## DENTON INDEPENDENT SCHOOL DISTRICT BOARD RESOLUTION REGARDING DISAPPROVING OF THE DENTON CENTRAL APPRAISAL DISTRICT 2023 BUDGET

**WHEREAS,** the Denton Independent School District ("DISD") is a taxing entity within the Denton Central Appraisal District ("DCAD") and relies on the DCAD for appraising properties within the boundaries of the county for ad valorem tax purposes; and

**WHEREAS**, the DCAD operations are funded solely by the local taxing entities served by the appraisal district, which includes DISD; and

WHEREAS, on July 28, 2022, the DCAD Board of Directors voted to approve of the 2023 Budget in the amount of \$17,997,944.33 an increase of 17.45% from the current 2022 budget; and

WHEREAS, DISD's portion of DCAD's budget has increased from \$1,866,567.03 in 2022 to \$2,112,829.82 proposed in 2023; and

**WHEREAS,** DISD did not receive certified property tax values from DCAD by the required deadline of July 25, 2022, and without certified values DISD was forced to send DCAD's estimate to the Texas Education Agency to determine DISD's maximum compressed tax rate, risking loss in revenue; and

**WHEREAS**, the DCAD Administration has yet to provide a satisfactory explanation as to how the budgetary increase and resulting staffing increase will be utilized to ensure fulfillment of their obligations to taxing entities; and

**WHEREAS**, pursuant to Chapter 6 of the Texas Property Tax Code, each taxing unit has a right to adopt a resolution disapproving of the DCAD budget; and

**WHEREAS,** the Section 6.06 (b) of the Texas Property Tax Code further states that "if governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval."

## NOW, THEREFORE, BE IT RESOLVED, that:

1. The Denton Independent School District disapproves of the 2023 Budget of the Denton Central Appraisal District.

This resolution was adopted by a vote of \_-\_of the members of the Board of Trustees of the Denton ISD present and voting at an open meeting of the Board on the 23rd day of August, 2022, at which a quorum was present:

BY:

Mia Price, President

Jim Alexander, Member

Barbara Burns, Vice President

Charles Stafford, Member

Patricia Sosa-Sanchez, Secretary

Sheryl English, Member

Amy Bundgus, Member