

Denton Central Appraisal District 3911 Morse Street Denton, TX 76208



July 22, 2025

Denton County Taxing Entities:

The Denton County Appraisal Review Board approved the 2025 appraisal records on July 18, 2025, in accordance with Section 41.12 of the Texas Property Tax Code (TPTC). This letter serves to offer the certified appraisal roll to the taxing entities of Denton County for the 2025 tax year, in accordance with 26.01 of the TPTC. I am pleased to inform you that **99.9%** of appraised value is certified with only .1% left under review.

You can view the certified totals reports on the entity portal at <u>entities.dentoncad.com</u> in the 2025 - <u>Certified Data All Entities</u> - <u>Certified folder</u>.

The following reports are currently available:

- 2025 Certified Totals Report
- 2025 Certified Tax Limitation (*Freeze*) Totals
- Top Taxpayer Report (now included in the Certified Totals Reports Last Page for each entity)
- Average Residence Value (included on No-New-Revenue Tax Rate Assumption page for each entity)
- 2024 Last Supplement
- Litigation Value Loss Report (will work to have these available by the end of the week)
- Value Remaining in Dispute Chapter 42 (Litigation will work to have these available by the end of the week)

If your entity requires the certified appraisal roll data extract files, please email entityrequests@dentoncad.com to request access. These files will not be posted directly to the portal as part of our ongoing efforts to enhance cyber security and protect confidential data. Please also use that address for any custom report or special extract requests.

<u>Increased Homestead and O65/Disable Persons Exemptions</u>

Legislative Requirements – Senate Bills 4 & 23

Senate Bill 4 and Senate Bill 23, which were signed into law this year, and pending voter approval in November, are requiring appraisal districts to generate provisional rolls after certification to reflect the newly approved property tax exemptions.

This week, we will prepare and post the following provisional rolls:

- A roll reflecting the new <u>homestead exemption</u> increase under SB 4. These totals will be Roll Correction #1 to the 2025 Appraisal Roll and will be in the <u>Roll Correction #1</u> <u>Folder</u> on the entity portal under the 2025 certification data.
- 2. A roll applying the expanded <u>Over-65/Disabled exemption</u> under SB 23. These totals will be Roll Correction #2 to the 2025 Appraisal Roll and will be in the <u>Roll Correction #2</u> Folder on the entity portal under the 2025 certification data.
- 3. A combined roll incorporating **both provisions**. These totals will be Roll Correction #3 to the 2025 Appraisal Roll and will be in the Roll Correction #3 Folder on the entity portal under the 2025 certification data.

We appreciate your patience and collaboration as we navigate these significant legislative updates. On behalf of the Denton CAD Board of Directors and our staff, thank you for your continued partnership and support.

With appreciation,

Don Spencer Chief Appraiser

Denton Central Appraisal District