



**REGULAR**

**BOARD OF DIRECTORS MEETING**

**March 28, 2024**

# **MEETING NOTICE & AGENDA**

## **NOTICE OF REGULAR MEETING**

### **BOARD OF DIRECTORS of the COLLIN CENTRAL APPRAISAL DISTRICT**

### **(CONDUCTED ONSITE & TELEPHONICALLY)**

Notice is hereby given that on the 28th day of March 2024, 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: 531 733 425#. 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 19th day of March 2024, this notice was filed with the County Clerk of Collin County, Texas.



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

**- 2 of 4 -  
AGENDA**

**BOARD OF DIRECTORS  
COLLIN CENTRAL APPRAISAL DISTRICT**

**Thursday, March 28, 2024  
REGULAR MEETING - Conducted at  
CENTRAL APPRAISAL DISTRICT OFFICE  
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room  
McKinney, Texas 75069**

**I. REGULAR MEETING**

<b>ITEM #</b>	<b>SUB #</b>	<b>ITEM DESCRIPTION</b>
<b>A.</b>		<b>Call to order: 7:00 a.m.</b>
	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>B.</b>		<b>Executive Session</b>
	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.
<b>C.</b>		<b>Action on items discussed in executive session</b>
	1	Action on any items pertaining to litigation, if any.
	2	Action on any items pertaining to real property, if any.
	3	Action on any items pertaining to personnel, if any.

**- 3 of 4 -  
AGENDA**

**BOARD OF DIRECTORS  
COLLIN CENTRAL APPRAISAL DISTRICT**

**CONSENT AGENDA**

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

- D. Approval of minutes from February 22, 2024 regular meeting.**
- E. Review of February 2024 bills.**
- F. Review of February 2024 financial reports.**
- G. Review and sign checks for approved purchases requiring Board signature.**
- H. Review report of February 2024 checks and electronic transfers greater than \$25,000.**

**END OF CONSENT AGENDA**

- I. Receive recommendation and vote on proposed changes to Board of Directors Statutory Policies, Policy #115.**
- J. Receive recommendation and vote on adopting Resolution #2024-85 authorizing the Collin County Central Appraisal District to cancel the election of publicly elected Board members for the May 4, 2024 election.**
- K. Reports**
  - 1 Taxpayer Liaison Officer Report**
  - 2 ARB Adopted Hearing Procedures for 2024**
- L. Chief Appraiser's Report**
  - 1 General Comments**

**- 4 of 4 -  
AGENDA**

**BOARD OF DIRECTORS  
COLLIN CENTRAL APPRAISAL DISTRICT**

- II. AUDIENCE**
  - A.** Receive public comments. Five minute limit per speaker, unless extended by Board vote.
- III. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING**
- IV. ADJOURNMENT**

# CONSENT AGENDA

# **D. MINUTES**

**February 22, 2024**



**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Thursday, February 22, 2024**

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

**MEMBERS PRESENT:** Brian Mantzey, Richard Grady, Clint Pruett, Veronica Yost, Ken Maun

**MEMBERS ABSENT:** Ron Kelley

**APPROVAL OF MINUTES:** \_\_\_\_\_  
Chairman Secretary

**NATURE OF BUSINESS**

**I. REGULAR MEETING**

<b>ITEM #</b>	<b>SUB #</b>	<b>ITEM DESCRIPTION</b>
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**A. Call to Order 7:00 a.m.**

- 1 Meeting was called to order by Chairman, Brian Mantzey, 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.
- 2 Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072. Discuss deliberation regarding real property with attorney Mark Walsh.
- 3 Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.

Board reconvened to open session at 7:57 a.m.

**C. Action on items discussed in executive session**

- 1 No Action taken regarding litigation.
- 2 No Action taken regarding real property.
- 3 No Action taken regarding personnel.

**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

**CONSENT AGENDA**

Motion by Ken Maun to accept reports and approve action items contained in consent agenda. Seconded by Clint Pruett. Motion carried.

- D. Action taken: Board approved minutes from January 25, 2024 regular meeting.
- E. Action taken: Board reviewed the January 2024 bills.
- F. Action taken: Board reviewed and accepted the January 2024 financial reports.
- G. Action taken: Board authorized the issuance of the checks listed and Chairman, Brian Mantzey signed the check.  
Ck # 5602 The Exemption Project, Inc. \$31,781.25
- H. Action taken: Board reviewed and accepted the January 2024 report of checks and electronic transfers greater than \$25,000.

**END OF CONSENT AGENDA**

- I. Following discussion, the Board voted to approve Resolution # 2024-1133 honoring Mr. Gary Rodenbaugh. The motion was made by Ken Maun. Seconded by Richard Grady. Motion carried.
- J. The Board agreed to hold the first 2025 budget workshop in conjunction with the April 2024 Board Meeting. Motion by Ken Maun. Seconded by Richard Grady. Motion carried.
- K. The Board received Chief Appraiser, Marty Wright's recommendation and voted to approve proposed changes to Policy # 114, Appraisal Review Board (ARB) Officers. Motion by Clint Pruett to adopt Resolution # 2024-83 regarding the appointment of Appraisal Review Board (ARB) officers. Seconded by Veronica Yost. Motion carried.
- L. Brian Swanson, Deputy Chief Appraiser-Business Operations & Compliance, presented the Collin County Elections Office contract for the 2024 Public Election to the Board of Directors. Mr. Swanson reported that the deadline for filing an application to be named on the ballot had passed resulting in three unopposed candidates: Robert Philo, Place 1; Sumbel Susan Zeb, Place 2; and Andrew Bryan Cook, Place 3. Per the new language of SB 2, the election can be canceled and the Board will need to issue a Certification of Unopposed Status for each of the three candidates. The Board received the contract. No action was needed.

**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

**M. Reports**

- 1 Chris Nickell, TLO, presented the Monthly Status Report. There were 80, all positive, Customer Service Surveys received in January. As of January 1st, Judge, Jill Willis is the new Administrative Judge.
- 2 Mr. Nickell also presented the TDLR Monthly Report. A taxpayer complaint was received regarding denial of their HS & Over 65. Per tax code they do not qualify. The complaint filed by Mr. Binit that was reported to the Board at the June 22, 2023 board meeting is still open and pending reply by the Comptroller's office.

**N. Chief Appraiser's Report**

- 1 Mr. Wright updated the Board on the 2024 PVS. Mr. Mantzey provided an overview of the PVS process and procedure for the District's new board members.

**II.**

**AUDIENCE**

- A.** There were no public comments.

**CCAD staff in attendance:**

Marty Wright  
Tamera Glass  
Toni Bryan  
Valerie Hyden  
Nalia Rivera  
Brian Swanson  
Phil Greaux  
Ryan Matthews  
Brad Richards  
Dana Wilson  
Elliot Benseid  
Eric Grusendorf  
Jason Harris  
Paula Benseid  
Shane Cheek  
Shawn Tilley  
Tina Castillo  
Wendy Gilliland  
Kaleb Blount  
Erin Van Gundy  
Sara McAfee  
Taylor Hamilton  
Teresa Justus

**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**

Robert Wood  
Chris Nickell  
Sama Abraham

**Public in attendance:**

Mark Walsh, Saunders, Walsh & Beard, District's legal counsel  
George Chollar, ARB Chairman  
Andrew Cook, Place 3 Candidate  
Loren Nelson, Collin County Tax Office

- III.** The next meeting is to be held on the date and at the time listed below. The meeting will be held at 250 Eldorado Pkwy., Dr. Leo Fitzgerald Board Room, McKinney, Texas.  
Thursday, March 28, 2024  
7:00 a.m.
- IV.** Chairman, Brian Mantzey announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 8:26 a.m.

**E.**  
**BILLS**  
**PAID**

**February 2024**

BILLS PAID

BILLS PAID

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
February 2024

Num	Date	Name	Amount
<b>Feb 24</b>			
ACH	02/02/2024	ADP INC	-3,809.85
ACH	02/21/2024	ADP INC	-1,098.50
ACH	02/15/2024	TCDRS	-165,829.45
ACH	02/15/2024	TEXAS WORKFORCE COMMISSION	-4,903.07
5607	02/07/2024	ARMSTRONG, WILLIAM	-837.50
5608	02/07/2024	BREWER, DEBORAH KIM	-450.00
5609	02/07/2024	BUNDICK, FRANK	-425.00
5610	02/07/2024	DAVIS, MARISA	-400.00
5611	02/07/2024	HENRY, JAMES	-425.00
5612	02/07/2024	HERITAGE BROKERAGE SERVICES	-7,000.00
5613	02/07/2024	IN BLOOM	-123.00
5614	02/07/2024	MICHAEL'S KEYS, INC.	-545.83
5615	02/07/2024	QUALITY PERSONNEL SERVICE	-2,406.56
5616	02/07/2024	UBISTOR, INC.	-4,942.40
5617	02/07/2024	VALBRIDGE PROPERTY ADVISORS	-9,000.00
5618	02/07/2024	WEST, SUBVET D	-450.00
5619	02/07/2024	WEST, SUBVET D	-450.00
5620	02/07/2024	AFFILIATED COM-NET, INC.	-1,554.75
5621	02/07/2024	BRENNAN, KEVIN	-183.51
5622	02/07/2024	BREWER, DEBORAH KIM	-450.00
5623	02/07/2024	GRIFFITH JR, BOBBY	-450.00
5624	02/07/2024	GRIFFITH JR, BOBBY	-1,500.00
5625	02/07/2024	GRIFFITH JR, BOBBY	-450.00
5626	02/07/2024	GRIFFITH JR, BOBBY	-450.00
5627	02/07/2024	GRIFFITH JR, BOBBY	-450.00
5628	02/07/2024	GRIFFITH JR, BOBBY	-450.00
5629	02/07/2024	GRIFFITH JR, BOBBY	-450.00
5630	02/07/2024	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,379.92
5631	02/07/2024	M&M FENCING AND WELDING, INC.	-517.48
5632	02/07/2024	MYPRINTCHOICE	-70.00
5633	02/07/2024	NGUYEN, RICHARD D.	-750.00
5634	02/07/2024	NICKELL, CHRISTOPHER	-1,485.00
5635	02/07/2024	PLANO PEST CONTROL	-450.00
5636	02/07/2024	PROSTAR SERVICES, INC	-1,225.53
5637	02/07/2024	SERVICE FIRST	-210.00
5638	02/07/2024	TOTAL BEVERAGE SYSTEMS	-3,750.00
5639	02/07/2024	TRUE PRODIGY TECH SOLUTIONS LLC	-2,076.25
5640	02/07/2024	WEST, SUBVET D	-1,000.00
5641	02/08/2024	AT&T - MAIN LOCAL	-1,945.84
5642	02/08/2024	AT&T - MAIN LOCAL	-576.82
5643	02/08/2024	SAUNDERS & WALSH, PLLC	-124,786.60
5644	02/08/2024	TEXAS ARCHIVES	-98.02
5645	02/08/2024	WASTE CONNECTIONS OF TEXAS	-310.74
5646	02/08/2024	WEX HEALTH INC	-173.00
5647	02/12/2024	BORTON, BRIAN K	-812.50
5648	02/12/2024	DAVIS, MARISA	-412.50
5649	02/12/2024	DIAZ, STEPHEN ERIK	-425.00
5650	02/12/2024	THIGPEN, LESLIE MICHAEL	-412.50
5651	02/12/2024	BLUECROSS BLUESHIELD (LIFE&STLT)	-10,910.25
5652	02/12/2024	CCIM INSTITUTE	-755.00
5653	02/12/2024	GREAT AMERICA FINANCIAL SERVICES	-3,437.27
5654	02/12/2024	IN BLOOM	-115.00
5655	02/12/2024	MARSHALL & SWIFT	-1,180.15

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
February 2024

Num	Date	Name	Amount
5656	02/12/2024	PROSTAR SERVICES, INC	-5,217.65
5657	02/12/2024	QUALITY PERSONNEL SERVICE	-1,430.55
5658	02/12/2024	SHRED-IT USA LLC	-2,482.71
5659	02/12/2024	SUPERIOR VISION OF TEXAS	-1,584.35
5660	02/13/2024	ALFORD INSURANCE AGENCY	-71.00
5661	02/13/2024	APPRAISAL INSTITUTE	-1,545.00
5662	02/13/2024	CARENOW CORPORATE	-60.00
5663	02/13/2024	COLORIT GRAPHICS SERVICES	-693.75
5664	02/13/2024	IN BLOOM	-89.00
5665	02/13/2024	JOPLIN'S	-539.50
5666	02/13/2024	PROPERTY TAX EDUCATION COALITION, INC	-390.00
5667	02/13/2024	SHELL ENERGY SOLUTIONS	-7,583.57
5668	02/13/2024	SWANSON, BRIAN	-786.88
5669	02/13/2024	VALBRIDGE PROPERTY ADVISORS	-6,000.00
5670	02/13/2024	YARBROUGH, WESLEY	-990.00
5671	02/19/2024	BUNDICK, FRANK	-825.00
5672	02/19/2024	HENRY, JAMES	-412.50
5673	02/19/2024	POLK, MATTHEW	-425.00
5674	02/19/2024	ZEGADLO, MARC	-412.50
5675	02/19/2024	ADAMS, ARSIA AHULIA	-450.00
5676	02/19/2024	AFFILIATED COM-NET, INC.	-1,554.75
5677	02/19/2024	BAUM, FABIANA	-450.00
5678	02/19/2024	CINTAS FIRST AID	-70.81
5679	02/19/2024	COSTAR REALTY INFORMATION INC	-6,144.72
5680	02/19/2024	GATEWAY BAPTIST CHURCH	-125.00
5681	02/19/2024	JUST TEXAS	-11,724.00
5682	02/19/2024	KERBY & KERBY PLLC	-250.00
5683	02/19/2024	LEGAL SHIELD / ID SHIELD	-1,672.45
5684	02/19/2024	M&M FENCING AND WELDING, INC.	-629.34
5685	02/19/2024	TML-IRP	-1,750.00
5686	02/19/2024	WOOD, ROBERT	-15.98
5687	02/20/2024	QUALITY PERSONNEL SERVICE	-3,483.58
5688	02/20/2024	STANKOVIC, JADRANKO	-225.00
5689	02/20/2024	VARIVERGE LLC	0.00
5690	02/20/2024	FIRST STOP HEALTH	-1,370.80
5691	02/20/2024	PARAGON ROOFING INC	-619.42
5692	02/21/2024	AT&T - FIBER	-53.85
5693	02/21/2024	AT&T - FIBER	-1,591.31
5694	02/21/2024	AT&T - MOBILITY	-1,177.53
5695	02/21/2024	CITY OF MCKINNEY	-719.40
5696	02/21/2024	DEX IMAGING	-1,100.14
5697	02/21/2024	IN BLOOM	-216.00
5698	02/21/2024	MYPRINTCHOICE	-90.00
5699	02/21/2024	SPECTRUM ENTERPRISE	-2,059.76
5700	02/21/2024	VALLEY VIEW CONSULTING, LLC	-4,469.68
5701	02/23/2024	AFLAC	-6,578.99
5702	02/23/2024	BLUECROSS BLUESHIELD OF TEXAS	-46.24
5703	02/23/2024	BLUECROSS BLUESHIELD OF TEXAS	-134,694.61
5704	02/23/2024	COLORIT GRAPHICS SERVICES	-162.00
5705	02/23/2024	GREAU, PHILLIP	-1,866.35
5706	02/23/2024	HENDERSON, KAMILAH	-450.00
5707	02/23/2024	UNUM LIFE INSURANCE CO OF AMERICA	-1,710.80
5708	02/26/2024	BORTON, BRIAN K	-475.00
5709	02/26/2024	BUNDICK, FRANK	-400.00

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
February 2024

Num	Date	Name	Amount
5710	02/26/2024	DIAZ, STEPHEN ERIK	-412.50
5711	02/26/2024	HENRY, JAMES	-412.50
5712	02/26/2024	THIGPEN, LESLIE MICHAEL	-412.50
5713	02/26/2024	CORECO IDERA OPS, INC.	-854.70
5714	02/26/2024	METRO COUNCIL OF APPRAISAL DISTRICTS	-100.00
5715	02/26/2024	ROCKIN G DRYWALL & CONSTRUCTION	-3,200.00
5716	02/26/2024	ROCKWALL CAD	-300.00
5717	02/26/2024	VARIVERGE LLC	-47,102.85
5718	02/26/2024	QUALITY PERSONNEL SERVICE	-3,675.33
5719	02/28/2024	JONES, MICHAEL R	-2,390.50
5720	02/29/2024	AMERICAN SERVICES	-7,073.36
5721	02/29/2024	COLORIT GRAPHICS SERVICES	-145.25
5722	02/29/2024	DEX IMAGING	-753.00
5723	02/29/2024	HERITAGE BROKERAGE SERVICES	-3,800.00
5724	02/29/2024	HERITAGE BROKERAGE SERVICES	-2,800.00
5725	02/29/2024	PAPERTONE ENTERPRISES LLC	-333.99
5726	02/29/2024	PERDUE, BRANDON, FIELDER, COLLINS, MOTT	-250.00
5727	02/29/2024	PITNEY BOWES SUPPLIES	-5,015.00
5728	02/29/2024	VALBRIDGE PROPERTY ADVISORS	-8,000.00
5729	02/29/2024	WEST, SUBVET D	-450.00
5730	02/29/2024	CARD SERVICE CENTER	-9,496.87
5731	02/29/2024	MC PURE CLEANING, LLC	-6,000.00
5732	02/29/2024	CINTAS MAT SERVICE	0.00
5733	02/29/2024	CINTAS SANI CLEAN #163	-3,165.08
5734	02/29/2024	PLANO OFFICE SUPPLY	-2,111.83
5735	02/29/2024	SHI GOVERNMENT SOLUTIONS	-3,694.57
5736	02/29/2024	SHRED-IT USA LLC	-161.17
5737	02/29/2024	UBISTOR, INC.	-4,942.40
5738	02/29/2024	CINTAS MAT SERVICE	-461.13
5784	02/23/2024	SAM'S CLUB	0.00
60724	02/20/2024	VARIVERGE LLC	-186,000.00
9990044	02/06/2024	AUGUSTINE, JUDITH S	-250.00
9990045	02/06/2024	BELL, HENRY	-250.00
9990046	02/06/2024	BITTNER, NANCY M.	-125.00
9990047	02/06/2024	BLUM, JOSEPH	-250.00
9990048	02/06/2024	BRANCH, KYLE	-250.00
9990049	02/06/2024	CHOLLAR, GEORGE W JR.	-990.00
9990050	02/06/2024	FALTYS, DIANNE	-768.00
9990051	02/06/2024	FARTHING, KARYN	-250.00
9990052	02/06/2024	GRANGER, SUSIE	-250.00
9990053	02/06/2024	GROSS, MICHAEL	-250.00
9990054	02/06/2024	LASHER, DON W.	-37.00
9990055	02/06/2024	LEATCH, BERT J.	-125.00
9990056	02/06/2024	MARTINEZ, BARBARA	-250.00
9990057	02/06/2024	MORTENSON, GEORGE R.	-37.00
9990058	02/06/2024	PERRY, CRAIG N.	-125.00
9990059	02/06/2024	PERTLE, JEFFREY	-250.00
9990060	02/06/2024	REICH, DANIEL	-250.00
9990061	02/06/2024	SEALS, BRIAN	-250.00
9990062	02/06/2024	STRINGER, PETER	-250.00
9990063	02/06/2024	TON, AZALIAH S W	-37.00
9990064	02/06/2024	TRAN, HUONG (RACHEL)	-125.00
9990065	02/06/2024	WARD, FORREST	-125.00
9990066	02/06/2024	YUEN, KOPEK	-250.00



**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
February 2024

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<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Amount</u>
9990067	02/06/2024	ZINN, THOMAS G	-1,175.00
<b>Feb 24</b>			<b><u>-899,119.79</u></b>

# **F. FINANCIAL REPORTS**

**February 2024**

# Kerby & Kerby PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Frank Kerby, CPA  
John W. Kerby, CPA

## ACCOUNTANTS' COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of February 29, 2024 and the related statement of revenue, expenses, and changes in fund net position and supplemental schedule for the year then ended. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

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



Kerby & Kerby PLLC  
McKinney, TX 75070  
March 13, 2024

# CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

## Statement Of Assets, Liabilities And Fund Balance - Cash Basis

February 29, 2024

### ASSETS

#### CURRENT ASSETS

Independent Bank - all accts	\$	5,758,911.53
Texas Capital Bank - all accts		3,912,643.32
Accounts Receivable - Retirees		(1,055.10)
Certificates of Deposit - all accts		20,357,779.06
Prepaid Expenses		80,730.51
Right of Use Assets (lease)		186,909.00
ROU Assets - Accum Depreciation		<u>(38,726.00)</u>

**TOTAL CURRENT ASSETS** **\$ 30,257,192.32**

#### PROPERTY AND EQUIPMENT

Furniture and Equipment-Assets	431,834.09
Accum Depr-Furniture & Equip	(321,533.06)
Telephone Equipment-Assets	92,016.23
Accum Depr-Telephone Equipment	(90,955.46)
Computer Equipment-Assets	992,277.92
Accum Depr-Computer Equipment	(691,797.80)
Computer Software-Assets	797,859.15
Accum Depr-Computer Software	(625,581.39)
Building-Assets	8,786,559.02
Accum Depr-Building	(2,670,552.43)
Land-Assets	<u>1,387,232.00</u>

**Total Property And Equipment** **8,087,358.27**

**NET PROPERTY AND EQUIPMENT** **8,087,358.27**

#### 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** **\$ 52,265,130.59**

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**

**Statement Of Assets, Liabilities And Fund Balance - Cash Basis**

**February 29, 2024**

**LIABILITIES AND FUND BALANCE**

**CURRENT LIABILITIES**

All Current Liabilities \$ 994,896.59

**TOTAL CURRENT LIABILITIES \$ 994,896.59**

**LONG-TERM LIABILITIES**

Deferred Resources Inflows 7,318,193.00

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

**TOTAL LIABILITIES 8,313,089.59**

**FUND BALANCE**

Fund Balance(CashBasisRelated) 4,135,121.97

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 6,416,190.53

**TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE 43,952,041.00**

**TOTAL LIABILITIES AND FUND BALANCE \$ 52,265,130.59**

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**  
**Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis**  
**1 And 2 Months Ended February 29, 2024**

	2024 Budget	1 month ended Feb 29, 2024	Year to date ended Feb 29, 2024	% of Budget	Remaining Budget
<b>REVENUE</b>					
Entity Support Revenue	\$ 26,094,600.00	\$ 2,677,253.75	\$ 9,834,314.50	37.69 %	16,260,285.50
Interest-Bank Accts/Investments	0.00	142,686.39	248,266.61		(248,266.61)
BPP Rendition Penalty Revenue	0.00	0.00	15,145.54		(15,145.54)
Misc Revenue	0.00	0.00	493.60		(493.60)
<b>TOTAL REVENUE</b>	<b>26,094,600.00</b>	<b>2,819,940.14</b>	<b>10,098,220.25</b>	<b>38.70 %</b>	<b>15,996,379.75</b>
<b>OPERATING EXPENSES</b>					
Salaries Full Time	13,950,900.00	850,273.07	1,661,330.93	11.91 %	12,289,569.07
Salaries Part Time/Temp	598,600.00	13,833.94	32,141.42	5.37 %	566,458.58
Overtime	140,000.00	3,505.05	6,546.51	4.68 %	133,453.49
Auto Allowance	855,800.00	59,907.06	119,814.12	14.00 %	735,985.88
Worker's Compensation	70,000.00	5,607.36	9,464.72	13.52 %	60,535.28
Employee Group Insurance	2,877,000.00	183,385.27	505,650.98	17.58 %	2,371,349.02
FICA Tax	213,000.00	13,259.88	25,925.17	12.17 %	187,074.83
Employee Retirement	1,946,400.00	113,811.58	222,317.27	11.42 %	1,724,082.73
Retirement-UAAL Buy Down	400,000.00	0.00	0.00	0.00 %	400,000.00
Unemployment Compensation	50,000.00	4,903.07	4,903.07	9.81 %	45,096.93
Legal	2,200,000.00	171,186.60	292,186.60	13.28 %	1,907,813.40
Accounting & Audit	20,000.00	250.00	9,500.00	47.50 %	10,500.00
Insurance	80,000.00	4,773.01	9,717.02	12.15 %	70,282.98
Legal Notices & Advertising	37,000.00	0.00	0.00	0.00 %	37,000.00
Appraisal Review Board	810,000.00	6,919.00	26,576.00	3.28 %	783,424.00
Telephone, Internet, Data Cloud	300,000.00	13,153.39	22,668.35	7.56 %	277,331.65
Utilities	141,900.00	11,257.59	18,017.01	12.70 %	123,882.99
Equipment Rent	115,000.00	3,437.27	5,400.27	4.70 %	109,599.73
Equipment Maintenance	52,000.00	4,450.14	6,232.84	11.99 %	45,767.16
Postage	520,000.00	221,305.60	244,377.41	47.00 %	275,622.59
Aerial Photography	445,000.00	0.00	0.00	0.00 %	445,000.00
Supplies	570,000.00	49,889.54	72,057.46	12.64 %	497,942.54
Registration & Dues	45,000.00	5,670.00	5,959.00	13.24 %	39,041.00
Travel & Education	125,000.00	8,166.84	9,148.86	7.32 %	115,851.14
Board of Directors Meetings	7,000.00	19.00	43.18	0.62 %	6,956.82
Contract Services	150,000.00	6,705.34	13,132.04	8.75 %	136,867.96
Professional Services	250,000.00	4,263.51	12,663.81	5.07 %	237,336.19
Security	165,000.00	8,337.50	17,137.50	10.39 %	147,862.50
Building Maintenance	260,000.00	11,666.13	25,215.54	9.70 %	234,784.46
Building Repair/Modifications	500,000.00	12,647.93	17,268.93	3.45 %	482,731.07
Depreciation	0.00	21,680.59	43,361.18		(43,361.18)
Furniture & Equipment	75,000.00	0.00	0.00	0.00 %	75,000.00
ComputerHardware&Computer Equip	350,000.00	0.00	0.00	0.00 %	350,000.00
ComputerSoftwareLicens&Subscrip	650,000.00	16,727.75	179,458.55	27.61 %	470,541.45
Computer Hardware Maintenance	50,000.00	0.00	0.00	0.00 %	50,000.00
Software Development	200,000.00	0.00	0.00	0.00 %	200,000.00
Computer Software Maintenance	325,000.00	2,539.74	63,813.98	19.64 %	261,186.02
Contingency	250,000.00	0.00	0.00	0.00 %	250,000.00
<b>TOTAL OPERATING EXPENSES</b>	<b>29,794,600.00</b>	<b>1,833,532.75</b>	<b>3,682,029.72</b>	<b>12.36 %</b>	<b>26,112,570.28</b>
<b>EXCESS(DEFICIT) INCOME &amp; EXPENS</b>	<b>\$ (3,700,000.00)</b>	<b>\$ 986,407.39</b>	<b>6,416,190.53</b>	<b>(173.41)%</b>	<b>(10,116,190.53)</b>
<b>BEGINNING FUND BALANCE</b>			<u>37,535,850.47</u>		
<b>ENDING FUND BALANCE</b>			<u>\$ 43,952,041.00</u>		

# CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

## Supplemental Schedules

February 29, 2024

### ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$	(321,533.06)
Accum Depr-Telephone Equipment		(90,955.46)
Accum Depr-Computer Equipment		(691,797.80)
Accum Depr-Computer Software		(625,581.39)
Accum Depr-Building		<u>(2,670,552.43)</u>

**TOTAL ACCUMULATED DEPRECIATION** **\$ (4,400,420.14)**

### OTHER CURRENT LIABILITIES

Employee Savings	72.11
Lease Liability	148,183.00
Accrued Wages Payable	215,523.77
Accrued Other Curr Liabilities - Other	100,000.00
Employee Payable	(10,148.23)
Retiree Payable	(2,725.46)
Cobra Payable	(54.06)
Retirement Payable	173,938.45
Employee Investments	30.00
Compensated Absences Payable	<u>370,077.01</u>

**TOTAL OTHER CURRENT LIABILITIES** **\$ 994,896.59**

**G.**

## **FUNDED ITEMS**

***BOARD OFFICER'S SIGNATURE REQUIRED***

**February 2024**





# Collin Central Appraisal District

---

Date: 3/21/2024

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright", written over the printed name.

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	\$ AMOUNT
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As of this date, there are no budgeted expenditures that require the signature of a Board Officer.

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

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

**February 2024**



# Collin Central Appraisal District

Date: 3/21/2024

To: Board of Directors

From: Marty Wright, Chief Appraiser

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

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

For: February 2024

ITEM	DATE	DESCRIPTION	\$ AMOUNT
Ck #5643	2/08/24	Saunders & Walsh	\$124,786.60
Ck #5703	2/23/24	Blue Cross & Blue Shield	\$134,694.61
Ck #5717	2/26/24	Variverge	\$47,102.85
ACH	2/09/24	ADP (payroll and taxes)	\$465,907.00
ACH	2/15/24	TCDRS	\$165,829.45
Ck #60724	2/20/24	Variverge	\$186,000.00
ACH	2/20/24	CCAD (funds from IB to TCB)	\$250,000.00
ACH	2/22/24	CCAD (funds from IB to TCB)	\$300,000.00
ACH	2/23/24	ADP (payroll and taxes)	\$423,891.54
ACH	2/28/24	CCAD (funds from IB to TCB)	\$350,000.00

**I.**

**Board of Directors  
Proposed Policy Changes  
Policy #115**



# Collin Central Appraisal District

## **POLICY NUMBER: 115**

## **POLICY NAME: TAXPAYER LIAISON OFFICER (TLO)**

The Board of Directors shall appoint a Taxpayer Liaison Officer (TLO) to perform the following functions, as described in the Texas Property Tax Code Section 6.052. The Board of Directors, at its sole discretion, may choose to appoint **one or more a-Deputy Taxpayer Liaison Officer**s (DTLO) to assist the TLO with the requirements of the office, including reporting to the Board of Directors in the TLO's absence.

The Chief Appraiser or any **other person staff** performing appraisals **or legal services for the District is not eligible and** will not be considered or appointed to either position. ~~Anyone, whether District staff or contractor involved in the appraisal or legal functions for the District, or for a property owner, will not be considered for appointment to either position.~~

The TLO and DTLO will be appointed to serve one calendar year and the Chief Appraiser will bring the recommended appointment for the following year to the Board of Directors in the fourth quarter each year.

**The Board of Directors shall annually evaluate the performance of the TLO and each DTLO, if applicable. The evaluation must include a review of the timeliness of the TLO's resolution of complaints.**

Unless a member of the District's staff that is qualified for appointment to the position is selected by the Board of Directors, the TLO and DTLO will be considered to have

“temporary” employment status that automatically ends December 31<sup>st</sup> of their current year of serving the Board of Directors in this capacity.

The TLO and DTLO, if applicable, shall complete the comptroller training program under 6.052 (b-7) and the ARB course established under Section 5.041 of the Texas Property Tax Code no later than the 1<sup>st</sup> anniversary of the date appointed, and again each even-numbered year. A person may not serve in either position unless the person has completed the required training programs. The TLO and DTLO shall submit a copy of the completion certificate to the Board of Directors and shall retain a personal copy of the certificate for at least three years.

The TLO and DTLO will perform duties outlined in Texas Property Tax Code Section 6.052 (a), (b), (c), and (f), including the following:

1. Administration of the public access functions required by Sections 6.04(d), (e) and (f), and the Board’s Policies #103, #104 and #105.
2. Resolve disputes for matters that cannot be protested to the Appraisal Review Board (ARB) under Section 41.41.
3. Receive and compile a list of comments, **complaints**, and suggestions filed **by the chief appraiser, property owner, or agent** concerning matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the ARB. **The list must be filed in the form and manner prescribed by the comptroller and submitted not later than December 31 of each year.**
4. Provide information and materials designed to assist property owners in understanding the appraisal process, protest procedures, and the procedures for **filing submitting** comments, suggestions, and complaints.
5. Provide clerical assistance to the **Board of Directors, local administrative district judge**-receiving appointment applications and publicizing the availability of positions on the ARB, based on feedback from the ARB Chairman.

6. ~~Receive applications to serve on the ARB and~~ Deliver the ARB appointment applications to the applicable appointing authority, whether Board of Directors, or ARB Commissioners, appointed by the Board of Directors, as outlined in Section 6.41. ~~administrative district judge~~—The TLO may not influence the process of selecting ARB members.
7. Perform other duties as requested by the Board of Directors. ~~local administrative district judge~~.
8. The TLO will report to the Board of Directors at each board meeting regarding the status of all written complaints filed with the Board of Directors, as well as the status of all comments and suggestions filed with the TLO.
9. In addition to the reporting required by Section 6.04, the TLO will report to the Board of Directors quarterly regarding the status of all active, concluded or dismissed complaints filed with the Texas Department of Licensing and Regulation (TDLR) against the Chief Appraiser or staff licensed through the TDLR.

Property Tax Code Section: 6.052

Date Adopted: September 24, 2009

Resolution #: 2009-16

Date Amended: December 16, 2021

Resolution #: 2021-67

Date Amended: October 27, 2022

Resolution #: 2022-77

Date Amended: March 28, 2024

Resolution #: 2024-84



# Collin Central Appraisal District

## **POLICY NUMBER: 115**

## **POLICY NAME: TAXPAYER LIAISON OFFICER (TLO)**

The Board of Directors shall appoint a Taxpayer Liaison Officer (TLO) to perform the following functions, as described in the Texas Property Tax Code Section 6.052. The Board of Directors, at its sole discretion, may choose to appoint one or more Deputy Taxpayer Liaison Officers (DTLO) to assist the TLO with the requirements of the office, including reporting to the Board of Directors in the TLO's absence.

The Chief Appraiser or any other person performing appraisal or legal services for the District is not eligible and will not be considered or appointed to either position.

The TLO and DTLO will be appointed to serve one calendar year and the Chief Appraiser will bring the recommended appointment for the following year to the Board of Directors in the fourth quarter each year.

The Board of Directors shall annually evaluate the performance of the TLO and each DTLO, if applicable. The evaluation must include a review of the timeliness of the TLO's resolution of complaints.

Unless a member of the District's staff that is qualified for appointment to the position is selected by the Board of Directors, the TLO and DTLO will be considered to have "temporary" employment status that automatically ends December 31<sup>st</sup> of their current year of serving the Board of Directors in this capacity.



The TLO and DTLO, if applicable, shall complete the Comptroller training program under 6.052 (b-7) and the ARB course established under Section 5.041 of the Texas Property Tax Code no later than the 1<sup>st</sup> anniversary of the date appointed, and again each even-numbered year. A person may not serve in either position unless the person has completed the required training programs. The TLO and DTLO shall submit a copy of the completion certificate to the Board of Directors and shall retain a personal copy of the certificate for at least three years.

The TLO and DTLO will perform duties outlined in Texas Property Tax Code Section 6.052 (a), (b), (c), and (f), including the following:

1. Administration of the public access functions required by Sections 6.04(d), (e) and (f), and the Board's Policies #103, #104 and #105.
2. Resolve disputes for matters that cannot be protested to the Appraisal Review Board (ARB) under Section 41.41.
3. Receive and compile a list of comments, complaints, and suggestions filed by the chief appraiser, property owner, or agent concerning matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the ARB. The list must be filed in the form and manner prescribed by the comptroller and submitted not later than December 31 of each year.
4. Provide information and materials designed to assist property owners in understanding the appraisal process, protest procedures, and the procedures for submitting comments, suggestions, and complaints.
5. Provide clerical assistance to the Board of Directors, appointment applications and publicizing the availability of positions on the ARB, based on feedback from the ARB Chairman.
6. Deliver the ARB appointment applications to the applicable appointing authority, whether Board of Directors, or ARB Commissioners, appointed by the Board of

Directors, as outlined in Section 6.41. The TLO may not influence the process of selecting ARB members.

7. Perform other duties as requested by the Board of Directors.
8. The TLO will report to the Board of Directors at each board meeting regarding the status of all written complaints filed with the Board of Directors, as well as the status of all comments and suggestions filed with the TLO.
9. In addition to the reporting required by Section 6.04, the TLO will report to the Board of Directors quarterly regarding the status of all active, concluded or dismissed complaints filed with the Texas Department of Licensing and Regulation (TDLR) against the Chief Appraiser or staff licensed through the TDLR.

Property Tax Code Section: 6.052

Date Adopted: September 24, 2009

Resolution #: 2009-16

Date Amended: December 16, 2021

Resolution #: 2021-67

Date Amended: October 27, 2022

Resolution #: 2022-77

Date Amended: March 28, 2024

Resolution #: 2024-84



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Ronald Kelley-Secretary  
Richard Grady  
Kenneth Maun  
Clint Pruett  
Veronica Yost

## CHIEF APPRAISER

Marty Wright

### **BOARD OF DIRECTORS RESOLUTION # 2024- 84**

The Collin Central Appraisal District Board of Directors met in open session on March 28, 2024. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts Policy 115 regarding training, performance evaluation and other duties performed by the Taxpayer Liaison Officer.***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this 28th day of March, 2024.

\_\_\_\_\_  
Brian Mantzey-Chairman

(and/or)

\_\_\_\_\_  
Ronald Kelley-Secretary

**J.**

**Board of Directors Public  
Election Cancellation**




# Collin Central Appraisal District

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March 21, 2024

TO: Board of Directors

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

RE: 2024 Cancellation of Election for Board Members

The deadline for filing an application with the county judge to be placed on the ballot for the May 4, 2024 general election was February 16, 2024 at 5:00 pm. As of the date of this report we have three people that have made application for their names on the ballot:

Robert Philo, Place 1  
Sumbel Susan Zeb, Place 2  
Andrew Bryan Cook, Place 3

These are the only candidates that filed their application before the deadline, therefore according to the new language of SB 2, the election can be canceled as these candidates are unopposed. The Board will need to issue a Certification of Unopposed Status for each candidate and an Order of Cancellation. These documents will be sent to the Collin County Elections Administrator, Bruce Sherbet, and a copy will be posted in the lobby of CCAD for public viewing.

A nominal \$75 contract origination fee will be invoiced to CCAD by the Collin County Elections Office closer to the election date.

These publicly elected Board members will take office on July 1, 2024 and serve until December 31, 2026. There will be another public election held in November 2026 for terms to start January 1, 2027 in accordance with the new legislation. Each publicly elected member will draw lots at the January 2027 meeting to determine which member will serve a two-year term, and which two members will serve a four-year term to satisfy the required staggered terms.

**SAMPLE ORDER OF CANCELLATION**  
**EJEMPLO DE ORDEN DE CANCELACIÓN**

The Collin Central Appraisal District hereby cancels the election scheduled to be held on  
(official name of governing body)  
May 4, 2024 in accordance with Section 2.053(a) of the Texas  
(date on which election was scheduled to be held)  
Election Code. The following candidates have been certified as unopposed and are hereby  
elected as follows:

El Distrito Central de Tasación de Collin *por la presente cancela la elección que, de lo contrario,*  
(nombre oficial de la entidad gobernante)  
*se hubiera celebrado el* 4 de mayo de 2024 *de conformidad, con*  
(fecha en que se hubiera celebrado la elección)  
*la Sección 2.053(a) del Código de Elecciones de Texas. Los siguientes candidatos han sido*  
*certificados como candidatos únicos y por la presente quedan elegidos como se haya indicado*  
*a continuación:*

Candidate ( <i>Candidato</i> )	Office Sought ( <i>Cargo al que presenta candidatura</i> )
Robert Philo	Place 1
Sumbel Susan Zeb	Place 2
Andrew Bryan Cook	Place 3

A copy of this order will be posted on Election Day at each polling place that would have been  
used in the election.

*El Día de las Elecciones se exhibirá una copia de esta orden en todas las mesas electorales que  
se hubieran utilizado en la elección.*

\_\_\_\_\_  
President (*Presidente*)

\_\_\_\_\_  
Secretary (*Secretario*)

(seal) (*sello*)

\_\_\_\_\_  
Date of adoption (*Fecha de adopción*)

See reverse side for instructions  
*Instrucciones en el reverso*

Instructions for sample order of cancellation:

To cancel an election, the governing body must first receive and accept the Certification of Unopposed Candidates form (or the authority may create its own form) from the authority responsible for preparing the ballot. The cancellation order/ordinance must be adopted in an open meeting. The candidates are not required to be present. Certificates of election should be prepared for each unopposed candidate; however, the certificates of election should not be issued until after Election Day, as follows. Section 2.053 provides that the certificate of election shall be issued "in the same manner and at the same time" as for a candidate elected at an election. Therefore, the candidates, who have been declared "elected" at the meeting ordering the cancellation, must wait until after the official election day (even though no election is held) and no earlier than the prescribed canvassing period (even though no canvass is held) to be sworn in and assume their duties. Candidates may complete the Statement of Elected Officer prior to Election Day. The Statement should be kept locally; it does not need to be sent to the Secretary of State's Office. Copies of this order/ordinance must be posted on Election Day at each polling place that would have been used had the election not been cancelled.

---

An election\* may be cancelled if:

- 1) The election is one in which a declaration of write-in candidacy is required; and
- 2) No opposed at-large race is on the ballot\* within that election;\*and
- 3) Each candidate whose name is to appear on the ballot\* is unopposed, with some exceptions;  
This means:
  - In an all at-large election\* (with no single-member districts), if there is one or more opposed at-large races, then all the races go on the ballot within that election.\*
  - In an election\* in which any members of the governing body are elected from single-member districts, an election in a particular district may be cancelled if the candidate is unopposed and the election otherwise meets the above requirements (i.e., there is no at-large opposed race on the ballot).

**Note:** A general election (for full terms) or a special election (to fill a vacancy in an unexpired term) is considered a *separate election* with a *separate ballot* for purposes of these tests, even if held on the same election date. See our online Cancellation guide for details.

Instrucciones para el ejemplo de orden de cancelación:

*Para cancelar una elección, la entidad gobernante primero debe recibir y aceptar, de la autoridad responsable para preparar la boleta, el formulario de Certificación para Candidatos Sin Oposición (o la autoridad puede crear su propio formulario) de la autoridad responsable para preparar la boleta. La orden/ordenanza de cancelación debe ser adoptada en una reunión abierta. No se requiere que los candidatos estén presentes. Se debe preparar un certificado de elección para cada candidato sin oposición; sin embargo, los certificados de elección no se deben emitir hasta el Día de las Elecciones, así como se detalla a continuación. La sección 2.053 indica que el certificado de elección será publicado "en la misma manera y al mismo tiempo" para un candidato elegido en una elección. Por lo tanto, los candidatos que hayan sido declarados "elegido" en la reunión de la cancelación, deben esperar hasta después del día oficial de elecciones (aunque no se hayan llevado una elección) y no antes del período prescrito de la campaña política (aunque no se lleve a cabo la campaña política) a ser jurados y asumir sus deberes. Los candidatos pueden llenar la Declaración de Funcionario Elegido antes del Día de las Elecciones. Este documento se debe mantener en los archivos locales. No es necesario enviarlo a la Oficina del Secretario de Estado. El Día de las Elecciones se debe exhibir una copia de esta orden/ordenanza en todos los sitios de votación que se hubieran utilizado en la elección si no hubiera sido cancelada.*

---

Una elección\* puede ser cancelada si:

- 1) la elección es una en la que se requiere una declaración de candidatos por escrito en la boleta de votación; y,
- 2) no hay oposición para la carrera por acumulación en la boleta\* de votación dentro de esa elección\* y
- 3) Todos los candidatos cuyos nombres deben aparecer en la boleta\* de votación no tienen oposición, con unas excepciones;  
Esto significa:
  - En una elección\* por acumulación (sin ningún distrito con miembro único), si se encuentra una o más de una carrera por acumulación con oposición, entonces todas las carreras estarán en la boleta dentro de esa elección\*.
  - En una elección\* en la que cualquiera de los miembros de la entidad gobernante se eligen de distritos con un solo miembro, se puede cancelar una elección en un distrito específico si hay oposición para el candidato y la elección cumple con los requisitos que anteceden (ej. no hay oposición para la carrera por acumulación en la boleta).

**Nota:** Una elección general (con términos completos) o una elección especial (para llenar una vacante de un término no vencido) es considerada como una elección distinta con una boleta distinta con los propósitos de estas pruebas, aunque se lleven a cabo en la misma fecha electoral. Vea nuestra guía de cancelación en línea para más detalles.

**CERTIFICATION OF UNOPPOSED CANDIDATES FOR OTHER  
POLITICAL SUBDIVISIONS (NOT COUNTY) CERTIFICACIÓN DE  
CANDIDATOS ÚNICOS  
PARA OTRAS SUBDIVISIONES POLITICAS (NO EL CONDADO)**

**To: Presiding Officer of Governing Body**  
***Al: Presidente de la entidad gobernante***

As the authority responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on May 4, 2024.

*Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en la elección que se llevará a cabo el 4 de mayo de 2024.*

**List offices and names of candidates:**  
***Lista de cargos y nombres de los candidatos:***

**Office(s) Cargo(s)**  
Place 1

**Candidate(s) Candidato(s)**  
Robert Philo

\_\_\_\_\_  
**Signature (Firma)**

\_\_\_\_\_  
**Printed name (Nombre en letra de molde)**

**(Seal) (sello)**

\_\_\_\_\_  
**Title (Puesto)**

\_\_\_\_\_  
**Date of signing (Fecha de firma)**

*See reverse side for instructions  
(Instrucciones en el reverso)*



**CERTIFICATION OF UNOPPOSED CANDIDATES FOR OTHER  
POLITICAL SUBDIVISIONS (NOT COUNTY) CERTIFICACIÓN DE  
CANDIDATOS ÚNICOS  
PARA OTRAS SUBDIVISIONES POLITICAS (NO EL CONDADO)**

**To: Presiding Officer of Governing Body**  
***Al: Presidente de la entidad gobernante***

As the authority responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on May 4, 2024.

*Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en la elección que se llevará a cabo el 4 de mayo de 2024.*

**List offices and names of candidates:**  
***Lista de cargos y nombres de los candidatos:***

**Office(s) Cargo(s)**  
Place 2

**Candidate(s) Candidato(s)**  
Sumbel Susan Zeb

\_\_\_\_\_  
**Signature (Firma)**

\_\_\_\_\_  
**Printed name (Nombre en letra de molde)**

**(Seal) (sello)**

\_\_\_\_\_  
**Title (Puesto)**

\_\_\_\_\_  
**Date of signing (Fecha de firma)**

*See reverse side for instructions  
(Instrucciones en el reverso)*

**CERTIFICATION OF UNOPPOSED CANDIDATES FOR OTHER  
POLITICAL SUBDIVISIONS (NOT COUNTY) CERTIFICACIÓN DE  
CANDIDATOS ÚNICOS  
PARA OTRAS SUBDIVISIONES POLITICAS (NO EL CONDADO)**

**To: Presiding Officer of Governing Body**  
***Al: Presidente de la entidad gobernante***

As the authority responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on May 4, 2024.

*Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en la elección que se llevará a cabo el 4 de mayo de 2024.*

**List offices and names of candidates:**  
***Lista de cargos y nombres de los candidatos:***

**Office(s) *Cargo(s)***  
Place 3

**Candidate(s) *Candidato(s)***  
Andrew Bryan Cook

\_\_\_\_\_  
**Signature *(Firma)***

\_\_\_\_\_  
**Printed name *(Nombre en letra de molde)***

***(Seal) (sello)***

\_\_\_\_\_  
**Title *(Puesto)***

\_\_\_\_\_  
**Date of signing *(Fecha de firma)***

*See reverse side for instructions*  
*(Instrucciones en el reverso)*

### **Instructions for certification of unopposed candidates:**

The authority responsible for preparing the ballot must certify the unopposed status to the authority responsible for ordering the election. This document is filed with the presiding officer of the political subdivision. The governing body must meet, accept this certification, and issue an order or ordinance declaring the election cancelled and the unopposed candidates elected. To complete the cancellation process, a copy of the order or ordinance canceling the election must be posted on Election Day at each polling place that would have been used in the election. See sample Order of Cancellation and outlines for additional instructions.

#### **An election\* may be cancelled if:**

- 1) The election is one in which a declaration of write-in candidacy is required; and
- 2) No opposed at-large race is on the ballot\* within that election;\*and
- 3) Each candidate whose name is to appear on the ballot\* is unopposed, with some exceptions;

This means:

- In an all at-large election\* (with no single-member districts), if there is one or more opposed at-large races, then all the races go on the ballot within that election.\*
- In an election\* in which any members of the governing body are elected from single-member districts, an election in a particular district may be cancelled if the candidate is unopposed and the election otherwise meets the above requirements (i.e., there is no at-large opposed race on the ballot).

**Note:** A general election (for full terms) or a special election (to fill a vacancy in an unexpired term) is considered a *separate election* with a *separate ballot* for purposes of these tests, even if held on the same election date. See our online Cancellation guide for details.

### **Instrucciones para la certificación de una elección con candidatos únicos:**

*La autoridad a cargo de preparar la boleta de votación debe certificar los candidatos únicos sin oposición a la autoridad encargada de ordenar la elección. Este documento se debe presentar al presidente de la subdivisión política. La entidad gobernante debe reunirse, aceptar esta certificación y emitir una orden o una ordenanza en la que declara la cancelación de la elección y la elección de los candidatos únicos sin oposición. Para completar el proceso de cancelación, se debe exhibir el Día de la Elección una copia de la orden u ordenanza de cancelación de la elección en todos los sitios de votación que se hubieran utilizado en la elección. Vea el ejemplo Orden de Cancelación y el resumen para más instrucciones.*

#### **Una elección\* puede ser cancelada si:**

- 1) *la elección es una en la que se requiere una declaración de candidatos por escrito en la boleta de votación; y,*
- 2) *no hay oposición para la carrera por acumulación en la boleta\* de votación dentro de esa elección\* y*
- 3) *Todos los candidatos cuyos nombres deben aparecer en la boleta\* de votación no tienen oposición, con unas excepciones;*

*Esto significa:*

- *En una elección\* por acumulación (sin ningún distrito con miembro único), si se encuentra una o más de una carrera por acumulación con oposición, entonces todas las carreras estarán en la boleta dentro de esa elección\*.*
- *En una elección\* en la que cualquiera de los miembros de la entidad gobernante se eligen de distritos con un solo miembro, se puede cancelar una elección en un distrito específico si hay oposición para el candidato y la elección cumple con los requisitos que anteceden (ej. no hay oposición para la carrera por acumulación en la boleta).*

**Nota:** Una elección general (con términos completos) o una elección especial (para llenar una vacante de un término no vencido) es considerada como una elección distinta con una boleta distinta con los propósitos de estas pruebas, aunque se lleven a cabo en la misma fecha electoral. Vea nuestra guía de cancelación en línea para más detalles.



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Brian Mantzey-Chairman  
Ronald Kelley-Secretary  
Richard Grady  
Kenneth Maun  
Clint Pruett  
Veronica Yost

## CHIEF APPRAISER

Marty Wright

### **BOARD OF DIRECTORS RESOLUTION # 2024- 85**

The Collin Central Appraisal District Board of Directors met in open session on March 28, 2024. 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 cancels the election scheduled to be held on May 4, 2024 in accordance with Section 2.053(a) of the Texas Election Code. The following candidates have been certified as unopposed and are hereby elected as follows:***

***Robert Philo Place 1***

***Sumbel Susan Zeb Place 2***

***Andrew Bryan Cook Place 3***

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this 28<sup>th</sup> day of March, 2024.

\_\_\_\_\_  
Brian Mantzey-Chairman

(and/or)

\_\_\_\_\_  
Ronald Kelley-Secretary

# REPORTS

REPORTS

REPORTS



# Collin Central Appraisal District Taxpayer Liaison Officer

## Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: March 28, 2024

1) 73 Customer Service Surveys received in February. One comment stood out: "The maintenance manager (Robert Fox) gave up his chair for me when he saw I had a cane. I was offered a seated window, so I didn't need to stand. There were people to help check in." I think this reflects the attitude that permeates the staff of the whole CAD.

2) The TLO Inquiry that was filed 2.21.2024 by the Property Owner of a home that her mother occupied and was refused a Homestead Exemption. I reviewed this with the property owner, the Director of Mapping, the ARB Chair, and Ms. Cave representing the customer service department.

Property Tax Code 11.13 could allow a Qualifying Trust to solve her issue. We advised her to contact an attorney or title company to research this issue. She was satisfied with this solution.

3) Attached are a certificate of TLO training as required by the Comptroller and a Hearing Procedure Complaint flow chart.



Provider # 1672

Texas Comptroller of Public Accounts | Property Tax Assistance  
Division



We hereby certify that:

Christopher Nickell

successfully completed the requirements for this Certificate of Completion.

Taxpayer Liaison Officer Duties and Responsibilities

Continuing Education Credit .25

CERTIFICATE OF COMPLETION

Verify the authenticity of this certificate at

<https://ptad-lms.cpa.texas.gov/certificates/8IDGW4hUFnEOECxyExT6muGCZ1ZyWLnZw-->

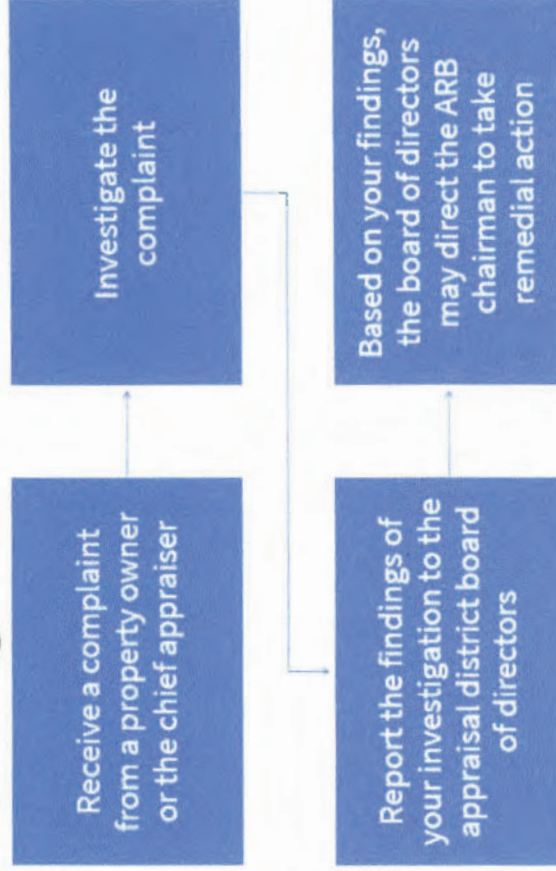
Date issued: February 27, 2024



**Glenn Hegar**

Texas Comptroller of Public Accounts

## Hearing Procedure Complaints







# Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly TDLR Status Report

DATE: March 28, 2024

The TDLR complaint #PTP20230007199, Mr. Binit, that was reported to the board at the June 22, 2023, BOD Meeting is still open waiting for a reply from the comptroller's office.

Regards,

Chris Nickell  
Taxpayer Liaison Officer



# COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9288 • Web: [www.collinarb.org](http://www.collinarb.org)

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03/11/2024

(CARB—Adopted 2024 Hearing Procedures)

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

RE: Collin Appraisal Review Board Hearing Procedures- Adopted March 7, 2024

Chairman Mantzey & Board Members:

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

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

Regards,

*Tina Castillo*

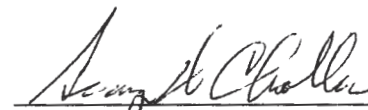
Tina Castillo,  
*Director of ARB & Agent Services*  
Phone: 469.742.9288  
Email: [tina.castillo@cadcollin.org](mailto:tina.castillo@cadcollin.org)

**SUBMISSION OF 2024 COLLIN ARB HEARING PROCEDURES**

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

I, **George Chollar**, with a quorum of the ARB present, held the public hearing on March 07, 2024, where the Collin ARB adopted the proposed hearing procedures.

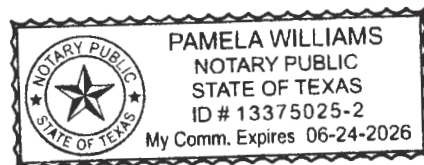
I, **George Chollar**, Chairman for the Collin Appraisal Review Board do hereby submit the adopted 2024 Collin ARB Hearing Procedures, within 15 days of adoption, as required by Section 41.01 of the Texas Property Tax Code.



George Chollar,  
Chairman, Collin ARB

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

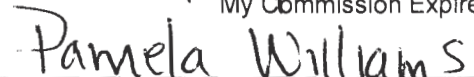
SWORN TO AND SUBSCRIBED before me this the 7<sup>th</sup> day of March 2024.



Notary Public, State of Texas

4/24/24

My Commission Expires



Notary's Printed Name

STATE OF TEXAS  
County of Collin

SUBMISSION OF 2024 COLLIN ARB HEARING PROCEDURES

BOARD MEMBERS

  
Arcellana, Cristina

Augustine, Judith

Bell, Henry (A)

Bergeron, Corina (A)

Bittner, Nancy 

Blum, Joseph (A)


Branch, Kyle

Branham, Allan

  
Chollar, George

Chowdhury, Nasima (A)

Curfman, Lawrence (A)


  
DiVirgilio, Richard

Faltys, Dianne


  
Farthing, Karyn

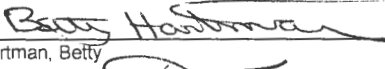
Ferrill, Lawrence

Granger, Susie

  
Gross, Michael (A)

  
Hanson, Thomas

  
Hardin, Marilyn


  
Hartman, Betty


Hawkins, Yolanda

Hobart-Welborn, Janet

Hubbard, Steven

Jarzabek, Dorota


  
Jaye, Olin

  
Klickman, John

Lagner, Don

  
Leatch, Bert

Kevin Maher

  
Majzner, Charlotte

Martinez, Barbara

McAndrew, Thomas


McGee, Beverly (A)

Morgan, David

Mortenson, George

Munder, Gwendolyn (A)

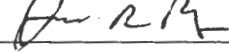
Parker, Christi (A)

  
Perry, Craig

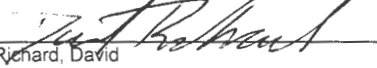
Pertie, Jeffrey

Phillips, Kathryn

Porter, David (A)

  
Pryor, Jack

Reich, Daniel

  
Richard, David

Robins, Janice

Rogers, Floyd

  
Sadler, Bradley

Seals, Brian

Smith Jr., Floyd

  
Soderstrom, Dean

STATE OF TEXAS  
County of Collin

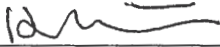
SUBMISSION OF 2024 COLLIN ARB HEARING PROCEDURES

✕ Stringer, Peter

Swegles, Donald (A)

Talwar, Rajeev

Ton, Azaliah (A)

  
Tran, Huong

Frewin, James



Turano, Louis



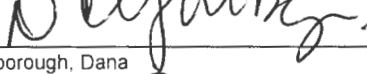
Turner, Kent

  
Ward, Forrest

Whitt, Norman



Wolfson, Lewis



Yarborough, Dana

Yuen, Kopek



Zinn, Thomas

## **COLLIN APPRAISAL REVIEW BOARD (ARB) – HEARING PROCEDURES**

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

#### **1. Administration of ARB Appointments**

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

#### **2. Conflicts of Interest**

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

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

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

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

#### **3. Ex Parte and Other Prohibited Communications**

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

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

#### **1. Statutory Duties of an ARB**

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

#### **2. Notices Required Under the Property Tax Code**

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

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

"Good cause" for filing late protests is not defined in Tax Code Section 41.44(b).

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

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

#### **1. Scheduling Hearings Generally**

The ARB must schedule a hearing when a timely notice of protest is filed and, in doing so, the appraisal district can provide the ARB with clerical assistance.

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

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

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

#### **3. Scheduling Hearings for Multiple Accounts**

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

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

Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), it must randomly assign protests. Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of



## **COLLIN APPRAISAL REVIEW BOARD (ARB) – HEARING PROCEDURES**

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

### **5. Postponements Under Tax Code Section 41.45(e)**

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

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

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

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

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

A property owner or owner's agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

### **7. Postponements Under Tax Code Section 41.45(g)**

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

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

### **8. Postponements Under Tax Code Section 41.66(h)**

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

### **9. Postponements Under Tax Code Section 41.66(i)**

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

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

Once the ARB schedules a hearing by a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute panel reassignment.

A property owner or agent must consent to a special panel ARB hearing reassignment or request a postponement if they disagree with the reassignment. A change of special panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

## **IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff) [Tax Code Section 5.103(b)(2), (9), and (10)]**

### **1. Conducting Hearings Open to the Public**

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

We are the appraisal review [board or panel] that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey regarding your experience today [provide instructions on how to fill out the survey]. The survey

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is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

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

ARBs should conduct most protest hearings in the following order:

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

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

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind and character for the use of the property owner or agent during the hearing. See section VI, Other Issues, for more information regarding audiovisual equipment requirements.

The property owner or agent and the appraisal district representative are prohibited from debating each other. The parties must direct all communications to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing.

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

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

### 2. Conducting Hearings by Telephone or Videoconference Call

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

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

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

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

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

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



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hearings open to the public.

The ARB secretary must keep a separate tape recording or written summary of testimony for the closed meeting in accordance with Comptroller Rule 9.803, generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27. The ARB must mark as "confidential" and maintain it as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The ARB members must maintain the confidentiality of the information and disclose only as provided by law.

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

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

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

### 5. Party's Right to Appear by an Agent

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

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

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

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

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

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

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

If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any form as evidence in the hearing. The ARB must exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that:

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

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

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

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

### 1. Compliance with the Law, Integrity, and Impartiality

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

### 2. Patience and Courtesy

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

### 3. Bias or Prejudice

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

### 4. Confidential Information

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

### 5. Evidence exchange and retention and audiovisual equipment requirements.

- (a) Exchange of evidence. Before or immediately after an ARB hearing begins, the appraisal district and the property owner or the owner's agent shall each provide the other party with a duplicated set of the evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing. The materials is to be exchanged with and retained by the ARB as evidence for its records as required. The ARB requests a complete copy of evidence at the time of registration for scanning. The ARB is required to retain a record of all evidence offered or submitted. The material shall be produced in either paper or electronic form. For security purposes, the electronic files produced shall be capable of being scanned or reviewed for the presence of malicious software or computer viruses before acceptance by or exposure to the recipient's computer system.
- (b) Electronic file format types and Audiovisual requirements.
  - (1) The ARB will accept evidence on USB flash drive or CD/DVD, which will become property of the ARB.
  - (2) The ARB requests electronic evidence be submitted in PDF format for optimal visual presentation to the Board. If unable to produce in PDF format the ARB will accept Microsoft Word, Excel & PowerPoint, or only the following image/photo types: BMP, JPG, JPEG, PNG, or TIFF; The ARB will not accept special image compression formats such as HEIC/HEIF used by some Apple & Samsung devices. Multiple files may be submitted; however, the total combined size must not exceed 20MB per property.
  - (3) The ARB will not accept evidence on SD memory cards or any other type of memory cards, cameras, video cameras, phones, computers, tablets, or another medium that cannot be retained for record.
  - (4) The ARB does not accept nor have the ability to view or listen to audio and video files.