

**BOARD RESOLUTION AMENDING THE
OPEN-ENROLLMENT CHARTER OF
A.W. BROWN LEADERSHIP ACADEMY**

WHEREAS, the Board of Directors of the A.W. Brown Leadership Academy (“A. W. Brown” or “the Board”) desires to modify by non-expansion amendment, the Open-Enrollment Charter of A.W. Brown Leadership Academy (CD# 057-816) (“the School”);

WHEREAS, 19 Texas Administrative Code § 100.1033(a) states that a Charter “may be revised with the consent of the charter holder by written amendment approved by the commissioner of education ...;”

WHEREAS, A.W. Brown purchased contiguous properties located at 1000 E. Danieldale Road, Dallas, Texas and 1600 S. Cockrell Hill Road, Dallas, Texas;

WHEREAS, these properties were purchased with state funds received under Tex. Educ. Code § 12.106, and the properties are utilized specifically and exclusively for school-related functions and are used only for purposes for which a school district may use school district property;

WHEREAS, as depicted in *Exhibit A* to this Resolution, these properties are reflected in the charter school’s annual audit as property owned by the charter school;

WHEREAS, the properties therefore are considered (a) under Texas Education Code Section 12.128 to be *state property* for all purposes of the law and held in trust by the charter holder for the benefit of the students of A.W. Brown Leadership Academy, (b) under Texas Tax Code Section 11.11 to be *public property* entitled to property tax exemption; and (c) under Texas Tax Code Section 11.21 to be *school property* entitled to property tax exemption;

WHEREAS, as depicted in *Exhibit B* to this Resolution, the staff of the Dallas Central Appraisal District denied A.W. Brown’s application for property tax exemption on October 22, 2019 and again on December 3, 2019 because the Appraisal District had “not received a copy of the TEA charter for this location”;

WHEREAS, as depicted in *Exhibit C* to this Resolution, an Appraisal Review Board for the Dallas Central Appraisal District denied A.W. Brown’s appeal of the appraisal district’s staff decision denying property tax exemption to these properties on March 4, 2020;

WHEREAS, payment of property taxes for this school-owned property offends public policy and threatens at this time to divert nearly \$1,000,000 from the educational needs of public school students; and

WHEREAS, the Board has authorized the appeal of the Appraisal Review Board’s decision to state district court and beyond in a resolution separately passed by the Board on today’s date;

[SIGNATURE PAGE FOLLOWS]

NOW, THEREFORE, the Board of Directors of A.W. Brown Leadership Academy at a lawfully called meeting of the Board, held in compliance with the Texas Open Meetings Act, do hereby confirm and ratify the following actions taken and adopt the following Resolutions:

BE IT HEREBY RESOLVED THAT:

1. The Superintendent shall submit to the Commissioner of Education the completed Charter Amendment Form attached hereto and made part of this Resolution as ***Exhibit D***; and
2. Once approved by the Commissioner of Education, the Superintendent is directed to submit evidence of the TEA's charter amendment or other documentation to the Dallas Central Appraisal District or its legal representative as evidence that the properties located at 1000 E. Danieldale Road and 1600 S. Cockrell Hill Road are part of the A.W. Brown's charter contract with the State of Texas and therefore entitled to property tax exemption.


PASSED AND APPROVED BY THE MAJORITY OF MEMBERS OF THE BOARD OF DIRECTORS OF A.W. BROWN LEADERSHIP ACADEMY ON THIS, THE 31ST DAY OF MARCH 2020.

A.W. BROWN LEADERSHIP ACADEMY

Members voting in favor of the Resolution:



Lou-Ann Phillips



Jonathan Parker



Susie Temple

Trina Garnes

Exhibit A

GOMEZ & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
5177 RICHMOND AVE. SUITE 1100
HOUSTON, TX 77056
TEL: (713) 666-5900
FAX: (713) 666-1049
<http://www.gomezandco.com>

March 30, 2020

Office of the Commissioner
Texas Education Agency
1701 N. Congress Avenue
Austin, Texas 78701

Dear Commissioner Morath:

A.W. Brown Leadership Academy has requested our assistance in communicating to your office certain information regarding property held in the school's name. We have been asked to confirm that property held in Duncanville, Texas at the intersection of 1000 Danieldale Road and 1600 South Cockrell Hill Road has been included in the school's Statement of Financial Position at August 31, 2019.

On the basis of financial and other information made available to us by the school, we can confirm that land, buildings, and improvements located at the intersection cited above have been included along with other land, buildings, and improvements within the school's Statement of Financial position at August 31, 2019. The land, buildings, and improvements have been included within the school's internal records since 2010.

Please feel free to contact me with any questions you may have. Thank you for your attention in this matter.

Sincerely,



Benjamin Gomez, CPA
Gomez & Company

A.W. BROWN LEADERSHIP ACADEMY
STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2019

ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 1,281,412
Investments	1,476,315
Amounts due from State	1,880,644
Other Receivables	3,969
Deposits	10,511
Prepays	139,864
Total Current Assets	<u>4,792,716</u>
Property and Equipment	
Land	5,232,776
Building and Improvements	26,209,124
Furniture and Equipment	4,402,139
Vehicles	226,000
Construction in Progress	1,188,787
	<u>37,258,825</u>
Less: Accumulated Depreciation	<u>(11,278,404)</u>
	<u>25,980,422</u>
Other Assets	
Restricted cash- bond trustee	<u>2,731,161</u>
TOTAL ASSETS	<u>\$ 33,504,298</u>
LIABILITIES AND NET ASSETS	
Current Liabilities	
Accounts Payable	\$ 339,146
Interest Payable	45,593
Accrued Payroll Liabilities	701,421
Deferred Revenue	2,739
Current Portion of Bonds Payable	1,350,000
Total Current Liabilities	<u>2,438,898</u>
Long-term Liabilities	
Bonds Payable net of Premium, Issuance Costs, and Current Portion	<u>24,932,327</u>
Total Long-term Liabilities	<u>24,932,327</u>
TOTAL LIABILITIES	<u>27,371,225</u>
Net Assets	
Without Donor Restrictions	871,321
With Donor Restrictions	5,261,752
TOTAL NET ASSETS	<u>6,133,073</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 33,504,298</u>

See accompanying notes to financial statements.

Exhibit B

EXHIBIT A



Dallas Central
Appraisal District

October 22, 2019

A W BROWN FELLOWSHIP CHARTER SCHOOL
5701 RED BIRD CENTER DR
DALLAS, TX 75237-1917



RE: TOTAL EXEMPTION APPLICATION FOR CHARTER SCHOOL – 2019
ACCOUNT NUMBER: 6500110010090000 – 22097520010010000
PROPERTY ADDRESS: 1000 E DANIELDALE RD – 1600 S COCKRELL HILL RD

Dear Applicant:

After reviewing your application for total exemption of ad valorem taxes on the above referenced property it has been determined that the property does not qualify for an exemption under §11.11 of the Texas Property Tax Code for the following reason:

We have not received a copy of the TEA charter for this location.

This decision may be appealed by filing a written protest with the Appraisal Review Board within 30 days from the date of this letter. A Notice of Protest form can be obtained from the Appraisal District, the Appraisal Review Board or the Property Tax Division of the State Comptroller's Office. Protest filings and exemption applications are not accepted by email or facsimile.

If you have any questions, please contact this office at 214-631-1342.

Sincerely,

Total Exemptions Department
Property Records/Exemption Division

7003 2260 0004 9080 5604

Property Records/Exemptions Division
Street Address: 2949 N. Stemmons Freeway, Dallas
Direct Mailing Address: PO Box 560328 • Dallas, Texas 75356-0328
Office: 214-631-1342 • Fax: 214-630-6634 • www.dallascad.org • Email: pre@dcad.org



Dallas Central
Appraisal District

December 3, 2019

A W BROWN FELLOWSHIP CHARTER SCHOOL
5701 RED BIRD CENTER DR
DALLAS, TX 75237-1917

CORRECTION LETTER



RE: TOTAL EXEMPTION APPLICATION FOR CHARTER SCHOOL —~~2019~~ 2009-2019
ACCOUNT NUMBER: 65001110010090000 – 22097520010010000
PROPERTY ADDRESS: 1000 E DANIELDALE RD – 1600 S COCKRELL HILL RD

Dear Applicant:

After reviewing your application for total exemption of ad valorem taxes on the above referenced property it has been determined that the property does not qualify for an exemption under §11.21 of the Texas Property Tax Code for the following reason:

We have not received a copy of the TEA charter for this location.

This decision may be appealed by filing a written protest with the Appraisal Review Board **within 30 days** from the date of this letter. A Notice of Protest form can be obtained from the Appraisal District, the Appraisal Review Board or the Property Tax Division of the State Comptroller's Office. Protest filings and exemption applications are not accepted by email or facsimile.

If you have any questions, please contact this office at 214-631-1342.

Sincerely,

Total Exemptions Department
Property Records/Exemption Division

Exhibit C



7110 8323 8170 0292 4932

**APPRAISAL REVIEW BOARD OF DALLAS COUNTY
NOTICE OF FINAL ORDER**

**A W BROWN FELLOWSHIP CHARTER SCHOOL
% DENISE PIERCE
845 PROTON RD**

Account #: **C65001110010090000**

Consultant:

SAN ANTONIO, TX 78258-0000

Property Address: **1000 E DANIELDALE RD**

Legal Description: **NEL A AYERS ABST 11 PG 100
TR 9 ACS 99.265**

Panel #: **E 03/04/2020 8:15 AM**

Protest Year: **2018**



The Appraisal Review Board of Dallas County has made a final decision on your protest. A copy of the Order Determining Protest is displayed below.

You have the right to appeal this order to the District Court. If you want to appeal, you should consult an attorney immediately. You must file a petition with the District Court within 60 days of the date you receive this notice. If you appeal and your case is pending, you must pay the amount of taxes not in dispute, or the amount of taxes due on the property under the ARB order, whichever is lower, to each taxing unit before taxes for the year become delinquent.

ORDER DETERMINING PROTEST

EXEMPTIONS

This notice protesting the action of the Dallas Central Appraisal District set forth herein, being timely filed, was presented for a hearing on 03/04/2020 .

The notice was timely filed and the ARB had jurisdiction over the case. The Board timely delivered written notice of the hearing date, time and place to the protesting property owner. The owner and Chief Appraiser were given the opportunity to appear, testify, present evidence and testimony. A summary of that evidence is a part of the records of this case. After reviewing the Notice of Protest and hearing the evidence and testimony presented, the Board has determined, with a quorum present, the following:

ARB RULED TO DENY TE FOR 2018 AND 2019.

Value History: Proposed / Notified: **\$4,323,980**
ARB Value: **\$4,323,980**

Wyona Turner

Chairman, Appraisal Review Board

Mar 19 , 2020

Date:



7110 8323 8170 0292 4932

**APPRAISAL REVIEW BOARD OF DALLAS COUNTY
NOTICE OF FINAL ORDER**

**A W BROWN FELLOWSHIP CHARTER SCHOOL
% DENISE PIERCE
845 PROTON RD**

Account #: **C65001110010090000**

Consultant:

SAN ANTONIO, TX 78258-0000

Property Address: **1000 E DANIELDALE RD**

Legal Description: **NEL A AYERS ABST 11 PG 100
TR 9 ACS 99.265**

Panel #: **E 03/04/2020 8:15 AM**

Protest Year: **2019**



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Wyona Turner

Chairman, Appraisal Review Board

Mar 19 , 2020

Date:



7110 8323 8170 0292 4932

**APPRAISAL REVIEW BOARD OF DALLAS COUNTY
NOTICE OF FINAL ORDER**

**A W BROWN FELLOWSHIP CHARTER SCHOOL
% DENISE PIERCE
845 PROTON RD**

Account #: **C22097520010010000**

Consultant:

SAN ANTONIO, TX 78258-0000

Property Address: **1600 S COCKRELL HILL RD**

Legal Description: **KEYSTONE PLACE
BLK 1 LT 1 ACS 6.005**

Panel #: **E 03/04/2020 8:15 AM**

Protest Year: **2014**



The Appraisal Review Board of Dallas County has made a final decision on your protest. A copy of the Order Determining Protest is displayed below.

You have the right to appeal this order to the District Court. If you want to appeal, you should consult an attorney immediately. You must file a petition with the District Court within 60 days of the date you receive this notice. If you appeal and your case is pending, you must pay the amount of taxes not in dispute, or the amount of taxes due on the property under the ARB order, whichever is lower, to each taxing unit before taxes for the year become delinquent.

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ARB RULED TO DENY TE FOR 2014, 2017 AND 2019.

Value History: Proposed / Notified: **\$363,560**
ARB Value: **\$363,560**

Wyona Turner

Chairman, Appraisal Review Board

Mar 19 , 2020

Date:



7110 8323 8170 0292 4932

**APPRAISAL REVIEW BOARD OF DALLAS COUNTY
NOTICE OF FINAL ORDER**

**A W BROWN FELLOWSHIP CHARTER SCHOOL
% DENISE PIERCE
845 PROTON RD**

Account #: **C22097520010010000**

Consultant:

SAN ANTONIO, TX 78258-0000

Property Address: **1600 S COCKRELL HILL RD**

Legal Description: **KEYSTONE PLACE
BLK 1 LT 1 ACS 6.005**

Panel #: **E 03/04/2020 8:15 AM**

Protest Year: **2017**



The Appraisal Review Board of Dallas County has made a final decision on your protest. A copy of the Order Determining Protest is displayed below.

You have the right to appeal this order to the District Court. If you want to appeal, you should consult an attorney immediately. You must file a petition with the District Court within 60 days of the date you receive this notice. If you appeal and your case is pending, you must pay the amount of taxes not in dispute, or the amount of taxes due on the property under the ARB order, whichever is lower, to each taxing unit before taxes for the year become delinquent.

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ARB RULED TO DENY TE FOR 2014, 2017 AND 2019.

Value History: Proposed / Notified: **\$507,650**
ARB Value: **\$507,650**

Wyona Turner

Mar 19 , 2020

Chairman, Appraisal Review Board

Date:



7110 8323 8170 0292 4932

**APPRAISAL REVIEW BOARD OF DALLAS COUNTY
NOTICE OF FINAL ORDER**

**A W BROWN FELLOWSHIP CHARTER SCHOOL
% DENISE PIERCE
845 PROTON RD**

Account #: C22097520010010000

Consultant:

SAN ANTONIO, TX 78258-0000

Property Address: 1600 S COCKRELL HILL RD

**Legal Description: KEYSTONE PLACE
BLK 1 LT 1 ACS 6.005**

Panel #: E 03/04/2020 8:15 AM

Protest Year: 2019



The Appraisal Review Board of Dallas County has made a final decision on your protest. A copy of the Order Determining Protest is displayed below.

You have the right to appeal this order to the District Court. If you want to appeal, you should consult an attorney immediately. You must file a petition with the District Court within 60 days of the date you receive this notice. If you appeal and your case is pending, you must pay the amount of taxes not in dispute, or the amount of taxes due on the property under the ARB order, whichever is lower, to each taxing unit before taxes for the year become delinquent.

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ARB RULED TO DENY TE FOR 2014, 2017 AND 2019.

**Value History: Proposed / Notified: \$555,170
ARB Value: \$555,170**

Wyona Turner

Chairman, Appraisal Review Board

Mar 19 , 2020

Date:

Exhibit D

Non-Expansion Amendment Request Form

Texas Education Agency
Division of Charter School Administration

Phone: (512) 463-9575
Email: charteramendments@tea.texas.gov

Name of Charter: County-District Number:
Name of Charter Holder: Requested Effective Date:

Section I: Check the appropriate box for the Non-Expansion Amendment requested.
More than one box may be checked. (Attach additional documents as required.) (Submit all program changes for review.)

1. Charter District Address Change
Current:
New:

2. Relocation-Campus: Campus #
Current:
New:

3. Charter Name Change:
Current:
New:

4. Campus Name Change : Campus #
Current:
New:

5. Charter Holder Name Change
Current:
New:

6. Management Company Addition/Change**
Current:
Change:

7. Educational Services Addition/Change
Current:
Change:

8. Curricular Addition/Change
Current:
Change:

9. Close Campus
Reason:
Campus Number:

10. Return of Charter
Reason:

11. Admissions Policy Revision*
Attach separate sheet with current and requested language changes.

12. Enrollment Policy Revision*
Attach separate sheet with current and requested language changes.

13. Articles of Incorporation Revision*
Attach separate sheet with current and requested language changes.

14. By-Laws Revision*
Attach separate sheet with current and requested language changes.

15. Fiscal Revision*
Current:
Change:

16 Other:

To recognize on the TEA website and other official publications and communications that the properties located at 1000 E. Danieldale Road and 1600 S. Cockrell Hill Road are owned by A.W. Brown Leadership Academy and are state property for all purposes under the law. The properties are recorded as such in the school's annual audit. The properties are held in trust by the charter holder solely

Continued on next page

For Internal Use Only

Non-Expansion Amendment Request Form

Texas Education Agency
Division of Charter School Administration

Phone: (512) 463-9575
Email: charteramendments@tea.texas.gov

Section II: Justification for Non-Expansion Amendment Request:

In the space below, please state justification for the non-expansion amendment requested.

The Board finds it to be in the best interest of A.W. Brown Leadership Academy and its students to have TEA officially recognize the properties located at 1000 E. Danieldale Road, Dallas, Texas and 1600 S. Cockrell Hill Road, Dallas, Texas, and owned by A.W. Brown Leadership Academy, to state property for all purposes of the law and held in trust by the charter holder for the benefit of the students of A.W. Brown Leadership Academy, and are used exclusively by a public school only for purposes for which an ISD may use ISD property.


Section III: Non-Expansion Amendment Request Form Checklist:

- 1. **Charter Holder Board Resolution**—A written resolution adopted by the governing body of the charter holder, with printed names and signatures, demonstrating that a quorum of the members voted in favor of amending the charter. The names should match information on the most recent Annual Governance Reporting Forms submitted to TEA. Otherwise, documentation explaining any differences must be included. *(If multiple amendment requests are being made, include all board resolutions together.)*
- 2. **Charter language changes**—The text and page numbers, or photocopies of the charter language to be changed, and the text proposed as the new charter language must be submitted with changes clearly marked, if applicable.*
- 3. **Management company**—A copy of the contract must be submitted if the request is to enter into or change a management company contract, if applicable.**

Section IV: CEO/Superintendent acknowledgement, signature, and current contact information:

As the CEO/Superintendent of the charter school, I understand that incomplete submissions may cause a delay in processing until all required documentation has been received by the Division of Charter School Administration.

(Contact the Division of Charter School Administration at charteramendments@tea.texas.gov to confirm the submission of proper documentation. Include the charter name and CDN in the subject line.)

Anthony Jefferson	(972) 709-4700	ajefferson@awbrown.org
Name of CEO/Superintendent	Phone Number	Email Address
		3/31/2020
Signature of CEO/Superintendent		Date

For Internal Use Only

Amendment Numbers

Received Date

Due Date

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