

COLLIN CENTRAL APPRAISAL DISTRICT (CCAD)
BULLETIN REGARDING CERTAIN PROPERTIES TAXED BY A MUNICIPAL UTILITY
DISTRICT (MUD) OR WATER CONTROL AND IMPROVEMENT DISTRICT (WCID)

- If a property in Collin County is taxed by a MUD or WCID taxing unit and the property owner, typically the original developer, has filed a waiver with CCAD under Section 23.20 of the Texas Property Tax Code, there will be two property parcels for the purposes of the tax appraisal.
 - 23.20 allows an owner (developer) to waive “special appraisal” for any individual taxing unit or all taxing units. To date, in Collin County, the waivers under 23.20 are only being filed to waive special appraisal in regard to the MUD or WCID.
 - If a waiver is filed that only affects selected taxing units (i.e. MUD or WCID), there will be two appraisal parcels for a single property, until the property is owned by an individual homeowner on January 1st, which is the as of date of our appraisal.
 - Both appraisal parcels will be handled by the Collin Central Appraisal District (CCAD).
 - Currently the tax billing and collection for all MUD taxing units, listed below, will come from two different collecting offices.
 - The School District, County and College District taxes will be collected by *Ken Maun, Collin County Tax Assessor/Collector*, and they will be in one consolidated bill from Mr. Maun’s office.
 - The second tax bill will be for the MUD only and it will be handled by *Utility Tax Service LLC, Tax Assessor-Collector*. Currently properties in Collin County MUD#1, McKinney MUD#1 and McKinney MUD#2 are billed and collected by *Utility Tax Service LLC*.
 - **NOTE 1:** Mr. Maun’s office bills and collects taxes for Seis Lagos Utility District, and they are a part of one consolidated tax bill, which includes the School, County, College District and Utility District taxes.
 - **NOTE 2:** As of May 15, 2015, CCAD has not been notified by the Collin County Water Control & Improvement District#3 regarding selection of their tax assessor/collector. Therefore, at this time, it is impossible to know whether property owners in WCID#3 will receive one consolidated tax bill or two separate bills on their property. This bulletin will be updated when the developer files a 23.20 waiver and/or we are notified regarding WCID#3’s tax collector/assessor.
 - Under the scenario outlined above, where a 23.20 waiver is filed for the MUD or WCID, you will see two parcels when you perform a property search using an owner name or property situs address on CCAD’s website, www.collincad.org. You will notice the following information once you access the detailed record for either tax parcel.

- Just above the property details you will see an alert with a link that allows you to jump to the sister parcel.
 - The legal description for each tax parcel will be the same, except there will be a note following the legal description that refers you to the sister parcel.
 - The geographic id (geo) will be identical, except the tax parcel for the MUD or WCID only will have the letter “W” as the last character.
 - The appraised and taxable value is higher on the MUD or WCID parcel.
 - The 23.20 waiver causes land, owned by the developer or builder on January 1st, otherwise qualified to receive ag-use (open space) special appraisal, to be taxed at its market value. Additionally, the waiver causes vacant or improved residential property, owned by the developer or builder on January 1st, otherwise qualified to receive inventory appraisal under Section 23.12 of the Texas Property Tax Code, to be taxed at its market value.
 - The appraisal at market value, for the MUD or WCID, will always be higher than the “special appraisals” for ag-use or residential inventory utilized for the School, County and College District assessment.
- Once a property is sold to a homeowner, and the January 1st owner is not the developer or builder, the Section 23.20 special appraisal waiver no longer has any effect on the appraisal of the subject property.
- Note: any property bought from January 2nd through December 31st will lose the effect of the 23.20 waiver for the next tax year.
 - Example: the builder owned a vacant lot on January 1, 2015 and completed the home in May 2015. You purchased the home in June 2015. The appraisal for the 2015 tax year would be effected by the 23.20 waiver, since the builder owned the property on January 1, 2015, the as-of appraisal date. For 2016 the waiver would drop off, since the property was sold to you before January 1, 2016, the as-of appraisal date for the 2016 appraisal roll.
- At this point the property will be combined into one tax parcel. The parcel with the “W” at the end of geo id will be deleted and combined back with the primary tax parcel.
 - All special appraisals will be removed and all taxing units will levy their property tax based on market value, less approved exemptions (i.e. homestead, 65&over, disabled persons, and disabled veterans).