



Collin Central Appraisal District

2014 ANNUAL REPORT

Introduction

Collin Central Appraisal District ("District" or "CCAD") is a political subdivision of the State of Texas. The Texas State Constitution, Texas Property Tax Code and rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the District. The District is responsible for appraising all property in Collin County for each taxing unit that imposes an ad valorem tax.

Mission Statement

The mission of the Collin Central Appraisal District is to appraise all property in the Collin Central Appraisal District at market value equally and uniformly, and to communicate that value annually to each taxpayer and taxing jurisdiction.

Governance

CCAD is governed by a Board of Directors whose primary responsibilities under the Tax Code include the following:

- Establish the appraisal district office;
- Hire a chief appraiser;
- Adopt the CAD's annual budget;
- Select a chairman and a secretary from among ARB members;
- Appoint a taxpayer liaison officer;
- Biennially develop a written plan for the periodic reappraisal of all property in the CAD's boundaries;
- Have prepared an annual financial audit conducted by an independent CPA;
- Designate the CAD depository;
- Provide advice and consent to the chief appraiser concerning the appointment of an Agricultural Advisory Board; and
- Other statutory duties as provided by law.

To be eligible to serve on the Board of Directors, an individual must be a resident of the CAD and have resided in the CAD for at least two years immediately preceding the date of taking office. Members of the Board of Directors serve two-year terms beginning in January of even numbered years.

The chief appraiser is the chief administrator of the appraisal district and is appointed by the Board of Directors. The chief appraiser must be certified, or actively working toward certification, as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Appraisal Review Board members are appointed by the local administrative judge. To serve on

the ARB, an individual must be a resident of the appraisal district and must have resided in the District for at least two years. The Collin Appraisal Review Board is responsible, by statute, for the hearing and determination of taxpayer protests and taxing entity challenges. Agricultural Advisory Board members are appointed by the Board of Directors at the recommendation of the chief appraiser to aide him in determining typical practices and standards for agricultural activities in the District.

Taxing Jurisdictions Served by CCAD

The Collin Central Appraisal District is responsible for appraising all properties for each of the following 55 taxing jurisdictions within CCAD's boundaries.

- City of Allen
- City of Anna
- Bland ISD
- Blue Ridge ISD
- City of Celina
- Collin County
- Collin County MUD#1
- City of Dallas
- City of Farmersville
- City of Frisco
- City of Garland
- City of Josephine
- Leonard ISD
- City of Lowry Crossing
- City of McKinney
- City of Melissa
- City of Murphy
- City of New Hope
- City of Plano
- City of Princeton
- Town of Prosper
- City of Richardson
- City of Royse
- City of Sachse
- City of St. Paul
- Van Alstyne ISD
- Whitewright ISD
- Wylie ISD
- Allen ISD
- Anna ISD
- City of Blue Ridge
- City of Carrollton
- Celina ISD
- Collin College
- Community ISD
- City of Fairview
- Farmersville ISD
- Frisco ISD
- Gunter ISD
- City of Lavon
- Lovejoy ISD
- City of Lucas
- McKinney ISD
- Melissa ISD
- City of Nevada
- City of Parker
- Plano ISD
- Princeton ISD
- Prosper ISD
- Rockwall ISD
- Royse City ISD
- Seis Lagos Water District
- Trenton ISD
- City of Weston
- City of Wylie

Key Annual Cycles

The appraisal process can be categorized into three calendar cycles; *“Appraisal & Informal Review Cycle”*, *“Exemption and Rendition Cycle”* and *“ARB Protest and Roll Certification Cycle”*. On our homepage at <http://www.collincad.org> you can see our active phase for each of the key cycles, with each phase linking to a detailed description of activities within the selected cycle.

Tax Rates

A complete listing of tax rates and exemptions, allowed for all taxing entities in Collin County, is available on CCAD's website at:

http://www.collincad.org/ccad/reports/rates_exemptions.php

Certified Totals Reports and Certified Taxable Value Summary Spreadsheet

Annual reports of Certified Totals are available for viewing on CCAD's website at <http://www.collincad.org/download/reports>. You can select either our detailed "Certified Total" or "Certified Value Summaries".

Property Value Study (PVS)

Once every two years the Texas Comptroller's Office conducts a study to determine the uniformity of and median level of appraisals by the District within each major category of property. [Click here to view the CAD Summary Worksheet and School District Summary Reports](#) from the 2014 study.

Methods and Assistance Program (MAP)

Once every two years the Texas Comptroller's Office conducts a review of the governance, taxpayer assistance, operating procedures and the appraisal standards, procedures and methodology of each appraisal district. CCAD successfully completed the 2013 MAP review with the summary results, released in January 2014, shown on the following pages. CCAD is scheduled for its next MAP review in 2015.



Collin Central Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Because of the diversity of property within Texas, some parts of the review may not be applicable to a county. If questions or a section of questions do not apply, such as when a county has no timber, the question or questions will be marked as “Not Applicable” or “NA” and the final score will not be negatively impacted by these questions.

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district board of directors, through the chief appraiser, ensure that the appraisal district budget is prepared and followed according to Tax Code Chapter 6?	PASS
2. Do the chief appraiser and appraisal district staff communicate with the public concerning appraisal district duties and responsibilities and the role of taxpayers in the property tax system?	PASS
3. Do the appraisal district personnel or contractors have the education, training and experience to perform the duties of the appraisal district?	PASS
4. Is the implementation of the appraisal district’s most recent reappraisal plan current?	PASS

Appraisal District Activities	RATING
Governance	EXCEEDS
Taxpayer Assistance	EXCEEDS
Operating Procedures	EXCEEDS
Appraisal Standards, Procedures and Methodology	EXCEEDS

Appraisal District Ratings:

Exceeds – The total point score is 90 or above.

Meets – The total point score ranges from 80 to less than 90.

Needs Improvement – The total point score ranges from 70 to less than 80.

Unsatisfactory – The total point score is less than 70.

Governance

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Appraisal District Budget and Financial Audit CAD Board of Directors Oversight	8	8	100

Taxpayer Assistance

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Taxpayer Assistance	11	11	100

Operating Procedures

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Reappraisal Plan Appraisal Roll Production Exemptions Value Defense Appraisal District Staffing	26	26	100

Appraisal Standards, Procedures and Methodology

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Mass Appraisal Equal and Uniform Appraisal Agricultural Use Appraisal Special Appraisal Ratio Studies Identification and Listing of New Property Mapping Land Appraisal Income Approach Sales Verification Appraisal Manuals	48	48	100