

To the Mayor and Members of the City Council

December 14, 2021

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SUBJECT: APPRAISAL DISTRICT BUDGETS 2021-2022

Each local jurisdiction in the State of Texas is required by Section 6.06(d) of the Texas Property Tax Code to fund their local county appraisal districts. Local jurisdictions, which include school districts, cities, counties, etc., are allocated a percentage of the total appraisal districts costs. The City of Fort Worth currently funds four appraisal districts: Tarrant Appraisal District (TAD), Denton Central Appraisal District (DCAD), Parker County Appraisal District (PCAD), and Wise County Appraisal District (WCAD). The City of Fort Worth's pro-rata share for each district is based on the City's percentage of total property taxes imposed in each district.

Appraisal District Budgets and the City's Allocation						
Appraisal District	2021			2022		
	District Budget	CFW Allocation	% of Total	District Budget	CFW Allocation	% of Total
TAD	25,592,687	2,692,299	10.52%	26,790,117	2,888,711	10.78%
DCAD	14,234,604	126,935	0.89%	15,324,294	180,000	1.17%
PCAD	4,427,825	17,319	0.39%	4,630,516*	23,123	0.50%
WCAD	2,225,647	127	0.01%	2,498,692	142	0.01%

*Does not include portion of budget for collections, only includes appraisals budget

TAD, DCAD, PCAD, and WCAD operate on a January through December fiscal year. For 2022, the City will make quarterly payments to TAD and DCAD in amounts up to \$722,178.00 and \$45,000.00, respectively. These total annual payments cover the calendar months of January 1, 2022 through December 31, 2022 with nine months falling in the City's current Fiscal Year 2022 and the remaining three months in the City's Fiscal Year 2023. PCAD and WCAD will be paid in full in January 2022.

Tarrant Appraisal District

	2021	2022	Increase	% Increase
District Budget	25,592,687	26,790,117	1,197,430	4.7%
CFW Allocation	2,692,299	2,888,711	196,412	7.3%
% of Total	10.5%	10.8%	0.3%	

Source:
Tarrant Appraisal District 2022 Adopted Budget

TAD's 2022 Budget reflects an increase of 4.7% over the previous year. This increase was primarily due to payroll expenses, as salary & benefit costs increased by \$1.04M, or 5.4%, in 2022. This included the addition of 1 authorized position, increasing TAD's total to 212 positions. The remainder of the budget increase is attributable mostly to litigation & arbitration expenses, a result of increased protests by property owners.

The City has 709,300 accounts in Tarrant County for the 2022 tax year. This equates to \$4.07 in appraisal district costs per account.

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Denton Central Appraisal District

	2021	2022	Increase	% Increase
District Budget	14,234,604	15,324,294	1,089,690	7.7%
CFW Allocation	126,935	180,000	53,065	41.8%
% of Total	0.9%	1.2%	0.3%	

Source:

Denton Central Appraisal District 2022 Adopted Budget

DCAD's 2022 Budget reflects an increase of 7.7% over the previous year. Most of the increase is due to additional payroll costs of \$859,560, or 8.7%, as 6 positions were added the DCAD's 2022 budget, resulting in a new total of 87. The remainder of the budget increase is attributable to Subscription & Contract costs, as DCAD plans to spend about \$493,000 more on outside vendors for ownership, sales, and value information.

The City has 10,120 accounts in Denton County for the 2022 tax year. This equates to \$17.79 in appraisal district costs per account.

Parker County Appraisal District

	2021	2022	Increase	% Increase
District Budget	4,427,825	4,630,516	202,691	4.6%
CFW Allocation	17,319	23,123	5,804	33.5%
% of Total	0.4%	0.5%	0.1%	

Source:

Parked County Appraisal District 2022 Adopted Budget

PCAD's 2022 Budget reflects an increase of 4.6% over the previous year. This increase was due to a 3.5% merit raise for current employees, as well as a \$64,000 increase in mapping expenses. This was partially offset by a decrease of \$50,000 in appraisal review board costs.

The City has 1,585 accounts in Parker County for the 2022 tax year. This equates to \$14.59 in appraisal district costs per account.

Wise County Appraisal District

	2021	2022	Increase	% Increase
District Budget	2,225,647	2,498,692	273,045	12.3%
CFW Allocation	127	142	15	11.8%
% of Total	0.01%	0.01%	0%	

Source:

Wise County Appraisal District 2022 Adopted Budget

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WCAD's 2022 Budget reflects an increase of 12.3% over the previous year. This increase was primarily due to payroll expenses, as salary & benefit costs increased by \$134,000, or 9.5%, in 2022. Other budget increases include \$39,000 in aerial imagery and \$25,000 in legal counsel.

The City has 82 accounts in Wise County for the 2022 tax year. This equates to \$1.73 in appraisal district costs per account.

Note: Although the City limits include land in Johnson County, this land is part of Spinks Airport, and therefore city owned. Thus, the city collects no taxes on the land and is not obligated to compensate the Central Appraisal District of Johnson County for appraisal services.

If you have any questions, please contact Mark McAvoy, Director, Planning and Data Analytics Department, at (817) 392-6222.

David Cooke
City Manager