



MEMORANDUM

To: Mayor and City Council

From: Lauren Thoden, City Secretary

Date: October 14, 2025

Reference: Consider approval of a Resolution nominating representative(s) to serve on the Denton Central Appraisal Districts Board of Directors; and authorizing the Mayor to sign.

2040: **Sustainable Government**

Introduction:

This item is presented to provide an opportunity for the Council to nominate individuals to serve on the Denton Central Appraisal District (CAD) Board of Directors for Places 4 and 7 for the term beginning on January 1, 2026.

Background:

Denton CAD distributes 2,000 total votes to its taxing entities. Each taxing entity's vote allocation is based on their tax levy compared to the grand total levy for all taxing entities for the previous year. The City may cast all its votes for one candidate or may distribute the votes among any number of candidates. The City of Coppel has one vote. The conversation regarding voting will occur at a later date, after the nominations are processed and the City is in receipt of the official ballot.

The selection process is set forth in Section 6.03 of the Property Tax Code and is an independent procedure unique to the property tax system.

- 1) The nominee must have resided in the appraisal district for at least two years prior to the election and may be an elected official of an agency represented by the appraisal district.
- 2) The nominee cannot be an employee of any agency represented by the appraisal district, cannot be engaged in the business of appraising property for compensation for use in proceedings under this title, or representing property owners for compensation in proceedings under this title in the appraisal district, or related within second degree by consanguinity to an individual who is engaged in such business.
- 3) The nominee cannot own property on which delinquent taxes have been owed to a taxing unit for more than 60 days.

Denton CAD allows for up to two (2) candidates to be nominated equating to one for each Place.

At the September 9, 2025 City Council meeting, City Council declined to submit a nominee to the Dallas CAD Board of Directors. If City Council chooses not to submit a nomination, no action is needed during the regular session and staff will inform the district in writing.

Benefit to the Community:

Nominating an individual would provide representation for the City on the Denton County Appraisal District Board.

Legal Review:

N/A

Fiscal Impact:

N/A

Recommendation:

None.