



REGULAR
BOARD OF DIRECTORS MEETING

February 24, 2022

MEETING NOTICE & AGENDA

NOTICE & AGENDA

NOTICE & AGENDA

FILED

2/15/2022 3:35:13 PM

STACEY KEMP
COUNTY CLERK
COLLIN COUNTY, TEXAS
BY : CL DEPUTY

NOTICE OF REGULAR MEETING

BOARD OF DIRECTORS of the COLLIN CENTRAL APPRAISAL DISTRICT

(CONDUCTED ONSITE & TELEPHONICALLY)

Notice is hereby given that on the 24th day of February 2022, at 7:00 a.m., the Board of Directors of the Collin Central Appraisal District will hold a meeting at the Central Appraisal District Office, 250 Eldorado Pkwy., McKinney, Texas. The Board Chairman will direct the meeting from the District's office, in the Dr. Leo Fitzgerald board room. Board members and the public may attend in person or connect via the telephone number and conference ID below. The chief appraiser and selected staff will attend in person, with other members of the District's staff connecting from their individual offices or from a remote location. Board members, staff and the public will have telephonic access by dialing 1-833-304-4846, at which time they will be prompted to enter the Phone Conference ID: 424 994 643#. Telephonic access will be available at 7:00 a.m. until the meeting is adjourned by the Board Chairman. The subjects to be discussed are listed on the agenda which is attached to and made a part of this notice. The Board's agenda packet is available on the District's public website:

<https://collincad.org/boards/bod>

On this 15th day of February 2022, this notice was filed with the County Clerk of Collin County, Texas.



Bo Daffin
Chief Appraiser
Phone: (469) 742-9200

AGENDA
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT
Thursday, February 24, 2022
REGULAR MEETING - Conducted at
CENTRAL APPRAISAL DISTRICT OFFICE
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room
McKinney, Texas 75069

I. REGULAR MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		Call to order: 7:00 a.m.
	1	Announcement by presiding officer whether the meeting has been posted in the manner required by law.
	2	Roll call: Announcement by presiding officer whether a quorum is present.
B.		Executive Session
	1	Consultation with attorney regarding EEOC charge submitted by former employee. Consultation with attorney regarding pending or contemplated appraisal litigation. Pursuant to Texas Open Meetings Act, Section 551.071.
	2	Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
	3	Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074. Discuss chief appraiser transition at end of current chief appraiser's contract.
C.		Action on items discussed in executive session
	1	Action on any items pertaining to litigation, if any.
	2	Action on any items pertaining to real property, if any.
	3	Action on any items pertaining to personnel, if any.

AGENDA
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT
CONSENT AGENDA

The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser or any citizen.

- D. Approval of minutes from January 27, 2022 regular meeting.**
- E. Review of January 2022 bills.**
- F. Review of January 2022 financial reports.**
- G. Review and sign checks for approved purchases requiring Board signature.**
- H. Review report of January 2022 checks and electronic transfers greater than \$25,000.**

END OF CONSENT AGENDA

- I. Discuss and vote on scheduling the Board's first 2023 budget workshop in conjunction with the April 2022 board meeting.**
- J. Receive recommendation and vote on contract for appraisal of state category "J", utility properties.**
- K. Discuss and vote on how to honor prior board members L. Wayne Mayo and Ron Carlisle.**
- L. Reports**
 - 1 Taxpayer Liaison Officer Report**
 - 2 Office Renovations Report**
- M. Chief Appraiser's Report**
 - 1 2021 Property Value Study (PVS) Report**
 - 2 2021 Methods and Assistance Program (MAP) Report**
 - 3 General Comments**

AGENDA
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

II. AUDIENCE

- A.** Receive public comments. Five minute limit per speaker, unless extended by Board vote.

III. ANNOUNCEMENT OF NEXT SCHEDULED MEETING AND FIRST 2023 BUDGET WORKSHOP.

IV. ADJOURNMENT

CONSENT AGENDA

D. MINUTES

January 27, 2022

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

Thursday, January 27, 2022
REGULAR MEETING - Conducted onsite and telephonically at

MEETING LOCATION: Central Appraisal District Office
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room
McKinney, Texas 75069

MEMBERS PRESENT: Earnest Burke, Ronald Kelley, Brian Mantzey, Ken Maun, Gary Rodenbaugh and Carson Underwood

MEMBERS ABSENT:

APPROVAL OF MINUTES: _____
Chairman Secretary

NATURE OF BUSINESS

I. REGULAR MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		Call to Order 7:00 a.m.
	1	Meeting was called to order by Chairman, Gary Rodenbaugh, and he announced that the meeting had been posted in the time and manner required by law.
	2	The Chairman announced that a quorum was present.
	3	The District's Taxpayer Liaison Officer, Chris Nickell, administered the oath of office for the 2022 - 2023 term of office to all five elected board members: Earnest Burke; Ronald Kelley; Brian Mantzey; Gary Rodenbaugh; Carson Underwood; and Ken Maun, Collin County Tax Assessor, serving as a non-voting director.
	4	Presiding Chairman, Gary Rodenbaugh, introduced newly elected board members Ronald Kelley and Carson Underwood.
	5	Ken Maun motioned to elect Gary Rodenbaugh as Chairman and Earnest Burke as Secretary. The motion was seconded by Brian Mantzey. Motion carried.
B.		Executive Session There was no need for an executive session at this meeting.
C.		Action on items discussed in executive session
	1	N/A
	2	N/A
	3	N/A

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

CONSENT AGENDA

Motion by Brian Mantzey to accept reports and approve action items contained in consent agenda. Seconded by Carson Underwood. Motion carried.

- D.** Action taken: Board approved minutes from December 16, 2021 special meeting.
- E.** Action taken: Board reviewed the December 2021 bills .
- F.** Action taken: Board reviewed and accepted the December 2021 financial reports.
- G.** Action taken: There were no checks needing to be signed by Chairman, Gary Rodenbaugh.
- H.** Action taken: Board reviewed and accepted the December 2021 report of checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

- I.** Chief Appraiser, Bo Daffin led a discussion with the Board regarding conflict of interest filing requirements for CCAD officers, pursuant to the Government Code and CCAD Policy #118. A motion was not needed for this discussion.
- J.** The Board received and accepted Mr. Daffin's chief appraiser's property owned report, per the requirements of CCAD Policy #118. No motion was needed for this report.
- K.** Mr. Daffin addressed the Board with a request to temporarily change the District's hours of public operation, closing the customer service lobby from 4:00 p.m. to 5:00 p.m. to process the large volume of homestead and/or senior citizen applications. There was discussion about the hours presented. Following discussion, Ken Maun motioned to authorize the chief appraiser to temporarily change the customer service lobby closing from 5:00 p.m. to 4:00 p.m. Brian Mantzey seconded the motion. Motion carried.

L. Reports

- 1** Chris Nickell, Taxpayer Liaison Officer, reported there have been no formal written complaints to be brought before the Board of Directors.

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

- 2 Mr. Nickell presented the 4th quarter Texas Department of Licensing and Regulation (TDLR) Quarterly Complaint Report. There were no new complaints. The quarterly report included an update regarding the Justin Jinright complaint that was reported to the Board at the October 8, 2020 meeting. Status of the case is open and under review. Letters will continue to be mailed quarterly to the Chief Appraiser until case is resolved.
- 3 Toni Bryan, Director of Operations, presented the 4th Quarter 2021 Investment Report.
- 4 Ms. Bryan presented the 4th Quarter 2021 Collateral Report.
- 5 Ms. Bryan presented the 4th Quarter 2021 Active Vendor List Report.
- 6 Tina Castillo, Director of ARB & Agent Services, presented the 4th Quarter 2021 Arbitration Report.
- 7 Brian Swanson, Director of Abatements, Exemptions, & Litigation, presented the 4th Quarter 2021 Litigation Report.
- 8 Mr. Daffin presented the Legal Expense Summary Report, YTD Totals as of 1/05/2022 Final 2021 Totals.

M. Chief Appraiser's Report

- 1 Mr. Daffin introduced the District's administration staff to the newly elected board members.

II.

AUDIENCE

- A.** There were no public comments.

CCAD staff in attendance:

Bo Daffin
Tamera Glass
Toni Bryan
Valerie Hyden
Marty Wright
Ryan Matthews
Stephanie Cave-Bernal
Brad Richards
Brian Swanson
Dana Wilson
Elliot Benseid
Jason Harris
Paula Benseid
Phil Greaux
Shane Cheek
Shawn Tilley
Tina Castillo

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

Wendy Gilliland
Cindy Smith
Eric Grusendorf
Jamie Worth
Chris Nickell
Robert Wood

- III.** The next meeting is to be held on the date and at the time listed below. The meeting will be held at 250 Eldorado Pkwy., Dr. Leo Fitzgerald Board Room, McKinney, Texas.
Thursday, February 24, 2022
7:00 a.m.
- IV.** Chairman, Gary Rodenbaugh announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 9:52 a.m.

E.
BILLS
PAID

January 2022

BILLS PAID

BILLS PAID

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
January 2022

Num	Date	Name	Amount
Jan 22			
ACH	01/14/2022	TCDRS	-188,232.57
ACH	01/19/2022	NATIONWIDE RETIREMENT SOLUTIONS	-5,037.50
ACH	01/28/2022	ADP INC	-2,703.85
WIRE	01/12/2022	DISCOVERY BENEFITS	-8,000.00
WIRE	01/13/2022	ROCKIN G DRYWALL & CONSTRUCTION	-50,000.00
8538	01/25/2022	AUGUSTINE, JUDITH S	-130.00
8539	01/25/2022	BITTNER, NANCY M.	-330.00
8540	01/25/2022	CHOLLAR JR, GEORGE W	-130.00
8541	01/25/2022	DODSON, MICHAEL	-130.00
8542	01/25/2022	FALTYS, DIANNE	-1,020.00
8543	01/25/2022	FERRILL, LAWRENCE R	-420.00
8544	01/25/2022	GUCKES, FRANCIS	-130.00
8545	01/25/2022	HANSON, THOMAS D	-130.00
8546	01/25/2022	HARDIN, MARILYN CARLEEN	-30.00
8547	01/25/2022	HARTMAN, BETTY	-330.00
8548	01/25/2022	HAWKINS, YOLANDA	-130.00
8549	01/25/2022	HUBBARD, STEVEN L.	-330.00
8550	01/25/2022	JAYE, OLIN	-130.00
8551	01/25/2022	KLICKMAN, JOHN MICHAEL	-130.00
8552	01/25/2022	LOVELL, CRAIG E	-130.00
8553	01/25/2022	MAJZNER, CHARLOTTE	-130.00
8554	01/25/2022	MARTIN, TIMOTHY P.	-300.00
8555	01/25/2022	McANDREW, THOMAS	-330.00
8556	01/25/2022	MOLINA, ESTELA	-130.00
8557	01/25/2022	MORTENSON, GEORGE R.	-330.00
8558	01/25/2022	NEWHOUSE, DAVID W.	-330.00
8559	01/25/2022	PARKER, CHRISTI CRUMP	-100.00
8560	01/25/2022	PERRY, CRAIG N.	-330.00
8561	01/25/2022	PHILLIPS, KATHRYN H	-350.00
8562	01/25/2022	PORTER, DAVID S.	-130.00
8563	01/25/2022	PRYOR, JACK R	-130.00
8564	01/25/2022	ROBINSON, PATRICIA	-1,920.00
8565	01/25/2022	ROGERS, FLOYD E	-130.00
8566	01/25/2022	SMITH JR, FLOYD W	-130.00
8567	01/25/2022	SMITH, DELORES G	-330.00
8568	01/25/2022	SODERSTROM, DEAN C	-1,470.00
8569	01/25/2022	TRAN, HUONG (RACHEL)	-30.00
8570	01/25/2022	TREWIN, JAMES	-330.00
8571	01/25/2022	TURANO, LOUIS R	-390.00
8572	01/25/2022	TURNER, KENT M	-130.00
8573	01/25/2022	TWIGG, STEPHEN G	-130.00
8574	01/25/2022	WARD, FORREST	-130.00
8575	01/25/2022	WHITT, NORMAN J	-230.00
8576	01/25/2022	WOLFSON, LEWIS H	-480.00
8577	01/25/2022	WYSASKI, JOHN	-190.00
8578	01/25/2022	YARBOROUGH, DANA	-130.00
8579	01/25/2022	ZINN, THOMAS G	-480.00
52990	01/10/2022	HENRY, JAMES	-450.00
52991	01/10/2022	NEVAREZ, ALEJANDRO	-900.00
52992	01/10/2022	NOEL, NICHOLAS B	-437.50
52993	01/10/2022	HARRIS GOVERN	-48,465.62
52994	01/10/2022	MC PURE CLEANING, LLC	-6,950.00
52995	01/10/2022	MCROBERTS & COMPANY	-19,000.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
January 2022

Num	Date	Name	Amount
52996	01/10/2022	SUPERIOR VISION OF TEXAS	-1,363.74
52997	01/12/2022	BLUECROSS BLUESHIELD (LIFE&STLT)	-8,726.10
52998	01/12/2022	BLUECROSS BLUESHIELD OF TEXAS	-112,285.77
52999	01/12/2022	BLUECROSS BLUESHIELD OF TEXAS	-1,997.49
53000	01/12/2022	MYPRINTCHOICE	0.00
53001	01/12/2022	VOID	0.00
53038	01/12/2022	AFFILIATED COM-NET, INC.	-1,506.39
53039	01/12/2022	AFFILIATED COMMUNITIONS, INC.	-13,693.00
53040	01/12/2022	BIS CONSULTING	-432.60
53041	01/12/2022	CINTAS MAT SERVICE	-497.65
53042	01/12/2022	CINTAS SANI CLEAN	-1,857.75
53043	01/12/2022	DSS	-92.40
53044	01/12/2022	DSS FIRE INC	-90.00
53045	01/12/2022	FASTVUE, INC.	-1,199.00
53046	01/12/2022	FIRST STOP HEALTH	-992.20
53047	01/12/2022	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,261.63
53048	01/12/2022	IDERA	-841.10
53049	01/12/2022	IN BLOOM	-89.00
53050	01/12/2022	MALIN GROUP, THE	-3,000.00
53051	01/12/2022	STAPLES BUSINESS CREDIT	-104.70
53052	01/12/2022	TEXAS ARCHIVES	-90.76
53053	01/12/2022	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
53054	01/12/2022	UNUM LIFE INSURANCE CO OF AMERICA	-1,263.20
53055	01/12/2022	VANGUARD CLEANING SERVICES	-1,000.00
53056	01/12/2022	WASTE CONNECTIONS OF TEXAS	-178.10
53057	01/12/2022	WEST, SUBVET D	0.00
53058	01/18/2022	CINTAS FIRST AID	-48.98
53059	01/18/2022	DIAZ, TIFFANY	-543.60
53060	01/18/2022	GREEN MOUNTAIN ENERGY	-4,203.64
53061	01/18/2022	HOLT CAT	-1,290.24
53062	01/18/2022	INTEX ELECTRICAL CONTRACTORS, INC	-777.60
53063	01/18/2022	LEGAL SHIELD / ID SHIELD	-1,323.85
53064	01/18/2022	MALIN GROUP, THE	-4,879.00
53065	01/18/2022	MONA LISA MOVING CO	-664.50
53066	01/18/2022	MYPRINTCHOICE	-90.00
53067	01/18/2022	PAPERTONE ENTERPRISES LLC	-253.61
53068	01/18/2022	PITNEY LEASE	-9,181.35
53069	01/18/2022	SENA, RANDAL	-492.50
53070	01/18/2022	SUPERIOR VISION OF TEXAS	-1,338.03
53071	01/18/2022	VARIVERGE LLC	-16,432.40
53072	01/18/2022	BLAYLOCK, GEAN KENT	-450.00
53073	01/18/2022	BORTON, BRIAN K	-450.00
53074	01/18/2022	HOLTON, NATHAN	-900.00
53075	01/18/2022	THIGPEN, LESLIE MICHAEL	-450.00
53076	01/21/2022	AT&T MOBILITY	-1,408.02
53077	01/21/2022	BLUECROSS BLUESHIELD (LIFE&STLT)	-8,310.45
53078	01/21/2022	CARENOW	-405.00
53079	01/21/2022	COPYNET	-4,006.80
53080	01/21/2022	COSTAR REALTY INFORMATION INC	-5,134.00
53081	01/21/2022	HARRIS GOVERN	0.00
53082	01/21/2022	HARRIS GOVERN	0.00
53083	01/21/2022	KELLEY, TRACY	-750.00
53084	01/21/2022	KERBY & KERBY PLLC	-250.00
53085	01/21/2022	MCROBERTS & COMPANY	-20,100.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
January 2022

Num	Date	Name	Amount
53086	01/21/2022	MP2 ENERGY TEXAS LLC	-6,743.87
53087	01/21/2022	QUALITY PERSONNEL SERVICE	-2,786.88
53088	01/21/2022	SHI GOVERNMENT SOLUTIONS	-8,956.98
53089	01/21/2022	TDLR	-25.00
53090	01/21/2022	TDLR	-25.00
53091	01/21/2022	TX Office Installation Services Inc.	-425.00
53092	01/21/2022	UNUM LIFE INSURANCE CO OF AMERICA	-1,292.90
53093	01/21/2022	VARIVERGE LLC	-789.68
53094	01/21/2022	WEST, SUBVET D	-1,500.00
53095	01/21/2022	HARRIS GOVERN	-1,090.64
53096	01/21/2022	HARRIS GOVERN	-4,080.00
53097	01/21/2022	DALLAS CENTRAL APPRAISAL DISTRICT	-250.00
53098	01/25/2022	DIAZ, STEPHEN ERIK	-450.00
53099	01/25/2022	GILL, SHERRILLE	-450.00
53100	01/25/2022	HENRY, JAMES	-450.00
53101	01/25/2022	PENSON, OLIVIA K	-475.00
53102	01/25/2022	CITY OF MCKINNEY	-530.40
53103	01/25/2022	DIAZ, TIFFANY	-326.16
53104	01/25/2022	FIRST STOP HEALTH	-967.60
53105	01/25/2022	HANEY, JESSLYN	-9.21
53106	01/25/2022	MALIN GROUP, THE	-3,375.00
53107	01/25/2022	PROSTAR SERVICES, INC	-760.88
53108	01/25/2022	TIME WARNER CABLE	-2,059.76
53109	01/25/2022	WEST, SUBVET D	-750.00
53110	01/28/2022	AFLAC	-4,365.19
53111	01/28/2022	BLUECROSS BLUESHIELD OF TEXAS	-115,546.53
53112	01/28/2022	BLUECROSS BLUESHIELD OF TEXAS	-3,829.59
53113	01/28/2022	BRILEY, HEATHER	-309.98
53114	01/28/2022	COLORIT GRAPHICS SERVICES	-365.00
53115	01/28/2022	HAYNES LANDSCAPE & MAINTENANCE, INC	-476.30
53116	01/28/2022	IN BLOOM	-195.00
53117	01/28/2022	MARSHALL & SWIFT	-1,134.15
53118	01/28/2022	QUALITY PERSONNEL SERVICE	0.00
53119	01/28/2022	SHI GOVERNMENT SOLUTIONS	-2,428.99
53120	01/28/2022	TAAD	-1,100.00
53121	01/28/2022	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	-2,110.00
53122	01/28/2022	WOOD, ROBERT	-316.20
53123	01/28/2022	QUALITY PERSONNEL SERVICE	-1,752.75
53124	01/31/2022	BORTON, BRIAN K	-450.00
53125	01/31/2022	PENSON, OLIVIA K	-975.00
53126	01/31/2022	POLK, MATTHEW	-450.00
53127	01/31/2022	THIGPEN, LESLIE MICHAEL	-450.00
53128	01/31/2022	AT&T (FIBER)	-2,029.21
53129	01/31/2022	AT&T (MAIN LOCAL)	-1,832.02
53130	01/31/2022	AT&T (MAIN LOCAL)	-193.76
53131	01/31/2022	AT&T (U-VERSE)	-169.47
53132	01/31/2022	BANERJEE, MINA	-400.00
53133	01/31/2022	DIAZ, TIFFANY	-761.04
53134	01/31/2022	GSO ARCHITECTS	-192.50
53135	01/31/2022	MONA LISA MOVING CO	-333.00
53136	01/31/2022	PLANO OFFICE SUPPLY	-1,746.61
53137	01/31/2022	PRICE, FRANK	-2,000.00
53138	01/31/2022	PROSTAR SERVICES, INC	-127.93
53139	01/31/2022	QUALITY PERSONNEL SERVICE	-2,056.06

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
January 2022

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Amount</u>
53140	01/31/2022	SWINGLE COLLINS & ASSOCIATES	-3,000.00
53141	01/31/2022	TAAD-IAAO CHAPTER	-70.00
53143	01/31/2022	CARD SERVICE CENTER	-8,972.44
53144	01/31/2022	HOME DEPOT	-232.81
53145	01/31/2022	ROCKIN G DRYWALL & CONSTRUCTION	-5,213.00
53146	01/31/2022	ROCKIN G DRYWALL & CONSTRUCTION	-36,808.00
53147	01/31/2022	CINTAS MAT SERVICE	-398.12
53148	01/31/2022	CINTAS SANI CLEAN	-1,857.75
Jan 22			-823,966.55

F.

**FINANCIAL
REPORTS**

January 2022

Kerby & Kerby PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Frank Kerby, CPA
John W. Kerby, CPA

ACCOUNTANTS' COMPILATION REPORT

BOARD OF DIRECTORS
CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
250 ELDORADO PKWY
MCKINNEY, TX 75069-8023

Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of January 31, 2022 and the related statement of revenue, expenses, and changes in fund net position and supplemental schedule for the year then ended. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary budget information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The supplementary budget information was not subject to our compilation engagement; therefore, we have not audited or reviewed the supplementary budget information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary budget information.

The Central Appraisal District is exempt from taxes as a political subdivision of the State of Texas and, accordingly, these financial statements do not reflect a provision or liability for income taxes.

We are not independent with respect to the Central Appraisal District of Collin County.



Kerby & Kerby PLLC
McKinney, TX 75070
February 15, 2022

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

January 31, 2022

ASSETS

CURRENT ASSETS

American National Bank -Oper	\$	20,840,971.10
American National Bank -ARB		8,794.33
Petty Cash - Admin		100.00
Petty Cash - Mapping		50.00
Accounts Receivable		(7,932.75)
Prepaid Expenses		<u>208,195.91</u>

TOTAL CURRENT ASSETS \$ **21,050,178.59**

PROPERTY AND EQUIPMENT

Furniture and Equipment-Assets	629,608.79
Telephone Equipment-Assets	215,174.23
Computer Equipment-Assets	895,816.01
Computer Software-Assets	651,788.39
Building-Assets	7,481,413.28
Land-Assets	<u>1,387,232.00</u>

Total Property And Equipment **11,261,032.70**
Less Accumulated Depreciation (4,476,642.39)

NET PROPERTY AND EQUIPMENT **6,784,390.31**

OTHER ASSETS

Net Pension Asset	2,685,509.00
Deferred Resource Outflows	<u>2,000,344.00</u>

TOTAL OTHER ASSETS **4,685,853.00**

TOTAL ASSETS \$ **32,520,421.90**

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

January 31, 2022

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

All Current Liabilities \$ 736,920.72

TOTAL CURRENT LIABILITIES \$ 736,920.72

LONG-TERM LIABILITIES

Deferred Resources Inflows 1,080,231.00

TOTAL LONG-TERM LIABILITIES 1,080,231.00

TOTAL LIABILITIES 1,817,151.72

FUND BALANCE

Fund Balance(CashBasisRelated) 3,323,488.80

Fund Balance-Designated 15,325,858.17

Fund Balance-Undesignated 4,258.00

Fund Bal-Cap Assets Less Debt 7,046,917.00

Year To Date Increase or Decrease 5,002,748.21

TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE 30,703,270.18

TOTAL LIABILITIES AND FUND BALANCE \$ 32,520,421.90

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis
1 And Month Ended January 31, 2022

	2022 Budget	1 month ended Jan 31, 2022	Year to date ended Jan 31, 2022	% of Budget	Remaining Budget
REVENUE					
Entity Support Revenue	\$ 23,694,900.00	\$ 6,321,689.75	\$ 6,321,689.75	26.68 %	17,373,210.25
Interest-Bank Accts/Investments	0.00	13,951.77	13,951.77		(13,951.77)
BPP Rendition Penalty Revenue	0.00	81.21	81.21		(81.21)
Misc Revenue	0.00	55.40	55.40		(55.40)
TOTAL REVENUE	23,694,900.00	6,335,778.13	6,335,778.13	26.74 %	17,359,121.87
OPERATING EXPENSES					
Salaries Full Time	11,689,400.00	638,182.00	638,182.00	5.46 %	11,051,218.00
Salaries Part Time/Temp	167,600.00	0.00	0.00	0.00 %	167,600.00
Overtime	80,000.00	1,687.67	1,687.67	2.11 %	78,312.33
Auto Allowance	812,000.00	52,960.90	52,960.90	6.52 %	759,039.10
Worker's Compensation	60,000.00	3,532.00	3,532.00	5.89 %	56,468.00
Employee Group Insurance	2,585,000.00	156,146.24	156,146.24	6.04 %	2,428,853.76
FICA Tax	173,100.00	9,960.66	9,960.66	5.75 %	163,139.34
Employee Retirement	1,641,400.00	87,669.80	87,669.80	5.34 %	1,553,730.20
Retirement-UAAL Buy Down	400,000.00	0.00	0.00	0.00 %	400,000.00
Unemployment Compensation	25,000.00	0.00	0.00	0.00 %	25,000.00
Legal	1,900,000.00	55,754.00	55,754.00	2.93 %	1,844,246.00
Accounting & Audit	16,000.00	250.00	250.00	1.56 %	15,750.00
Insurance	50,000.00	4,103.00	4,103.00	8.21 %	45,897.00
Legal Notices & Advertising	37,000.00	0.00	0.00	0.00 %	37,000.00
Appraisal Review Board	650,000.00	15,120.17	15,120.17	2.33 %	634,879.83
Telephone, Internet, Data Cloud	350,000.00	24,851.89	24,851.89	7.10 %	325,148.11
Utilities	160,900.00	11,825.48	11,825.48	7.35 %	149,074.52
Equipment Rent	95,000.00	11,539.82	11,539.82	12.15 %	83,460.18
Equipment Maintenance	50,000.00	1,648.33	1,648.33	3.30 %	48,351.67
Postage	500,000.00	14,037.04	14,037.04	2.81 %	485,962.96
Aerial Photography	430,000.00	0.00	0.00	0.00 %	430,000.00
Supplies	510,000.00	13,037.53	13,037.53	2.56 %	496,962.47
Registration & Dues	45,000.00	75.00	75.00	0.17 %	44,925.00
Travel & Education	175,000.00	7,018.18	7,018.18	4.01 %	167,981.82
Board of Directors Meetings	7,000.00	42.68	42.68	0.61 %	6,957.32
Miscellaneous Expenses	500.00	0.00	0.00	0.00 %	500.00
Contract Services	115,000.00	2,617.67	2,617.67	2.28 %	112,382.33
Professional Services	250,000.00	11,122.84	11,122.84	4.45 %	238,877.16
Security	165,000.00	8,187.50	8,187.50	4.96 %	156,812.50
Building Maintenance	195,000.00	14,481.60	14,481.60	7.43 %	180,518.40
Building Repair/Modifications	320,000.00	97,890.01	97,890.01	30.59 %	222,109.99
Depreciation	0.00	21,680.59	21,680.59		(21,680.59)
Furniture & Equipment	65,000.00	0.00	0.00	0.00 %	65,000.00
Computer Hardware & Computer Equip	300,000.00	0.00	0.00	0.00 %	300,000.00
Computer Software Licenses & Subscrip	600,000.00	15,326.46	15,326.46	2.55 %	584,673.54
Computer Hardware Maintenance	50,000.00	0.00	0.00	0.00 %	50,000.00
Software Development	200,000.00	0.00	0.00	0.00 %	200,000.00
Computer Software Maintenance	325,000.00	52,280.86	52,280.86	16.09 %	272,719.14
Contingency	200,000.00	0.00	0.00	0.00 %	200,000.00
TOTAL OPERATING EXPENSES	25,394,900.00	1,333,029.92	1,333,029.92	5.25 %	24,061,870.08
EXCESS(DEFICIT) INCOME & EXPENSES	\$ (1,700,000.00)	\$ 5,002,748.21	5,002,748.21	(294.28)%	(6,702,748.21)
BEGINNING FUND BALANCE			25,700,521.97		
ENDING FUND BALANCE			\$ 30,703,270.18		

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Supplemental Schedules

January 31, 2022

ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$	(564,935.81)
Accum Depr-Telephone Equipment		(196,888.96)
Accum Depr-Computer Equipment		(834,020.05)
Accum Depr-Computer Software		(621,151.39)
Accum Depr-Building		<u>(2,259,646.18)</u>

TOTAL ACCUMULATED DEPRECIATION

\$ (4,476,642.39)

OTHER CURRENT LIABILITIES

Accounts Payable	\$	5,037.50
Credit Card-TIB Mastercard		(30.00)
Employee Savings		7,761.24
Accrued Wages Payable		172,461.75
Employee Payable		1,252.12
Retiree Payable		3,758.18
Cobra Payable		(2,905.35)
Retirement Payable		132,301.70
Employee Investments - 457		(5,792.50)
Compensated Absences Payable		<u>423,076.08</u>

TOTAL OTHER CURRENT LIABILITIES

\$ 736,920.72

G.

FUNDED ITEMS

BOARD OFFICER'S SIGNATURE REQUIRED



Collin Central Appraisal District

Date: 2/17/22

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	\$ AMOUNT
------	-------------	-----------

As of this date, there are no budgeted expenditures that require the signature of a Board Officer.

H.
LARGE EXPENDITURES
(GREATER THAN \$25,000)

***APPROVED BY CHIEF APPRAISER, AS
AUTHORIZED BY BOARD POLICY***

January 2022



Collin Central Appraisal District

Date: 2/17/22

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

Subject: Budgeted expenditures over \$25,000 approved by Chief Appraiser
For: January 2022

ITEM	DATE	DESCRIPTION	\$ AMOUNT
Wire	1/13/22	Rocking G Drywall (Ricky Garcia, GC)	\$50,000.00
ACH	1/13/22	ADP (payroll and taxes)	\$343,805.72
ACH	1/18/22	TCDRS	\$188,232.57
ACH	1/27/22	ADP (payroll and taxes)	\$322,381.92
Ck #52985	1/19/22	Saunders & Walsh	\$60,899.31
Ck #52993	1/18/22	Harris Govern	\$48,465.62
Ck #52998	1/21/22	Blue Cross and Blue Shield	\$112,285.77

J.

Appraisal Contract

State Category "J"

Utility Properties



Collin Central Appraisal District

February 15, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Professional Appraisal Services Contract

It is my recommendation that the Board approve a 2-year contract with Capitol Appraisal Group LLC for the appraisal of utility properties, known as State code "J", which are a part of our Personal Property Appraisal Roll.

Following our request for quotes, mailed January 21, 2022, we received quotes from Capitol Appraisal Group and Pritchard & Abbott Inc. The following is a summary of our request and each company's response.

Tax Year: 2022 (giving consideration to 2023 at inception or as an extension).

Boundaries: Collin County, individually allocated rolls for each school, city, Collin College and special district.

Estimated Parcel Count: 960

Estimated Utility Company Count: 96

Services: Appraisal, compliance reporting, Property Value Study (PVS) defense, informal settlement conferences, Appraisal Review Board protest hearing testimony, arbitration and litigation testimony.

Appraisal Notices: Timely delivery of 25.19 Notices of Appraised Value.

Price Quotes: Capitol: \$22,540 annually
Pritchard & Abbott: \$34,000 annually

Budget: During the 2022 budget adoption process, in anticipation of this contract, we increased the Professional Services line item. There are budgeted funds that exceed the cost of this contract.

Recommendation: Engage Capitol Appraisal Group LLC for 2022 - 2023, subject to the District's legal counsel reviewing the contract, including non-appropriation of funds clause, and opt-out with 60-day written notice prior to beginning of 2023.



Collin Central Appraisal District

January 21, 2022

Capitol Appraisal Group LLC
9300 Research Blvd, Suite 100
Austin, Texas 78759-6510

RE: Professional Appraisal Services

Dear Sir or Madam,

The District is currently accepting pricing quotes from professional appraisal firms for appraisal services regarding the appraisal of electric utility systems, gas utility systems, pipeline systems, telephone companies, telecommunication companies, cable television systems, railroad companies and potentially other properties that are classified by the Comptroller as "category J" properties.

Tax Year: 2022 (consideration given for future year contract extension)

Boundaries: Collin County, Individual School Districts, Individual Cities and Special Taxing Units.

Parcel Count: Approximately 960

Utility Company Count: Estimated 96

Services Included: Appraisal, State Compliance including reporting and PVS defense, ARB or other administrative hearings, Arbitration and Litigation defense, SOHA hearings.

Service Duration: The services for a 2022 agreement must see the services to their final end, even if certain aspects, such as litigation, continue after conclusion of the 2022 appraisal year.

Reporting and Technology to the District: Coordination with the District's appraisal management team and providing appraisal data and supporting data electronically to the District's technical staff.

Deadlines: Timely completion of all services, including State imposed deadlines for reporting and PVS protest filings. Appraisal services completed and data uploaded to the District by May 1, 2022, or on a date agreed to by the Chief Appraiser and the Company.

Qualifications and Pricing: Please provide information on your firm, including your qualifications for appraising specific property categories, or specific property types, based on state Comptroller code. Please detail the services being offered and pricing for those services, which at a minimum must include the services outlined above.

Submission of Quote: Please submit your written quote by January 31, 2022.

Submit Quote to: Mr. Brad Richards, Director of BPP Appraisal
brad.richards@cadcollin.org

CC: Copy Quote to: Mr. Bo Daffin, Chief Appraiser
bo.daffin@cadcollin.org

Questions: Please address your questions in writing to Brad Richards at the email address above.

I appreciate your interest in working with the District and look forward to establishing a working relationship with your team.

Regards,



Bo Daffin
Chief Appraiser

CC: Brad Richards

Enclosure

2022 COMPANIES

AMERICAN TOWER CORP
AMG TECHNOLOGY INVESTMENT GROUP
ANTERIX INC
AT&T COMMUNICATIONS
AT&T CORP
AT&T MOBILITY LLC
AT&T SERVICES INC
ATC INDOOR DAS LLC
ATMOS ENERGY/MID-TEX DISTRIBUTION
ATMOS ENERGY/MID-TEX PIPELINE
BRAZOS ELECTRIC POWER CO-OP
BURLINGTON NORTHERN SANTA FE RR CO
CABLE ONE
CCATT LLC
CEBRIDGE ACQUISITIONS (SUDDENLINK COMMUNICATIONS)
CELLCO PARTNERSHIP (VERIZON WIRELESS)
CENTURYLINK COMMUNICATIONS
CLARO COMMUNICATIONS LTD
CONSOLIDATED COMMUNICATIONS ENTERPRISES SERVICES INC
CONTERRA ULTRA BROADBAND LLC
COSERV ELECTRIC COOPERATIVE
COSERV GAS COMPANY
CROWN CASTLE FIBER LLC
CROWN CASTLE TOWERS 09 LLC
CROWN COMMUNICATIONS INC
DALLAS GARLAND & NORTHEASTERN RR
DFW COMMUNICATIONS INC
DIAMOND TOWERS IV LLC
ENERGY TRANSFER FUEL LP
ENTERPRISE TEXAS PIPELINE LLC
EXPLORER PIPELINE COMPANY
EXTENET SYSTEMS INC
FANNIN COUNTY ELECTRIC COOP
FARMERS ELECTRIC COOPERATIVE INC
FIBERLIGHT LLC
FRONTIER COMMUNICATIONS
FRONTIER COMMUNICATIONS CORPORATION
FUSION COMMUNICATIONS LLC
GC PIVOTAL LLC
GRANDE COMMUNICATIONS NETWORKS LLC
GRAYSON COLLIN COMMUNICATIONS
GRAYSON COLLIN ELECTRIC COOP
GREENBRIAR MANAGEMENT SERVICES LLC
GTP ACQUISITION PARTNERS II LLC
GTP TOWERS VII LLC
HARRIS ADSB EXELIS INC
HARRIS CORPORATION

INTERCITY FIBERNET LLC
INSITE TOWERS DEVELOPMENT LLC
INSPIRATION MEDIA OF TEXAS LLC
KANSAS CITY SOUTHERN RAILWAY CO
KHYI METRO BROADCASTERS
KINDER MORGAN NORTH TEXAS PIPELINE
LOGIX COMMUNICATIONS LP
MCI COMMUNICATIONS SERVICES LLC
MCIMETRO ACCESS TRANSMISSION SERVICES LLC
MCLEOD USA NETWORK SERVICES INC
MCLEOD USA TELECOMMUNICATIONS SERVICES
NORTEX COMMUNICATIONS
ONCOR ELECTRIC DELIVERY COMPANY
ONE DOT SIX LLC
ONEOK NGL PIPELINE CO
ONEOK STERLING III PIPELINE LLC
PEOPLES COMMUNICATION
SBA 2012 TOWER TC ASSETS LLC
SBA MONARCH TOWERS III LLC
SBA TOWERS II LLC
SBA TOWERS IX LLC
SBA TOWERS V LLC
SBC TOWER HOLDINGS LLC
SEAWAY CRUDE PIPELINE COMPANY
SIENERGY
SOONER TOWER LLC
SOUTHWESTERN BELL TELEPHONE CO
SPECTRASITE COMMUNICATIONS INC
SPECTRUM ADVANCED SERVICES LLC
SPECTRUM GULF COAST LLC
SPECTRUM REACH LLC
SPRINT (T-MOBILE)
SPRINT COMMUNICATIONS (T-MOBILE)
SUBCARRIER COMMUNICATIONS INC
TEXAS-NEW MEXICO POWER CO
TILLMAN INFRASTRUCTURE LLC
TIME WARNER CABLE BUSINESS LLC
T-MOBILE WEST LLC
TRISTAR INVESTORS
U S TELEPACIFIC CORP
UNION PACIFIC RAILROAD CO
UNITE PRIVATE NETWORKS LLC
UNITI FIBER HOLDINGS INC
URBAN ONE INC
VERIZON DATA SERVICES LLC
VERTICAL BRIDGE HOLDINGS LLC
VISTRA CORPORATE SERVICES COMPANY
WINDSTREAM COMMUNICATIONS

COLLIN CENTRAL APPRAISAL DISTRICT

**Professional Appraisal Services
2022**

January 24, 2022

Mr. Brad Richards
Director of BPP Appraisal
250 Eldorado Parkway
McKinney, Texas 75069

Dear Mr. Richards:

We are pleased to submit a proposal for appraisal services for the 2022 tax year. We look forward to serving the needs of your appraisal district and of the taxing jurisdictions located in Collin County

Comptroller category J properties have unique requirements as compared to other non-real estate property appraisals. You typically value the property as a whole, adjust the assets to taxable only, and allocate value to Texas counties based on location and other demographics. We have developed sophisticated appraisal software to address these issues as opposed to other firms that use spreadsheets. The software prevents errors from year to year that are conducive to spreadsheets. Agents/owners can access their accounts through our web site and see their value notices. We also use an electronic sign off system that ensures you receive sign off settlements immediately. Copies can be sent to as many or as few people as you desire. Of course, the Chief Appraiser and staff will have full access to documents and live reporting through our web site , as well as our toll free number and cell phone numbers for all of Capitol's staff.

Fee:

Our proposed fees for appraisal work for tax year 2022 is \$22,540.

Services:

Capitol will perform its services in keeping with the needs of your District and conforming to the standards of the community and the laws of the State of Texas. All of our appraisals will comply with Standard 6 of the Uniform Standard of Professional

Appraisal Practice (USPAP).

Capitol's appraisal staff conducts on-site inspections as required of situs properties assigned to us. Capitol's engineers and appraisers will use engineering and appraisal methods with proper involvement of the three approaches to value (cost, market and income) and comply with Texas Property Tax Code (TPTC) §23.0101 . We defend our appraisals before your Appraisal Review Board and in hearings with the Texas Comptroller's office, as needed. Our staff is available for consultation to designated personnel of your District on matters within our area of expertise without additional charge.

Capitol will furnish the following documents/files to you at no additional charge:

- Preliminary Certified Estimates as per TPTC §26.01(e)
- Preliminary appraisal roll and electronic file at time of TPTC §25.19 notices
- Supplemental reports and electronic files, as needed by District
- Final appraisal rolls
- Value totals by jurisdiction for certification
- Value by Property Tax Assistance Division (PTAD) use codes
- MAP Review documents, as needed
- Generation and printing of TPTC §25.19 notices and supplemental notices, as needed

We will also provide you with access to our website so that you can see value totals by jurisdiction and other management information at your convenience. We will maintain for future reference a file of digital copies of renditions, protests and sign-offs we receive on properties we appraise for your district. The staff of Capitol works regularly with all CAMA vendors to ensure a seamless transfer of information for our clients.

The Office of the Secretary of State of Texas has issued a Certificate of Formation, file number 801207659 to Capitol Appraisal Group, LLC with an effective date of December 18, 2009, a copy of which follows for your reference.

We appreciate the opportunity to offer our appraisal services and are confident we can provide your district a level of service with which you will be pleased.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gregg A. Davis".

Gregg A. Davis, RPA
President

Corporations Section
P.O.Box 13697
Austin, Texas 78711 3697



Hope Andrade
Secretary of State

Office of the Secretary of State

CERTIFICATE OF FILING OF

Capitol Appraisal Group, LLC
File Number: 801207659

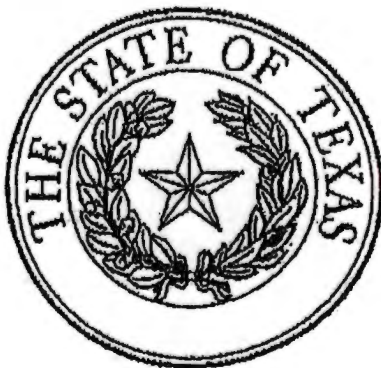
The undersigned, as Secretary of State of Texas, hereby certifies that a Certificate of Formation for the above named Domestic Limited Liability Company (LLC) has been received in this office and has been found to conform to the applicable provisions of law.

ACCORDINGLY, the undersigned, as Secretary of State, and by virtue of the authority vested in the secretary by law, hereby issues this certificate evidencing filing effective on the date shown below.

The issuance of this certificate does not authorize the use of a name in this state in violation of the rights of another under the federal Trademark Act of 1946, the Texas trademark law, the Assumed Business or Professional Name Act, or the common law.

Dated: 12/18/2009

Effective: 12/18/2009



A handwritten signature in cursive script, appearing to read "Hope Andrade".

Hope Andrade
Secretary of State

Phone: (512) 463-5555
Prepared by: Jean M. Fichione

Come visit us on the internet at <http://www.sos.state.tx.us>

Fax: (512) 463 5709
TID: 10306

Dial: 7-1-1 for Relay Services
Document: 288466700002

Client#: 76876

14CAPITAPP1

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/09/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Wortham Insurance & Risk Management 221 West 6th Street, Suite 1400 Austin, TX 78701 512 453-0031	CONTACT NAME: Shirley Garza PHONE (A/C No. Ext.): 512 453-0031 FAX (A/C No.): 512 453-0041 E-MAIL ADDRESS: shirley.garza@worthaminsurance.com														
INSURED Capitol Appraisal Group, LLC 9300 Research Blvd # 100 Austin, TX 78759-6510	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A : Hartford Lloyd Insurance Company</td> <td>38253</td> </tr> <tr> <td>INSURER B : Hartford Fire Insurance Company</td> <td>19682</td> </tr> <tr> <td>INSURER C : General Insurance Company</td> <td>10833</td> </tr> <tr> <td>INSURER D : General Insurance Company Ltd.</td> <td>11000</td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </tbody> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Hartford Lloyd Insurance Company	38253	INSURER B : Hartford Fire Insurance Company	19682	INSURER C : General Insurance Company	10833	INSURER D : General Insurance Company Ltd.	11000	INSURER E :		INSURER F :	
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INSURER E :															
INSURER F :															

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

LINE	TYPE OF INSURANCE	ADDITIONAL INSURER	POLICY NUMBER	POLICY EFF. DATE (MM/DD/YYYY)	POLICY EXP. DATE (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER		65SBANN3156	11/01/2017	11/01/2018	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$500,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 \$
D	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		65UECNW4850	11/01/2017	11/01/2018	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> RETENTION \$10,000		65SBANN3156	11/01/2017	11/01/2018	EACH OCCURRENCE \$2,000,000 AGGREGATE \$2,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPERTY OR PARTS THEREOF EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	65WECAT1851	11/01/2017	11/01/2018	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
C	Professional Liability Coverage		VGPL001422 Retro Date: 8/16/1999	08/21/2017	08/21/2018	\$1,000,000 Each Claim \$1,000,000 Aggregate \$10,000 Deductible

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Schedule of Forms and Endorsements:

Business Liability Coverage Form SS 00 08 04 05

Business Auto Coverage Form CA 00 01 03 10

*Commercial Auto Broad Form Endorsement HA 98 16 03 12

Umbrella Liability Policy Provisions SX 80 02 04 05

Technology Professional Liability Insurance Policy Form VP 0008 10 11

CERTIFICATE HOLDER

CANCELLATION

Information Only	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>John L. Wortham + Son L.P.</i>
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Capitol Appraisal Group, LLC

Who We Are

Capitol Appraisal Group has been serving counties, schools, cities, and appraisal districts as far back as 1948. Our goal is to deliver the most timely and accurate information to our clients so that industrial and energy companies pay their fair share of taxes. We accomplish that by using innovative technology and some of the most highly regarded appraisers in the business.



Our Span of Work

Capitol Appraisal Group currently serves a wide range of taxing districts and associations:

- 68 Texas appraisal clients (and two Extraterritorial Jurisdiction)
- over \$100 billion assessment value in industrial and utility properties in 2021
- over \$20 billion assessment value for mineral properties in 2021

Our Staff

Capitol Appraisal Group has an experienced staff of experts ready to take on any challenge that our customers bring to us.

- Capitol's mineral appraisers includes engineers and our division order specialists have an average 20-years experience.
- Our industrial staff is equally qualified with chemical and mechanical engineers, former chief appraisers, and appraisers with Masters' degrees in finance who serve our customers at an advanced level.

Capitol Appraisal Group, LLC

Mapping/Geo Database

Capitol Appraisal Group has an ESRI Geo Database with features you will not find from our competitors. Our appraisers use ArcPad mapping in the field to identify each situs property on a map. We use the taxing jurisdiction maps of the appraisal district to compare them to the property locations from our inspections, verifying the taxing jurisdictions for each property. We receive new pipeline construction data from the Texas Railroad Commission and identify the taxing jurisdictions for the new pipe, eliminating the guesswork often used by taxing agents. We can also show the appraisal district the location of electric utility lines and the top and bottom hole of oil and gas wells.

It is surprising how often a new taxing entity is created, or an existing taxing entity expands its territory. We are able to easily identify properties that are affected by these changes to ensure they are included in the appraisal roll for the jurisdiction.

The County Energy Transportation Reinvestment Zones (CERTZ) and other special areas make mapping oil and gas wells vital to their revenue assessment. We pinpoint the location of new wells for our clients so there is no doubt whether or not a well or lease should be included in the CERTZ calculations.

Robust Customer Service

We pride ourselves in providing exceptional customer service both over the phone and online.

- Dedicated hot line: Mineral owners can easily reach our staff with any questions they may have on their values or the appraisal process
- Capitol Appraisal Group website:
 - o Owners and operators can easily access our mineral appraisals.
 - o Chief appraisers can run a number of reports on jurisdiction values and can view any document (and notices of value if we prepare them) used in the valuations of properties we work. Documents can include renditions, extensions, protests, sign offs, TCEQ exemptions, abatements, and other items.
 - o Email: Users can email any of these documents from our website. Users find this helpful when a taxpayer or agent says they need a new notice of appraised value. Users can send them a copy of the notice from our system as a PDF or a list of documents exported to Excel.

Capitol Appraisal Group, LLC

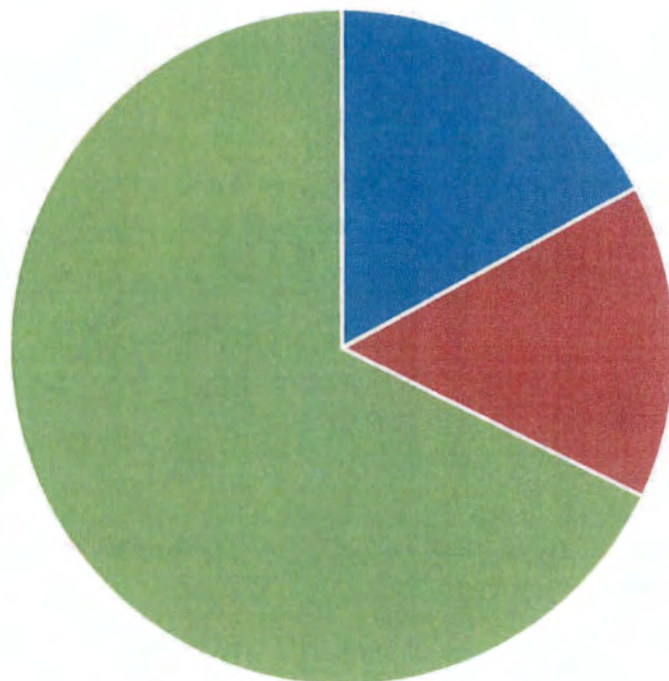
Sign Offs

Sign off documents can be a source of irritation for chief appraisers. Capitol Appraisal Group is the only firm to incorporate an electronic sign-off system in which the appraisal district immediately receives a final copy of the document without any delays. There should be no more questions whether or not a document was or was not sent to the appraisal district.

Capitol's Standard of Excellence

- Capitol prides itself in performing its appraisals in compliance with Standard 6 of the Uniform Standard of Appraisal Practice (USPAP) and the laws of the State of Texas.
- Capitol also strives to appraise its properties at market value. When the Property Tax Assistance Division (PTAD) releases its preliminary results of the annual Property Value Study (PVS) in each January, Capitol works with its clients and PTAD staff to resolve any ratio discrepancies in the PTAD report. An informal hearing can resolve many of these problems. If a taxing jurisdiction wishes to file a formal appeal, Capitol will try to resolve any outstanding issues and assist in the appeal process.
- Capitol's goal is that all of the schools in CAD's for which we work get local value from the PTAD. We meet this challenge head on with expertise and perseverance.

2020 Industrial and Mineral Value and Workload for Capitol Clients



■ Mineral ■ Utility ■ Industrial

		Properties	Value
Mineral	Leases	30,025	\$20,376,685,891
	Ownership	1,821,728	
Utility		26,025	\$17,887,997,692
Industrial		20,711	\$80,547,496,590
Total		1,898,489	\$118,812,180,173

Capitol Appraisal Group, LLC

What We Do That No One Else Does

Capitol is the **only** appraisal firm to include these capabilities:

- We provide our clients with a dedicated website solely for our clients to easily access their reports, such as jurisdiction summary and change in value after notice.
- Data is live on the website for our clients to have available the most current information.
- Our online database is available 24/7 for our clients to view their documents and notices.
- Agents and owners can access and view their mineral and personal property appraisals online.
- Our electronic sign-off system speeds up the availability of waivers and settlements. The appraisal district and owners get copies immediately.
- Our geo database provides verification of taxing situs that is not available elsewhere.
- Mineral owners can easily reach our staff on our dedicated mineral hotline with any questions they may have on their values or the appraisal, and communicate directly with appraisers or division order analysts and share documents through our web site.
- Clients and Capitol can easily share documents electronically.
- Notices can be viewed on line and can also be emailed to owners.
- Owners/agents can protest their mineral and personal property accounts electronically. They and the appraisal district receive electronically a copy of all mandatory documents required by the tax code immediately upon execution of the protest document.
- Dedicated software module for certified estimates

Capitol Appraisal Group

2021 Client List

Anderson County Appraisal District

Ms. Adrienne Polk
Chief Appraiser
Palestine, TX

Bastrop Central Appraisal District

Ms. Faun Cullens
Chief Appraiser
Bastrop, TX

Bexar Appraisal District

Mr. Michael Amezcuita
Chief Appraiser
San Antonio, TX

Brazos Central Appraisal District

Mr. Mark Price
Chief Appraiser
Bryan, TX

Camp Central Appraisal District

Ms. Jan Tinsley
Chief Appraiser
Pittsburg, TX

Cherokee County Appraisal District

Mr. Lee Flowers
Chief Appraiser
Rusk, TX

Comanche Central Appraisal District

Ms. Jo Ann Hohertz
Chief Appraiser
Comanche, TX

Dimmit Central Appraisal District

Ms. Norma Carrillo
Chief Appraiser
Carrizo Springs, TX

Andrews County Appraisal District

Ms. Susan Brewer
Chief Appraiser
Andrews, TX

Beaumont, City of

Mr. Todd Simoneaus
CPA, CFO
Beaumont, TX

Bosque County Central Appraisal District

Mr. Christopher A. Moser
Chief Appraiser
Meridian, TX

Burnet Central Appraisal District

Mr. Stan Hemphill
Chief Appraiser
Burnet, TX

Cass County Appraisal District

Ms. Lacy Hicks
Chief Appraiser
Linden, TX

Cochran Central Appraisal District

Mr. David Greener
Chief Appraiser
Morton, TX

Cooke County Appraisal District

Mr. Doug Smithson
Chief Appraiser
Gainesville, TX

Ellis Appraisal District

Ms. Kathy Rodrigue
Chief Appraiser
Waxahachie, TX

Angelina County Appraisal District

Mr. Tim Chambers
Chief Appraiser
Lufkin, TX

Tax Appraisal District of Bell County

Mr. Billy White
Chief Appraiser
Belton, TX

Bowie Central Appraisal District

Mr. Mike Brower
Chief Appraiser
Texarkana, TX

Caldwell County Appraisal District

Ms. Shanna Ramzinski
Chief Appraiser
Lockhart, TX

Chambers County Appraisal District

Mr. Mitch McCullough
Chief Appraiser
Anahuac, TX

Colorado County Appr Dist

Mr. Robert Maes
Chief Appraiser
Columbus, TX

Crosby Central Appraisal District

Mr. Danny Bingham
Chief Appraiser
Crosbyton, TX

Gaines County Appraisal District

Ms. Gayla Harridge
Chief Appraiser
Seminole, TX

Capitol Appraisal Group

2021 Client List

Galveston Central Appraisal District

Mr. Tommy Watson
Chief Appraiser
Texas City, TX

Gregg Appraisal District

Ms. Libby Neely
Chief Appraiser
Longview, TX

Hamilton County Appraisal District

Ms. Heather Donahoo
Chief Appraiser
Hamilton, TX

Hopkins County Appraisal District

Ms. Cathy Singleton
Chief Appraiser
Sulphur Springs, TX

Jefferson Central Appraisal District

Mrs. Angela Bellard
Chief Appraiser
Beaumont, TX

Kendall Appraisal District

Mr. Shelby Presley
Chief Appraiser
Boerne, TX

Lampasas Central Appraisal District

Mr. Richard Petree
Interim Chief Appraiser
Lampasas, TX

McLennan County Appraisal District

Mr. Joe Don Bobbitt
Chief Appraiser
Waco, TX

Garza Central Appraisal District

Ms. Diane Josey
Chief Appraiser
Post, TX

Grimes Central Appraisal District

Mr. Mark Boehnke
Chief Appraiser
Anderson, TX

Harris County Appraisal District

Mr. Roland Altinger
Chief Appraiser
Houston, TX

Hunt County Appraisal District

Mr. Brent South
Chief Appraiser
Greenville, TX

Central Appraisal District of Johnson County

Mr. Jim Hudspeth
Chief Appraiser
Cleburne, TX

Kerr Central Appraisal District

Ms. Sharon Constantinides
Chief Appraiser
Kerrville, TX

Live Oak County Appraisal District

Ms. Irene Gonzales
Chief Appraiser
George West, TX

McMullen Central Appraisal District

Mr. Blaine Patterson
Chief Appraiser
Tilden, TX

Grayson Central Appraisal District

Mr. Shawn Coker
Chief Appraiser
Sherman, TX

Guadalupe Appraisal District

Mr. Peter Snaddon
Chief Appraiser
Seguin, TX

Hays Central Appraisal District

Ms. Laura Raven
Chief Appraiser
Kyle, TX

Jackson Central Appraisal District

Mr. Damon D. Moore
Chief Appraiser
Edna, TX

Kaufman Central Appraisal District

Ms. Sarah Curtis
Chief Appraiser
Kaufman, TX

Lamar County Appraisal District

Ms. Stephanie Lee
Chief Appraiser
Paris, TX

Lubbock Central Appraisal District

Mr. Tim Radloff
Chief Appraiser
Lubbock, TX

Milam Appraisal District

Ms. Lesley Sootoo
Interim Chief Appraiser
Cameron, TX

Capitol Appraisal Group

2021 Client List

Port Arthur, City of
Ms. Val Tizeno
City Attorney
Port Arthur, TX

Red River Appraisal District
Ms. Christie Ussery
Chief Appraiser
Clarksville, TX

Shackelford County Appraisal District
Mr. Clayton Snyder
Chief Appraiser
Albany, TX

Terry County Appraisal District
Mr. Eddie Olivas
Chief Appraiser
Brownfield, TX

Upshur County Appraisal District
Ms. Amanda Thibodeaux
Chief Appraiser
Gilmer, TX

Williamson Central Appraisal District
Mr. Alvin Lankford
Chief Appraiser
Georgetown, TX

Presidio County Appraisal District
Ms. Cynthia Ramirez
Chief Appraiser
Marfa, TX

Robertson Central Appraisal District
Ms. Nancy Commander
Chief Appraiser
Franklin, TX

Smith County Appraisal District
Ms. Carol Dixon
Chief Appraiser
Tyler, TX

Travis Central Appraisal District
Ms. Marya Crigler
Chief Appraiser
Austin, TX

Val Verde County Appraisal District
Ms. Cherry Sheedy
Chief Appraiser
Del Rio, TX

Wise County Appraisal District
Mr. Mickey Hand
Chief Appraiser
Decatur, TX

Rains County Appraisal District
Ms. Sherri McCall
Chief Appraiser
Emory, TX

Rockwall Central Appraisal District
Mr. Kevin Passons
Chief Appraiser
Rockwall, TX

Central Appraisal District of Taylor County
Mr. Gary Earnest
Chief Appraiser
Abilene, TX

Tyler County Appraisal District
Mr. David Luther
Chief Appraiser
Woodville, TX

Walker County Appraisal District
Ms. Stacey Poteete
Chief Appraiser
Huntsville, TX

Zavala County Appraisal District
Mrs. Yolanda C. Lavenant
Chief Appraiser
Crystal City, TX

Capitol Appraisal Group, LLC

Main Contacts

Administration

Gregg A. Davis, RPA, President
Administrator
Capitol Appraisal Group, LLC
9300 Research Blvd.
Austin, Texas 78759-6510
(512) 346-5480 ext. 2131
(512) 346-5482 fax
gregg@cagi.com

Industrial Division

Noel D. Wilcoxson II, RPA,
Industrial Division Manager
Capitol Appraisal Group, LLC
9300 Research Blvd.
Austin, Texas 78759-6510
(512) 346-5480 ext. 2128
(512) 346-5482 fax
noel@cagi.com

Mineral Division

Kenneth A. Hitt, RPA, Vice President
Mineral Division Manager
Capitol Appraisal Group, LLC
9300 Research Blvd.
Austin, Texas 78759-6510
(512) 346-5480 ext. 2144
(512) 346-5482 fax
kenneth@cagi.com

Information Services Division

Derek Maciak, Vice President
Information Services Manager
Capitol Appraisal Group, LLC
9300 Research Blvd.
Austin, Texas 78759-6510
(512) 346-5480 ext. 2171
(512) 346-5482 fax
derek@cagi.com

Capitol Appraisal Group, LLC

Academic Disciplines

Accounting (3)

Accounting, Masters (1)

Applied Science Accounting (1)

Biology (1)

Business Administration (3)

Business Administration, Masters (2)

Business Management (1)

Child Professional One (1)

Communications/English, Associates (1)

Computer Sciences, Associates (1)

Computer Sciences (2)

Computer Sciences, Masters (1)

Computer Information Systems, Masters (1)

Diploma/Analyst Programming (1)

Diploma/Multimedia (1)

Engineering

- Chemical (4)
- Civil (1)
- Electrical (1)
- Electronic/Technology (1)
- Mechanical (1)
- Petroleum (2)

English (1)

Finance (1)

Finance with Project Management,
Masters (1)

Geography (GIS) (1)

Management Information Systems (1)

Mathematics (1)

Nursing (1)

Programming, Associates (1)

Savings & Loan Manager (1)

Certifications

- Certified Project Manager (1)
- Certified Residential Appraiser (1)
- Professional Engineer (2)
- Registered with TDLR (21)
- Registered Professional Appraisers, (RPA) (16)

Capitol Appraisal Group, LLC

Texas Department of Licensing and Regulation

Name/Title	TDLR Reg No.
Gregory D. Anderson, RPA	74322
Gregg A. Davis, RPA, President Administration	71552
Michael (Mickey) D. Davis, RPA	74809
Sandra P. Fain, RPA	74641
Bruce Fatheree	76613
Kenneth A. Hitt, RPA, Vice President, Mineral Division Manager	71452
Kristopher Irish, RPA	74885
Cathy A. Jackson, RPA	65387
Ashley Mayfield, RPA	73176
Trenton D. Johnson, RPA	71553
David E. Popelar, P.E., RPA, Vice President, Chief Engineer	71614
John Paul Porter	76447
Gerri A. (Tilly) Renfroe, RPA	70171
Jeff H. Ronk	75306
Jeff Taylor, RPA	69220
LeLaina R. Taylor, RPA	71912
George A. Turcios	75305
Dylan Van Meter	76062
James R. Voges, RPA	73962
Na Wei, RPA	73985
Noel D. Wilcoxson II, RPA Industrial Division Manager	71581

Capitol Appraisal Group, LLC

Resumes of Personnel

Founders and Executives

Gregg A. Davis, RPA
President

TDLR Reg. No. 71552

Gregg A. Davis is the President of Capitol Appraisal Group, LLC. He has over 35 years of experience in construction and complex property appraisals and has been recognized for his development of uniform methods of appraisal in the industry. He formerly served as Executive Vice President of a Texas Panhandle bank and worked for the Legislative Budget Board and the Office of Court Administration. He graduated from Texas Tech University with a BS in Finance.

Kenneth A. Hitt, RPA
Vice President, Mineral Division Manager

TDLR Reg. No. 71452

Kenneth A. Hitt leads the Oil and Gas Division of Capitol Appraisal Group, LLC. He is recognized as a measurement and control system specialist with over 35 years of experience appraising natural gas reservoirs, storage, and pipeline operations. He has served as a consultant to the Energy Council of California's U.S. Congressmen and is a graduate of California State Polytechnic University, San Luis Obispo, with a BS in Mechanical Engineering.

Derek Maciak, Vice President
Vice President, Information Systems Manager

Derek Maciak leads the Information Systems Division of Capitol Appraisal Group. Derek has more than twenty years of experience in the software industry and has consulted on many large-scale enterprise level applications in the Manufacturing, Retail, Hospitality, Publishing and Transportation industries to name a few. Derek is skilled at architecting, designing and developing complex, large-scale enterprise business systems that collect data from multiple sources and incorporate multiple User Interfaces (UI) including native windows, web and mobile devices. Derek graduated from Penn State University with a BS in Electrical Engineering.

Capitol Appraisal Group, LLC

Founders and Executives, con't

David E. Popelar, P. E., RPA
Vice President, Chief Engineer

TDLR Reg. No. 71614

David E. Popelar leads the firm in special-purpose property appraisal. He is a licensed Professional Engineer and Real Estate Appraiser (certified general) with more than 15 years of appraisal experience. In addition to his appraisal background, he has more than a decade of experience in engineering and design having worked with some of the largest engineering firms in the U.S. and Europe. He is a graduate from the University of Michigan with a BS in Chemical Engineering.

Noel D. Wilcoxson II, RPA, EIT
Industrial Division Manger

TDLR Reg. No. 71581

Noel Wilcoxson is a registered industrial appraiser specializing in chemical plants, power plants and other complex industrial facilities with additional experience as a property tax consultant. He graduated from Texas A&M University with a BS in Chemical Engineering. Noel is a member of the IAAO and is close to completing his CAE designation.

Capitol Appraisal Group, LLC

Industrial Division

Gregory D. Anderson, BS,RPA

TDLR Reg. No. 74322

Greg is a registered appraiser in the Industrial Complex Property Division with over 10 years experience in the valuation of complex industrial personal and real property. He also has over 20 years of manufacturing engineering experience in semiconductor manufacturing, equipment manufacturing and design, and oilfield measuring equipment manufacturing. He has a BS in Electronics Engineering Technology from DeVry University, a patent through Motorola, and an American Production and Inventory Control Society Certification in Production Inventory Management.

Bianca B. Cornwell

Bianca Cornwell provides assistance to the Industrial Complex Property Division. Her responsibilities include working on renditions and she is a member of the utilities team. She has over 20 years of experience as a computer information technician and 5 years as an account manager. Bianca received her BS in Biology from the University of Moncton, New Brunswick; a degree in programming from College Multihexa, Quebec; and a degree in Multimedia from College Communautaire du Nouveau-Brunswick.

Sandra Fain, MBA,RPA

TDLR Reg. No. 74641

Sandra Fain is a registered appraiser who leads the firm in Utility Appraisals in the Industrial Complex Property Division. She is a chemical engineer with over 5 years of experience working with different industries including oil, food, paper, and tobacco, among others. She also has an MBA in corporate finance from St. Edward's University. For several years, she worked with the Bloomberg team in charge of developing the largest Private Equity product within the field of alternatives investments. She is also a certified Project Management Professional by PMI and earned a Six Sigma Green Belt Certification from the American Society for Quality.

Bruce Fatheree, BBA,RPA

TDLR Reg. No. 76613

Bruce Fatheree is an appraiser in the Industrial Complex Property Division. He has previously worked at Tarrant Appraisal District, contract appraisal companies, and was a senior manager at several consulting firms specializing in industrial facilities. With over 30 years of experience in the property tax industry, the majority of his expertise lies in manufacturing real and personal property. Bruce graduated from the University of Texas with a BBA in Petroleum Land Management.

Capitol Appraisal Group, LLC

Industrial Division, con't

Kristopher D. Irish, BS,RPA

TDLR Reg. No. 74885

Kris Irish is a registered appraiser in the Industrial Complex Property Division. He has over four years of experience appraising industrial properties and holds a Bachelor of Science degree in Marketing from Olivet Nazarene University.

Cathy A. Jackson, RPA

TDLR Reg. No. 65387

Cathy Jackson is a registered appraiser in the Industrial Complex Property Division with over 30 years of experience. She has been with Capitol Appraisal for over 10 years. Cathy previously served as Chief Appraiser for Lamar CAD (1998-2005) and as a Deputy Chief Appraiser (1991-1998). She is a licensed realtor and holds an Associate of Science degree in Computer Science from Paris Junior College.

Ashley Mayfield, RPA,RTA

TDLR Reg. No. 73176

Ashley Mayfield holds her Registered Professional Appraiser (RPA), and Registered Tax Assessor (RTA) licenses with 12 years of experience working for appraisal districts. She has in-depth knowledge of ad valorem tax processes.

John Paul Porter, BBA

TDLR Reg. No. 76447

John Paul Porter is an appraiser in the Industrial Complex Property Division. His responsibilities include working renditions and conducting field inspections. He has over 15 years experience in real estate project management. John Paul received his Bachelors of Business Administration from the University of Texas at Austin.

Gerri A. Renfroe, RPA
Client Relations Manager

TDLR Reg. No. 70171

"Tilly" Renfroe is a registered appraiser in the Industrial Complex Property Division with over 18 years of experience. She began her career with the Dimmit Central Appraisal District where she served as Chief Appraiser from 2005 – 2008. She has in-depth knowledge of the certification process and has worked closely with clients and property owners.

Capitol Appraisal Group, LLC

Industrial Division, con't

Jeff Taylor, BS, RPA

TDLR Reg. No. 69220

Jeff Taylor is a registered appraiser in the industrial department with over 15 years of experience in the property tax industry. He has previously worked for CAD's, appraisal companies, and was a senior manager of a consulting firm specializing in personal property. His experience primarily lies in the oil & gas industry, as well as other energy sectors such as wind and solar. Jeff graduated from Tarleton State University with a BS in Business Management.

George A. Turcios, BS
75305

TDLR Reg. No.

George Turcios is an appraiser in the Industrial Complex Property Division and a graduate of Texas Tech with a BS in Petroleum Engineering. He currently has 9 years of experience in the oil and gas industry.

Na Wei, MA, RPA

TDLR Reg. No. 73985

Na Wei assists industrial utility lead with complex business property analysis and appraisals. She has experience in data analysis, accounting, spreadsheets. She graduated from Texas State University with a MA in Accounting.

Capitol Appraisal Group, LLC

Information Systems

David L. Barkelew, Systems Analyst

David Barkelew is a systems analyst with 30 years of experience in system management and programming, including all layers of application design and development from database design to user interfaces. He is a graduate of the University of Texas at Austin with a BS in Computer Sciences.

Rob Emerson, IT Quality Assurance Analyst

Rob Emerson started out his professional career as a High School History and Government teacher. Then proceeded into Strategic Defense Analysis and Systems Analysis with the Federal and State governments respectively before entering the Information Systems private sector field. He has 36 years in IT with 22 of those in Quality Assurance/Testing. He is graduate of Texas State University with degree in History and Computer Information Systems. He attended TSU and JMIC Graduate schools and is several courses short of Masters in History/Political Science and the same in Strategic Defense and Analysis.

Chloe Johnson, Systems Analyst

Chloe Johnson is a software developer with a history in cross-platform and mobile development. Chloe assists with development of our appraisal and collections software and is a graduate of the University of Texas at San Antonio with an MS in Computer Science with concentration in Software Engineering.

Margo L. Kuykendall, Senior Support Specialist

Margo L. Kuykendall is a systems analyst with a background in the design and development of VBA applications and databases. She has provided software support for our unique custom appraisal and collection software designed exclusively for our appraisers and clients for 18 years. Her prior experience includes experience in the banking and soft drink industries. She is a graduate of the University of Texas at Austin with a BS in Management Information Systems.

Justin Riegel, Systems Analyst

Justin Riegel is a software developer with a background in application development, with a penchant for good UX. Justin assists in the development to improve the appraisal and collections software. He graduated from the University of Alabama in Huntsville with a Bachelor of Science in Computer Science.

Capitol Appraisal Group, LLC

Information Systems, con't

Lynn Taets, Network Administrator

Lynn Taets has 35 combined years of experience in business administration and computer technology. She provides hardware, network, and software support to customers and all company employees. She graduated from Regis University with a BA in Business Administration and received her MS in Computer Information Systems from the University of Phoenix.

James R. Voges, RPA, GIS Specialist

TDLR Reg. No. 73962

James Voges is a registered appraiser in the Mineral Division and Industrial Complex Property Division. He assists the divisions with mapping utilizing Geographic Information Systems, and provides data support to our employees and clients. He graduated from Texas State University with a BS in Physical Geography and a minor in Geology with an emphasis in Geographic Information Systems and Cartography.

Picture Viewer

3 Monitor |

GIS ID 2010270719999992725 Previous

Picture 5 of 5

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ok X

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About Your Value
Research & Analysis
Clients & Appraisers
Taxpayer Appraisals

TAXES

ROYALTY TAXPAYERS
Appraisals are available during the period from May to December by visiting the [Royalty Appraisals](#) page of our site.

AGENTS & OPERATORS
Appraisal values and call-off dates are released to the web in March after notices are sent to your CAD Mineral Appraisal Status account to see if your values are available.

CLIENTS
Value Summaries are updated weekly after notices. They may contain future and or tentative values as shown near the top left of the report.

WANT TO HIRE US?
We offer valuation services and appraisals. Please visit [CAPITOL'S SERVICES](#) for a full menu of the property types we appraise.

CAGI
9300 Research Blvd Suite 400
Austin TX 78758

PHONE LIST
Corporate: 512-345-5483
Royalty Taxpayer Phone: 512-345-5483
Admin Fax: 512-345-5482
Mineral Fax: 512-345-5483

Client Web Tools Welcome Screen

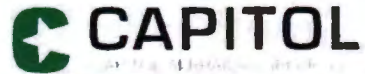


2018 Appraiser Assignments

⊕ Collapse All

CO. CODE	APPRAISAL DISTRICT	INDUSTRIAL APPRAISER	MINERAL APPRAISER	DIVISION ORDER ANALYST	MINERAL APPRAISAL STATUS	
					Available on Web	Cut-off Date
001	Anderson County Appraisal District ▾ Palestine TX 75802-0279 903/723-2949	Cathy Jackson cathy@cagi.com	Laina Taylor laina@cagi.com	Chandra Morris chandra@cagi.com	✓	05/04/2018
002	Andrews County Appraisal District ▾ Andrews TX 79714-8207 409/523-9111	George Turcios george@cagi.com	Jeff Ronk jeff@cagi.com	Althea Roberts althea@cagi.com	✓	04/06/2018
011	Bastrop Central Appraisal District ▾ Bastrop TX 78602-0570 512/303-1930	Lance Wood lance@cagi.com	Mickey Davis mickeyd@cagi.com	Althea Roberts althea@cagi.com	✓	04/02/2018
					..	

Welcome
Clients and Appraisers



CO. CODE	APPRAISAL DISTRICT	INDUSTRIAL APPRAISER	MINERAL APPRAISER	DIVISION ORDER ANALYST	MINERAL APPRAISAL STATUS	
					Available on Web	Cut-off Date
001	Anderson County Appraisal District ▾ Palestine, TX 75802-0279 903/723-2949	Cathy Jackson cathy@cagi.com	Laina Taylor laina@cagi.com	Chandra Morris chandra@cagi.com	✓	05/04/2018

Code ▾ Name ▾

CA ANDERSON COUNTY

SA ATHENS ISD

SC CAYUGA ISD

TE CITY OF ELKHART

TF CITY OF FRANKSTON

TP CITY OF PALESTINE

SE ELKHART ISD

X1 FARM MKT/FLOOD CNTRL

SF FRANKSTON ISD

SL LA POYNOR ISD

CH HICKORY ISD

All Jurisdictions Summary ▾

Reports

Jurisdiction Summary ▾

Jurisdiction Summary ▾

Jurisdiction Summary ▾

Jurisdiction Summary ▾

Jurisdiction Summary ▾

Jurisdiction Summary ▾

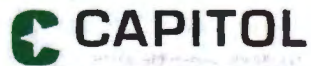
Jurisdiction Summary ▾

Jurisdiction Summary ▾

Jurisdiction Summary ▾

Jurisdiction Summary ▾

Client Reports



Taxpayer Appraisals Industrial Accounts Only

Search Accounts

Go To Results

Appraisal Year: 2018

Client Info

County Code: A045 Colorado County Central Appraisal District

Owner Name:

Jurisdiction: -- All --

Owner Key

Account Number:

Company Number

* field may have multiple values separated by comma or space

Reset **Search**

Appraisal Year: 2018

Showing 100 of 416

View 100 **First** **Previous** **Next** **Last**

Reports

Year	Account	Client Info	Owner Key	Owner Name	Description	Last Update	Noticed	Assessed	Reports
2018	2-000071-000010	34160	10240	UTEX INDUSTRIES INC	BPP - M&E MOLDS COMPUTERS FF. OE. SUPPLIES	2018-07-10 2:05 PM	\$16,546,424	\$12,293,409	

Industrial Appraisals

K.

Prior Board Members



Collin Central Appraisal District

February 16, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Honoring Ron Carlisle and L. Wayne Mayo

I would request that the board consider the following actions to honor Mr. Carlisle and Mr. Mayo.

- Invite the Carlisle and Mayo families to the March or April 2022 board meeting.
- Adopt a formal Resolution to honor these two gentlemen for their service.
 - Mr. Carlisle served 28 years on the board of directors.
 - Mr. Mayo served 6 years on the ARB and 24 years on the board of directors.
 - Newly adopted term limits, effective January 1, 2022, limit board membership to a maximum of 10 years.
- Name the ARB hearing suite after Mr. Mayo. He told me on several occasions he enjoyed his time on the board of directors, but would have preferred to hear cases as an ARB member. He served his 6-year maximum allowed on the ARB prior to his election to the board of directors.
- Name the Commercial Conference room, which is utilized for the board's executive sessions, after Mr. Carlisle.
- Prepare a plaque to hang in the areas named for these gentlemen, and present a second plaque to Mr. Carlisle and Mrs. Mayo.

L. REPORTS

Agenda Item Reference: L.1

Report Title

TLO Report



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: February 24, 2022

As of this date there have been no new written complaints filed to be brought before the Board of Directors.

Regards,
Chris Nickell
Taxpayer Liaison Officer

Agenda Item Reference: L.2

Report Title
Office Renovations Report



Mapping/Customer Service/Taxpayer Waiting Update

Timeline:

I. Start thru Current (11/21-2/22)

- A. Plans submitted to GSO Architects (11/21-12/21)
- B. Blueprints submitted to McKinney (12/21)
- C. GC contract/signed
- D. Storage/mapping (empty storage and old mapping)
 - Pod rental (4 PODS)
 - Mona Lisa Movers
 - CJ Sharp (cubicle disassembly)
 - Storage rental (Cube Smart 10*25)
 - Trash Disposal (Texas Trash Removal)
- E. Vendor quotes
 - Intex (electric) signed
 - Joplin's (HVAC) signed
 - DSS Fire (sprinkler) signed
 - DSS Security (camera/magnetic locks) signed
 - Affiliated (data) signed
 - Plano Office Supply (furniture) signed
 - One Source (carpet) signed
 - DSS Fire (strobe/alarm), signed 2/14/22

F. GC/GSO building plans submitted to McKinney (approved)

G. Remodel starts (12/21-2/22)

- Demo old mapping department completed
- Demo customer service demising walls completed
- Pull carpet, demo floor, level floor (Unplanned) completed. Cost over initial quote from One Source Floors covered by CCAD project contingency.
- New mapping & copier room framing completed
- Mr. Bensend & Ms. Worth's offices framing completed
- Ms. Bensend office framing completed
- Taxpayer/Customer Service wall framed/soundproof completed
- New mapping file room and storage area framed completed
- Phase 1 Data drop completed
- Joplin's (HVAC) install active
- DSS Fire sprinkler install active
- Phase 1 electric install completed
- Phase 1 cameras install completed
- Mapping furniture ordered (originally 14-week delivery, temp workstations until arrival). (new update ships 3rd week of March per Plano Office Supply (POS). 2/14/22)
- Customer service cubicle design (cubicle's current inventory) completed
- Mapping counter demo/framed active
- New customer service entry framed active

II. Current-Final Certificate of Occupancy

- A. Request Building and electrical rough in Inspection
DSS Fire (Fire Alarm Plans) Submitting 2/16/22
- B. Demo, frame 3 egress doors. Two emergency exits south end of building and one to mapping.
- C. Complete mapping counter bulletproof window install
- D. Carpet CS, new CS, taxpayer waiting and new mapping department
- E. Finish HVAC install
- F. Finish phase 2 electric (new egress doors)
- G. Sheetrock all framed walls
- H. Finish all ceiling grid
- I. Phase 2 finish lighting Intex
- J. Tape and bed/paint RockinG drywall
- K. Phase 2 DSS Security (cameras, mag locks)
- L. Mona Lisa (movers prep for cubicle install CS)
2/16/22
- M. Plano Office Supply (POS) (Install cubicles for CS from our current inventory) 2/28/22
- N. DSS fire finish sprinkler install
- O. DSS fire alarm/strobe install
- P. Call in for certificate of occupancy (CO)

III. Certificate of Occupancy- 4/15/22

- A. Install Taxpayer Waiting seats
- B. Plano Office Supply (POS), (Install cubicles for New CS from our current inventory)
- C. Install temporary desks in new mapping until POS order arrives (14 weeks) **(new update ships 3rd week of March per P.O.S. 2/14/22)**
- D. Phase 2 Affiliated finish data to desks
- E. IST (mapping copier/desk setup)

IV. Remodel Projects not on Deadline

- A. Install 11 bollards (front of building)
- B. Install sidewalk from taxpayer waiting area emergency exit to south primary sidewalk.
- C. Fortified Deputy security desk (2 bulletproof partitions)
- D. North entrance (weather protection/wind break) to new mapping department.
- E. Install awnings on employee entrances

BLDG
NEC

Mapping
(New Location)

02 PROPOSED FLOOR PLAN

1/8" = 1'-0"

AT MAPPING

NOTE

1. SEE COVER SHEET FOR GENERAL NOTES.
2. G.C. SHOULD EXPECT THAT ACTUAL CONDITIONS MAY VARY FROM THESE CONSTRUCTION DOCUMENTS. THE G.C. SHALL DETERMINE ANY AREAS THAT VARY AND REVIEW THEM WITH THE ARCHITECT AND OWNER FOR RESOLUTION.
3. ANY NEW WALL BUILT AS A PART OF OR ADJACENT TO AN EXISTING WALL SHALL BE CONSTRUCTED TO MATCH THE EXISTING ADJACENT WALL (INCLUDING FINISHES).
4. ALL CEILINGS ARE AT 9'-0" A.F.F. U.N.O.
5. INTERIOR WALLS AND CEILING FINISHES (OTHER THAN TEXTILES) SHALL BE CLASS C.
6. G.C. TO ALLOW FOR ADDITIONAL CEILING/GRID DEMOLITION AND REPLACEMENT DUE TO MECHANICAL WORK REQUIRED IN PLENUM, REFER TO MEP.
7. AFFECTED EXISTING AREAS WITH NEW CONSTRUCTION AND/OR DEMOLITION WILL FACILITATE THE REMOVAL AND REPLACEMENT OF EXISTING RECESSED FLUORESCENT LIGHTS. REFER TO MEP.
8. REFER TO SHEET A5.4 FOR WALL TYPES.
9. PROVIDE ALL NECESSARY WOOD FRAMING, BRACING, BLOCKING, NAILERS AND SHIMS REQUIRED TO INSTALL ALL DOOR FRAMES, MEP WORK, MILLWORK ACCESSORIES OR DEMOLITION WORK.
10. THE CONTRACTOR SHALL PROVIDE STRUCTURAL SUPPORT TO ALL EXISTING CONSTRUCTION WHEN REQUIRED TO INSTALL NEW WORK OR DEMOLITION WORK.
11. ALL FLOORING MATERIALS SHALL BE REMOVED TO SLAB. SLAB TO BE SCRAPED AND CLEANED IN PREPARATION FOR INSTALLATION OF NEW FLOORING MATERIAL.
12. ALL CEILING GRID AND TILES ARE TO BE PROTECTED DURING CONSTRUCTION. REMOVE ALL DAMAGED CEILING TILES AND NOTE ALL DAMAGED GRID FOR REPAIR DURING CONSTRUCTION.

LEGEND:

REFER TO MEP

- DEMOLISH WALL
- ===== EXISTING INTERIOR WALL
- ===== EXISTING EXTERIOR WALL
- ===== NEW WALL
- ===== AREA M.C.
- ===== 1"x4" LAY-IN CEILING, HIGHT VARIES
- ===== 1"x4" LIGHT FIXTURE REFER TO MEP FOR EMERGENCY

KEY NOTES:

1. EXISTING CEILING GRID TO REMAIN - VERIFY HEIGHTS TO NEW EXISTING SPACES DO NOT CONFLICT. MODIFY CEILING AND EXISTING STAIRS/STAIRWELL AS NECESSARY FOR NEW WALLS.
2. G.C. TO VERIFY OWNER & ARCHITECT IF EXISTING HVAC COMPLETE BY NEW PLANS.
3. RELOCATED HANGING SERVICE BELLWORK AND TERMINATION VENTING, COORDINATE WITH BUILDING MANAGEMENT, VERIFY TERMINATING FROM TO CONSTRUCTION, DRAINAGE AND COMPLIANCE.
4. RELOCATED FIBER WINDOW, REFER TO ELECTRICAL NOTES.

DEMOLITION KEY NOTES:

- 1. G.C. TO VERIFY WITH OWNER IF EXISTING DOOR TO BE REMOVED AND/OR SPACED FOR FUTURE USE. PROTECT AND COORDINATE STAIRWELL & LIFES.
- 2. G.C. TO VERIFY LOCATION OF EXISTING POWER/PLUMB AND DEMOLISHED WALLS.
- 3. WINDOW TO BE DEMOLISHED AND REMOVED, REFER TO REPAIRS PLANS, COORDINATE WITH BUILDING MANAGEMENT.
- 4. REMOVAL WALL FOR RELOCATED VENTING - COORDINATE WITH AND VERIFY WITH EXISTING.
- 5. EXISTING BELLWORK TO REMAIN.

Customer Waiting
(New Location)

Security
Customer Service
Expansion

Lobby

Existing
Customer Service

Front Entrance

Emergency
Exit

Emergency
Exit

BLDG SWC

01 PROPOSED FLOOR PLAN

1/8" = 1'-0"

CUSTOMER SERVICE/ARB EXPANSION

ISSUE LOG

NO.	DESCRIPTION	DATE

2024-04-01 10:00 AM
THESE CHANGES OR REVISIONS HAVE BEEN
APPROVED BY THE ARCHITECT AND THE OWNER FOR THE
PURPOSES OF THE PROJECT. THE ARCHITECT AND THE OWNER
DO NOT ACCEPT ANY LIABILITY FOR THE
USE OF THESE CHANGES OR REVISIONS.

JOB NO.: 21-074
DATE: 08/16/2021
SCALE: AS NOTED

SHEET NO.
A1.2

COST ESTIMATES FOR 2021/2022 REMODEL PROJECT

CUSTOMER SERVICE | MAPPING | PUBLIC WAITING AREA

PROJECT DESCRIPTION	ESTIMATE (PRESENTED AT		PROPOSAL &/OR ACTUAL	DIFFERENCE
	DEC 2021	BOD MTG)	(AS OF 2/15/22)	
GSO & MEP (Architect & Mechanical/Electric/Plumbing engineer)	\$18,000		\$24,719	\$6,719
Construction Manager fee	\$20,000		\$13,200	-\$6,800
	\$38,000		\$37,919	-\$81
Off-site storage, PODS, movers, etc.	\$12,000		\$6,343	-\$5,657
	\$12,000		\$6,343	-\$5,657
Rockin G Drywall (including General Contractor fee)	\$190,000		\$219,407	\$29,407
Intex Electrical	\$56,000		\$79,392	\$23,392
Joplin's HVAC	\$44,500		\$83,125	\$38,625
DSS Fireguard (sprinkler system) and DSS Fire (strobes, sensors)	\$15,000		\$11,775	-\$3,225
One Source Floors	\$35,000		\$47,713	\$12,713
City of McKinney (Permits)	\$6,500		\$6,094	-\$406
	\$347,000		\$447,507	\$100,507
Affiliated Communications	\$25,000		\$7,399	-\$17,601
Plano Office Supplies (cubicles and furniture)	\$135,000		\$87,407	-\$47,593
DSS security	\$30,000		\$10,039	-\$19,961
Dell, CWD-G, or other equipment	\$50,000		\$30,000	-\$20,000
	\$240,000		\$134,845	-\$105,155
Security booth (bullet proof)	\$15,000		\$15,000	\$0
	\$15,000		\$15,000	
SUB TOTAL ESTIMATE BEFORE CONTINGENCY	\$652,000		\$641,613	-\$10,387
Contractor's project contingency @ 18% of Sub Total	\$117,360			
TOTAL PROJECT ESTIMATE BEFORE CCAD CONTINGENCY	\$769,360			
Collin CAD's project contingency @ 10% of Sub Total	\$65,200			
GRAND TOTAL PROJECT ESTIMATE INCLUDING CCAD CONTINGENCY	\$834,560			
BUILDING CAPITAL DESIGNATED FUNDS BUDGETED BELOW-THE-LINE	\$3,100,000			

M.
CHIEF APPRAISER'S
REPORT

Agenda Item Reference: M.1

Report Title

2021 Property Value Study (PVS)



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-901/Allen ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	11,642,407,652	N/A	11,642,407,652	11,642,407,652
B - MULTIFAMILY	1,797,244,818	N/A	1,797,244,818	1,797,244,818
C1 - VACANT LOTS	205,020,653	N/A	205,020,653	205,020,653
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	199,975	N/A	199,975	199,975
D2 - FARM & RANCH IMP	94,539	N/A	94,539	94,539
E - NON-AG LAND AND IMPROVEMENTS	9,292,482	N/A	9,292,482	9,292,482
F1 - COMMERCIAL REAL	2,765,675,862	N/A	2,765,675,862	2,765,675,862
F2 - INDUSTRIAL REAL	76,182,201	N/A	76,182,201	76,182,201
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	204,362,330	N/A	204,362,330	204,362,330
L1 - COMMERCIAL PERSONAL	915,625,551	N/A	915,625,551	915,625,551
L2 - INDUSTRIAL PERSONAL	3,989,631	N/A	3,989,631	3,989,631
M1 - MOBILE HOMES	0	N/A	0	0

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	176,607,860	N/A	176,607,860	176,607,860
S - SPECIAL INVENTORY	8,134,898	N/A	8,134,898	8,134,898
Subtotal	17,804,838,452	0	17,804,838,452	17,804,838,452
Less Total Deductions	1,224,352,822	0	1,224,352,822	1,224,352,822
Total Taxable Value	16,580,485,630	0	16,580,485,630	16,580,485,630

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
16,809,445,272	16,580,485,630	16,809,445,272	16,580,485,630

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
228,959,642	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-902/Anna ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	1,610,445,116	N/A	1,610,445,116	1,610,445,116
B - MULTIFAMILY	7,919,575	N/A	7,919,575	7,919,575
C1 - VACANT LOTS	54,995,314	N/A	54,995,314	54,995,314
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	3,517,035	N/A	3,517,035	3,517,035
D2 - FARM & RANCH IMP	4,372,467	N/A	4,372,467	4,372,467
E - NON-AG LAND AND IMPROVEMENTS	175,835,731	N/A	175,835,731	175,835,731
F1 - COMMERCIAL REAL	162,595,863	N/A	162,595,863	162,595,863
F2 - INDUSTRIAL REAL	2,745,696	N/A	2,745,696	2,745,696
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	50,711,385	N/A	50,711,385	50,711,385
L1 - COMMERCIAL PERSONAL	50,703,304	N/A	50,703,304	50,703,304
L2 - INDUSTRIAL PERSONAL	55,062	N/A	55,062	55,062
M1 - MOBILE HOMES	4,088,748	N/A	4,088,748	4,088,748

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	111,264,815	N/A	111,264,815	111,264,815
S - SPECIAL INVENTORY	11,600	N/A	11,600	11,600
Subtotal	2,239,261,711	0	2,239,261,711	2,239,261,711
Less Total Deductions	238,731,195	0	238,731,195	238,731,195
Total Taxable Value	2,000,530,516	0	2,000,530,516	2,000,530,516

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
2,042,253,698	2,000,530,516	2,042,253,698	2,000,530,516

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
41,723,182	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

116-915/Bland ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	8,863,853	N/A	8,863,853	8,863,853
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	73,239	N/A	73,239	73,239
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	322,118	N/A	322,118	322,118
D2 - FARM & RANCH IMP	312,561	N/A	312,561	312,561
E - NON-AG LAND AND IMPROVEMENTS	13,701,215	N/A	13,701,215	13,701,215
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	693,479	N/A	693,479	693,479
L1 - COMMERCIAL PERSONAL	4,661	N/A	4,661	4,661
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	854,433	N/A	854,433	854,433

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	24,825,559	0	24,825,559	24,825,559
Less Total Deductions	4,009,159	0	4,009,159	4,009,159
Total Taxable Value	20,816,400	0	20,816,400	20,816,400

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
21,319,834	20,816,400	21,319,834	20,816,400

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
503,434	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-917/Blue Ridge ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	151,405,416	N/A	151,405,416	151,405,416
B - MULTIFAMILY	4,262,773	N/A	4,262,773	4,262,773
C1 - VACANT LOTS	4,235,077	N/A	4,235,077	4,235,077
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	4,002,055	N/A	4,002,055	4,002,055
D2 - FARM & RANCH IMP	4,866,507	N/A	4,866,507	4,866,507
E - NON-AG LAND AND IMPROVEMENTS	205,526,054	N/A	205,526,054	205,526,054
F1 - COMMERCIAL REAL	7,073,333	N/A	7,073,333	7,073,333
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	53,313,513	N/A	53,313,513	53,313,513
L1 - COMMERCIAL PERSONAL	4,260,509	N/A	4,260,509	4,260,509
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	5,821,348	N/A	5,821,348	5,821,348

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	7,346,723	N/A	7,346,723	7,346,723
S - SPECIAL INVENTORY	106,007	N/A	106,007	106,007
Subtotal	452,219,315	0	452,219,315	452,219,315
Less Total Deductions	84,681,349	0	84,681,349	84,681,349
Total Taxable Value	367,537,966	0	367,537,966	367,537,966

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
376,109,828	367,537,966	376,109,828	367,537,966

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
8,571,862	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-903/Celina ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	1,427,200,018	N/A	1,427,200,018	1,427,200,018
B - MULTIFAMILY	8,034,935	N/A	8,034,935	8,034,935
C1 - VACANT LOTS	60,942,010	N/A	60,942,010	60,942,010
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	5,752,435	N/A	5,752,435	5,752,435
D2 - FARM & RANCH IMP	8,155,075	N/A	8,155,075	8,155,075
E - NON-AG LAND AND IMPROVEMENTS	351,315,646	N/A	351,315,646	351,315,646
F1 - COMMERCIAL REAL	127,369,300	N/A	127,369,300	127,369,300
F2 - INDUSTRIAL REAL	11,422,801	N/A	11,422,801	11,422,801
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	76,721,589	N/A	76,721,589	76,721,589
L1 - COMMERCIAL PERSONAL	57,917,425	N/A	57,917,425	57,917,425
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	595,119	N/A	595,119	595,119

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	149,926,906	N/A	149,926,906	149,926,906
S - SPECIAL INVENTORY	76,227	N/A	76,227	76,227
Subtotal	2,285,429,486	0	2,285,429,486	2,285,429,486
Less Total Deductions	207,063,061	0	207,063,061	207,063,061
Total Taxable Value	2,078,366,425	0	2,078,366,425	2,078,366,425

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
2,111,087,640	2,078,366,425	2,111,087,640	2,078,366,425

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
32,721,215	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-918/Community ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	1,138,014,893	N/A	1,138,014,893	1,138,014,893
B - MULTIFAMILY	12,437,624	N/A	12,437,624	12,437,624
C1 - VACANT LOTS	45,232,869	N/A	45,232,869	45,232,869
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	3,413,384	N/A	3,413,384	3,413,384
D2 - FARM & RANCH IMP	4,451,654	N/A	4,451,654	4,451,654
E - NON-AG LAND AND IMPROVEMENTS	274,209,513	N/A	274,209,513	274,209,513
F1 - COMMERCIAL REAL	50,885,941	N/A	50,885,941	50,885,941
F2 - INDUSTRIAL REAL	4,752,491	N/A	4,752,491	4,752,491
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	61,395,197	N/A	61,395,197	61,395,197
L1 - COMMERCIAL PERSONAL	16,094,837	N/A	16,094,837	16,094,837
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	27,583,129	N/A	27,583,129	27,583,129

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	95,310,868	N/A	95,310,868	95,310,868
S - SPECIAL INVENTORY	25,557	N/A	25,557	25,557
Subtotal	1,733,807,957	0	1,733,807,957	1,733,807,957
Less Total Deductions	236,044,402	0	236,044,402	236,044,402
Total Taxable Value	1,497,763,555	0	1,497,763,555	1,497,763,555

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
1,532,907,933	1,497,763,555	1,532,907,933	1,497,763,555

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
35,144,378	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-904/Farmersville ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	551,936,157	0.9650	571,954,567	551,936,157
B - MULTIFAMILY	6,924,299	N/A	6,924,299	6,924,299
C1 - VACANT LOTS	31,313,315	N/A	31,313,315	31,313,315
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	3,816,739	1.4850	2,570,161	3,816,739
D2 - FARM & RANCH IMP	6,050,478	N/A	6,050,478	6,050,478
E - NON-AG LAND AND IMPROVEMENTS	214,760,878	0.9916	216,580,151	214,760,878
F1 - COMMERCIAL REAL	66,806,618	0.9328	71,619,445	66,806,618
F2 - INDUSTRIAL REAL	14,310,606	N/A	14,310,606	14,310,606
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	74,854,173	0.8644	86,596,683	74,854,173
L1 - COMMERCIAL PERSONAL	23,583,821	N/A	23,583,821	23,583,821
L2 - INDUSTRIAL PERSONAL	11,691,414	N/A	11,691,414	11,691,414
M1 - MOBILE HOMES	12,046,650	N/A	12,046,650	12,046,650

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	10,052,452	N/A	10,052,452	10,052,452
S - SPECIAL INVENTORY	831,626	N/A	831,626	831,626
Subtotal	1,028,979,226	0	1,066,125,668	1,028,979,226
Less Total Deductions	163,435,344	0	170,253,365	163,435,344
Total Taxable Value	865,543,882	0	895,872,303	865,543,882

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
884,526,856	865,543,882	884,526,856	865,543,882

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
18,982,974	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 Confidence Interval Detail

Collin County
043-904/Farmersville ISD

Category Summary

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
A	101,044,744	0.9285	108,825,788	10	855	0.034660120
A	148,739,932	0.9556	155,650,829	38	738	0.012741855
A	116,903,423	0.9694	120,593,587	19	399	0.021470799
A	165,519,192	0.9903	167,140,454	20	398	0.009368735
E	214,760,878	0.9916	216,580,151	20	1,065	0.016350580
F1	16,522,486	0.8576	19,265,958	10	95	0.031666359
F1	16,808,417	0.8681	19,362,305	8	36	0.040517308
F1	13,847,331	0.9960	13,902,943	6	13	0.000008892
F1	14,370,731	1.0540	13,633,842	3	4	0.013050663
Random Totals:	808,517,134		834,955,857	134	3,603	
CATG D1 EXCEPTION VALUES:	3,816,739		2,570,161			
CATG J EXCEPTION VALUES:	42,053,053		48,650,735			
Total Test Values	854,386,926		886,176,753			

Margin of Error

Margin of Error Percent:	5.0000000
Margin of Error Value:	44,308,838

Confidence Interval Values(5)

Local Test Value:	854,386,926	WITHIN CONFIDENCE INTERVAL
State Lower Limit:	841,867,915	(State Test Value minus Margin of Error or Percent)
State Upper Limit:	930,485,591	(State Test Value plus Margin of Error Percent)

Sources:

- (1) See Stratified Category Worksheet Reports PTS236, PTS430
- (2) Number of parcels sampled by staff
- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-905/Frisco ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	19,671,182,255	N/A	19,671,182,255	19,671,182,255
B - MULTIFAMILY	4,559,577,604	N/A	4,559,577,604	4,559,577,604
C1 - VACANT LOTS	773,562,005	N/A	773,562,005	773,562,005
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	574,166	N/A	574,166	574,166
D2 - FARM & RANCH IMP	255,676	N/A	255,676	255,676
E - NON-AG LAND AND IMPROVEMENTS	56,292,305	N/A	56,292,305	56,292,305
F1 - COMMERCIAL REAL	9,358,906,496	N/A	9,358,906,496	9,358,906,496
F2 - INDUSTRIAL REAL	11,568,956	N/A	11,568,956	11,568,956
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	265,592,956	N/A	265,592,956	265,592,956
L1 - COMMERCIAL PERSONAL	1,314,632,592	N/A	1,314,632,592	1,314,632,592
L2 - INDUSTRIAL PERSONAL	812,408	N/A	812,408	812,408
M1 - MOBILE HOMES	498,549	N/A	498,549	498,549

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	414,735,206	N/A	414,735,206	414,735,206
S - SPECIAL INVENTORY	53,373,437	N/A	53,373,437	53,373,437
Subtotal	36,481,564,611	0	36,481,564,611	36,481,564,611
Less Total Deductions	3,352,820,708	0	3,352,820,708	3,352,820,708
Total Taxable Value	33,128,743,903	0	33,128,743,903	33,128,743,903

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
33,457,076,505	33,128,743,903	33,457,076,505	33,128,743,903

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
328,332,602	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

091-917/Gunter ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	0	N/A	0	0
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	15,255	N/A	15,255	15,255
D2 - FARM & RANCH IMP	10,168	N/A	10,168	10,168
E - NON-AG LAND AND IMPROVEMENTS	535,862	N/A	535,862	535,862
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	231,699	N/A	231,699	231,699
L1 - COMMERCIAL PERSONAL	0	N/A	0	0
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	0	N/A	0	0

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	792,984	0	792,984	792,984
Less Total Deductions	150,416	0	150,416	150,416
Total Taxable Value	642,568	0	642,568	642,568

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
652,568	642,568	652,568	642,568

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
10,000	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

074-909/Leonard ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	1,933,807	N/A	1,933,807	1,933,807
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	223,742	N/A	223,742	223,742
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	385,223	N/A	385,223	385,223
D2 - FARM & RANCH IMP	488,822	N/A	488,822	488,822
E - NON-AG LAND AND IMPROVEMENTS	21,081,305	N/A	21,081,305	21,081,305
F1 - COMMERCIAL REAL	938,692	N/A	938,692	938,692
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	282,895	N/A	282,895	282,895
L1 - COMMERCIAL PERSONAL	179,546	N/A	179,546	179,546
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	295,721	N/A	295,721	295,721

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	25,809,753	0	25,809,753	25,809,753
Less Total Deductions	4,356,223	0	4,356,223	4,356,223
Total Taxable Value	21,453,530	0	21,453,530	21,453,530

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
21,959,133	21,453,530	21,959,133	21,453,530

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
505,603	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-919/Lovejoy ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	3,308,939,601	N/A	3,308,939,601	3,308,939,601
B - MULTIFAMILY	34,511,596	N/A	34,511,596	34,511,596
C1 - VACANT LOTS	35,804,399	N/A	35,804,399	35,804,399
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	155,031	N/A	155,031	155,031
D2 - FARM & RANCH IMP	803,356	N/A	803,356	803,356
E - NON-AG LAND AND IMPROVEMENTS	80,753,631	N/A	80,753,631	80,753,631
F1 - COMMERCIAL REAL	20,543,963	N/A	20,543,963	20,543,963
F2 - INDUSTRIAL REAL	849,865	N/A	849,865	849,865
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	15,567,480	N/A	15,567,480	15,567,480
L1 - COMMERCIAL PERSONAL	6,512,072	N/A	6,512,072	6,512,072
L2 - INDUSTRIAL PERSONAL	251,243	N/A	251,243	251,243
M1 - MOBILE HOMES	247,050	N/A	247,050	247,050

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	26,451,991	N/A	26,451,991	26,451,991
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	3,531,391,278	0	3,531,391,278	3,531,391,278
Less Total Deductions	431,852,217	0	431,852,217	431,852,217
Total Taxable Value	3,099,539,061	0	3,099,539,061	3,099,539,061

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
3,145,505,077	3,099,539,061	3,145,505,077	3,099,539,061

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
45,966,016	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-907/McKinney ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	13,328,262,982	N/A	13,328,262,982	13,328,262,982
B - MULTIFAMILY	1,341,399,705	N/A	1,341,399,705	1,341,399,705
C1 - VACANT LOTS	315,514,456	N/A	315,514,456	315,514,456
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	3,987,842	N/A	3,987,842	3,987,842
D2 - FARM & RANCH IMP	5,386,652	N/A	5,386,652	5,386,652
E - NON-AG LAND AND IMPROVEMENTS	326,288,995	N/A	326,288,995	326,288,995
F1 - COMMERCIAL REAL	3,045,549,114	N/A	3,045,549,114	3,045,549,114
F2 - INDUSTRIAL REAL	280,627,914	N/A	280,627,914	280,627,914
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	226,117,375	N/A	226,117,375	226,117,375
L1 - COMMERCIAL PERSONAL	1,344,151,798	N/A	1,344,151,798	1,344,151,798
L2 - INDUSTRIAL PERSONAL	25,684,405	N/A	25,684,405	25,684,405
M1 - MOBILE HOMES	9,705,491	N/A	9,705,491	9,705,491

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	191,503,297	N/A	191,503,297	191,503,297
S - SPECIAL INVENTORY	98,373,239	N/A	98,373,239	98,373,239
Subtotal	20,542,553,265	0	20,542,553,265	20,542,553,265
Less Total Deductions	1,788,209,539	0	1,788,209,539	1,788,209,539
Total Taxable Value	18,754,343,726	0	18,754,343,726	18,754,343,726

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
19,025,750,968	18,754,343,726	19,025,750,968	18,754,343,726

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
271,407,242	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-908/Melissa ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	1,892,568,070	N/A	1,892,568,070	1,892,568,070
B - MULTIFAMILY	10,713,480	N/A	10,713,480	10,713,480
C1 - VACANT LOTS	68,809,704	N/A	68,809,704	68,809,704
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	1,285,811	N/A	1,285,811	1,285,811
D2 - FARM & RANCH IMP	1,926,025	N/A	1,926,025	1,926,025
E - NON-AG LAND AND IMPROVEMENTS	96,733,126	N/A	96,733,126	96,733,126
F1 - COMMERCIAL REAL	93,084,727	N/A	93,084,727	93,084,727
F2 - INDUSTRIAL REAL	8,219,052	N/A	8,219,052	8,219,052
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	34,048,963	N/A	34,048,963	34,048,963
L1 - COMMERCIAL PERSONAL	44,184,860	N/A	44,184,860	44,184,860
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	3,174,769	N/A	3,174,769	3,174,769

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	109,127,693	N/A	109,127,693	109,127,693
S - SPECIAL INVENTORY	1,531,159	N/A	1,531,159	1,531,159
Subtotal	2,365,407,439	0	2,365,407,439	2,365,407,439
Less Total Deductions	226,306,557	0	226,306,557	226,306,557
Total Taxable Value	2,139,100,882	0	2,139,100,882	2,139,100,882

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
2,180,308,836	2,139,100,882	2,180,308,836	2,139,100,882

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
41,207,954	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-910/Plano ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	35,182,713,538	N/A	35,182,713,538	35,182,713,538
B - MULTIFAMILY	7,514,910,435	N/A	7,514,910,435	7,514,910,435
C1 - VACANT LOTS	437,332,402	N/A	437,332,402	437,332,402
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	607,724	N/A	607,724	607,724
D2 - FARM & RANCH IMP	1,705,869	N/A	1,705,869	1,705,869
E - NON-AG LAND AND IMPROVEMENTS	76,172,361	N/A	76,172,361	76,172,361
F1 - COMMERCIAL REAL	15,703,269,915	N/A	15,703,269,915	15,703,269,915
F2 - INDUSTRIAL REAL	477,874,540	N/A	477,874,540	477,874,540
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	576,253,429	N/A	576,253,429	576,253,429
L1 - COMMERCIAL PERSONAL	4,576,223,106	N/A	4,576,223,106	4,576,223,106
L2 - INDUSTRIAL PERSONAL	95,340,392	N/A	95,340,392	95,340,392
M1 - MOBILE HOMES	6,833,079	N/A	6,833,079	6,833,079

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	88,178,084	N/A	88,178,084	88,178,084
S - SPECIAL INVENTORY	118,283,352	N/A	118,283,352	118,283,352
Subtotal	64,855,698,226	0	64,855,698,226	64,855,698,226
Less Total Deductions	5,241,366,656	0	5,241,366,656	5,241,366,656
Total Taxable Value	59,614,331,570	0	59,614,331,570	59,614,331,570

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
60,306,910,237	59,614,331,570	60,306,910,237	59,614,331,570

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
692,578,667	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-911/Princeton ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	1,815,313,168	N/A	1,815,313,168	1,815,313,168
B - MULTIFAMILY	78,304,352	N/A	78,304,352	78,304,352
C1 - VACANT LOTS	58,079,287	N/A	58,079,287	58,079,287
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	1,857,635	N/A	1,857,635	1,857,635
D2 - FARM & RANCH IMP	2,675,786	N/A	2,675,786	2,675,786
E - NON-AG LAND AND IMPROVEMENTS	146,997,685	N/A	146,997,685	146,997,685
F1 - COMMERCIAL REAL	135,127,375	N/A	135,127,375	135,127,375
F2 - INDUSTRIAL REAL	1,165,736	N/A	1,165,736	1,165,736
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	28,353,081	N/A	28,353,081	28,353,081
L1 - COMMERCIAL PERSONAL	41,370,893	N/A	41,370,893	41,370,893
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	17,012,033	N/A	17,012,033	17,012,033

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	132,347,136	N/A	132,347,136	132,347,136
S - SPECIAL INVENTORY	291,473	N/A	291,473	291,473
Subtotal	2,458,895,640	0	2,458,895,640	2,458,895,640
Less Total Deductions	272,531,917	0	272,531,917	272,531,917
Total Taxable Value	2,186,363,723	0	2,186,363,723	2,186,363,723

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
2,234,165,644	2,186,363,723	2,234,165,644	2,186,363,723

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
47,801,921	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-912/Prosper ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	9,221,390,665	N/A	9,221,390,665	9,221,390,665
B - MULTIFAMILY	223,244,695	N/A	223,244,695	223,244,695
C1 - VACANT LOTS	341,029,890	N/A	341,029,890	341,029,890
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	1,749,062	N/A	1,749,062	1,749,062
D2 - FARM & RANCH IMP	1,542,819	N/A	1,542,819	1,542,819
E - NON-AG LAND AND IMPROVEMENTS	96,929,787	N/A	96,929,787	96,929,787
F1 - COMMERCIAL REAL	930,887,304	N/A	930,887,304	930,887,304
F2 - INDUSTRIAL REAL	35,012,297	N/A	35,012,297	35,012,297
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	109,169,481	N/A	109,169,481	109,169,481
L1 - COMMERCIAL PERSONAL	308,426,951	N/A	308,426,951	308,426,951
L2 - INDUSTRIAL PERSONAL	37,195	N/A	37,195	37,195
M1 - MOBILE HOMES	716,707	N/A	716,707	716,707

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	397,879,822	N/A	397,879,822	397,879,822
S - SPECIAL INVENTORY	6,736,565	N/A	6,736,565	6,736,565
Subtotal	11,674,753,240	0	11,674,753,240	11,674,753,240
Less Total Deductions	729,275,107	0	729,275,107	729,275,107
Total Taxable Value	10,945,478,133	0	10,945,478,133	10,945,478,133

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
11,096,903,318	10,945,478,133	11,096,903,318	10,945,478,133

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
151,425,185	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

199-901/Rockwall ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	0	N/A	0	0
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	0	N/A	0	0
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	0	N/A	0	0
D2 - FARM & RANCH IMP	0	N/A	0	0
E - NON-AG LAND AND IMPROVEMENTS	1,335,267	N/A	1,335,267	1,335,267
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	0	N/A	0	0
L1 - COMMERCIAL PERSONAL	0	N/A	0	0
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	0	N/A	0	0

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	1,335,267	0	1,335,267	1,335,267
Less Total Deductions	457,992	0	457,992	457,992
Total Taxable Value	877,275	0	877,275	877,275

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
897,275	877,275	897,275	877,275

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
20,000	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

199-902/Royse City ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	217,582,915	N/A	217,582,915	217,582,915
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	5,605,994	N/A	5,605,994	5,605,994
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	570,663	N/A	570,663	570,663
D2 - FARM & RANCH IMP	206,170	N/A	206,170	206,170
E - NON-AG LAND AND IMPROVEMENTS	12,019,239	N/A	12,019,239	12,019,239
F1 - COMMERCIAL REAL	5,647,701	N/A	5,647,701	5,647,701
F2 - INDUSTRIAL REAL	8,186,638	N/A	8,186,638	8,186,638
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	11,466,161	N/A	11,466,161	11,466,161
L1 - COMMERCIAL PERSONAL	10,156,505	N/A	10,156,505	10,156,505
L2 - INDUSTRIAL PERSONAL	4,673,339	N/A	4,673,339	4,673,339
M1 - MOBILE HOMES	1,695,178	N/A	1,695,178	1,695,178

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	3,806,285	N/A	3,806,285	3,806,285
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	281,616,788	0	281,616,788	281,616,788
Less Total Deductions	44,397,659	0	44,397,659	44,397,659
Total Taxable Value	237,219,129	0	237,219,129	237,219,129

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
243,700,857	237,219,129	243,700,857	237,219,129

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
6,481,728	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

074-912/Trenton ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	5,282,479	N/A	5,282,479	5,282,479
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	98,827	N/A	98,827	98,827
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	62,559	N/A	62,559	62,559
D2 - FARM & RANCH IMP	197,467	N/A	197,467	197,467
E - NON-AG LAND AND IMPROVEMENTS	11,039,431	N/A	11,039,431	11,039,431
F1 - COMMERCIAL REAL	521,791	N/A	521,791	521,791
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	627,337	N/A	627,337	627,337
L1 - COMMERCIAL PERSONAL	2,492,271	N/A	2,492,271	2,492,271
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	346	N/A	346	346

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	20,322,508	0	20,322,508	20,322,508
Less Total Deductions	2,097,779	0	2,097,779	2,097,779
Total Taxable Value	18,224,729	0	18,224,729	18,224,729

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
18,487,229	18,224,729	18,487,229	18,224,729

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
262,500	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

091-908/Van Alstyne ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	48,476,565	N/A	48,476,565	48,476,565
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	1,092,672	N/A	1,092,672	1,092,672
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	644,387	N/A	644,387	644,387
D2 - FARM & RANCH IMP	545,266	N/A	545,266	545,266
E - NON-AG LAND AND IMPROVEMENTS	24,548,029	N/A	24,548,029	24,548,029
F1 - COMMERCIAL REAL	3,234,507	N/A	3,234,507	3,234,507
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	4,604,751	N/A	4,604,751	4,604,751
L1 - COMMERCIAL PERSONAL	799,351	N/A	799,351	799,351
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	531,256	N/A	531,256	531,256

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	716,062	N/A	716,062	716,062
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	85,192,846	0	85,192,846	85,192,846
Less Total Deductions	16,230,419	0	16,230,419	16,230,419
Total Taxable Value	68,962,427	0	68,962,427	68,962,427

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
70,537,427	68,962,427	70,537,427	68,962,427

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
1,575,000	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

091-910/Whitewright ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	1,964,608	N/A	1,964,608	1,964,608
B - MULTIFAMILY	0	N/A	0	0
C1 - VACANT LOTS	49,290	N/A	49,290	49,290
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	88,786	N/A	88,786	88,786
D2 - FARM & RANCH IMP	143,222	N/A	143,222	143,222
E - NON-AG LAND AND IMPROVEMENTS	7,208,798	N/A	7,208,798	7,208,798
F1 - COMMERCIAL REAL	0	N/A	0	0
F2 - INDUSTRIAL REAL	0	N/A	0	0
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	78,063	N/A	78,063	78,063
L1 - COMMERCIAL PERSONAL	625	N/A	625	625
L2 - INDUSTRIAL PERSONAL	0	N/A	0	0
M1 - MOBILE HOMES	0	N/A	0	0

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	9,533,392	0	9,533,392	9,533,392
Less Total Deductions	1,275,533	0	1,275,533	1,275,533
Total Taxable Value	8,257,859	0	8,257,859	8,257,859

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
8,517,859	8,257,859	8,517,859	8,257,859

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
260,000	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction



Taxes

Property Tax Assistance

2021 ISD Summary Worksheet

043-Collin /Collin County

043-914/Wylie ISD

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	6,999,583,587	N/A	6,999,583,587	6,999,583,587
B - MULTIFAMILY	371,568,873	N/A	371,568,873	371,568,873
C1 - VACANT LOTS	95,558,552	N/A	95,558,552	95,558,552
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	370,474	N/A	370,474	370,474
D2 - FARM & RANCH IMP	1,007,930	N/A	1,007,930	1,007,930
E - NON-AG LAND AND IMPROVEMENTS	82,592,898	N/A	82,592,898	82,592,898
F1 - COMMERCIAL REAL	693,236,209	N/A	693,236,209	693,236,209
F2 - INDUSTRIAL REAL	88,800,887	N/A	88,800,887	88,800,887
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	98,934,542	N/A	98,934,542	98,934,542
L1 - COMMERCIAL PERSONAL	259,109,669	N/A	259,109,669	259,109,669
L2 - INDUSTRIAL PERSONAL	25,880,450	N/A	25,880,450	25,880,450
M1 - MOBILE HOMES	28,640,546	N/A	28,640,546	28,640,546

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	127,460,778	N/A	127,460,778	127,460,778
S - SPECIAL INVENTORY	1,318,285	N/A	1,318,285	1,318,285
Subtotal	8,874,063,680	0	8,874,063,680	8,874,063,680
Less Total Deductions	871,401,174	0	871,401,174	871,401,174
Total Taxable Value	8,002,662,506	0	8,002,662,506	8,002,662,506

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
8,173,445,103	8,002,662,506	8,173,445,103	8,002,662,506

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
170,782,597	0

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

Agenda Item Reference: M.2

Report Title

2021 Methods & Assistance Program (MAP)



METHODS AND ASSISTANCE PROGRAM 2021 REPORT

Collin Central Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

Glenn Hegar
Texas Comptroller of Public Accounts
2020-21 Final Methods and Assistance Program Review

Collin Central Appraisal District

Current MAP Cycle Chief Appraiser(s): Bo Daffin

Previous MAP Cycle Chief Appraiser(s): Bo Daffin

This review is conducted in accordance with Tax Code Section 5.102(a-1) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

The appraisal district is established in a county located in an area declared by the governor to be a disaster area during the tax year in which the review is required. Therefore, a limited-scope review has been conducted.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

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

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	17	17	100
Taxpayer Assistance	9	9	100
Operating Procedures	13	13	100
Appraisal Standards, Procedures and Methodology	17	17	100

Glenn Hegar
Texas Comptroller of Public Accounts
2020-21 Final Methods and Assistance Program Tier 1 Review

Collin Central Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a-1) and related Comptroller Rule 9.301. The Comptroller is required to review appraisal districts' governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology. Each appraisal district is reviewed every other year. This report details the results of the review for the appraisal district named above.

GOVERNANCE

Governance Review Question	Answer	Recommendation
1. Does the appraisal district board of directors regularly evaluate the chief appraiser?	Yes	No Recommendation
2. Has the chief appraiser completed the Chief Appraiser Institute prescribed by Section 1151.164 Occupations Code as required by Tax Code Section 6.05(c)?	Yes	No Recommendation
3. Has the board of directors and appraisal review board completed Open Meetings training pursuant to Government Code Section 551.005?	Yes	No Recommendation
4. Does the appraisal district have a professional development program as discussed in IAAO's <i>Standard on Professional Development</i> ?	Yes	No Recommendation
5. Do the current appraisal district board of director members meet the criteria listed in Tax Code Section 6.03(a), 6.035(a)(2) and 6.035(a-1)?	Yes	No Recommendation
6. Has the chief appraiser calculated the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement before October 1st of the most recent odd-numbered year as described in Tax Code Section 6.03(e) or if the appraisal district falls under 6.031, have they received nominating resolutions by December 31st?	Yes	No Recommendation
7. Before October 30, did the chief appraiser prepare a ballot, listing the candidates whose names were timely submitted and deliver a copy to each taxing unit that is entitled to vote in accordance with Tax Code Section 6.03(j)?	Yes	No Recommendation

Governance Review Question	Answer	Recommendation
8. Did the appraisal district receive nominating resolutions before December 15 th and did the chief appraiser submit the results to the governing body of each taxing unit entitled to vote and the candidates before December 31st as required by Tax Code Sections 6.03(k)?	Yes	No Recommendation
9. Did the board of directors meet at least quarterly and with a quorum present at every meeting in the previous year as required by Tax Code Section 6.04(b)?	Yes	No Recommendation
10. Was the most recent written reappraisal plan adopted by the appraisal district's board of directors by the Sept. 15 deadline listed in Tax Code Section 6.05(i)?	Yes	No Recommendation
11. Did the appraisal district board of directors provide notice of and host a public hearing for the 2019-20 reappraisal plan by September 15, 2018 or the 2021-22 reappraisal plan by September 15, 2020 pursuant to Tax Code Section 6.05(i)?	Yes	No Recommendation
12. Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units according to the requirements of Tax Code Section 6.06(a)?	Yes	No Recommendation
13. Did the appraisal district prepare and post the most recent budget notice according to the requirements of Tax Code Section 6.062?	Yes	No Recommendation
14. Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve a budget before September 15 according to the requirements of Tax Code Section 6.06(b)?	Yes	No Recommendation
15. Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12?	Yes	No Recommendation
16. Did the appraisal district deliver a copy of the most recent financial audit report to each taxing unit eligible to vote on the appointment of district directors as described in Tax Code Section 6.063(b)?	Yes	No Recommendation

Governance Review Question	Answer	Recommendation
17. Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?	N/A	No Recommendation
18. Does the appraisal district have updated board of director policies that include a written plan that describes how a person who does not speak English or has a physical, mental, or developmental disability may be provided reasonable access to the board as described in Tax Code Section 6.04(e)?	Yes	No Recommendation

TAXPAYER ASSISTANCE

Taxpayer Assistance Review Question	Answer	Recommendation
19. Is the information on the appraisal district's website up-to-date?	Yes	No Recommendation
20. Does the appraisal district maintain contact with the public by providing written publications and annual reports as described in IAAO's <i>Standard on Public Relations</i> ?	Yes	No Recommendation
21. Does the appraisal district report, and make available to the public, the metered amount of electricity, water or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services as required by Government Code Section 2265.001?	Yes	No Recommendation
22. Did the appraisal district publicize the notices required by Tax Code Sections 11.44(b), 22.21, 23.43(f), 23.54(g) and 23.75(g) in a manner designed to reasonably notify all property owners?	Yes	No Recommendation
23. Did the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	Yes	No Recommendation
24. Does the appraisal district offer training to employees for customer service/public relations as described in IAAO's <i>Standard on Public Relations</i> ?	Yes	No Recommendation

Taxpayer Assistance Review Question	Answer	Recommendation
25. Does the appraisal district have a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552 and is the procedure being followed?	N/A	No Recommendation
26. Does the appraisal district have a process for updating or maintaining homestead exemptions?	N/A	No Recommendation
27. Does the homestead exemption form used by the appraisal district comply with Comptroller Rule 9.415?	Yes	No Recommendation
28. Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)?	N/A	No Recommendation
29. Did the appraisal district follow the procedure described in Tax Code Section 11.43(q) when cancelling homestead exemptions for individuals who are 65 years of age or older?	N/A	No Recommendation
30. Did the chief appraiser deliver notices of denial of applications for open-space land designation that include a brief explanation of the procedures for protesting the denials and full explanations of the reasons for the denials in the current or prior year, as required by Tax Code Section 23.57(d)?	N/A	No Recommendation
31. Did the chief appraiser deliver appropriate exemption application forms in the current year to persons who in the preceding year were allowed exemptions requiring annual applications, as required by Tax Code Section 11.44(a)?	N/A	No Recommendation
32. Does the appraisal district comply with the requirements for granting solar and wind power energy devices exemptions under Tax Code Section 11.27?	N/A	No Recommendation
33. Does the appraisal district maintain documentation for deferrals as required by Tax Code Section 33.06(b)?	Yes	No Recommendation
34. Does the appraisal district comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	N/A	No Recommendation

Taxpayer Assistance Review Question	Answer	Recommendation
35. Does the appraisal district maintain the required information stated in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	N/A	No Recommendation
36. For properties that submitted a rendition penalty waiver request that was denied, did the chief appraiser deliver by first class mail written notice of the denial of the rendition penalty waiver request to the property owner as described in Tax Code Section 22.30 (a-1)?	Yes	No Recommendation

OPERATING PROCEDURES

Operating Procedures Review Question	Answer	Recommendation
37. Does the chief appraiser ensure all appraisal staff completes all requirements for becoming a Registered Professional Appraiser by the Texas Department of Licensing and Regulation?	Yes	No Recommendation
38. Is the appraisal district in compliance with Tax Code Section 6.054, restriction on employment by appraisal district?	Yes	No Recommendation
39. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation
40. Did the appraisal district timely submit the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
41. Did the appraisal district send copies of the most recent reappraisal plan to the presiding officers of the governing body of each taxing unit participating in the district and to the Comptroller by the date described in Tax Code Section 6.05(i)?	Yes	No Recommendation
42. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.4254?	N/A	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
43. Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the appeal and certify the change to the assessor for each affected taxing unit no later than the 45 th day after the date an appeal is finally determined as required by Tax Code Section 42.41(a)(1) and 42.41(a)(2)?	N/A	No Recommendation
44. Did the appraisal district compile a partial exemption list as described in Tax Code Section 11.46 and Comptroller Rule 9.3010 and was the most recent list made available to the public?	Yes	No Recommendation
45. Not later than April 30 of the most recent year, did the appraisal district prepare and certify to the assessor for each county, municipality and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit as described by Tax Code Section 26.01(e)?	Yes	No Recommendation
46. Did the chief appraiser prepare and certify the two most recent appraisal rolls to the assessor for each taxing unit participating in the district as described in Tax Code Section 26.01(a)?	Yes	No Recommendation
47. For changes made to the appraisal roll under Tax Code Section 25.25, are the changes coded by the appropriate subsection that authorizes the change?	N/A	No Recommendation
48. Are corrections of the appraisal roll presented to the appraisal district's board of directors and Appraisal Review Board as described in Tax Code Section 25.25(b)?	Yes	No Recommendation
49. Are 25.25 (c) changes to the appraisal roll permissible changes in accordance with Tax Code Section 25.25(c)?	N/A	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
50. Does the chief appraiser submit the completed appraisal records to the Appraisal Review Board for review and determination of protests as described in Tax Code Section 25.22?	Yes	No Recommendation
51. Do the appraisal review board's orders of determination comply with the requirements of Tax Code Sections 41.47(c)(1) and (2) and the Comptroller's model hearing procedures as they relate to Tax Code Section 5.103(b)(2)?	N/A	No Recommendation
52. Does the appraisal district provide evidence during the appeals process?	N/A	No Recommendation
53. Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	N/A	No Recommendation
54. Did the appraisal district submit completed forms and required documentation for designated re-investment zones and abatement agreements before July 1st of the year following the year in which the zone is designated or the agreement is executed as required by Tax Code Section 312.005(a)?	N/A	No Recommendation
55. Is the appraisal district compliant with Tax Code Section 11.13(g) as it relates to FMFC exemptions?	N/A	No Recommendation
56. Are properties correctly categorized according to PTAD classification guidelines?	Yes	No Recommendation
57. Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03?	N/A	No Recommendation
58. Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller timely?	Yes	No Recommendation
59. Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller timely?	Yes	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
60. Have the physical inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's <i>Standard on Mass Appraisal of Real Property</i> ?	Yes	No Recommendation
61. Did the appraisal district complete and produce written mass appraisal reports in the previous two years as required by USPAP Standard 6?	Yes	No Recommendation
62. Do the appraisal district's contracts contain the items described in IAAO's <i>Standard on Contracting for Assessment Services</i> ?	N/A	No Recommendation
63. Does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's <i>Standard on Verification and Adjustment of Sales</i> , Sections 3.1 through 3.4?	Yes	No Recommendation
64. Do sold and unsold "like" properties within the same market area have similar noticed values?	N/A	No Recommendation
65. Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum?	Yes	No Recommendation
66. Are the appraisal district's cost schedules and appraisal models used in such a way that adjustments are made for neighborhood factors and property specific factors?	N/A	No Recommendation
67. Has the appraisal district adjusted its residential property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	N/A	No Recommendation
68. Has the appraisal district adjusted its commercial property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	N/A	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
69. Does the appraisal district follow its written procedures for inspecting new personal property accounts in the 12 months after they are created, as discussed in IAAO's <i>Standard on Valuation of Personal Property</i> ?	N/A	No Recommendation
70. Does the appraisal district apply the rendition penalty for taxpayers who do not render timely according to Tax Code Section 22.28 and are penalties waived when necessary, as described in Tax Code Section 22.30?	Yes	No Recommendation
71. Has the chief appraiser established procedures for the equitable and uniform appraisal of residential inventory for taxation as required by Tax Code Section 23.12?	Yes	No Recommendation
72. Does the appraisal district comply with appraisal requirements for heavy equipment inventory (Tax Code Section 23.1241)?	Yes	No Recommendation
73. Does the appraisal district comply with appraisal requirements for motor vehicle inventory (Tax Code Section 23.121)?	Yes	No Recommendation
74. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family properties?	Yes	No Recommendation
75. Does the appraisal district gather income and expense data and calculate values using the income approach for office properties?	Yes	No Recommendation
76. Does the appraisal district gather income and expense data and calculate values using the income approach for retail properties?	Yes	No Recommendation
77. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse properties/mini storages?	Yes	No Recommendation
78. Are exempt and nonexempt multi-family low income properties appraised in accordance with Section 23.215 and 11.1825(q) of the Property Tax Code?	Yes	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
79. Does the appraisal district post exempt low-income capitalization rates on their website by January 31st and is the capitalization rate that is posted the one that is used on exempt multi-family low income housing as described in Tax Code Section 11.1825(r)?	Yes	No Recommendation
80. Are net-to-land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records and is the appraisal district following their dry and/or irrigated cropland schedule?	Yes	No Recommendation
81. Are net-to-land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records and is the appraisal district following their native pasture schedule?	Yes	No Recommendation
82. Does the appraisal district perform inspections of properties as a result of receiving wildlife management use appraisal applications?	N/A	No Recommendation
83. Does the appraisal district perform inspections of properties as a result of receiving agricultural use appraisal applications?	N/A	No Recommendation
84. For properties that have been granted agricultural use appraisal, are completed applications and required documentation on file?	N/A	No Recommendation
85. Is the appraisal district following their current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timberland use?	N/A	No Recommendation
86. Has the appraisal district updated and implemented timber guidelines to include the qualification of productivity appraisal under Tax Code Sections 23.72(b) and 23.9802(d)?	N/A	No Recommendation
87. Does the appraisal district make an entry on the appraisal records when agricultural applications are received after April 30 and deliver written notice of imposition of the penalty as described in Tax Code Section 23.431?	Yes	No Recommendation