Uniform Standards of Professional Appraisal Practice (USPAP), and other recognized professional standards and legal requirements.

The primary objective of this Plan is to ensure that all taxable property within the District is identified, listed, inspected, analyzed, and appraised at market value, except where otherwise provided by law. The District employs a comprehensive Computer-Assisted Mass Appraisal (CAMA) system and utilizes Geographic Information Systems (GIS), aerial imagery, field inspections, market transactions, income and expense information, construction cost data, and statistical ratio studies to produce equitable and uniform appraisals.

The District has prepared and published this reappraisal plan to provide the Board of Directors, taxing units, citizens and taxpayers with a better understanding of the District’s responsibilities and reappraisal activities. This Plan reflects the District’s normal annual processes; accordingly, catastrophic events or significant legislative action may adversely affect the District’s operations and require corresponding changes to this Plan.

1.2 Statutory Authority

Section 25.18(a) of the Texas Property Tax Code requires each appraisal district to implement a plan for periodic reappraisal of all property within its boundaries. Section 25.18(b) requires the plan to provide, at minimum, for the identification of properties to be appraised, the identification and updating of relevant property characteristics, the defining of market areas, the identification of characteristics affecting value in each market area, the development of an appraisal model reflecting those characteristics, the application of that model, and the review of appraisal results — at least once every three years. Section 6.05(i) requires the Board of Directors to develop this Plan biennially and to hold a public hearing before its adoption. Not later than September 15 of each even-numbered year, the Board must complete its hearing, adopt any amendments, and approve the Plan by resolution.

1.3 Plan Adoption and Distribution

This Plan was prepared by the Chief Appraiser and staff of Denton CAD, presented to the Board of Directors, and made available for public review not later than the 10th day before the date of the public hearing required by Tax Code § 6.05(i). Copies of the approved Plan have been or will be distributed to the presiding officer of the governing body of each participating taxing unit and to the Comptroller's Property Tax Assistance Division within 60 days of adoption, and the Plan has been or will be posted on the District's website in accordance with Tax Code § 25.18(g).

2. LEGAL AND REGULATORY FRAMEWORK

2.1 Texas Property Tax Code § 25.18 — Periodic Reappraisals

Section 25.18 requires each appraisal district to implement a written biennial plan for the periodic reappraisal of all property within its boundaries at least once every three years. The plan must provide for: (1) identifying properties to be appraised through physical inspection or other reliable means, including deeds, aerial photographs, land-based photographs, surveys, maps, and property sketches; (2) identifying and updating relevant characteristics of each property in the appraisal records; (3) defining market areas in the district; (4) identifying property characteristics that affect value in each market area, including location, physical attributes, legal and economic attributes, and easements, covenants, leases, or other legal restrictions; (5) developing an appraisal model reflecting the relationship among these characteristics and their contribution to value; (6) applying the model's conclusions to the properties being appraised; and (7) reviewing the appraisal results to determine value. Denton CAD's mass appraisal program, described throughout this Plan, is designed to satisfy each of these statutory components.

Sections 25.18(a) and (b) of the Texas Property Tax Code, 2025 Edition, are as follows:

(a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i). The plan may not include a standard or timeline that prevents the chief appraiser from appraising property as necessary to comply with the requirements of Section 23.01(a).

(b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:

(1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;

(2) identifying and updating relevant characteristics of each property in the appraisal records;

(3) defining market areas in the district;

(4) identifying property characteristics that affect property value in each market area, including:

(A) the location and market area of property;

(B) physical attributes of property, such as size, age, and condition;

(C) legal and economic attributes; and

(D) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;

(5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;

(6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and

(7) reviewing the appraisal results to determine value.

2.2 Texas Property Tax Code § 6.05 — Board of Directors Duties

Section 6.05(i) requires the Board of Directors to develop this Plan biennially, hold a public hearing on the proposed Plan (with notice delivered to the presiding officer of each participating taxing unit at least 10 days before the hearing), and approve the Plan by resolution not later than September 15 of each even-numbered year.

Section 6.05(i) of the Texas Property Tax Code, 2025 Edition, is as follows:

(i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

2.3 Comptroller Rules — Title 34, Texas Administrative Code, Property Tax Administration

The Comptroller's Property Tax Assistance Division adopts rules under Title 34, Texas Administrative Code, Chapter 9, governing appraisal district administration, the Methods and Assistance Program (MAP) review, the Property Value Study (PVS), professional standards for appraisal personnel, and mass appraisal reporting requirements. This Plan has been developed to be consistent with the Comptroller's rules.

2.4 Methods and Assistance Program (MAP) Review

Under Texas Property Tax Code § 5.102, the Comptroller conducts a MAP review of each appraisal district at least once every two years, evaluating governance, taxpayer assistance, operating procedures, and appraisal standards, procedures, and methodology, including compliance with this Plan.

2.5 IAAO Standards

Denton CAD's mass appraisal program is guided by the technical standards published by the International Association of Assessing Officers, including the Standard on Mass Appraisal of Real Property, the Standard on Ratio Studies, the Standard on Verification and Adjustment of Sales, the Standard on Automated Valuation Models (AVMs), the Standard on Professional Development, and the Guidance on Developing a Mass Appraisal and Related Tax Policy. Where IAAO guidance conflicts with the Texas Property Tax Code, Comptroller rules, or USPAP, Texas law and USPAP govern.

2.6 Applicability of USPAP

Tax Code § 23.01(b) requires that market value be determined by generally accepted appraisal techniques applied consistently to the same or similar kinds of property. Denton CAD's Chief Appraiser certifies the District's mass appraisal report in a manner consistent with Standards Rules 5 and 6 of USPAP, and the certification is compliant with USPAP Standards Rule 6-3.

3. DISTRICT PROFILE AND GOVERNANCE

3.1 Formation and Jurisdiction

Denton Central Appraisal District is a political subdivision of the State of Texas, created effective January 1, 1980, pursuant to the Texas Property Tax Code, which mandated the establishment of a consolidated appraisal district in each of the state's 254 counties. The Property Tax Code governs the legal, statutory, and administrative requirements applicable to the District's operations. The District is responsible for appraising all real and personal property within Denton County for ad valorem tax purposes on behalf of every taxing unit that imposes property taxes within the District's boundaries, and for administering property tax exemptions authorized by state and local law, including homestead, over-65, disabled person, disabled veteran, charitable, and religious exemptions.

3.2 Board of Directors

The District is governed by a nine-member Board of Directors constituted in accordance with Texas Property Tax Code § 6.0301. The Board of Directors appoints the Chief Appraiser, adopts the District's annual budget, approves this Reappraisal Plan biennially, and appoints members of the Appraisal Review Board. Additional Board duties are outlined in § 6.0302 of the Texas Property Tax Code. The current Board of Directors is listed in Appendix A.

3.3 Taxing Units Served

Denton CAD appraises property for Denton County and the cities, towns, school districts, and special-purpose districts located wholly or partly within the County. Each taxing unit sets its own tax rate to fund services such as police and fire protection, public schools, road and street maintenance, water and sewer systems, and other public services, using the market values established by the District. A current roster of participating taxing units is provided in Appendix B.

3.4 Chief Appraiser and Organizational Structure

The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the District and is responsible for implementing this Plan. The District's staff is organized into functional divisions including Business Operations, Residential, Training and Development, Business Personal Property, Appeals, Mapping/GIS, Commercial, Information Technology, and Exemptions and Assistance, each headed by a director or deputy chief as identified in Appendix C. Appraisal personnel are registered with the Texas Department of Licensing and Regulation (TDLR) as required by Chapter 1151 of the Texas Occupations Code and maintain continuing education necessary to preserve their Registered Professional Appraiser (RPA) designation and any additional certifications applicable to their assignments.

3.5 Appraisal Review Board

The Appraisal Review Board (ARB) is a separate body from the District's appraisal staff and is responsible for hearing and determining taxpayer protests and other statutory matters under Tax Code Chapter 41.

ARB members are appointed in accordance with Tax Code § 6.41 and complete Comptroller-required training. The District provides administrative support to the ARB but does not control its determinations.

3.6 Scope of Responsibilities — Historical Account Statistics

The table below reflects the District’s historical estimated account volume by major property category for tax years 2022–2026, as maintained in the District’s records. The number of Mineral (MN) accounts reflects a consolidation-driven reduction in 2023–2024 attributable to accounts recorded at zero value under the Tax Code § 23.231 nonhomestead circuit breaker. These historical workload figures inform the District’s staffing, budget, and reappraisal-cycle planning for the 2027–2028 biennium.

Category	2022	2023	2024	2025	2026
Minerals (MN)	96,997	98,459	67,327	64,383	71,400
Personal Property (P)	21,616	23,017	23,356	23,270	23,828
Real (R)/Mobile Homes (MH)	343,285	352,199	366,294	375,588	389,296
Grand Total	461,898	473,675	456,977	463,241	484,524

District Note: Denton County has been among the fastest-growing counties in Texas for more than a decade, with substantial new residential subdivisions, multifamily development, and commercial/industrial growth. This sustained growth materially affects the District’s new-construction workload, staffing needs, and reappraisal priorities described throughout this Plan. Actual workload numbers, including current parcel counts and certified market value totals, are published in the District’s annual report and certified totals and should be referenced alongside this table for current and future-year planning.

4. REAPPRAISAL CYCLE

4.1 Revaluation Policy

Tax Code § 25.18 requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. Denton Central Appraisal District's current policy is to conduct a general reappraisal of real and business personal property value annually, meaning that a property's appraised value is established and reviewed for equality and uniformity each year. The District conducts an on-site field review of real property in a portion of the county annually as part of its reappraisal cycle. Business personal property is verified annually through on-site field review, property owner rendition submissions, and District-initiated owner questionnaires. The Chief Appraiser provides a notice of appraised value for each property in compliance with Tax Code § 25.19.

4.2 Appraisal Frequency and Method Summary

Land Appraisal – Vacant rural land is valued annually using comparable sales. Lot values in subdivisions are computed by market sales, or if unavailable, as an allocated percentage.

Residential Appraisal – Residential new construction is physically examined as part of an annual building permit data collection process. Appraisers determine size, class, year built, effective year of construction and other property characteristics and features that are used in the cost and sales comparison valuation methods. Residential properties are delineated into market areas. On an annual basis, the residential department performs statistical analysis to evaluate whether values are equitable and consistent with the market. Based on analysis of the sales activity, market adjustment factors are developed and applied to adjust the appraised values in market areas or specified geographic areas of comparable properties.

Commercial Appraisal – Commercial real estate is verified by attempting to field inspect and photograph each property at least once every three years to confirm class, condition and other property data. Properties are also reviewed as part of an annual building permit inspection process. The appraisers determine highest and best use. Economic units are delineated by improved market areas. On an annual basis, commercial market values are established using generally accepted appraisal methods and techniques. Land values are generally determined using comparable sales. For improved properties, appraisers consider the cost, sales comparison and income approaches and then reconcile the final value, based on the quality and availability of the most accurate and credible data for each valuation approach.

Business Personal Property – Business Personal Property is observed annually by appraisers to identify and document business personal property quality and density. A rendition is mailed annually to each business. Comparable businesses are analyzed to determine consistency of appraisal values per square foot or unit. Businesses are categorized using Standard Industrial Classification (SIC) codes. Rendition laws provide additional information on which to base values of all business personal property accounts.

4.3 Cyclical Reinspection Program

In accordance with IAAO guidance recommending that property characteristics data be reviewed and updated through reinspection at least every four to six years, and consistent with the three-year statutory minimum in Tax Code § 25.18(b), Denton CAD maintains a rotating neighborhood reinspection cycle covering the entire District. Reinspection is accomplished through a combination of on-the-ground field inspection and office-based desk review using current aerial and oblique imagery, building-permit data, and other available resources.

4.4 Reappraisal Activities

4.4.1 Identifying properties to be appraised through physical inspection or by other reliable means of identification

Accurate ownership and legal description data is maintained by processing recorded deeds and plats that are accessed through the County Clerk's website. The deeds are read and entered into the computer assisted mass appraisal (CAMA) software system by the Mapping & Ownership Department. Information entered includes the grantor, grantee, date of recording, effective date, and document instrument number. Property identification numbers are assigned to each parcel of property. Maps have been developed that show ownership lines for all real estate in the county. The maps are stored electronically using ESRI software and are integrated with the CAMA software to provide staff and appraiser significant analysis capabilities. Aerial photography is purchased on a biannual basis and provides mapping staff and appraisal staff additional capability to review and identify property characteristics. Oil and gas wells are discovered using Texas Railroad Commission records. Business personal property is located by using data sources such as sales tax permit holder lists, business listings, commercial publications and by canvassing the county.

4.4.2 Identify and update relevant characteristics of each property in the appraisal record

Real property is reviewed annually. The property data related to new construction and other building permit activity is collected through an annual field review effort. Cities within DCAD's jurisdiction frequently provide permit information either electronically or in paper form. Comparable sales data is routinely verified as part of the building permit field review and reappraisal activities. Appraisers review aerial imagery, drive to market areas and gather data on houses, commercial buildings, and vacant land tracts, based on building permit information. Additional information is gathered during protests, from taxpayers, sales activity, and sales ratio analysis. The appraisers review properties, noting the condition and any changes since the last inspection. A picture of the property is taken and a sketch of the improvements is made, if there is none in the records. Characteristics such as bathrooms, fireplaces, air conditioning, type of roof, type of exterior, type of foundation and quality of construction are recorded or validated. All data is stored in the CAMA software and assists the appraiser in making value decisions when they return to the office. Business personal property is inspected and the appraiser makes notations of the type of business and the quality and density of both the inventory and furniture and fixtures.

4.4.3 Define market areas in the district

Market areas are defined by the physical, economic, governmental and social forces that influence property values. A list of the District's market area codes is provided in Appendix D. The effects of these forces are used to identify, classify, and stratify or delineate similarly situated properties into smaller, more comparable and manageable subsets for mass valuation purposes. Market sales are examined as part of this process.

4.4.4 Identify property characteristics that affect property value in each market area

Each parcel of property has detailed information recorded into the CAMA system. Each improvement may show the sketch and dimensions, the quality of construction, the year of construction, the exterior covering, the number of baths, fireplaces, air conditioning type, fences, pools and other attributes, and the overall condition of the improvement. For land, the legal description, size, and special characteristics are noted and can be used when comparing to other land parcels.

4.4.5 Develop an appraisal model that reflects the relationship among the property characteristics affecting value in each market area

General demographic, economic and financial trends, construction cost, market sales and income data are acquired through various sources. These may include internally generated questionnaires to buyer and seller, public and university research centers, private market data vendors, real estate related publications and communication with buyers, sellers, brokers and fee appraisers, as well as information collected from property owners and agents during the informal protest and Appraisal Review Board process.

Revisions to cost models, income models, and market models are specified, updated and tested each appraisal year. Market area boundaries are reviewed and adjusted as indicated by growth patterns and market preferences and other factors.

The CAMA system begins with the cost approach to value to estimate the original cost of each improvement. That cost is based on local modifiers to information from national publications such as Marshall Valuation Service (Marshall & Swift) and local construction costs. Components measured in the cost include the size of the structure, the exterior covering, the quality of construction, the number of stories, air conditioning and other special amenities.

The market sales are then analyzed for value contributions in each market area and adjustments to cost are applied to each market area in the form of a market adjustment.

4.4.6 Apply the conclusions reflected in the model to the characteristics of the properties being appraised

By utilizing the age, quality, condition, construction components and other variables, the model is developed and applied to all parcels within the market area.

4.4.7 Review the appraisal results to determine value

After completing the process of assigning value to all parcels within a market area using the CAMA software, sales ratio reports are run for each market area to determine if the values that have been assigned are within acceptable ranges.

5. PERFORMANCE ANALYSIS

5.1 Purpose of Performance Analysis

The purpose of the performance analysis is to ensure appraisal accuracy and uniformity. In each appraisal year, the previous appraisal year's equalized values are analyzed with ratio studies to determine appraisal accuracy and uniformity overall, and by market area within state property reporting categories, in compliance with the IAAO Standard on Ratio Studies.

5.2 Measures of Central Tendency

For each reporting category, the District calculates the median, mean, and weighted mean ratio of appraised value to verified sale price. The median ratio is the District's primary measure of the level of appraisal because it is not distorted by outlier sales. The median forms the starting point for establishing appraisal performance accuracy and for evaluating whether values in a given area should be trended upward, downward, or held for the upcoming reappraisal.

5.3 Measures of Uniformity and Equity

The District calculates the median ratio, mean and weighted mean ratio, coefficient of dispersion (COD) for each reporting category to measure horizontal equity, and calculates the price-related differential (PRD).

5.4 IAAO Performance Standards Applied

Statistic	Purpose	IAAO Standard / Acceptable Range
Median Ratio	Primary measure of overall appraisal level (accuracy)	Target: 0.90 – 1.10 of market value (approx. 100%)
Mean and Weighted Mean Ratio	Secondary measures of central tendency; weighted mean informs value-related bias review	Reviewed alongside median; large divergence signals bias
Coefficient of Dispersion (COD)	Measures uniformity — average deviation of ratios from the median	Residential: 5–15 (homogeneous areas 5–10); Income property: 5–20; Vacant land evaluated with caution
Price-Related Differential (PRD)	Measures vertical equity between lower- and higher-value properties	0.98 – 1.03

5.5 Use of Performance Analysis Results

Reporting categories that fall outside these acceptable ranges are prioritized for model recalibration, additional field reinspection, or data-quality review. Performance analysis results can provide additional evidence to support the District's burden of proof in value-defense proceedings.

5.6 Property Value Study (PVS) Coordination

Section 5.10 of the Texas Property Tax Code requires the Comptroller's Property Tax Assistance Division to conduct a property value study of each school district at least once every two years, utilizing statistical analysis of sold properties and appraisals of unsold properties as a basis for assessment ratio reporting. The District reviews PVS results and reconciles material differences between the Comptroller's independent ratio study and the District's internal ratio studies, using such findings to inform reappraisal priorities.

Because the personal property portion of the Property Value Study relies on state cost and depreciation schedules rather than a sales ratio study, the District retains and reviews the rendition, cost, and depreciation documentation supporting its personal property values so that any variance identified in the study can be reconciled. Study results affect school district funding under the state school finance system and are reviewed annually by the BPP director for indicated changes to the District's schedules and models.

6. ANALYSIS OF AVAILABLE RESOURCES

6.1 Staffing and Professional Certification

Staffing and budget requirements for each tax year are detailed in the appraisal district budget, as adopted by the Board of Directors. This Plan is adjusted to reflect expected available staffing for 2027 and anticipated staffing for 2028. Staffing will impact the cycle of real property reinspection and personal property on-site review that can be accomplished during the Plan period. Appraisal departmental staffing levels are identified by division in this Plan, and a listing of key appraisal staff is provided in Appendix C. Appraisal personnel are registered with TDLR as required by Chapter 1151 of the Texas Occupations Code and maintain continuing education necessary to preserve their RPA designation.

6.2 Budget

The District's annual operating budget, adopted by the Board of Directors under Tax Code § 6.06, funds the personnel, technology, contracted services (including fee appraisers, aerial imagery, and legal counsel), data resources, and public outreach necessary to implement this Plan. Changes in legislation involving appraisal districts may occur when the Legislature is called into session; such changes may require adjustments to the budget and staffing during the Plan period.

6.3 Existing Appraisal Practices and Staff Training

Existing appraisal practices that continue from year to year are incorporated into District staff training to keep their skills current. Real property appraisal cost-new and depreciation tables are reviewed and updated as necessary based on cost data obtained from national publications such as Marshall Valuation Service (Marshall & Swift) and local market data. Preliminary values produced by these updates are tested against verified sales data, with adjustments made to fit local market conditions. Income studies by commercial use type are updated from current market data, including a review of economic rents and capitalization rates from the local market, ARB hearing data, and published sources. Personal property density schedules are analyzed, tested, and updated based on cost data obtained by rendition and ARB hearing documentation.

6.4 Information Technology Resources

Information Technology support is defined by year-specific functions identified by management, with system upgrades scheduled in coordination with the District's software vendor. Computer-generated forms are reviewed annually and revised as needed to reflect the current tax year and reappraisal status. Legislative changes are scheduled for implementation and tested through coordination between the District's IT department and its software vendor. Map and data requirements are developed, and updates are coordinated between the District's GIS and IT departments, to ensure appraisal staff have timely access to the necessary tools.

6.5 Market and Cost Data Resources

The District's valuation models are influenced by: (1) verified sales data obtained from deed records, sales-validation questionnaires, and third-party sales data sources where available; (2) nationally recognized cost-estimation resources such as Marshall & Swift/CoreLogic, calibrated to local market conditions; (3) income, expense, and capitalization-rate data for income-producing property obtained from published surveys (such as CoStar, Crexi, and ALN Apartment Data), owner-reported operating statements, and local market participants; (4) agricultural production and net-to-land data for special-use appraisal; and (5) building-permit and platting data obtained from the County and participating municipalities.

7. MASS APPRAISAL SYSTEM

7.1 Information Technology Infrastructure

The District's Information Technology (IT) division maintains Denton Central Appraisal District's local technology infrastructure, including technical support, workstation management, internet connectivity, and network communications. While the District utilizes cloud-based Software as a Service (SaaS) providers for its primary appraisal and various support functions (such as online exemption processing), the IT division directly hosts and maintains multiple on-premises network servers dedicated to Geographic Information Systems (GIS). This locally managed GIS infrastructure supports mapping, multiple layers of GIS-related intelligence, and digital photography used by various departments. Together, this hybrid environment of vendor-managed cloud applications and internally managed network infrastructure provides direct support for all appraisal, customer service, exemption administration, and Appraisal Review Board activities, and is used to fulfill all reporting requirements for taxing units and the Comptroller's Property Tax Assistance Division.

7.2 Computer-Assisted Mass Appraisal (CAMA) System

The District utilizes a cloud-hosted, Software as a Service (SaaS) platform for its Computer-Assisted Mass Appraisal (CAMA) system. Because the software is hosted and maintained by a third-party vendor, the core system infrastructure, data structures, and software update schedules are managed entirely by the vendor rather than the District's IT division. Legislative mandates—including the 2025 legislative changes—are addressed by the software vendor and deployed to the live environment as system updates. While District management specifies operational needs and requests system enhancements, the timing and deployment of core software updates are determined by the vendor. Within the provided platform, District appraisal staff ensure that all customized computer-generated forms, letters, notices, and orders are reviewed annually and configured or revised as necessary.

7.3 District Website and Public Access

The District's website (www.dentoncad.com) makes a range of information available for public access, including District operations information and links to related taxing unit, appraisal district, and state government resources. Property owners can access property characteristics, preliminary and certified values, protest and appeal procedures, and property maps through the website.

7.4 Real Property Valuation System Maintenance

Revisions to cost models, income models, and market models are specified, updated, and tested each appraisal year. Market area boundaries are reviewed and adjusted as indicated by growth patterns and market preferences. Deeds are processed on an ongoing basis to transfer ownership, establish land size, and assign account numbers to newly platted lots. The District also updates and processes exemption and special-use appraisal applications as necessary.

Cost schedules are tested with market data (sales) to ensure compliance with Tax Code § 23.011. Replacement cost new and depreciation tables are based on cost data from national publications and local market data, and resulting schedules are tested for accuracy and uniformity using ratio studies. Land tables are updated using current market data and tested with a ratio study.

Income schedules are tested to ensure compliance with Tax Code § 23.012. Income, expense, and occupancy data are updated in the income models for each property use category and market area; property categories are reviewed for continued applicability; and capitalization rate studies are completed using current sales data and published sources, with resulting models tested using ratio study tools.

Market models are tested to ensure compliance with Tax Code § 23.01. Market data such as sales are gathered, entered into the system, verified, analyzed, and tested with sales ratio reports.

7.5 Personal Property Valuation System Maintenance

Density schedules are updated using data received during the previous appraisal year from renditions and hearing documentation. Valuation procedures are reviewed, modified as necessary, and tested.

8. VALUATION APPROACHES

Consistent with Tax Code § 23.01, the District considers the cost, income, and market (sales comparison) approaches to value for each property and applies the approach or approaches most appropriate to the property type, using the same or similar appraisal techniques for the same or similar kinds of property.

8.1 Cost Approach

The cost approach estimates value as the current cost to construct a comparable improvement, less accrued depreciation, plus land value. The District applies the cost approach primarily to residential and commercial improvements, using calibrated cost models derived from national cost-estimation services (such as Marshall Valuation Service/Marshall & Swift) and adjusted to reflect local labor and material costs, with depreciation schedules calibrated to observed market behavior.

8.2 Sales Comparison (Market) Approach

The sales comparison approach estimates value based on verified sales of comparable properties, adjusted for differences in characteristics, location, and market conditions. This approach is the primary tool used to test and calibrate the District's cost and income models through sales ratio studies, and is applied directly in valuing vacant land and, where sufficient comparable sales exist, in residential neighborhoods with active resale markets.

8.3 Income Approach

The income approach estimates value based on the present worth of anticipated future income, and is applied primarily to income-producing commercial and multifamily property. The District develops and annually updates income, expense, and capitalization-rate models by property type and market area.

8.4 Land Valuation

Land is valued using the sales comparison approach where sufficient vacant land sales exist, supplemented by allocation and abstraction techniques where vacant land sales are scarce. Agricultural and open-space land that qualifies for special appraisal under Tax Code Chapter 23, Subchapters C, D, E, F, G, or H is appraised on the basis of its capacity to produce agricultural or timber products or other qualifying use.

8.5 Highest and Best Use

The District considers the highest and best use of each property — the reasonably probable and legal use that is physically possible, legally permissible, financially feasible, and results in the highest value — as the foundation for the application of the cost, income, and sales comparison approaches.

9. DATA COLLECTION AND VALIDATION

9.1 Identifying Property

The Mapping department gathers information from deeds, plats, replats, and other documents filed with the Denton County Clerk's Office and inputs and updates this information into the CAMA system. Information entered includes the grantor, grantee, date of recording, effective date, and document instrument number. Property identification numbers are assigned to each parcel. Maps developed using ESRI software show ownership lines for all real estate in the county and are integrated with the CAMA software. Aerial photography is purchased on a biannual basis, providing mapping and appraisal staff additional capability to review and identify property characteristics. Oil and gas wells are discovered using Texas Railroad Commission records. Business personal property is located using sales tax permit holder lists, business listings, commercial publications, and canvassing of the county.

9.2 Identifying and Updating Property Characteristics

Field appraisers are provided standardized field collection devices to verify existing property characteristics or record new property data. Work assignments are based on the geographic area delineated for reappraisal. Existing appraisal data is displayed on a field device used by the appraiser to record new or modified data during an on-site inspection. Each parcel has detailed information recorded into the CAMA system, which may include data such as sketches, square footage, quality of construction, year of construction, exterior covering, number of baths, fireplaces, air conditioning type, pools and other attributes, and overall condition. Land characteristics recorded include legal description, size, and special characteristics used for comparison to other parcels. Other field inspection resources may include sales and income data, fire damage reports, building permits, certificates of occupancy, building plans, site plans, recorded deeds and plats, photos, published articles, and actual cost information.

9.3 Market Area Definition and Delineation

Market areas are defined by the physical, economic, governmental, and social forces that influence property values. The effects of these forces are used to identify, classify, and stratify or delineate similarly situated properties into smaller, more comparable and manageable subsets for mass valuation purposes. Delineation can involve physically drawing market area boundary lines on a map, or statistical separation or stratification based on attribute analysis. Market sales are examined to confirm that market areas remain homogeneous, and analyst staff annually evaluate market area boundaries or market segments to ensure continued homogeneity of property characteristics as growth patterns evolve.

9.4 New Construction and Demolition

New construction and office review procedures are identified and revised as needed. Building permits provided by the county and cities are a primary source for discovering construction or demolition activity; this data is acquired periodically from participating municipalities and used to identify properties for

annual inspection. Field production standards are established and monitoring procedures tested to meet field review deadlines.

9.5 Remodeling

Market areas with extensive remodeling activity are identified through permits, and on-site inspections are conducted to verify property characteristic data. When reappraisal of significantly changed properties takes place, values are tested with ratio studies before being finalized.

9.6 Reinspection of Market Areas

Real property market areas, stratified by property classification, are tested for low or high protest volumes, low or high sales ratios, and high coefficients of dispersion. Market areas that fail any of these tests are scheduled for field reviews to verify and correct property characteristics data. Additional sales data is researched and verified to assess whether the market area is correctly stratified. In the absence of adequate market data, market area boundary lines may be redrawn and clustered to develop a representative sample for the overall market area.

9.7 Reinspection of the Universe of Properties

Tax Code § 25.18(b) requires reinspection of the universe of properties at least once every three years. The District's reinspection activity is dictated by the availability of staff, which depends on the completion of current-year protests and certification. Reinspection is completed using a combination of field inspection and office review, including examination of aerial photography using the District's most recently flown oblique and orthographic imagery, property sketches, existing property characteristics, and existing street-level images captured by District staff.

9.8 Gathering and Verification of Sales Data and Property Characteristics

Sales information is gathered by the Mapping department and entered into the CAMA system, then reviewed and verified by appraisers. Property characteristics data contemporaneous with the date of sale is captured. Because Texas does not require full sales disclosure, the District obtains sales prices through deeds, voluntarily disclosed closing statements or fee appraisals (often submitted as protest evidence), buyer mail questionnaires, and third-party sources such as real estate agents and market data vendors.

9.9 Quality Control

Appraisal department directors and data management employees conduct ongoing quality control of the entire data entry process. Supervisors and directors verify the accuracy of collected data with periodic on-site field reviews. This review process may identify areas where additional appraiser training is required.

9.10 Departmental Calendar Year Overview

In addition to properties identified by building permits, sales, protests, and administrative review, the District's Residential, Commercial, and Business Personal Property divisions maintain a calendar year

overview of specific tasks and goals for the Plan period, summarized below. This calendar is reviewed and updated annually by each division director and may be amended administratively by the Chief Appraiser.

Residential	Commercial	Personal Property
Review residential cost schedules & consider available vendors	Review commercial cost schedules & consider available vendors	Procedure manual update and review
Procedure manual update and review	Procedure manual update and review	BPP network drive cleanup and archiving
Residential network drive cleanup and archiving	Commercial network drive cleanup and archiving	Review and remove unused & obsolete codes
Review and remove unused & obsolete codes	Review and remove unused & obsolete codes	Inspections for tagged properties
Inspections for tagged properties	Inspections for tagged properties	Drive all areas annually for new or adjusted BPP accounts and business closures
Land schedule review & evaluation	Collect financial data & create an income model for all commercial property types	Properties not rendered in the last two years reviewed with an on-site field inspection
Improvement schedule review & evaluation	Review land adjustments	Continue audit of exemptions
Neighborhood code review & evaluation	Review economic unit groups	

District Note: For 2027 and 2028, each division additionally considers reassigning appraiser regions and/or property types to maximize productivity, staff knowledge, and continued development; and pursues automation goals such as automated equity and sales grids (Commercial) and online rendition submission (Business Personal Property).

10. PILOT STUDY AND MODEL CALIBRATION

10.1 Purpose

New or revised mass appraisal models are tested on selected market areas or property samples before district-wide application. This pilot study process allows the District to verify that a proposed model performs acceptably before it is relied upon to value the full population of properties in a market area, consistent with USPAP Standard 5, Mass Appraisal Development.

10.2 Procedure

Sales ratio studies are used to test pilot models. Actual test results are compared against anticipated results, and models that do not perform satisfactorily are refined and retested before broader application. The procedures used for model specification and model calibration comply with USPAP Standard 5 and with the IAAO Standard on Mass Appraisal of Real Property.

10.3 Scope of Application

The pilot study process applies to revisions of cost models, income models, market/sales comparison adjustment factors, and land valuation schedules across all major property categories — residential, commercial, and business personal property — as described in the model specification and calibration procedures in Section 11.2 of this Plan.

11. VALUE REVIEW PROCEDURES

11.1 Neighborhood and Market Area Analysis

The District delineates residential neighborhoods and commercial market areas based on locational, physical, and economic similarities that influence value, and periodically reviews and updates these delineations to reflect new development, annexation, and changing market patterns. Ratio studies and value trending are performed at the neighborhood or market-area level to ensure that mass appraisal models reflect localized market conditions.

11.2 Model Specification and Calibration

For each major property category, the District specifies and calibrates mass appraisal models using current verified sales and market data, tested through the pilot study process before being applied district-wide.

11.3 Field Review

The appraiser identifies individual properties in need of field review through sales ratio analysis, ARB hearings, building permits, property owner requests, aerial photography, and other sources. Sold properties are reviewed on a regular basis to check for accuracy of data characteristics before use in reappraisal analysis. Increased sales activity can result in a more substantial field effort to review and resolve sales that fall outside acceptable ranges. Appraisers frequently field-review subjective data items such as quality of construction, condition, and physical, functional, and economic obsolescence.

11.4 Office Review

Office reviews are performed in compliance with IAAO standards. The appraiser may utilize aerial photography to verify building characteristics and location without an on-site inspection. Appraisers conduct a routine valuation review of all properties as outlined in the ratio study and market analysis procedures in Sections 5 and 9.3 of this Plan, and previous values resulting from protest hearings, informal conferences, or litigation are individually reviewed to determine if the value remains appropriate for the current year.

11.5 Management Review Process

Before proposed value estimates are finalized, appraisal directors and supervisors review sales ratios by market area and pertinent valuation data, including weighted sales ratio and pricing trends. This review includes comparison of the level of value between related market areas within and across jurisdiction lines. The primary objective is to ensure that proposed values meet preset appraisal guidelines appropriate for the tax year in question before a notice of appraised value is prepared and mailed.

12. APPRAISAL NOTICES

12.1 Legal Requirement

Appraisal notices are prepared and mailed in accordance with Texas Property Tax Code § 25.19. Appraisal notices are reviewed each year for legal sufficiency and correctness, and enclosures are updated to include the current version of the Comptroller’s Taxpayer Assistance Pamphlet.

12.2 Timing

Real property notices are generally mailed in early April, and personal property notices are generally mailed in mid-May, for each tax year covered, consistent with the calendars in Section 23 of this Plan. The Chief Appraiser may adjust these target mailing windows administratively based on operational needs.

12.3 Content and Compliance

Each notice includes the property’s appraised value for the current and preceding tax year, the property’s taxable value after exemptions, and other information required by Tax Code § 25.19, including notice of the property owner’s right to protest and information on the informal review and ARB hearing processes.

13. HEARING PROCESS

13.1 Staff Training and Preparedness

Appraisal directors and supervisors conduct training for staff in March or April of each appraisal year to ensure preparedness for informal conferences and formal hearings, which generally begin in mid-April of each year covered by this Plan. Logistical staff periodically attend Comptroller-mandated training for ARB members, typically held in March.

13.2 Informal Review

Property owners and agents may request an informal conference with District appraisal staff to discuss the basis for the District's appraised value before a formal ARB hearing. Staff review property-specific evidence with the property owner or the agent and settle the account where appropriate.

13.3 Formal ARB Hearings

Revisions and enhancements to existing hearing scheduling procedures for Appraisal Review Board hearings are reviewed and updated to ensure efficiency and timely certification of the appraisal roll. Standards of documentation and the District's hearing evidence are reviewed and updated to reflect current valuation methods and practices, and production of evidence is tested for compliance with Tax Code requirements.

13.4 Value Defense Evidence

At both the informal review stage and formal ARB protest hearings, appraisal staff are prepared to support individual valuations with property-specific evidence.

14. RESIDENTIAL REAL PROPERTY REAPPRAISAL

14.1 Scope of Responsibility

The Residential Appraisal staff is responsible for developing equal and uniform market values for residential properties. Residential assignments are delineated from commercial assignments on the basis of property use type codes. Generally, the staff values residential single-family, all multifamily housing other than apartments, and mobile homes, and is responsible for appraising vacant residential lots and tracts in neighborhoods. The table below identifies the principal property classification codes appraised by the Residential Division.

Code	Description	Category
A1	Real, Residential, Single-Family	Residential
A2	Real, Residential, Mobile Home	Residential
A3	Real, Residential, Waterfront	Residential
A4	Real, Residential, Condos	Residential
A5	Real, Residential, Townhomes	Residential
A6	Real, Residential, Golf Course	Residential
B2	Real, Residential, Duplexes	Residential
C1 / C3 / C5	Vacant Lots - Platted / Outside City / Waterfront	Residential
M1	Mobile Home (Personal Property)	Residential
D1 / D2	Qualified Ag Land / Farm & Ranch Improvements on Open-Space Land	Res / Ag / Com
E1 / E3 / E4	Land & Improvements (Non-Ag) / Mobile Homes on Non-Ag Land / Vacant Non-Qualified Land	Res / Ag / Com
OA1–OC3	Inventory - Residential/Condo/Townhome/Duplex/Vacant Lot	Residential

14.2 Appraisal Resources

The Residential Appraisal staff consists of 42 staff members, including one director, one assistant director and three supervisors, as detailed in the adopted budget. A common set of data characteristics for each residential dwelling in Denton County is collected in the field and entered into the CAMA system. Land data resources include property-specific data (view attributes, topography, site plan approvals, sales, listings, zoning) and general data (neighborhood trends, investment criteria), acquired through field inspection, aerial imagery, public records, owner survey, and contract services reporting sale, listing, and market trend information. Denton CAD uses personal field devices (PFDs) to make field data entry more efficient and to limit transcription errors.

14.3 Specific Valuation Objectives

Each year, new land accounts are created by subdivision, condominium declaration, or split/merge activity. Field inspections ascertain land characteristics for these new accounts, for partially complete subdivision/condominium developments, and for existing individual properties or land market areas targeted for review. On an annual basis, in cooperation with the Commercial Department, existing land values are compared with recent market data within designated land market areas. All qualifying D1 properties are reappraised annually as to their productivity values, as are qualifying inventory ("O") property values. In addition to properties identified by building permits, sales, protests, and administrative review, the Residential Division follows the Departmental Calendar Year Overview.

14.4 New Construction, Demolition, and Sales Verification

New construction and office review procedures are identified and revised as needed, with building permits from the county and participating cities serving as the primary discovery source for construction and demolition. All sales are verified and property characteristics data is gathered as of the date of sale. The sales ratio formula is Denton CAD appraisal divided by the sales price.

14.5 Highest and Best Use Analysis

The highest and best use of residential property is normally its current use, given that residential development is generally protected from other land uses by deed restrictions and zoning. In transition areas with mixed residential and commercial use, or areas with extensive renovation activity, the appraiser reviews the residential property use and determines the highest and best use on a neighborhood basis, which may include analysis of whether older, non-remodeled homes represent the most productive use compared to redevelopment. The District also complies with Tax Code § 23.01(d) regarding a property's value for a residence homestead.

14.6 Valuation Methods

14.6.1 Cost Schedules

Cost schedules, geographically adjusted from national publications such as Marshall Valuation Service (Marshall & Swift), are reviewed and adjusted periodically to consistently reflect market costs and changing economic trends. These costs are compared with sales of new improvements and indexed to reflect the local residential building and labor market, with market area adjustments applied where supported by a sample of market sales. Cost schedules are reviewed regularly and updated from nationally recognized cost guides.

Tables are also produced in order to uniformly apply value for added amenities as determined by the marketplace. Examples may include pools, bathhouses, outbuildings, boathouses, tennis courts, and other market driven value items.

14.6.2 Income Models

The income approach may be useful for real properties typically viewed as income-producing, provided sufficient income data is available and comparable sales are lacking. In the current residential market, however, the income approach is generally not used.

14.6.3 Sales Information

The District maintains a sales file that stores “snapshot” data for vacant and improved residential properties as of the date of sale. Residential improved and vacant sales are collected from a variety of sources, including District survey letters sent to buyers and/or sellers, field discovery, protest hearings, sales vendors, builders, realtors, and brokers.

The District has established a system of type, source, validity, and verification codes to document the salient facts of a property’s purchase or transfer and to help determine relevant market sale price information. The influence of time on price is evaluated through sales analysis, and when supported, applied within each market area’s ratio study. Market area sales reports serve as an analytical tool for appraisers in developing and estimating market price ranges and property component values. Abstraction and allocation of property components based on sales of similar property are important analytical tools for interpreting market sales under the cost and sales comparison approaches. Together, these tools help the District identify and estimate the effect of price changes indicated by sales of similar property within the current market.

District Note: *The District considers all three approaches to value and recognizes them as acceptable methods. For residential property, however, the District generally considers the sales comparison approach a more accurate and reliable indicator of value, as it is more responsive to the economic, social, and physical characteristics of a given property.*

14.7 Market Area and Statistical Analysis (Model Calibration)

14.7.1 Market Area Analysis

Market area analysis of sales data serves both to achieve an acceptable sales ratio, or level of appraisal, and to reconcile the sales comparison and cost approaches to value. Market factors, developed from appraisal statistics generated through market analyses and ratio studies, are used to confirm that estimated values are consistent with the market and to reconcile cost-approach indicators. The District’s primary approach to residential valuation is a hybrid cost-sales comparison model, expressed as:

$$\text{Market Value} = \text{Land Value} + ((\text{Cost New} - \text{Depreciation}) \times \text{Market Adjustment})$$

This type of approach accounts for market area influences not particularly specified in a purely cost model. In accordance with the cost approach, the estimated market value of the property equals the land value plus the replacement cost-new of improvements less depreciation, times the market adjustment factor (applied only to the improvement value, not land). Because the cost approach separately estimates land and building contributory values using depreciated replacement costs — reflecting only the supply side of the market — demand-side market or location adjustments may be abstracted from sales and applied

uniformly within market areas to bring the level of appraisal to an acceptable standard as indicated by market sales.

14.7.2 Statistical Analysis

The residential appraisal staff performs statistical analysis annually to evaluate whether values are equitable and consistent with the market, using ratio studies to judge the two primary aspects of mass appraisal: accuracy and uniformity. Summary statistics — weighted mean, median, standard deviation, coefficient of variation, and coefficient of dispersion — are generated for each market area and summarized by year, providing directors a tool to determine both the level and uniformity of appraised value. Based on sales ratio statistics and designated parameters, a preliminary decision is made as to whether the value level in a market area needs to be updated in an upcoming reappraisal.

14.7.3 Market Adjustment

Market area adjustment factors, developed from appraisal statistics generated through ratio studies, are used to ensure that estimated values remain consistent with the market. The appropriate market adjustment for a given market area is determined through statistical analysis comparing present appraised values with recent sales.

14.8 Special Appraisal Provisions — Residential Homesteads

Article VIII, § 1(i) of the Texas Constitution allows the Legislature to limit the annual percentage increase in the appraised value of a residence homestead to 10% under certain conditions (the “homestead cap”), implemented by Tax Code § 23.23. The limited value begins in the second year the property owner qualifies for a residential homestead exemption, and the appraised value of a qualified residence homestead is the lesser of market value, or the preceding year’s appraised value plus 10% plus the value of any improvements added since the last reappraisal. The appraised value of a homestead increases up to 10% annually until the appraised value equals the market value. If a limited homestead property sells, the cap expires as of January 1 of the year following the sale, and the property is appraised at market value the following year, though the market value is maintained on the record alongside the limited appraised value each year.

14.9 Residential Inventory

Tax Code § 23.12 provides the definition of market value for residential inventory — residential real property that has never been occupied as a residence and is held for sale in the ordinary course of business, unoccupied, unleased, and producing no revenue. Residential inventory is appraised at the price at which it would sell as a unit to a purchaser who would continue the business, using the same generally accepted appraisal techniques applied to other residential real property.

14.10 Value Reviews and Performance Tests

Field and office reviews are conducted annually in compliance with IAAO standards, utilizing aerial photography to verify building characteristics without an on-site inspection where appropriate. Valuation

reports comparing prior-year values against proposed and final values are generated for all residential properties, and previous ARB-driven values are reviewed to determine if they remain appropriate for the current year. Overall sales ratios are generated for each school district to allow appraisers to review general market trends and market appreciation over time. Sales ratio statistics are also generated by market area, consistent with the performance analysis procedures.

15. COMMERCIAL AND INDUSTRIAL REAL PROPERTY REAPPRAISAL

15.1 Scope of Responsibility

The Commercial Appraisal Division is responsible for the valuation of all commercial real property, including land and improvements, within the District's jurisdiction. Commercial property types generally include multi-family, office, retail, warehouse/manufacturing, industrial, and other business-related facilities. The commercial staff is responsible for establishing market value on any real property for which the highest and best use is determined to be non-residential, and also values non-homestead residential properties located in areas of transition to commercial use ("interim-use" properties). Commercial appraisal assignments are delineated from residential assignments based on state use code guidelines established by the Comptroller, summarized below.

Code	Description	Category
B1	Real, Residential, Apartments	Commercial
C2	Vacant Lot Commercial	Commercial
F1	Real, Commercial	Commercial
F2	Real, Industrial	Commercial
F3	Real, Commercial MH Parks	Commercial
F4	Real, Commercial Office Condos	Commercial
D1 / D2	Qualified Ag Land / Farm & Ranch Improvements on Open-Space Land	Com / Res / Ag
E1 / E3 / E4	Land & Improvements (Non-Ag) / Mobile Homes on Non-Ag Land / Vacant Non-Qualified Land	Com / Res / Ag

15.2 Appraisal Resources

The Commercial Appraisal Division is staffed with 12 staff members, including a director and supervisor, with duties divided by commercial property type (multi-family, industrial, office, and retail). Appraisers are cross-trained to competently appraise any commercial property type within the District's jurisdiction. Appraisers collect, process, verify, and maintain income, cost, and sales information (vacant land and improved properties) used in the valuation process. A standardized set of data characteristics for each commercial property is collected and entered into the CAMA system by the commercial appraisal staff, including sales prices, capitalization rates, income multipliers, marketing periods, sale listings, fee appraisals, actual income and expense data, contract rental data, leasing information (commissions, tenant finish, length of terms, etc.), and actual construction cost data. In addition to the actual data obtained from specific properties, market data publications and published market surveys are also reviewed to provide additional support for market trends.

15.3 Specific Valuation Objectives

Each year, new land accounts are created by subdivision, condominium declaration, or split/merge activity. Field inspections ascertain land characteristics for these new accounts, for partially complete subdivision/condominium developments, and for existing individual properties or land market areas targeted for review. On an annual basis, in cooperation with the Residential Division, existing land values are compared with recent market data within designated land market areas. In addition to properties identified by building permits, sales, protests, and administrative review, the Commercial Division follows the Departmental Calendar Year Overview.

15.4 Preliminary Analysis, Area Analysis, and Market Area Analysis

Prior to beginning valuation activities for an appraisal year, the appraisal management team reviews the results of the preceding year, considering budget, calendar issues, and resource availability, and analyzing ARB activity and value changes during the appeals process. Data on regional economic forces — demographic patterns, employment and income patterns, real property price and rent trends, interest and discount rates, financing trends, vacant land availability, and construction trends and costs — is collected from private vendors and public sources to determine what market and market area changes will need to occur during the upcoming valuation cycle. A market area consists of a wide variety of both competing and complementary property types. A commercial market area, submarket, or economic area consists of land and commercial properties within defined boundaries, delineated by man-made, political, or natural boundaries, and is periodically reviewed to determine whether a revised delineation is required.

Mass appraisal market area analysis examines the economic forces of supply and demand affecting a group of similar, or “like,” properties, including the relationships among social, economic, environmental, governmental, and site conditions. Appraisers consider general market data such as submarket supply and demand, zoning and code restrictions, municipal services, school district characteristics, job growth patterns, population trends, transportation issues, investment patterns, and other factors influencing the local real estate market. Specific market data gathered and analyzed includes sales of commercial properties, new construction and other building-permit activity, new leases, lease rates, absorption rates, vacancies, typical property expenses (including replacement reserves, where recognized by the market), expense ratio trends, and capitalization rate indicators. This data is used to determine market ranges for price, operating costs, and investment return expectations.

15.5 Highest and Best Use Analysis

The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate as of the valuation date, and must be physically possible, legally permissible, financially feasible, and maximally productive. For vacant land, highest and best use is considered speculative but market-oriented, based on surrounding land uses and the probability of zoning changes. For improved properties, highest and best use is evaluated both as currently improved and as if vacant, recognizing that the existing improvements may represent a transitional, interim, nonconforming, multiple, or speculative use, or that excess land may exist. In many instances, current use of a property

may be the same as the highest and best use. Proper highest and best use analysis ensures the most accurate estimate of market value can be derived.

15.6 Data Collection and Validation

Data collection of commercial real property involves maintaining site and improvement characteristics — land size, topography, square footage, actual and effective age, quality, condition, other attributes and features — in the CAMA system using a property classification system that establishes uniform listing procedures. During field inspections, appraisers review building class, quality of construction, condition, and physical, functional, and economic obsolescence factors, updating records with comments and inspection dates.

Building-permit data is obtained from participating jurisdictions and matched to corresponding commercial accounts. Commercial sales data is collected, processed, reviewed and verified by appraisers, and compiled to create a “snapshot” of the sold parcel as of the time of sale. Income and expense data — rent rolls and income statements — is generally provided by property owners during the appeals process and scanned into the CAMA system; the District also subscribes to real estate publications such as CoStar for submarket income data. Pertinent income data includes contract and market rental rates, asking rental rates, physical and economic vacancies, tenant reimbursements, operating expenses, capitalization rates, discount rates, lease up projections, and finish out costs. Cost related data is compiled from national publications such as Marshall Valuation Service (Marshall & Swift) and from local market data. Other reliable sources of commercial property data include closing statements, actual cost documents, and rent rolls and income statements provided by owners or agents. Additional data may be obtained from brokers involved in the sale, property managers, commercial real estate vendors, Fannie Mae, the Texas Comptroller’s Property Tax Assistance Division, and other knowledgeable parties. The commercial appraisal staff attempts to confirm and verify data obtained from these secondary sources.

15.7 Valuation Methods

The commercial appraisal system, developed and maintained within the CAMA system, applies mass appraisal models based on the sales comparison, cost, and income approaches to value. Each approach represents a distinct model or formula that defines relevant property characteristics and their relationships to value, allowing appraisers to arrive at an indication of market value for a given property.

15.7.1 Cost Approach

The formula for the cost approach is:

$$\text{Value} = \text{Land Value} + (\text{Replacement Cost New} - \text{Depreciation})$$

This formula represents the cost approach to value. A cost-driven valuation model begins with an estimate of replacement cost new (RCN) for all improvements — buildings, fencing, paving, and similar site improvements — on a parcel of land. Three forms of depreciation are then considered and subtracted from the RCN to estimate the value of the improved portion of the real estate. The underlying land is

typically valued separately using the sales comparison approach, and an overall property value is computed by adding the depreciated value of the improvements to the land value.

Cost model specification categorizes commercial improvements by construction type or use, using a numerical coding system of building classes representing typical or benchmark properties for characteristics such as construction quality, plumbing, interior, flooring, roof type and materials, heating/cooling, exterior, foundation, story height and number of stories. A base cost rate is associated with each building class and multiplied by gross building area to compute the improvement value. Accrued depreciation — physical, functional, and economic — is estimated based on losses typical for each property type at a given age and is extracted from depreciation tables dependent on class, condition, effective age, and economic life.

An improvement may have more than one building class. The total improvement value for an account represents the sum of the depreciated improvement value of all taxable improvements plus any value for the additional site improvements associated with the account.

15.7.2 Sales Comparison Approach

The formula for the sales comparison approach is:

$$\text{Market Value} = \text{Sale Price of Comparable Properties, Adjusted for Differences}$$

The sales comparison approach is used for estimating land value and for comparing sales of similarly improved properties to parcels on the appraisal roll, and also informs the depreciation schedules used in the cost approach and the rates and multipliers used in the income approach.

Under this approach, market value is expressed as a single total amount, without a separate allocation between improvement and land value. Because the sales comparison approach depends on an adequate volume of sales data to produce reliable results, some commercial property categories cannot be valued using this technique due to limited verifiable sales activity.

Commercial mass appraisal using sales data is defined by several standardized property characteristics, or comparison fields, and sales within a given market area are used to more accurately establish market value for that property type. For commercial properties valued under the sales comparison approach, the District conducts a sales ratio report by market area, calculating the mean ratio for sales within a given time frame to determine the necessary market adjustment.

Before finalizing market adjustments, appraisers study and analyze sales within each market segment. This analysis reveals patterns in value that vary by location, size, age, and similar factors, allowing the appraiser to determine which market areas have sufficient credible sales data to support market adjustments.

15.7.3 Income Approach

The formula for the income approach is:

$$\text{Market Value} = \text{Net Operating Income} \div \text{Overall Capitalization Rate}$$

The income approach (direct capitalization) is applied to properties typically viewed by market participants as income-producing. The formula begins with gross potential rent, adds secondary income, subtracts vacancy and collection loss to reach effective gross income, subtracts operating expenses to reach net operating income, and divides net operating income by the overall capitalization rate to derive value. A brief definition of each component of the formula is listed below.

Gross Potential Rent (GPR) — Total economic or market rent at 100% occupancy, usually expressed as an annual amount on a per-square-foot or per-unit basis.

Other Income — Income other than rent, such as reimbursable expenses, laundry facilities, parking, storage rental, and rooftop communications equipment leases, along with other income sources related to a property's ordinary operation. May be expressed as a percentage of GPR or Effective Gross Income, or as a dollar amount per unit of measure.

Vacancy and Collection Loss (V&C) — Loss in rental income due to economic vacancy, bad debt, or rental concessions; typically expressed as a percentage of GPR based on prevailing market cycles and trends.

Effective Gross Income (EGI) — The actual income received from rent and secondary sources, after subtracting vacancy and collection loss from gross potential rent.

Operating Expenses — Expenses necessary to maintain cash flow from the real property itself (not from the business operating on it), typically including management, utilities, property insurance, property taxes, and repairs and maintenance. May also be expressed as a ratio of total expenses to Effective Gross Income.

Net Operating Income (NOI) — Income remaining after subtracting operating expenses from Effective Gross Income, representing income before debt service, depreciation, income taxes, amortization, or interest payments.

Overall Capitalization Rate (OAR) — The rate used to convert income into value, reflecting the discount (return), recapture, and effective tax rate requirements for the property as a whole, expressed as the capitalization rate plus the tax rate. Where the tax rate is "loaded" into the capitalization rate, real estate taxes are excluded as a separate operating expense.

The income approach module captures and specifies a property's income characteristics for three scenarios: "Pro Forma," "Direct Cap" (actual), and "Schedule" (market). These income calculations appear under Income Value in separate tabs within the CAMA income module. The commercial appraisal team performs a thorough analysis of actual market data, and the "Direct Cap" scenario allows the appraiser to use property-specific, actual income characteristics to build an income model tailored to that individual property.

Potential gross rent, occupancy levels, secondary income, allowable expenses, net operating income, and capitalization rates and multipliers are continuously reviewed and compared to actual information obtained during the appeal and protest process and from published sources and area property managers and owners.

15.7.4 Valuation Summary and Reconciliation

The cost approach model is applied to every improved property, while the final reconciled value is derived using either the cost, sales comparison, or income approach, depending on the property type and the availability of supporting data.

15.8 Land Valuation

The Commercial Department analyzes commercial land values annually, reviewing, updating, and adjusting land parcel values as warranted by current market data.

15.9 Statistical and Capitalization Analysis

Commercial appraisers perform statistical analysis annually to evaluate whether estimated values are equitable and consistent with the market, reviewing every commercial property type through the sales ratio analysis process to judge the level and uniformity of value. The level of appraised value is determined by the weighted mean ratio for sales of individual properties, and a comparison of weighted means across market areas reflects the general level of appraised values.

15.10 Value Review and Performance Tests

Field and office reviews are conducted annually in compliance with IAAO standards, utilizing aerial photography to verify building characteristics without an on-site inspection where appropriate. Valuation reports comparing prior-year values against proposed and final values are generated for all commercial properties, and previous ARB-driven values are reviewed to determine if they remain appropriate for the current year. Overall sales ratios are generated for each school district to allow appraisers to review general market trends and market appreciation and depreciation over time. Sales ratio statistics are also generated by market area, consistent with the performance analysis procedures.

16. BUSINESS PERSONAL PROPERTY REAPPRAISAL

16.1 Scope of Responsibilities

The Business Personal Property (BPP) Division is responsible for developing fair and uniform market value appraisal procedures for business personal property located within the District, including standard business personal property (merchandise, supplies, furniture, fixtures, machinery, equipment, and vehicles), leased assets, commercial aircraft and boats, special inventory (dealers of autos, boats, boat trailers, manufactured homes, and heavy equipment), and, through contract appraisal, mineral and utility properties. BPP is appraised annually, regardless of the District's reappraisal cycle for real property, as required by Tax Code Chapters 22 and 23, Subchapter B. Relevant classification codes are summarized below.

Code	Description	Category
L1	BPP Tangible Commercial Property	BPP
L2	BPP Tangible Industrial Property	BPP
L3	BPP Tangible Commercial Leased Equipment	BPP
L5	Aircraft	BPP
S	Special Inventory	BPP
G1 / J1–J9	Oil and Gas / Utility Real & Tangible Personal Property (Water, Gas, Electric, Telephone, Railroad, Pipeline, Cable, Other, Rolling Stock)	Contract-Appraised (Wardlaw)

16.2 Appraisal Resources

BPP staff consists of 13 staff members, including one director and one supervisor. A common set of data characteristics for each account is collected by appraisers in the field, by phone, and through other sources, and entered into the District's computer files by appraisal and support staff. Assigned property characteristics produce a computer-assisted personal property appraisal (CAPPA) value used for comparison purposes when working renditions and reviewing SIC code assignments for accounts that fail to render.

16.3 Specific Valuation Objectives

For each appraisal cycle, the District identifies new businesses requiring setup, tracks business closures and relocations, and re-drives roads to review, update, close, or pick up new accounts not currently on the appraisal roll. BPP staff use indicators to flag accounts requiring specific action, including all new BPP setups, and relocations or ownership changes; the District reviews building permits and certificate-of-occupancy issuances before field work to assist appraisers in flagging new accounts. Criteria for field inspection priorities are adjusted annually based on the prior year's field work results.

BPP indicators highlight account questions or areas of concern; all such indicators require specific action by the appraiser and are notated on the field card. BPP support staff assist field appraisers by researching whether identified businesses have opened, closed, or relocated within Denton County. In addition to properties identified through building permits, sales, protests, and administrative review, the District reviews information as outlined in the Departmental Calendar Year Overview.

16.4 Rendition Processing

The District mails annual rendition forms and reviews renditions filed under Tax Code § 22.01 for completeness and reasonableness. Accounts that fail to render, or that render values inconsistent with market evidence, are appraised using the District's BPP valuation schedules and trade-level depreciation tables, and, where warranted, statutory rendition penalties under Tax Code § 22.28 apply.

Renditions are due by April 15 under Tax Code § 22.23, with an extension to May 15 granted on written request and an additional 15 days available for good cause shown. Accounts that fail to timely file are subject to a penalty of 10 percent of the total tax due under § 22.28, and a penalty of 50 percent applies under § 22.29 where a court determines that a person filed a false statement with the intent to commit fraud or to evade tax.

16.5 Data Collection and Sources of Discovery

Appraisal and data collection procedures are maintained in the District's Business Personal Property Manual and are supplemented by departmental memoranda as needed. Procedures are reviewed and revised to meet the changing requirements of field data collection. Business personal property appraisers reappraise all business accounts each year through the discovery means and resources described below.

16.5.1 Standard Business Personal Property Accounts

Before field appraisers begin new-year field work in August and September, a comparison is made among the District's active field accounts, internally generated reports, and third-party data providers in order to identify the accounts given priority for inspection or reinspection. Discovery resources include, but are not limited to, the Texas Department of Motor Vehicles website, the Comptroller's sales tax permit listings, the Texas Secretary of State business organizations database, and the Denton County Clerk's assumed name filing records. This data may be accessed by field appraisers during the discovery period from external and internal databases, and printed data may be filed with the appropriate field card.

16.5.2 Leased Assets and Property at Multiple Locations

The primary source of discovery for these accounts is the owner rendition submitted in either hard copy or electronic format by the lessor or leasing company. The District's rendition form includes a section requesting information on leased assets in the possession of the lessee; this information is reviewed by staff to verify that the lessor is on the appraisal roll.

16.5.3 Commercial and Business Aircraft and Boats

The Federal Aviation Administration aircraft registry identifies aircraft registered in Denton County. Local airport and airfield management also submit listings of commercial and business aircraft having situs within the District. Commercial boats are identified through renditions.

16.5.4 Special Inventory Accounts

Monthly Dealer's Inventory Tax Statements and annual Dealer Inventory Declarations for motor vehicles, boats, outboard motors and boat trailers, heavy equipment, and manufactured homes, filed under Tax Code Chapter 23, are used for the discovery and valuation of special inventory accounts. To verify that all special inventory dealers are on the appraisal roll, BPP staff confirm dealer licensing with the responsible state agencies: the Texas Department of Motor Vehicles for motor vehicle dealers, the Texas Parks and Wildlife Department for boat dealers, and the Texas Department of Housing and Community Affairs for manufactured housing retailers. Heavy equipment dealers are not subject to state licensing.

16.5.5 Utility, Pipeline, and Mineral Accounts

The District contracts with Wardlaw Appraisal Group, L.C. for the appraisal of accounts classified under State Codes G1 and J1 through J9, and certain L2 industrial accounts. USPAP certification and reappraisal plan documentation for these properties are maintained at the offices of Wardlaw Appraisal Group and are incorporated into this Plan by reference. Contract appraisal procedures are further described in Section 18 of this Plan and Appendix F.

16.6 Highest and Best Use Analysis

The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate as of the valuation date, and must be physically possible, legally permissible, financially feasible, and maximally productive. The highest and best use of BPP is normally its current use.

16.7 SIC Code Analysis

Standard Industrial Classification (SIC) codes are used as the basis for classifying and valuing business personal property accounts; SIC code delineation is periodically reviewed for necessary refinements. The North American Industry Classification System (NAICS) codes may also be utilized in conjunction with SIC codes.

16.8 Valuation and Statistical Analysis (Model Calibration)

While all three approaches to value are considered, the District's primary approach to BPP valuation is the cost approach.

16.8.1 Cost Schedules

The BPP staff develops cost schedules (CAPPA grids) specific to related SIC codes, analyzing cost data from property owner renditions, settlement and waiver of protest documentation, and ARB hearing evidence to produce SIC grids using min, max, mean, and percentile functions on the population of accepted

accounts. Schedules are presented in a reproduction-cost-new (RCN) per-square-foot format and reviewed as necessary to reflect changing market conditions.

16.8.2 Statistical Analysis

Summary statistics including the median, weighted mean, and standard deviation provide appraisers with the analytical tools by which to determine both the level and the uniformity of appraised value by SIC code. Review of the standard deviation within an SIC code allows staff to distinguish appraisal uniformity among accounts sharing the same business classification and to identify categories requiring model refinement.

16.8.3 Depreciation Schedules

Depreciation schedule factors are based on IAAO standards, using price indexes and utilization factors from the Bureau of Labor Statistics and other local factors to calculate present value factors (PVF) applied to rendered cost data to derive fair market value (FMV) of fixed assets. All rendered assets are initially valued using rendered costs calculated by the adopted PVF tables or rendered good-faith estimates.

Depreciation schedules are reviewed and adjusted as needed. Studies of rendered fixed assets provide guidance for establishing depreciation conventions related to specific SIC codes. Any revision made in the depreciation schedule is reflected in all calculations for that SIC-coded business category. Consistent application of the schedule ensures that appraised values are uniform and equal across similarly situated accounts, consistent with Tax Code § 23.01(b).

16.8.4 Computer-Assisted Personal Property Appraisal (CAPPA) Model Development

The two principal objectives of the CAPPA valuation process are to (1) analyze and adjust existing SIC models and (2) develop new models for business classifications not previously integrated into CAPPA. The delineated sample is reviewed for accuracy of SIC code, square footage, field data, and original cost information. Models are created and refined using actual original cost data to derive a typical per-square-foot value for a specific category of assets.

The data sampling process is conducted in the following order: (1) prioritizing SIC codes for model analysis; (2) compiling the data and developing the supporting reports; and (3) field inspecting the selected samples. Models are built and adjusted using internally developed software and are then tested against the previous year's data. The typical cost per square foot is determined by statistical analysis of the available data using the percentile function of the population of rendered indexed costs per square foot.

16.8.5 Application of CAPPA Values to Standard Accounts

CAPPA model values are used in the general business personal property valuation program to estimate the value of new or existing accounts for which a property owner's rendition has either not been received or has not been used to estimate value, based on comparable properties. The calculated current-year value is compared to the indicated CAPPA model value by the category appraiser. All rendered accounts are analyzed, and the appraised value to be certified is selected by the assigned category appraiser.

16.9 Special Property Categories

Leased and multi-location assets are valued using standard depreciation schedules, or, for vehicles, published “trade-in” value guides or a District-developed depreciation schedule. Commercial and business aircraft are valued using nationally recognized pricing guides (e.g., the Aircraft Blue Book Price Guide), consistent with Tax Code §§ 21.05 and 21.055. Special inventory (dealer motor vehicles, boats, manufactured homes, and heavy equipment) is valued under Tax Code Chapter 23 using Annual Declaration and monthly Dealer’s Inventory Tax Statement filings, dividing the dealer’s prior-year Texas sales by 12 (or the number of months open) to establish a monthly basis consistent with the owner’s tax payment requirements.

In the absence of an annual declaration, comparable dealers that have filed declarations are identified and adjusted to the subject property to establish an estimated market value. Dealer’s Inventory Tax Statements are filed monthly, beginning February 10 and ending January 10 of the following year, and report the current year’s sales for the preceding month. Dealers file these statements with both the appraisal district and the Denton County Tax Assessor-Collector and make monthly prepayments of tax to the assessor-collector based on the prior month’s sales.

16.10 Exemption Application Processing

The BPP Division reviews Freeport Goods (Tax Code § 11.251) and Goods-in-Transit (§ 11.253) exemption applications, approving, modifying, or denying applications under § 11.43 based on an audit of supporting worksheet documentation. The Division also reviews Pollution Control exemptions (§ 11.31), abatements, and the personal-use vehicle exemption under § 11.254, in addition to administering the new \$125,000 business personal property exemption.

Where no supporting worksheet documentation is provided, the application is disallowed and a written request for the omitted documentation is issued. Upon receipt of the requested documentation, the application is approved, modified and approved, disapproved with a further written request for supporting documentation, or denied by written letter detailing the status of the application. A vehicle granted the exemption under Tax Code § 11.254 is not required to file an annual exemption application unless requested by the chief appraiser, or in the case of a vehicle replacement or an ownership change.

16.11 Individual Value Review — Rendered and Unrendered Accounts

Rendered accounts are flagged for category appraiser review where total area has changed from the prior year, the account is newly established, SIC cost tables have been revised, or a prior year ARB decision was established. Unrendered accounts are analyzed by the field appraiser during field work and by the category appraiser before notices of appraised value are mailed, with the category appraiser comparing unrendered accounts by SIC code against comparable rendered properties to determine value.

16.11.1 Rendered Accounts — Standard Business Personal Property

A BPP CAMA system list, reporting rendered accounts imaged into the system, identifies accounts ready for processing by support staff. Following entry of the rendered information, an additional query alerts

the category appraiser to the rendered accounts ready for review and value selection. The report also flags accounts requiring special review procedures, including accounts whose total area has increased or decreased from the prior year, accounts subject to a prior-year ARB determination requiring analysis under Tax Code § 23.01(c), newly established business accounts, and accounts affected by revisions to SIC cost tables.

16.11.2 Rendered Accounts — Leased Assets and Multi-Location Property

Leased asset and multi-location accounts carry a high volume of assets and vehicles and have the highest rendition rate of any BPP category. These renditions are commonly filed by the property owner in spreadsheet format transmitted electronically. The owner's spreadsheet is copied into a District template that contains a present value factor lookup table. The appraiser assigns taxing units based on asset or vehicle situs, assigns the life class by asset description, and calculates value. After sorting assets by common taxing units, a property identification number is assigned to each entity set of assets, and the appraiser posts the resulting value to the account. Renditions filed in hard copy are manually entered into the template by support staff or by the appraiser.

16.11.3 Rendered Accounts — Aircraft and Special Inventory

Commercial and business aircraft renditions are reviewed and valued concurrently using a third-party market value appraisal guide. Special inventory dealers with a current declaration on file are reviewed by the assigned appraiser to assess the declaration's validity and to calculate value based on the prior year's sales divided by 12, or by the number of months the dealer was in business during the prior year.

16.11.4 Unrendered Accounts

Unrendered standard business personal property accounts are analyzed by the field appraiser during field work and by the category appraiser before notices of appraised value are mailed under Tax Code § 25.19. The field appraiser is responsible for assigning the business category SIC code, documenting the total area of the business, the quality and density grid factors, and any comments detailing information obtained during the field review. The category appraiser reviews the unrendered accounts by SIC code to determine value in comparison with rendered properties.

The appraiser responsible for leased asset accounts contacts owners who have failed to render in order to determine the reason a rendition was not received. Unrendered commercial and business aircraft accounts are valued in the same manner as rendered accounts of the same category, using recognized pricing guides, with year and model identified from the aircraft's N-number. Special inventory dealers who fail to file a declaration are reported to the state agency responsible for issuing the dealer's license, as required by the Tax Code, and the appraiser compares the unrendered account with comparably sized dealers of the same category to establish value.

16.12 Performance Tests

The Comptroller's Property Tax Assistance Division conducts a Property Value Study (PVS) using state cost and depreciation schedules to develop comparative personal property values, which are compared to the

District's personal property values to determine ratios, consistent with the Independent Performance Test described in Section 21.3 of this Plan.

17. AGRICULTURAL, WILDLIFE MANAGEMENT, AND OPEN-SPACE LAND

17.1 Scope

This section addresses land qualified for special (productivity) appraisal as agricultural-use land (Tax Code Chapter 23, Subchapter C), open-space agricultural or wildlife management land (Subchapter D), timberland (Subchapter E), restricted-use timberland (Subchapter H), and recreational, park, and scenic land or public access airport property (Subchapters F and G).

17.2 Qualification and Application Procedures

Property owners must file the applicable application form (Comptroller Form 50-165 for agricultural-use (1-d) designation, 50-129 for open-space (1-d-1) designation, and 50-167 for timberland) before May 1 of the qualifying year, or within an extension of up to 60 days (15 days for restricted-use timberland) granted by the Chief Appraiser for good cause. Agricultural-use (1-d) designation requires annual reapplication; open-space (1-d-1), timber, and restricted-use timber designations require only a one-time application unless ownership changes or eligibility ends. The Chief Appraiser publicizes the guidelines, requirements, and availability of application forms annually in a manner reasonably designed to notify District residents, consistent with Tax Code §§ 23.43(f), 23.54(g), 23.75(g), and 23.9804(h).

17.3 Field Verification and Periodic Inspection

When an application is filed for the first time, or when reinspection is necessary to confirm continuing eligibility, the appraiser inspects the property to determine whether the land is currently devoted to agricultural use, meets the required history-of-use standard, and has been properly managed, noting the condition of fences, barns, and corrals and the type of crop, livestock, or timber production observed. Land for which a wildlife management or timber designation is claimed is inspected to confirm the property meets minimum use-percentage standards and that a proper management program has been implemented. The District periodically reinspects properties currently receiving special appraisal to confirm continuing eligibility. Inspections are conducted through on-site visits and/or review of aerial imagery.

17.4 Valuation Method

Qualified agricultural and timber land is valued based on its capacity to produce agricultural or timber products, using net-to-land income capitalization at the rate certified by the Comptroller. Price and net-to-land data for agricultural land is obtained from national, state and local agricultural sources such as the Agricultural Advisory Committee, the local County Agent, the local FSA office, the local USDA office, the USDA National Agricultural Statistics Service, area service contractors, and district Operator Surveys. Timber price and net-to-land data is obtained from published regional timber market reports, including Timber Mart-South, and from local timber buyers, landowners, and consulting foresters. Values are computed by land category (irrigated cropland, dryland cropland, orchard, improved pasture, native

pasture, minimal use land, and wasteland) using a five-year average, consistent with Tax Code §§ 23.51–23.59.

17.5 Wildlife Management Use

Wildlife management use requires that land previously qualified as open-space land be actively managed in at least three of seven statutory ways (habitat control, erosion control, predator control, providing supplemental water, providing supplemental food, providing shelter, and conducting census counts) to propagate a sustaining population of indigenous wild animals for human use, consistent with Tax Code Chapter 23, Subchapter D, and Comptroller Rule 9.4003. In addition to the application form, a Wildlife Management Plan must be submitted at the time of application, and an Annual Report each subsequent year the property remains qualified for Wildlife Management.

17.6 Recreational, Park, and Scenic Land; Public Access Airport Property

Land used for individual or group sporting, park, camping, historical/archaeological/scientific, or scenic conservation purposes, and privately owned public-access airport property, may qualify for special appraisal under Tax Code §§ 23.81 and 23.91, subject to a minimum five-acre tract, a recorded deed restriction of at least 10 years, and exclusive devotion to the qualifying use in the preceding year with intent to continue that use.

17.7 Rollback / Additional Tax and Penalty Provisions

The District monitors changes of use on qualified open-space, timber, and restricted-use timber land and, where a change of use occurs, calculates acres subject to the rollback. The additional tax due is generally based on the difference between taxes paid under special appraisal and taxes that would have been paid at market value for the preceding three years, plus statutory interest, consistent with Tax Code §§ 23.46, 23.55, 23.76, 23.86, and 23.96. Property owners are notified by certified mail of any change-of-use determination and of the right to protest the determination within 30 days.

17.8 Agricultural Advisory Board

The Chief Appraiser, with Board of Directors approval, appoints an Agricultural Advisory Board of at least three members under Texas Property Tax Code § 6.12. Board members serve staggered two-year terms without compensation and advise the Chief Appraiser on valuation and use issues (net-to-land, degree-of-intensity standards, and other agricultural appraisal issues) but have no decision-making authority over individual property applications. The Board meets at the call of the Chief Appraiser at least once per year or as deemed necessary.

Section 6.12 of the Texas Property Tax Code, 2025 Edition, is as follows:

(a) The chief appraiser of each appraisal district shall appoint, with the advice and consent of the board of directors, an agricultural advisory board composed of three or more members as determined by the board.

(b) The agricultural advisory board members must be landowners of the district whose land qualifies for appraisal under Subchapter C, D, E, or H, Chapter 23.

(c) Members of the board serve for staggered terms of two years. In making the initial appointments of members of the agricultural advisory board the chief appraiser shall appoint for a term of one year one-half of the members, or if the number of members is an odd number, one fewer than a majority of the membership.

(d) The board shall meet at the call of the chief appraiser at least once a year.

(e) An employee or officer of an appraisal district may not be appointed and may not serve as a member of the agricultural advisory board.

(f) A member of the agricultural advisory board is not entitled to compensation.

(g) The board shall advise the chief appraiser on the valuation and use of land that may be designated for agricultural use or that may be open space agricultural or timber land within the district.

18. MINERAL, UTILITY, AND INDUSTRIAL PROPERTY (CONTRACT APPRAISAL)

18.1 Scope and Contract Appraisal Responsibility

Category G (minerals-in-place), J (utility real and tangible personal property), and certain L2 (industrial personal property) accounts require specialized appraisal expertise that is not maintained in-house. Consistent with Texas Property Tax Code § 25.01(b), Denton CAD contracts with a qualified appraisal firm — currently Wardlaw Appraisal Group, L.C. (“Wardlaw”) — to discover, inspect, appraise, maintain, and provide ownership and valuation records for these properties. Wardlaw acts as an agent of the District to provide appraisal and support services required under the Texas Property Tax Code and USPAP, and its reappraisal procedures, provided in Appendix F, are incorporated into this Plan.

18.2 Value Review and Ratio Study Procedures

Because market sales of mineral and utility properties are rarely available with disclosed pricing for the tangible asset components, value review for these categories relies primarily on comparison to similar properties within the same production field, formation, or business type and size, and on the Comptroller’s Property Tax Assistance Division’s biennial or annual independent ratio studies of selected mineral and utility properties, which apply the same valuation methodology as the District’s contract appraiser to gauge appraisal level and uniformity.

18.3 Equalization, Protests, and Certification

Wardlaw directly handles formal and informal protests on contract-appraised properties within statutory timetables, providing taxpayers the opportunity to explain their protest, receive an explanation of the appraisal methodology applied, and receive settlement or withdrawal paperwork where appropriate, and represents the District before the ARB to support appraised values for protested accounts. Wardlaw’s calendar generally provides for field inspections from October through March, mailing of preliminary mineral appraisals around April 15, initial notices of appraised value around May 1, equalization and hearings through early July, and delivery of certified totals to the District by mid-July, with ongoing processing of supplements, additions, and deletions and new-property discovery through the remainder of the year, consistent with the calendars in Chapter 23.

19. EXEMPTION ADMINISTRATION — LEGISLATIVE IMPLEMENTATION

This section consolidates the District’s implementation procedures for key exemption-related legislation enacted by the 89th Legislature and approved by voters in November 2025, applicable throughout the 2027–2028 Plan period.

19.1 General Residence Homestead Exemption — \$140,000 (SB 4 / Proposition 13)

The District applies the \$140,000 school district general homestead exemption automatically to homesteads already on file, and continues to process new applications under Tax Code § 11.13, Comptroller Form 50-114, and related documentation requirements, including periodic re-verification of continued qualification as authorized by Tax Code § 11.43.

19.2 Age 65 or Older / Disabled Exemption — \$60,000 (SB 23)

The District applies the increased \$60,000 additional school district exemption to qualifying homeowners age 65 or older or disabled, resulting in a combined \$200,000 school district exemption for qualifying accounts, and continues to administer the associated school district tax ceiling (“freeze”) under Tax Code § 11.26.

19.3 Business Personal Property Exemption — \$125,000 (HB 9 / HJR 1)

As described in Section 16 of this Plan, the District applies the \$125,000 business personal property exemption per qualifying location, subject to related-party and lessor aggregation rules, for the 2026 tax year and continuing through the Plan period.

20. NONHOMESTEAD VALUE LIMITATION — TAX CODE § 23.231 ("CIRCUIT BREAKER")

20.1 Overview

Tax Code § 23.231, enacted by the 88th Legislature in 2023 as a temporary pilot program, limits the annual increase in the appraised value of qualifying non-homestead real property to 20 percent per year, provided the property's appraised value in the preceding tax year was not more than the Comptroller-adjusted threshold amount (\$5,160,000 for 2025; \$5,320,000 for 2026). The limitation does not apply to new improvements added during the year or to property qualifying for special-use appraisal.

20.2 Texas Property Tax Code § 23.231

Circuit Breaker Limitation on Appraised Value of Real Property Other Than Residence Homestead

(a) In this section:

(1) "Consumer price index" means the average over a state fiscal year of the Consumer Price Index for All Urban Consumers (CPI-U), U.S. City Average, published monthly by the United States Bureau of Labor Statistics, or its successor in function.

(2) "Disaster recovery program" means a disaster recovery program funded with community development block grant disaster recovery money authorized by federal law.

(3) "New improvement" means an improvement to real property made after the most recent appraisal of the property that increases the market value of the property and the value of which is not included in the appraised value of the property for the preceding tax year. The term does not include repairs to or ordinary maintenance of an existing structure or the grounds or another feature of the property.

(b) This section applies only to real property with an appraised value of not more than the amount determined under Subsection (j) for the tax year in which the property first qualifies for the circuit breaker limitation authorized by this section.

(c) This section does not apply to:

(1) a residence homestead that qualifies for an exemption under Section 11.13; or

(2) property appraised under Subchapter C, D, E, F, G, or H.

(d) Notwithstanding the requirements of Section 25.18 and regardless of whether the appraisal office has appraised the property and determined the market value of the property for the tax year, an appraisal office may increase the appraised value of real property to which this section applies for a tax year to an amount not to exceed the lesser of:

(1) the market value of the property for the most recent tax year that the market value was determined by the appraisal office; or

(2) the sum of:

(A) 20 percent of the appraised value of the property for the preceding tax year;

(B) the appraised value of the property for the preceding tax year; and

(C) the market value of all new improvements to the property.

(e) When appraising real property to which this section applies, the chief appraiser shall:

(1) appraise the property at its market value; and

(2) include in the appraisal records both the market value of the property and the amount computed under Sub-section (d)(2).

(f) The circuit breaker limitation provided by Subsection (d) takes effect as to a parcel of real property on January 1 of the tax year following the first tax year in which the owner owns the property on January 1. The circuit breaker limitation expires on January 1 of the tax year following the tax year in which the owner of the property ceases to own the property.

(g) For purposes of Subsection (f), a person who acquired real property to which this section applies before the 2023 tax year is considered to have acquired the property on January 1, 2023.

(h) Notwithstanding Subsections (a) and (d) and except as provided by Subdivision (2) of this subsection, an improvement to real property that would otherwise constitute a new improvement is not treated as a new improvement if the improvement is a replacement structure for a structure that was rendered uninhabitable or unusable by a casualty or by wind or water damage. For purposes of appraising the property under Subsection (d) in the tax year in which the structure would have constituted a new improvement:

(1) the appraised value the property would have had in the preceding tax year if the casualty or damage had not occurred is considered to be the appraised value of the property for that year, regardless of whether that appraised value exceeds the actual appraised value of the property for that year as limited by Subsection (d); and

(2) the replacement structure is considered to be a new improvement only if:

(A) the square footage of the replacement structure exceeds that of the replaced structure as that structure existed before the casualty or damage occurred; or

(B) the exterior of the replacement structure is of higher quality construction and composition than that of the replaced structure.

(i) Notwithstanding Subsection (h)(2), and only to the extent necessary to satisfy the requirements of a disaster recovery program, a replacement structure described by that subdivision is not considered to be a new improvement if to satisfy the requirements of the disaster recovery program it was necessary that:

(1) the square footage of the replacement structure exceed that of the replaced structure as that structure existed before the casualty or damage occurred; or

(2) the exterior of the replacement structure be of higher quality construction and composition than that of the replaced structure.

(j) For the purpose of Subsection (b), for the 2024 tax year, the amount is \$5 million. For the 2025 tax year, the comptroller shall determine the amount for purposes of Subsection (b) by increasing or decreasing, as applicable, the amount in effect for the 2024 tax year by an amount equal to \$5 million multiplied by the percentage increase or decrease during the preceding state fiscal year in the consumer price index. For each subsequent tax year, the comptroller shall determine the amount for purposes of Subsection (b) by increasing or decreasing, as applicable, the amount in effect for the preceding tax year by an amount equal to that amount multiplied by the percentage increase

or decrease during the preceding state fiscal year in the consumer price index, rounded to the nearest \$10,000. The comptroller shall publish the amount in effect for a tax year under this subsection as soon as practicable after January 1 of the tax year.

(k) This section expires December 31, 2026.

HISTORY: Enacted by Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), § 4.03, effective January 1, 2024.

20.3 District Implementation

The District identifies and flags qualifying accounts in its CAMA system, calculates the limitation in the same manner as the residence homestead cap under Tax Code § 23.23, and applies the lesser of market value or the capped value to the account's appraised value for tax purposes, while continuing to appraise and disclose the property's full market value on the appraisal roll and notice of appraised value as required by law.

20.4 Scheduled Expiration and Legislative Monitoring

Absent further legislative action, the § 23.231 limitation is scheduled to expire after the 2026 tax year, meaning qualifying non-homestead properties would return to uncapped appraised-value treatment beginning with the 2027 tax year as currently enacted. Because the Legislature convenes in regular session in 2027, and legislation to extend, modify, or make permanent the circuit breaker may be enacted before or during the 2027 tax year, the District will:

- Monitor legislative developments throughout the 2027 regular session and any special session addressing the circuit breaker's continuation;
- Maintain CAMA system capability to apply, suspend, or reinstate the § 23.231 limitation promptly upon any statutory change; and
- Coordinate with the Comptroller's Property Tax Assistance Division for guidance on transitional application of the limitation for the 2027 tax year.

District Note: This Plan describes the District's procedures based on law in effect as of the Plan's adoption date. If the Legislature extends, modifies, or allows Tax Code § 23.231 to expire, the Chief Appraiser will amend the District's administrative procedures accordingly and will amend this Plan if necessary.

21. MASS APPRAISAL REPORT AND FINAL PERFORMANCE ANALYSIS

21.1 Mass Appraisal Report

Each tax year, the mass appraisal report required by the Texas Property Tax Code is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar. The mass appraisal report is completed in compliance with USPAP Standard 6, and the Chief Appraiser's signed certification is compliant with USPAP Standards Rule 6-3.

21.2 Value Defense

Evidence used by the District to meet its burden of proof for market value and equity in both informal conferences and formal ARB hearings is specified and tested annually. The specific evidence used depends on the property type and the protest reason. The District updates the evidence supplied to an owner, agent, or the ARB to remain contemporaneous with current valuation procedures. Categories of evidence the District may use include, but are not limited to:

- Property sales information
- Property sales adjustment grids
- Property equity adjustment grids
- Gross rent / income multiplier data
- Pro forma and actual income data
- Property characteristics data, including photographs, as applicable
- Aerial photography
- Cost approach reports, as applicable
- Property renditions, as applicable
- Published reports regarding cost, market, or income data
- Schedules and/or models utilized
- Any other information collected by the District

21.3 Independent Performance Test — Property Value Study

Under Texas Property Tax Code Chapter 5 and Texas Government Code § 403.302, the Comptroller's Property Tax Assistance Division (PTAD) conducts a Property Value Study (PVS) of each Texas school district within each appraisal district at least once every two years. As part of this study, the Comptroller uses sales and recognized auditing and sampling techniques; tests the validity of school district taxable values, presuming appraisal roll values are correct when valid; and determines the level and uniformity of property tax appraisal in each district. The methodology uses stratified samples and statistical analysis of

sold properties (sales ratio studies) and appraisals of unsold properties (appraisal ratio studies). The reporting measures are by state category.

Preliminary PVS results are released in January of the year following the year of appraisal, with final results certified to the Texas Education Agency Commissioner. This independent, third-party ratio study assists the District in identifying areas of market activity or changing market conditions; results are reviewed and analyzed by appraisal staff, and areas or property categories with unsatisfactory ratio results are added to the next reappraisal cycle.

22. TECHNOLOGY GOVERNANCE AND COMMUNICATIONS

This section addresses governance topics and is intended to complement, not replace, the mass appraisal system and data collection procedures described in Sections 7 and 9 of this Plan.

22.1 Artificial Intelligence and Automated Valuation Model (AVM) Governance

The District's mass appraisal models — cost, income, and market/sales comparison models applied through the CAMA system — are themselves a form of automated valuation model and are governed by the IAAO Standard on Automated Valuation Models and the model specification, calibration, and pilot study procedures in Sections 10 and 11 of this Plan. As the District evaluates the use of artificial intelligence or machine-learning-assisted tools for tasks such as data analysis, anomaly detection, quality-control flagging, sketch or imagery review, or document processing, it will apply the following governance principles:

- Any AI-assisted tool used to influence an appraised value remains subject to review, testing, and calibration under the same ratio-study and performance-standard procedures described in Section 5 of this Plan before and after deployment.
- Final valuation decisions remain under the supervision and professional judgment of TDLR-registered appraisal staff; no AI or automated tool independently issues or certifies an appraised value without appraiser review.
- Property owners are not deprived of an individualized explanation of their value or of the evidentiary support solely because an automated tool contributed to data collection or analysis.

22.2 Taxpayer Communications

The District's taxpayer communications include: maintaining the District's website (www.dentoncad.com) as the primary source of current property characteristics, preliminary and certified values, protest and appeal procedures, exemption information, and property maps; providing the Comptroller's Taxpayer Assistance Pamphlet with each notice of appraised value; supporting informal review conferences as an alternative to formal ARB hearings; and coordinating with the Denton County Tax Assessor-Collector and participating taxing units to provide accurate information regarding the relationship between appraised value, exemptions, tax rate compression, and tax bills.

23. CALENDAR OF KEY EVENTS

The calendars below summarize the principal statutory and operational milestones for the 2027 and 2028 tax years, and identify key events for developing the appraisal roll. Actual dates are tentative and may be adjusted administratively by the Chief Appraiser.

23.1 2027 Tax Year Calendar

Month	Key Activities
January 2027	Appraisal date (except § 23.12(f) properties); BPP renditions and exempt property applications mailed.
March 2027	Field work for real property completed; PTAD ARB training for new and existing members; oil & gas orientation.
April 2027	Meetings with city managers, superintendents, and County Judge; weekly taxable value estimates available to entities; BPP rendition deadline (without extension request); deadline for exemption applications (Ag, Freeport, Pollution Control); real property appraisal notices processed and mailed.
May 2027	Records turned over to ARB; ARB hearings begin; mineral notices mailed; BPP rendition deadline (with extension); BPP appraisal notices mailed; real property protest deadline.
June 2027	BPP protest deadline; mineral hearings; Board of Directors adopts the District budget (statutory deadline September 15).
July 2027	ARB approves records; Chief Appraiser certifies appraisal roll under Tax Code § 26.01.
August 2027	Electronic Property Transaction Submission (EPTS) & Electronic Appraisal Roll Submission (EARS) reports submitted to PTAD; field work begins for the 2028 appraisal year.
September 2027	Appraisal date for § 23.12(f) properties.

23.2 2028 Tax Year Calendar

Month	Key Activities
January 2028	Appraisal date (except § 23.12(f) properties); BPP renditions and exempt property applications mailed.
March 2028	Field work for real property completed; PTAD ARB training for new and existing members; oil & gas orientation.
April 2028	Meetings with city managers, superintendents, and County Judge; weekly taxable value estimates available to entities; BPP rendition deadline (without extension request); deadline for exemption applications (Ag, Freeport, Pollution Control); real property appraisal notices processed and mailed.
May 2028	Records turned over to ARB; ARB hearings begin; mineral notices mailed; BPP rendition deadline (with extension); BPP appraisal notices mailed; real property protest deadline.
June 2028	BPP protest deadline; mineral hearings; Board of Directors adopts the District budget (statutory deadline September 15).
July 2028	ARB approves records; Chief Appraiser certifies appraisal roll under Tax Code § 26.01.

Month	Key Activities
August 2028	Electronic Property Transaction Submission (EPTS) & Electronic Appraisal Roll Submission (EARS) reports submitted to PTAD; field work begins for the 2029 appraisal year.
September 2028	Appraisal date for § 23.12(f) properties; Chief Appraiser and staff prepare and finalize the 2029–2030 Reappraisal Plan; Board holds public hearing and adopts the 2029–2030 Plan by September 15, 2028.

24. PLAN ADOPTION, HEARING, AND DISTRIBUTION

24.1 Preparation

The Chief Appraiser and District staff prepared this Plan for the Board of Directors' consideration in advance of the statutory September 15, 2026 adoption deadline for the 2027–2028 biennium, consistent with Texas Property Tax Code §§ 6.05(i) and 25.18.

24.2 Public Hearing

Not later than the 10th day before the date of the hearing on this Plan, the Secretary of the Board will deliver written notice of the date, time, and place of the hearing to the presiding officer of the governing body of each taxing unit participating in the District. The Board of Directors will hold a public hearing to consider the proposed Plan, receive public comment, and consider any recommended amendments before final adoption.

24.3 Adoption

By resolution, the Board of Directors will approve this Plan not later than September 15, 2026, as required by Tax Code § 6.05(i). The Board's resolution of adoption is provided in Appendix I.

24.4 Distribution

Within 60 days of adoption, copies of the approved Plan will be distributed to the presiding officer of the governing body of each taxing unit participating in the District and to the Comptroller of Public Accounts, Property Tax Assistance Division. The Plan will be posted on the District's website, www.dentoncad.com, consistent with Comptroller transparency guidance.

24.5 Review, Amendments, and Alterations

The Board of Directors, acting on a request from the Chief Appraiser, may review, amend, or alter this Plan if the Chief Appraiser's request is made during a public Board of Directors meeting, is properly listed on the meeting agenda, and identifies the portion of the Plan to be altered or amended with substantiation of the need for the change. The Chief Appraiser is separately authorized to administratively amend or alter the calendar of key events in Section 23 of this Plan as deemed necessary; such calendar changes are not considered amendments to the Plan and do not require Board of Directors action. As the District progresses through the actual reappraisal process for 2027 and 2028, it reserves the right to modify this Plan as required to meet the requirements set forth in the Texas Property Tax Code.

25. LIMITING CONDITIONS

The appraised value estimates provided by Denton Central Appraisal District are subject to the following conditions:

- The appraisals were prepared exclusively for ad valorem tax purposes.
- The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of property are performed as staff resources and time allow. Some interior inspections are performed at the request of the property owner and as required by the District for clarification purposes and to correct property descriptions.
- Validation of sales transactions was made using sales letters, telephone calls to buyer, seller, or realtor, and field review. Sales data obtained from vendors is also considered a reliable source.
- The District's analyses, opinions, and conclusions were developed in conformity with the Uniform Standards of Professional Appraisal Practice (USPAP) of the Appraisal Foundation, Code of Professional Ethics, and the requirements of the State of Texas.
- Appendix C lists staff providing significant appraisal assistance to the Chief Appraiser in connection with this Plan and the District's mass appraisal program.
- The goal of the District is to analyze and estimate the market value of each property located in Denton County, and in no way were the results or conclusions of this Plan or the District's appraisals predetermined or biased.

Certification Statement

"I, Don Spencer, Chief Appraiser for the Denton Central Appraisal District, solemnly swear that I have made or caused to be made a reappraisal plan for Denton Central Appraisal District as required by law."

Don Spencer, RPA, RTA

Chief Appraiser, Denton Central Appraisal District

Date: _____

A. APPENDIX A — BOARD OF DIRECTORS

The Denton Central Appraisal District Board of Directors as of the adoption date of this Plan:

Position	Name
Chairman	Alex Buck
Vice Chairman	Angie Cox
Secretary	Rick Guzman
Member	Buddy Bonner
Member	Mike Hennefer
Member	James Lawrence
Member	Rich Olson
Member	Charles Stafford
Member	Dawn Waye

B. APPENDIX B — TAXING UNITS (ENTITIES)

Denton CAD appraises property on behalf of the following participating taxing units, current as of the adoption date of this Plan. This roster is maintained and updated by the District's Mapping/GIS and IT departments.

B.1 School Districts

Code	School District
S01	Argyle ISD
S02	Aubrey ISD
S03	Carrollton-Farmers Branch ISD
S04	Celina ISD
S05	Denton ISD
S06	Frisco ISD
S07	Krum ISD
S08	Lake Dallas ISD
S09	Lewisville ISD
S10	Little Elm ISD
S11	Northwest ISD
S12	Pilot Point ISD
S13	Ponder ISD
S14	Sanger ISD
S15	Era ISD
S16	Slidell ISD
S17	Prosper ISD

B.2 Cities and Towns

Code	City / Town
C01	Aubrey
C02	Carrollton
C03	The Colony
C04	Corinth
C05	Denton

Code	City / Town
C07	Flower Mound
C08	Highland Village
C09	Justin
C10	Krum
C11	Lake Dallas
C12	Lewisville
C13	Little Elm
C14	Pilot Point
C15	Ponder
C16	Sanger
C17	Roanoke
C18	Krugerville
C19	Hickory Creek
C20	Dallas
C21	Coppell
C22	Hackberry
C24	Oak Point
C25	Lakewood Village
C26	Argyle
C27	Copper Canyon
C28	Trophy Club
C29	Plano
C30	Double Oak
C31	Bartonville
C32	Frisco
C33	Northlake
C34	Shady Shores
C35	Cross Roads
C36	Fort Worth
C37	Southlake
C38	Haslet
C39	Grapevine

Code	City / Town
C42	DISH
C44	Westlake
C45	New Fairview
C47	Corral City
C48	Prosper
C49	Celina
C50	Hebron
C51	Providence Village

B.3 Special-Purpose Districts

In addition to Denton County and the school districts and municipalities listed above, the District appraises property for a substantial and growing number of special-purpose districts, including public improvement districts (PIDs), municipal utility districts (MUDs), fresh water supply districts and water control and improvement districts, tax increment reinvestment zones (TIRZs/TIFs), municipal management districts (MMDs), and emergency services districts. Because these entities are created and dissolved as new development occurs, the roster below reflects the special-purpose districts served by the District as of the adoption of this Plan and is maintained on a current basis through the District's annual entity list.

Code	Special-Purpose District
DESD1	DENTON CO EMERGENCY SERVICE DIST 1
DESD2	DENTON CO EMERGENCY SERVICE DIST 2
L01	DENTON CO LEVY IMP DIST
MMD1	HIGHWAY 380 MMD 1
MMD10	MADERA MMD 1
MMD3	NORTHLAKE MMD 1
MMD4	NORTHLAKE MMD 2
MMD5	HUNTER RANCH IMPROVEMENT DISTRICT 1
MMD6	HUNTER RANCH IMPROVEMENT DISTRICT 2
MMD7	HUNTER RANCH IMPROVEMENT DISTRICT 3
MMD8	HUNTER RANCH IMPROVEMENT DISTRICT 4
MMD9	COLE RANCH IMPROVEMENT DISTRICT
PID1	LEWISVILLE PID 1
PID10	VALENCIA ON THE LAKE PID

Code	Special-Purpose District
PID100	TIMBERBROOK PID IA 3
PID101	MAVERICK FARMS PID
PID102	FORT WORTH PID 18 (TOURISM PID)
PID11	RAYZOR RANCH PID 1
PID13	THE HIGHLANDS PID
PID14	RIVENDALE BY THE LAKE PID 1
PID15	THE CREEKS OF LEGACY PID
PID16	RIVERWALK PID 1
PID19	HACKBERRY PID 3
PID2	CROSS ROADS PID 1
PID20	JOSEY LANE PID
PID22	THE COLONY PID 1
PID23	RIVENDALE BY THE LAKE PID 2
PID24	JACKSON RIDGE PID
PID26	PONDER PID 1
PID27	CARROLLTON CASTLE HILLS PID 1
PID28	SHAHAN PRAIRIE ROAD PID 1
PID29	LAKESIDE ESTATES PID 2 (FKA LAKESIDE ESTATES PID)
PID30	RUDMAN TRACT PID
PID31	HILLSTONE POINTE PID 2
PID32	WATERBROOK OF ARGYLE PID
PID33	WINN RIDGE SOUTH PID
PID35	CARROLLTON CASTLE HILLS PID 2
PID36	THE HIGHLANDS OF ARGYLE PID 1
PID37	SUTTON FIELDS II PID
PID38	RIVENDALE BY THE LAKE PID 3
PID4	TROPHY CLUB PID 1
PID40	OAK POINT PID 2
PID41	WILDRIDGE PID IA 2
PID42	WILDRIDGE PID 1 O&M
PID43	SHAHAN PRAIRIE RD PID 1 O&M
PID44	TIMBERBROOK PID IA 1

Code	Special-Purpose District
PID45	TIMBERBROOK PID 1 MIA
PID46	PRAIRIE OAKS PID 1 - O&M
PID48	PRAIRIE OAKS PID 1 - PHASE 1
PID49	PRAIRIE OAKS PID 1 - MIA
PID5	BRIARWYCK PID
PID50	RIVENDALE POINTE PID
PID51	WILDRIDGE IA #5
PID52	WILDRIDGE PID IA 1
PID53	PRAIRIE OAKS PID 1 - PHASE 1C & PHASE 2
PID54	HICKORY FARMS PID
PID55	WILDRIDGE PID IA 3
PID56	CONSTELLATION LAKE PID
PID57	CONSTELLATION LAKE IMP AREA 1
PID58	CONSTELLATION LAKE FTR IMP
PID6	HACKBERRY HIDDEN COVE PID 2
PID61	EDGEWOOD CREEK PID
PID62	SPIRITAS RANCH PID
PID63	WILDRIDGE PID IA 4
PID64	TIMBERBROOK PID IA 2A
PID65	TIMBERBROOK PID IA 2B
PID66	SUTTON FIELDS EAST PID
PID67	SPIRITAS EAST PID
PID68	MOSAIC PID
PID69	RESERVE AT HICKORY CREEK PID
PID70	MOBBERLY PID
PID71	CREEKVIEW PID
PID72	AUBREY PID 1
PID73	VALENCIA PID 2
PID74	LAKEWOOD VILLAGE O&M PID 1
PID75	LAKEWOOD VILLAGE PID 1
PID76	FOREE RANCH PID
PID77	MOBBERLY PID MIA

Code	Special-Purpose District
PID78	MOBBERLY PID IA1
PID79	MOBBERLY PID IA2
PID8	HICKORY CREEK PID 1
PID80	CREEKVIEW PID ZONE A IA 1
PID81	CREEKVIEW PID ZONE B IA 1
PID82	CREEKVIEW PID ZONE A REMAINDER AREA
PID83	OAK POINT 720 PID
PID84	LAKESIDE CROSSING PID
PID85	PARVIN PID
PID86	TIMBERBROOK PID NO 2
PID87	DUCK POINT PID
PID88	GREEN MEADOWS PID
PID89	TABOR RANCH PID
PID9	HICKORY CREEK PID 2
PID90	CHAPARRAL PARK PID
PID91	BRYSON RANCH PID
PID92	PALOMINO PID
PID93	CREEKVIEW PID ZONE A IA 2
PID94	THE VILLAGE ESTATES PID
PID95	THE ENCLAVE OF TABOR RANCH PID
PID96	ELADA PID
R01	DENTON COUNTY RECLAMATION & ROAD DISTRICT
T01	SPEEDWAY TIF 1
T02	SPEEDWAY TIF NUMBER 2
T03	FLOWER MOUND TIRZ 1
TIF1	LEWISVILLE CITY TIRZ 1
TIF10	VALENCIA ON THE LAKE TIRZ 4
TIF11	CORINTH TIRZ 14-1
TIF12	LITTLE ELM TIRZ 5
TIF13	NORTHLAKE TIRZ 1
TIF15	NORTHLAKE RZ 2
TIF16	NORTHLAKE RZ 3

Code	Special-Purpose District
TIF17	LITTLE ELM TIRZ 6
TIF18	WATERBROOK OF ARGYLE TIRZ 1
TIF19	JACKSON RIDGE TIRZ 1 - CITY OF AUBREY
TIF2	LEWISVILLE CITY TIRZ 2
TIF20	LEWISVILLE CITY TIRZ 3
TIF21	PILOT POINT TIRZ 1
TIF22	CORINTH TIRZ 1
TIF23	LEWISVILLE CITY TIRZ 4
TIF24	CORINTH TIRZ 2
TIF25	CORINTH TIRZ 3
TIF26	FRISCO TIRZ 1
TIF27	FRISCO TIRZ 7
TIF28	AUBREY TIRZ 2
TIF29	AUBREY TIRZ 3
TIF3	LITTLE ELM TIRZ 3
TIF30	PILOT POINT TIRZ 2
TIF31	CELINA TIRZ 4
TIF32	CELINA TIRZ 14
TIF33	CELINA TIRZ 12
TIF34	CELINA TIRZ 8
TIF35	THE COLONY TIRZ 2
TIF36	FLOWER MOUND TIRZ 2
TIF37	OAK POINT TIRZ 1
TIF38	PILOT POINT TIRZ 3
TIF39	PILOT POINT TIRZ 4
TIF40	PILOT POINT TIRZ 5
TIF41	PILOT POINT TIRZ 6
TIF42	PILOT POINT TIRZ 7
TIF43	PILOT POINT TIRZ 8
TIF44	NORTHLAKE TIRZ 2
TIF45	NORTHLAKE TIRZ 3
TIF46	JUSTIN TIRZ 1

Code	Special-Purpose District
TIF47	AUBREY TIRZ 4
TIF48	PILOT POINT TIRZ 9
TIF50	PILOT POINT TIRZ 11
TIF51	PILOT POINT TIRZ 12
TIF52	PILOT POINT TIRZ 13
TIF53	PILOT POINT TIRZ 14
TIF54	PILOT POINT TIRZ 15
TIF55	PILOT POINT TIRZ 16
TIF56	DENTON CITY DOWNTOWN TIRZ 1A
TIF57	KRUM TIRZ 1
TIF6	DENTON CITY DOWNTOWN TIRZ 1
TIF8	THE COLONY TIRZ 1
TIF9	DENTON CITY TIRZ 2 (Westpark)
W02	LAKE CITIES MUA
W03	TROPHY CLUB MUD 1
W04	CLEARCREEK WATERSHED AUTHORITY
W13	DENTON CO FWSD 6
W17	ELM RIDGE WCID
W18	DENTON CO FWSD 8-A
W19	DENTON CO FWSD 8-B
W20	DENTON CO FWSD 11-A
W21	DENTON CO FWSD 7
W22	DENTON CO MUD 4
W23	DENTON CO MUD 5
W24	FRISCO WEST WCID
W25	DENTON CO FWSD 11-B
W26	DENTON CO FWSD 4-A
W27	OAK POINT WCID 1
W28	OAK POINT WCID 2
W29	OAK POINT WCID 3
W30	SMILEY ROAD WCID 1
W32	DENTON CO FWSD 11-C

Code	Special-Purpose District
W33	NORTH FORT WORTH WCID 1
W37	BROOKFIELD WCID 1
W38	ALPHA RANCH WCID
W39	BELMONT FWSD 1
W41	THE LAKES FWSD
W42	CANYON FALLS WCID 2
W43	OAK POINT WCID 4
W44	CANYON FALLS MUD 1
W45	BELMONT FWSD 2
W47	DENTON CO MUD 6
W49	DENTON CO MUD 9
W50	DENTON CO MUD 7
W51	SMILEY ROAD WCID 2
W54	DENTON CO MUD 10
W55	BIG SKY MUD
W56	RANCH AT FM 1385 MUD
W57	DENTON CO MUD 8
W59	TRADITION MUD 2B
W60	LA LA RANCH MUD
W61	DECHERD RANCH MUD 1
W62	CIRCLE T MUD 3
W63	CLEAR SKY MUD
W64	STONEHILL RANCH MUD 1
W65	NORTHWEST DENTON COUNTY MUD 1
W66	TALLEY RANCH WCID 1
W67	PRAIRIE OAKS MUD
W68	DENTON CO MUD 16
W69	LEGENDS RANCH MUD
W70	ROCKY TOP RANCH MUD
W71	PONDER FARMS MUD
W72	RIBBONWOOD MUD 1
W73	TRADITION MUD 1

Code	Special-Purpose District
W74	HIGH POINTE RANCH MUD 1
W75	SANCTUARY MUD 1
W76	SANCTUARY MUD 2
W77	TRADITION MUD 2C
W78	TRADITION MUD 2D
W79	ROCKWOOD MUD 1
W80	DENTON CO MUD 11
W81	OLIVER CREEK RANCH MUD
W82	TABOR RANCH MUD
W83	FURST RANCH MUD 1
W84	MERIDIAN MUD

C. APPENDIX C — KEY PERSONNEL

The following individuals hold key appraisal leadership positions at Denton Central Appraisal District as of the adoption date of this Plan and provide significant mass appraisal assistance to the Chief Appraiser in connection with this Plan, consistent with the Limiting Conditions in Section 25 of this Plan.

Name	Title
Don Spencer	Chief Appraiser
Chris Littrell	Deputy Chief of Appraisal
Jeanne Ashlock	Deputy Chief of Administration
Kim Collins	Director of Business Operations
Matt Fitch	Director of Residential Appraisal
Mike Jones	Director of Training and Development
Michelle Landberg	Director of Business Personal Property
Bea Lorne	Director of Appeals
Jon Martin	Director of Mapping
Chuck Saling	Director of Commercial Appraisal
David Steele	Director of Information Technology
Rebecca Townsend	Director of Exemptions and Assistance

D. APPENDIX D — MARKET AREA CODES

Market areas are delineated by the physical, economic, governmental, and social forces that influence property values, as described in Sections 4.4.3, 9.3, and 11.1 of this Plan. The following table lists the market area codes used in the District’s appraisal records as of the adoption of this Plan.

Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code
0	23.18HOA	AA001HS	AA01%	AA01G01	AA01G01BB
AA01LAND	AA01PAVING	AA03G01	COMN-AREAS	DC01001	DC01002
DC01002K	DC01005	DC01006	DC01012	DC01012L	DC01012MH
DC01018	DC01020B	DC01020B2	DC01022	DC01022B2	DC01023
DC02003	DC02004	DC02005	DC02005TH	DC02006	DC02007
DC02010	DC02011	DC02012	DC02014	DC02015	DC02017
DC02019	DC02020	DC02021	DC02022	DC02024	DC02027
DC02028	DC02029	DC02031	DC02033	DC02040	DC02044
DC02045	DC02046	DC02046G	DC02049	DC02050	DC02054
DC02059HB2	DC02060	DC02061	DC02062	DC02063	DC02063TH
DC02064	DC02065	DC02067	DC02069	DC02070	DC02071
DC02074	DC02075	DC02077	DC02079A	DC02080	DC02080A
DC02081	DC02082	DC02083	DC02084	DC02085	DC02088
DC02090	DC02092	DC02093	DC02094	DC02098	DC02098TH
DC02104	DC02105	DC021088	DC02110	DC02111	DC02112
DC02113	DC02114	DC02115	DC02116	DC02117	DC02119
DC02121	DC02122	DC02123	DC02124	DC02125	DC02139
DC02141	DC02145	DC02148	DC0214TH	DC02150	DC02150L
DC02153	DC02154	DC02155	DC02155A	DC02156	DC02157
DC02158	DC02160	DC02160A	DC02160PH	DC02160T	DC02161A
DC02166	DC02167	DC02170	DC02316	DC02320	DC02801
DC02802	DC02802TH	DC02803	DC02804	DC02804TH	DC03001
DC03002	DC03003	DC03004	DC03005	DC03007	DC03010
DC03014	DC03017	DC03018	DC03019	DC03020	DC03021
DC03022	DC03022B	DC03023	DC03024	DC03024B	DC03025
DC03027	DC03030	DC03034	DC03034MH	DC03036	DC03037
DC03038	DC03043	DC03044	DC03046	DC03055	DC03056
DC03060	DC03065	DC03067	DC03068GH	DC03068TH	DC03070
DC03071T	DC03073	DC03076	DC03080	DC03083	DC032285
DC04001	DC04002	DC04003	DC04004	DC04005	DC04008
DC04009	DC04010	DC04011	DC04012	DC04013	DC04014
DC04015	DC04017	DC04018	DC04019	DC04020	DC04021
DC04023	DC04025	DC04027	DC04029	DC04035	DC04036
DC04037	DC04040	DC04041	DC04042	DC04045	DC04051
DC04052	DC04053	DC04056	DC04062	DC04063	DC04064
DC04065	DC04066	DC04066C	DC04067	DC04068	DC04069

Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code
DC04070	DC04072	DC04073	DC04074	DC04077	DC04079
DC04082	DC04084	DC04085	DC04086	DC04087	DC04088
DC04911	DC05001	DC05001A	DC05002	DC05005	DC05005TH
DC05008	DC05011	DC05012	DC05013	DC05014	DC05015
DC05019	DC05023	DC05024	DC05025	DC05026	DC05027
DC05029	DC05030	DC05031	DC05033	DC05035	DC05039
DC05044	DC05045	DC05046	DC05047	DC05048	DC05050
DC05052	DC05054	DC05055	DC05057	DC05058	DC05058TH
DC05059CO	DC05064	DC05065	DC05066	DC05074	DC05075B
DC05078	DC05084	DC05085	DC05087	DC05089	DC05090
DC05091	DC05093	DC05095	DC05096	DC05099	DC05100
DC05102	DC05105B2	DC05106	DC05108	DC05112	DC05113
DC05114	DC05116	DC05119	DC05120	DC05122	DC05127
DC05130	DC05131	DC05133	DC05133DP	DC05136	DC05139
DC05140	DC05141	DC05142	DC05143	DC05144	DC05145
DC05146	DC05147	DC05151	DC05156	DC05157	DC05158
DC05163	DC05164	DC05166	DC05170	DC05172	DC05173
DC05175	DC05176	DC05177	DC05179	DC05180	DC05181
DC05184	DC05188	DC05190	DC05191	DC05192	DC05198
DC05204	DC05204B2	DC05206	DC05208	DC05213	DC05214
DC05222	DC05228	DC05228B2	DC05230	DC05233	DC05237
DC05240	DC05243	DC05245	DC05246	DC05249	DC05249DP
DC05250	DC05251	DC05264	DC05277	DC05278B2	DC05278TH
DC05280B2	DC05283	DC05288	DC05292	DC05295	DC05296
DC05300	DC05305	DC05306	DC05307	DC05308F	DC05311
DC05317	DC05317DP	DC05317PN	DC05318	DC05320	DC05329
DC05331	DC05332TH	DC05334CO	DC05335	DC05336	DC05342
DC05344	DC05345MH	DC05355	DC05357	DC05358	DC0535NBL
DC0535NF	DC0535NMH	DC0535SBL	DC0535SF	DC0535WBH	DC0535WBL
DC0535WF	DC05360	DC05365	DC05367	DC05377	DC05380
DC05382	DC05386	DC05388	DC05390	DC05392	DC05394
DC05450	DC05452	DC05456	DC05534	DC05535	DC05537
DC05540	DC05541	DC05544A	DC055451	DC055453	DC05545DP
DC05546	DC05548	DC05549CO	DC05551	DC05600	DC05601
DC05603	DC05604	DC05606	DC05607	DC05922	DC05923
DC05928	DC05929	DC05929N	DC05931	DC05931B2	DC05931DP
DC05932	DC05933	DC05934	DC05934N	DC05934TH	DC05936CO
DC05938	DC05939	DC05940	DC05942	DC05943TH	DC05944
DC05945	DC05946	DC05948	DC05949	DC05955	DC07003
DC07004	DC07006	DC07007	DC07011	DC07012	DC07013
DC07014	DC07015	DC07016	DC07017	DC07018	DC07021
DC07026	DC07027	DC07028	DC07029	DC07030	DC07031

Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code
DC07032	DC07033	DC07034	DC07035	DC07036	DC07037
DC07038	DC07041	DC07042	DC07043	DC07044	DC07045
DC07047	DC07048	DC07049	DC07050	DC07051	DC07052
DC07053	DC07056	DC07057	DC07058	DC07059	DC07060
DC07063	DC07064	DC07065	DC07066	DC07067	DC07070
DC07071	DC07073	DC07077	DC07084	DC07086	DC07087
DC07089	DC07091	DC07095	DC07096	DC07100	DC07102
DC07103	DC07104	DC07105	DC07106	DC07109	DC07110
DC07111	DC07115	DC07117	DC07118	DC07119	DC07123
DC07125	DC07128	DC07129	DC07130	DC07131	DC07134
DC07137	DC07138	DC07139	DC07140	DC07143	DC07145
DC07151	DC07152	DC07153	DC07156	DC07157	DC07158
DC07160	DC07161	DC07164	DC07166	DC07168	DC07169
DC07174	DC07175	DC07183	DC07183B2	DC07194	DC07195
DC07196	DC07196B	DC07198	DC07205	DC07206	DC07207
DC07208	DC07209	DC07212	DC07217	DC07218	DC07220
DC07222	DC07224	DC07225	DC07227	DC07233	DC07234
DC07235	DC07237	DC07240	DC07241	DC07242	DC07243
DC07244	DC07245	DC07246	DC07247	DC07248	DC07255
DC07263	DC07264	DC07266	DC07271	DC07272	DC07273
DC07274	DC07278	DC07279	DC07280	DC07282	DC07285
DC07290	DC07292	DC07297	DC07298	DC07302	DC07303
DC07305	DC07306	DC07311	DC07402	DC07403	DC07404
DC07405	DC07406	DC07838	DC07843	DC07844	DC07845
DC07846	DC07847	DC07929	DC07930	DC07933	DC07934
DC07934D	DC07934L	DC07934TH	DC07935	DC07936	DC07937
DC07938	DC07940	DC07941	DC07942	DC07943	DC07944
DC07945	DC07PASTUR	DC08001	DC08002	DC08007	DC08008
DC08009L	DC08010	DC08015	DC08016	DC08018	DC08024
DC08026L	DC08029	DC08030	DC08032	DC08033	DC08034
DC08035	DC08039	DC08042	DC08042L	DC08045	DC08046
DC08047	DC08047LF	DC08048	DC08051	DC08051L	DC08052
DC08056	DC08060	DC08064	DC08066	DC08071	DC08074
DC08078	DC08080	DC08081	DC08082	DC08084	DC08085
DC08086	DC08099	DC08101	DC08103	DC08105	DC08203
DC08206	DC08207	DC08287	DC08288	DC08289	DC09001
DC09005	DC09006B	DC09006F	DC09008	DC09012	DC09017
DC09019	DC09019N	DC09021	DC09022	DC09022C	DC09023
DC09024	DC10001	DC10002	DC10002B	DC10002F	DC10002MH
DC10004	DC10005	DC10009	DC10010	DC10012	DC10013
DC10018	DC10025	DC10026	DC10028	DC10029	DC10031
DC10032	DC10034	DC10035	DC11001	DC11003	DC11004

Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code
DC11005	DC11006	DC11007	DC11008	DC11009	DC11010
DC11011	DC11015B	DC11015F	DC11016	DC11020	DC11022
DC11024	DC11026	DC11031	DC11033	DC11041B	DC11043
DC11044	DC11046	DC11047	DC11049	DC12001	DC12001B
DC12001F	DC12002	DC12003	DC12004	DC12005	DC12006
DC12008	DC12009	DC12010	DC12012	DC12013	DC12014
DC12016	DC12017	DC12018	DC12021	DC12025	DC12027
DC12031	DC12032	DC12033	DC12038	DC12041	DC12042
DC12044	DC12046	DC12050	DC12051	DC12052	DC12053
DC12057	DC12058	DC12059	DC12060	DC12061	DC12063
DC12065	DC12068	DC12070	DC12070B2	DC12074	DC12075
DC12079	DC12085	DC12087	DC12088	DC12090	DC12092
DC12095	DC12097	DC12099	DC12100	DC12103	DC12109
DC12111	DC12112	DC12113	DC12114	DC12116	DC12117
DC12118	DC12124	DC12129	DC12131	DC12136	DC12137
DC12138	DC12140	DC12143	DC12144	DC12146	DC12148
DC12149	DC12150	DC12151	DC12156	DC12160	DC12166
DC121701	DC12173	DC12174	DC12178	DC12179	DC12180
DC12183	DC12188	DC12194	DC12195	DC12196	DC12197
DC12199	DC12200	DC12201	DC12203	DC12207	DC12210
DC12213	DC12214	DC12216	DC12226	DC12229	DC12230
DC12231	DC12259	DC12261	DC12262	DC12264	DC12265
DC12267	DC12268	DC12271	DC12273	DC12274	DC12275
DC12276	DC12279	DC12281	DC12283	DC12284	DC12285
DC12300	DC12300A	DC12301	DC12305	DC12307	DC12308
DC12309	DC12312	DC12315	DC12318	DC12320	DC12538C
DC12538LC	DC12541	DC12542	DC12543	DC12575	DC12577
DC12578	DC12579	DC12581	DC127074	DC13001	DC13003
DC13003MH	DC13004	DC13006	DC13007	DC13008	DC13010
DC13010N	DC13011	DC13012	DC13012L	DC13014	DC13015
DC13016	DC13017L	DC13019	DC13021	DC13022	DC13022B2
DC13024	DC13025	DC13026	DC13027	DC13030	DC13031
DC13033	DC13040	DC13045	DC13053	DC130555	DC13060
DC130601	DC13061	DC13884	DC13885	DC13886	DC13899
DC13900	DC13901	DC13904	DC13907	DC13908	DC13910
DC14003	DC14008	DC14009	DC14012	DC14012B2	DC14012MH
DC14033	DC14034	DC14035	DC14040	DC14040TH	DC14042
DC14099	DC15002	DC15002B	DC15002MH	DC15003	DC15004
DC15007	DC15009	DC15010	DC15011	DC15012	DC15013
DC16001	DC16005	DC16005B	DC16005F	DC16006	DC16007
DC16008	DC16011	DC16019	DC16020	DC16025	DC16026
DC16069	DC16071	DC16072	DC16072N	DC16073	DC16073DUP

Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code
DC16073N	DC17004	DC17004A2	DC17006	DC17007	DC17008
DC17011A2	DC17012	DC17012MU	DC17016	DC17017	DC17019
DC17020	DC17021	DC17022	DC18001	DC18003	DC18005
DC19001	DC19002	DC19003	DC19005	DC19005N	DC19006
DC19007	DC19008	DC19009	DC19010	DC19012	DC19015
DC19016	DC19016LF	DC19017	DC19018	DC19018MH	DC19021
DC19022	DC19025	DC19026	DC19027	DC19028	DC19029
DC19030	DC19032	DC19034	DC20001	DC20002	DC20002B2
DC20004	DC20008	DC20009	DC20010	DC20012	DC20013
DC20015	DC20017	DC20019	DC20024	DC20025	DC20027
DC21001	DC21004	DC21005	DC21006	DC22001	DC22001MH
DC22003	DC22005	DC22007	DC23001MH	DC23003	DC24001
DC24001L	DC24004	DC24005	DC24005L	DC24006	DC24007
DC24008	DC24010	DC24010H	DC24011	DC24012	DC24013
DC24014	DC24016	DC24019	DC25001	DC25006	DC25007
DC26003	DC26004	DC26009	DC26011	DC26019	DC26026BH
DC26026BL	DC26026F	DC26026OT	DC26035	DC26041	DC26052
DC26053	DC26055	DC26062	DC26063	DC26064	DC27006
DC27008	DC27010	DC27013	DC27018	DC27019	DC27020
DC27024	DC27027	DC27029	DC27032	DC27033	DC27035
DC27275	DC28001	DC28002	DC28005	DC28006	DC28006G
DC28009	DC28010	DC28013	DC28014E	DC28014W	DC28023
DC28025	DC28026	DC28029	DC28032	DC28034	DC28037
DC28039	DC28041	DC28041A	DC28041N	DC28042	DC28045
DC28047	DC29001	DC29002	DC29004	DC29007	DC29008
DC29013	DC29014	DC29015	DC29018	DC29018B	DC29018C
DC29018E	DC29020	DC29021	DC29023	DC30001	DC30002
DC30004	DC30009	DC30010	DC30011	DC30012	DC30014
DC30016	DC30018	DC30020	DC30021	DC30023	DC31006
DC31007	DC31009	DC31014	DC31019	DC31051	DC31052
DC31053	DC32001	DC32013	DC32013A	DC32013TH	DC32016
DC32017	DC32018	DC32018W	DC32019	DC32019A	DC32026
DC32027	DC32029	DC32029S	DC32031	DC32032	DC32033
DC32037	DC32038	DC32041	DC32042	DC32044	DC32047
DC32048	DC32049	DC32050	DC32051	DC32052	DC32053
DC32053A	DC32053B	DC32053D	DC32054	DC32055	DC32055A
DC32056	DC32058	DC32059	DC32060	DC32060A	DC32061
DC32061C	DC32062	DC32063	DC32064	DC32064B	DC32065
DC32066	DC32068	DC32071	DC32072	DC32073	DC32074
DC32075	DC32077E	DC32078	DC32079	DC32079C	DC32080
DC32081	DC32082	DC32083	DC32084	DC32090	DC32091
DC32092	DC32093	DC32094	DC32095	DC32098	DC32100

Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code
DC32101	DC32101LC	DC32101PA	DC32101TH	DC32102	DC32102C
DC32102E	DC32103	DC32104	DC32105	DC32106	DC32107
DC32108	DC32109	DC32110	DC32111	DC32112	DC32113
DC32114	DC32115	DC32116	DC32117	DC32118	DC32119
DC321201	DC32122	DC32122TH	DC32211	DC32212	DC32213
DC32214	DC32215	DC32218	DC32220	DC32222TH	DC33002
DC33005	DC33006	DC33008	DC33009	DC33011	DC33020
DC33020TH	DC33021	DC33022	DC34004	DC34005	DC34006
DC34009	DC34012	DC34014	DC34015	DC34016	DC34017
DC34018	DC34019	DC34021	DC34022	DC34023	DC34023MH
DC34026	DC34027	DC34028	DC34029	DC34030	DC34032
DC34033	DC34034	DC34038	DC35002	DC35005	DC35007
DC35010	DC36001	DC36002	DC36004A	DC36004NA	DC36004NU
DC36006	DC36007	DC36009	DC36010	DC36014	DC36014N
DC36015	DC36017	DC36018	DC36019	DC37002	DC37006
DC37007	DC42001MH	DC42004	DC45001	DC45002	DC48001
DC48003	DC48003A	DC48004	DC48005	DC48005N	DC48005P
DC48005TH	DC48005TH2	DC48006	DC48007	DC48009	DC48010
DC48011	DC48012	DC49002	DC49003	DC49004	DC49005
DC49005TH	DC51001	DC51002	DC51003	DC51004	DR05DS03B
DR05DS03BH	DR05DS03F	DR05DS03MH	DR07KR01	DR07KR01B	DR07KR01MH
DR11NW01B	DR11NW01F	DR11NW01MH	DR11NW02B	DR11NW03BH	DR11NW03BL
DR11NW03F	DR14KS01MH	DS01003MH	DS01004	DS01005	DS01009
DS01009B	DS01009F	DS01015	DS01015A	DS01015T	DS01015TH
DS01015TR	DS01034	DS01036	DS0126EQU	DS01PASTUR	DS02001
DS02002MH	DS02003	DS020038	DS02005	DS02006G	DS02007
DS02010	DS02012	DS02013	DS02014	DS02023	DS02024
DS02032	DS02039	DS02042	DS02043	DS02044	DS02045
DS02047	DS02048	DS02049	DS02051	DS02055	DS0212EQU
DS02555	DS02800	DS02PASTUR	DS03PASTUR	DS04002	DS04007
DS04CE01	DS04CE01MH	DS05001	DS05002	DS05003	DS05005
DS05006	DS05006MH	DS05008	DS05009	DS05010	DS05011
DS05012	DS05013	DS05014	DS05015	DS05016	DS05017
DS05018	DS05022	DS05023	DS05031	DS05032	DS05033MH
DS05034	DS05035	DS05036	DS05037	DS05038	DS05039
DS05040	DS05041	DS05043	DS05044	DS05050	DS05055
DS0510B	DS05110	DS0511MH	DS0514MH	DS05155	DS051900
DS051901	DS051902	DS051902L	DS051903	DS051903B	DS051905
DS051905L	DS051906	DS05200	DS05205	DS05303	DS05314
DS05315	DS05316	DS05318	DS05319	DS05321	DS05322
DS05326	DS05327	DS05328	DS05329	DS05330	DS05331B
DS05333	DS05334	DS05335	DS05340	DS05555	DS05556

Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code
DS05557	DS05600	DS05917	DS05920	DS05922	DS05923
DS05924	DS05925	DS05926	DS05929	DS05930	DS05931
DS05933	DS05934	DS05936	DS05938	DS05940	DS05PASTUR
DS06005	DS06010MH	DS06PASTUR	DS07001	DS07002	DS07004
DS07005	DS07009	DS07013	DS07013MH	DS070178	DS07021
DS07030	DS07047	DS07048	DS07050	DS07055	DS07056
DS07059	DS07060	DS07061	DS07062	DS07063	DS07PASTUR
DS08002	DS08003	DS08PASTUR	DS09001	DS09001C	DS09002
DS09003	DS09004	DS09007	DS09008	DS09009	DS09011
DS09012	DS09013	DS09014	DS09015	DS09016	DS09017
DS09018	DS09019	DS09020	DS09021	DS09022	DS09023
DS09023TH	DS09024	DS09026	DS09157	DS09PASTUR	DS10001
DS10002	DS10003	DS10003MH	DS10004	DS10005L	DS10006
DS10007	DS10009	DS10012	DS10013	DS10013MH	DS10014
DS10014MH	DS10015	DS10016	DS10020	DS10021	DS10022
DS10050	DS10051	DS1017	DS102286	DS105000	DS10601
DS10602	DS10604	DS10605	DS10606	DS10PASTUR	DS11003
DS11005	DS11008	DS11011	DS11012	DS11014	DS11014MH
DS11022	DS11022MH	DS11040	DS11051	DS11055	DS11060
DS11061-MH	DS11065	DS11065MH	DS11073	DS11073MH	DS11076
DS11080	DS11082	DS11083	DS11090	DS11091	DS11901
DS11903	DS11PASTUR	DS12002	DS12003	DS12011	DS12015MH
DS12016	DS12016MH	DS12021	DS12023	DS12034	DS12035
DS12038	DS12045	DS13003	DS13005	DS13006	DS13006BL
DS13006F	DS13006MH	DS13008	DS13013	DS130178	DS130179
DS13025	DS13034	DS13041	DS13PASTUR	DS14001	DS14002
DS14003	DS14005MH	DS14006	DS14010	DS14012	DS14013
DS14014	DS14021	DS14022	DS14027F	DS14027MH	DS14032
DS14035E	DS14035EB	DS14035EBL	DS14035EF	DS14035EMH	DS14035W
DS14035WB	DS14035WBL	DS14035WF	DS14035WMH	DS14038	DS14042
DS14044	DS140442	DS140444	DS140449	DS14050	DS14051
DS14052	DS14054	DS14056	DS14072MH	DS14073	DS14074
DS14076	DS14077	DS14078	DS14081	DS14082	DS14084
DS14PASTUR	DS15001	DS16001	DS16001B	DS16001BL	DS16001F
DS16002MH	DS16PASTUR	DS17001MH	DS17003	DS17010	DS17013B
DS17013F	DS17013L	DS17PASTUR	ESMT	EX11.11CNY	EX11.11CTY
EX11.11FWD	EX11.11ISD	EX11.11STT	EX11.11UNV	EX11.12FED	EX11.17CEM
EX11.18	EX11.181	EX11.184ML	EX11.19YSM	EX11.20REL	EX11.20REO
EX11.21	EX11.23	EX11.231ED	EX11.23MIS	EX11.27	EX11.30WTR
EX11.31PC	EX23.18	EX23.93	EXPPV	FL00G01	FL01G01D
FL020G01B	FL025G01	FL15S05LGT	FL15S09MPG	FL15S09PO	FL15S11GT
FL15S11JIP	FL15S11UG	FL20G01A	FL20G01C	G01	HC01G01A

Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code
HC01G01B	HC01G01C	HC05G01E	HC10G01	HC15G01	HC20G01
HC25G01	HC25G01O	HC30G01A	HC30G01B	HC35G01	HS01G01LS
HS02G01B	HS05G01F5	HS15G01ES	HS20G01C	HS25G01R	MF01G01A1
MF01G01A2	MF01G01A3	MF01G01A4	MF01G01A5	MF01G01A6	MF01G01B11
MF01G01B12	MF01G01B13	MF01G01B14	MF01G01B15	MF01G01B21	MF01G01B22
MF01G01B23	MF01G01B24	MF01G01C1	MF01G01C2	MF01G01C3	MF01G01C4
MF01G01C5	MF01G01C6	MF01G01CO	MF020G01A2	MF020G01A3	MF020G01A4
MF020G01A5	MF020G01A6	MF020G01B1	MF020G01B2	MF020G01B5	MF020G01B6
MF020G01C1	MF020G01C2	MF020G01C4	MF020G01C5	MF020G01C6	MF021G01A
MF021G01B	MF021G01C	MF02G01A1	MF02G01A2	MF02G01A3	MF02G01A4
MF02G01A5	MF02G01B11	MF02G01B12	MF02G01B13	MF02G01B14	MF02G01B15
MF02G01B21	MF02G01B22	MF02G01B23	MF02G01B24	MF02G01B25	MF02G01C1
MF02G01C2	MF02G01C3	MF02G01C4	MF02G01C5	MF03G01A	MF03G01A1
MF03G01A2	MF03G01A3	MF03G01A4	MF03G01A5	MF03G01B	MF05G01A1
MF05G01C1	MF06A1U	MF06A2U	MF06B1U	MF06B2U	MF06B3U
MF06B4U	MF06C1U	MF06C2U	MF06C3U	MF06C4U	MF06S05A1U
MF06S09C1	MF07G01	MF10G01A	MF15G01A1	MF15G01A3	MF15G01A4
MF15G01A5	MF15G01B1	MF15G01B2	MF15G01C1	MF15G01C2	MF15USDA
MF16G01A1	MF25B1S05	MF25G01A1	MF25G01A2	MF25G01A3	MF25G01A4
MF25G01B11	MF25G01B12	MF25G01B13	MF25G01B14	MF25G01B21	MF25G01B22
MF25G01B23	MF25G01B24	MF25G01B25	MF25G01C1	MF25G01C2	MF25G01C3
MF25G01C4	MF25G01C5	MF25G01C6	MF25S14H	MHPARKS	NEW COMM
OF01A1Q1	OF01A1Q2	OF01A1Q3	OF01A2Q1	OF01A2Q2	OF01A2Q3
OF01B1Q1	OF01B1Q2	OF01B1Q3	OF01B1Q4	OF01B2Q2	OF01B2Q3
OF01C1Q1	OF01C1Q2	OF02G01A	OF02G01B	OF02G01C	OF030G01A1
OF030G01A2	OF030G01B1	OF030G01C1	OF030G01C2	OF035G01	OF035G01K
OF035G01L	OF05G01	OF10G01A	OF10G01B	OF10G01C	OF15G01A1
OF15G01A2	OF15G01A3	OF15G01A_3+	OF15G01B1	OF15G01B2	OF15G01B3
OF15G01C1	OF15G01C2	OF20A-Q1	OF20A-Q2	OF20A-Q3	OF20A-Q4
OF20B-Q1	OF20B-Q2	OF20B-Q3	OF20B-Q4	OF20C-Q1	OF20C-Q2
OF20C-Q3	OF20C-Q4	OF25G01A1	OF25G01A2	OF25G01B1	OF25G01C1
RE01G01AA	RE01G01AB	RE01G01AC	RE01G01SP	RE02G01	RE055G01
RE05G01A	RE05G01B	RE05G01C	RE06G01	RE10AA001	RE10G01
RE10G01B	RE10G01BL	RE10G01D	RE10G01R	RE20C01SS	RE20G01SS
RE20G01TL	RE20G01T	RE25G01G1	RE25G01G2	RE25G01G3	RE25G01G4
RE25G01K	RE35G01	RE40AA01	RE40C02	RE40C03	RE40G01S
RE40OT	RE40S05	RE40S08	RE40S09	RE40S10	RE40S11
RE40S14	RE50G01	RE55G01	RE55G01A	RE55G01D	RE55G01DC
RE55G01H	RE55G01L	RE70G01	RE70G01A	RE70G01B	RE70G01C
RE75G01	RE85S05	RE85S09	RE85S11J	RE85S11P	RE85S11R
RE85S14A	RE85S14K	RE85S14P	RE85S14S	RE85UNT	RE90G0120
RE90G0180	RE90G0190	RE90G01S	RE95G01	ROW	S05

Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code	Market Area Code
S08	S09	S10	S11	S14	SC01G01A1
SC01G01B1	SC01G01C1	SC01G01C2	SC05G01A	SC05G01B	SC10G011
SC10G012	SC10G013A	SC10G013B	SC10G013B1	SC15G01A1	SC15G01B1
SC20G01A1	SC20G01A2	SC20G01A3	SC20G01A_A	SC20G01B1	SC20G01B1A
SC20G01B2	SC20G01B2A	SC20G01C1	SC20G01C2	SC20G01C_A	SC25G01A
SC30G01A1	SC30G01A2	SC30G01A3	SC30G01ASM	SC30G01B1	SC30G01BSM
SC30G01CSM	SC35G01	SC45G01A1	SC45G01A2	SC45G01A3	SC45G01A4
SC45G01ACS	SC45G01AR	SC45G01B1	SC45G01B2	SC45G01B3	SC45G01BCS
SC45G01BR	SC45G01C1	SC45G01C2	SC45G01C3	SC45G01CCS	SC55G01B
SC55G01C	SC60G01A1	SE01G01	SE055G01	SE10G01	SE20G01
SE30G01	SE36G01	SE40G01	SE50G01	SP10G01	SP11G01
SP20G01	SP20G01B	SP20G01CT	SP20G01LMH	SP20G01MI	SP20G01MS
SP30G01	SP35G01	SP40G01	SP45G01	WH01G01M	WH01S05M
WH01S11NW	WH01S11TH	WH05G01	WH10G01	WH15A1C02	WH15A1C05
WH15A1C07	WH15A1C12	WH15A1C36	WH15B1C02	WH15BS05	WH15NEW
WH25G01	WH25G01F	WH35G01	WH40G01A	WH40G01B	WH40G01C
WH45G01	WH50G01	WH55G01	WH55G01L	WH60C02C	WH60C02S
WH60C03C	WH60C03S	WH60G01	WH60S05C	WH60S05M	WH60S05S
WH60S05SL	WH60S08S	WH60S09C	WH60S09S	WH60S10A	WH60S10S
WH60S11S	WH60S14A	WH60S14S	WH65G01	WH65G01C1	WH65G01C2
WH70G01A1	WH70G01A2	WH70G01B1	WH70G01B2	WH70G01B3	WH70G01C1
WH70G01C2					

E. APPENDIX E — SPECIAL APPRAISAL PROCEDURES REFERENCE

This appendix summarizes procedural cross-references for the special appraisal categories described in Section 17 of this Plan. Full procedural detail is maintained in the District’s Special Appraisal Manual.

E.1 Application Deadlines and Forms

- Agricultural-Use (1-d): Comptroller Form 50-165; annual reapplication required; filing deadline May 1 (Tax Code § 23.43).
- Open-Space Agricultural/Wildlife Management (1-d-1): Comptroller Form 50-129; one-time application; filing deadline May 1 (Tax Code § 23.54).
- Timberland: Comptroller Form 50-167; one-time application; filing deadline May 1 (Tax Code § 23.75).
- Restricted-Use Timberland: one-time application; filing deadline May 1, with a 15-day extension available for good cause (Tax Code § 23.9804).
- Recreational, Park, and Scenic Land / Public Access Airport Property: application required in the first qualifying year; minimum five-acre tract and 10-year deed restriction (Tax Code §§ 23.84, 23.94).

E.2 Late Applications, Denials, and Protests

A late application filed after the deadline but before ARB approval of appraisal records is generally subject to a 10% penalty on the tax difference if approved for special valuation (Tax Code §§ 23.431, 23.541, 23.751); this provision does not apply to restricted-use timberland, which is ineligible for the year if not timely filed. Denials must be sent by certified mail within five days of the denial with an explanation of protest procedures (Tax Code §§ 23.44, 23.57, 23.9805), and a property owner may protest a denial within 30 days of the notice.

E.3 Change-of-Use and Rollback Taxes

Change-of-use rollback tax calculations, notice requirements, and protest procedures for each special appraisal category are governed by Tax Code §§ 23.46 (agricultural-use), 23.55 (open-space), 23.76 (timberland), and 23.86/23.96 (recreational/park/scenic and public access airport), as summarized in Section 17.7 of this Plan.

F. APPENDIX F — MINERAL, UTILITY, AND INDUSTRIAL CONTRACT APPRAISAL REFERENCE

The Reappraisal Plan of Wardlaw Appraisal Group, LC, the District's contract appraisal firm for Category F, G, J, and L property, is reproduced in full below and is incorporated into this Plan by reference, as described in Section 18 of this Plan.

WARDLAW APPRAISAL GROUP CLIENT APPRAISAL DISTRICT Reappraisal Plan 2027-2028

F.1 Contract Valuation Support

F.1.1 Appraisal Responsibility

Wardlaw Appraisal Group, LC (Wardlaw) provides complex property appraisal support services for the client County and Central Appraisal Districts (CAD). Client CADs contract with Wardlaw because we have specialized expertise that the CADs may not have in appraising these complex properties. The complex properties Wardlaw appraises are generally referred to as mineral, utility, industrial, commercial, and real properties and fall under the Texas Property Tax Classification Categories F, G, J, and L.

The specific contract between Wardlaw and each client CAD specifies appraisal responsibilities. Generally, those responsibilities include discovering, inspecting, appraising, maintaining, and providing ownership and valuation records for the specific properties that are the subject of the contract. The contracts establish that Wardlaw acts as an agent of the CAD to provide many of the appraisal and support services required under the Texas Property Tax Code and the Uniform Standards of Professional Appraisal Practice (USPAP). This document details the reappraisal practices that Wardlaw performs on behalf of our clients and is intended to be incorporated by the CADs into their own Reappraisal Plan.

F.2 Appraisal Calendar & Timetable

Wardlaw adheres to the property tax calendar as established by the State of Texas Property Tax Code. The Wardlaw appraisal calendar generally follows this schedule:

- **Convert to New Year Database:** ~ October 1
- **October – March:** Field Inspections of Properties for upcoming tax year
- **January 1:** Beginning of the Tax Year
- **Prior to January 31:** Mail Rendition Request Letters & Operator Data Requests
- **January 31:** Last day for receipt of 25.25 protests from prior year
- **April 15th- to May 15th:** Renditions due (dates dependent property type)
- **Around April 15:** Send out Preliminary Mineral Appraisals

- **Around May 1:** Mail Initial Notices of Appraised Value
- **May 1:** Begin Equalization Process. Work with property owners to settle formal and informal protests
- **By June 1:** Mail Remaining Notices of Appraised Value
- **Late June – Early July:** Informal and Formal ARB Hearings
- **Mid-July:** Deliver Totals and Certified Rolls & Export to CADs
- **August – November:** Process Property Supplements, Additions & Deletions
- **Ongoing:** New Property Discovery

F.3 Equalization Period

The equalization period begins when the Chief Appraiser submits the appraisal records to the Appraisal Review Board (ARB) for review. Preliminary values established by the 25.19 Notices of Appraised Value are subject to change during this period. These changes can be initiated by the property owner through formal or informal protests. The changes can also be initiated by Wardlaw if new information regarding a property becomes available. Formal and informal protests regarding mineral, utility, industrial, commercial, and real properties are handled directly by Wardlaw within the timetables established by the Property Tax Code. Wardlaw attempts to contact protesting taxpayers so that we can;

- 1) Provide the taxpayer an opportunity to explain the reason for their protest,*
- 2) Explain the appraisal methodology and appraisal parameters used on each protested property,*
- 3) Consider whether the preliminary appraisal should be adjusted considering taxpayer evidence, and*
- 4) Provide settlement and withdrawal paperwork to the taxpayer if appropriate.*

Wardlaw directly responds to taxpayer requests for appraisal information and supporting appraisal documentation by providing the requested information in a timely manner. Wardlaw then represents the CAD before the ARB to justify the appraised values of all protested properties that fall under the mineral, utility, industrial, commercial, and real estate contracts.

Documentary evidence of formal and informal changes is then provided to the CAD and ARB in the form of Withdrawal of Protest Settlement waivers on formally protested accounts. The final values are then delivered for certification.

F.4 Minerals (Oil and Gas Reserves) Valuation Process

F.4.1 Appraisal Responsibility

Minerals-in-place (oil and gas reserves) are real property classified as Category G property under the Texas Property Tax Code. As a commodity, minerals-in-place are part of a national market, so there is no local market area to consider. Wardlaw performs an appraisal as of January 1 each year on every producing

mineral property in the CAD to determine the market value of the oil and gas mineral reserves for ad valorem tax purposes.

DCF analysis is the primary method used for appraising mineral properties. The Market Data Comparison Method of Appraisal (Section 23.013) can be used when appropriate and when the necessary data is available. However, because the sales and purchase prices of oil and gas properties are not generally disclosed, the Market Data Comparison method is seldom used. The Cost Method of Appraisal (Section 23.011) does not estimate the market value as defined in Section 1.04 of the Texas Property Tax Code, and because the cost of drilling a well is unrelated to the value of the production, the cost method is invalid.

Discounted Cash Flow (DCF) analysis is the Income Method of Appraisal (Section 23.012 of the Texas Property Tax Code) and is used as the most appropriate technique for determining the market value of mineral properties. WAG uses DCF analysis to appraise every producing lease in the appraisal districts we support. The appraised value of each lease is distributed to each working interest, royalty interest, and overriding royalty interest owner based upon their decimal interest in the lease.

Mineral interests are commonly divided into property ownership interests known as working interests, overriding interests, and royalty interests. The valuation of each type of interest begins with the valuation of the producing well on the mineral lease. That value is then allocated to the property ownership interests based on the decimal ownership value identified in the division orders for each lease. It is the goal and purpose of the CAD to identify every producing mineral property within the district and estimate the market value of each property listed on the roll.

F.4.2 Appraisal Resources

Personnel – Wardlaw provides adequate personnel to meet all contract appraisal requirements.

Data – A common set of production data for each mineral property account in each CAD is collected from the Texas Railroad Commission Records and entered into the appraisal firm's database. The property characteristic data is gleaned from the production data and drives the computer-assisted mineral property appraisal system. Railroad Commission records are searched to identify new leases as of January 1 of each year, and descriptive information is gathered to determine the lease's location within the CAD jurisdictional boundaries. Records are also reviewed for changes in production for existing wells, for abandoned wells, and for non-producing wells with salvage value for the equipment, tanks, and tubular goods. Production history for each mineral lease is gathered from Enverus (formerly Drilling Info and HPDI), S&P Global Commodity Insights (formerly IHS Markit / Petroleum Information), and the Texas Railroad Commission. Division Orders on each lease are requested annually from lease operators and checked against the existing division orders for changes as well as for accuracy of owner name, address, and ownership percentage interest. To help determine operating expense information on each active lease, lease-specific operating expenses are requested annually. A Confidential Lease Operating Expense Detail request letter is e-mailed or mailed to the operators or agents representing operators requesting lease-specific operating expenses.

To assist with the economic parameters influencing these properties, general economic data is gathered for the valuation process. The method of appraisal for minerals-in-place is the discounted cash flow analysis, which evaluates the net present value of future income derived from operating the lease. Current interest rates, market rates of return, and levels of investment discounting are factors to consider when evaluating the returns required to attract investment capital for this type of property. The annual capitalization rates are calculated using the “Manual for Discounting Oil and Gas Income” as developed by the Texas Comptroller’s Office. Data are obtained from the Kroll Cost of Capital Navigator (formerly the Duff & Phelps Valuation Handbook and Ibbotson’s SBBi Valuation Edition), the Wall Street Journal, the Standard & Poor’s Bond Guide, and Value Line Investment Survey “Ratings and Reports”.

F.4.3 Valuation and Statistical Analysis (model calibration)

Pricing, Operating Expenses, and Reserve Analysis

Crude oil and natural gas prices are required information for the valuation of mineral property because they are necessary to determine income from the lease and the economic life of production from the lease. The crude oil and natural gas sales prices used for the first year of the appraisal analysis are based on the previous year’s average price multiplied by the Price Adjustment Factor (PAF). The prices are then escalated or de-escalated for five (5) years according to the Texas Property Tax Code Sec. 23.175 Section (a). Lease operating expenses are estimated based on rendered information, actual operating costs and expenses, and from surveys of lease operators in the CAD. The January 1 production starting rate is based on the actual production rate or upon a projection of past average production. The past oil and gas production history of the lease is analyzed to estimate the future rate of production decline of the lease. Other considerations include past lease expenses and recent operating parameters such as water production, workover operations, and secondary recovery efforts. Current operating income and expenses for the lease are calculated in a discounted cash flow model used by the appraiser to evaluate and estimate the net present value of producing oil and gas income from the lease. Discount rates are established for each lease based upon the particular risks inherent in the production of oil and gas from that property. The discounted cash flow model allows the appraiser to establish the current market value of the lease based on the discounted value of the estimated future recoverable reserves. This methodology is approved and recommended by the Property Tax Division of the Comptroller’s Office and is recognized by industry standards as a method of appraisal. The appraisal firm has used the discounted cash flow model to estimate the market value of each lease in each CAD.

Value Review Procedures

The method of value review for this type of property is based on an assessment of factors estimated in the discounted cash flow analysis, such as the discount rate, production, product prices, and operating expenses. Evaluation and verification of these economic factors, as to their validity in current economic times and based on current capital requirements for investment in this type of property, are reconfirmed and reviewed for reasonableness. Sales of mineral properties are considered, but adequate sales data are usually unavailable. The market for this type of property is neither active nor efficient. There are very few participants, and pricing information is mostly confidential. There is no source to track these transactions, and property owners are reluctant to disclose market information about prices paid or transaction terms,

making it difficult to confirm sales. Because of the lack of market sales for mineral properties, appraised values are regularly compared to similar properties within the same production field, exploration formation field, strata of strata, or production history and expense level. The State Comptroller of Public Accounts' property value Ratio studies serve as a basis for comparison of the evaluation level and uniformity of appraisal. When market sales are available the ratio study is based on a comparison of the appraised value to the sale price. For a mineral property that lacks available market sales, a ratio study compares another appraisal opinion with the district opinion to determine the level and uniformity of the appraisal. The Comptroller's Property Tax Assistance Division (PTAD) conducts biennial ratio studies of selected mineral properties to gauge the district's appraisal performance. PTAD utilizes the same valuation methodology as Wardlaw to appraise individual mineral properties. This opinion of value is then utilized as market evidence with the same significance as if the property had been sold for that value. The estimated value of the property in each CAD is compared to the appraisal by the PTAD to calculate the ratio and the indicated level of appraisal. This study indicates the median and mean levels of appraisal for mineral property and is considered reliable as a review and evaluation tool.

F.5 Utility, Industrial & Commercial Property Valuation Process

F.5.1 Appraisal Responsibility

Utility, Industrial, and Commercial properties are the tangible assets of various businesses, including electric production, transmission, and distribution companies, railroads, petroleum product gathering and delivery pipelines, telephone and communication providers, and others. Utility properties are identified in the Texas Property Tax Code as Category J property. Industrial properties are identified under the Texas Property Tax Code as categories L2 (Industrial, Personal), F2 (Industrial, Real), and L1 (Commercial). The valuation of these properties is considered to be complex due to the involvement of both tangible and intangible property elements that comprise these businesses and due to the size of some of the utilities that are regional and national companies. The appraisal of these companies becomes complex when considering the valuation of the property as a unit in place, evaluating the property by the approaches to value at the company level. The appraisal district does not have personnel qualified to perform this type of appraisal. An appraisal firm is employed to provide the expertise to perform this type of appraisal. Once the estimated value of the unit is determined by the appraisal firm, that estimated market value is allocated based on the tangible property assets that are located within each CAD.

F.5.2 Appraisal Resources

Personnel – Wardlaw provides adequate personnel to meet all contract appraisal requirements.

Data - A common set of data characteristics for each utility, industrial, and commercial property account in each CAD is collected from the various government regulatory agency records, field inspections, data resources, and property owner renditions. This data is entered into the appraisal firm's computer. Individual company financial information is gathered from industry-specific government filings, such as Federal Energy Regulatory Commission Reports, Securities and Exchange Commission Form 10-K filings, Railroad Commission filings, and Public Utility Commission publications. Other company information is gathered from annual reports, internal appraisals, and other in-house and industry publications. Property

owner renditions are requested to document and list property owned and located within our jurisdictions (e.g., track mileage, number of meters, pipeline size and mileage, substation and transmission capacity, etc.). The property characteristic data drives the computer-assisted appraisal of the property.

The appraisal of utility and industrial property uses a three-approach analysis to form an opinion of value. Financial and capital market information is essential to understanding the factors that affect the valuation of complex property. It is necessary to gather financial data to assess investor and corporate attitudes toward capital return expectations and to consider return components such as current interest rates, capital debt structure, bond market rates, and capital supply and demand trends. These financial factors determine overall return rates and capital structure for these companies and affect capitalization rates. The weighted average cost of capital is the most commonly used method for estimating capitalization rates for utility properties. Capitalization rates are estimated using capital return expectations from various publications: the Kroll Cost of Capital Navigator (formerly the Duff & Phelps Valuation Handbook), Wall Street Journal, Mergent Bond Record, Moody's Corporate Bond Yield Averages, and Standard & Poor's Capital IQ. Industry-specific information is also gathered from websites, publications, periodicals, and reference manuals. Wardlaw then estimates the capitalization rate for utility appraisal under the income approach.

F.5.3 Valuation And Statistical Analysis (Model Calibration)

Approaches to Valuation, Reconciliation

Valuation of tangible assets for utility and industrial companies relies primarily on indications of value based on the cost and income approaches to value under the unit value approach. This methodology involves developing and estimating market value considering the entirety of the company's tangible assets and resolving an allocated value for that portion of specific tangible assets located in particular tax jurisdictions. The valuation opinion is based on three approaches analysis utilized for the indicated unit appraisal of all company tangible assets, then an estimated allocation of unit value for only assets located in the district and particular jurisdictions. This methodology is approved and recommended by the Property Tax Assistance Division of the Comptroller's Office and is an accepted standard within the industry and appraisal community.

Value Review Procedures

Review of the valuation of utility property is based on verifying economic and financial factors utilized in the methodology as relevant to current capital markets and that these factors reflect current return expectations. Market sales of utility properties do occur and are a good source for comparison and review when the price of the tangible assets can be abstracted or allocated from the selling price. Typically, the sale of utility companies involves significant intangible property assets such as customer base, goodwill, favorable contracts, name recognition, etc., and the contributory value and allocation of these assets are subjective and unknown. In Texas, intangible property assets are exempt from taxation and must not be included on the appraisal roll as taxable property. Therefore, because of the lack of specific market information on sales of utility properties, appraised value is regularly compared to the valuation of similar properties within the same set of property characteristics, business type, and size. More of comparison

for equity concerns on valuation rather than the full recognition of a market level certainty about appraisal level. Of course, the estimated value is based on a recognized methodology for considering the valuation of these tangible assets, but true market confirmation of these factors may not be possible due to minimal market knowledge and experience.

Ratio studies are also a method of review for the relevance of appraisal valuation to market value. Again, in the absence of full disclosure of prices paid and without the abstraction of prices paid for the tangible asset components from recent utility property acquisitions or sales, market-based analysis and review are not possible. Ratio studies for utility property must rely on a comparison of one appraisal opinion as the basis for the reasonable property valuation with the district's appraised value to determine the ratio for level and uniformity of appraisal. The PTAD conducts the annual ratio study of selected utility properties to gauge the appraisal district's performance. The PTAD utilizes the same valuation methodology to estimate appraisal valuations of utility properties, and the results, when compared to the appraisal valuation estimated by the appraisal firm for these properties, yield ratios. This ratio study of certain utility properties indicates the level and uniformity of appraisal for this category of property.

F.6 Staff Providing Significant Mass Appraisal Assistance

Attachment A

Wardlaw Appraisal Group Personnel

PROPERTY TAX APPRAISER CERTIFICATION		
TDLR #	NAME	TYPE
74200	CRAIN, MALLORY M.	APPRAISER, RPA
74717	SHERWIN, PROCTOR	APPRAISER, RPA
66026	WARDLAW, MARGARET A.	APPRAISER, RPA
67635	VILLARREAL, MARTIN	APPRAISER, RPA
68139	WARDLAW, MALCOLM	APPRAISER, 3
77317	MADDIN, ELIZABETH	APPRAISER, 3
78046	MCGINNIS, CLAIRE	APPRAISER, 3
77854	CASTRO, AMANDA	APPRAISER, 3
PROFESSIONAL ENGINEERING CERTIFICATION		
PE#	NAME	BRANCH
76914	WARDLAW, MARGARET PEGGY ANNE	PETROLEUM
PROFESSIONAL ENGINEERING FIRM CERTIFICATION		
FIRM #	FIRM NAME	
5194	WARDLAW APPRAISAL GROUP LC	

G. APPENDIX G — GLOSSARY OF TERMS

Term	Definition
Appraisal Ratio	The ratio of a property's appraised value to an independently verified indicator of market value (typically sale price).
CAMA	Computer-Assisted Mass Appraisal — software systems used to apply valuation models to large populations of property.
CAPPA	Computer-Assisted Personal Property Appraisal — the District's SIC-code-based BPP valuation system.
COD	Coefficient of Dispersion — a statistical measure of appraisal uniformity within a group of properties.
DCF	Discounted Cash Flow — the income-approach method used to value mineral (oil and gas) interests.
Mass Appraisal	The process of valuing a group of properties as of a given date, using standard procedures and statistical testing.
PRD	Price-Related Differential — a statistic measuring vertical equity between high- and low-value properties.
Ratio Study	A study comparing appraised values to market value indicators to measure the level and uniformity of appraisal performance.
Reappraisal Year	A tax year in which the appraisal district conducts a complete review and update of appraised values for property within its jurisdiction.
SIC Code	Standard Industrial Classification code used to classify business personal property accounts by industry.
USPAP	Uniform Standards of Professional Appraisal Practice, promulgated by the Appraisal Foundation.

H. APPENDIX H — KEY STATUTORY AND STANDARDS REFERENCES

- Texas Property Tax Code § 6.05 (Board of Directors; Plan Adoption Requirements)
- Texas Property Tax Code § 6.12 (Agricultural Advisory Board)
- Texas Property Tax Code § 23.01 (Appraisal Methods and Techniques)
- Texas Property Tax Code §§ 23.011–23.013 (Cost, Income, and Market Data Comparison Methods)
- Texas Property Tax Code § 23.12 (Inventory)
- Texas Property Tax Code § 23.23 (Residence Homestead Value Limitation)
- Texas Property Tax Code § 23.231 (Nonhomestead Real Property Value Limitation — Circuit Breaker)
- Texas Property Tax Code Chapter 23, Subchapters B–H (Personal Property; Agricultural, Open-Space, Timber, Recreational, and Restricted-Use Timber Land)
- Texas Property Tax Code § 25.18 (Periodic Reappraisals)
- Texas Property Tax Code § 25.19 (Notice of Appraised Value)
- Texas Property Tax Code Chapter 26 (Appraisal Roll Certification and Truth-in-Taxation)
- Texas Property Tax Code Chapter 41 (Local Review / Appraisal Review Board)
- Texas Government Code § 403.302 (Property Value Study)
- Title 34, Texas Administrative Code, Chapter 9 (Property Tax Administration)
- IAAO Standard on Mass Appraisal of Real Property (2023 revision, approved 2025)
- IAAO Standard on Ratio Studies
- IAAO Standard on Verification and Adjustment of Sales
- IAAO Standard on Automated Valuation Models (AVMs)
- Uniform Standards of Professional Appraisal Practice (USPAP), Standards 5 and 6

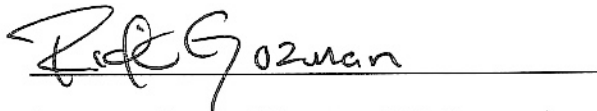
I. APPENDIX I — BOARD OF DIRECTORS RESOLUTION OF ADOPTION

RESOLVED, that the Board of Directors of Denton Central Appraisal District, having held a public hearing on the proposed Reappraisal Plan for Tax Years 2027 and 2028 in accordance with Texas Property Tax Code § 6.05(i), and having considered public comment and staff recommendations, hereby adopts the Reappraisal Plan for Tax Years 2027 and 2028 as presented, effective as of the date of this resolution.



Chair, Board of Directors (Alex Buck)

Date: 09/10/2026



Secretary, Board of Directors (Rick Guzman)

Date: 09/10/2026

Denton County Public Health

Heat-Related Illness Surveillance Report



MMWR Week 37 (September 13 – September 19, 2026)

Table 1. Denton County Heat-Related Illnesses and Deaths by Type

MMWR Week	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	Total YTD
Week Ending	5/2	5/9	5/16	5/23	5/30	6/6	6/13	6/20	6/27	7/4	7/11	7/18	7/25	8/1	8/8	8/15	8/22	8/29	9/5	9/12	9/19	9/26	10/3	10/10	
Heat-Related Death*	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0				1
Heat Stroke	0	1	0	0	0	1	0	0	1	2	0	1	2	1	1	0	0	1	0	1	0				12
Heat Exhaustion	2	1	3	0	0	5	4	5	1	6	10	5	25	14	9	5	13	7	5	7	5				132
Heat Cramps	0	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0	1	0	0	0	0				3
Sunburn	0	1	1	1	1	5	2	4	0	3	0	0	0	0	1	0	1	0	1	0	1				22
Other Heat-Related Illness†	0	0	2	0	1	2	1	3	4	3	6	3	10	5	3	8	3	7	4	6	4				75
Total HRI	2	3	6	1	2	13	7	12	6	15	17	9	37	21	14	13	18	15	10	14	10	0	0	0	245

Figure 1. Daily Temperatures and Heat-Related Illnesses in Denton County, April 26, 2026 – Present ‡

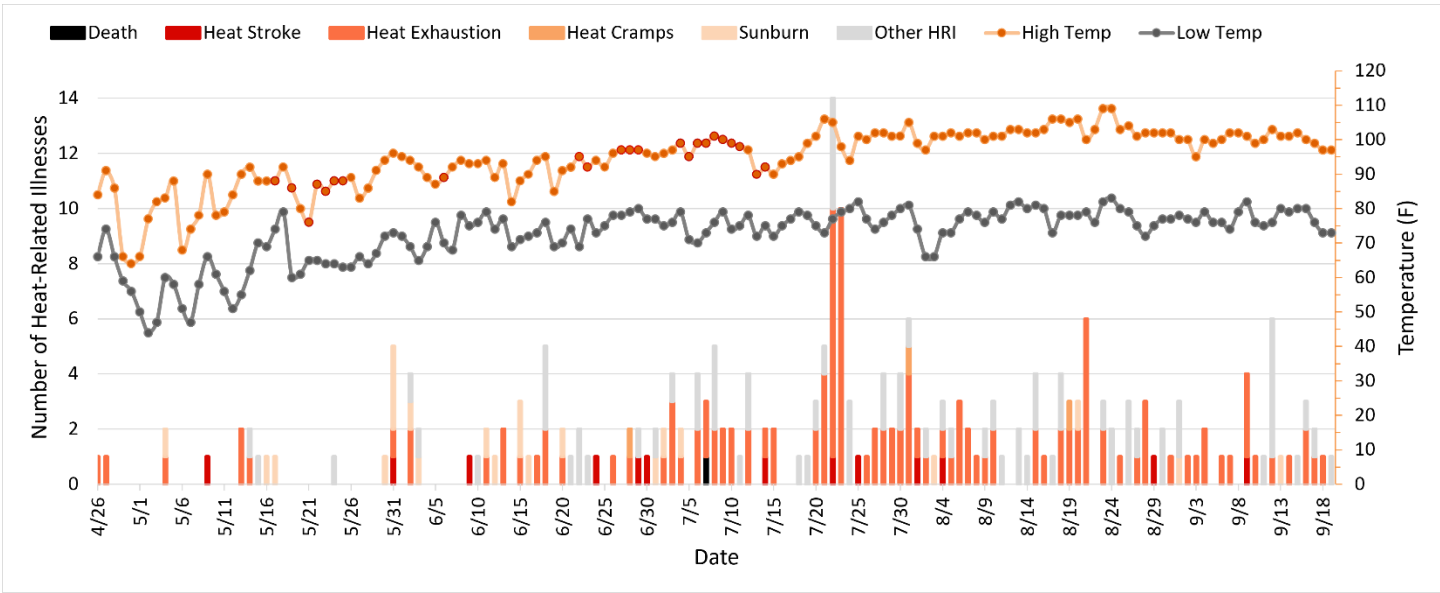
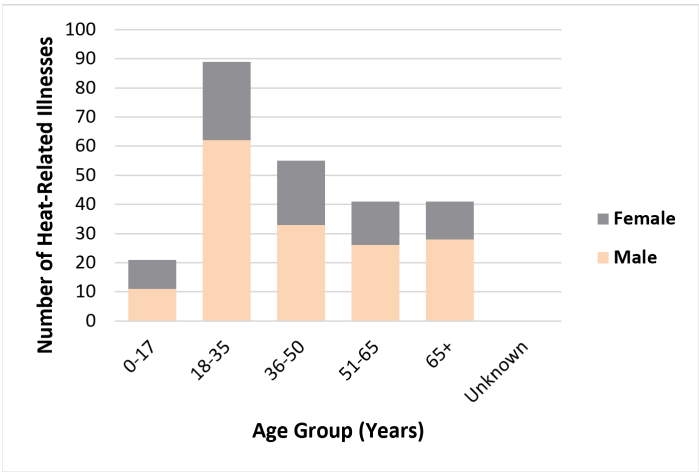


Figure 2. Heat-Related Illnesses in Denton County by Gender and Age Group



High temperatures forecasted for the next week are around low-90s. Lows are predicted to be in the low 70s[‡].

Data used in this report is obtained from hospitals participating in ESSENCE Surveillance from April 26th, 2026 through the present.
*Data Source: Denton County Medical Examiner’s Office
†Includes heat-related overexposure, rash, stress, and malaise
‡Temperature Data Source: National Weather Service

INFORMAL STAFF REPORT TO MAYOR AND CITY COUNCIL

SUBJECT:

City-Wide Fiscal Impact Analysis Workshop Request

BACKGROUND:

During the August 18, 2026, City Council Work Session, Council Member Rumohr submitted a pitch requesting a presentation and workshop focused on spatial fiscal impact analysis. The initiative explores analytical methodologies used by municipalities across Texas and nationally to evaluate land-use financial productivity and long-term asset management obligations. Following Council discussion, staff were directed to prepare an Informal Staff Report outlining the conceptual framework of spatial fiscal modeling, presentation options, and proposed scheduling.

The City of Denton has established prior experience with integrating fiscal impact analyses into its planning and land-use evaluation frameworks. In October 2019, the City Council updated the Denton Development Code (DDC) to add fiscal impact as a criterion for approval (Sec. 2.4.5.E.9) for development applications and requested that staff establish a formal evaluation mechanism. In July 2020, the City selected AECOM to build an independent, Denton-specific Development Fiscal Impact Model. Designed as a 40-year decision-support tool, the model isolates fiscal evaluation from developer-provided projections, drawing on parcel-level property data, historical General Fund expenditure trends, utility rate schedules, and 40-year roadway lifecycle cost methodologies to estimate long-range municipal revenues and cost implications for individual projects. These project specific fiscal impacts are included as exhibits to projects coming forward to Planning and Zoning Commission and City Council.

DISCUSSION:

Rather than assessing local government revenues and expenses purely in aggregate, spatial fiscal modeling utilizing GIS evaluates performance at the parcel and neighborhood level, comparing the revenue generated by a given land area against the cost to build, maintain, and serve specific land areas over a multi-decade lifecycle. Whereas other fiscal models attribute costs based on populations, calls for service, or other metrics, this type of analysis attributes costs to parcels based on service areas for that infrastructure or service. For example, rather than costs for fire service being considered based on call volume, the cost would be based on the area within a fire station response time window.

Key concepts in spatial fiscal analysis include:

- **Tax Yield per Acre:** Evaluating ad valorem property taxes on a spatial, per-acre basis rather than relying solely on total property assessment per lot. This metric allows municipalities to compare the true land-use efficiency and economic productivity of low-density, medium-density, and compact commercial or residential development patterns.
- **Return on Investment & Net Revenue Mapping:** Overlaying municipal expenditure data onto parcel maps to contrast local tax revenue generation against baseline service delivery

costs (such as police, fire, emergency services, and general maintenance). This mapping highlights areas that are net revenue-positive versus those that require long-term operational subsidies.

- **Life-Cycle Infrastructure Liabilities:** Factoring in non-budgeted or deferred long-term capital replacement costs—such as linear feet of road networks, water mains, and sewer lines—to measure whether current development patterns generate enough revenue to cover future infrastructure replacement over a 20- to 50-year horizon.
- **Integrated Capital & Land-Use Planning:** Utilizing spatial fiscal data to align Future Land Use Plans, Development Codes, Economic Development Strategies, and Capital Improvement Programs to ensure long-term municipal solvency and community affordability.

Attachment 1 is a fiscal analysis completed for the City of Fate, Texas to be used as an example of the type of fiscal analysis that was discussed in the two-minute pitch.

The presentation and workshop were initially proposed to be conducted by external land-use and fiscal planning professionals. During discussion, City Council directed that any entity conducting the workshop should be restricted from bidding on future contractual work resulting from or related to the analysis. In response to this restriction, the prospective presenters elected not to deliver the workshop so as not to preclude themselves from participating in future competitive solicitation processes. Accordingly, if this item moves forward as work session, the presentation and facilitation will be performed directly by City Staff.

Upon receipt of the Informal Staff Report, Council Member Rumohr may indicate if the information provided satisfies their request. The item will be considered by the Agenda Committee for placement on a future Work Session agenda and routing through an appropriate board, commission, or committee.

ATTACHMENTS:

1. City of Fate Fiscal Analysis White Paper

STAFF CONTACT:

Charlie Rosendahl
Director of Development Services
Charlie.Rosendahl@cityofdenton.com
(940) 349-8452

REQUESTOR: Council Member Rumohr

STAFF TIME TO COMPLETE REPORT: 2 Hours

PARTICIPATING DEPARTMENTS: Development Services, Finance



FISCAL ANALYSIS WHITE PAPER UNIFIED DEVELOPMENT CODE UPDATE

AVO 45603
October 2022

Table of Contents

1. Introduction..... 1

2. Finding & Recommendations 4

 2.1 Land Use 4

 2.3 Density & Bulk Standards 16

 2.1 Block Length & Connectivity 23

3. Methodology 33

Figures

Figure 1. Total Value Per Lot 1

Figure 2. Revenue Per Acre by Land Use..... 1

1. Introduction

Cities across the country have begun taking steps to become more fiscally sustainable. Few have traveled that road further or as faithfully as the City of Fate, Texas. Led by an innovative body of elected officials and city staff, as well as forward thinking citizens, the City of Fate adopted the Forward Fate Policy Manual in 2021. This policy manual identified in its implementation action plan an update to the Unified Development Ordinance “to incorporate the development strategies recommended in this comprehensive plan” as a high priority short-term regulatory objective. True to form the City of Fate has initiated this process.

The project team began this study with a simple hope. Namely, to make fiscally responsible recommendations for updating the City of Fate’s Unified Development Ordinance (UDO) with strong support from data analysis. This study aims to illustrate the relationship between patterns in the built environment, the City of Fate’s Development Regulations, and the City of Fate’s funding structure at a level of detail sufficient to support the recommended updates to the city’s UDO proposed by the project team. This paper has three primary sections consisting of the following:

1. **Purpose** - Introduction to the study describing its background, goals, and the organization of the rest of the paper.
2. **Findings & Recommendations** - This section describes the results and findings of the study. It also outlines how these results influence the recommended changes to the UDO, and how the recommended changes implement the 2021 Forward Fate Policy Manual. This report presents the findings and recommendations in the following sections:
 - 2A. **Land & Land Uses**
 - 2B. **Density & Bulk Standards**
 - 2C. **Block Length & Connectivity**
3. **Methodology** - This section describes how the project team organized and executed this fiscal analysis study.

Purpose

Property and retail sales taxes supply most general funds in most cities across Texas. Both these taxing structures have a direct relationship with the built environment. Property taxes generate funds based on how much value in the built environment accumulates on a parcel of land. A property with more improvements per square foot, or a higher value of built property per square foot, will generate more property tax revenue. In turn, development regulations that restrict how much a property owner can build on their property also restricts how much revenue that property can generate through property taxes. Minimum setbacks, minimum parking, maximum density, and maximum height restrictions all have the ability to restrict a property's revenue potential.

Understandably, taxes tend to inspire scrutiny and suspicion. A sentiment often heard about property taxes goes something like this, "if we have taxes at all they should be as low as possible." The State of Texas has generally agreed by passing a variety of regulatory measures aimed to limit the taxing authority of Texas cities. While limited government power and limited taxes may be favored by many citizens, the smallest possible governments with the lowest possible taxes may ultimately not serve them well.

A more sustainable approach to local taxing structures might begin with this sentiment, "if citizens require public services and facilities from their local government, then the taxing structure they authorize to that government should allow their elected representatives to adequately fund the services they require." This approach requires a city to understand and quantify what "appropriate" services and funding looks like. Otherwise, a city's tax rate becomes an arbitrary number based on emotions or ideological maxims. Furthermore, since Texas cities rely heavily on property taxes they should also understand and quantify the relationship between patterns in the built environment, their adopted development regulations, and their budgeting processes.

It's important to note that while this study aims to establish a more fiscally sustainable development pattern, the general welfare of citizens remains the primary goal, and not the highest possible returns on investment. Cities serve and support persons and families, not the other way around. While these recommendations to the UDO should provide more sustainable fiscal outcomes, these are tempered with the vision and goals cast in the Forward Fate Policy Manual which include an eye toward personal, social, and environmental quality as well as fiscal sustainability.

2. Findings & Recommendations

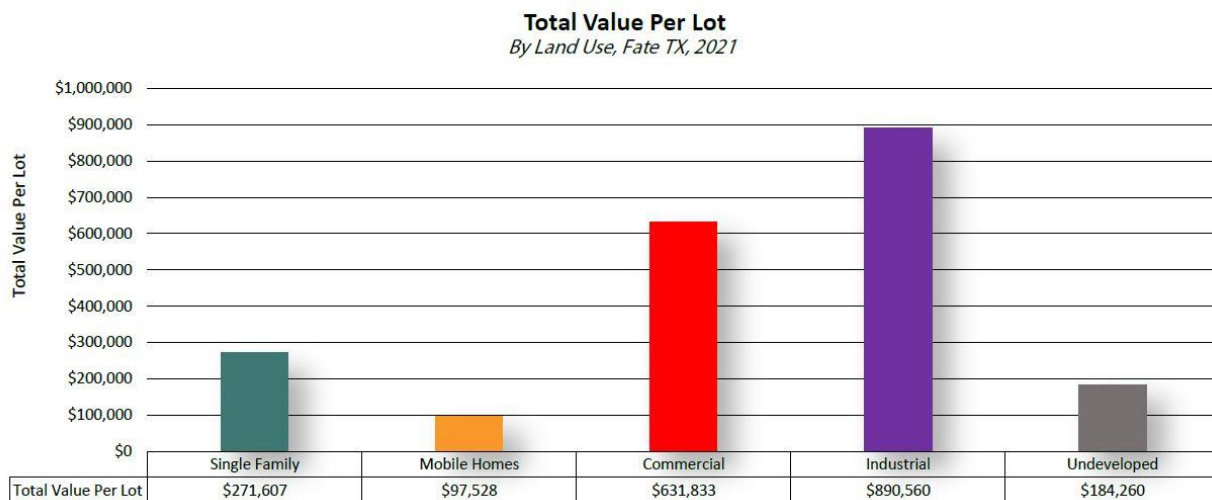
2A. Land & Land Uses

Background

Development regulations typically touch heavily on what kind of uses the City wishes to facilitate or prohibit across their jurisdiction. That means what, when, and how particular uses may exist by right or by special condition. Fiscally speaking, different land uses perform differently. The tables below illustrate the “Total Value Per Lot” (TVL) and the “Revenue Per Acre” (RPA) of some basic land use categories in the City of Fate.

Figure 1 illustrates TVL for basic land use categories in Fate. TVL is a common metric that cities study to determine the relative value of different land uses. The logic says that the more valuable

Figure 1. Total Value Per Lot



a piece of property, the more revenue it will generate. That’s not wrong, but it’s not entirely true either. A City looking at this metric might decide to invest heavily in Commercial and Industrial uses over Residential uses, and many cities have done just that. That same logic might suggest that larger residences on larger lots will generate more revenue than smaller homes on smaller lots. That’s just plain wrong as we’ll see moving forward.

Aside from the logic, the metric itself isn’t the best. A city’s cost burden is more of a geographic, or per capita, cost burden than it is a unit-based cost burden. Cities don’t fund their roads, police, or fire protection services based on how many times citizens use those services. If they did, those budgets and staffing levels would vary wildly year to year. More importantly, an adequate amount of service might not be available when its needed. Cities plan and fund general fund services

(police, fire, admin, parks, roads, etc.) to provide a level of service consistently across space and time, so that it's always available at a minimum standard when needed.

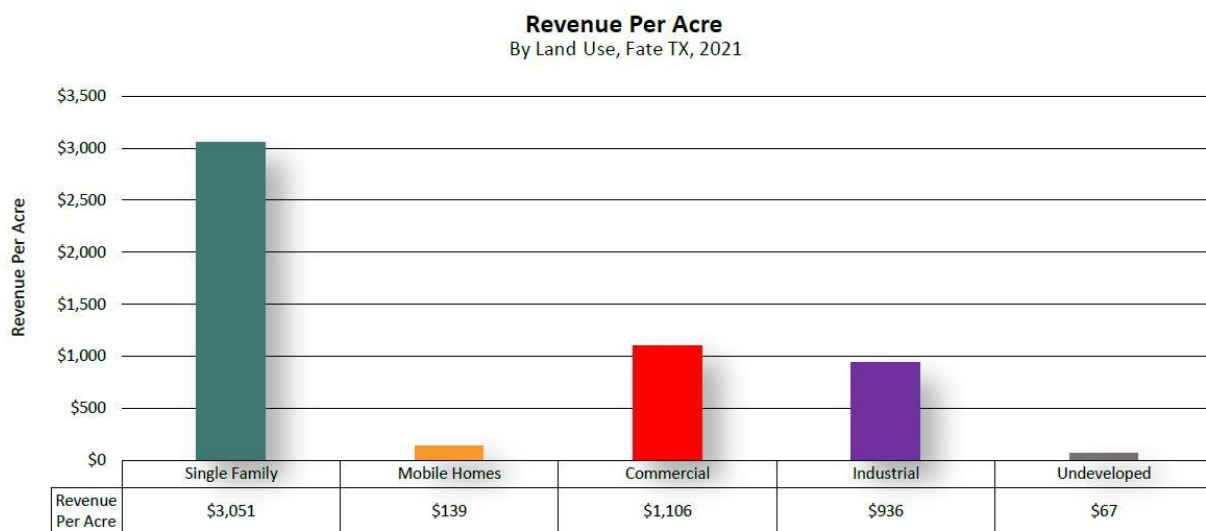
For instance, many cities will adopt a minimum response time for fire and police response. A city might decide that they want their fire service to maintain a minimum four minute or less response time anywhere in the city. Once development patterns create a situation where that response time grows beyond four minutes, the city begins to evaluate how to add fire protection facilities or services to lower it back below four minutes. The call volumes of the fires stations often don't come into play nearly as much as response time.

In this manner the cost burden of general funds services reflects a per capita nature more than a per unit nature. Therefore, the revenue metrics we study should also reflect a per capita nature more than a per unit nature. Total Value Per Lot reflects a per unit, or per lot, nature. Revenue Per Acre provides a per capita metric that matches up well with the nature of a city's cost burden.

Analysis

This study will use RPA as the foundational revenue metric for the analysis. The RPA metric tells different story than the TVL metric. Figure 2 illustrates the RPA metric across the same basic land

Figure 2. Revenue Per Acre by Land Use



uses shown in Figure 1. As shown in this second figure, Single Family Residences perform much better in the RPA metric than in the TVL metric, surpassing the Commercial and Industrial land uses by a significant margin.

Table 1 describes the same data used in Figures 1 and 2. The Single Family TVL of \$271,607 on average pales in comparison to the average TVL of the Commercial and Industrial lots at \$631,833 and \$890,560 respectively. The RPA for the same land uses shows an inverse set of values with the Single Family, Commercial, and Industrial land uses generating \$3,051, \$1,106,

and \$936 respectively. Some cities will see this and gladly zone their entire jurisdiction for single family uses and call it a day. However, the story keeps evolving with more detail.

Table 1. Revenue Per Acre (RPA) by Land Use Categories

	Lot Size (SqFt)	Total Value Per Lot	Revenue Per Acre
Single Family	All	\$271,607	\$3,051
Mobile Homes	All	\$97,528	\$139
Commercial	All	\$631,833	\$1,106
Industrial	All	\$890,560	\$936
Undeveloped	All	\$184,260	\$67

Table 2 offers more detailed insight into the fiscal performance of different land uses by considering the impact of variable lot sizes. This double classification moves past looking at simple land uses into something closer to actual development patterns. The character of the built environment plays a significant role in a city's development regulations, as well as their social, environmental, and fiscal performance.

	Lot Size (SqFt)	Total Value Per Lot	Revenue Per Acre
Single Family	All	\$271,607	\$3,051
	<= 6,000	\$246,989	\$6,335
	> 6,000 <= 11,000	\$279,507	\$5,353
	> 11,000 <= 20,000	\$299,251	\$3,203
	> 20,000 <= 40,000	\$279,583	\$1,677
	> 40,000	\$285,330	\$441
Mobile Homes	All	\$97,528	\$139
Commercial	All	\$631,833	\$1,106
	<= 6,000	\$196,470	\$14,569
	> 6,000 <= 11,000	\$287,123	\$3,657
	> 11,000 <= 20,000	\$1,350,855	\$12,383
	> 20,000 <= 40,000	\$637,435	\$3,859
	> 40,000	\$762,094	\$978
Industrial	All	\$890,560	\$936
Undeveloped	All	\$184,260	\$67

Table 2 Revenue Per Acre (RPA) by Land Use Categories with lot size categories

While Single Family scores a higher RPA than Commercial and Industrial uses overall, a more detailed look at the data reveals that lot size can dramatically alter how those land uses

compare to each other. Single Family lots 6,000 sf or less perform better than all commercial lots, except those commercial lots which are also less than 6,000 square feet. In fact, commercial lots 6,000 sf or less in area generate more than double the RPA than the Single Family lots at 6,000 sf or less. All but the largest Single Family lot size, 40,000 sf or larger, perform better than the overall Industrial uses.

Table 2 also reveals that as the lot sizes increase for both commercial and single family uses, the RPA decreases. That's a negative correlation that shows up consistently across many of these studies, and it's an important one to note. The TVL doesn't show the same negative correlation. As the lot sizes increase, the TVL peaks in the 11,000 to 20,000 square foot lot sizes.

Figures 3 and 4 illustrate similar patterns using a slightly different metric, Improvement Value Per Lot (**IVL**) which represents the value of the improvements (structures) on the lot excluding the value of the land. The RPA shown in the gold lines in Figures 3 and 4 consistently decreases as the lot sizes increase, however the average IVL peaks in the 11,000 to 20,000 lot size segments.

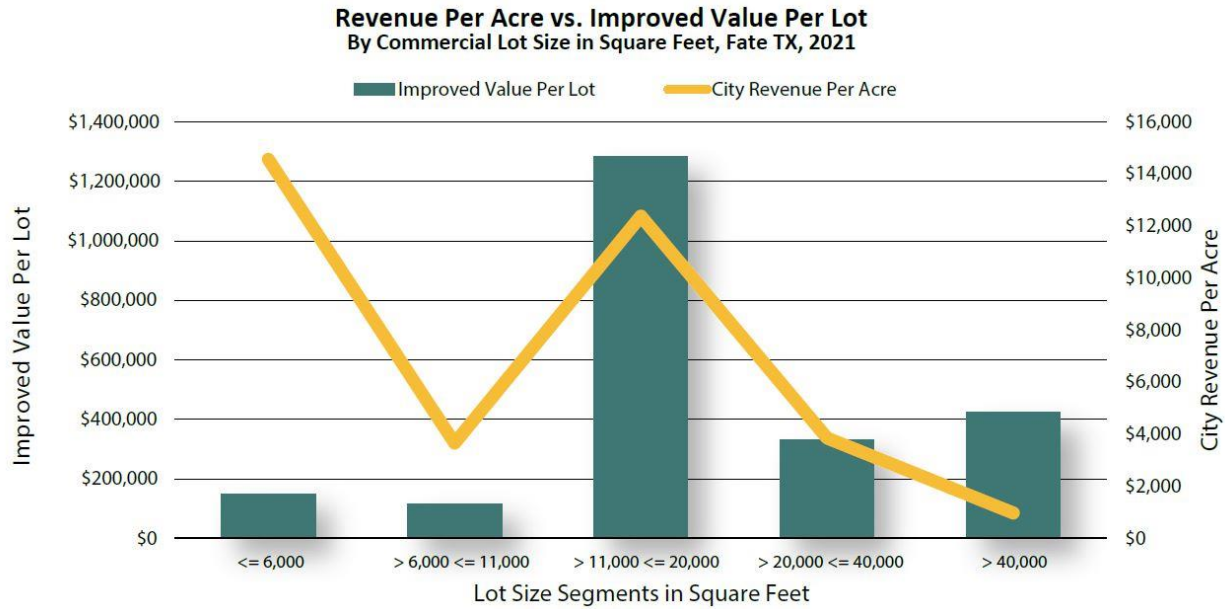


Figure 3 Revenue Per Acre (RPA) and Improvement Value Per Lot (IVL) for Single Family lots of various sizes

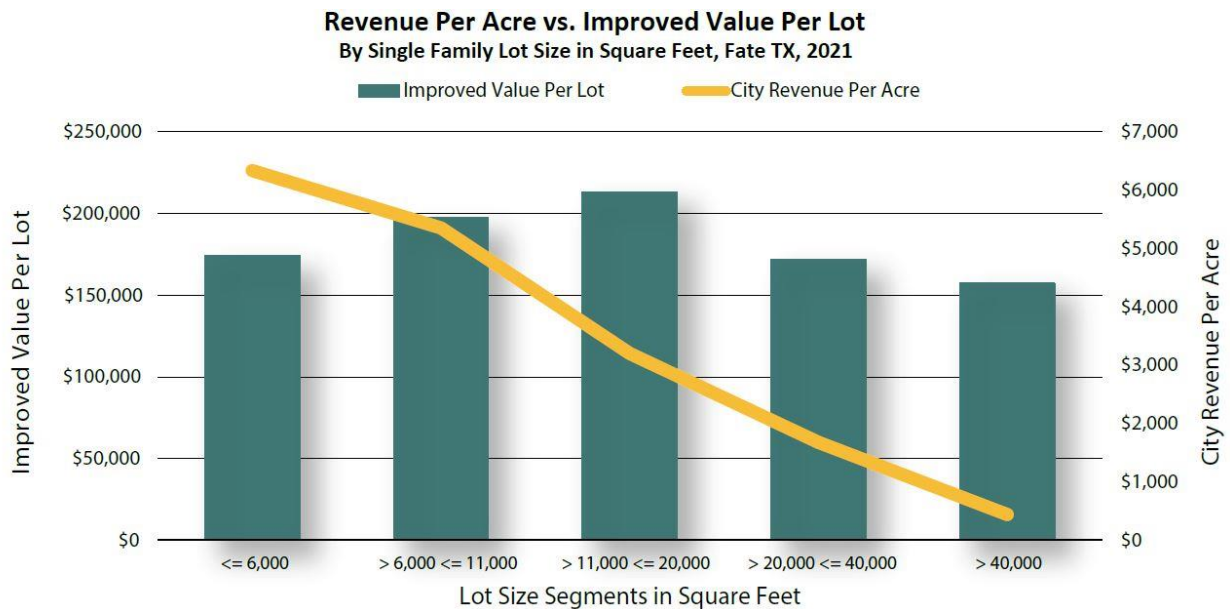


Figure 4 Revenue Per Acre (RPA) and Improvement Value Per Lot (IVL) for Commercial lots of various sizes

The figures reinforce the conclusion that the RPA has an inverse relationship with lot size, but TVL and IVL don't show much correlation with the lot size categories. The Commercial properties in Figure 4 show anomalous values in the RPA and the IVL for the 6,000 sf to 11,000 sf, which are both typically higher, especially the RPA. The anomaly comes from a small sample size (2 properties) which have old and low value structures on them, relative to the rest of the sample. This anomaly points to some of the intrinsic peculiarities of property taxes and appraised value systems and should correct itself once new development within this lot size category occurs.

Property tax systems rely on land and improvement appraisal valuation practices. The location and size of land and improvements will largely determine the value of the land. These underlying tenets in appraisal practices contribute to the trends of declining RPA values as lot sizes increase. Land closer to developed areas carry more value per acre than land in rural undeveloped settings. Also, larger lots carry less value per acre than smaller lots, as Table 3 illustrates in the "Land Value Per Square Foot (Sq/Ft)" column. As lot size increases the land value per square foot declines.

This helps to explain why single family lots perform better than industrial and large commercial lots. The land itself has higher value in smaller portions. Based on this correlation, enforcing lot size minimums without providing a maximum encourages larger lot sizes which carry lower land value per acre.

	Lot Size (SqFt)	Land Value Per Sq/Ft
Single Family	All	\$6.65
	<= 6,000	\$12.91
	> 6,000 <= 11,000	\$10.96
	> 11,000 <= 20,000	\$6.41
	> 20,000 <= 40,000	\$4.58
	> 40,000	\$1.48
Mobile Homes	All	\$0.87
Commercial	All	\$2.58
	<= 6,000	\$22.44
	> 6,000 <= 11,000	\$18.12
	> 11,000 <= 20,000	\$4.10
	> 20,000 <= 40,000	\$10.63
	> 40,000	\$2.38
Industrial	All	\$2.98
Undeveloped	All	\$0.37

Table 3 Land Value Per Sq/Ft

The next series of figures are scatter plots and further illustrate how land use and lot size together constitute a development pattern. They also demonstrate how these different development patterns generate predictable revenue generation patterns. In these scatter plots each dot represents a single property with a dashed line representing a logarithmic scale to illustrate the correlation between the lot size and the RPA. The figures are large so each one is described here and then shown on the following pages.

Figures 5-7: These figures have green dots representing single family properties. The X axis describes the lot sizes while the Y axis describes the RPA. These figures illustrate in greater detail the trends we've begun to discuss. RPA decreases as lot size increases, but this figure illustrates the scale of the decline. The RPA log curve declines precipitously from \$7,500 per acre to \$4,000 per acre between 5,500 sf lots and 12,500 sf lots. The relative drop in RPA to lot size decreases as one goes past 12,500 sf. The most impactful differences in RPA reside in the smaller lots, below 10,000 sf.

Figures 5 and 6: These figures show clear groupings around the 1/2 acre (21,780 sf) and 1 acre (43,560 sf) lot sizes, and again a large grouping between 5,500 sf and 10,000 sf. These

clusters represent a combination of market, infrastructure, agricultural, and zoning influences combining to create a natural minimum, which in turn creates a development pattern. The 1/2 acre and 1-acre minimums might allow for owning livestock or using septic systems instead of installing sewer. However, the smaller lots most likely represent a regulatory or business model minimum, or some combination of the two. The hard stop around 5,500 sf comes primarily from development regulations (i.e., minimum lot sizes), suggesting that the market could support smaller lots if permitted through the zoning regulations. Figure 7 reveals a variety of vertical lines which demonstrate these minimums. Lot sizes tend to find minimums and cluster around them.

Figures 5-7 also show that the City of Fate has very few lot sizes under 5,500 sf. That also means the city of Fate has very few lots generating more than \$8,500 in RPA. Citizens of Fate could be missing out on a variety of very attractive housing and neighborhood options by prohibiting lot sizes between 3,000 sf and 5,000 sf in most areas of the city. Those citizens also miss out of the potentially much higher RPA those properties could generate. They might see that as funding for additional services or facilities, or a lower tax rate. Those denser patterns would also support a greater variety of commercial, industrial, office, and entertainment uses.

Figures 8-10 show the same correlation between RPA and lot size, but for all land uses. All the different land uses suffer from diminishing RPA values as lot sizes increase. All the land uses appear to show the same precipitous drop off in RPA in the smaller lot sizes, with the rate of decline leveling off in the larger lot sizes.

Table 4 demonstrates that as the Average Improvement Area increases for both residential and commercial properties, the Improvement Value Per Square Foot generally decreases. While cities likely can't change land and improvement appraisal methodologies, they can adjust their development regulations to reduce or avoid patterns with diminishing values.

	Lot Size (SqFt)	Average Imp Area	Improve Value Per Sq/Ft
Single Family	All	3,045	\$61.30
	<= 6,000	2,691	\$64.71
	> 6,000 <= 11,000	3,062	\$64.35
	> 11,000 <= 20,000	3,571	\$59.68
	> 20,000 <= 40,000	3,286	\$52.19
	> 40,000	3,909	\$40.20
Mobile Homes	All	1,774	\$12.10
Commercial	All	23,202	\$15.95
	<= 6,000	4,065	\$36.36
	> 6,000 <= 11,000	3,676	\$31.59
	> 11,000 <= 20,000	15,790	\$81.35
	> 20,000 <= 40,000	14,818	\$22.33
	> 40,000	30,546	\$13.91
Industrial	All	54,448	\$6.95
Undeveloped	All	1,500	\$28.90

Table 4 Average Improvement Area & Improvement Value Per Square Foot

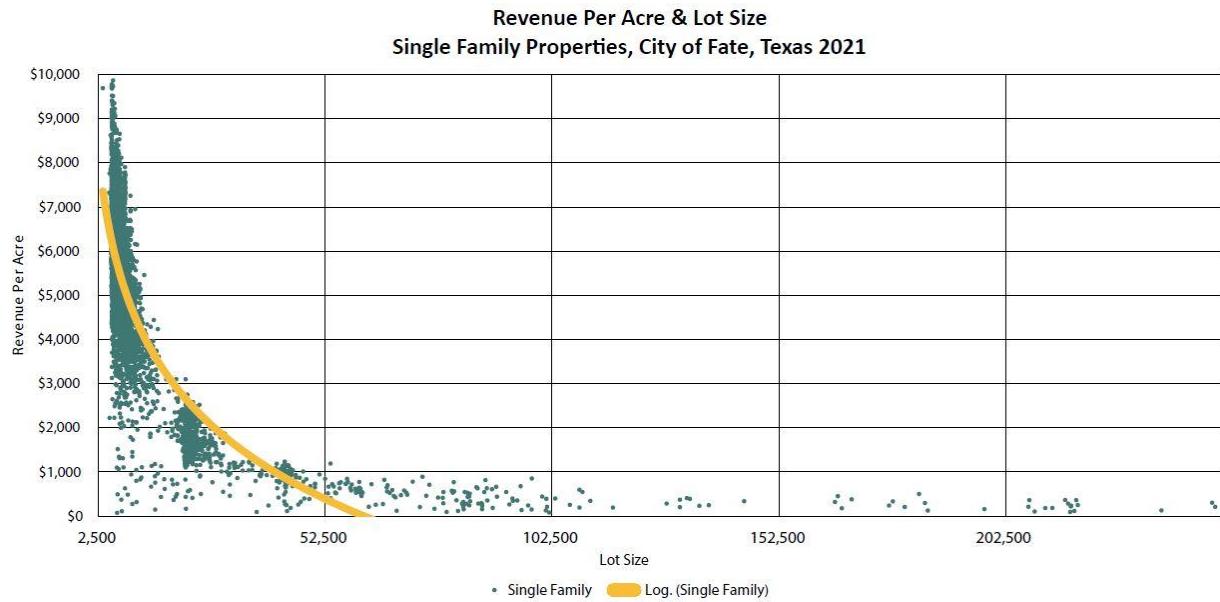


Figure 5 Revenue Per Acre (RPA) along the Y axis with Lot Size along the X axis. Each dot represents one single family residential property. The Lot sizes are constrained to a range of 2,500 sf to 250,000 sf.

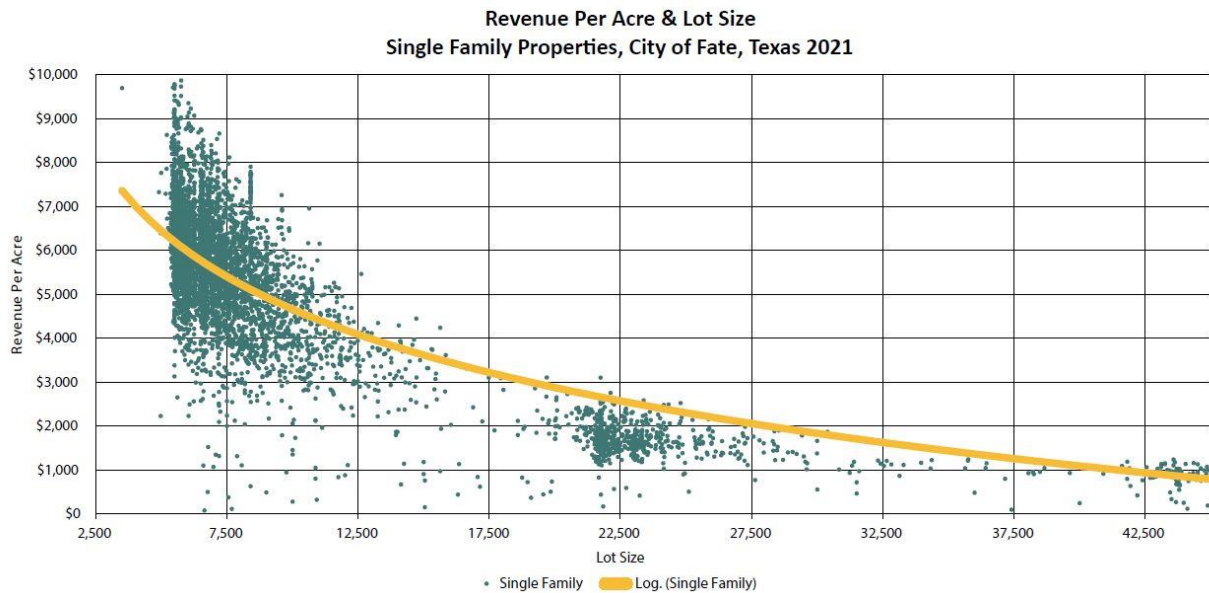


Figure 6 Revenue Per Acre (RPA) along the Y axis with Lot Size along the X axis. Each dot represents one single family residential property. The Lot sizes are constrained to a range of 2,500 sf to 43,560 sf (one acre).

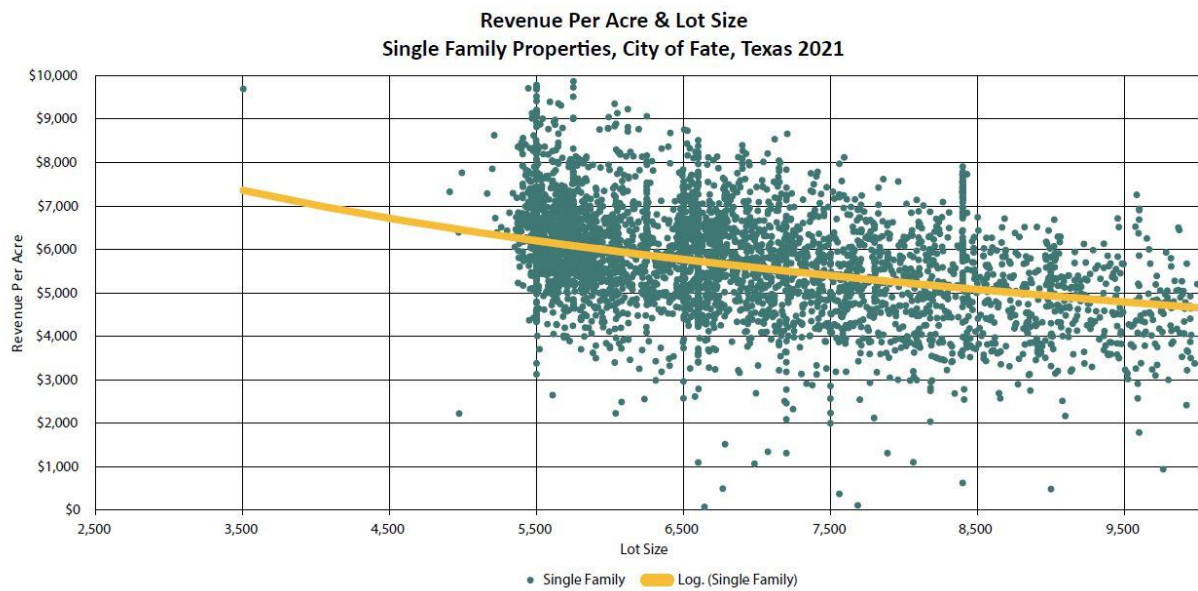


Figure 7 Revenue Per Acre (RPA) along the Y axis with Lot Size along the X axis. Each dot represents one single family residential property. The Lot sizes are constrained to a range of 2,500 sf to 10,000 sf.

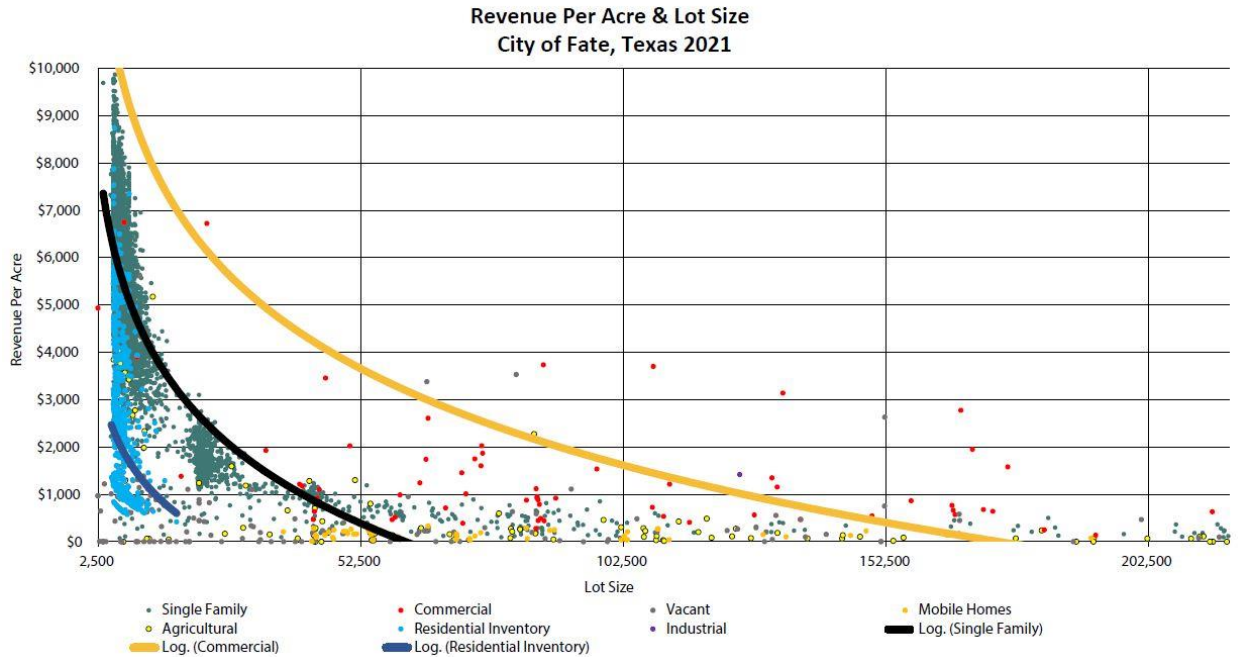


Figure 8 Revenue Per Acre (RPA) along the Y axis with Lot Size along the X axis. Each dot represents one property. The lot size range spans from 2,500 to 217,800 sf. The blue Residential Inventory properties represent a platted lot with a residential improvement in some phase of construction.

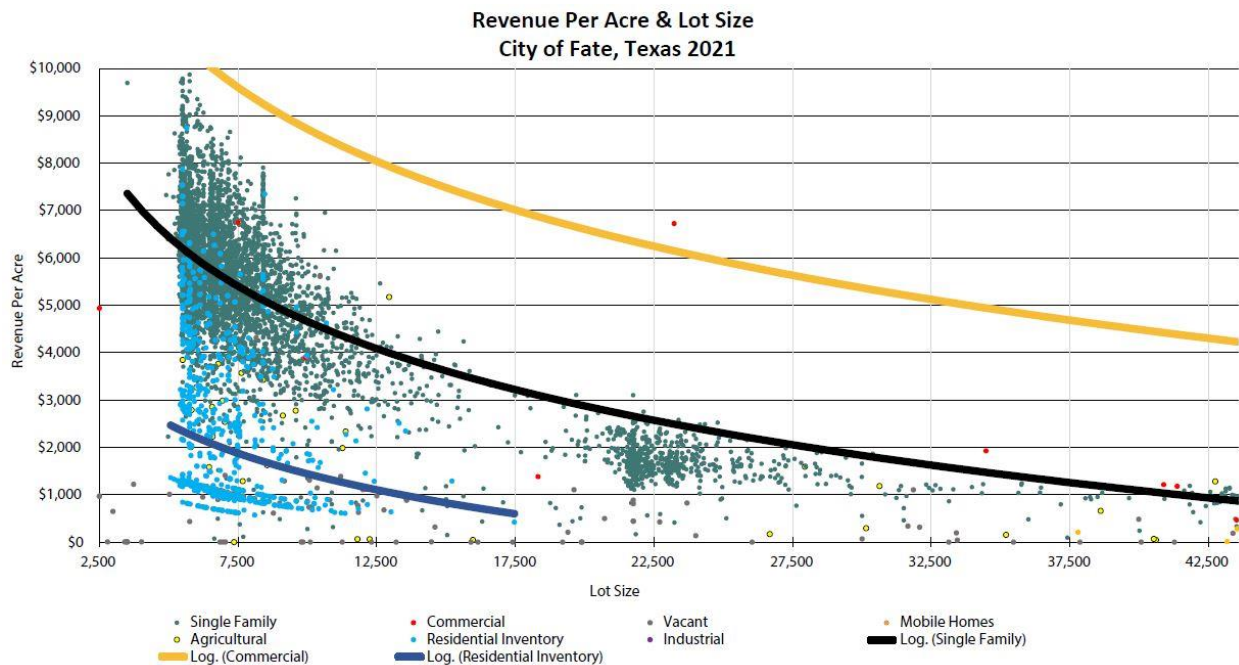


Figure 9 Revenue Per Acre (RPA) along the Y axis with Lot Size along the X axis. Each dot represents one property. The Lot sizes span a range 2,500 sf to just over 43,560 sf. The blue Residential Inventory properties represent a platted lot with a residential improvement in some phase of construction.

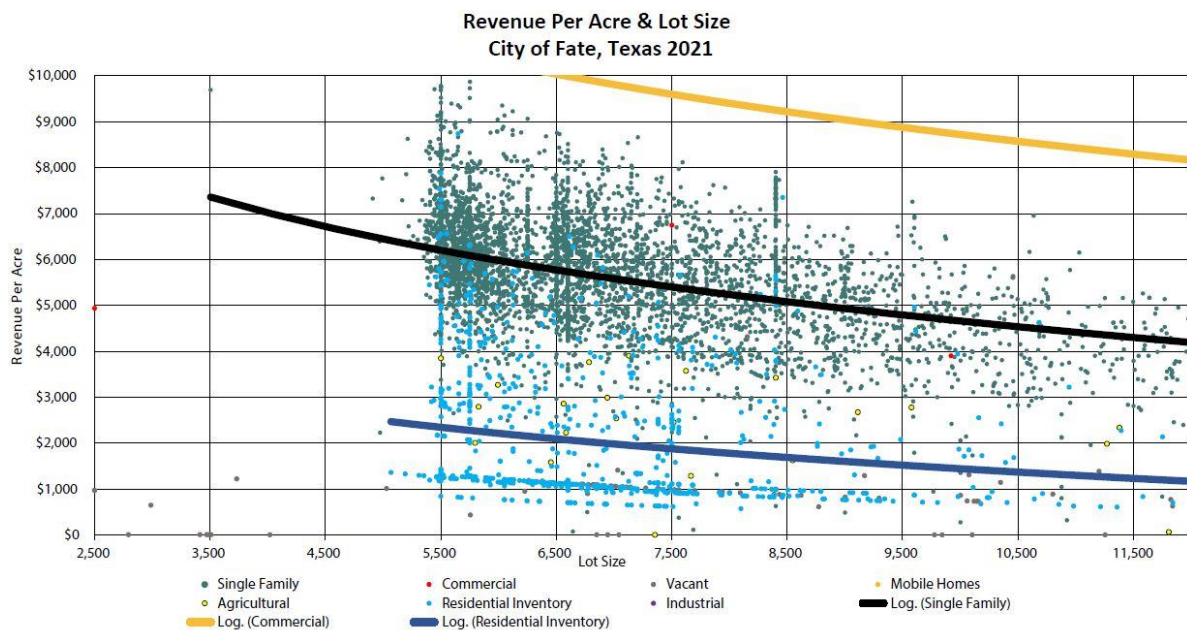


Figure 10 Revenue Per Acre (RPA) along the Y axis with Lot Size along the X axis. Each dot represents one property. The Lot sizes span a range of 2,500 sf to 12,000 sf. The blue Residential Inventory properties represent a platted lot with a residential improvement in some phase of construction.

Recommendations for Land & Land Uses

Based on the previously described data the project team recommends the following changes to the City of Fate's UDO:

1. A mix of land uses - The City of Fate should continue to provide for a wide range of residential types in its UDO. Residential use represents the foundational land use of any city. The development of a city begins with people living in homes. Once the residential density reaches certain thresholds, commercial and industrial uses begin to move in. The demand for commercial and industrial uses depends, in part, on residential density. Even though some uses perform better fiscally, they all rely on each other. The project team recommends allowing greater flexibility in the allowed uses in all the districts, especially residential uses such as townhomes, duplexes, triplexes, quadplexes, accessory dwelling units, and different scales of multifamily. This mix will better support the City's commercial and industrial uses. A healthy mix of residential types will also better support residents across a wider array of life stages.
2. A greater mix of smaller lot sizes for all uses - Lot size demonstrates just as much variety in fiscal performance as the different land uses, and in some cases more. The data show that smaller lots sizes generally produce more RPA than the same uses on larger lot sizes. The project team recommends allowing smaller lot sizes across all uses to ensure a healthy mix of lot sizes. This includes allowing lots as small as 3,000 square feet in more areas of the city for residential development.
3. Lot size maximums - The project team also recommends establishing lot size maximums to reduce the occurrence of low performing RPA lots across the City.

These recommendations allow for a development portfolio with higher RPA values, but they also address the following goals from the 2021 Forward Fate Policy Manual:

DI-2.4 Allow for attached single family, townhomes, and other lifestyle housing within areas identified as mixed-use and dynamic neighborhood place types.

This update will allow these residential uses, and the appropriate lot sizes, in more districts across the city.

DI-3.3 Incorporate considerations for long-term adaptability of buildings when updating code requirements.

Allowing a greater variety of uses across more zoning districts allows reuse of buildings without navigating the regulatory process for zoning changes.

HC-2.2 Consider expanding allowance of accessory dwelling units (ADUs) and missing middle housing types in more zoning districts.

This update will incorporate ADUs and missing middle housing types such as duplexes, triplexes, quadplexes, and townhomes into a wider range of zoning districts.

2B. Density & Bulk Standards

The City of Fate's UDO has great potential to take a unique approach to analyzing and regulating density and bulk standards. Density and bulk standards, such as setbacks and building height, significantly impact the way a development patterns looks, feels, and serves its residents. These standards also greatly impact the fiscal potential of any development pattern. Table 5 illustrates again how the relative value of land and improvements decrease as lots increase in size. While location and lot size largely determine the value of the land, the amount of improved space built for humans contributes most of the overall value.

	Lot Size (SqFt)	Land Value Per Acre	Average Imp Area	Improve Value Per Sq/Ft
Single Family	All	\$6.65	3,045	\$61
	<= 6,000	\$12.91	2,691	\$65
	> 6,000 <= 11,000	\$10.96	3,062	\$64
	> 11,000 <= 20,000	\$6.41	3,571	\$60
	> 20,000 <= 40,000	\$4.58	3,286	\$52
	> 40,000	\$1.48	3,909	\$40
Mobile Homes	All	\$0.87	1,774	\$12
Commercial	All	\$2.58	23,202	\$16
	<= 6,000	\$22.44	4,065	\$36
	> 6,000 <= 11,000	\$18.12	3,676	\$32
	> 11,000 <= 20,000	\$4.10	15,790	\$81
	> 20,000 <= 40,000	\$10.63	14,818	\$22
	> 40,000	\$2.38	30,546	\$14
Industrial	All	\$2.98	54,448	\$7
Undeveloped	All	\$0.37	1,500	\$29

Table 5 - Land Value per Acre (LVA), Average Improvement Area (AIA), and Improvement Value per Square Foot (IVsf).

Density and bulk standards directly determine the amount of occupiable space a property owner can build on their property. Generally, the more space a property owner or developer is allowed to build for human occupation, the higher the potential RPA climbs. Large setbacks, minimum parking requirements, maximum densities, and maximum building height regulations limit the amount of occupiable space available for property owners to develop. That in turn, directly caps the RPA potential of any property.

The following illustration will demonstrate how the built environment impacts the RPA of a development pattern. A few things to observe while looking through the illustrations:

1. The sizes of single-family homes, and most residential products, do not vary in size nearly as much as the lot areas upon which they are built. Large lot residential developments might have lots that are 1000% the size of the lots in the adjacent neighborhood, but the homes themselves might only have 20%-100% more occupiable space. Table 5 illustrates this well. The average improvement area, or occupiable space,

for single family residences on lots with more than 40,000 sf comes to 3,909 sf. That's only a 45% increase in average occupiable space over homes built on lots smaller than 6,000 sf, but a 6,670% increase in lot size.

2. In most cases, as lot areas and structural sizes grow the RPA and Improvement Value per Square Foot (IVsf) will decrease, thus causing a diminishing return.
3. The relationship between the area of the land and the area of the occupiable space can be summed up in a metric called the Floor Area Ratio (FAR). It's a telling metric, and one this study references frequently. However, this team will not recommend trying to regulate the built environment using FAR minimums or maximums, but will instead rely on related and familiar metrics already incorporated into the zoning district standards within the UDO.



Metric	Value	Metric	Value	Metric	Value
Acreage:	2.0496	Acreage:	0.4969	Acreage:	0.1263
Lot Frontage:	123	Lot Frontage:	115	Lot Frontage:	50
Improvement Area:	4,165	Improvement Area:	2,745	Improvement Area:	3,517
Improvement Value:	\$244,480 (\$58.70 sq/ft)	Improvement Value:	\$185,420 (\$67.55 sq/ft)	Improvement Value:	\$240,070 (\$68.26 sq/ft)
Land Area:	89,282	Land Area:	21,645	Land Area:	5,500
Land Value:	\$122,994 (\$1.38 sq/ft)	Land Value:	\$96,300 (\$4.45 sq/ft)	Land Value:	\$83,590 (\$15.20 sq/ft)
Total Value:	\$367,474 (\$179,288 acre)	Total Value:	\$281,720 (\$566,954 acre)	Total Value:	\$323,660 (\$2,563,387 acre)
Revenue:	\$1,249 (\$609 acre)	Revenue:	\$957 (\$1,927 acre)	Revenue:	\$1,100 (\$8,712 acre)
Floor Area Ratio (FAR):	0.05	Floor Area Ratio (FAR):	0.13	Floor Area Ratio (FAR):	0.64

Illustration 1 - Single Family Development:

While the development regulations relevant to these properties may not require the setbacks, density, parking, and heights that exist, the patterns still reflect the impact of those types of standards. This illustration includes:

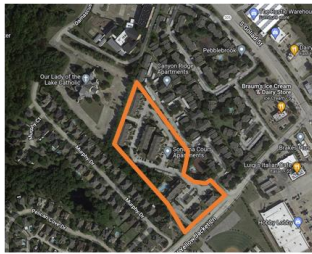
- 1) A 4,165-sf residential structure on a 2-acre lot generating \$1,249 in revenue for the city, which comes to a RPA of \$609. The FAR equals 0.05
- 2) A 2,745-sf residential structure on a 0.5-acre lot generating \$957 in revenue for the city, which comes to a RPA of \$1,927. The FAR equals 0.13
- 3) A 3,517-sf structure on a 0.12-acre lot generating \$1,100 in revenue for the city, which comes to and RPA of \$8,712. The FAR equals 0.64.

This illustration drives home a variety of points. Property 1 has the biggest home and lot yet generates the lowest RPA by far of the three properties (318% less than property 2; 1,431% less than property 3), despite generating slightly more overall revenue (31% more than property 2; 14% more than property 3). The RPA represents the more valuable and applicable metric.

Properties 1 and 2 have such large property areas that minimum setbacks likely did not affect the development of the home. However, those minimum standards can impact developments on properties less than 1/4 acre, like property 3.

Property 3, despite its much smaller lot, manages to facilitate a home that's 28% bigger than the home on property 2, and only 18% smaller than the home on property 1. Property 3 manages this by building two stories, allowing for more occupiable space on smaller properties, which results in a higher RPA.

Allowing smaller lots with smaller setbacks could facilitate some residential development patterns with substantially higher RPA. The average home in Fate currently comes in at 3,045 sf which is 16% smaller than the home on the smallest lot, property 3. Also, notice that the FAR for each property correlates very well with the RPA for each property.



Metric	Value
Acreage:	8.9152
Lot Frontage:	385
Improvement Area:	198,394
Improvement Value:	\$8,708,950 (\$43.90 sq/ft)
Land Area:	388,346
Land Value:	\$4,270,010 (\$11.00 sq/ft)
Total Value:	\$12,978,960 (\$1,455,824 acre)
Revenue:	\$44,112 (\$4,948 acre)
Floor Area Ratio (FAR):	0.51



Metric	Value
Acreage:	21.2800
Lot Frontage:	590
Improvement Area:	317,098
Improvement Value:	\$25,615,710 (\$80.78 sq/ft)
Land Area:	926,956
Land Value:	\$2,341,200 (\$2.58 sq/ft)
Total Value:	\$27,956,910 (\$1,313,765 acre)
Revenue:	\$95,018 (\$4,465 acre)
Floor Area Ratio (FAR):	0.34



Metric	Value
Acreage:	2.1440
Lot Frontage:	841
Improvement Area:	364,950
Improvement Value:	\$22,071,480 (\$60.48 sq/ft)
Land Area:	93,392
Land Value:	\$747,140 (\$8.00 sq/ft)
Total Value:	\$22,818,620 (\$10,643,013 acre)
Revenue:	\$77,554 (\$36,173 acre)
Floor Area Ratio (FAR):	3.91

Illustration 2 - Multi Family Development:

The residential illustration (Illustration 1) revealed that the FAR correlated strongly with the RPA. That trend continues with these multifamily illustrations, which include:

- 1) A 198,000-sf structure on 8.9 acres generating \$44,112 in revenue for the city, which comes to a RPA of \$4,948. The FAR equals 0.51
- 2) A 317,000-sf structure on 21 acres generating \$95,018 in revenue for the city, which comes to a RPA of \$44,065. The FAR equals 0.34
- 3) A 364,000-sf structure on 2.1 acres generating \$77,554 in revenue for the city, which comes to and RPA of \$36,173. The FAR equals 3.91.

Parking can significantly impact the amount of occupiable space developable on a property. This directly impacts the RPA potential. Property 1 has mostly 2 story development with surface parking. Property 2 has three stories of development and similar surface parking to property 1. Property 3 developed to 4 stories and has structured parking. While the minimum parking standards might be the same on these properties, the density is much higher on property 3 than on property 1. This means property 3 either provided more parking in a structured format than property 1 or has a lower parking requirement. Furthermore, the density of property 3 may not be allowed in any other zoning districts, which means the RPA of property 3 isn't allowed either. To achieve a comparable RPA in the other zoning districts, the higher FAR of property 3 must be allowed to occur through the bulk standards in the UDO.

Any number of bulk standards could have prevented property 3 from achieving its high RPA. More restrictive minimum setbacks, minimum parking, maximum density, or maximum building height regulations could have lowered the RPA dramatically while providing limited community benefit.

Additionally, property 3, with its denser development pattern, will support a greater volume of commercial properties. That boosts the city's property and retail sales tax potential even more.

Denser development patterns have also proved to be a healthy lifestyle option for people, especially for the elderly and those who are too young to drive or simply choose not to.



Metric	Value
Acreage:	6.3620
Lot Frontage:	2,725
Improvement Area:	158,238
Improvement Value:	\$7,696,110 (\$48.64 sq/ft)
Land Area:	277,129
Land Value:	\$954,960 (\$3.45 sq/ft)
Total Value:	\$8,651,070 (\$1,359,804 acre)
Revenue:	\$27,399 (\$4,307 acre)
Floor Area Ratio (FAR):	0.57

Metric	Value
Acreage:	3.4070
Lot Frontage:	1,242
Improvement Area:	343,440
Improvement Value:	\$45,718,130 (\$133.12 sq/ft)
Land Area:	148,402
Land Value:	\$741,830 (\$5.00 sq/ft)
Total Value:	\$46,459,960 (\$13,636,619 acre)
Revenue:	\$59,478 (\$17,457 acre)
Floor Area Ratio (FAR):	2.31

Illustration 3 - Mixed Use Development:

This illustration provides some great insight into the characteristics of mixed-use development patterns. Property 1 demonstrates a traditional historic downtown development pattern common across Texas. Property 2 demonstrates the denser mixed use development patterns becoming more popular in urban areas across Texas. These properties have the following characteristics:

- 1) 158,000 sf of structure on 6.3 acres generating \$27,399 in revenue for the city, which comes to a RPA of \$4,307. The FAR equals 0.57.
- 2) 343,000 sf structure on 3.4 acres generating \$59,478 in revenue for the city, which comes to a RPA of \$17,457. The FAR equals 2.31.

The properties in 1 exhibit a mix of one- and two-story development with very little residential footprint evident. This group of properties covers twice the area with half the improvement of the properties in 2. This leads to a much higher RPA and FAR in the second example. Properties in 2 don't just have twice the RPA and FAR, they have 4x the RPA and over 4x the FAR.

Interestingly, the second example achieves its higher RPA despite the large footprint of a three-story tax-exempt property occupying the southwest corner of the block. Typically, this would

represent a significant hit to the RPA, but the adjacent three- and four-story mixed use and multifamily development absorbs the revenue loss from the tax-exempt property. Tax exempt properties often provide crucial services to citizens, but they can also comprise a large portion of a city's development portfolio and create substantial cost burdens and revenue gaps. Developing multi story improvements can significantly increase a property's RPA and FAR, and also minimize the impact of tax-exempt properties.

These illustrations accomplish a mix of uses, small setbacks, and somewhat smaller parking footprints. The parking footprint avoids a heavily auto-centric development pattern, but we still see property group 1 served by a scattering of surface parking lots and on-street parking while property group 2 has a large parking garage and on-street parking. While property group 2 might appear to have the bigger parking footprint, its higher density enables it to still achieve the much higher FAR and RPA (405%) than property 1.

Multi story mixed use developments offer some significant advantages to cities by allowing the integration of residential into the commercial, office, and institutional uses that the residents demand. Single story office and commercial uses embody the same missed opportunity that the single-story homes did in the first illustration. Multi story buildings provide wide ranging benefits to cities and the City of Fate's UDO should encourage, and in some cases require, multi-story construction.

Recommendations for Density & Bulk Standards

Based on the previously described data the project team recommends the following changes to the City of Fate's UDO:

1. Minimize setback standards in a reasonable manner to maximize the buildable footprint for properties. This allows more improvement on a property which will contribute positively to the RPA of developed properties.
2. Require and/or incentivize a minimum building height in commercial, mixed use, high density residential, and industrial zones. This would lead to more improvement area per square foot of land as the city continues to develop and redevelop, which will also facilitate higher RPA and better connectivity.
3. Include maximum parking standards and let the development community guide the minimums. Many cities are shifting away from minimum parking standards and allowing developers to largely establish parking standards that work best for their projects based on their own modeling and business models.

These recommendations allow for a development portfolio with higher RPA values, but they also address the following goals from the 2021 Forward Fate Policy Manual:

MG-1.1 Prepare an update to the Unified Development Ordinance to incorporate the development strategies recommended in this comprehensive plan update.

These recommendations work directly toward achieving this goal.

DI-2.1 Promote a flexible framework for the I-13/FM 551 focus area that is fiscally sustainable, pedestrian scaled, high quality, and supportive of growth of downtown and surrounding neighborhoods

Moving away from minimum parking standards, reducing setbacks requirements, and allowing and requiring more multistory construction gives developers greater flexibility in their projects.

DI-2.4 Allow for attached single family, townhomes, and other lifestyle housing within areas identified as mixed-use and dynamic neighborhood place types.

These changes will reduce conflicts these development types often encounter with setbacks, parking, and height standards.

DI-3.3 Incorporate considerations for long term adaptability of buildings when updating code requirements.

Denser multistory development patterns have greater success getting repurposed into other buildings and allows more flexibility in redevelopment projects.

2C. Block Length and Connectivity

Cities consist of two types of space.

1. Destination Space - Space where persons or things come to rest like homes, stores, offices, restaurants, parks, etc.
2. Approach Space - Space where persons or things move between destination spaces such as sidewalks, trails, streets, bike lanes, etc.

Each type of space has its own dynamics and design tenets. This study has shown how regulating the design of the destination spaces can impact the fiscal sustainability of a city. This section of the study will consider how the regulation of approach spaces can also impact the fiscal sustainability of a city.

The Land & Land Uses section and the Density & Bulk Standards sections both describe how the built environment for destination spaces performs better fiscally when it has a high density of improved space built for people rather than automobiles. Higher concentrations of people require more property improvements which generate more property and sales taxes.

The previous sections of this study have recommended regulatory changes which would lead to a built environment with:

1. more multi story buildings
2. allowing larger building footprints
3. less destination space dedicated to parking

All three of these outcomes would lead to a socially, environmentally, and fiscally healthier built environment of destination spaces for citizens. A significant portion of this impact comes from the scale of the design. These approaches reference a person (pedestrian) for the design scale of the destination space, not an automobile which would be at a much larger scale. So, we could summarize the findings of the previous two sections with this statement: Destination spaces designed and built at the scale of the person generate healthier social, environmental, and fiscal environments.

Approach spaces must dwell in harmony with destination spaces. The further apart they grow in scale, the less lively they become. A regulatory approach aimed at fiscally sustainable destination spaces must also address the approach spaces in a complementary fashion. Typically, addressing the regulation of the approach spaces involves updating the engineering design standards of a city's public and private rights-of-way. That's a necessary effort. However, this study has taken a more macro approach, and will consider regulatory language concerning block lengths and connectivity.

Most often city planners will champion the small block over the super block due to scale and connectivity. That's true and good but requires more specificity about scale of the primary user. Designing a system of approach spaces at a scale for automobiles will poorly serve a destination space built at a scale for persons. This study does not recommend designing a system of approach spaces strictly for persons with no consideration of automobiles. Alternatively, this study recommends the following:

1. Adopt minimum block length standards at a personal scale
2. Adopt a secondary block length standard for automobiles

City planners typically prize gridded street networks like the one shown in graphic 1 and try to steer away from longer block lengths as shown in graphic 2. With longer block lengths pedestrians have less connectivity, and in some cases must take a much longer circuitous route to arrive somewhere much closer than the total travel distance required. This type of block structure inevitably leads to citizens using automobiles to arrive anywhere, which in turn requires the rest of the city to design at the scale of the automobile creating a socially, environmentally, and fiscally unsustainable development pattern.



This approach assumes that block length only refers to automobile blocks without additional connectivity for pedestrians, and in many examples of suburban development built over the last 50-80 years that's true. However, it's not intrinsic. Traditional college campuses across the world offer a good example of a dual block pattern where auto-centric blocks have much greater sizes than pedestrian centric blocks. The key is to regulate and design for both. Moreover, designing for both can have a substantial impact on the social, environmental, and fiscal strength of a city.

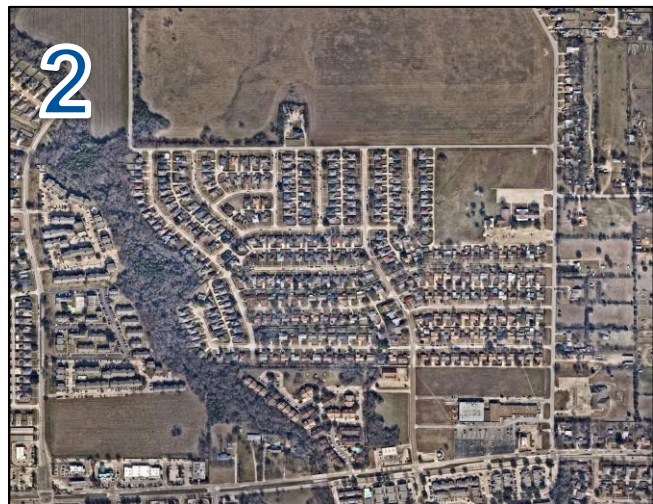
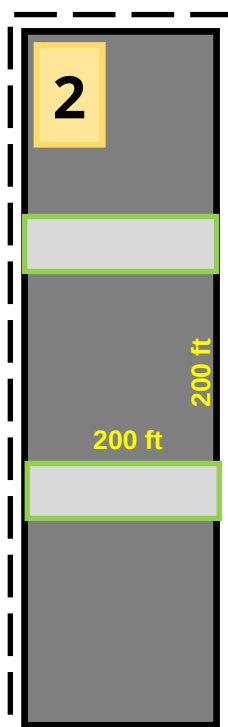


Illustration 1 describes how a block measuring at 200 by 200 feet would perform with different single family residential patterns at different lot sizes. The area of the block and size of the lots determine how many lots will fit on the block. Then, the Annual Revenue Per Block comes from the appropriate RPA rates from Table 2 multiplied by the acreage of the block. The Annual Road Costs come from assuming one travel lane per block face at a standard lane mile rate of \$1.32M per lane mile multiplied by the perimeter of the block (this reflects generally accepted engineer's estimates for road construction at the time of this writing). The Annual Net Revenue comes from the difference of the Annual Road Costs and the Annual Revenue Per Block. The "People Count" metric has been included to represent the scale of potential retail sales tax with each pattern. Higher densities of people generate higher densities of retail sales taxes.

1

Block Length Analysis: 200 x 200 Foot Block - 1 Block					
Lot Size	5,645	7,523	13,477	23,583	86,670
Area of Block	40,000	40,000	40,000	40,000	40,000
Lot Count	7.1	5.3	3.0	1.7	0.5
People Count	17.71	13.29	7.42	4.24	1.15
Annual Revenue Per Block	\$5,817	\$4,916	\$2,941	\$1,540	\$405
Annual Road Costs	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Annual Net Revenue	\$817	-\$84	-\$2,059	-\$3,460	-\$4,595

Illustration 1 shows how the Annual Net Revenue has an inverse correlation with the lot sizes. As the lots get smaller the Annual Net Revenue increases. That makes sense based on what this study discussed earlier. This block pattern only achieves a positive Annual Net Revenue with the smallest lot size segment. Auto-centric approach space on either side provides high connectivity for pedestrians and vehicles but it carries a high-cost burden. Also, while pedestrians might need that level of connectivity due to their travel speeds and the energy required for the movement, vehicles don't need the level of connectivity. A circuitous route rarely prevents a person from making a trip in their vehicle, however it will often prevent them from choosing to walk or ride a bicycle.



Block Length Fiscal Analysis: 600 x 200 Foot Block - 1 Block

Lot Size	5,645	7,523	13,477	23,583	86,670
Area of Block	120,000	120,000	120,000	120,000	120,000
Lot Count	21.3	16.0	8.9	5.1	1.4
People Count	53.14	39.88	22.26	12.72	3.46
Annual Revenue Per Block	\$17,452	\$14,748	\$8,823	\$4,620	\$1,215
Annual Road Costs	\$12,273	\$12,273	\$12,273	\$12,273	\$12,273
Annual Net Revenue	\$5,179	\$2,475	-\$3,450	-\$7,653	-\$11,058

The second illustration (2) shows a larger (200 x 600) vehicular block with smaller (200 x 200) non-vehicular blocks spaced for pedestrians, cyclists, and other users. Assuming the same variety of single-family residential development patterns but replacing the vehicular infrastructure in the interior of the block has an overall positive net fiscal impact. In this pattern the 5,645 sq/ft and the 7,523 sq/ft lot patterns achieve a net positive gain. The losses of the larger lot size patterns are steeper, but the potential fiscal gains are also much stronger. The connectivity remains high, and likely safer, for pedestrians and cyclists. Vehicles can handle the additional 500 feet or so, and traffic might flow smoother and safer with fewer intersection conflicts.

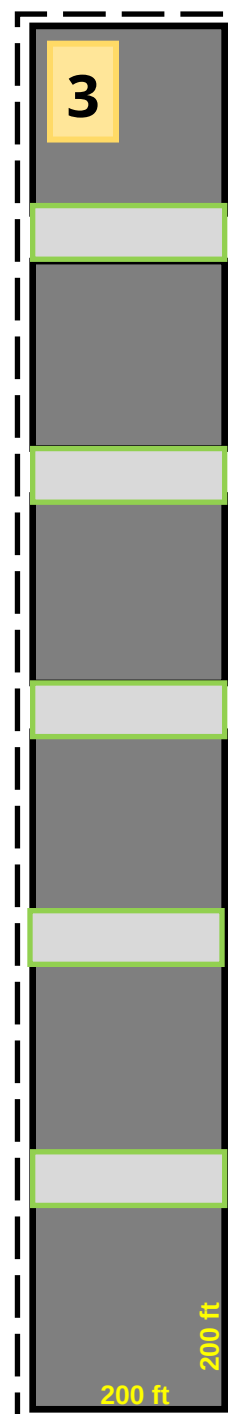
Illustration 3 shows the impact of doubling the pattern in illustration 2 for a 200 x 1200-foot block. The two smallest lot size categories remain the only positive gainers in the Annual Net Revenue, but the larger categories have closed the gap on their losses per block. It's worth studying the impact on vehicular traffic because these patterns might peak in efficacy and begin to diminish at some point, but the social, environmental, and fiscal benefits this approach seem clear.

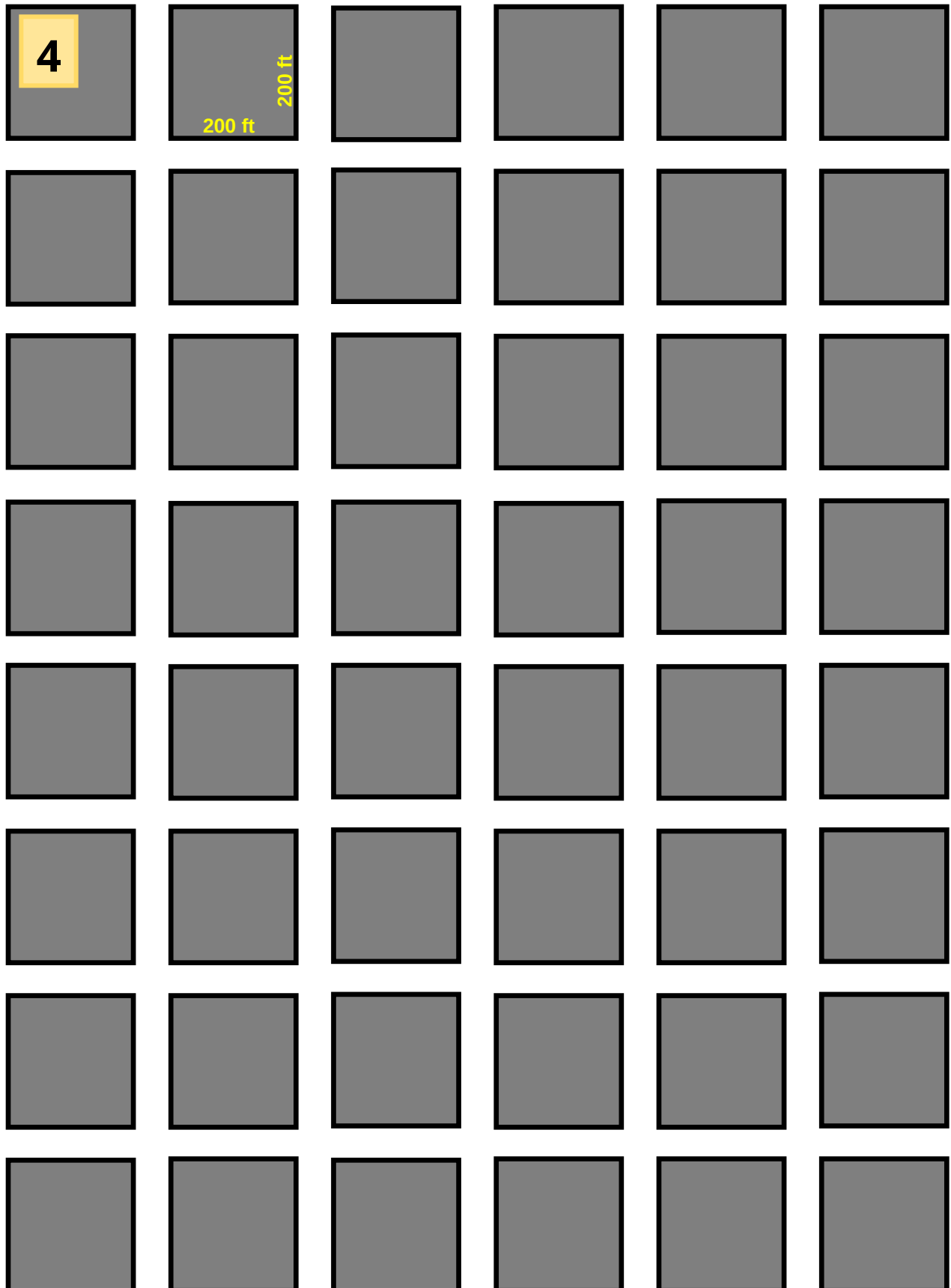
Illustrations 4 and 5 demonstrate how these changes can affect a larger area. Illustration 4 consists of 48 blocks at 200 x 200 feet. Assuming these blocks all contain the same single family development pattern using 7,523 sq/ft lot sizes then we find the following:

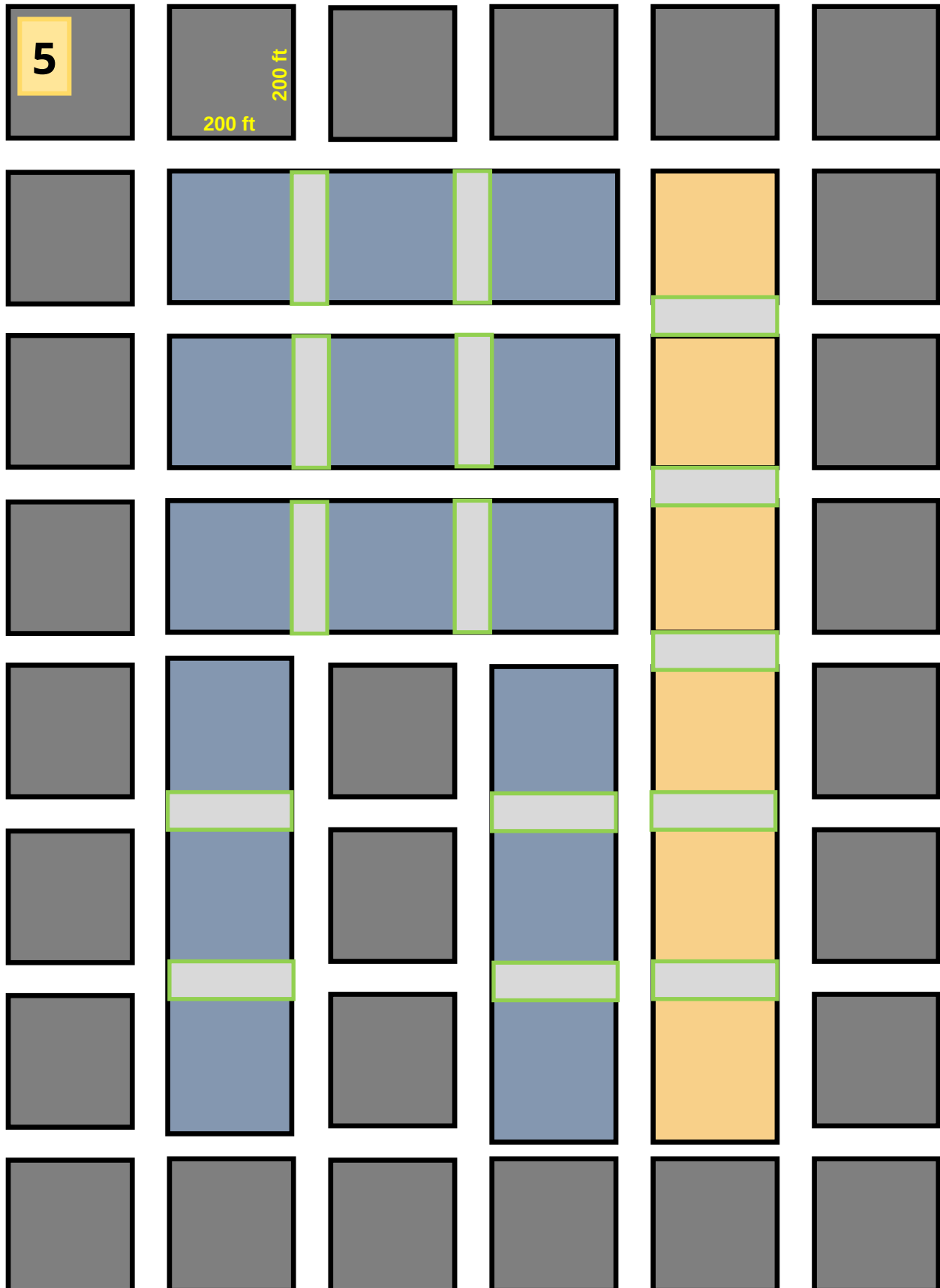
1. The pattern of consistent 200 x 200-foot blocks, which represents a traditional and often prized grid block pattern, produces a negative Annual Net Revenue of -\$4,032.
2. The pattern of mixed block types includes 27 blocks at 200 x 200 feet, 5 blocks at 200 x 600 feet, and 1 block at 200 x 1,200 feet. This pattern produces a positive Annual Net Revenue of \$16,421.

Block Length Fiscal Analysis: 1,200 x 200 Foot Block - 1 Block

Lot Size	5,645	7,523	13,477	23,583	86,670
Area of Block	240,000	240,000	240,000	240,000	240,000
Lot Count	42.5	31.9	17.8	10.2	2.8
People Count	106.29	79.76	44.52	25.44	6.92
Annual Revenue Per Block	\$34,903	\$29,496	\$17,646	\$9,240	\$2,429
Annual Road Costs	\$23,182	\$23,182	\$23,182	\$23,182	\$23,182
Annual Net Revenue	\$11,722	\$6,314	-\$5,536	-\$13,941	-\$20,752

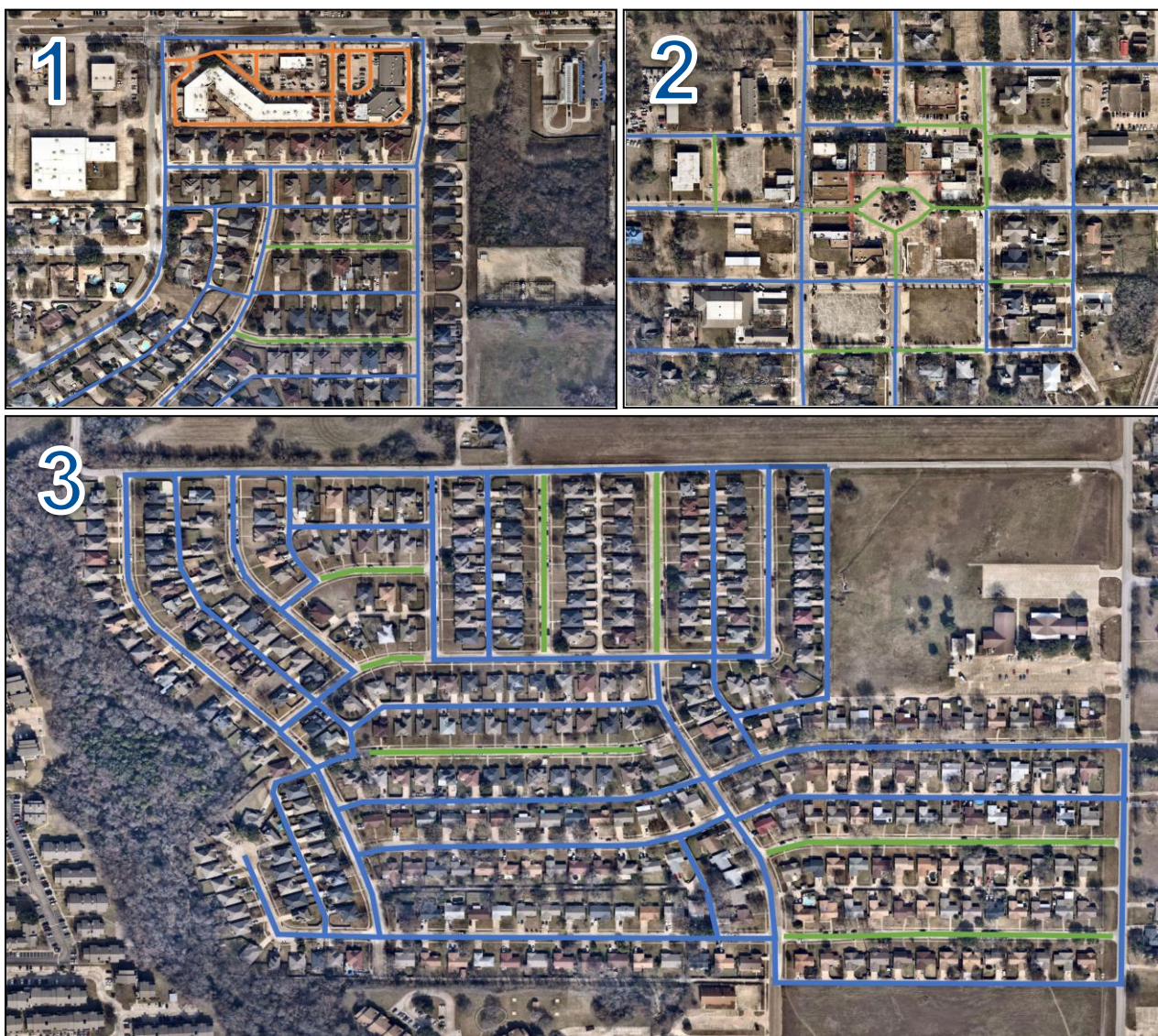






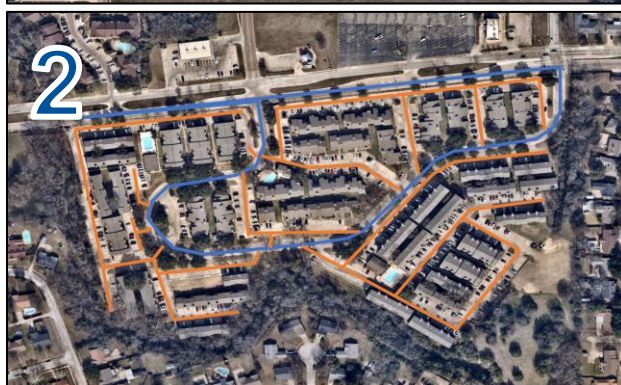
These illustrations support an approach to regulating block length with a set of pedestrian block length standards, and a separate set of block length standards for vehicular traffic. This approach also allows for retrofitting neighborhoods and commercial centers by replacing existing streets with pedestrian oriented approach spaces where appropriate.

This type of approach to block patterns would not only benefit people in new developments but could also provide some positive impacts to existing development. The illustrations below (1, 2, and 3) show examples of how a city might approach retrofitting its block structures to provide a higher level of pedestrian connectivity while also removing more expensive sections of road infrastructure designed for vehicular travel. The green lines represent where a city might replace an auto-centric approach space with a pedestrian centric approach space. Retrofitting these spaces may have a minimal impact on RPA, but the cost savings could be significant.





Categorizing a city into approach and destination spaces provides insight into how cities have developed an intensely auto-centric development pattern at a steep cost for its citizens. The illustrations to the left reveal how auto-centric a city with entire blocks of destination space dedicated to automobiles is. The blue and orange lines represent approach spaces. Any space surrounded by orange or blue lines represents a destination space, or block.



These apartment complexes (1 and 2) retain some pedestrian oriented blocks by maintaining pedestrian oriented approach spaces navigating around the apartment buildings. This design functions similarly to traditional college campus setting and creates concentrations of both destination and approach spaces built at a human scale. Conversely an auto-centric scale is much larger and carries a proportionately larger cost burden without providing additional revenue to offset it.



The next two illustrations (3 and 4) demonstrate how auto-centric commercial developments end up creating entire blocks of destination space dedicated to automobiles. Regulatory language identifies these destination spaces as parking stalls, and often requires large amounts of them. These blocks of auto-centric destination space carry a large cost burden and generate very little revenue to offset it.



This study has established how spaces built for people generate stronger social, environmental, and fiscal development patterns. Our regulations should steer us toward block patterns which support the citizens of a city, while maintaining a balance of accommodation for automobile use.

Recommendations for Block Length & Connectivity

Based on the previously described data the project team recommends the following changes to the City of Fate's UDO:

1. Adopt a 200-foot minimum and 600-foot maximum pedestrian scaled block length. This standard should serve as the default measurement and can serve to break up large vehicular scaled blocks.
2. Adopt a 600-foot minimum and 1,200-foot maximum vehicular block length. This will reduce the overall cost burden of vehicular road infrastructure while also continuing to serve both pedestrians, motorists, and other users well.
3. Establish a maximum 1,800-foot vehicular block length along arterial streets.

These recommendations allow for a development portfolio with higher RPA values, but they also address the following goals from the 2021 Forward Fate Policy Manual:

MG-1.1 Prepare an update to the Unified Development Ordinance to incorporate the development strategies recommended in this comprehensive plan update.

These recommendations work directly toward achieving this goal.

DI-2.1 Promote a flexible framework for the I-13/FM 551 focus area that is fiscally sustainable, pedestrian scaled, high quality, and supportive of growth of downtown and surrounding neighborhoods.

Establishing block standards which begin at the human scale will better establish this area as a pedestrian friendly area.

DI-2.4 Allow for attached single family, townhomes, and other lifestyle housing within areas identified as mixed-use and dynamic neighborhood place types.

These standards support the pedestrian-oriented streetscapes necessary to support mixed-use and dynamic neighborhood place types.

DI-3.1 Incorporate code requirements for block configurations that enhance walkability, connectivity, and pedestrian oriented uses.

Providing an accessible connected network of rights-of-way designed at the human scale for pedestrians and other non-motorized transportation modes by establishing separate pedestrian and vehicular block standards constitutes a significant step towards this goal.

Methodology

The data in this report comes from two primary sources:

1. Urbex Solutions – the tables, figures, graphics, and analysis all call from Urbex Solutions. As a company, Urbex Solutions has established a variety of processes to create a unique data set, based on publicly available raw data.
2. Appraisal Districts – the publicly available raw data comes for the Rockwall and Dallas County Appraisal Districts. This data is downloaded from their website and then processed, mapped, and illustrated by Urbex Solutions.
 - a. Dallas County Appraisal District can be found here: [Data Products \(dallascad.org\)](https://dallascad.org) – this study used the 2021 certified property tax rolls.
 - b. Rockwall County Appraisal District data can be found here: [Digital Mapping Information – Rockwall CAD – Official Site \(rockwallcad.com\)](https://rockwallcad.com) – this study used the 2021 certified tax rolls.

Some notes on abbreviations:

- RPA – Revenue Per Acre is calculated by applying a city's property tax rate to the total taxable value of each account identified in the raw data. This total revenue represents how much the account owner should pay in taxes after incorporating any exemptions or caps and applying the local tax rate. Then the total revenue for all the accounts on each parcel gets added together to create the total revenue per parcel. Then that total revenue is divided by the total area of the parcel in acres. This is a much more valuable metric than the others listed.
- TVL – Total Value Per Lot is calculated by the appraiser for each county. This is the primary job of appraisers. The total value includes both the value of the land as well as the improvement. The total value of all the accounts located on the same parcel are summed up to create the total value of all the appraised land and improvements on a single property (lot).
- IVL – Improvement Value Per Lot consists of the TVL minus the value of the land.
- IVsf – Improvement Value Per Square Foot consists of taking the total value of all improvements on a lot and dividing it across the total area of those same improvements or structures (not the area of the lot).

INFORMAL STATUS REPORT TO MAYOR AND CITY COUNCIL

SUBJECT:

Pilot Program for a Denton Eviction Advocacy Center

EXECUTIVE SUMMARY:

On August 18, 2026, Councilmember George Ferrie proposed a two-minute pitch regarding a pilot program for the ‘Denton Eviction Advocacy Center’. This pitch followed conversations with the Denton County Housing and Homelessness Leadership Team (DCHHLT) support for the Dallas Eviction Advocacy Center (DEAC) to expand its service area to Southern Denton County. The City of Denton is served by three Justice of the Peace Precincts, and costs to financially support DEAC in serving all three precincts would likely cost roughly \$385,000-\$462,000 annually, according to DEAC.

BACKGROUND:

The [Dallas Eviction Advocacy Center](#) (DEAC) is a nonprofit established in 2020 for the purpose of providing pro bono legal assistance to renters in eviction court. DEAC is funded by a combination of foundations, nonprofits, and government awards. DEAC received contracts to provide free legal representation and legal advice to indigent tenants facing eviction from Dallas County and Harris County each with an amount not to exceed \$1,000,000 for FY26-27. Attorneys working on behalf of DEAC attend eviction court and offer same-day representation to any tenant with an eviction trial and an indigent status that day. Most commonly, the attorneys work to negotiate a settlement, allowing the tenant more time to catch up on their balance, or more time to vacate without needing an eviction on record. This program model is typically referred to as a ‘Right to Counsel’ program.

In April of 2026, the Dallas Eviction Advocacy Center presented to DCHHLT with projected outcomes and cost estimates for four options, to launch a pilot expansion in Lewisville (Justice Court Precinct 3), City of Denton / DISD (Justice Court Precincts 1, 4 & 5), Southeast Denton County (Precincts 3 & 6) and/or the Dallas/Carrollton area (Justice Court Precinct 6). The Housing and Homelessness Leadership team approved a letter of support for the DEAC’s prospective expansion into Denton County on July 29 (Exhibit 1). DEAC communicated the program would:

- Provide competent legal representation to eligible households, settling where we can and litigating where we must to prevent illegal evictions;
- Decrease eviction recidivism by addressing underlying causes (income instability, housing affordability, payment problems) through targeted case management and local service connections;
- Engage property owners to promote sustainable housing outcomes, including entering into payment or moveout arrangements that get landlords payment and/or possession as quickly as possible;

- Reduce county expenditures on shelter beds, emergency healthcare, law enforcement response, and school intervention services; and
- Generate measurable economic returns through reduced emergency services utilization, improved employment stability, and lower repeated service involvement.

DISCUSSION:

The eviction process

An eviction begins when a property owner is trying to end the legal right for a person to occupy property that belongs to the property owner. Evictions must be filed for cause, such as a breach of lease or squatting. A typical eviction has a maximum of three phases: notice to vacate, trial date, and writ of possession, and generally is completed in about a month. Residents can learn more about evictions in Denton County on Denton County's [webpage](#).

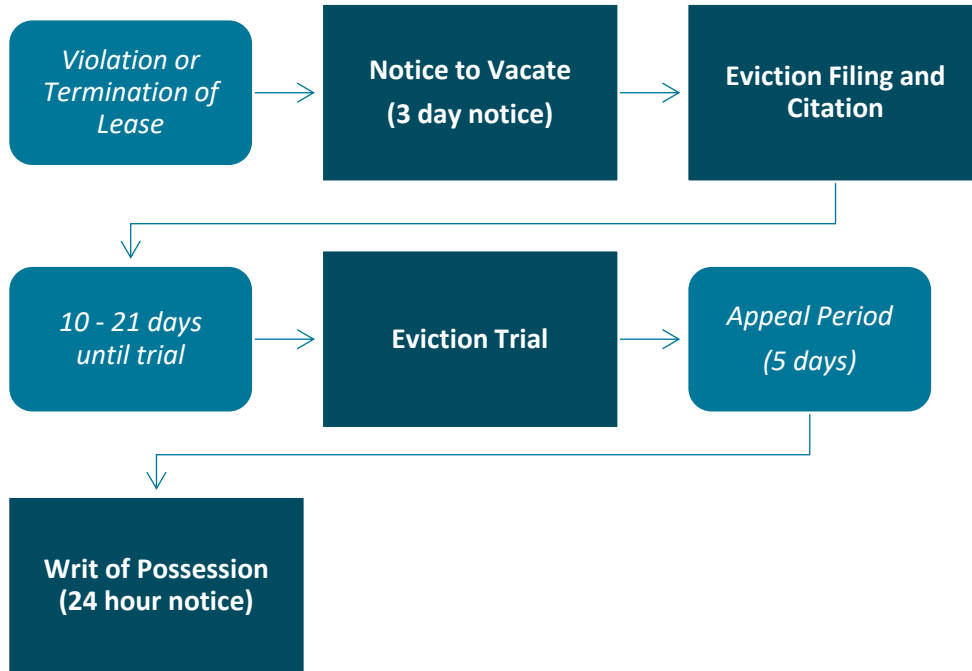
Notice to Vacate: The notice to vacate is a written demand for the defendant to leave the property within a set period of time. The minimum notice period is three days, unless the property owner and tenant have contracted for a shorter or longer notice period in a written lease or agreement. The notice must be mailed to the tenant personally, delivered inside the premises, hand delivered to the tenant, or delivered by e-mail if the lease allows for electronic notice. A notice to vacate can only be delivered if the tenancy has been terminated, such as by the tenant's default by not paying the rent, or if the property owner has previously delivered a Notice of Termination of Lease, which gives the tenant at least one payment period (usually a month) to vacate. A property owner may only successfully file for eviction if the tenant remains after the three-day notice to vacate period.

Trial Date: After the property owner files for eviction, the tenant will be served with a citation by the court, and a trial date will be set for between 10 and 21 days from the day the property owner filed the case. Both the property owner and tenant have the right to request a postponement of no more than seven days as well as the right to request a trial by jury, unless the lease agreement expressly waives the right to a jury trial. If the tenant does not appear at the trial and fails to file an answer before the trial, the property owner's sworn petition will be taken as admitted and the property owner may be awarded a default judgment. Both the property owner and tenant have the right to file an appeal to county court or county court at law within five days of the judgment. However, the appealing party is required to file a bond, make a cash deposit, or file a sworn statement of inability to pay.

Writ of Possession: After a judgment for the property owner has been rendered, the property owner is entitled to receive a writ of possession, which is an order issued by the court for the defendant to be removed from the property. Once issued, the constable or sheriff will post notice on the door that if the property isn't vacated on or after a specific time and date (typically 24 hours), the constable or sheriff will come out and supervise the removal of the tenant's property

from the premises by either the tenant or the property owner. The writ authorizes the constable or sheriff to forcibly remove the tenant if they refuse to leave.

Figure 1 – Typical Eviction Process



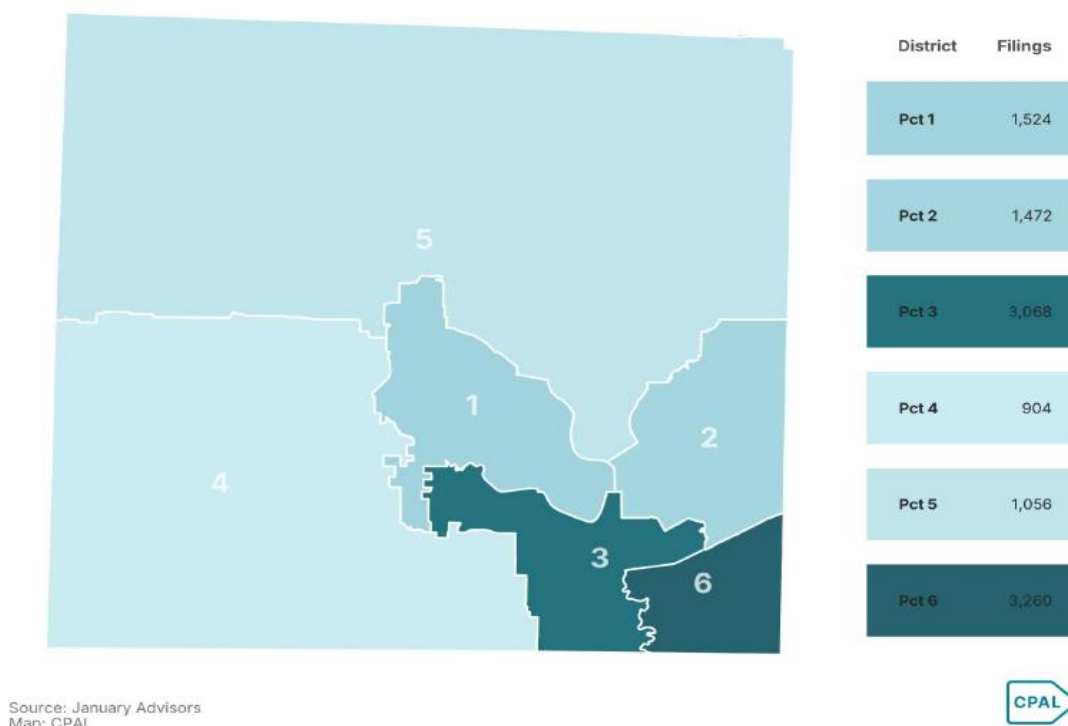
Evictions in the City of Denton

Across 2025, 3,506 evictions were filed in Precincts 1, 4, and 5, of which 1,736 evictions were filed in the City of Denton. The City of Denton had a 2025 average of 63 filings per 1,000 renters per year. For comparison, Denton County had an average of 94 filings per 1,000 renters per year in the same timeframe.

Figure 2 – Map of JP Precincts and Filings

2025 Eviction Filings by Justice of the Peace Precinct

Denton County



DEAC reports that of evictions filed, roughly 97% reach trial. Of those reaching trial, roughly 60% of tenants appear at their trial. DEAC reports that in precincts they are present, DEAC serves 95% of tenants who appear at their trial. In 66% of DEAC's cases, a resolution between parties is reached or an erroneous filing is identified leading to a non-eviction. By that same model, a fully funded pilot in Precincts 1, 4 & 5 could be projected to find an alternate outcome for 1,279 filed evictions per year, 650 of which would be in the City of Denton. DEAC reports a recidivism rate of 16%, meaning that of their clients, 84% do not experience a second eviction within 12 months.

Cost estimate

DEAC has provided an estimated cost of \$385,000-\$462,000 annually to serve Precincts 1, 4, & 5. Staff would have to work with any proposed contractor to ensure that City-funded services would be restricted to City of Denton residents, which may change the annual costs. The current cost estimate is potentially in excess of the City's total annual general fund allocation for human services for residents, proposed to be \$415,000 supporting 13 organizations.

Funding for eviction prevention at a lower level would be an eligible use under the City's Human Services Grants. Funding beyond the human services grant would require Council consideration

through the annual budget process. Staff will provide information on the application process and timeline to DEAC and any other organizations that reach out to provide eviction prevention services. Applications for FY27-28 open on Oct. 5, and more information can be found on the [City's website](#).

Upon receipt of the Informal Staff Report, Council Member Ferrie may indicate if the information provided satisfies their request. The item will be considered by the Agenda Committee for placement on a future Work Session agenda and routing through an appropriate board, commission, or committee.

EXHIBITS:

1. DCHHLT Letter of Support

STAFF CONTACT:

Jesse Kent, Director of Community Services

REQUESTOR:

Council Member George Ferrie

STAFF TIME TO COMPLETE REPORT:

Two hours

PARTICIPATING DEPARTMENTS:

Community Services



July 29, 2026

To Whom It May Concern:

The Denton County Housing & Homelessness Leadership Team strongly supports the Dallas Eviction Advocacy Center's prospective expansion into Denton County. This partnership addresses a critical gap in housing stability services and represents a fiscally responsible investment in our community.

Eviction imposes substantial costs on families, employers, and taxpayers. Displacement disrupts employment, K-12 education, family stability, and triggers increased demand for emergency services, law enforcement, and social safety net programs. In 2025 alone, over 10,000 families faced an eviction filing. Without intervention and legal representation, these families cycle through repeated evictions, generating recurring costs to county services and lost productivity to local employers.

DEAC has demonstrated proven expertise in tenant defense and legal strategy. This proposed program in Denton County combines legal representation, landlord engagement, and traditional case management to break the eviction cycle and give families the stability necessary to thrive. Unlike generic assistance programs, this targeted intervention focuses on households at imminent risk of displacement, maximizing impact per dollar invested.

This approach will:

- Provide competent legal representation to eligible households, settling where we can and litigating where we must to prevent illegal evictions;
- Decrease eviction recidivism by addressing underlying causes (income instability, housing affordability, payment problems) through targeted case management and local service connections;
- Engage property owners to promote sustainable housing outcomes, including entering into payment or moveout arrangements that get landlords payment and/or possession as quickly as possible;
- Reduce county expenditures on shelter beds, emergency healthcare, law enforcement response, and school intervention services; and
- Generate measurable economic returns through reduced emergency services utilization, improved employment stability, and lower repeated service involvement.

Evidence from Dallas County demonstrates that eviction defense services deliver strong fiscal returns. By preventing displacement and breaking eviction cycles, these programs reduce emergency service costs, improve school attendance, enhance job retention, and decrease reliance on public programs.

Supporting DEAC's expansion is smart fiscal policy. It advances housing stability, reduces preventable public expenditures, and strengthens Denton County's economic foundation. We urge your consideration of this partnership through funding, resources, or advocacy with county leadership.

Sincerely,

Terry Widmer, Chair

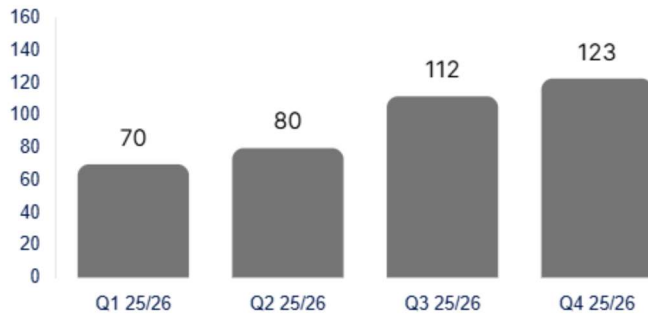
Denton County Housing & Homelessness Leadership Team

Friday Report - Council Requests FY 25-26

	Summary of Request or Item	Council Member Requestor	Date Received	Staff Assigned	Department	Comments	Action
1	Unfinished Apartment Complex	Council Member Holland	09/16/26	Charlie Rosendahl	Development Services	Response sent.	Complete
2	Bonnie Brae Semi Truck Traffic	Council Member Rumohr	09/21/26	Seth Garcia	Capital Projects/Engineering/Public Works	Response sent.	Complete
3	Utility Service Fee Policy	Council Member Ferrie	09/13/26	Antonio Puente, Matthew Hamilton	DME Finance	Response sent.	Complete
4	KrateoSky Petition	Council Member Rumohr	09/16/26	Mack Reinwand	Legal	Response sent.	Complete
5	DME Rate Calculations for Solar	Council Member Rumohr	09/18/26	Antonio Puente	DME	Response sent.	Complete
6	Emergency plans for people without vehicles	Council Member Ferrie	09/20/26	Kenneth Hedges		Response sent.	Complete
7	Street Planning Around New High School	Council Member Ferrie	09/20/26	Seth Garcia	Capital Projects/Engineering/Public Works	Response sent.	Complete
8	New Senior Center Location	Council Member Ferrie	09/20/26	Seth Garcia	Capital Projects/Engineering/Public Works	Response sent.	Complete
9	N Bell Avenue Condition	Mayor Pro Tem Stevens	09/22/26	Seth Garcia	Capital Projects/Engineering/Public Works	Response sent.	Complete
10	Safe Routes to School Timeline and Engagement	Council Member Rumohr	09/17/26	Farhan Butt	Development Services	Referred to staff.	In Progress
11	Event Parking by Fairgrounds	Mayor Pro Tem Stevens	09/16/26	Farhan Butt, Tony Salas	Development Services Police	Referred to staff.	In Progress
12	DME Distributed Virtual Power Plants	Mayor Pro Tem Stevens	09/24/26	Antonio Puente	DME	Referred to staff.	In Progress
13	Malone Bike Lane Striping	Council Member Rumohr	09/25/26	Farhan Butt	Development Services	Referred to staff.	In Progress
14	Riney Road Pedestrian Crossings	Council Member Rumohr	08/25/26	Farhan Butt, Seth Garcia	Capital Projects/Engineering/Public Works Development Services	Audit scheduled Sep 24. Findings Oct 1.	Scheduled
15	US 380 and Sprint Valley Median	Mayor Pro Tem Stevens	09/01/26	Farhan Butt	Development Services	Audit scheduled Sep 23. Findings Sep 29.	Scheduled
16	Traffic Lights at University and Sherman	Mayor Pro Tem Stevens	09/03/26	Farhan Butt	Development Services	Audit scheduled Sep 22. Findings Sep 30.	Scheduled
17	Lakeview Boulevard Speed Bumps	Mayor Pro Tem Stevens	09/09/26	Farhan Butt	Development Services	Audit scheduled Sep 30. Findings Oct 7.	Scheduled
18	Hodge Elementary Traffic	Mayor Pro Tem Stevens	09/22/26	Farhan Butt	Development Services	Audit scheduled Sep 29. Findings Oct 1.	Scheduled

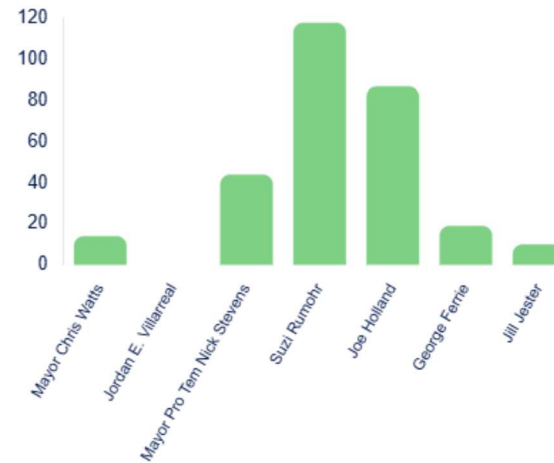
FY 25/26 Council Requests

Number of Requests Per Quarter

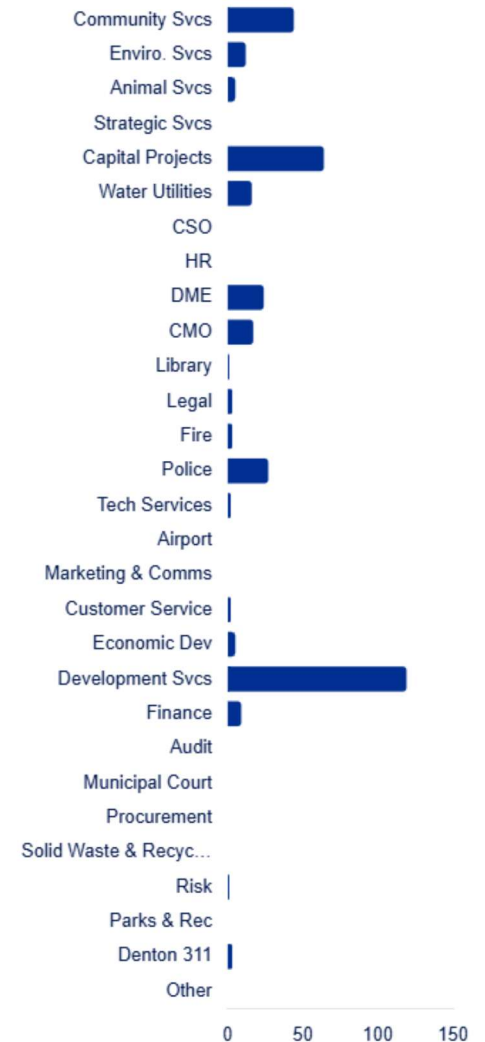


Please Note: the total number of requests per council member or department may not match, as several council members and/ or departments may be associated with a single request.

Total Requests Made by Council Member



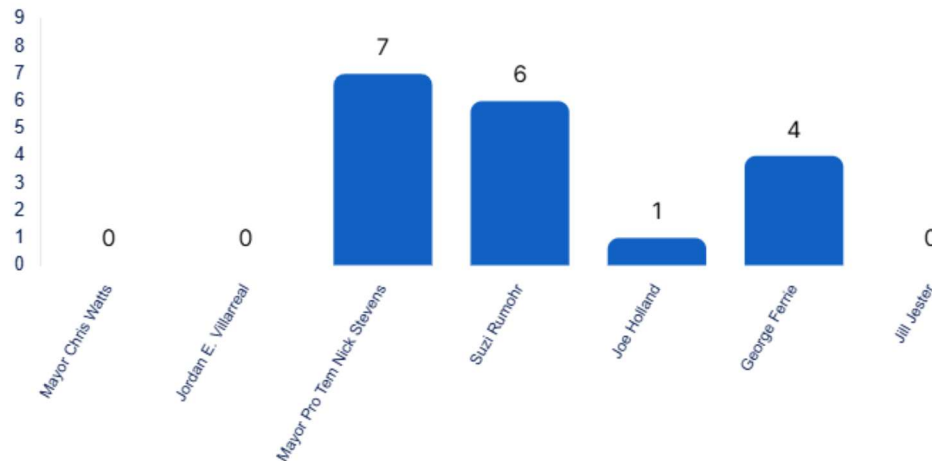
Closed Requests by Department



Number of Pending Requests by Council Member

Council Requests

4





City of Denton

Meeting Calendar

City Hall
215 E. McKinney St.
Denton, Texas 76201
www.cityofdenton.com

Criteria : Begin Date: 9/28/2026, End Date: 1/1/2027

Date	Time	Meeting Body	Meeting Location
<u>September 2026</u>			
9/28/2026	9:00 AM	Public Utilities Board	Council Work Session Room
9/28/2026	3:00 PM	Development Code Review Committee	Development Services Center
9/28/2026	6:00 PM	Zoning Board of Adjustment	Development Service Center
9/30/2026	10:00 AM	Mobility Committee	Council Work Session Room
9/30/2026	11:00 AM	Economic Development Partnership Board	Development Service Center Training Rooms
<u>October 2026</u>			
10/1/2026	8:00 AM	Agenda Committee	Council Work Session Room
10/1/2026	8:30 AM	Downtown Economic Development Committee	Cancelled
10/1/2026	1:00 PM	Civil Service Commission	City Hall East Human Resources Training Room
10/1/2026	4:00 PM	Public Art Committee	Council Work Session Room
10/1/2026	5:30 PM	Board of Ethics	Council Work Session Room
10/5/2026	9:00 AM	Public Utilities Board	Council Work Session Room
10/5/2026	6:00 PM	Parks, Recreation and Beautification Board	Civic Center Community Room
10/7/2026	5:00 PM	Planning and Zoning Commission	Council Work Session Room & Council Chambers
10/8/2026	3:00 PM	Health & Building Standards Commission	CANCELLED
10/9/2026	10:00 AM	Community Services Advisory Committee	Development Service Center
10/12/2026	3:00 PM	Development Code Review Committee	Development Services Center
10/12/2026	5:30 PM	Board of Ethics	Council Work Session Room
10/12/2026	5:30 PM	Historic Landmark Commission	Development Service Center
10/12/2026	5:30 PM	Library Board	South Branch Library
10/13/2026	12:00 PM	City Council	Development Services

Meeting Calendar continued...

Date	Time	Meeting Body	Meeting Location
10/13/2026	2:00 PM	City Council	Council Work Session Room & Council Chambers
10/14/2026	11:00 AM	Economic Development Partnership Board	Development Service Center
10/14/2026	3:00 PM	Airport Advisory Board	Airport Terminal Meeting Room
10/15/2026	9:00 AM	Main Street Board	Development Service Center
10/19/2026	9:00 AM	Public Utilities Board	Council Work Session Room
10/21/2026	5:00 PM	Planning and Zoning Commission	Council Work Session Room & Council Chambers
10/23/2026	9:00 AM	Community Partnership Committee	Council Work Session Room
10/26/2026	3:00 PM	Development Code Review Committee	Development Services Center
10/26/2026	5:30 PM	Zoning Board of Adjustment	Development Service Center
10/27/2026	2:00 PM	City Council	Council Work Session Room & Council Chambers
10/28/2026	10:00 AM	Mobility Committee	Council Work Session Room
10/28/2026	1:00 PM	Civil Service Commission	City Hall East Human Resources Training Room
10/28/2026	1:00 PM	Sustainability Framework Advisory Committee	City Council Work Session Room

November 2026

11/2/2026	6:00 PM	Parks, Recreation and Beautification Board	Civic Center Community Room
11/4/2026	11:00 AM	Economic Development Partnership Board	Development Service Center
11/5/2026	8:00 AM	Agenda Committee	Council Work Session Room
11/5/2026	12:00 PM	Bond Oversight Committee	Council Work Session Room
11/5/2026	6:00 PM	Denton Police Department Chief of Police Advisory Board	Public Safety Training Center 719 E. Hickory Street Denton, Texas 76205
11/9/2026	9:00 AM	Public Utilities Board	Council Work Session Room
11/9/2026	5:30 PM	Historic Landmark Commission	Development Service Center
11/9/2026	5:30 PM	Library Board	Emily Fowler Central Library
11/11/2026	3:00 PM	Airport Advisory Board	Airport Terminal Meeting Room
11/12/2026	3:00 PM	Health & Building Standards Commission	Development Service Center
11/13/2026	10:00 AM	Community Services Advisory Committee	Development Service Center

Meeting Calendar continued...

Date	Time	Meeting Body	Meeting Location
11/16/2026	3:00 PM	Development Code Review Committee	Development Services Center
11/16/2026	5:30 PM	Zoning Board of Adjustment	Development Service Center
11/17/2026	2:00 PM	City Council	Council Work Session Room & Council Chambers
11/18/2026	10:00 AM	Mobility Committee	Council Work Session Room
11/18/2026	12:00 PM	Tax Increment Reinvestment Zone Number One Board	Development Service Center
11/18/2026	5:00 PM	Planning and Zoning Commission	Council Work Session Room & Council Chambers
11/19/2026	3:00 PM	Committee on Persons with Disabilities	Development Service Center
11/20/2026	9:00 AM	Community Partnership Committee	Council Work Session Room
11/25/2026	1:00 PM	Civil Service Commission	City Hall East Human Resources Training Room

December 2026

12/1/2026	2:00 PM	City Council	Council Work Session Room & Council Chambers
12/3/2026	8:00 AM	Agenda Committee	Council Work Session Room
12/3/2026	8:30 AM	Downtown Economic Development Committee	Development Service Center
12/3/2026	4:00 PM	Public Art Committee	Civic Center Community Room
12/7/2026	9:00 AM	Public Utilities Board	Council Work Session Room
12/7/2026	6:00 PM	Parks, Recreation and Beautification Board	Civic Center Community Room
12/9/2026	11:00 AM	Economic Development Partnership Board	Development Service Center
12/9/2026	1:00 PM	Sustainability Framework Advisory Committee	City Council Work Session Room
12/9/2026	3:00 PM	Airport Advisory Board	Airport Terminal Meeting Room
12/10/2026	3:00 PM	Health & Building Standards Commission	Development Service Center
12/11/2026	9:00 AM	Community Partnership Committee	Council Work Session Room
12/14/2026		Public Utilities Board	Council Work Session Room
12/14/2026	5:30 PM	Board of Ethics	Council Work Session Room
12/14/2026	5:30 PM	Library Board	North Branch Library
12/14/2026	5:30 PM	Zoning Board of Adjustment	Development Service Center

Meeting Calendar continued...

Date	Time	Meeting Body	Meeting Location
12/15/2026	2:00 PM	City Council	Council Work Session Room & Council Chambers
12/16/2026	10:00 AM	Mobility Committee	Council Work Session Room
12/16/2026	5:00 PM	Planning and Zoning Commission	Council Work Session Room & Council Chambers
12/23/2026	1:00 PM	Civil Service Commission	City Hall East Human Resources Training Room
12/31/2026		City Council	Council Chambers

Tentative Work Session Topics and Meeting Information
Updated: September 22, 2026

Meeting Date	Item	Legistar ID	Departments Involved	Type	Estimated Time
September 22 Work Session (@1:00 p.m.) Special Called Meeting (Upon conclusion of the WS)	A. City-Wide Overtime Audit	26-1581	Internal Audit	City Business	0:45
	B. Council Developer Meeting Disclosure	26-1536	Internal Audit	Council Request	0:45
	C. Annual Audit Plan	26-1192	Internal Audit	City Business	0:30
	D. Two Minute Pitch:	26-0633	City Manager's Office	Council Request	0:30
	Closed Meeting Item(s): Council Appointee Annual Performance Reviews		Legal (if any)	City Business	2:00
				Total Est. Time:	4:30
	Other Major Items for Meeting:				
October 13 Joint Meeting with Denton ISD (@12:00 p.m.)	A. City of Denton Legislative Program	26-1621	City Manager's Office	City Business	0:15
	B. City of Denton Capital Projects Update	26-1616	Capital Projects	City Business	0:30
	C. City of Denton Parks Update	26-1615	Parks and Recreation	Council Request	0:15
	D. Denton ISD Borman Update	26-1618	Denton ISD	Council Request	0:00
	Closed Meeting Item(s):		Legal (if any)	City Business	0:00
				Total Est. Time:	1:00
	Other Major Items for Meeting:				
October 13 Work Session (@2:00 p.m.) Special Called Meeting (Upon conclusion of the WS)	A. Data Center Moratorium Findings	26-1604	Development Services	City Business	0:30
	B. Community Forever Village	26-2429	Development Services	City Business	0:45
	C. Energy Portfolio Mgmt. Audit Follow-Up	26-1187	Internal Audit	City Business	0:15
	D. Public Safety Communications Audit Follow-Up	26-1188	Internal Audit	City Business	0:15
	E. Wastewater System Operations Audit Follow-Up	26-1189	Internal Audit	City Business	0:15
	X. Two Minute Pitch:	26-0634	City Manager's Office	Council Request	0:30
	Closed Meeting Item(s):		Legal (if any)	City Business	0:30
				Total Est. Time:	3:00
	Other Major Items for Meeting:				
October 27 Work Session (@2:00 p.m.) Special Called Meeting (Upon conclusion of the WS)	A. Federal Legislative Update	26-0972	City Manager's Office	City Business	0:30
	B. Structural Changes to Ethics Ordinance	TBD	Internal Audit	Council Request	1:00
	C. Denton Renewable Resource Plan Updates	26-1354	DME	City Business	1:00
	D. DME Electric Fund Balance	TBD	Finance	City Business	0:30
	E. New South Branch Library and Active Adult Center	TBD	Capital Projects	City Business	0:30
	X. Two Minute Pitch:	26-0635	City Manager's Office	Council Request	0:30
	Closed Meeting Item(s): Federal Grants Discussion		Legal (if any)	City Business	0:30
				Total Est. Time:	4:30
	Other Major Items for Meeting:				
November 17 Work Session (@1:00 p.m.) Special Called Meeting (Upon conclusion of the WS)	A. Council Priority Update (Affordable Housing)	TBD	Community Services	City Business	1:00
	B. Franchise Fee Collections Audit Follow-Up	26-1191	Internal Audit	City Business	0:15
	C. Network Management Audit Follow-Up	26-1190	Internal Audit	City Business	0:15
	E. Financial Planning Audit	25-2153	Internal Audit	City Business	0:15
	F: Tree and Landscape Code	26-1608	Development Services	City Business	0:30
	G: Multifamily Moratorium	26-1395	Development Services	City Business	0:45
	X. Two Minute Pitch:	26-0636	City Manager's Office	Council Request	0:30
	Closed Meeting Item(s): Review City Manager applicant pool with SGR.		Legal (if any)	City Business	1:15
				Total Est. Time:	4:45
	Other Major Items for Meeting:				
December 1 Work Session (@2:00 p.m.) Regular Meeting (@ 6:30 p.m.)	A. Citizens' Committee of Art and Culture	TBD	City Manager's Office	Council Request	0:30
	B. Minimum Parking Reduction Pilot Program	26-1607	Development Services	City Business	0:45
	C. MUD Policy	26-1611	Development Services	City Business	0:45
	X. Two Minute Pitch:	26-0637	City Manager's Office	Council Request	0:30
	Closed Meeting Item(s): Review candidates and determine semifinalists for in-person interviews.		Legal (if any)	City Business	2:00
				Total Est. Time:	4:30
	Other Major Items for Meeting:				
December 15 Work Session (@2:00 p.m.) Regular Meeting (@ 6:30 p.m.)	A. Hold for City Manager Interviews	TBD			0:00
	B.				0:00
	C.				0:00
	X. Two Minute Pitch:	26-0638	City Manager's Office	Council Request	0:00
	Closed Meeting Item(s): Interviews		Legal (if any)	City Business	4:15
				Total Est. Time:	4:15
	Other Major Items for Meeting:				
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January 12 Work Session (@2:00 p.m.) Special Called Meeting (Upon conclusion of the WS)	A. Parks Update	TBD	Parks	City Business	0:00
	B. ED Catalyst Projects	TBD	Economic Development	City Business	0:45
	C.	TBD		City Business	1:00
	X. Two Minute Pitch:	TBD	City Manager's Office	Council Request	0:30
	Closed Meeting Item(s):		Legal (if any)	City Business	0:30
				Total Est. Time:	2:45
	Other Major Items for Meeting:				
2nd Meeting in January Work Session (@2:00 p.m.) Regular Meeting (@ 6:30 p.m.)	A.	TBD		City Business	0:00
	B.	TBD		City Business	0:00
	X. Two Minute Pitch:	TBD	City Manager's Office	Council Request	0:30
	Closed Meeting Item(s):		Legal (if any)	City Business	0:30
				Total Est. Time:	1:00
	Other Major Items for Meeting:				
1st Meeting in February Work Session (@2:00 p.m.) Regular Meeting (@ 6:30 p.m.)	A.	TBD		City Business	0:00
	B.	TBD		City Business	0:00
	X. Two Minute Pitch:	TBD	City Manager's Office	Council Request	0:30
	Closed Meeting Item(s):		Legal (if any)	City Business	0:30
				Total Est. Time:	1:00
	Other Major Items for Meeting:				
Council Priorities and Significant Work Plan Items to be Scheduled	Affordable Housing Update	TBD	Community Services	City Business	
	Denton Housing Authority	26-1002	Community Services	City Business	0:45
	Economic Development Programming	TBD	Economic Development	City Business	
	Alternative Work Schedules Pilot Program	TBD	City Manager's Office	City Business	
	City Sponsorship Criteria, Rubric, and Scoring Process	TBD	City Manager's Office	City Business	
	City Manager Recruitment	TBD	Human Resources	City Business	
	HOT Funds & Sponsorship Allocation Process	TBD	City Manager's Office	City Business	
	City Hall West	TBD	City Manager's Office	City Business	

1 Street Closure Report: Upcoming Closures



SCR Sept 28th - Oct 4th

Street/ Intersection	From	To	Closure Start Date	Closure End Date	Description	Department	Department Contact	Closure Type
1								

2 Street Closure Report: Current Closures

	Street/ Intersection	From	To	Closure Start Date	Closure End Date	Description	Department	Department Contact	Closure Type
1	Bonnie Brae St	University Dr (US 380)	Carril Al Lago Dr	07/13/26	10/10/26	Contractor is to demo existing southbound lanes of Bonnie Brae	Engineering	Jesus Perez	Lane Closure
2	Bonnie Brae St	University Dr (US 380)	Elm St (US77)	05/11/26	10/10/26	Contractor will continue to demolish and install infrastructure along the whole length of the project. At times Contractor will need the use of an additional lane.	Engineering	Jesus Perez	Rolling Closure
3	Bonnie Brae St	Riney Rd / Bronco Way	Elm Street (US77)	05/22/26	10/10/26	Contractor to construct the new concrete southbound lanes.	Engineering	Jesus Perez	Full Closure
4	Carril Al Lago Dr	Aurora Ln	Bonnie Brae St	05/25/26	10/10/26	Contractor will be demolishing the street intersection and median to the new right of way line.	Engineering	Jesus Perez	Full Closure
5	Carroll Blvd S	Prairie St W	Hickory St	08/24/26	10/16/26	Driver to perform gas work at the SE corner of intersection of Carroll/Mulberry Street.	Atmos Public Works Inspections	Zabdiel Mota	Lane Closure
6	Hickory Creek Rd	Riverpass Dr	Country Club Rd (FM 1830)	03/13/23	12/31/26	Bridge Installation	Engineering	Tracy Beck	Full Closure
7	Highland St W	Welch St	Bernard St	08/03/26	10/05/26	Reconstruct on W Highland	Streets	Jesse Rodriguez	Full Closure
8	McKinney St	Loop 288	500' east of Loop 288	09/07/26	09/30/26	Demo existing curb-gutter and install new D/W approach	Public Works Inspections	Jacob O'Briant	Lane Closure
9	Micro Surfacing Program	Multiple Streets and Days	https://www.cityofdenton.com/m/newsflash/home/detail/1338	09/09/26	09/29/26	A city contractor will be performing an annual preventative maintenance treatment to various road surfaces throughout the city. Please visit https://www.cityofdenton.com/m/newsflash/home/detail/1338 for more details.	Streets	Jesse Rodriguez	Rolling Closure
10	Oak St	Carroll Blvd	Fry St	05/08/26	10/16/26	A&D completing restoration for gas work	Public Works Inspections	Stephany Trammell	Rolling Closure
11	Oak St	Welch St	Ave C	05/08/26	10/16/26	A&D completing restoration for gas work	Public Works Inspections	Stephany Trammell	Rolling Closure
12	Quail Creek Dr	Stockbridge Rd	Berry Down Ln	05/04/26	10/23/26	Replacing water lines	Private Development Public Works Inspections	Alexander Cervantes	Full Closure
13	Redstone Rd	Hercules Ln	Neptune Dr	05/05/25	10/31/26	Utilities and Pavement replacement	Engineering	Dante Hale	Full Closure
14	Robson Ranch Rd	I-35W	Gibbs Road/Ed Robson Blvd	08/10/26	02/06/27	Roadway widening from Sagehawk Drive to I-35W and at the Gibbs Road/Ed Robson Blvd intersection	Engineering	Megan Davidson	Lane Closure
15	Stockbridge Dr	Hudsonwood Dr	Quail Creek Dr	03/30/26	10/23/26	Contractor replacing water lines for Providence Place Project	Private Development Public Works Inspections	Alexander Cervantes	
16	Stuart Rd	Sun Valley Dr	Imperial Dr	05/15/26	10/23/26	Utility Work	Public Works Inspections	Armando Beltran	Lane Closure
17	Vintage Blvd (4301)	Edge Way	Hidden Meadows Trail	09/21/26	09/25/26	The right lane on vintage blvd will be closed due to a storm inlet demo. Traffic will be directed into the left lane, contractor on needs one week to finish demo.	Private Development	Michael Collins	Lane Closure
18	Windsor Dr	Northway	Parkside Dr	04/22/26	10/01/26	The Contractor will be demolishing the asphalt roadway that form the (2) west bound lanes West of the Windsor/Bonnie Brae intersection.	Engineering	Jesus Perez	Lane Closure
19	Windsor Dr	Northway	Bonnie Brae St	07/20/26	10/01/26	Contractor will be installing concrete pavement on the eastbound lanes west of the street intersection of Windsor & Bonnie Brae	Engineering	Jesus Perez	Lane Closure
20	Windsor Dr	Bonnie Brae St	Westgate Dr	03/26/26	10/23/26	Water Tap and Tie in. Closure will be active from 9am-3pm	Public Works Inspections	Armando Beltran	Lane Closure
21	Yellowstone Pl	Imperial Dr	Sun Valley Dr	05/15/26	10/23/26	Utility Work	Public Works Inspections	Armando Beltran	Lane Closure

3 Street Closure Report: Completed Closures

	Street/ Intersection	From	To	Closure Start Date	Closure End Date	Description	Department	Department Contact	Closure Type
1	Carroll Blvd N	Pearl St	Prairie St W	07/27/26	09/04/26	Driver to use multiple TCP set up while relocating gas main.	Public Works Inspections	Christopher Yanez	Lane Closure
2	Chipping Campden Rd	Carlisle Ct	Winthrop Hill Rd	08/24/26	08/31/26	BaseFailure Work	Streets	Jesus Rodriguez	Lane Closure
3	Fishtrap Rd	5501 Fishtrap Rd (Fishtrap Business Center)	Greenleaf Cir	06/22/26	08/31/26	Fink Construction extending waterline on Fishtrap for Riviera Mobile Home Park.	Public Works Inspections	Eder Talamantes	Lane Closure
4	Frame St (722)	Mingo Rd	Frame St (710)	09/08/26	09/10/26	BaseFailure	Streets	Jesse Rodriguez	Lane Closure
5	Jupiter Dr	Redstone Rd	Selene Dr	02/02/26	09/11/26	Utilities and Pavement replacement	Engineering	Dante Hale	Full Closure
6	Neptune Dr	Redstone Rd	Selene Dr	11/24/25	09/11/26	Utilities and Pavement replacement	Engineering	Dante Hale	Full Closure
7	Pershing Dr	Atlas Dr	Stuart Rd	09/01/26	09/11/26	Utilities and Pavement replacement	Engineering	Dante Hale	Full Closure
8	Pershing Dr	Atlas Dr	Stuart Rd	05/08/25	09/11/26	Utilities and Pavement replacement	Engineering	Dante Hale	Full Closure
9	Royal Acres Dr	Hercules Ln	Sherman Dr	02/16/26	09/11/26	Utilities and Pavement replacement	Engineering	Dante Hale	Full Closure
10	Snowhill Ct	Argle Ln	Cul de Sac	09/01/26	09/08/26	BaseFailure	Streets	Jesus Rodriguez	Lane Closure
11	Stuart Rd	Selene Dr	Juno Ln	09/08/26	09/11/26	Utilities and Pavement replacement	Engineering	Dante Hale	Full Closure
12	Wisteria St	Willowwood St	Laurel St	08/19/26	08/25/26	Basefailure Repair	Streets	Jesus Rodriguez	Lane Closure