



REGULAR

BOARD OF DIRECTORS MEETING

March 23, 2023

MEETING NOTICE & AGENDA

FILED

3/15/2023 11:48:10 AM

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

NOTICE OF REGULAR MEETING

BOARD OF DIRECTORS
of the
COLLIN CENTRAL APPRAISAL DISTRICT

(CONDUCTED ONSITE & TELEPHONICALLY)

Notice is hereby given that on the 23rd day of March 2023, 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: 886 351 949#. 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 March 2023, this notice was filed with the County Clerk of Collin County, Texas.



Marty Wright
Chief Appraiser
Phone: (469) 742-9200

AGENDA

**BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT**

**Thursday, March 23, 2023
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 pending or contemplated 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. |
| 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 February 23, 2023 regular meeting.**
- E. Review of February 2023 bills.**
- F. Review of February 2023 financial reports.**
- G. Review and sign checks for approved purchases requiring Board signature.**
- H. Review report of February 2023 checks and electronic transfers greater than \$25,000.**

END OF CONSENT AGENDA

- I. Discuss and vote on amending Policy #1072 Taxing Unit Late Payments.**
- J. Reports**
 - 1 Taxpayer Liaison Officer Report
 - 2 ARB Adopted Hearing Procedures for 2023
 - 3 2022 Property Value Study (PVS) Report
 - 4 2023 Methods and Assistance Program (MAPS) Report
 - 5 Roof Status Report
- K. Chief Appraiser's Report**
 - 1 2023 Key Dates
 - 2 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 REGULAR SCHEDULED MEETING**
- IV. ADJOURNMENT**

CONSENT AGENDA

D. MINUTES

February 23, 2023

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT
Thursday, February 23, 2023

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

MEMBERS PRESENT: Ron Carlisle, 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. |
| B. | | Executive Session There was no need for an executive session. |
| C. | | Action on items discussed in executive session |
| | 1 | N/A |
| | 2 | N/A |
| | 3 | N/A |
| | | <u>CONSENT AGENDA</u> Motion by Ron Carlisle to accept reports and approve action items contained in consent agenda. Seconded by Brian Mantzey. Motion carried. |
| D. | | Action taken: Board approved minutes from the January 26, 2023 regular board meeting. |
| E. | | Action taken: Board reviewed the January 2023 bills. |

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

- F. Action taken: Board reviewed and accepted the January 2023 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 January 2023 report of checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

- I. Motion to schedule the Board's first 2024 budget workshop in conjunction with the April 2023 Board meeting was made by Carson Underwood. Seconded by Brian Mantzey. Motion carried.
- J. The Board received Chief Appraiser, Marty Wright's recommendations on proposed changes to the CCAD Personnel Policies & Practices Handbook. Ron Carlisle motioned to accept the changes, noting an edit to the rewording on page 7 needed to be made. Ron Kelley seconded the motion. Motion carried.
- K. Mr. Wright addressed the Board with a recommendation to establish a policy authorizing the Chief Appraiser, or any employee, to act as an agent in representing a school district in the Collin Central Appraisal District for the purpose of protesting the School District Property Value Study. Ronald Kelley motioned to adopt Policy #119 Property Value Study Protest Authorization. Ron Carlisle seconded the motion. Motion carried.
- L. Brian Mantzey motioned to approve by Resolution #2023-1120, authorizing the Chief Appraiser the authority to act as agent for all ISD's wishing to protest the 2022 Property Value Study. Carson Underwood Seconded the motion. Motion carried.

M. Reports

- 1 Chris Nickell, Taxpayer Liaison Officer, presented the Monthly TLO Report, and the TDLR Status Report. There were no complaints to be brought before the Board of Directors.
- 2 Brian Swanson, Deputy Chief of Operations and Compliance addressed the Board with the Office Renovations Report, providing updates on the remodeling of the ARB suites and other areas of the building.

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

N. Chief Appraiser's Report

1 General Comments

II. AUDIENCE

A. There were no public comments.

CCAD staff in attendance:

Marty Wright
Tamera Glass
Toni Bryan
Valerie Hyden
Brian Swanson
Phil Greaux
Ryan Matthews
Stephanie Cave-Bernal
Brad Richards
Dana Wilson
Elliot Benseid
Jason Harris
Paula Benseid
Shane Cheek
Wendy Gilliland
Cindy Smith
Eric Grusendorf
Erin Van Gundy
Kaleb Blount
Chris Nickell
Robert Wood
Sam Tharp
Jamie Worth

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, March 23, 2023
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
7:43 a.m.

E.
BILLS
PAID

February 2023

BILLS PAID

BILLS PAID

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
February 2023

| Num | Date | Name | Amount |
|---------------|------------|-------------------------|-------------|
| Feb 23 | | | |
| ACH | 02/03/2023 | ADP INC | -3,885.27 |
| ACH | 02/15/2023 | TCDRS | -151,487.07 |
| ACH | 02/22/2023 | ADP INC | -1,077.45 |
| 9439 | 02/09/2023 | ARCELLANA, CRISTINA M | -320.00 |
| 9440 | 02/09/2023 | AUGUSTINE, JUDITH S | -50.00 |
| 9441 | 02/09/2023 | BITTNER, NANCY M. | -540.00 |
| 9442 | 02/09/2023 | CHOLLAR JR, GEORGE W | -873.00 |
| 9443 | 02/09/2023 | CHOWDHURY, NASIMA | -320.00 |
| 9444 | 02/09/2023 | DIVIRGILIO, RICHARD | -50.00 |
| 9445 | 02/09/2023 | DODSON, MICHAEL | -270.00 |
| 9446 | 02/09/2023 | FALTYS, DIANNE | -836.00 |
| 9447 | 02/09/2023 | FERRILL, LAWRENCE R | -320.00 |
| 9448 | 02/09/2023 | HANSON, THOMAS D | -50.00 |
| 9449 | 02/09/2023 | HARDIN, MARILYN CARLEEN | -540.00 |
| 9450 | 02/09/2023 | HAWKINS, YOLANDA | -270.00 |
| 9451 | 02/09/2023 | HUBBARD, STEVEN L. | -270.00 |
| 9452 | 02/09/2023 | JARZABEK, DOROTA | -270.00 |
| 9453 | 02/09/2023 | JAYE, OLIN | -270.00 |
| 9454 | 02/09/2023 | KLICKMAN, JOHN MICHAEL | -270.00 |
| 9455 | 02/09/2023 | MAHER, KEVIN M | -320.00 |
| 9456 | 02/09/2023 | MAJZNER, CHARLOTTE | -270.00 |
| 9457 | 02/09/2023 | MCGEE, BEVERLY J | -320.00 |
| 9458 | 02/09/2023 | MOLINA, ESTELA | -320.00 |
| 9459 | 02/09/2023 | MORTENSON, GEORGE R. | -320.00 |
| 9460 | 02/09/2023 | MUNDER, GWENDOLYN | -540.00 |
| 9461 | 02/09/2023 | PERRY, CRAIG N. | -270.00 |
| 9462 | 02/09/2023 | PHILLIPS, KATHRYN H | -270.00 |
| 9463 | 02/09/2023 | PRYOR, JACK R | -320.00 |
| 9464 | 02/09/2023 | ROGERS, FLOYD E | -540.00 |
| 9465 | 02/09/2023 | SODERSTROM, DEAN C | -873.00 |
| 9466 | 02/09/2023 | TON, AZALIAH S W | -270.00 |
| 9467 | 02/09/2023 | TRAN, HUONG (RACHEL) | -270.00 |
| 9468 | 02/09/2023 | TURANO, LOUIS R | -540.00 |
| 9469 | 02/09/2023 | TURNER, KENT M | -320.00 |
| 9470 | 02/09/2023 | WARD, FORREST | -320.00 |
| 9471 | 02/09/2023 | WHITT, NORMAN J | -540.00 |
| 9472 | 02/09/2023 | WOLFSON, LEWIS H | -320.00 |
| 9473 | 02/09/2023 | WYSASKI, JOHN | -50.00 |
| 9474 | 02/09/2023 | YARBOROUGH, DANA | -50.00 |
| 9475 | 02/09/2023 | ZINN, THOMAS G | -540.00 |
| 9476 | 02/27/2023 | AUGUSTINE, JUDITH S | -270.00 |
| 9477 | 02/27/2023 | BITTNER, NANCY M. | -577.00 |
| 9478 | 02/27/2023 | CHOLLAR JR, GEORGE W | -873.00 |
| 9479 | 02/27/2023 | DIVIRGILIO, RICHARD | -270.00 |
| 9480 | 02/27/2023 | DODSON, MICHAEL | -577.00 |
| 9481 | 02/27/2023 | FALTYS, DIANNE | -603.00 |
| 9482 | 02/27/2023 | FERGUSON, VICTOR L. | -270.00 |
| 9483 | 02/27/2023 | FERRILL, LAWRENCE R | -270.00 |
| 9484 | 02/27/2023 | HARDIN, MARILYN CARLEEN | -270.00 |
| 9485 | 02/27/2023 | HAWKINS, YOLANDA | -577.00 |
| 9486 | 02/27/2023 | HUBBARD, STEVEN L. | -270.00 |
| 9487 | 02/27/2023 | JARZABEK, DOROTA | -270.00 |
| 9488 | 02/27/2023 | JAYE, OLIN | -307.00 |

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
February 2023

| Num | Date | Name | Amount |
|-------|------------|-------------------------------------|------------|
| 9489 | 02/27/2023 | KLICKMAN, JOHN MICHAEL | -577.00 |
| 9490 | 02/27/2023 | MAJZNER, CHARLOTTE | -357.00 |
| 9491 | 02/27/2023 | MOLINA, ESTELA | -270.00 |
| 9492 | 02/27/2023 | MORTENSON, GEORGE R. | -357.00 |
| 9493 | 02/27/2023 | MUNDER, GWENDOLYN | -577.00 |
| 9494 | 02/27/2023 | PERRY, CRAIG N. | -577.00 |
| 9495 | 02/27/2023 | PHILLIPS, KATHRYN H | -357.00 |
| 9496 | 02/27/2023 | PRYOR, JACK R | -577.00 |
| 9497 | 02/27/2023 | ROGERS, FLOYD E | -577.00 |
| 9498 | 02/27/2023 | SADLER, BRADLEY J | -307.00 |
| 9499 | 02/27/2023 | SMITH JR, FLOYD W | -577.00 |
| 9500 | 02/27/2023 | SODERSTROM, DEAN C | -984.00 |
| 9501 | 02/27/2023 | SWEGLES, DONALD | -50.00 |
| 9502 | 02/27/2023 | TON, AZALIAH S W | -357.00 |
| 9503 | 02/27/2023 | TRAN, HUONG (RACHEL) | -577.00 |
| 9504 | 02/27/2023 | TURANO, LOUIS R | 0.00 |
| 9505 | 02/27/2023 | TURNER, KENT M | -577.00 |
| 9506 | 02/27/2023 | WARD, FORREST | -577.00 |
| 9507 | 02/27/2023 | WELBORN, JANET HOLBART | -50.00 |
| 9508 | 02/27/2023 | WHITT, NORMAN J | -577.00 |
| 9509 | 02/27/2023 | WOLFSON, LEWIS H | -577.00 |
| 9510 | 02/27/2023 | WYSASKI, JOHN | -307.00 |
| 9511 | 02/27/2023 | YARBOROUGH, DANA | -307.00 |
| 9512 | 02/27/2023 | ZINN, THOMAS G | -577.00 |
| 54636 | 02/07/2023 | HENDERSON, DIANNA | -154.00 |
| 54637 | 02/08/2023 | DIAZ, STEPHEN ERIK | -312.50 |
| 54638 | 02/08/2023 | HENRY, JAMES | -350.00 |
| 54639 | 02/08/2023 | AFFILIATED COM-NET, INC. | -1,545.47 |
| 54640 | 02/08/2023 | AT&T (MAIN LOCAL) | 0.00 |
| 54641 | 02/08/2023 | CINTAS FIRST AID | -84.63 |
| 54642 | 02/08/2023 | COLORIT GRAPHICS SERVICES | -288.70 |
| 54643 | 02/08/2023 | DIAZ, TIFFANY | -366.93 |
| 54644 | 02/08/2023 | GRIFFITH JR BOBBY | -450.00 |
| 54645 | 02/08/2023 | HAYNES LANDSCAPE & MAINTENANCE, INC | -1,299.47 |
| 54646 | 02/08/2023 | IN BLOOM | -290.50 |
| 54647 | 02/08/2023 | MC PURE CLEANING, LLC | -6,820.00 |
| 54648 | 02/08/2023 | MONA LISA MOVING CO | -1,016.50 |
| 54649 | 02/08/2023 | MONROE, MATTHEW | -78.30 |
| 54650 | 02/08/2023 | PLANO PEST CONTROL | -450.00 |
| 54651 | 02/08/2023 | PROSTAR SERVICES, INC | -632.52 |
| 54652 | 02/08/2023 | QUALITY PERSONNEL SERVICE | -1,029.79 |
| 54653 | 02/08/2023 | SAUNDERS & WALSH, PLLC | -87,554.69 |
| 54654 | 02/08/2023 | SENA, RANDAL | -210.00 |
| 54655 | 02/08/2023 | SHRED-IT USA LLC | -150.07 |
| 54656 | 02/08/2023 | SODERSTROM, DEAN C | -82.23 |
| 54657 | 02/08/2023 | TEXAS ARCHIVES | -98.02 |
| 54658 | 02/08/2023 | TRUE PRODIGY TECH SOLUTIONS LLC | -1,025.00 |
| 54659 | 02/08/2023 | UNUM LIFE INSURANCE CO OF AMERICA | -1,140.50 |
| 54660 | 02/08/2023 | WASTE CONNECTIONS OF TEXAS | -304.53 |
| 54661 | 02/08/2023 | WEST, SUBVET D | -450.00 |
| 54662 | 02/08/2023 | AT&T (MAIN LOCAL) | -245.12 |
| 54663 | 02/08/2023 | AT&T (MAIN LOCAL) | -1,900.48 |
| 54664 | 02/14/2023 | ARMSTRONG, WILLIAM | -425.00 |
| 54665 | 02/14/2023 | BORTON, BRIAN K | -412.50 |

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
February 2023

| Num | Date | Name | Amount |
|-------|------------|--|-------------|
| 54666 | 02/14/2023 | DIAZ, STEPHEN ERIK | -400.00 |
| 54667 | 02/14/2023 | JEFFCOAT, JARROD | -425.00 |
| 54668 | 02/14/2023 | ZEGADLO, MARC | -400.00 |
| 54669 | 02/14/2023 | BLUECROSS BLUESHIELD (LIFE&STLT) | -9,665.62 |
| 54670 | 02/14/2023 | CAVE-BERNAL, STEPHANIE | -225.00 |
| 54671 | 02/14/2023 | DENNIE, CHRISTIAN I | -450.00 |
| 54672 | 02/14/2023 | DESOTO, DAVID | -450.00 |
| 54673 | 02/14/2023 | DEX IMAGING | -1,442.78 |
| 54674 | 02/14/2023 | DIAZ, TIFFANY | -557.19 |
| 54675 | 02/14/2023 | ELLIOTT ELECTRIC SUPPLY | -190.32 |
| 54676 | 02/14/2023 | JUST TEXAS | -11,472.00 |
| 54677 | 02/14/2023 | MYPRINTCHOICE | -180.00 |
| 54678 | 02/14/2023 | NICHOLS, CODY | -150.00 |
| 54679 | 02/14/2023 | PROPERTY TAX EDUCATION COALITION, INC | -50.00 |
| 54680 | 02/14/2023 | QUALITY PERSONNEL SERVICE | -3,121.46 |
| 54681 | 02/14/2023 | SENA, RANDAL | -465.00 |
| 54682 | 02/14/2023 | SOUND PRODUCTIONS LLC | -15,883.20 |
| 54683 | 02/14/2023 | SUPERIOR VISION OF TEXAS | -1,501.16 |
| 54684 | 02/14/2023 | VOIT, GARY T. | -750.00 |
| 54685 | 02/14/2023 | WEX HEALTH INC | -168.35 |
| 54686 | 02/15/2023 | TUREAUD, APRIL D | -98.12 |
| 54687 | 02/16/2023 | CARENOW | -60.00 |
| 54688 | 02/16/2023 | CDW-G | -2,588.88 |
| 54689 | 02/16/2023 | COSTAR REALTY INFORMATION INC | -5,544.72 |
| 54690 | 02/16/2023 | DEX IMAGING | -222.77 |
| 54691 | 02/16/2023 | FLOWERS, JEFFREY L | -1,934.88 |
| 54692 | 02/16/2023 | HERITAGE BROKERAGE SERVICES | -4,500.00 |
| 54693 | 02/16/2023 | KERBY & KERBY PLLC | -250.00 |
| 54694 | 02/16/2023 | LEGAL SHIELD / ID SHIELD | -1,463.00 |
| 54695 | 02/16/2023 | ROCKIN G DRYWALL & CONSTRUCTION | -3,956.20 |
| 54696 | 02/16/2023 | STRATEGIC EQUIPMENT LLC | -534.50 |
| 54697 | 02/16/2023 | WEST, SUBVET D | -400.00 |
| 54698 | 02/16/2023 | GREAT AMERICA FINANCIAL SERVICES | -5,964.00 |
| 54699 | 02/21/2023 | ARMSTRONG, WILLIAM | -400.00 |
| 54700 | 02/21/2023 | BUNDICK, FRANK | -425.00 |
| 54701 | 02/21/2023 | KAISER, MATTHEW | -425.00 |
| 54702 | 02/21/2023 | POLK, MATTHEW | -450.00 |
| 54703 | 02/21/2023 | THIGPEN, LESLIE MICHAEL | -425.00 |
| 54704 | 02/21/2023 | AIRCRAFT BLUE BOOK | -199.00 |
| 54705 | 02/21/2023 | CCIM INSTITUTE | -755.00 |
| 54706 | 02/21/2023 | DIAZ, TIFFANY | -543.60 |
| 54707 | 02/21/2023 | DSS | -1,440.00 |
| 54708 | 02/21/2023 | ELLIOTT ELECTRIC SUPPLY | -190.32 |
| 54709 | 02/21/2023 | FIRST STOP HEALTH | -1,139.80 |
| 54710 | 02/21/2023 | NICHOLS, CODY | -150.00 |
| 54711 | 02/21/2023 | NICKELL, CHRISTOPHER | -1,440.00 |
| 54712 | 02/21/2023 | PROPERTY TAX EDUCATION COALITION, INC | -240.00 |
| 54713 | 02/21/2023 | QUALITY PERSONNEL SERVICE | -3,190.37 |
| 54714 | 02/21/2023 | SENA, RANDAL | -150.00 |
| 54715 | 02/21/2023 | UNUM LIFE INSURANCE CO OF AMERICA | -1,141.30 |
| 54716 | 02/21/2023 | VARIVERGE LLC | -17,426.34 |
| 54717 | 02/23/2023 | BLUECROSS BLUESHIELD OF TEXAS | -119,779.79 |
| 54718 | 02/23/2023 | CITY OF MCKINNEY | -614.10 |
| 54719 | 02/23/2023 | COLLIN COUNTY COMMUNITY COLLEGE DISTRICT | 0.00 |

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
February 2023

| Num | Date | Name | Amount |
|---------------|------------|--|--------------------|
| 54720 | 02/23/2023 | DEX IMAGING | -1,822.83 |
| 54721 | 02/23/2023 | IN BLOOM | -221.00 |
| 54722 | 02/23/2023 | SHELL ENERGY SOLUTIONS | -6,995.32 |
| 54723 | 02/23/2023 | VARIVERGE LLC | -1,515.85 |
| 54724 | 02/23/2023 | COLLIN COUNTY COMMUNITY COLLEGE DISTRICT | -650.00 |
| 54725 | 02/28/2023 | BORTON, BRIAN K | -487.50 |
| 54726 | 02/28/2023 | DAVIS, MARISA | -412.50 |
| 54727 | 02/28/2023 | GILLESPIE, DANIEL | -412.50 |
| 54728 | 02/28/2023 | HENRY, JAMES | -837.50 |
| 54729 | 02/28/2023 | AFLAC | -5,435.26 |
| 54730 | 02/28/2023 | AT&T (FIBER) | -2,029.21 |
| 54731 | 02/28/2023 | AT&T (U-VERSE) | -180.39 |
| 54732 | 02/28/2023 | AT&T MOBILITY | -1,311.66 |
| 54733 | 02/28/2023 | BRYAN, MATTHEW | -240.00 |
| 54734 | 02/28/2023 | CAVE-BERNAL, STEPHANIE | -216.25 |
| 54735 | 02/28/2023 | DIAZ, TIFFANY | -625.14 |
| 54736 | 02/28/2023 | DSS | -481.00 |
| 54737 | 02/28/2023 | GSO ARCHITECTS | -192.50 |
| 54738 | 02/28/2023 | HAVEN TECHNOLOGY CORP | -2,537.18 |
| 54739 | 02/28/2023 | INTEX ELECTRICAL CONTRACTORS, INC | -28,630.80 |
| 54740 | 02/28/2023 | JOPLIN'S | -768.31 |
| 54741 | 02/28/2023 | MURLEY PLUMBING | -3,666.18 |
| 54742 | 02/28/2023 | QUALITY PERSONNEL SERVICE | -3,238.64 |
| 54743 | 02/28/2023 | SENA, RANDAL | -315.00 |
| 54744 | 02/28/2023 | VAIL & PARK, P.C. | -5,049.83 |
| 54745 | 02/28/2023 | VAIL & PARK, P.C. | -9,028.82 |
| 54746 | 02/28/2023 | AFFILIATED COMMUNITIONS, INC. | -14,333.00 |
| 54747 | 02/28/2023 | CARD SERVICE CENTER | -14,294.62 |
| 54748 | 02/28/2023 | HERITAGE BROKERAGE SERVICES | -2,000.00 |
| 54749 | 02/28/2023 | HERITAGE BROKERAGE SERVICES | -4,500.00 |
| 54750 | 02/28/2023 | HERITAGE BROKERAGE SERVICES | -4,500.00 |
| 54751 | 02/28/2023 | HERITAGE BROKERAGE SERVICES | -3,500.00 |
| 54752 | 02/28/2023 | J.D. POWER VALUATION SERVICES | -84.00 |
| 54753 | 02/28/2023 | PARAGON ROOFING INC | -640.00 |
| 54754 | 02/28/2023 | SHI GOVERNMENT SOLUTIONS | -3,586.96 |
| 54755 | 02/28/2023 | VALBRIDGE PROPERTY ADVISORS | -9,000.00 |
| 54756 | 02/28/2023 | VARIVERGE LLC | -28,860.88 |
| 54757 | 02/28/2023 | CINTAS MAT SERVICE | -420.84 |
| 54758 | 02/28/2023 | CINTAS SANI CLEAN | -2,857.64 |
| 54759 | 02/28/2023 | PLANO OFFICE SUPPLY | -1,674.16 |
| 54760 | 02/28/2023 | SAM'S CLUB | -1,066.43 |
| Feb 23 | | | -689,358.71 |

F. FINANCIAL REPORTS

February 2023

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

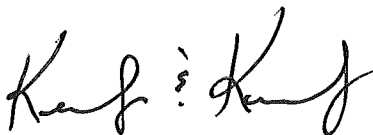
Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of February 28, 2023 and the related statement of revenue, 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
March 14, 2023

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

February 28, 2023

ASSETS

CURRENT ASSETS

| | | |
|--------------------------------|----|-------------------|
| American National Bank -Oper | \$ | 7,411,205.10 |
| American National Bank -ARB | | 9,563.26 |
| Accounts Receivable - Retirees | | (1,389.24) |
| Certificates of Deposit | | 18,096,557.90 |
| Prepaid Expenses | | 82,602.37 |
| Right of Use Assets (lease) | | <u>148,183.00</u> |

TOTAL CURRENT ASSETS \$ **25,746,722.39**

PROPERTY AND EQUIPMENT

| | |
|--------------------------------|---------------------|
| Furniture and Equipment-Assets | 431,834.09 |
| Telephone Equipment-Assets | 92,016.23 |
| Computer Equipment-Assets | 972,063.88 |
| Computer Software-Assets | 797,859.15 |
| Building-Assets | 8,022,172.86 |
| Land-Assets | <u>1,387,232.00</u> |

Total Property And Equipment **11,703,178.21**
Less Accumulated Depreciation (4,140,253.06)

NET PROPERTY AND EQUIPMENT **7,562,925.15**

OTHER ASSETS

| | |
|----------------------------|---------------------|
| Net Pension Asset | 10,231,137.00 |
| Deferred Resource Outflows | <u>3,689,443.00</u> |

TOTAL OTHER ASSETS **13,920,580.00**

TOTAL ASSETS \$ **47,230,227.54**

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Assets, Liabilities And Fund Balance - Cash Basis
February 28, 2023

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

| | |
|-------------------------|-------------------|
| All Current Liabilities | \$ 785,239.62 |
| Lease Liability | <u>148,183.00</u> |

TOTAL CURRENT LIABILITIES **\$ 933,422.62**

LONG-TERM LIABILITIES

| | |
|----------------------------|---------------------|
| Deferred Resources Inflows | <u>7,318,193.00</u> |
|----------------------------|---------------------|

TOTAL LONG-TERM LIABILITIES **7,318,193.00**

TOTAL LIABILITIES **8,251,615.62**

FUND BALANCE

| | |
|-----------------------------------|---------------------|
| Fund Balance(CashBasisRelated) | 6,182,688.50 |
| Fund Balance-Designated | 19,663,526.00 |
| Fund Balance-Undesignated | (425,392.00) |
| Fund Bal-Cap Assets Less Debt | 7,606,287.00 |
| Year To Date Increase or Decrease | <u>5,951,502.42</u> |

TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE **38,978,611.92**

TOTAL LIABILITIES AND FUND BALANCE **\$ 47,230,227.54**

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis
1 And 2 Months Ended February 28, 2023

| | 2023 Budget | 1 month ended Feb 28, 2023 | Year to date ended Feb 28, 2023 | % of Budget | Remaining Budget |
|--|--------------------------|-------------------------------|------------------------------------|------------------|-----------------------|
| REVENUE | | | | | |
| Entity Support Revenue | \$ 25,299,000.00 | \$ 2,372,983.75 | \$ 9,122,035.75 | 36.06 % | 16,176,964.25 |
| Interest-Bank Accts/Investments | 0.00 | 38,458.79 | 40,444.82 | | (40,444.82) |
| BPP Rendition Penalty Revenue | 0.00 | 158.71 | 16,094.13 | | (16,094.13) |
| Misc Revenue | 0.00 | 331.60 | 331.60 | | (331.60) |
| TOTAL REVENUE | 25,299,000.00 | 2,411,932.85 | 9,178,906.30 | 36.28 % | 16,120,093.70 |
| OPERATING EXPENSES | | | | | |
| Salaries Full Time | 12,815,600.00 | 762,461.45 | 1,501,882.56 | 11.72 % | 11,313,717.44 |
| Salaries Part Time/Temp | 330,500.00 | 3,073.58 | 6,120.08 | 1.85 % | 324,379.92 |
| ARB Remodel | 0.00 | 45,798.90 | 108,209.90 | | (108,209.90) |
| Offsite Storage | 0.00 | 1,460.40 | 3,395.80 | | (3,395.80) |
| Overtime | 120,000.00 | 7,689.39 | 13,326.59 | 11.11 % | 106,673.41 |
| Auto Allowance | 822,800.00 | 57,414.78 | 114,746.34 | 13.95 % | 708,053.66 |
| Worker's Compensation | 70,000.00 | 3,358.05 | 2,836.10 | 4.05 % | 67,163.90 |
| Employee Group Insurance | 3,016,000.00 | 171,954.11 | 453,835.13 | 15.05 % | 2,562,164.87 |
| FICA Tax | 192,400.00 | 12,024.76 | 24,242.39 | 12.60 % | 168,157.61 |
| Employee Retirement | 1,757,800.00 | 100,831.93 | 199,953.10 | 11.38 % | 1,557,846.90 |
| Retirement-UAAL Buy Down | 400,000.00 | 0.00 | 0.00 | 0.00 % | 400,000.00 |
| Unemployment Compensation | 50,000.00 | 0.00 | 0.00 | 0.00 % | 50,000.00 |
| Legal | 2,100,000.00 | 118,504.69 | 233,404.69 | 11.11 % | 1,866,595.31 |
| Accounting & Audit | 16,000.00 | 14,328.65 | 18,328.65 | 114.55 % | (2,328.65) |
| Insurance | 60,000.00 | 4,345.16 | 8,690.32 | 14.48 % | 51,309.68 |
| Legal Notices & Advertising | 37,000.00 | 0.00 | 0.00 | 0.00 % | 37,000.00 |
| Appraisal Review Board | 810,000.00 | 29,215.23 | 72,702.31 | 8.98 % | 737,297.69 |
| Telephone, Internet, Data Cloud | 350,000.00 | 23,936.76 | 33,312.63 | 9.52 % | 316,687.37 |
| Utilities | 141,900.00 | 8,244.41 | 17,135.62 | 12.08 % | 124,764.38 |
| Equipment Rent | 115,000.00 | 3,530.53 | 3,530.53 | 3.07 % | 111,469.47 |
| Equipment Maintenance | 52,000.00 | 2,548.90 | 2,548.90 | 4.90 % | 49,451.10 |
| Postage | 520,000.00 | 34,948.49 | 56,258.30 | 10.82 % | 463,741.70 |
| Aerial Photography | 445,000.00 | 0.00 | 0.00 | 0.00 % | 445,000.00 |
| Supplies | 570,000.00 | 45,172.05 | 65,401.03 | 11.47 % | 504,598.97 |
| Registration & Dues | 45,000.00 | 845.00 | 1,571.16 | 3.49 % | 43,428.84 |
| Travel & Education | 175,000.00 | 3,069.20 | 3,711.20 | 2.12 % | 171,288.80 |
| Board of Directors Meetings | 7,000.00 | 48.00 | 96.00 | 1.37 % | 6,904.00 |
| Contract Services | 150,000.00 | 789.51 | 2,561.33 | 1.71 % | 147,438.67 |
| Professional Services | 250,000.00 | 20,919.84 | 44,770.51 | 17.91 % | 205,229.49 |
| Security | 165,000.00 | 7,000.00 | 14,262.50 | 8.64 % | 150,737.50 |
| Building Maintenance | 240,000.00 | 11,928.95 | 25,084.99 | 10.45 % | 214,915.01 |
| Building Repair/Modifications | 400,000.00 | 14,067.37 | 18,177.37 | 4.54 % | 381,822.63 |
| Depreciation | 0.00 | 21,680.59 | 43,361.18 | | (43,361.18) |
| Furniture & Equipment | 75,000.00 | 0.00 | 12,089.00 | 16.12 % | 62,911.00 |
| ComputerHardware&Computer Equip | 350,000.00 | 1,229.10 | 1,229.10 | 0.35 % | 348,770.90 |
| ComputerSoftwareLicens&Subscrip | 650,000.00 | 4,636.67 | 64,548.59 | 9.93 % | 585,451.41 |
| 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 | 2,292.00 | 56,079.98 | 17.26 % | 268,920.02 |
| Contingency | 225,000.00 | 0.00 | 0.00 | 0.00 % | 225,000.00 |
| TOTAL OPERATING EXPENSES | 28,099,000.00 | 1,539,348.45 | 3,227,403.88 | 11.49 % | 24,871,596.12 |
| EXCESS(DEFICIT) INCOME & EXPENS | \$ (2,800,000.00) | \$ 872,584.40 | 5,951,502.42 | (212.55)% | (8,751,502.42) |
| BEGINNING FUND BALANCE | | | 33,027,109.50 | | |
| ENDING FUND BALANCE | | | \$ 38,978,611.92 | | |

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Supplemental Schedules
February 28, 2023

ACCUMULATED DEPRECIATION

| | |
|--------------------------------|-----------------------|
| Accum Depr-Furniture & Equip | \$ (304,830.38) |
| Accum Depr-Telephone Equipment | (77,488.82) |
| Accum Depr-Computer Equipment | (601,649.12) |
| Accum Depr-Computer Software | (625,581.39) |
| Accum Depr-Building | <u>(2,530,703.35)</u> |

| | |
|---------------------------------------|---------------------------------|
| TOTAL ACCUMULATED DEPRECIATION | \$ <u>(4,140,253.06)</u> |
|---------------------------------------|---------------------------------|

OTHER CURRENT LIABILITIES

| | |
|--|-------------------|
| Credit Card-Sam's Wholesale | 167.54 |
| Employee Savings | 8,667.34 |
| Lease Liability | 148,183.00 |
| Accrued Wages Payable | 198,353.06 |
| Accrued Other Curr Liabilities - Other | 72,500.00 |
| Employee Payable | (7,585.71) |
| Retiree Payable | 104.00 |
| Retirement Payable | 154,101.63 |
| Compensated Absences Payable | <u>358,931.76</u> |

| | |
|--|-----------------------------|
| TOTAL OTHER CURRENT LIABILITIES | \$ <u>933,422.62</u> |
|--|-----------------------------|

G.

FUNDED ITEMS

BOARD OFFICER'S SIGNATURE REQUIRED

February 2023



Collin Central Appraisal District

Date: 3/16/2023

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright".

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***

February 2023



Collin Central Appraisal District

Date: 3/16/2023

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright", is written over the "From:" line.

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

For: February 2023

| ITEM | DATE | DESCRIPTION | \$ AMOUNT |
|-----------|----------|----------------------------|--------------|
| Ck #54653 | 02/08/23 | Saunders & Walsh | \$87,554.69 |
| ACH | 02/10/23 | ADP (payroll and taxes) | \$432,670.34 |
| ACH | 02/15/23 | TCDRS | \$151,487.07 |
| Ck #54717 | 02/23/23 | Blue Cross and Blue Shield | \$119,779.79 |
| ACH | 02/24/23 | ADP (payroll and taxes) | \$375,501.09 |
| Ck #54739 | 02/28/23 | Intex Electrical | \$28,630.80 |
| Ck #54756 | 02/28/23 | Variverge | \$28,860.88 |

I.


**AMENDING POLICY #1072
TAXING UNIT LATE PAYMENTS**



Collin Central Appraisal District

March 16, 2023

TO: Board of Directors

FROM: Brian Swanson, Deputy Chief of Business Operations and Compliance 

RE: Policy #1072-Taxing Unit Late Payments

The Methods and Assistance Program (MAP) review for 2023 included question #17 which read as follows:

#17. Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?

The information for all entity payment allocations, due dates, and payment dates was sent to the MAP reviewer as required. The MAP reviewer determined that there were late payments from some of our member entities in the 2022 budget year. The following table was used by the MAP reviewer:

2022-23 MAP Guidelines

| Taxing Unit Participating in the Appraisal District | Was the allocation payment received by December 31 st from all taxing units? (Yes/No) | Was the allocation payment received by March 31 st from all taxing units? (Yes/No) | Was the allocation payment received by June 30 th from all taxing units? (Yes/No) | Was the allocation payment received by September 30 th from all taxing units? (Yes/No) | Did the appraisal district apply penalty and interest to delinquent payments? (Yes /No) |
|---|---|--|---|--|--|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Due to at least one entity being delinquent and no interest or penalty applied to that payment under policy #1072, the MAP reviewer answered with a “no”. This failed that question of the MAP review.

The recommended options are:

1. Applying the penalty and interest to delinquent allocation payments if not waived as required by Tax Code Section 6.06(k), or
2. Adopt a resolution outlining the procedures and policy of waiving penalty and interest on delinquent payments, as allowed by Tax Code Section 6.06(k).

Until budget year 2022, there were only a handful of times that an entity was ever late in making a payment. During the 2022 budget year, the City of Dallas was over seventy (70) days late with their third quarter payment. There were many emails with the City of Dallas requesting them to pay as they were past due. It was determined that the City of Dallas Finance department was going through procedure and personnel changes during this time, and they were requesting that CCAD file as a

vendor to receive payment. Ms. Bryan had discussions with the City of Dallas staff stating that CCAD was not a vendor and payment needed to be made promptly. The payment was finally received on December 20, 2022.

It has always been the understanding of CCAD staff that no interest or penalty would be imposed upon a member entity for late payment. Charging interest and penalty to the member entities that fulfill our budget is not a good business model.

With that being said, after discussions with the MAP reviewer on site and Mr. Wright, it was decided that CCAD would request amending policy #1072 detailing more specific guidelines for late payments, as shown below:

- Any payment made before the 90th day after the due date is granted an automatic waiver of interest and penalty.

- Any payment made after the 90th day after the due date, but before the 180th day after the due date is required to file a "good cause" per Tax Code Section 6.06(k).

- Any payment made after the 180th day after the due date will be automatically charged interest and penalty as laid out by Tax Code Section 6.06(e) which states in part:

"...A payment is delinquent if not paid on the date it is due. A delinquent payment incurs a penalty of 5 percent of the amount of the payment and accrues interest at an annual rate of 10 percent..."

Policy #1072 has been amended to reflect these requested changes on the following pages along with the adjoining resolution.



Collin Central Appraisal District

POLICY NUMBER: 1072

POLICY NAME: Taxing Unit Late Payment

Texas Property Tax Code § 6.06 (e) (k)

(e) Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due. A delinquent payment incurs a penalty of 5 percent of the amount of the payment and accrues interest at an annual rate of 10 percent. If the budget is amended, any change in the amount of a unit's allocation is apportioned among the payments remaining.

(k) For good cause shown, the board of directors may waive the penalty and interest on a delinquent payment under Subsection (e).

The board of directors hereby authorizes the chief appraiser to act on behalf of the Board and District regarding the waiver of penalty and interest on delinquent budget payments, as follows:

- Payments received by the District no later than ~~30~~ **90** days after the due date will automatically have the penalty and interest waived.
- Payments received by the District later than ~~30~~ **90** days after the due date, but on or before the ~~60th~~ **180th** day after the due date, will have the penalty and interest waived, if the chief appraiser determines that the payment was late due to "good cause".
- **Payments received by the District later than 180 days after the due date will automatically have the penalty and interest imposed pursuant to the rates in subsection (e) above.**

If a taxing unit is delinquent for a period greater than ~~30~~ **90** days without a "good cause" determination under this policy, and the unit makes a payment excluding the calculated penalty and interest pursuant to subsection (e) above, the chief appraiser will report the delinquency to the board of directors. The board may take action as follows:

- Make a good cause determination and waive the penalty and interest.
- Decline to make a good cause determination and instruct the chief appraiser to bill the unit for penalty and interest, beginning on the ~~31st~~ **91st** day of delinquency, pursuant to the rates in subsection (e) above.

Date Adopted: December 18, 2018

Resolution #: 2018-1072

Date Amended: March 23, 2023

Resolution #: 2023-1121



Collin Central Appraisal District

BOARD OF DIRECTORS

Gary Rodenbaugh, Chairman
Brian Mantzey, Secretary
Ronald Carlisle
Ronald Kelley
Kenneth Maun
Carson Kincaid Underwood

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2023-1121

The Collin Central Appraisal District Board of Directors met in open session on March 23, 2023. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts Policy #1072 authorizing the chief appraiser to act on behalf of the Board of Directors pertaining to late payments of taxing member entities.

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this _____ day of _____, 2023.

Brian Mantzey, Secretary

(and/or)

Gary Rodenbaugh, Chairman

REPORTS



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: March 23, 2023

I have reviewed all 49 February Customer Service Cards, a 49% increase from February 2022, and only one was negative due to the inability to accept a temporary driver license, without their new address listed, for their disability exemption.

Regards,

Chris Nickell
Taxpayer Liaison Officer



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly TDLR Status Report

DATE: March 23, 2023

There were no new issues received since the last report to the Board of Directors on January 26, 2023.

Regards,

Chris Nickell

Taxpayer Liaison Officer



COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9200 • Web: www.CollinARB.org

03/13/2023

(CARB—Adopted 2023 Hearing Procedures)

Collin Central Appraisal District
Board of Directors
250 Eldorado Pkwy
McKinney, TX 75069

RE: Collin Appraisal Review Board Hearing Procedures- Adopted March 9, 2023

Chairman Rodenbaugh & Board Members:

I am submitting to you the Collin Appraisal Review Board hearing procedures, on behalf of the ARB Chairman, Dean Soderstrom.

Please let me know if you have any questions or concerns.

Regards,

Tina Castillo

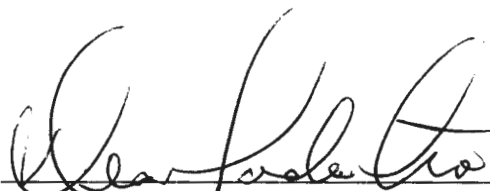
Tina Castillo,
Director of ARB & Agent Services
Phone: 469.742.9288
Email: tina.castillo@cadcollin.org

SUBMISSION OF 2023 COLLIN ARB HEARING PROCEDURES

I, **Dean Soderstrom**, posted and held a public hearing to consider the adoption of the proposed hearing procedures. The proposed procedures incorporated the Comptroller's Model Hearing Procedures, as required by Section 5.103 (d) of the Texas Property Tax Code.

I, **Dean Soderstrom**, with a quorum of the ARB present, held the public hearing on March 09, 2023, where the Collin ARB adopted the proposed hearing procedures.

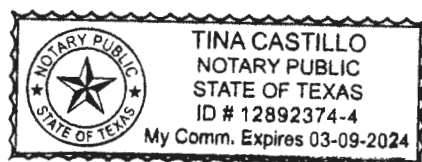
I, **Dean Soderstrom**, Chairman for the Collin Appraisal Review Board do hereby submit the adopted 2023 Collin ARB Hearing Procedures, within 15 days of adoption, as required by Section 41.01 of the Texas Property Tax Code.




Dean Soderstrom,
Chairman, Collin ARB

Before me, the undersigned authority, personally appeared **Dean Soderstrom** who, being by me, duly sworn, say that all the statements set out above are true and correct.

SWORN TO AND SUBSCRIBED before me this the 9th day of March 2023.





Notary Public, State of Texas
03-09-2024
My Commission Expires
Tina Castillo
Notary's Printed Name

STATE OF TEXAS
County of Collin

SUBMISSION OF 2023 COLLIN ARB HEARING PROCEDURES

BOARD MEMBERS

ARCELLANA, CRISTINA

AUGUSTINE, JUDITH

BERGERON, CORINA

BITTNER, NANCY

BRANHAM, ALLAN

BROOKS, TREYSON

CHOLLAR, GEORGE

CHOWDHURY, NASIMA

CUREMAN, LAWRENCE

DIVIRGILIO, RICHARD

DODSON, MICHAEL

FALTYS, DIANNE

FERGUSON, VICTOR

FERRILL, LAWRENCE

GUCKES, FRANCIS

HANSON, THOMAS

HARDIN, MARILYN

HARTMAN, BETTY

HAWKINS, YOLANDA

HOBERT-WELBORN, JANET

HUBBARD, STEVEN

JARZABEK, DOROTA

JAYE, OLIVIA

KLICKMAN, JOHN

LASHER, DON

LEATCH, BERT

MAHER, KEVIN

MAJZNER, CHARLOTTE

MCANDREW, THOMAS

MCGEE, BEVERLY

MOLINA, ESTELA

MORGAN, DAVID

MORTENSON, GEORGE

MUNDER, GWENDOLYN

PARKER, CHRISTI

PERRY, CRAIG

PHILLIPS, KATHRYN

PORTER, DAVID

PRYOR, JACK

RICHARD, DAVID

ROBINS, JANICE

ROGERS, FLOYD

SADLER, BRADLEY

SMITH JR, FLOYD

SWEGLES, DONALD

TON, AZALIAH

TRAN, HUONG

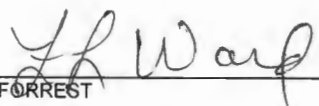
TREWIN, JAMES

TURANO, LOUIS

TURNER, KENT

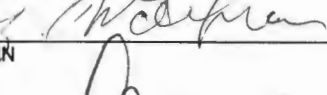
STATE OF TEXAS
County of Collin

SUBMISSION OF 2023 COLLIN ARB HEARING PROCEDURES

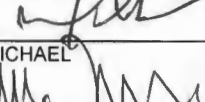

WARD, FORREST

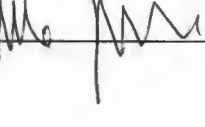

WHITT, NORMAN


WOLFSON, LEWIS


WYSASKI, JOHN


YARBROUGH, DANA


ZACHMANN, MICHAEL


ZINN, THOMAS

COLLIN APPRAISAL REVIEW BOARD (ARB) – HEARING PROCEDURES

Model Hearing Procedures for Appraisal Review Boards

I. ARB Membership [Tax Code Section 5.103(b)(12), (15), and (16)]

1. Administration of ARB Appointments

ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for ARB appointment.

2. Conflicts of Interest

Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair in addition to any other individual or entity as required by law. The chair must ensure prompt notification of reported conflicts of interest to the appropriate individuals.

If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member cannot participate in a protest hearing. If the conflict exists due to the provisions of Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The ARB member must file the affidavit as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary.

ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member has interest (i.e. Tax Code Section 41.69 does not require the interest to be substantial). While a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether he or she has a conflict of interest that might prohibit his or her involvement, the member must immediately contact the ARB chair to address the matter.

In the recusal process, the ARB member cannot hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

3. Ex Parte and Other Prohibited Communications

ARB members must not engage in prohibited ex parte or other communications. If one or more individuals approach the ARB member and appear to engage or attempt to engage in a prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

II. ARB Duties [Tax Code Section 5.103(b) (1), (5), and (6)]

1. Statutory Duties of an ARB

Each ARB member must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member. Tax Code Section 41.01 addresses the duties of the ARB and the actions they are authorized to make.

2. Notices Required Under the Property Tax Code

Each ARB member must obtain and maintain familiarity with notices required under the Property Tax Code. If an ARB member believes that any required notice is not being provided or does not meet the requirements of applicable law, the ARB member must promptly notify the ARB chair. The ARB chair must investigate each report and take appropriate action to correct all verified problems.

3. Determination of Good Cause Under Tax Code Section 41.44(b)

"Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must be uniformly applied. The ARB should give due consideration to good cause claims in a manner that properly respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

III. ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff) [Tax Code Section 5.103(b)(3), (4), (7), and (14)]

1. Scheduling Hearings Generally

The ARB must schedule a hearing when a timely notice of protest is filed and, in doing so, the appraisal district can provide the ARB with clerical assistance. A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section 1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

2. Scheduling Hearings for Property Owners, Agents and Qualifying Lessees

Pursuant to Tax Code Section 41.66(j), the ARB must schedule hearing requests filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, the property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or designated agent, the ARB must schedule consecutive hearings on the same day on protests concerning up to 20 designated properties. The request must meet all requirements of Tax Code Section 41.66(j), including the required statement in boldfaced type: "request for same-day protest hearings." A property owner or designated agent can file more than one such request in the same tax year. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule protest hearings concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the ARB's customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Tax Code Section 41.66(j).

4. ARB Panel Assignments [Tax Code Section 41.66 (k)(k-1) and 41.45(d)(d-1)]

Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), it must randomly assign protests. Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise. Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest. Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB

COLLIN APPRAISAL REVIEW BOARD (ARB) – HEARING PROCEDURES

panel to hear a complex property protest if in a county with a population of one million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment. Once a protest is scheduled for a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB must postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), "[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel."

5. Postponements Under Tax Code Section 41.45(e)

A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause. The property owner must request the postponement before the hearing date in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may act on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the property owner or designated agent shows good cause, as defined in Tax Code Section 41.45(e-2). The property owner or designated agent must request the postponement in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The chief appraiser must request the postponement in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone a hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

6. Postponements Under Tax Code Section 41.45(e-1)

A property owner or owner's agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

7. Postponements Under Tax Code Section 41.45(g)

The ARB must postpone a hearing to a later date if:

- (1) the property owner or the owner's agent is also scheduled to appear at an ARB protest hearing in another appraisal district;
- (2) the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB;
- (3) the hearing notice delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the hearing notice delivered by this ARB or, if the postmark date is identical, the property owner or agent has not requested a postponement of the other hearing; and
- (4) the property owner or the owner's agent includes with the postponement request a copy of the hearing notice delivered to the property owner or the owner's agent by the other ARB.

8. Postponements Under Tax Code Section 41.66(h)

The ARB must postpone a hearing (one time only) if the property owner or the designated agent requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(i)

The ARB must schedule protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, a property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

10. Postponements Under Tax Code Section 41.66(k)(k-1)

Once the ARB schedules a hearing by a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute panel reassignment. A property owner or agent must consent to a special panel ARB hearing reassignment or request a postponement if they disagree with the reassignment. A change of special panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

This introductory statement must read at the beginning of each hearing:

We are the appraisal review board panel that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey regarding your experience today by using the QR Code, or you may wait for instruction which will be sent with our Order of Determination. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

The ARB or ARB panel does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for the ARB for that county that same day.

COLLIN APPRAISAL REVIEW BOARD (ARB) – HEARING PROCEDURES

ARBs should conduct most protest hearings in the following order:

- a. Commence the hearing and announce the assigned protest number, property location, property owner and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45(h), the parties must provide all written and electronic material that has not been provided.
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Inform witnesses that they must give all testimony under oath and swear-in all witnesses who plan to testify.
- g. Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- h. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the property owner or agent must state an opinion of the property's value (if applicable).
- i. Next, the appraisal district representative may cross-examine the property owner, the agent or representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the appraisal district representative must state an opinion of the property's value (if applicable).
- k. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
- l. The parties cannot examine or cross-examine the ARB members.
- m. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. The ARB or panel chair must state that the hearing is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. The ARB or panel chairman must ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue protested. The ARB must take a vote and a designated appraisal district staff person or ARB member must record it. The parties must make separate motions and the ARB must make separate determinations for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations). Single-member panels must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of someone who did not hear the original protest. Special panels appointed in certain counties must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination or refer the matter for rehearing to another special panel composed of members who did not hear the original protest. If ARB does not have at least three other special panel members available, the ARB may make the determination.
- t. Thank the parties for their participation and announce the ARB determination(s) and that an order determining protest will be sent by certified mail or email in counties with populations greater than 120,000 where property owners can submit a written request for email delivery of the notice of determination. Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit.

If the ARB members use computer screens during ARB hearings for reviewing evidence and other information, the ARB must make computer screens available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the ARB provide the property owner or agent with a separate screen).

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind and character for the use of the property owner or agent during the hearing. See section VI, Other Issues, for more information regarding audiovisual equipment requirements. The property owner or agent and the appraisal district representative are prohibited from debating each other. The parties must direct all communications to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing.

For taxing unit challenges, motions to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings, the ARB should follow the order of conducting hearings above but may make exceptions for the type of hearing.

Tax Code Section 41.68 and Comptroller Rule 9.803 require that the ARB keep records for each ARB proceeding. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Section 41.45 and Comptroller Rules 9.803 and 9.805. The ARB secretary is responsible for ensuring proper record keeping, maintenance and retention.

2. Conducting Hearings by Telephone or Videoconference Call

Tax Code Section 41.45(n) allows a property owner initiating a protest can offer evidence or argument by affidavit without physically appearing. Tax Code Section 41.45(b-1) requires a property owner to notify the ARB by written request not later than the 10th day before the date of the hearing if the property intends to appear remotely.

To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the videoconference (if offered in that county). The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and, if applicable, see the property owner's argument.

3. Conducting Hearings Closed to the Public [Tax Code Section 41.66(d), (d-1)]

The chief appraiser and the property owner must file a joint motion to request a closed hearing due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

The ARB or panel chair must convene the hearing as an open meeting and then announce the closed meeting as permitted by Tax Code Section 41.66(d) and (d-1). Only the parties to the protest, their witnesses and the ARB members are permitted to stay in the hearing room. The ARB must follow the same order of proceedings as for hearings open to the public.

The ARB secretary must keep a separate tape recording or written summary of testimony for the closed meeting in accordance with Comptroller Rule 9.803, generally. The

COLLIN APPRAISAL REVIEW BOARD (ARB) – HEARING PROCEDURES

proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27. The ARB must mark as "confidential" and maintain it as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The ARB members must maintain the confidentiality of the information and disclose only as provided by law.

After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. The ARB and parties cannot mention of the proprietary or confidential information during the open meeting.

4. Right to Examine and Cross-Examine Witnesses or Other Parties

Tax Code Section 41.66(b) states that "each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing." The ARB cannot prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and cross-examination. To the extent possible, the ARB should advise the parties in advance of any time limitations that the ARB intends to impose regarding the presentation of evidence.

5. Party's Right to Appear by an Agent

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property can file a protest if the property owner does not and to designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

V. Evidence Considerations [Tax Code Section 5.103(8), (11), and (13)]

1. A Party's Right to Offer Evidence and Argument

The ARB cannot prohibit a party's right to offer evidence and argument but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.

2. Prohibition of Consideration of Information Not Provided at the ARB Hearing [Tax Code Section 41.66(e)]

In a protest hearing, the ARB cannot consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards), one of the parties must present it as evidence (e.g. chief appraiser, appraisal district representative, property owner, agent or witness) at the protest hearing.

3. Exclusion of Evidence Required by Tax Code Section 41.67(d), (e)

If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any form as evidence in the hearing.

The ARB must exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that:

- 1) the information sought to be excluded as evidence was not delivered at least 14 days before the hearing; and
- 2) the information sought to be excluded as evidence was previously requested by the protesting party.

Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless:

- 1) the chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14th day before the hearing date; and
- 2) evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

VI. Other Issues [Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

ARB members must comply with the law and always act in a manner that promotes public confidence in the integrity and impartiality of the ARB.

2. Patience and Courtesy

ARB members must be patient, dignified and courteous to parties appearing before the ARB.

3. Bias or Prejudice

ARB members must perform their ARB duties without bias or prejudice.

4. Confidential Information

ARB members must not disclose or use confidential information acquired in the performance of ARB duties for any purpose unrelated to ARB duties.

5. Evidence exchange and retention and audiovisual equipment requirements.


- (a) Exchange of evidence. Before or immediately after an ARB hearing begins, the appraisal district and the property owner or the owner's agent shall each provide the other party with a duplicated set of the evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing. The materials is to be exchanged with and retained by the ARB as evidence for its records as required. The ARB requests a complete copy of evidence at the time of registration for scanning. The ARB is required to retain a record of all evidence offered or submitted. The material shall be produced in either paper or electronic form. For security purposes, the electronic files produced shall be capable of being scanned or reviewed for the presence of malicious software or computer viruses before acceptance by or exposure to the recipient's computer system.
- (b) Electronic file format types and Audiovisual requirements.
 - 1) The ARB will accept evidence on USB flash drive or CD/DVD.
 - 2) Electronic evidence must be submitted in the following file types: PDF, MS Office (Word/Excel/PowerPoint); or image types: JPEG, PNG, TIFF; Multiple files may be submitted; however, the total combined size must not exceed 20MB per property;
 - 3) The ARB will not accept evidence on SD memory cards or any other type of memory cards, cameras, video cameras, phones, computers, tablets, or another medium that cannot be retained for record;
 - 4) The ARB does not have the ability to view or listen to audio and/or video files.



Collin Central Appraisal District

March 16, 2023

TO: Board of Directors

FROM: Brian Swanson, Deputy Chief of Business Operations and Compliance 

RE: 2022 School District Property Value Study (SDPVS)

The 2022 School District Property Value Study (SDPVS) was released by the Comptroller's office on January 31, 2023. At that time the results were reviewed by CCAD staff and it was determined that of the fourteen (14) major school districts in CCAD there were eleven (11) that fell outside the 5%+/- interval and did not receive local value. The school districts are:

Allen ISD
Anna ISD
Celina ISD
Frisco ISD
Lovejoy ISD
McKinney ISD
Melissa ISD
Plano ISD
Princeton ISD
Prosper ISD
Wylie ISD

Government Code Section 403.302 requires the Comptroller's office to conduct a ratio study of the school districts every two years. This is achieved by taking a sample of various residential, multi-family, industrial, commercial, vacant land and other categories of property, and comparing the appraisal district values to the values arrived at by the Comptroller's appraisers. If the variance or margin of error between these two numbers is more than 5%, then the appraisal district's value is found to be invalid. This was the case for the eleven (11) districts listed above. When a school district is not granted local value, they fall into a year of grace. The state will study these school districts the following year. If they fall outside the 5%+/- interval, they will not receive local value and their state funding calculations are affected. Our challenge is to provide evidence to the state that shows our value to be correct, and move these school districts out of the year of grace so they are not studied again next year.

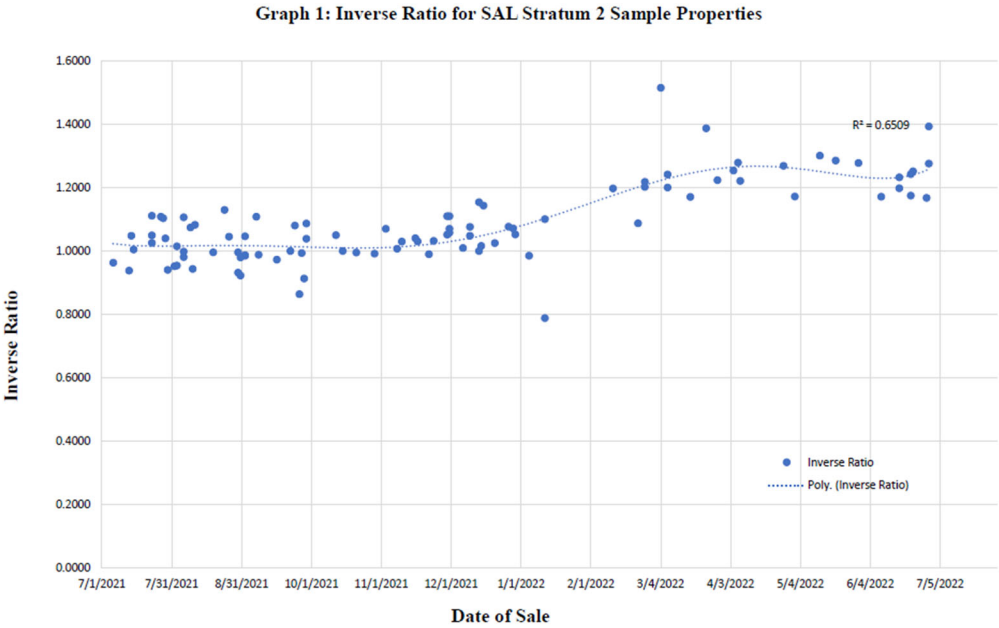
Comptroller rules 9.4301 through 9.4317 govern the protesting of the SDPVS findings. Any protest of the SDPVS must be submitted not later than 40 days from the date the SDPVS was published. For 2022 that date was March 12, 2023. Comptroller form 50-210-A must be completed by the protesting school district with the superintendent's signature naming the appraisal district as their authorized agent to file the protest. In addition, the school district must pass a resolution naming the appraisal district as the authorized agent. Finally, the appraisal district board of directors must

pass a resolution authorizing the appraisal district to act as the agent for the protesting school district/s. All eleven of the districts listed above have completed the form, and all but Melissa ISD and Plano ISD have passed resolutions. Those two districts had already had their February board meetings and have the resolution on their March meeting agendas, so they were required to name themselves as the protesting party. After the resolution passes, a supplemental form can be submitted naming the appraisal district as the authorized agent.

Part B of the protest requires the protestor to list all objections to the SDPVS findings with property ID's, values, protest reason, alleged inaccuracy, the requested correction, basis for the change, and corresponding evidence ID. This must be completed for each property that the appraisal district deems to be inaccurate from the Comptroller. Our objections total 1,486 across the eleven school districts and the various property types. An objection can be something as simple as a square footage inaccuracy on a residence, to the comptroller appraiser using cap rates that are outside what we see in the market for a commercial property.

Part C of the protest is all of the supporting evidence and documentation that was created to support our objections. This also varies from a rent roll showing the actual rental rates on an office building, to a purchase agreement from the sale of a property to refute the sales price used by the state.

The main point of contention was to prove up our case against the sales used by the state in their analysis. When valuing property, CCAD uses a bracketed time frame of the trailing twelve months before February 1st of the current tax year. This gives the staff appraisers a better look at sales that occurred closer to the statutory date of January 1st. The state uses a time frame of trailing twelve months from July 1st. What that meant for the 2022 SDPVS is that the state was looking at sales that were occurring after mid-March 2022 when the market was still in an uptick. Those sales were not captured for valuation purposes to send 2022 Notice of Appraised Value by CCAD. When sales from February through June of 2022 are analyzed against values certified based on sales from closer to January 1st, there is a major disconnect. The state does not time adjust sales. Therefore, the sales they used show that the CCAD was outside the 5% interval. Below is a screen shot of the evidence provided to show the non-linear “blip” in the market that was February through June of 2022:



Our contention to the state is that these sales should at the very least be time adjusted back to a January 1st timeframe which in some cases was 6 months, or removed altogether as they show an artificially inflated value. With category A property (residential) being the most prevalent in each school district, this category drives the majority of the valuation dispute. We believe that if this one item alone is resolved, most of the category A property (residential) will then fall within the 5% interval and move the school district back into local value. There are issues with the category B (multi-family) and category F (commercial) properties as well. Those objections were items such as incorrect rental rates, expense ratios and cap rates, as well as sale prices. These objections are just as important as category A, but in most school districts categories B and F only account for a small percentage of the total values being studied.


As mentioned earlier, the deadline for filing the protests was March 12, 2023. That date being a Sunday, the deadline was moved to March 13, 2023 at midnight. CCAD emailed and transmitted via FTP site all eleven (11) school district's forms A, B, and C at 5:00pm on March 9, 2023 which was four days ahead of the deadline. It is a testament to the work ethic of this appraisal staff that spent countless hours combing through the SDPVS findings and bringing 1,486 objections to the state for what we believe are errors on their part. We will continue this process as far as needed, up to and including a State Office of Administrative Hearings (SOAH) hearing, to correct what we consider incorrect findings from the state.



Collin Central Appraisal District

March 16, 2023

TO: Board of Directors

FROM: Brian Swanson, Deputy Chief of Business Operations and Compliance 

RE: 2023 Methods and Assistance Program Report

The Methods and Assistance Program (MAP) review is a biennial review by the Comptroller's office to determine if appraisal districts across the state have proper appraisal methods and general procedures for the operation of an appraisal district. Collin CAD is studied on odd-numbered years and 2023 is our next year.

There were 92 questions asked this year with topics ranging from governance and appraisal methodology, to ARB procedures, mapping, etc. The staff supplied information to the MAP reviewer before the deadline of December 2, 2022, and the reviewer was on-site from February 28th thru March 2nd. She met with staff to ask additional questions, obtain further documentation that was not previously requested, and access our CAMA software.

There were only two questions that we were told informally would be answered with "no" and those were:

- #17 Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?
- #29 Does 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?

Neither of these questions are fatal to passing the review as they are not part of the five mandatory questions, and will be addressed once the preliminary report is sent in September. We will have a chance to ask the reviewer to look at those two questions again and hopefully pass with 100%.

Question #17 is being addressed by this board with agenda item I at the March 23, 2023 regular board meeting.


Question #29 is being remedied by showing the reviewer that during the 2023 tax year we are properly cancelling those exemptions, requesting new re-file applications, and processing those re-files timely, and if no response is received we will send another letter stating the exemption is removed and the property owner has 30 days to file a protest.



Collin Central Appraisal District

March 16, 2023

TO: Board of Directors

FROM: Brian Swanson, Deputy Chief of Business Operations and Compliance 

RE: CCAD building roof repair/replacement

This month is the 16th anniversary of CCAD moving into our current building in March of 2007. As time has gone by, the building has had major expansions into the vacant space to finally take in the last shell space in 2022. Over the last 16 years we have continued to update and maintain many of the physical aspects of this building to keep it as current as possible. The one area that has not been updated is the roof.

During the September 28, 2017 regular board meeting, the chief brought before you an update on potential insurance claims from hail damage that the roof sustained. It was later determined that the insurance company would not cover a roof replacement. There were a seven roofing vendors that were contacted and the cost to replace the roof was in the neighborhood of \$550,000 for a like-kind replacement. As you can imagine that cost has risen significantly in the last six years.

A second option was also discussed which was a thermoplastic polyolefin (TPO) roof that was comprised of two layers of foam insulation placed on the existing roof and the thermoplastic membrane is heat-welded to the foam. There was a fear that the additional weight would cause strain on the frame of the building. A structural engineer studied the frame and determined that this roof option was feasible with the existing frame.

Ms. Bryan and I have been in contact with Paragon Roofing Inc. and their Director of Commercial Repairs Michael Packer. We spoke with Mr. Packer asking for three different options that were as minimal as a general maintenance plan and up to and including a full replacement with a new metal roof. Those options and descriptions are listed in the chart below with price ranges:

| Repair type | Description | Price Range |
|------------------|---|---------------------|
| Minimum repair | Includes repair/replace of missing screws and small patches to stop leaks. | Less than \$20,000 |
| Full coating | Coating applied to the existing roof to coat/seal the seams and any holes to prevent further leaks. | \$200,000-\$250,000 |
| Full replacement | Complete replacement of the metal roof with a similar metal roof and color. | \$900,000+ |

In the last few months we have had three leaks repaired due to the age and further deterioration of the roof. A prudent property owner would be looking at similar options to determine the best path forward. As such, we want to be good stewards of the building and taxpayer monies that will be spent and find the best price for this major project. At a future board meeting we will bring additional quotes from other roofing contractors to further narrow down the price range, but wanted to get this before the Board to begin the discussion about the need for repairs/updates to the roof.

CHIEF APPRAISER'S REPORT



Collin Central Appraisal District

March 23, 2023

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

RE: 2023 KEY DATES

| DATE | EVENT |
|--------------|---|
| April 14 | Mail approximately 377,000 real property Appraisal Notices. Protest deadline is May 15 th . |
| May 10 | Mail approximately 14,000 BPP Appraisal Notices (non-utilities). Protest deadline is June 9 th . |
| May 22 | Chief Appraiser submits real property records to ARB. |
| May 22 | ARB begins protest hearings on real property. |
| May 31 | Mail approximately 10,000 BPP Appraisal Notices (non-utilities). Protest deadline is June 30 th . |
| May 31 | Capitol Appraisal will mail approximately 1100 Appraisal Notices (utilities). Protest deadline is June 30 th . |
| June 26 | Chief Appraiser submits BPP property records to ARB. |
| June 26 | ARB begins protest hearings on BPP. |
| July 7 | Projected date for ARB to approve the Appraisal Records, with less than 5% of protested value outstanding. |
| July 19 – 21 | Chief Appraiser certifies Appraisal Roll to sixty-seven individual taxing entities. Statutory deadline for certification is July 25 th . |