



SPECIAL

BOARD OF DIRECTORS MEETING

December 14, 2023

MEETING NOTICE & AGENDA

FILED

12/7/2023 11:52:43 AM

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

NOTICE OF SPECIAL MEETING

BOARD OF DIRECTORS
of the
COLLIN CENTRAL APPRAISAL DISTRICT

(CONDUCTED ONSITE & TELEPHONICALLY)

Notice is hereby given that on the 14th day of December 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: 314 316 175#. 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 7th day of December 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, December 14, 2023
SPECIAL MEETING - Conducted at
CENTRAL APPRAISAL DISTRICT OFFICE
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room
McKinney, Texas 75069**

I. SPECIAL 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. Discuss Chief appraiser's employment performance and contract with the district.
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 chief appraiser's contract with the district, 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 October 26, 2023 regular meeting.
- E.** Review of October and November bills.
- F.** Review of October and November financial reports.
- G.** Review and sign checks for approved purchases requiring Board signature.
- H.** Review report of October and November checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

- I.** Receive recommendation and vote on District's generator replacement.
- J.** Pursuant to 6.12 of Property Tax Code, provide advice and consent regarding the chief appraiser's recommendation for appointment of Ag Advisory Board.
- K.** Receive recommendation and vote on appointments to Retiree Advisory Panel, per Board Policy #1007.
- L.** Receive recommendation and vote on line-item transfers within the 2023 Budget.
- M.** Receive a report regarding Policy #1008 spending Appraisal Review Board Funds.

AGENDA

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

- N.** Receive recommendation and vote on allocating 2024 budget funds for the Appraisal Review Board's independent legal counsel.
- O.** Receive report from the Appraisal Review Board Chairman regarding appointments for Chairperson and Secretary for 2024, per Tax Code 6.42(a).
- P.** Receive recommendation and vote on the Appraisal Review Board membership regarding the 2024 ARB Vice-Chairperson, per CCAD Policy 114.
- Q.** **Reports**
 - 1 Taxpayer Liaison Officer Report
 - 2 Update on 2023 MAP Review
 - 3 Update on 2022 SDPVS SOAH Hearing
- R.** **Chief Appraiser's Report**
 - 1 General Comments

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

October 26, 2023

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT
Thursday, October 26, 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
		Board adjourned to executive session at 7:00 a.m., pursuant to Texas Government Code Sections 551.071, 551.072 and 551.074 for the following purpose(s):
	1	Consultation with attorney regarding pending or contemplated litigation. Pursuant to Texas Open Meetings Act, Section 551.071. Discuss pending Litigation with attorney Mark Walsh.
	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.

Board reconvened to open session at 7:35 a.m.

C.		Action on items discussed in executive session
	1	No Action taken regarding litigation.
	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 September 28, 2023 regular meeting.
- E.** Action taken: Board reviewed the September 2023 bills.
- F.** Action taken: Board reviewed and accepted the September 2023 financial reports.
- G.** Action taken: Board authorized the issuance of the check listed and Chairman, Gary Rodenbaugh signed the check.
Check # 60045 Texas Municipal League – Intergovernmental Risk Pool (TML-IRP) \$103,654.44
- H.** Action taken: Board reviewed and accepted the September 2023 report of checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

- J.** Computer hardware and equipment purchases funded in the 2023 Budget for general ongoing operations requiring Board action.
- 1 Ken Maun motioned to approve the purchase of workstations, tablets, monitors, printers, projectors, scanners and servers as presented by Ryan Matthews, Deputy Chief Appraiser – Technology. Carson Underwood seconded the motion. Motion carried.
- K.** The Board received Mr. Matthews' recommendation requesting approval to move forward with the RFP fourth-year option under existing contract with VariVerge for 2024 printing and mailing services. Ron Carlisle motioned to approve Mr. Matthews' request to execute this fourth-year option as stated in the RFP, extending services from January 1, 2024 through December 31, 2024. Carson Underwood seconded the motion. Motion carried.

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

- L.** Mr. Matthews presented an executive summary for Board consideration in seeking approval to move forward with a three-year contract with TrueRoll for homestead exemption audit and daily production processing. Following discussion, Ken Maun motioned to approve Mr. Matthews to execute a three-year contract with TrueRoll as presented. Brian Mantzey seconded the motion. Motion carried.
- M.** The Board received Chief Appraiser, Marty Wright's recommendation and voted to appoint Mr. Chris Nickell as the District's 2024 Taxpayer Liaison Officer (TLO). Motion by Ron Carlisle. Seconded by Brian Mantzey. Motion carried.
- N.** **Reports**
- 1 Chris Nickell, Taxpayer Liaison Officer, presented the Monthly TLO Report. The following topics were included in his report.
 - a.) On 10.09.2023, met with a taxpayer who had concerns following the outcome of his ARB hearing.
 - b.) Reviewed 49 Customer Service Support cards received for September.
 - c.) Received a letter from a taxpayer thanking Wendy Gilliland, Director of Customer Service, for her help and assistance.Mr. Nickell concluded with the Monthly TDLR Status Report. There were no new complaints filed to be brought before the Board of Directors.
 - 2 Dean Soderstrom, ARB Chairman, addressed the Board with a 2023 end of year summation.
 - 3 Mr. Matthews presented an update regarding the phone system migration.
 - 4 Jamie Hobbs presented the 3rd Qtr. 2023 Investment Report.
 - 5 Ms. Hobbs also presented the 3rd Qtr. 2023 Collateral Report.
 - 6 Mr. Swanson presented the 3rd Qtr. 2023 Vendor Report.
 - 7 Stephanie Cave-Bernal, Deputy Chief Appraiser – ARB, Agents, Research & Customer Service, presented the 2023 ARB Protest Report.
 - 8 Tina Castillo, Director of ARB & Agent Services, presented the 3rd Qtr. 2023 Binding Arbitration Report.
 - 9 Mr. Swanson presented the 3rd Qtr. 2023 Litigation Report.
 - 10 Mr. Swanson also presented a Legal Expense Summary of YTD totals (as of 10/17/2023) reporting on Litigation Cost.
 - 11 Brad Richards, Director of Business Personal Property, addressed the Board to present the 2023 Utility Properties Appraisal Report.
- O.** **Chief Appraiser's Report**
- 1 General Comments

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

II.

AUDIENCE

There were no public comments.

Public in Attendance:

Dean Soderstrom, ARB Chairman

Lewis Isaacks, Saunders, Walsh & Beard - Attorneys, District's Legal Counsel

Mark Walsh, Saunders, Walsh & Beard - Attorneys, District's Legal Counsel

Jamie Hobbs, Valley View Consulting, L.L.C.

Richard Long, Valley View Consulting, L.L.C.

Ryan Hanratty, SwingleCollin & Associates

CCAD Staff in Attendance:

Marty Wright

Tamera Glass

Toni Bryan

Valerie Hyden

Nalia Rivera

Brian Swanson

Ryan Matthews

Stephanie Cave-Bernal

Brad Richards

Dana Wilson

Elliot Bensend

Jason Harris

Paula Bensend

Phil Greaux

Shane Cheek

Shawn Tilley

Tina Castillo

Wendy Gilliland

Erin Van Gundy

Jamie Worth

Robert Wood

Chris Nickell

Rachel Tate

Sama Abraham

Sara McAfee

Troy Ingold

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

- III.** The next meeting is to be held on the date and time listed below. The meeting will be held at 250 Eldorado Pkwy., Dr. Leo Fitzgerald Board Room, McKinney, Texas.
Thursday, December 14, 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 9:07 a.m.

E.
BILLS
PAID

October 2023

BILLS PAID

BILLS PAID

October 2023

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

Num	Date	Name	Amount
Oct 23			
ACH	10/06/2023	ADP INC	-3,640.12
ACH	10/15/2023	TCDRS	-153,956.76
ACH	10/31/2023	TEXAS WORKFORCE COMMISSION	-6,895.94
JE ADJ	10/31/2023	INDEPENDENT BANK	-10.00
VOID	10/30/2023	HENRY, JAMES	0.00
12000	10/03/2023	ARCELLANA, CRISTINA M	-540.00
12001	10/03/2023	AUGUSTINE, JUDITH S	-847.00
12002	10/03/2023	BITTNER, NANCY M.	-847.00
12003	10/03/2023	CHOLLAR, GEORGE W JR.	-2,412.00
12004	10/03/2023	CHOWDHURY, NASIMA	-540.00
12005	10/03/2023	CURFMAN, LAWRENCE A	-540.00
12006	10/03/2023	DIVIRGILIO, RICHARD	-1,117.00
12007	10/03/2023	FALTYS, DIANNE	-1,857.00
12008	10/03/2023	FERRILL, LAWRENCE R	-540.00
12009	10/03/2023	FORD-BERGERON, CORINA	-270.00
12010	10/03/2023	HANSON, THOMAS D	-270.00
12011	10/03/2023	HARDIN, MARILYN CARLEEN	-1,117.00
12012	10/03/2023	HARTMAN, BETTY	-540.00
12013	10/03/2023	HAWKINS, YOLANDA	-847.00
12014	10/03/2023	HUBBARD, STEVEN L.	-540.00
12015	10/03/2023	JARZABEK, DOROTA	-307.00
12016	10/03/2023	JAYE, OLIN	-847.00
12017	10/03/2023	KLICKMAN, JOHN MICHAEL	-810.00
12018	10/03/2023	LASHER, DON W.	-540.00
12019	10/03/2023	LEATCH, BERT J.	-810.00
12020	10/03/2023	MAHER, KEVIN M	-577.00
12021	10/03/2023	MAJZNER, CHARLOTTE	-577.00
12022	10/03/2023	McANDREW, THOMAS	-577.00
12023	10/03/2023	MOLINA, ESTELA	-577.00
12024	10/03/2023	MORGAN, DAVID R.	-577.00
12025	10/03/2023	MORTENSON, GEORGE R.	-540.00
12026	10/03/2023	MUNDER, GWENDOLYN	-810.00
12027	10/03/2023	PARKER, CHRISTI CRUMP	-810.00
12028	10/03/2023	PERRY, CRAIG N.	-810.00
12029	10/03/2023	PHILLIPS, KATHRYN H	-270.00
12030	10/03/2023	PRYOR, JACK R	-847.00
12031	10/03/2023	RICHARD, DAVID G.	-847.00
12032	10/03/2023	ROBINS, JANICE M.	-577.00
12033	10/03/2023	SADLER, BRADLEY J	-540.00
12034	10/03/2023	SMITH, FLOYD W JR.	-810.00
12035	10/03/2023	SODERSTROM, DEAN C	-2,486.00
12036	10/03/2023	TON, AZALIAH S W	-540.00
12037	10/03/2023	TRAN, HUONG (RACHEL)	-577.00
12038	10/03/2023	TREWIN, JAMES	-270.00
12039	10/03/2023	TURANO, LOUIS R	-1,117.00
12040	10/03/2023	TURNER, KENT M	-847.00
12041	10/03/2023	WARD, FORREST	-1,117.00
12042	10/03/2023	WELBORN, JANET HOLBART	-540.00
12043	10/03/2023	WHITT, NORMAN J	-577.00
12044	10/03/2023	WOLFSON, LEWIS H	-540.00
12045	10/03/2023	WYSASKI, JOHN	-1,117.00
12046	10/03/2023	YARBOROUGH, DANA	-847.00
12047	10/03/2023	ZINN, THOMAS G	-847.00

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

Num	Date	Name	Amount
12048	10/13/2023	ARCELLANA, CRISTINA M	-705.00
12049	10/13/2023	AUGUSTINE, JUDITH S	-790.00
12050	10/13/2023	BITTNER, NANCY M.	-1,367.00
12051	10/13/2023	BRANHAM, ALLAN B	-250.00
12052	10/13/2023	CHOLLAR, GEORGE W JR.	-2,181.00
12053	10/13/2023	CHOWDHURY, NASIMA	-520.00
12054	10/13/2023	CURFMAN, LAWRENCE A	-520.00
12055	10/13/2023	DIVIRGILIO, RICHARD	-827.00
12056	10/13/2023	FALTYS, DIANNE	-1,217.00
12057	10/13/2023	FERGUSON, VICTOR L.	-250.00
12058	10/13/2023	FERRILL, LAWRENCE R	-557.00
12059	10/13/2023	FORD-BERGERON, CORINA	-250.00
12060	10/13/2023	HANSON, THOMAS D	-847.00
12061	10/13/2023	HARDIN, MARILYN CARLEEN	-645.00
12062	10/13/2023	HARTMAN, BETTY	-250.00
12063	10/13/2023	HAWKINS, YOLANDA	-790.00
12064	10/13/2023	HUBBARD, STEVEN L.	-557.00
12065	10/13/2023	JARZABEK, DOROTA	-557.00
12066	10/13/2023	JAYE, OLIN	-1,097.00
12067	10/13/2023	KLICKMAN, JOHN MICHAEL	-520.00
12068	10/13/2023	LASHER, DON W.	-557.00
12069	10/13/2023	LEATCH, BERT J.	-1,097.00
12070	10/13/2023	MAHER, KEVIN M	-432.00
12071	10/13/2023	MAJZNER, CHARLOTTE	-557.00
12072	10/13/2023	McANDREW, THOMAS	-557.00
12073	10/13/2023	MCGEE, BEVERLY J	-557.00
12074	10/13/2023	MOLINA, ESTELA	-557.00
12075	10/13/2023	MORGAN, DAVID R.	-557.00
12076	10/13/2023	MORTENSON, GEORGE R.	-557.00
12077	10/13/2023	MUNDER, GWENDOLYN	-1,330.00
12078	10/13/2023	PARKER, CHRISTI CRUMP	-884.00
12079	10/13/2023	PERRY, CRAIG N.	-1,097.00
12080	10/13/2023	PHILLIPS, KATHRYN H	-557.00
12081	10/13/2023	PORTER, DAVID S.	-557.00
12082	10/13/2023	PRYOR, JACK R	-827.00
12083	10/13/2023	RICHARD, DAVID G.	-1,060.00
12084	10/13/2023	ROBINS, JANICE M.	-557.00
12085	10/13/2023	SADLER, BRADLEY J	-250.00
12086	10/13/2023	SMITH, FLOYD W JR.	-307.00
12087	10/13/2023	SODERSTROM, DEAN C	-2,366.00
12088	10/13/2023	SWEGLES, DONALD	-1,060.00
12089	10/13/2023	TON, AZALIAH S W	0.00
12090	10/13/2023	TRAN, HUONG (RACHEL)	-1,097.00
12091	10/13/2023	TREWIN, JAMES	-557.00
12092	10/13/2023	TURANO, LOUIS R	-1,367.00
12093	10/13/2023	WARD, FORREST	-1,404.00
12094	10/13/2023	WELBORN, JANET HOLBART	-250.00
12095	10/13/2023	WHITT, NORMAN J	-557.00
12096	10/13/2023	WOLFSON, LEWIS H	-557.00
12097	10/13/2023	WYSASKI, JOHN	-1,367.00
12098	10/13/2023	YARBOROUGH, DANA	-827.00
12099	10/13/2023	ZACHMANN, MICHAEL	-790.00
12101	10/13/2023	ZINN, THOMAS G	-1,171.00
12103	10/23/2023	HARDIN, MARILYN CARLEEN	-252.62

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

Num	Date	Name	Amount
12104	10/23/2023	TON, AZALIAH S W	-520.00
60001	10/03/2023	BUNDICK, FRANK	-450.00
60002	10/03/2023	DECK, RANDALL	-450.00
60003	10/03/2023	DIAZ, STEPHEN ERIK	-400.00
60004	10/03/2023	DIAZ, TIFFANY	-679.50
60005	10/03/2023	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,625.92
60006	10/03/2023	IN BLOOM	-123.00
60007	10/03/2023	JEFFCOAT, JARROD	-450.00
60008	10/03/2023	JOPLIN'S	-875.00
60009	10/03/2023	MC PURE CLEANING, LLC	-7,100.00
60010	10/03/2023	PROSTAR SERVICES, INC	-2,213.40
60011	10/03/2023	QUALITY PERSONNEL SERVICE	-13,559.16
60012	10/03/2023	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
60013	10/03/2023	ZEGADLO, MARC	-512.50
60014	10/05/2023	AT&T (MAIN LOCAL)	-248.95
60015	10/05/2023	AT&T (MAIN LOCAL)	-1,891.21
60016	10/05/2023	CAPITOL APPRAISAL GROUP, LLC	-5,635.00
60017	10/05/2023	CASTILLO, TINA	-97.42
60018	10/05/2023	COMPTON, CHRISTIE	-1,558.74
60019	10/05/2023	CITY OF MCKINNEY POLICE DEPARTMENT	-100.00
60020	10/05/2023	DSS	-92.40
60021	10/05/2023	INTEX ELECTRICAL CONTRACTORS, INC	-486.00
60022	10/05/2023	TAYLOR, KEANA	-450.00
60023	10/05/2023	MCRBERTS & COMPANY	-16,800.00
60024	10/05/2023	PITNEY BOWES LEASE	-9,181.35
60025	10/05/2023	SERVICE FIRST	-95.26
60026	10/05/2023	TEXAS ARCHIVES	-98.02
60027	10/05/2023	WASTE CONNECTIONS OF TEXAS	-310.74
60028	10/05/2023	WEST, SUBVET D	-450.00
60029	10/09/2023	DAVIS, MARISA	-412.50
60030	10/09/2023	DECK, RANDALL	-400.00
60031	10/09/2023	JEFFCOAT, JARROD	-800.00
60032	10/09/2023	THIGPEN, LESLIE MICHAEL	-412.50
60033	10/09/2023	AFFILIATED COM-NET, INC.	-1,554.58
60034	10/09/2023	DELL MARKETING	-17,556.00
60035	10/09/2023	DIAZ, TIFFANY	-679.50
60036	10/09/2023	DSS FIRE INC	-90.00
60037	10/09/2023	GREAT AMERICA FINANCIAL SERVICES	-1,963.00
60038	10/09/2023	IN BLOOM	-224.00
60039	10/09/2023	PLANO PEST CONTROL	-450.00
60040	10/09/2023	SAUNDERS & WALSH, PLLC	-361,586.55
60041	10/09/2023	SHRED-IT USA LLC	-154.03
60042	10/09/2023	SWINGLE COLLINS & ASSOCIATES	-6,000.00
60043	10/09/2023	UBISTOR, INC.	-4,942.40
60044	10/10/2023	QUALITY PERSONNEL SERVICE	-8,646.45
60045	10/11/2023	TML-IRP	-103,564.44
60046	10/11/2023	AFFILIATED COMMUNITIONS, INC.	-2,396.56
60047	10/11/2023	BLUECROSS BLUESHIELD (LIFE&STLT)	-10,026.57
60048	10/11/2023	CHOLLAR, GEORGE W JR.	-313.30
60049	10/11/2023	COSTAR REALTY INFORMATION INC	-6,144.72
60050	10/11/2023	DSS	-995.00
60051	10/11/2023	PAPERTONE ENTERPRISES LLC	-335.07
60052	10/11/2023	PITNEY BOWES SUPPLIES	-85.38
60053	10/11/2023	SHI GOVERNMENT SOLUTIONS	-992.00

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

Num	Date	Name	Amount
60054	10/11/2023	SUPERIOR VISION OF TEXAS	-1,460.92
60055	10/11/2023	TRANE US INC	-969.38
60056	10/11/2023	WEX HEALTH INC	-160.75
60057	10/17/2023	DAVIS, MARISA	-875.00
60058	10/17/2023	DECK, RANDALL	-400.00
60059	10/17/2023	DIAZ, STEPHEN ERIK	-400.00
60060	10/17/2023	NEVAREZ, ALEJANDRO	-412.50
60061	10/17/2023	ALFORD INSURANCE AGENCY	-71.00
60062	10/17/2023	BATTERIES PLUS	-608.69
60063	10/17/2023	BETSY ROSS FLAG GIRLS INC	-1,455.95
60064	10/17/2023	CARENOW CORPORATE	-105.00
60065	10/17/2023	DEX IMAGING	-2,835.54
60066	10/17/2023	DIAZ, TIFFANY	-679.50
60067	10/17/2023	DSS	-130.00
60068	10/17/2023	ESRI INC	-30,476.88
60069	10/17/2023	LEGAL SHIELD / ID SHIELD	-1,473.00
60070	10/17/2023	PROSTAR SERVICES, INC	-551.60
60071	10/17/2023	TOTAL BEVERAGE SYSTEMS	-180.00
60072	10/18/2023	QUALITY PERSONNEL SERVICE	-14,403.62
60073	10/18/2023	SWANSON, BRIAN	-464.51
60074	10/24/2023	DAVIS, MARISA	0.00
60075	10/24/2023	DECK, RANDALL	0.00
60076	10/24/2023	NEVAREZ, ALEJANDRO	0.00
60077	10/24/2023	POLK, MATTHEW	0.00
60078	10/24/2023	TOYE, TERRY NEIL	0.00
60079	10/24/2023	ADAMS, ARSIA AHULIA	-450.00
60080	10/24/2023	AT&T MOBILITY	-1,276.26
60081	10/24/2023	BRYAN, TONI	-1,207.11
60082	10/24/2023	CINTAS FIRST AID	-157.35
60083	10/24/2023	CITY OF MCKINNEY	-768.15
60084	10/24/2023	DIAZ, TIFFANY	-679.50
60085	10/24/2023	IN BLOOM	-271.00
60086	10/24/2023	INGOLD, TROY	-320.83
60087	10/24/2023	JONES, MICHAEL R	-2,388.25
60088	10/24/2023	KERBY & KERBY PLLC	-250.00
60089	10/24/2023	MB&B TROPHIES AND AWARDS	-170.00
60090	10/24/2023	PROPERTY TAX EDUCATION COALITION, INC	-225.00
60091	10/24/2023	QUALITY PERSONNEL SERVICE	-7,069.34
60092	10/24/2023	ROCKWALL CAD	-125.00
60093	10/24/2023	UNUM LIFE INSURANCE CO OF AMERICA	-1,107.50
60094	10/24/2023	DAVIS, MARISA	-412.50
60095	10/24/2023	DECK, RANDALL	-412.50
60096	10/24/2023	NEVAREZ, ALEJANDRO	-412.50
60097	10/24/2023	POLK, MATTHEW	-400.00
60098	10/24/2023	TOYE, TERRY NEIL	-425.00
60099	10/26/2023	AFLAC	-5,131.80
60100	10/26/2023	AT&T (FIBER)	-53.85
60101	10/26/2023	AT&T (FIBER)	-717.72
60102	10/26/2023	CIVIC PLUS	-8,840.00
60103	10/26/2023	FIRST STOP HEALTH	-1,288.00
60104	10/26/2023	GLASS, TAMERA	-424.01
60105	10/26/2023	MARSHALL & SWIFT	-6,845.95
60106	10/26/2023	NORTH CENTRAL TX COG	-100.00
60107	10/26/2023	PITNEY BOWES SUPPLIES	-299.00

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

Num	Date	Name	Amount
60108	10/26/2023	SPECTRUM ENTERPRISE	-2,059.75
60109	10/26/2023	THOMAS GALLAWAY CORP dba TECHNOLOGENT	-21,342.88
60110	10/26/2023	TILLEY, SHAWN	-645.00
60111	10/26/2023	VALBRIDGE PROPERTY ADVISORS	-8,000.00
60112	10/26/2023	VAN GUNDY, ERIN	-46.31
60113	10/26/2023	WEST, SUBVET D	-450.00
60114	10/30/2023	DIAZ, STEPHEN ERIK	-425.00
60115	10/30/2023	HENRY, JAMES	0.00
60116	10/30/2023	NEVAREZ, ALEJANDRO	-475.00
60117	10/30/2023	THIGPEN, LESLIE MICHAEL	-400.00
60118	10/30/2023	BLUECROSS BLUESHIELD OF TEXAS	-118,606.01
60119	10/30/2023	COLORIT GRAPHICS SERVICES	-234.00
60120	10/30/2023	CROWE, ROBERT	-545.00
60121	10/30/2023	DEX IMAGING	-2,563.64
60122	10/30/2023	DIAZ, TIFFANY	-679.50
60123	10/30/2023	HARRIS GOVERN	-1,000.00
60124	10/30/2023	KENAN GARNER	-100.00
60125	10/30/2023	NICKELL, CHRISTOPHER	-1,440.00
60126	10/30/2023	QUALITY PERSONNEL SERVICE	-5,108.84
60127	10/30/2023	VARIVERGE LLC	-2,751.73
60128	10/30/2023	HENRY, JAMES	-812.50
60129	10/31/2023	CARD SERVICE CENTER	-12,752.34
60130	10/31/2023	PLANO OFFICE SUPPLY	-4,331.06
60131	10/31/2023	SAM'S CLUB	-814.32
60132	10/31/2023	STAPLES BUSINESS CREDIT	-1,628.49
60133	10/31/2023	CINTAS MAT SERVICE	-453.28
60134	10/31/2023	CINTAS SANI CLEAN #163	-3,165.08
60135	10/31/2023	ROCKIN G DRYWALL & CONSTRUCTION	-1,700.00

Oct 23

-1,134,057.25

November 2023

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
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Num	Date	Name	Amount
Nov 23			
ACH	11/03/2023	ADP INC	-3,759.72
ACH	11/15/2023	TCDRS	-152,535.30
12500	11/13/2023	ARCELLANA, CRISTINA M	-320.00
12501	11/13/2023	AUGUSTINE, JUDITH S	-432.00
12502	11/13/2023	BITTNER, NANCY M.	-1,035.00
12503	11/13/2023	BRANHAM, ALLAN B	-50.00
12504	11/13/2023	CHOLLAR, GEORGE W JR.	-2,526.00
12505	11/13/2023	CHOWDHURY, NASIMA	-995.00
12506	11/13/2023	DIVIRGILIO, RICHARD	-702.00
12507	11/13/2023	FALTYS, DIANNE	-2,489.00
12508	11/13/2023	FERGUSON, VICTOR L.	-50.00
12509	11/13/2023	FERRILL, LAWRENCE R	-50.00
12510	11/13/2023	HANSON, THOMAS D	-702.00
12511	11/13/2023	HARDIN, MARILYN CARLEEN	-580.00
12512	11/13/2023	HAWKINS, YOLANDA	-432.00
12513	11/13/2023	JAYE, OLIN	-998.00
12514	11/13/2023	KLICKMAN, JOHN MICHAEL	-432.00
12515	11/13/2023	LEATCH, BERT J.	-813.00
12516	11/13/2023	MOLINA, ESTELA	-50.00
12517	11/13/2023	PARKER, CHRISTI CRUMP	-935.00
12518	11/13/2023	PERRY, CRAIG N.	-702.00
12519	11/13/2023	PRYOR, JACK R	-860.00
12520	11/13/2023	RICHARDS, BRAD	0.00
12521	11/13/2023	ROBINS, JANICE M.	-185.00
12522	11/13/2023	SODERSTROM, DEAN C	-2,452.00
12523	11/13/2023	TRAN, HUONG (RACHEL)	-418.00
12524	11/13/2023	TURANO, LOUIS R	-934.00
12525	11/13/2023	TURNER, KENT M	-688.00
12526	11/13/2023	WARD, FORREST	-972.00
12527	11/13/2023	WHITT, NORMAN J	-540.00
12528	11/13/2023	WOLFSON, LEWIS H	-420.00
12529	11/13/2023	WYSASKI, JOHN	-1,170.00
12530	11/13/2023	YARBOROUGH, DANA	-540.00
12531	11/13/2023	ZACHMANN, MICHAEL	-776.00
12532	11/13/2023	ZINN, THOMAS G	-776.00
55648	11/07/2023	COLLIN CENTRAL APPRAISAL DISTRICT	-50,000.00
60136	11/06/2023	DECK, RANDALL	-412.50
60137	11/06/2023	JEFFCOAT, JARROD	-400.00
60138	11/06/2023	THIGPEN, LESLIE MICHAEL	-412.50
60139	11/06/2023	TOYE, TERRY NEIL	-412.50
60140	11/06/2023	ZEGADLO, MARC	-400.00
60141	11/06/2023	SHI GOVERNMENT SOLUTIONS	-11,367.74
60142	11/06/2023	AFFILIATED COM-NET, INC.	-1,554.24
60143	11/06/2023	CHEEK, SHANE	-250.20
60144	11/06/2023	DIAZ, TIFFANY	-679.50
60145	11/06/2023	ELLIOTT, ASA	-100.00
60146	11/06/2023	GSO ARCHITECTS	-450.00
60147	11/06/2023	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,379.92
60148	11/06/2023	HYDEN, SAMUEL	-71.00
60149	11/06/2023	INTEX ELECTRICAL CONTRACTORS, INC	-360.00
60150	11/06/2023	JONES, SHARON	-450.00
60151	11/06/2023	MATTHEWS, RYAN	-539.71
60152	11/06/2023	MCROBERTS & COMPANY	-7,250.00

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

Num	Date	Name	Amount
60153	11/06/2023	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-250.00
60154	11/06/2023	PLANO PEST CONTROL	-450.00
60155	11/06/2023	PROPERTY TAX EDUCATION COALITION, INC	-165.00
60156	11/06/2023	PROSTAR SERVICES, INC	-1,026.50
60157	11/06/2023	SAUNDERS & WALSH, PLLC	-162,281.24
60158	11/06/2023	SHELL ENERGY SOLUTIONS	-6,028.86
60159	11/06/2023	SHI GOVERNMENT SOLUTIONS	-4,629.04
60160	11/06/2023	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
60161	11/06/2023	UBISTOR, INC.	-4,942.40
60162	11/06/2023	INGOLD, TROY	-320.83
60163	11/06/2023	OPTUM BANK	-620.83
60164	11/07/2023	QUALITY PERSONNEL SERVICE	-1,940.40
60165	11/07/2023	AT&T (MAIN LOCAL)	-273.83
60166	11/07/2023	AT&T (MAIN LOCAL)	-2,497.29
60167	11/07/2023	DELL MARKETING	-26,240.00
60168	11/07/2023	HAND, MICHAEL L.	-1,584.14
60169	11/07/2023	IN BLOOM	-90.00
60170	11/07/2023	INSIGHTS PUBLIC SECTOR	-460.32
60171	11/07/2023	INSIGHTS PUBLIC SECTOR	-12,402.13
60172	11/07/2023	SHRED-IT USA LLC	-155.72
60173	11/07/2023	TEXAS ARCHIVES	-98.02
60174	11/07/2023	USER SCAPE	-4,999.00
60175	11/07/2023	WASTE CONNECTIONS OF TEXAS	-310.74
60501	11/14/2023	BIS CONSULTING	-2,000.00
60502	11/14/2023	BLOOMFIELD, RACHEL	-115.00
60503	11/14/2023	BORTON, BRIAN K	-800.00
60504	11/14/2023	COLLIN COUNTY CHAPTER TAAO	-990.00
60505	11/14/2023	DAVIS, MARISA	-437.50
60506	11/14/2023	DIAZ, TIFFANY	-679.50
60507	11/14/2023	GREAT AMERICA FINANCIAL SERVICES	-1,963.00
60508	11/14/2023	HAYNES LANDSCAPE & MAINTENANCE, INC	-4,836.60
60509	11/14/2023	HUMETRICS HOLDING INC	-475.00
60510	11/14/2023	JEFFCOAT, JARROD	-425.00
60511	11/14/2023	MC PURE CLEANING, LLC	-6,725.00
60512	11/14/2023	PROSTAR SERVICES, INC	-1,038.34
60513	11/14/2023	SERVICE FIRST	-391.50
60514	11/14/2023	SHI GOVERNMENT SOLUTIONS	-10,856.76
60515	11/14/2023	SUPERIOR VISION OF TEXAS	-1,437.41
60516	11/14/2023	WEX HEALTH INC	-164.25
60517	11/14/2023	QUALITY PERSONNEL SERVICE	-5,449.29
60518	11/16/2023	CARENOW CORPORATE	-360.00
60519	11/16/2023	CDW-G	-2,913.56
60520	11/16/2023	COLORIT GRAPHICS SERVICES	-214.00
60521	11/16/2023	COSTAR REALTY INFORMATION INC	-6,144.72
60522	11/16/2023	DEX IMAGING	-1,980.16
60523	11/16/2023	INDECO SALES, INC.	-3,520.00
60524	11/16/2023	JORDAN, RENEE	-750.00
60525	11/16/2023	LEGAL SHIELD / ID SHIELD	-1,522.70
60526	11/16/2023	MYPRINTCHOICE	-60.00
60527	11/16/2023	NICKELL, CHRISTOPHER	-2,040.00
60528	11/16/2023	PARAGON ROOFING INC	-477.00
60529	11/16/2023	PROSTAR SERVICES, INC	-1,900.26
60530	11/16/2023	TAAD	-450.00
60531	11/20/2023	DAVIS, MARISA	-425.00

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

Num	Date	Name	Amount
60532	11/20/2023	DIAZ, STEPHEN ERIK	-400.00
60533	11/20/2023	NEVAREZ, ALEJANDRO	-437.50
60534	11/20/2023	THIGPEN, LESLIE MICHAEL	-425.00
60535	11/20/2023	ZEGADLO, MARC	-412.50
60536	11/20/2023	AT&T MOBILITY	-1,196.82
60537	11/20/2023	BLUECROSS BLUESHIELD (LIFE&STLT)	-10,692.50
60538	11/20/2023	FIRST STOP HEALTH	-1,232.80
60539	11/20/2023	PARAGON ROOFING INC	0.00
60540	11/20/2023	TAAD	-250.00
60541	11/20/2023	RICHARD, DAVID G.	-1,072.00
60542	11/21/2023	BRUNNER, KATIE	-198.85
60543	11/21/2023	QUALITY PERSONNEL SERVICE	-3,144.75
60544	11/21/2023	TAAD	-127.00
60545	11/21/2023	UNUM LIFE INSURANCE CO OF AMERICA	-1,140.20
60546	11/27/2023	DECK, RANDALL	-425.00
60547	11/27/2023	NEVAREZ, ALEJANDRO	-812.50
60548	11/27/2023	AT&T (FIBER)	-38.79
60549	11/27/2023	AT&T (FIBER)	-1,591.31
60550	11/27/2023	CDW-G	-3,319.03
60551	11/27/2023	CINTAS FIRST AID	-114.07
60552	11/27/2023	CITY OF MCKINNEY	-804.00
60553	11/27/2023	DSS	-130.00
60554	11/27/2023	GRIFFITH, JR BOBBY	-450.00
60555	11/27/2023	HERITAGE BROKERAGE SERVICES	-5,750.00
60556	11/27/2023	INTEX ELECTRICAL CONTRACTORS, INC	-842.00
60557	11/27/2023	SPECTRUM ENTERPRISE	-2,059.76
60558	11/27/2023	SWINGLE COLLINS & ASSOCIATES	-6,000.00
60559	11/27/2023	SHI GOVERNMENT SOLUTIONS	-138.20
60560	11/27/2023	GREAU, PHILLIP	-1,327.06
60561	11/27/2023	QUALITY PERSONNEL SERVICE	-726.00
60562	11/29/2023	IAAO LOCK BOX	-6,720.00
60563	11/29/2023	BATTERIES PLUS	-85.96
60564	11/29/2023	BLUECROSS BLUESHIELD OF TEXAS	-119,269.40
60565	11/29/2023	DALLAS BUSINESS JOURNAL	-70.00
60566	11/29/2023	DELL MARKETING	-8,846.30
60567	11/29/2023	FEDEX OFFICE	-9.49
60568	11/29/2023	HERITAGE BROKERAGE SERVICES	-3,250.00
60569	11/29/2023	HOLT CAT	-1,911.89
60570	11/29/2023	IN BLOOM	-191.00
60571	11/29/2023	J.D. POWER VALUATION SERVICES	-365.00
60572	11/29/2023	TAAD	-450.00
60573	11/29/2023	TAAO	0.00
60574	11/29/2023	TDLR	-100.00
60575	11/29/2023	THE EXEMPTION PROJECT, INC.	-31,781.25
60576	11/30/2023	CARD SERVICE CENTER	-12,828.34
60577	11/30/2023	CINTAS MAT SERVICE	-453.28
60578	11/30/2023	CINTAS SANI CLEAN #163	-2,373.81
60579	11/30/2023	COLORIT GRAPHICS SERVICES	-135.00
60580	11/30/2023	DEX IMAGING	-2,593.96
60581	11/30/2023	GILLILAND, WENDY	-66.03
60582	11/30/2023	PLANO OFFICE SUPPLY	-2,487.26
60583	11/30/2023	SOUND PRODUCTIONS LLC	-1,294.20
60584	11/30/2023	STAPLES BUSINESS CREDIT	-1,009.17
60585	11/30/2023	TASB, INC.	-500.00

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

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Amount</u>
60586	11/30/2023	TEXAS DEPARTMENT OF PUBLIC SAFETY	-31.00
Nov 23			<u>-794,221.65</u>

F. FINANCIAL REPORTS

October 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

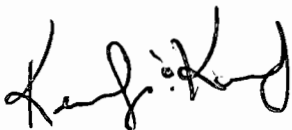
Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of October 31, 2023 and the related statement of revenue, 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
November 28, 2023

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Assets, Liabilities And Fund Balance - Cash Basis
October 31, 2023

ASSETS

CURRENT ASSETS

ANB - all accts	\$	50,466.72
Independent Bank - all accts		4,064,009.61
Texas Capital Bank - Money Mkt		2,011,880.66
Accounts Receivable - Retirees		(262.48)
Certificates of Deposit		21,274,626.03
Prepaid Expenses		126,090.36
Right of Use Assets (lease)		186,909.00
ROU Assets - Accum Depreciation		<u>(38,726.00)</u>

TOTAL CURRENT ASSETS **\$ 27,674,993.90**

PROPERTY AND EQUIPMENT

Furniture and Equipment-Assets	431,834.09
Accum Depr-Furniture & Equip	(315,965.50)
Telephone Equipment-Assets	92,016.23
Accum Depr-Telephone Equipment	(86,466.58)
Computer Equipment-Assets	972,063.88
Accum Depr-Computer Equipment	(661,748.24)
Computer Software-Assets	797,859.15
Accum Depr-Computer Software	(625,581.39)
Building-Assets	8,022,172.86
Accum Depr-Building	(2,623,936.07)
Land-Assets	<u>1,387,232.00</u>

Total Property And Equipment **7,389,480.43**

NET PROPERTY AND EQUIPMENT **7,389,480.43**

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 **\$ 48,985,054.33**

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Assets, Liabilities And Fund Balance - Cash Basis
October 31, 2023

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

All Current Liabilities	\$ 932,508.15
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TOTAL CURRENT LIABILITIES	\$ 932,508.15
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LONG-TERM LIABILITIES

Deferred Resources Inflows	7,318,193.00
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TOTAL LONG-TERM LIABILITIES	<u>7,318,193.00</u>
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TOTAL LIABILITIES	8,250,701.15
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FUND BALANCE

Fund Balance(CashBasisRelated)	(373,619.00)
Fund Balance-Designated	25,747,000.00
Fund Balance-Undesignated	47,441.50
Fund Bal-Cap Assets Less Debt	7,606,287.00
Year To Date Increase or Decrease	<u>7,707,243.68</u>

TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE	<u>40,734,353.18</u>
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TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 48,985,054.33</u>
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CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis
1 And 10 Months Ended October 31, 2023

	2023 Budget	1 month ended Oct 31, 2023	Year to date ended Oct 31, 2023	% of Budget	Remaining Budget
REVENUE					
Entity Support Revenue	\$ 25,299,000.00	\$ 5,034.50	\$ 25,677,328.25	101.50 %	(378,328.25)
Interest-Bank Accts/Investments	0.00	92,472.59	538,914.97		(538,914.97)
BPP Rendition Penalty Revenue	0.00	2,347.68	63,939.38		(63,939.38)
Misc Revenue	0.00	708.20	5,624.32		(5,624.32)
TOTAL REVENUE	25,299,000.00	100,562.97	26,285,806.92	103.90 %	(986,806.92)
OPERATING EXPENSES					
Salaries Full Time	12,815,600.00	748,721.97	7,812,269.73	60.96 %	5,003,330.27
Salaries Part Time/Temp	469,500.00	41,037.97	440,130.75	93.74 %	29,369.25
Overtime	120,000.00	3,087.08	88,553.37	73.79 %	31,446.63
Auto Allowance	822,800.00	58,660.92	598,244.31	72.71 %	224,555.69
Worker's Compensation	70,000.00	3,358.05	29,700.50	42.43 %	40,299.50
Employee Group Insurance	3,016,000.00	164,967.47	1,798,355.58	59.63 %	1,217,644.42
FICA Tax	192,400.00	11,789.48	123,541.48	64.21 %	68,858.52
Employee Retirement	1,757,800.00	99,807.05	1,047,869.00	59.61 %	709,931.00
Retirement-UAAL Buy Down	400,000.00	400,000.00	400,000.00	100.00 %	0.00
Unemployment Compensation	50,000.00	6,895.94	10,924.74	21.85 %	39,075.26
Legal	2,100,000.00	388,186.55	1,727,515.63	82.26 %	372,484.37
Accounting & Audit	22,000.00	250.00	21,328.65	96.95 %	671.35
Insurance	60,000.00	4,345.16	43,792.41	72.99 %	16,207.59
Legal Notices & Advertising	37,000.00	0.00	18,186.00	49.15 %	18,814.00
Appraisal Review Board	810,000.00	79,675.77	809,158.16	99.90 %	841.84
Telephone, Internet, Data Cloud	350,000.00	12,543.41	138,374.50	39.54 %	211,625.50
Utilities	141,900.00	1,232.92	74,404.78	52.43 %	67,495.22
Equipment Rent	115,000.00	11,144.35	46,927.33	40.81 %	68,072.67
Equipment Maintenance	52,000.00	2,250.23	24,989.60	48.06 %	27,010.40
Postage	520,000.00	2,315.81	425,934.69	81.91 %	94,065.31
Aerial Photography	445,000.00	0.00	383,460.00	86.17 %	61,540.00
Supplies	570,000.00	32,778.88	381,555.20	66.94 %	188,444.80
Registration & Dues	45,000.00	1,105.00	14,040.32	31.20 %	30,959.68
Travel & Education	175,000.00	6,587.62	50,817.03	29.04 %	124,182.97
Board of Directors Meetings	7,000.00	131.80	813.70	11.62 %	6,186.30
Contract Services	150,000.00	8,485.73	69,597.18	46.40 %	80,402.82
Professional Services	250,000.00	22,437.82	242,437.69	96.98 %	7,562.31
Security	165,000.00	10,550.00	97,652.50	59.18 %	67,347.50
Building Maintenance	240,000.00	12,801.94	136,459.31	56.86 %	103,540.69
Building Repair/Modifications	400,000.00	5,786.28	194,823.29	48.71 %	205,176.71
ARB Remodel	0.00	0.00	505,511.04		(505,511.04)
Depreciation	0.00	21,680.59	216,805.90		(216,805.90)
Furniture & Equipment	75,000.00	0.00	51,777.00	69.04 %	23,223.00
ComputerHardware&Computer Equip	350,000.00	18,551.00	62,674.01	17.91 %	287,325.99
ComputerSoftwareLicens&Subscrip	650,000.00	37,349.64	277,676.28	42.72 %	372,323.72
Computer Hardware Maintenance	50,000.00	0.00	20,064.60	40.13 %	29,935.40
Software Development	200,000.00	0.00	10,333.75	5.17 %	189,666.25
Computer Software Maintenance	325,000.00	2,539.74	181,863.23	55.96 %	143,136.77
Contingency	80,000.00	0.00	0.00	0.00 %	80,000.00
TOTAL OPERATING EXPENSES	28,099,000.00	2,221,056.17	18,578,563.24	66.12 %	9,520,436.76
EXCESS(DEFICIT) INCOME & EXPENS	\$ (2,800,000.00)	\$ (2,120,493.20)	7,707,243.68	(275.26)%	(10,507,243.68)
BEGINNING FUND BALANCE			33,027,109.50		
ENDING FUND BALANCE			\$ 40,734,353.18		

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Supplemental Schedules

October 31, 2023

ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$	(315,965.50)
Accum Depr-Telephone Equipment		(86,466.58)
Accum Depr-Computer Equipment		(661,748.24)
Accum Depr-Computer Software		(625,581.39)
Accum Depr-Building		<u>(2,623,936.07)</u>

TOTAL ACCUMULATED DEPRECIATION

\$ (4,313,697.78)

OTHER CURRENT LIABILITIES

Accounts Payable	\$	(1,370.92)
Credit Card-TIB Mastercard		4,119.52
Credit Card-Sam's Wholesale		207.44
Employee Savings		8,409.86
Lease Liability		148,183.00
Accrued Wages Payable		198,353.06
Accrued Other Curr Liabilities - Other		72,500.00
Employee Payable		(8,704.00)
Retiree Payable		(706.87)
Retirement Payable		152,535.30
Employee Investments - 457		50.00
Compensated Absences Payable		<u>358,931.76</u>

TOTAL OTHER CURRENT LIABILITIES

\$ 932,508.15

November 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

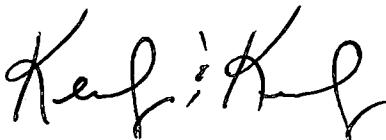
Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of November 30, 2023 and the related statement of revenue, 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
December 5, 2023

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**Statement Of Assets, Liabilities And Fund Balance - Cash Basis****November 30, 2023****ASSETS****CURRENT ASSETS**

ANB - all accts	\$	550.32
Independent Bank - all accts		2,573,454.20
Texas Capital Bank - Money Mkt		2,021,278.45
Accounts Receivable - Retirees		(113.63)
CDs - Texas Capital Bank		4,000,000.00
CDs - Independent		2,000,000.00
Certificates of Deposit		15,187,609.62
Accounts Receivable - Entities		(900.75)
Prepaid Expenses		487,235.34
Right of Use Assets (lease)		186,909.00
ROU Assets - Accum Depreciation		<u>(38,726.00)</u>

TOTAL CURRENT ASSETS \$ **26,417,296.55****PROPERTY AND EQUIPMENT**

Furniture and Equipment-Assets	431,834.09
Accum Depr-Furniture & Equip	(317,357.39)
Telephone Equipment-Assets	92,016.23
Accum Depr-Telephone Equipment	(87,588.80)
Computer Equipment-Assets	972,063.88
Accum Depr-Computer Equipment	(669,260.63)
Computer Software-Assets	797,859.15
Accum Depr-Computer Software	(625,581.39)
Building-Assets	8,022,172.86
Accum Depr-Building	(2,635,590.16)
Land-Assets	<u>1,387,232.00</u>
Total Property And Equipment	7,367,799.84

NET PROPERTY AND EQUIPMENT **7,367,799.84****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** \$ **47,705,676.39**

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Assets, Liabilities And Fund Balance - Cash Basis
November 30, 2023

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

All Current Liabilities	\$	1,170,617.41
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TOTAL CURRENT LIABILITIES	\$	1,170,617.41
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LONG-TERM LIABILITIES

Deferred Resources Inflows		<u>7,318,193.00</u>
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TOTAL LONG-TERM LIABILITIES		<u>7,318,193.00</u>
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TOTAL LIABILITIES		8,488,810.41
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FUND BALANCE

Fund Balance(CashBasisRelated)	(373,619.00)
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Fund Balance-Designated	25,747,000.00
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Fund Balance-Undesignated	47,441.50
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Fund Bal-Cap Assets Less Debt	7,606,287.00
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Year To Date Increase or Decrease	<u>6,189,756.48</u>
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TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE	<u>39,216,865.98</u>
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TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 47,705,676.39</u>
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CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis
1 And 11 Months Ended November 30, 2023

	2023 Budget	1 month ended Nov 30, 2023	Year to date ended Nov 30, 2023	% of Budget	Remaining Budget
REVENUE					
Entity Support Revenue	\$ 25,299,000.00	\$ 0.00	\$ 25,677,328.25	101.50 %	(378,328.25)
Interest-Bank Accts/Investments	0.00	112,938.00	651,852.97		(651,852.97)
BPP Rendition Penalty Revenue	0.00	64.37	64,003.75		(64,003.75)
Misc Revenue	0.00	104.40	5,728.72		(5,728.72)
TOTAL REVENUE	25,299,000.00	113,106.77	26,398,913.69	104.35 %	(1,099,913.69)
OPERATING EXPENSES					
Salaries Full Time	12,815,600.00	792,612.32	8,604,882.05	67.14 %	4,210,717.95
Salaries Part Time/Temp	469,500.00	13,885.20	454,015.95	96.70 %	15,484.05
Overtime	120,000.00	2,010.16	90,563.53	75.47 %	29,436.47
Auto Allowance	822,800.00	58,660.92	656,905.23	79.84 %	165,894.77
Worker's Compensation	70,000.00	3,358.05	33,058.55	47.23 %	36,941.45
Employee Group Insurance	3,016,000.00	170,928.27	1,969,283.85	65.29 %	1,046,716.15
FICA Tax	192,400.00	12,446.06	135,987.54	70.68 %	56,412.46
Employee Retirement	1,757,800.00	105,826.48	1,153,695.48	65.63 %	604,104.52
Retirement-UAAL Buy Down	400,000.00	0.00	400,000.00	100.00 %	0.00
Unemployment Compensation	50,000.00	0.00	10,924.74	21.85 %	39,075.26
Legal	2,100,000.00	180,431.24	1,907,946.87	90.85 %	192,053.13
Accounting & Audit	22,000.00	0.00	21,328.65	96.95 %	671.35
Insurance	60,000.00	4,411.19	48,203.60	80.34 %	11,796.40
Legal Notices & Advertising	37,000.00	0.00	18,186.00	49.15 %	18,814.00
Appraisal Review Board	810,000.00	26,096.00	835,254.16	103.12 %	(25,254.16)
Telephone, Internet, Data Cloud	350,000.00	11,556.57	149,931.07	42.84 %	200,068.93
Utilities	141,900.00	7,299.32	81,874.45	57.70 %	60,025.55
Equipment Rent	115,000.00	1,963.00	48,890.33	42.51 %	66,109.67
Equipment Maintenance	52,000.00	2,477.52	27,467.12	52.82 %	24,532.88
Postage	520,000.00	0.00	425,934.69	81.91 %	94,065.31
Aerial Photography	445,000.00	0.00	383,460.00	86.17 %	61,540.00
Supplies	570,000.00	22,033.49	403,598.69	70.81 %	166,401.31
Registration & Dues	45,000.00	8,760.00	22,800.32	50.67 %	22,199.68
Travel & Education	175,000.00	6,278.40	57,383.83	32.79 %	117,616.17
Board of Directors Meetings	7,000.00	0.00	813.70	11.62 %	6,186.30
Contract Services	150,000.00	8,174.42	77,771.60	51.85 %	72,228.40
Professional Services	250,000.00	6,242.50	248,680.19	99.47 %	1,319.81
Security	165,000.00	7,037.50	104,690.00	63.45 %	60,310.00
Building Maintenance	240,000.00	18,527.00	154,986.31	64.58 %	85,013.69
Building Repair/Modifications	400,000.00	1,804.00	196,627.29	49.16 %	203,372.71
ARB Remodel	0.00	0.00	505,511.04		(505,511.04)
Depreciation	0.00	21,680.59	238,486.49		(238,486.49)
Furniture & Equipment	75,000.00	3,520.00	55,297.00	73.73 %	19,703.00
ComputerHardware&Computer Equip	350,000.00	73,765.76	136,439.77	38.98 %	213,560.23
ComputerSoftwareLicens&Subscrip	650,000.00	50,159.52	279,979.82	43.07 %	370,020.18
Computer Hardware Maintenance	50,000.00	0.00	20,064.60	40.13 %	29,935.40
Software Development	200,000.00	0.00	10,333.75	5.17 %	189,666.25
Computer Software Maintenance	325,000.00	4,539.74	237,898.95	73.20 %	87,101.05
Contingency	80,000.00	0.00	0.00	0.00 %	80,000.00
TOTAL OPERATING EXPENSES	28,099,000.00	1,626,485.22	20,209,157.21	71.92 %	7,889,842.79
EXCESS(DEFICIT) INCOME & EXPENS	\$ (2,800,000.00)	\$ (1,513,378.45)	6,189,756.48	(221.06)%	(8,989,756.48)
BEGINNING FUND BALANCE			33,027,109.50		
ENDING FUND BALANCE			\$ 39,216,865.98		

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Supplemental Schedules

November 30, 2023

ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$	(317,357.39)
Accum Depr-Telephone Equipment		(87,588.80)
Accum Depr-Computer Equipment		(669,260.63)
Accum Depr-Computer Software		(625,581.39)
Accum Depr-Building		<u>(2,635,590.16)</u>

TOTAL ACCUMULATED DEPRECIATION **\$** **(4,335,378.37)**

OTHER CURRENT LIABILITIES

Credit Card-TIB Mastercard	4,119.52
Credit Card-Sam's Wholesale	207.44
Employee Savings	8,290.86
Lease Liability	148,183.00
Accrued Wages Payable	198,353.06
Accrued Other Curr Liabilities - Other	72,500.00
Employee Payable	(3,943.05)
Retiree Payable	757.26
Retirement Payable	161,734.81
Compensated Absences Payable	358,931.76
Unearned Revenue-Entities	<u>221,482.75</u>

TOTAL OTHER CURRENT LIABILITIES **\$** **1,170,617.41**

G.

FUNDED ITEMS

BOARD OFFICER'S SIGNATURE REQUIRED



Collin Central Appraisal District

Date: 12/06/2023

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 requiring signature of Board Officer

ITEM	DESCRIPTION	\$ AMOUNT
Ck #60575	The Exemption Project, Inc. (aka True Roll)	\$31,781.25
Ck #60614	SHI Government Solutions (MS online services enrollment renewal)	\$134,268.96

H.

LARGE EXPENDITURES
(GREATER THAN \$25,000)

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

October 2023



Collin Central Appraisal District

Date: 11/30/23

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: October 2023

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	10/02/23	TCDRS (lump sum payment)	\$400,000.00
ACH	10/06/23	ADP (payroll and taxes)	\$415,200.03
Ck #60040	10/09/23	Saunders & Walsh	\$361,586.55
ACH	10/15/23	TCDRS	\$153,956.76
Ck #60068	10/17/23	ESRI, Inc.	\$30,476.88
WIRE	10/17/23	East West Bank (purchase CDs)	\$6,000,000.00
ACH	10/20/23	ADP (payroll and taxes)	\$368,624.15
Ck #60118	10/30/23	Blue Cross and Blue Shield	\$118,606.01

November 2023



Collin Central Appraisal District

Date: 12/05/2023

To: Board of Directors

From: Marty Wright, Chief Appraiser

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

For: November 2023

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	11/03/23	ADP (payroll and taxes)	\$415,444.64
Ck #60157	11/06/23	Saunders & Walsh	\$162,281.24
Ck #60167	11/07/23	Dell Marketing	\$26,240.00
ACH	11/15/23	TCDRS	\$152,535.30
ACH	11/17/23	ADP (payroll and taxes)	\$415,266.15
WIRE	11/20/23	Texas Capital Bank (purchase CDs)	\$4,000,000.00 ⁺
Transfer	11/20/23	Independent Bank (purchase CDs)	\$2,000,000.00 ⁺
Ck #60564	11/29/23	Blue Cross and Blue Shield	\$119,269.40
ACH	11/30/23	ADP (payroll draft for 12/1/23)	\$371,387.93

I.

District Generator Replacement



Collin Central Appraisal District

December 6, 2023

2023 Backup Generator Replacement

We are looking to replace our original 2012 30kW propane emergency backup power generator in favor of a 200kW diesel generator to alleviate current start and run issues as well as add additional building load capacity for Taxpayer dense areas that halt our ability to process public transactions as well as maintain safety during power outages.

Over the past few years, we have had multiple power outages where the generator failed to start, or the outage caused major staff/Taxpayer convenience/safety issues in non-generator serviced areas. The net results varied depending on if the outage was during business hours and what the weather conditions were at the time. Below are two past scenarios and their payloads:

- May 2022 – Multiple moderate power drops occur during ARB season with panel rooms, lobby and waiting rooms filled with Taxpayers. Taxpayers, staff, and ARB members scuttle out of hearing rooms with only improvised emergency lighting, loss of hearing room equipment and HVAC. Taxpayers complain and request re-schedules for their hearings which sets us back causing issues with timely certification of the roll.
- March 2023 – Major power outage due to bad storms where generator failed to start but with no means to notify, we must monitor email notifications from various UPS units. Staff had to come onsite to force start generator, but server room UPS units had already dropped multiple loads requiring restoral due to long duration of outage.

This new generator and smart switch will rectify our current problematic start and run concerns as well as add needed service capacity to run our Taxpayer intensive portions of the building. All hardware is fully funded in the 2023 capital expenditure computer equipment line item (5700), likewise, all installation services are fully funded within the building repairs line item (5660).

ITEM	COST	15% CONTINGENCY	TOTALS	BUDGET LINE ITEM	REMAINING BUDGET	REMAINING BALANCE
200kW Caterpillar Generator	\$79,797.16	\$11,969.57	\$91,766.73	5700 Computer Hardware	\$213,560.23	\$121,793.50
Installation	\$150,716.97	\$22,607.55	\$173,324.52	5660 Building Repair/ Modifications	\$208,839.85	\$35,515.33
GRAND TOTAL			\$265,091.25			

The above pricing is the most competitive of multiple state contracts/public procurement plans. We are requesting permission to purchase the above items fully funded in the 2023 budget not to exceed the **Total Amount of \$270,000** (includes 15% contingency for both hardware and installation).

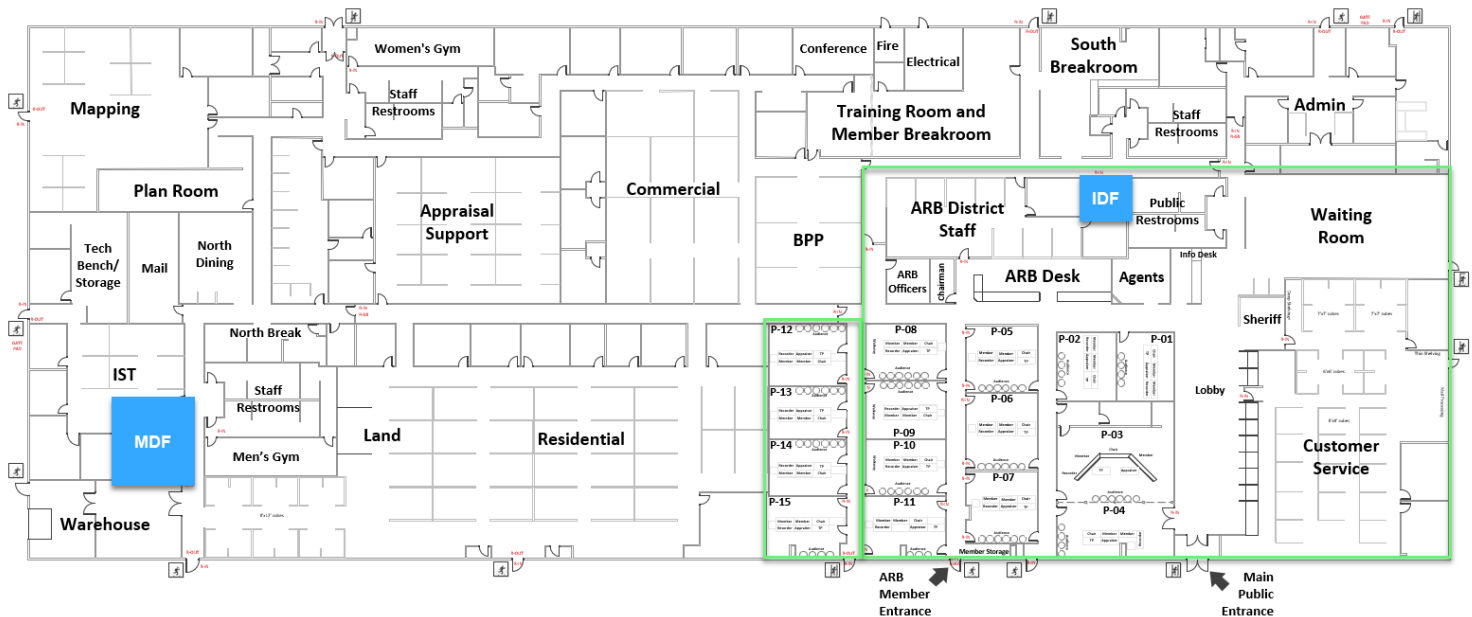
Thank you in advance for your consideration, and as always let me know if you have any questions or concerns regarding the above hardware/installation services. I have included the Holt Power Systems/Caterpillar turn-key quotation in this summary for reference as well as a building layout showing existing and target generator loads.

Ryan Matthews

Deputy Chief Appraiser - Technology

Building Layout with Generator Loads

- Existing 2012 30kW Eaton propane generator maintaining main and intermediate distribution frames responsible for all internal and public services shown **in blue**.
- Proposed 200kW Caterpillar (CAT) diesel generator maintaining both distribution frames and adding all customer service desks, lobby, waiting rooms and ARB hearing rooms as well as their associated overhead lighting and HVAC units shown **in green**.





Austin • Brownsville • Corpus Christi • Dallas • Edinburg • Ft Worth • Laredo • Longview • Pflugerville • San Antonio • Victoria • Waco

Regarding: Collin County Appraisal District - Sourcewell Member Quote (190739)

Quote No: 31282311

Date: 12/1/23

Quote Expires: 30 Days

Caterpillar Model-C7.1 GCABR Generator Set

Power Setting	200 kW
Quantity	1
Voltage	480/277 VAC, 3Ø, 60 Hz.
Application Rating	Standby
Engine	Caterpillar – 7.1L Diesel Diesel Engine – Tier 3 Certified Certification – UL2200
Engine Governor	Isochronous, Electronic
Cooling System	GenSet Mounted 122°F/50°C Ambient Engine Lube Oil & Antifreeze 50/50 Mix Engine Coolant Heater Low Coolant Temperature and Level Alarm Switches Coolant drain line with valve Fan and belt guards Caterpillar Extended Life Coolant Coolant level sight gauge Jacket water pump, gear driven, centrifugal Thermostats and housing
Air Inlet System	Air Cleaner Aftercooler
Lube System	Turbocharger Oil cooler Lubricating oil Oil filler and dipstick Oil filter Oil drain line with valve piped to edge of base
Starting System	Fumes disposal piped to front of radiator 12 volt DC Electric Cranking Motor Batteries, Battery Rack, & Cables Battery Charger - 10amp
Charging System	Engine Driven Battery Charging Alternator
Exhaust System	Carbon Steel Silencer Critical Grade Internally mounted

**Generator/Alternator
& Attachments**

Stainless Steel Engine Exhaust Flex Connector
Exhaust manifold, dry
Exhaust Rain Cap
4 Pole, Single Bearing
Excitation – 300% FLC PMG
300 % Short Circuit Sustaining Capability (10 secs)
2/3 pitch, random wound
IP23 Protection
Class H insulation
105°C temperature rise over 40°C ambient
Cable connections located inside generator
housing(NEMA compatible)
Power center, IP22 rear facing
Automatic Voltage Regulation - 3Ø Sensing
Anti-Condensation/Space Heater
Automatic Voltage Regulator
Circuit Breaker
GenSet Mtd.- for loads
400 Amp
100% Rated w/ Shunt Trip & Auxiliary Contact
3 Pole
LSI Electronic Trip Unit
Cable Lugs, Cable Access Box – Bottom Entry
Suitable for Use as Service Disconnect Label
GCCP 1.2
Genset Mounted & Vibration Isolated
4-line back-lit LCD text display
Multiple display languages
Five-key menu navigation
LCD alarm indication
Customisable power-up text and images
Data logging facility
Internal PLC editor
Protections disable feature
Fully configurable via PC using
USB & RS485 communication
Front panel configuration with PIN protection
Power save mode
3-phase generator sensing and protection
Generator current and power
monitoring (kW, kvar, kVA, pf)
kW and kvar overload and reverse power alarms
Over current protection
Unbalanced load protection
Breaker control via fascia buttons
Fuel and start outputs configurable when using CAN

**Voltage Regulation
Main Line Breaker**

Control Panel

	Support for 0 V to 10 V & 4 mA to 20 mA sensors
	8 configurable digital inputs (3 available for Customer use)
	8 configurable digital outputs (5 available for Customer use)
	4 configurable analogue outputs (3 available for Customer Use)
	CAN, MPU and alternator frequency speed sensing in one variant
	Real time clock
	Engine pre-heat and post-heat functions
	Engine run-time scheduler
	Engine idle control for starting & stopping
	Fuel usage monitor and low fuel level alarms
	3 configurable maintenance alarms
Caterpillar Enclosure	Sound Attenuated Package
	Sound Rating:79.5dBA at 23' in free-field environment
	Wind Rating: 100MPH
	Key Locking Doors
	Epoxy Enamel Paint Finish – CAT White
Mounting System	Linear Vibration Isolators (Elastomeric)
	Engine / Generator Skid-Base Rails
Fuel System	Primary fuel filter w/ integral water separator & secondary filter
	Fuel priming pump
	Flexible fuel lines
	Fuel pressure gauge
	Fuel cooler
	Engine fuel transfer pump
Fuel Tank	Diesel Tank
	UL 142 Listed
	Double Wall
	400 Gallon Capacity
	carbon steel - heavy gauge material
	Lockable Fuel Fill
	12' Above Grade Normal Vent Extension shipped loose to be installed at site
	12' Above Grade Emergency Vent Extension shipped loose to be installed at site
	5 Gallon Spill Containment Bucket
	Overfill Prevention Valve (Mechanical)
	Fuel sender Low, Critical Low, High & Critical High
	Level Gauge, Fuel Lines, Venting & Alarm Contacts
Accessory Items	Factory Testing - Standard Caterpillar Test at .8 PF for Full Rated Load

20A GFCI Convenience Outlet
Standard Caterpillar Warranty - 2 Yr./1000 hours
Current Caterpillar Promotion
Extended Service Coverage – Gold
for 3 more years/1500 hours making a
total of 5 years/2500 hours of coverage
for no additional cost.

Current Lead Time 15-20 weeks out of the factory ARO
ARO and approval of submittal/drawings
Subject to change without notice

AUTOMATIC TRANSFER SWITCH –

400A
Quantity - 1
3-POLE
480/277 VOLT
NEMA 3R ENCLOSURE
Open Transition
Controller
Strip heater with thermostat
UL 1008 listed

Current Lead Time 7-9 weeks out of the factory ARO
and approval of submittal/drawings
Subject to change without notice

Accessories & On-Site Services:

Service & Make Ready
Standard Caterpillar Testing to be performed
Delivery to Job Site
On-Site StartUp testing
Using Resistive (1.0PF) load banks – 2 Hours
Additionally transfer test to verify emergency power supply
system's ability to meet the automatic starting, load transfer
and motor starting requirements shall be demonstrated.
Performed during normal business hours
On ground level with load bank access to be within 50' of generator
If not on ground level & with access within 50' of generator
additional costs will be incurred
StartUp and Testing Records will be provided in electronic format
O & M Manual (hard copy) – Qty 1
Shipped with generator from the factory
Document is proprietary and Copy Righted by Caterpillar
It cannot be revised/unlocked
Custom versions or versions specific to each project
will not be provided

O & M Manual (electronic) – Qty 1

Document is proprietary and Copy Righted by Caterpillar

It cannot be revised/unlocked

Custom versions or versions specific to each project

will not be provided

Submittals provided in electronic format

Note: All start up and commissioning services to occur over one-day.

Install Scope of Work:

- 1) Furnish and install (1) 112 KVA NEMA 3R transformer.
- 2) Furnish and install (1) 277/480-volt, 400 amp, MCB, 42 circuit, NEMA 3R panel.
- 3) Furnish and install (1) 120/208-volt, 300 amp, MCB, 84 circuit, NEMA 3R panel.
- 4) Install Holt furnished ATS.
- 5) Install electrical conduit and wire from MSB to ATS.
- 6) Install electrical conduit and wire from new generator to ATS.
- 7) Install electrical conduit and wire from new 277/480-volt panel to new 112 KVA transformer.
- 8) Install electrical conduit and wire from new 112 KVA transformer to new 120/208-volt panel.
- 9) Pricing includes installing electrical conduit and wire to move up to (20) total circuits from panel LA1 and LA3 to new 120/208-volt generator panel in electric room.
- 10) Pricing includes installing electrical conduit and wire to move up to (40) total circuits from panel(s) LB1, LB2, LB3, and LB 4 to new 120/208-volt generator panel in electric room.
- 11) Pricing includes electrical conduit and wire to move up to (20) total circuits from panel HA1, HA2, and HB to new 277/480-volt generator panel in electric room.
- 12) Provide sub-contractor for concrete generator pad and bollards.
- 13) Provide sub-contractor for generator chain-link fence enclosure.
- 14) Pricing includes permit through city of McKinney.
- 15) Pricing includes fueling (upto 400G as long as price is less than \$5 per gallon).

Items & Services Not Included:

Connections

Any off skid Connections for fuel or exhaust by others

Identification – by others

Rental Generator while without backup power

Ground Fault Protection on circuit breaker - this is not required by

NEC unless current is over 1000 Amps

Witness Testing

Any testing above the designed rating of the equipment.

Sound Level Testing - Sound levels are maximum expected level for a

free-field environment. Actual levels maybe more or less, depending on the location and orientation of the enclosure with respect to adjacent buildings, equipment and other sources of noise. Manufacturer will not perform any type of site testing or be liable for sound level performance on the site.

Coordination study, infrared or NETA testing of ATS or Generator/s

Infrared Scanning

Coordination/Arc Flash Studies and Labels

NETA Testing or any other Independent Testing Agency

Repairs of Any and All Existing Code Violations, Incl.

exposed/non exposed.

Construction and Fuel Tank permits and/or registrations

Protection from damage after delivery

HVAC and Mechanical, controls, control wiring and starters

Trenching, backfill, cutting, patching, coring and roof penetrations.

Landscaping, IE: Grass, Trees, Shrubs, Flowers, et al. or irrigation

Irrigation Conduit/Cables, and Any Associated Equipment.

Repair/Replacement of any and All Conduit and or Cables not marked and Located. Such as irrigation / any low voltage cables and associated equipment.

Repairs of Any and All Existing Code Violations, Incl. exposed/non exposed.

Protection of equipment from damage after delivery

Cleaning and/or repairs from damage done by others after delivery

Installation of equipment shipped loose (Exhaust and Fuel Tank accessories)

Engineered drawings/plans or services designed and sealed by an engineer

Omissions from Electrical Drawings or Specifications

Utility Company Charges/Fees

Bonding

Local codes are not included unless stated

State/Local/Emissions Taxes

Qualifications:

1. All Products included in this Proposal are valued (based on current Commodity Pricing) at the time of the Bid. An Increase in the price of Raw Materials between the estimate time and time of official award of the project will require a Change in the final price to complete the project. Due to the fluctuation in the copper, steel and commodity markets. Not responsible for any delays in project schedule due to shortages in the supply market.
2. Price is based on a mutually acceptable contract.
3. Pricing is based on all work being completed Monday through Friday 7:00 AM through 3:30 PM.

4. Delays caused by others will be charged at service hourly rates.
5. Work is based on de-energized equipment. It is the customer's responsibility to determine and locate what equipment will be affected when de-energized.

GENERATOR & ATS PRICING:

CATERPILLAR RETAIL/LIST PRICE.....	\$75,802.00
Discount per Sourcewell Contract (31%).....	(\$23,498.62)
NON CATERPILLAR Items RETAIL/LIST Price.....	\$28,940.82
Discount per Sourcewell Contract (5%).....	(\$1,447.04)
TOTAL PRICE per SOURCEWELL Contract.....	\$79,797.16

INSTAL PRICING:

CATERPILLAR RETAIL/LIST PRICE.....	\$NA
Discount per Sourcewell Contract (NA%).....	(\$NA)
NON CATERPILLAR Items RETAIL/LIST Price.....	\$158,649.44
Discount per Sourcewell Contract (5%).....	(\$7,932.47)
TOTAL PRICE per SOURCEWELL Contract.....	\$150,716.97

TOTAL PRICING GENERATOR & ATS with INSTALL:

CATERPILLAR RETAIL/LIST PRICE.....	\$75,802.00
Discount per Sourcewell Contract (31%).....	(\$23,498.62)
NON CATERPILLAR Items RETAIL/LIST Price.....	\$187,590.26
Discount per Sourcewell Contract (5%).....	(\$9,379.51)
TOTAL PRICE per SOURCEWELL Contract.....	\$230,514.13

Reference Sourcewell Contract # 092222-CAT valid through 11/22/2026.
Sourcewell (formerly NJPA)

Quoted as detailed above with the intent of meeting the project scope.
Equipment supplied will be limited to that described in this proposal.

Note: Any code interpretations made by the inspector with jurisdiction that lead to changes in material or scope of work are billable and will be handled as a change order should they arise.

GENERAL NOTES AND CLARIFICATIONS:

1. General exception is taken to any other specifications and drawings not available at time of quotation. Equipment supplied will be limited to that described in this proposal.

Terms are 30days net with approved credit.

Price is valid for 30 days

Price does not include applicable taxes

To order or start submittals please sign, date and send back to my attention:

Name	Date
-------------	-------------

Thank you,

John Fabrega
Power Systems Sales
2001 N. Loop 12
Irving, TX 75061
Mobile: 972.978.5407
john.fabrega@holtcat.com



HOLT POWER SYSTEMS TERMS & CONDITIONS

Mufflers	Mufflers are to be lifted and put in place on top of the enclosure at the time of off loading by the installing contractor.
Proposal	This proposal is provided to meet the spirit and intention of the project equipment requirements. Some interpretational differences between our proposal and the specifications may exist, therefore the above bill of material contains our offer for this project, none other is expressed or implied unless stated in writing.
Pricing	Recently the cost of some of our vendor products has experienced severe price swings in the upward direction. Therefore it has become increasingly difficult to hold our prices for a prolonged period of time. If our quote is older than 20 days please call to verify our price.
Taxes	The above price(s) does(do) not include state and local taxes unless otherwise specifically stated. A 1.5% additional ser charge is required by the state of Texas for all stationary engine equipment due to emission restrictions. This is in addition to any state and local taxes that may be required.
Lead Time	<p>Standard delivery of proposed Caterpillar Generator Set to jobsite will be confirmed after receipt of order and submittals are approved and credit terms are agreed.</p> <p>Automatic transfer switch(es) is(are) quoted to jobsite in approximately 6-8 weeks after receipt of order and approved submittals and approved credit terms are agreed.</p> <p>The above quoted lead-times are standard lead-times from the factory at the time of this quotation. In some cases lead-times maybe able to be improved to assist in customer needs. Please call and inquire about possible improved lead-times.</p>

Please note: The Caterpillar factory has mandatory factory shutdowns for two weeks in December/January and one week in July. The length of those shutdowns will extend lead-times on orders entered at those times. Orders, which include non-standard features, may require additional time before shipment. Consult with your Caterpillar dealer at the time of order.

Holt Power Systems has made a significant commitment to ensuring we are able to quickly respond to opportunities by maintaining a substantial inventory that may reduce the lead-time above.

Special Notes	Please verify the voltage, number of poles in ATS, terminal conductor sizes and other Bill of Material items quoted above as compared to the requirements of this project. Lugs for terminations above 1200A are not included.
Fuel Tank	Increasingly we are seeing dramatic changes occur at the municipal level in regard to fire code requirements. They are too numerous and variable to keep track of for each of the area municipalities. Unless otherwise stated within the body of this quotation, the fuel tank included is as specified by the written specifications of this project (if specifications were supplied at the time of quotation). The specifications may be in conflict with City Fire Codes for the location of the project. We will make every attempt to notify you of specification variances with local codes when known, however responsibility for compliance lies with the specifying engineer and those that pull the permit for the project.
Payment	Terms are NET 30 DAYS at the time of shipment to jobsite based on Holt credit department approval, otherwise terms are C.O.D.
Term's	<p>Payment due in full Net 30 after delivery with approved Holt credit or COD at time of shipment.</p> <p>Sales tax will be added to invoice. Resale tax certificate must be on file with the Holt credit department for tax-exempt sales.</p>
Warranty	Caterpillar standard two (2) year warranty applies for standby applications. Standard manufacturer's warranty applies to all non-Caterpillar equipment. Copies of warranty statements are available upon.
Cancellation	There will be a minimum 25% cancellation fee for orders cancelled, once placed and accepted by Holt Power Systems. Cost of custom components, completed fabrication, or any other work performed at the time of cancellation will be added to the cancellation fee. If all material have been acquired the cancellation fees will be 100%. Caterpillar content, 14 days after orders placed will be 100% of the order.
Other	<p>Holt Power Systems is an equipment supplier only. No fuel, wiring, connecting, hook-up, plumbing, or other installation type labor is included in the proposal unless noted herein.</p> <p>The customer is responsible for any and all installation of the above equipment. Holt personnel will perform an installation audit prior to start-up.</p> <p>Unless stated otherwise in this proposal, service and/or maintenance for this equipment are not included. Our company product support service group will be glad to quote the end user of this equipment for those services under a separate proposal.</p> <p>All equipment needed to perform any loading or unloading of the equipment supplied by Holt Power Systems is the responsibility of the buyer.</p> <p>Holt Power Systems limits the scope of supply for this quotation to the equipment and services listed in our bill of material. Unless specifically listed in our bill of material, equipment not indicated is to be supplied by others. We have detailed the equipment proposed in the bill of material. Please carefully review it to be certain it meets your requirements.</p>

No NETA, infrared scanning, meg-testing or other third party testing is included unless expressly indicating in writing above.

We reserve the right to correct any errors or omissions.

Contracts which include penalty or liquidated damage clauses for failure to meet promised shipping dates are not acceptable or binding on Holt Power Systems, unless accepted and confirmed in writing by an officer of Holt Power Systems and its headquarters.

Holt Power Systems standard terms and conditions are included in the quotation and hereby become part of this quotation. These same terms need to be noted on any purchase order received by Holt Power Systems.

Holt Power Systems will not be responsible for any labor or material charged by others associated with the start-up and installation of this equipment unless previously agreed upon in writing by Holt Power Systems. Star-ups are to be conducted between Monday through Friday during normal business hours and excluding nights, weekends, or holidays unless agreed otherwise in writing. Otherwise our standard overtime rates will apply.

We value your confidence in us, and the products we represent and appreciate your business. If there are any terms, conditions, or any other aspect of this quotation you do not understand, please contact us immediately and we will gladly clarify.

Remainder of the page intentionally left blank.

J.

Ag Advisory Board



Collin Central Appraisal District

December 14, 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 name.

RE: Appointment of Ag Advisory Board

Section 6.12(a) of the Texas Property Tax Code

Sec. 6.12. Agricultural Appraisal Advisory Board.

(a) The chief appraiser of each appraisal district shall appoint, with the advice and consent of the board of directors, an agricultural advisory board composed of three or more members as determined by the board.

I am seeking your advice and consent, as required by the Tax Code, regarding the appointment of the following gentlemen to the District's Agricultural Appraisal Advisory Board. They are all currently serving on this advisory board and it is my request that you consent to their reappointment, as follows.

NAME	TERM
David McMahan	January 1, 2024 – December 31, 2025
Randall Brockman	January 1, 2024 – December 31, 2025
Scott Bourland	January 1, 2023 – December 31, 2024

- The Tax Code calls for staggered terms.
- Each member serves a two year term.

K.

Retiree Advisory Panel



Collin Central Appraisal District

December 14, 2023

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

RE: Retiree Advisory Panel

It is my recommendation, in accordance with Policy # 1007 regarding management of the District's retirement system with the Texas County District Retirement System (TCDRS), that the following Collin CAD retirees are appointed to the advisory panel for 2024.

NAME	RETIREMENT YEAR	WORK YEARS IN TCDRS*	CURRENT MEMBER OF PANEL**
Marcia Rohloff	2014	>20	2023/2024
Frank Price	2003	>20	2023/2024
John Silverwise	2008	>25	2023/2024
Kelly Lintner	2021	>25	2024/2025
Robert Burns	2019	>30	2024/2025

*The years of membership in TCDRS includes employment with other appraisal districts that are members of TCDRS.

**Terms are for two years.

L.


**2023 Budget Line-Item
Transfers**



Collin Central Appraisal District

December 6, 2023

TO: Board of Directors

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

RE: 2023 Budget line-item transfers

FUND NAME	2023 BUDGET	ACTUAL YTD AS OF 11/30/2023	BUDGET BALANCE 11/30/2023	PROJECTED COST REMAINING	PROJECTED LINE ITEM (SHORTFALL) OR OVERAGE	ADJUSTED LINE ITEM TOTAL REQUESTED (ROUNDED)
Legal - #5200	\$2,100,000	\$1,930,500	\$169,500	-\$199,500	-\$30,000	\$30,000
Appraisal Review Board - #5300	\$810,000	\$835,300	-\$25,300	-\$24,700	-\$50,000	\$50,000
Professional Services - #5620	\$250,000	\$248,700	\$1,300	-\$10,300	-\$9,000	\$9,000
TOTAL REQUESTED						\$89,000
					REMAINING BALANCE	FUNDS NEEDED
Contract Services - #5600	\$150,000	\$77,900	\$72,100	\$0	\$63,100	-\$9,000
Contingency - #7000	\$225,000	\$145,000	\$80,000	\$0	\$0	-\$80,000
TOTAL USED						-\$89,000
TOTAL BUDGET CHANGE						\$0

The legal expense overrun is due to the 45% increase in litigation filed for 2023. We expect a hearing in December before the Dallas Court of Appeals that will attribute to the overrun.

ARB will exceed the budget because of the record increase in hearings during the 2023 protest season and supplement hearings during the fall to finish these cases.

Professional Services exceeded the budget due to the fee for the temporary employee agency we utilize for hiring temporary employees needed to cover the ARB hearings for 2023.



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 # 2023-1132

The Collin Central Appraisal District Board of Directors met in open session on December 14, 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 approves the line-item transfers within the 2023 budget, as listed on the following page, effective immediately.

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

FUND NAME	2023 BUDGET	ACTUAL YTD AS OF 11/30/2023	BUDGET BALANCE 11/30/2023	PROJECTED COST REMAINING	PROJECTED LINE ITEM (SHORTFALL) OR OVERAGE	ADJUSTED LINE ITEM TOTAL REQUESTED (ROUNDED)
Legal - #5200	\$2,100,000	\$1,930,500	\$169,500	-\$199,500	-\$30,000	\$30,000
Appraisal Review Board - #5300	\$810,000	\$835,300	-\$25,300	-\$24,700	-\$50,000	\$50,000
Professional Services - #5620	\$250,000	\$248,700	\$1,300	-\$10,300	-\$9,000	\$9,000
TOTAL REQUESTED						\$89,000
					REMAINING BALANCE	FUNDS NEEDED
Contract Services - #5600	\$150,000	\$77,900	\$72,100	\$0	\$63,100	-\$9,000
Contingency - #7000	\$225,000	\$145,000	\$80,000	\$0	\$0	-\$80,000
TOTAL USED						-\$89,000
TOTAL BUDGET CHANGE						\$0

M.

**ARB Spending Report
Per Policy #1008**



Collin Central Appraisal District

December 14, 2023

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright", is placed to the right of the "FROM:" line.

RE: ARB Policy #1008 Report

The Board of Director's Policy #1008, section e.12, requires the chief appraiser to report costs associated with meals: whether catered, during training, or routine daily allowances.

- The attached summary outlines the District's expenditures year to date.
- The cost allowances for these expenditures are the subject of revisions to Policy #1008 if any change in allowance is to be made.

I am requesting that the ARB cost allowances per section e.11 be maintained at \$8,200, for budget year 2024.

Attachment: ARB Summary of Expenses (YTD 11-30-2023)

CCAD APPRAISAL REVIEW BOARD EXPENSES
ACTUAL COMPARED TO BUDGET
AS OF 11/30/2023

Description	YTD 2023 Actual	2023 Budget	YE 2022 Actual	2022 Budget	Notes
<u>ARB OPERATING EXPENSES:</u>					
Compensation (hearings & hourly pay)	\$774,539		\$579,665		Session and hourly rates: \$100 & \$30 (2022); \$125 & \$37 (2023)
Allowances (meals & stipends)	\$49,176		\$47,530		Lunch, dinner, & stipend rates: \$15, \$20, \$5 (2022 & 2023) In 2023, there were 2 late night dockets in which catering was provided in lieu of the dinner allowance.
Training	\$5,128		\$3,200		State Comp/Mr. Armstrong/Trabold (2022); Collin College CC, Active Shooter (2023)
Total for compensation, meals allowances, & training	\$828,843	\$801,800	\$630,395		
Catering (orientation lunch & end-of-season)	\$1,952	\$3,500	\$955		
Catering (training related)	\$3,584	\$3,500	\$4,123		In 2022, this line item includes some PM dinners (in lieu of dinner allowances). In 2023, all but one catering event were with Collin College Conference Center. The ARB had one final, in-house, catered training session in October.
Snacks or other sundry misc	\$876	\$1,200	\$958		Snack expense was lower due to CCAD providing breakroom snacks during heavy portion of the ARB season.
Total for catering, snacks, and other misc	\$6,411	\$8,200	\$6,037		
Total ARB operating expenses as of 11/30/2023	\$835,254	\$810,000	\$636,432	\$650,000	In 2022, the budget is entered as a total only, due to catering revisions in Policy #1008 not being in effect yet. In 2023, the ARB actual expenses exceeded the budget due to the record amount of protest hearings. Supplemental hearings will continue into December, and it is estimated that the total ARB expense for 2023 will not exceed \$860,000. A line-item transfer for additional funds is being requested in BOD meeting dated 12/14/2023.
<u>ARB ADDITIONAL EXPENSES:</u>					
Legal expense	\$8,700	\$30,000	\$14,831	\$25,000	Budget for 2023 Legal Exp was set in Policy #1008, Dec 2022 BOD mtg

N.

**2024 ARB Legal
Budget Allocation**



Collin Central Appraisal District

December 14, 2023

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

RE: ARB's legal expense allocation - 2024

The Texas Property Tax Code, beginning in 2012, requires the ARB to have independent legal counsel. The Board of Directors, in accordance with the Tax Code and the Independent Professional Services section of its Policy #1008, allocated \$30,000 for the ARB's 2023 legal counsel expenses. The Board must annually review and allocate budget funds to cover the cost of the ARB's legal expenses.

History of ARB Legal Expenses:

YEAR	EXPENSE
2023 YTD	\$8,700
2022	\$14,831
2021	\$15,015
2020	\$7,574
2019	\$8,311
2018	\$17,433
2017	\$16,398
2016	\$13,291
2015	\$11,172

I am requesting that the ARB legal expense allocation be maintained at \$30,000, for budget year 2024.

O.

ARB Officer Appointments



COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9288 • Web: www.collinarb.org

November 14, 2023

Honorable Andrea K. Bouressa
471st District Court
Russell A. Steindam Courts Building
2100 Bloomdale Road, Suite 30276
McKinney, Texas 75071

RE: Appraisal Review Board Officer Appointments-Texas Property Tax Code Section 6.42(a)

Dear Honorable Andrea K. Bouressa:

On Tuesday, November 9, 2023, with a quorum of members present and a majority vote, the Appraisal Review Board selected the following slate of officers to serve for the calendar year 2024:

Chairperson: George Chollar
Secretary: Dianne Faltys

As confirmed by the undersigned, the members of the Appraisal Review Board hereby request appointment of the above named individuals as designated. The term of office for appointed officers will be twelve months, beginning January 1, 2024.

Thank you for favorably considering these requests. On behalf of all ARB members, please accept this sincere expression of our appreciation for your unwavering support and confidence.

Respectfully submitted,

Dean Soderstrom

Dean Soderstrom, ARB Chairman

CC: Christopher Nickell, Taxpayer Liaison Officer
Marty Wright, Chief Appraiser
Stephanie Cave-Bernal, Deputy Chief Appraiser
Tina Castillo, Director of ARB and Agent Services



Judge Andrea K. Bouressa

471st Judicial District Court

2100 Bloomdale Road, Suite 30276, McKinney, Texas 75071

T: (972) 547-1800 ♦ E: 471@collincountytx.gov

December 4, 2023

Via email to Christopher.Nickell@cadcollin.org

Chris Nickell
Taxpayer Liaison Officer
Collin Central Appraisal District
250 Eldorado Pkwy.
McKinney, TX 75069

Re: Appointment of ARB Officers

Mr. Nickell,

Pursuant to Tex. Tax Code § 6.42, the following officers are selected:

2024 Chairman – George Chollar

2024 Secretary – Dianne Faltys

I have been notified via written correspondence that the Appraisal Review Board met with a quorum and also approved the selection of these officers. Please notify the Board and officers of the appointments.

Thank you,

A handwritten signature in dark ink, reading "Andrea K. Bouressa", written over a horizontal line.

Hon. Andrea K. Bouressa

Local Administrative District Judge

P.

ARB Vice-Chairperson

Recommendation



COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9288 • Web: www.collinarb.org

November 14, 2023

Collin Central Appraisal District Board of Directors
Honorable Chairman Gary Rodenbaugh
250 Eldorado Parkway
McKinney, Texas 75069

RE: Appraisal Review Board Officer Appointment-Policy #114

Dear Honorable Chairman Rodenbaugh, and CCAD Board Members:

On Tuesday November 7, 2023, with a quorum of members present and a majority vote, the Appraisal Review Board selected the following member to serve as Vice-Chairperson for the calendar year 2024:

Vice Chairperson: Thomas Zinn

As confirmed by the undersigned, the members of the Appraisal Review Board hereby request appointment of the above named individual as designated. The term of office for appointed officers will be twelve months, beginning January 1, 2024.

Thank you for favorably considering this request. On behalf of all ARB members, please accept this sincere expression of our appreciation for your unwavering support and confidence.

Respectfully submitted,

Dean Soderstrom

Dean Soderstrom, ARB Chairman

CC: Christopher Nickell, Taxpayer Liaison Officer
Marty Wright, Chief Appraiser
Stephanie Cave-Bernal, Deputy Chief Appraiser
Tina Castillo, Director of ARB and Agent Services

REPORTS



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: December 14, 2023

- 1) No new complaints were filed in the month of November.
- 2) 62 Customer Service Surveys were received in October vs 31 last year.
110 Customer Service Surveys were received in November vs 25 last year.
By the end of the year, we will have close to twice the amount we received in 2022.

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: December 14, 2023

The TDLR complaint #PTP20230007199, Mr. Binit, that was reported to the board at the June 22nd BOD Meeting is still open waiting for a reply from the comptroller's office.

Regards,


Chris Nickell
Taxpayer Liaison Officer



Collin Central Appraisal District

December 6, 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?

After supplying the reviewer with the necessary documentation to explain our position and any possible corrections needed, the reviewer notified us on November 10th that Collin CAD had passed with a 100% for all questions on the final report.


The formal report will be posted on the PTAD website in mid-January 2024.



Collin Central Appraisal District

December 6, 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%+/- confidence interval and did not receive local value. The school districts were:

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

On May 3, 2023, the Property Tax Assistance Division (PTAD) of the Comptroller's office contacted us with their initial findings and recommendations. The emails were sent for each school district's protest with the results and resolution pages attached. Of the eleven (11) districts, three (3) were found to be inside the confidence interval and local value was valid. Those three (3) districts were:

Allen ISD
McKinney ISD
Plano ISD

On June 7, 2023, PTAD held a virtual informal conference with CCAD staff prior to referral to the State Office of Administrative Hearings (SOAH). During the virtual conference, PTAD expressed their willingness to look at the time adjustment for the remaining eight (8) school districts. After additional analysis, four (4) more districts were inside the confidence interval and local value was now valid:

Anna ISD
Frisco ISD
Princeton ISD
Wylie ISD

The remaining school districts that proceeded to the SOAH hearing in Austin were:

Celina ISD
Lovejoy ISD
Melissa ISD
Prosper ISD

The SOAH meeting for these four school districts was conducted on October 11, 2023 via Zoom with Administrative Law Judge Keneshia Washington. Our attorney Mark Walsh, Deputy Chief Appraiser of Appraisal Operations Phil Greaux, and myself were present to give testimony. The Property Tax Assistance Division (PTAD) was represented by their attorney Paul Jones, and Lorraine Miller, Manager of Field Studies. After the hearing the judge allowed for closing briefs to be submitted by October 27, 2023 at which time she had thirty (30) days to issue her ruling which would have been November 27, 2023. We did not receive the final ruling until December 4, 2023. Judge Washington ruled in favor of PTAD and left the values in place from 2022 meaning the school districts did not receive local value for 2022.

At this point the school districts will make a decision whether to file exceptions with the deputy comptroller within seven (7) days of the ruling or they can choose to file in district court in Travis County under Texas Government Code 403.303(d) which states: "...The court shall remand the determination to the comptroller if on the review the court discovers that substantial rights of the school district have been prejudiced, and that:

1. the comptroller has acted arbitrarily and without regard to the facts; or
2. the finding of the comptroller is not reasonably supported by substantial evidence introduced before the court."

We believe that our evidence was sound and worthy of further consideration to the point of needing the SOAH meeting. PTAD has already begun requesting information on these four districts for the 2023 SDPVS and we expect those results again on January 31, 2024. Depending on how that study turns out, we will either receive local value and the four districts are no longer in a grace period, or we will start this entire process all over again.

CHIEF APPRAISER'S REPORT