



Office of Dawn Waye  
Denton County Tax Assessor – Collector

May 2, 2025

**Subject: Updated Contract and Parcel Fee Adjustments**

Dear CITY OF SANGER

I hope this message finds you well. Enclosed is the updated contract for services provided by the Denton County Tax Assessor-Collector's Office. We value our partnership and appreciate the opportunity to continue serving your entity.

Following our annual review, we revisited the cost basis and breakeven analysis and will be implementing a modest per-parcel fee of \$1.41, effective October 1, 2025. This breakeven adjustment helps offset increased expenses related to staffing, technology, postage, and materials broken down below.

The last adjustment to the parcel fee was implemented in 2018. In 2021, our printing-mailing partner notified us that uncontrollable costs had escalated by 51% since the original contract had been signed. Although the Commissioners Court authorized an 18% increase at that time, the parcel fee charged to taxing entities remained unchanged.

By statute, parcel fees must achieve a zero net result, meaning the Tax Office is not allowed to profit from these charges but allowed to break even. However, over the past seven to eight years, we have consistently operated at a deficit, unable to recover the actual cost of providing services.

Key cost increases since 2018 include:

- **Paper costs:** Increased by 51%
- **Postage rates:** Increased by 46%, with seven individual rate hikes during this period
- **Cost of living (based on the PCE Index):** Increased by 22.88% from 2018 to 2025
- **Cost of living (based on CPI)** Increased 27.29% over the same period

1505 E. McKinney Street  
Denton, TX 75209  
940-340-3506



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Given these significant cost escalations, the current parcel fee is no longer sufficient to meet statutory requirements for cost recovery.

For entities that do not meet the established parcel benchmark, a minimum annual fee of \$200 will apply to cover the baseline costs of service. Entities that exceed the benchmark and generate fees above this threshold will not be subject to the minimum.

**Key updates include:**

- A new per-parcel fee of \$1.41
- A \$200 minimum annual fee for entities below the parcel benchmark

Please review the attached contract and return the signed copy by July 1, 2025 to ensure timely continuation of services. We remain committed to sustainability, transparency, efficiency, and maintaining the high standard of service you expect.

If you have questions or need further clarification, feel free to contact me directly.

Thank you for your continued partnership.

Sincerely,

Dawn M. Waye  
Denton County Tax Assessor-Collector  
940-949-3506 Direct  
214-223-6090 Cell

1505 E. McKinney Street  
Denton, TX 75209  
940-340-3506