

**DENTON INDEPENDENT SCHOOL DISTRICT BOARD RESOLUTION**  
**DISAPPROVING OF THE DENTON CENTRAL APPRAISAL DISTRICT 2023 BUDGET**  
August 23, 2022

**SUMMARY:**

This item requests approval of a resolution regarding the Board of Trustees' disapproving the Denton Central Appraisal District (DCAD) 2023 budget.

**PREVIOUS BOARD ACTION:**

The Board previously discussed DCAD and disapproval of the DCAD 2023 budget at the August 9, 2022 meeting.

**BACKGROUND INFORMATION:**

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.

The actions and decisions made by the leadership of DCAD has resulted in negative financial impact to the local taxing unit, Denton ISD, as well as the taxpayers it serves and has impeded the ability of the Board of Trustees to make decisions based on true and accurate information.

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. 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

Section 6.06 (b) of the Texas Property 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."

**FISCAL IMPLICATIONS:**

None at this time.

**BENEFIT OF ACTION:**

Adoption of this agreement would serve a public benefit and be beneficial to carry out the performance of governmental functions for the promotion and protection of the health and welfare of citizens within the Denton Community.

**ALTERNATIVES:**

The Board can decide not to pass the resolution.

**SUPERINTENDENT'S RECOMMENDATION:**

The Superintendent recommends approval of the resolution to disapprove the DCAD 2023 budget.

**STAFF PERSONS RESPONSIBLE:**

Dr. Jamie Wilson, Superintendent  
Dr. Scott Nive, Deputy Superintendent  
Deron Robinson, General Counsel

**ATTACHMENT:**

Resolution Disapproving of the DCAD 2023 Budget

**APPROVAL:**

Signature of Staff Member Proposing Recommendation: \_\_\_\_\_

Comments: \_\_\_\_\_

Signature of Divisional Assistant Superintendent: \_\_\_\_\_

Comments: \_\_\_\_\_

Signature of Superintendent: \_\_\_\_\_

Comments: \_\_\_\_\_