



**REGULAR**  
**BOARD OF DIRECTORS MEETING**

**March 24, 2022**

# **MEETING NOTICE & AGENDA**

3/17/2022 9:05:36 AM

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

## NOTICE OF REGULAR MEETING

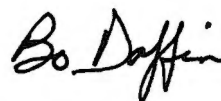
### BOARD OF DIRECTORS of the COLLIN CENTRAL APPRAISAL DISTRICT

### (CONDUCTED ONSITE & TELEPHONICALLY)

Notice is hereby given that on the 24th day of March 2022, at 7:00 a.m., the Board of Directors of the Collin Central Appraisal District will hold a meeting at the Central Appraisal District Office, 250 Eldorado Pkwy., McKinney, Texas. The Board Chairman will direct the meeting from the District's office, in the Dr. Leo Fitzgerald board room. Board members and the public may attend in person or connect via the telephone number and conference ID below. The chief appraiser and selected staff will attend in person, with other members of the District's staff connecting from their individual offices or from a remote location. Board members, staff and the public will have telephonic access by dialing 1-833-304-4846, at which time they will be prompted to enter the Phone Conference ID: 495 622 497#. 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 17th day of March 2022, this notice was filed with the County Clerk of Collin County, Texas.



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

**AGENDA**

**BOARD OF DIRECTORS  
COLLIN CENTRAL APPRAISAL DISTRICT**

**Thursday, March 24, 2022  
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 EEOC charge submitted by former employee. Consultation with attorney regarding pending or contemplated appraisal litigation. Pursuant to Texas Open Meetings Act, Section 551.071.
	2	Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
	3	Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074. Discuss chief appraiser transition at end of current chief appraiser's contract.
<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.
<b>D.</b>		<b>Discuss and vote on amending Policy #102, Officers of the Board of Directors.</b>

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

- E. Discuss and vote on adopting a Resolution electing an alternate Board Secretary to serve during the medical leave of absence taken by Secretary Earnest Burke.**

**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.*

- F. Approval of minutes from February 24, 2022 regular meeting.**
- G. Review of February 2022 bills.**
- H. Review of February 2022 financial reports.**
- I. Review and sign checks for approved purchases requiring Board signature.**
- J. Review report of February 2022 checks and electronic transfers greater than \$25,000.**

**END OF CONSENT AGENDA**

- K. Receive recommendation from the Appraisal Review Board Chairman and vote on authorizing the chief appraiser to include the new ARB compensation rates in 2023 proposed budget.**
- L. Reports**
- 1 Taxpayer Liaison Officer Report
  - 2 Texas Department of Licensing & Regulation (TDLR) Quarterly Report
  - 3 May 7, 2022 Constitutional Amendment Special Election Report
- M. Chief Appraiser's Report**
- 1 2022 Appraisal Project Report
  - 2 General Comments

**AGENDA**

**BOARD OF DIRECTORS  
COLLIN CENTRAL APPRAISAL DISTRICT**

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

**D.**

**Board of Directors Officers  
Policy #102**



# Collin Central Appraisal District

**POLICY NUMBER: 102 (PROPOSED CHANGES IN RED)**

**POLICY NAME: OFFICERS OF THE BOARD OF DIRECTORS**

The officers of the Board shall consist of a chairman and secretary who shall be selected by majority vote at the first regular meeting of each year, as required by Section 6.04(a) of the Property Tax Code. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy.

In the event of a temporary vacancy of the office of Secretary, caused by a leave of absence for medical or personal reasons, a temporary alternate Secretary will be selected to serve in the absence of the Secretary selected pursuant to Section 6.04(a) of the Property Tax Code.

In the event of a temporary vacancy of the office Chairman, caused by a leave of absence for medical or personal reasons, the existing Secretary selected pursuant to Section 6.04(a) of the Property Tax Code will temporarily assume the role of Chairman and an alternate Secretary will be selected.

The duties of the Chairman, **or temporary Chairman**, shall include:

1. Presiding at Board meetings.
2. Appointing committee members unless otherwise instructed by the Board.
3. Signing all legal instruments requiring Board signature.
4. Performing legal duties as required by state statute.
5. Co-sign checks over \$25,000 for payments requiring Board approval.  
**a. Coincides with the District's Check Signing Policy #1002 and Purchasing Policy #117.**
6. Any other functions as designated by the Board of Directors.

The chairman, **or temporary Chairman**, may enter into discussion, offer motions and vote on any matter coming before the Board of Directors, unless specifically prohibited by statute.



The duties of the Secretary, **or temporary alternate Secretary**, shall include:

1. Presiding at Board meetings in absence of the Chairman, **or temporary Chairman**.
2. In absence of Chairman, **or temporary Chairman**, signing all legal instruments requiring Board signature.
3. Performing legal duties as required by state statute.
4. In absence of the Chairman, **or temporary Chairman**, co-sign checks over \$25,000 for payments requiring Board approval.
5. Any other functions as designated by the Board of Directors.

Property Tax Code Section: 6.04

Date Adopted: September 24, 2009

Resolution #: 2009-3

Date Amended: **March 24, 2022**

Resolution #: **2022-68**



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Gary Rodenbaugh, Chairman  
Earnest R. Burke, Secretary  
Ronald Kelley  
Brian Mantzey  
Kenneth Maun  
Carson Underwood

## CHIEF APPRAISER

Bo Daffin

### **BOARD OF DIRECTORS RESOLUTION # 2022-68**

The Collin Central Appraisal District Board of Directors met in open session on March 24, 2022. 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 #102, *Officers of the Board of Directors*, as amended, to address the selection of a temporary alternate Secretary, and/or the Secretary assuming the office of Chairman, when a temporary vacancy arises due to medical or personal reasons.

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Secretary

(and/or)

\_\_\_\_\_  
Gary Rodenbaugh, Chairman

**E.**

**Resolution**

**Alternate Board Secretary**



# Collin Central Appraisal District

## BOARD OF DIRECTORS

Gary Rodenbaugh, Chairman  
Earnest R. Burke, Secretary  
Ronald Kelley  
Brian Mantzey  
Kenneth Maun  
Carson Underwood

## CHIEF APPRAISER

Bo Daffin

### **BOARD OF DIRECTORS RESOLUTION # 2022-69**

The Collin Central Appraisal District Board of Directors met in open session on March 24, 2022. 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 selects \_\_\_\_\_ to serve as Alternate Board Secretary during the absence of Earnest Burke.

This appointment is effective immediately and the Alternate Secretary will serve until Mr. Burke returns from his medical leave of absence.

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Secretary

(and/or)

\_\_\_\_\_  
Gary Rodenbaugh, Chairman

# CONSENT AGENDA

# **F. MINUTES**

**February 24, 2022**

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

**Thursday, February 24, 2022**  
**REGULAR MEETING - Conducted telephonically**

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

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

**MEMBERS ABSENT:** Earnest Burke

**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, Gary Rodenbaugh, and he announced that the meeting had been posted in the time and manner required by law. |
| 2 | The Chairman announced that a quorum was present.   |

**B. Executive Session**

Executive session was not held due to inclement weather.

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

- |   |     |
|---|-----|
| 1 | N/A |
| 2 | N/A |
| 3 | N/A |

**CONSENT AGENDA**

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

- D.** Action taken: Board approved minutes from January 27, 2022 regular meeting.

- E.** Action taken: Board reviewed the January 2022 bills.

- F.** Action taken: Board reviewed and accepted the January 2022 financial reports.

## **MINUTES**

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

- G.** Action taken: There were no checks needing to be signed by Chairman, Gary Rodenbaugh.
- H.** Action taken: Board reviewed and accepted the January 2022 report of checks and electronic transfers greater than \$25,000.

#### **END OF CONSENT AGENDA**

- I.** After discussing the 2023 budget workshop schedule, the Board agreed to hold the first 2023 budget workshop in April 2022, with the regular board meeting immediately following. The date of the April meeting will be discussed and voted on at the March board meeting. Ken Maun made the motion. Second motion by Ronald Kelley. The motion carried.
- J.** The Board received Chief Appraiser, Bo Daffin's recommendation to approve a professional appraisal services contract for the appraisal of utility properties, known as State code "J". Ken Maun motioned to approve Mr. Daffin to execute a two-year contract with Capitol Appraisal Group LLC. Brian Mantzey seconded the motion. Motion carried.
- K.** Mr. Daffin presented a request to the Board to honor prior board members L. Wayne Mayo and Ron Carlisle. Ronald Kelley motioned to accept Mr. Daffin's request to honor Mr. Mayo and Mr. Carlisle as presented. Brian Mantzey seconded the motion. Motion carried.

#### **L. Reports**

- 1 Mr. Daffin presented the Taxpayer Liaison Officer's monthly status report on behalf of Chris Nickell, TLO. There were no formal written complaints to be brought before the Board of Directors.
- 2 Robert Wood, Operations Manager, presented an Office Renovations Report, updating the Board on the Mapping/Customer Service/Taxpayer Waiting remodel. Toni Bryan, Director of Operations, provided a Cost Estimates Report for the 2021/2022 remodel project.

#### **M. Chief Appraiser's Report**

- 1 Mr. Daffin presented the 2021 Property Value Study (PVS) Report.
- 2 Mr. Daffin presented the 2021 Methods and Assistance Program (MAP) Report.
- 3 General Comments

## **II. AUDIENCE**

- A.** There were no public comments.



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

**CCAD staff in attendance:**

Bo Daffin  
Toni Bryan  
Valerie Hyden  
Marty Wright  
Ryan Matthews  
Stephanie Cave-Bernal  
Brad Richards  
Brian Swanson  
Dana Wilson  
Elliot Bensed  
Jason Harris  
Paula Bensed  
Phil Greaux  
Shane Cheek  
Tina Castillo  
Wendy Gilliland  
Eric Grusendorf  
Jamie Worth  
Robert Wood

- III.** The next meeting is to be held on the date and at the time listed below. The meeting will be held at 250 Eldorado Pkwy., Dr. Leo Fitzgerald Board Room, McKinney, Texas.  
Thursday, March 24, 2022  
7:00 a.m.
- IV.** Chairman, Gary Rodenbaugh announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 7:46 a.m.

**G.  
BILLS  
PAID**

**February 2022**

BILLS PAID

BILLS PAID

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
February 2022

Num	Date	Name	Amount
<b>Feb 22</b>			
ACH	02/01/2022	NATIONWIDE RETIREMENT SOLUTIONS	-5,037.50
ACH	02/11/2022	NATIONWIDE RETIREMENT SOLUTIONS	-5,137.50
ACH	02/15/2022	TCDRS	-132,301.70
ACH	02/16/2022	ADP INC	-1,256.46
ACH	02/25/2022	NATIONWIDE RETIREMENT SOLUTIONS	-5,137.50
ADJ	02/28/2022	WEX HEALTH INC	0.00
53149	02/01/2022	MC PURE CLEANING, LLC	-6,950.00
53150	02/01/2022	SWINGLE COLLINS & ASSOCIATES	-3,000.00
53151	02/01/2022	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
53152	02/01/2022	VANGUARD CLEANING SERVICES	-1,000.00
53153	02/02/2022	ASA ELLIOTT	-71.00
53154	02/08/2022	JOHNSTON, CURTIS	-450.00
53155	02/08/2022	PENSON, OLIVIA K	-475.00
53156	02/08/2022	THIGPEN, LESLIE MICHAEL	-450.00
53157	02/08/2022	AFFILIATED COM-NET, INC.	-1,506.18
53158	02/08/2022	DIAZ, TIFFANY	-516.42
53159	02/08/2022	GRIFFITH JR BOBBY	-450.00
53160	02/08/2022	GRIFFITH JR BOBBY	-450.00
53161	02/08/2022	GRIFFITH JR BOBBY	-1,500.00
53162	02/08/2022	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,261.63
53163	02/08/2022	INSIGHTS	-12,773.88
53164	02/08/2022	MYPRINTCHOICE	-45.00
53165	02/08/2022	SAUNDERS & WALSH, PLLC	-75,679.62
53166	02/08/2022	TEXAS ARCHIVES	-90.76
53167	02/08/2022	VARIVERGE LLC	-33,153.56
53168	02/08/2022	WASTE CONNECTIONS OF TEXAS	0.00
53169	02/08/2022	WEX HEALTH INC	-160.50
53170	02/08/2022	QUALITY PERSONNEL SERVICE	-3,444.38
53171	02/15/2022	ARMSTRONG, WILLIAM	-425.00
53172	02/15/2022	BLAYLOCK, GEAN KENT	-450.00
53173	02/15/2022	BORTON, BRIAN K	-425.00
53174	02/15/2022	THIGPEN, LESLIE MICHAEL	-425.00
53175	02/15/2022	ARMSTRONG & ARMSTRONG, P.C.	-1,850.00
53176	02/15/2022	ARMSTRONG & ARMSTRONG, P.C.	-1,150.00
53177	02/15/2022	COLORIT GRAPHICS SERVICES	-175.00
53178	02/15/2022	COPYNET	-4,575.91
53179	02/15/2022	COSTAR REALTY INFORMATION INC	-5,134.00
53180	02/15/2022	DAFFIN, EUGENE	-212.65
53181	02/15/2022	DIAZ, TIFFANY	-652.32
53182	02/15/2022	HARRIS GOVERN	-833.33
53183	02/15/2022	HARRIS GOVERN	-6,237.50
53184	02/15/2022	HARRIS GOVERN	-7,980.00
53185	02/15/2022	HUMETRICS HOLDING INC	-500.00
53186	02/15/2022	J.D. POWER VALUATION SERVICES	-70.00
53187	02/15/2022	JUST TEXAS	-11,724.00
53188	02/15/2022	MCROBERTS & COMPANY	-8,500.00
53189	02/15/2022	NICKELL, CHRISTOPHER	-960.00
53190	02/15/2022	QUALITY PERSONNEL SERVICE	-8,511.26
53191	02/15/2022	SOURCE STRATEGIES INC	-250.00
53192	02/15/2022	TDLR	-100.00
53193	02/15/2022	VARIVERGE LLC	-10,780.60
53194	02/15/2022	WASTE CONNECTIONS OF TEXAS	-178.10
53195	02/15/2022	WEX HEALTH INC	-167.00

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
February 2022

Num	Date	Name	Amount
53196	02/16/2022	ROCKIN G DRYWALL & CONSTRUCTION	-27,606.00
53197	02/17/2022	AARANT REALTY CO	-750.00
53198	02/17/2022	BLUECROSS BLUESHIELD (LIFE&STLT)	-8,656.71
53199	02/17/2022	CARENOW	0.00
53200	02/17/2022	CITY OF MCKINNEY	-576.60
53201	02/17/2022	FANNIN CENTRAL APPRAISAL DISTRICT	-250.00
53202	02/17/2022	KERBY & KERBY PLLC	-250.00
53203	02/17/2022	MP2 ENERGY TEXAS LLC	-7,518.80
53204	02/17/2022	NATIONAL PROPERTY VALUATION ADVISORS, INC	-19,500.00
53205	02/17/2022	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-250.00
53206	02/17/2022	PROSTAR SERVICES, INC	-342.22
53207	02/17/2022	SUPERIOR VISION OF TEXAS	-1,350.96
53208	02/17/2022	VAN GUNDY, ERIN	-70.00
53209	02/17/2022	VARIVERGE LLC	-16,472.04
53210	02/17/2022	CARENOW	0.00
53211	02/17/2022	CARENOW	0.00
53212	02/22/2022	ARMSTRONG, WILLIAM	-412.50
53213	02/22/2022	BUNDICK, FRANK	-450.00
53214	02/22/2022	HENRY, JAMES	-450.00
53215	02/22/2022	POLK, MATTHEW	-450.00
53216	02/22/2022	ZEGADLO, MARC	-450.00
53217	02/22/2022	CARENOW	-340.00
53218	02/22/2022	CINTAS FIRST AID	-56.16
53219	02/22/2022	COLORIT GRAPHICS SERVICES	-100.00
53220	02/22/2022	COPYNET	-675.00
53221	02/22/2022	DIAZ, TIFFANY	-312.57
53222	02/22/2022	FIRST STOP HEALTH	-984.00
53223	02/22/2022	HOME DEPOT	-840.80
53224	02/22/2022	INTEX ELECTRICAL CONTRACTORS, INC	-850.00
53225	02/22/2022	LEGAL SHIELD / ID SHIELD	-1,274.05
53226	02/22/2022	PROSTAR SERVICES, INC	-125.83
53227	02/22/2022	QUALITY PERSONNEL SERVICE	-9,574.30
53228	02/22/2022	UNUM LIFE INSURANCE CO OF AMERICA	-920.20
53229	02/22/2022	VALBRIDGE PROPERTY ADVISORS	-6,000.00
53230	02/22/2022	VARIVERGE LLC	-143,600.00
53231	02/23/2022	BORTON, BRIAN K	0.00
53232	02/23/2022	GILL, SHERRILLE	0.00
53233	02/23/2022	NEVAREZ, ALEJANDRO	0.00
53234	02/23/2022	THIGPEN, LESLIE MICHAEL	0.00
53235	02/23/2022	BLUECROSS BLUESHIELD OF TEXAS	-257.02
53236	02/23/2022	AFLAC	-4,334.25
53237	02/23/2022	AT&T MOBILITY	-1,465.22
53238	02/23/2022	BLUECROSS BLUESHIELD OF TEXAS	-118,296.45
53239	02/23/2022	CARD SERVICE CENTER	-12,692.69
53240	02/23/2022	CHEEK, SHANE	-98.38
53241	02/23/2022	DIAZ, TIFFANY	0.00
53242	02/23/2022	DSS FIRE INC	-230.00
53243	02/23/2022	MURLEY PLUMBING	-384.50
53244	02/23/2022	MYPRINTCHOICE	-540.00
53245	02/23/2022	ROCKIN G DRYWALL & CONSTRUCTION	0.00
53246	02/23/2022	SWINGLE COLLINS & ASSOCIATES	-3,000.00
53247	02/23/2022	TAAD	-218.00
53248	02/28/2022	BORTON, BRIAN K	-325.00
53249	02/28/2022	GILL, SHERRILLE	-450.00

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
February 2022

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<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Amount</u>
53250	02/28/2022	NEVAREZ, ALEJANDRO	-450.00
53251	02/28/2022	THIGPEN, LESLIE MICHAEL	-425.00
53252	02/28/2022	DIAZ, TIFFANY	-679.50
53253	02/28/2022	ROCKIN G DRYWALL & CONSTRUCTION	0.00
53254	02/28/2022	JOPLIN'S	-59,850.00
53255	02/28/2022	MICHAEL'S KEYS, INC.	-113.50
53256	02/28/2022	PLANO OFFICE SUPPLY	-4,195.86
53257	02/28/2022	QUALITY PERSONNEL SERVICE	-5,783.13
53258	02/28/2022	ROCKIN G DRYWALL & CONSTRUCTION	-27,606.00
53259	02/28/2022	SAM'S CLUB	-188.36
53260	02/28/2022	STAPLES BUSINESS CREDIT	-2,279.44
53261	02/28/2022	VARIVERGE LLC	-438.62
<b>Feb 22</b>			<b>-861,349.92</b>

# **H. FINANCIAL REPORTS**

**February 2022**

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY****Statement Of Assets, Liabilities And Fund Balance - Cash Basis****February 28, 2022****ASSETS****CURRENT ASSETS**

American National Bank -Oper	\$	20,050,768.80
American National Bank -ARB		8,800.30
Petty Cash - Admin		100.00
Petty Cash - Mapping		50.00
Prepaid Expenses		201,005.32
Undeposited Funds		<u>1,563,010.50</u>

**TOTAL CURRENT ASSETS** **\$ 21,823,734.92**

**PROPERTY AND EQUIPMENT**

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

**Total Property And Equipment** **11,261,032.70**  
Less Accumulated Depreciation (4,498,322.98)

**NET PROPERTY AND EQUIPMENT** **6,762,709.72**

**OTHER ASSETS**

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

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

**TOTAL ASSETS** **\$ 33,272,297.64**

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**  
**Statement Of Assets, Liabilities And Fund Balance - Cash Basis**  
**February 28, 2022**

**LIABILITIES AND FUND BALANCE**

**CURRENT LIABILITIES**

All Current Liabilities	\$	816,678.44
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<b>TOTAL CURRENT LIABILITIES</b>	<b>\$</b>	<b>816,678.44</b>
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**LONG-TERM LIABILITIES**

Deferred Resources Inflows	<u>1,080,231.00</u>
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<b>TOTAL LONG-TERM LIABILITIES</b>	<u><b>1,080,231.00</b></u>
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<b>TOTAL LIABILITIES</b>	<b>1,896,909.44</b>
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**FUND BALANCE**

Fund Balance(CashBasisRelated)	3,323,488.80
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Fund Balance-Designated	15,325,858.17
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Fund Balance-Undesignated	4,258.00
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Fund Bal-Cap Assets Less Debt	7,046,917.00
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Year To Date Increase or Decrease	<u>5,674,866.23</u>
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<b>TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE</b>	<u><b>31,375,388.20</b></u>
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<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$</b>	<u><b>33,272,297.64</b></u>
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**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**  
**Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis**  
**1 And 2 Months Ended February 28, 2022**

	2022 Budget	1 month ended Feb 28, 2022	Year to date ended Feb 28, 2022	% of Budget	Remaining Budget
<b>REVENUE</b>					
Entity Support Revenue	\$ 23,694,900.00	\$ 2,281,886.25	\$ 8,603,576.00	36.31 %	15,091,324.00
Interest-Bank Accts/Investments	0.00	11,800.42	25,752.19		(25,752.19)
BPP Rendition Penalty Revenue	0.00	15,384.03	15,465.24		(15,465.24)
Misc Revenue	0.00	0.00	55.40		(55.40)
<b>TOTAL REVENUE</b>	<b>23,694,900.00</b>	<b>2,309,070.70</b>	<b>8,644,848.83</b>	<b>36.48 %</b>	<b>15,050,051.17</b>
<b>OPERATING EXPENSES</b>					
Salaries Full Time	11,689,400.00	648,672.50	1,286,854.50	11.01 %	10,402,545.50
Salaries Part Time/Temp	167,600.00	0.00	0.00	0.00 %	167,600.00
Overtime	80,000.00	3,243.30	4,930.97	6.16 %	75,069.03
Auto Allowance	812,000.00	53,999.26	106,960.16	13.17 %	705,039.84
Worker's Compensation	60,000.00	1,082.00	4,614.00	7.69 %	55,386.00
Employee Group Insurance	2,585,000.00	153,176.71	309,322.95	11.97 %	2,275,677.05
FICA Tax	173,100.00	10,154.84	20,115.50	11.62 %	152,984.50
Employee Retirement	1,641,400.00	89,638.61	177,308.41	10.80 %	1,464,091.59
Retirement-UAAL Buy Down	400,000.00	0.00	0.00	0.00 %	400,000.00
Unemployment Compensation	25,000.00	0.00	0.00	0.00 %	25,000.00
Legal	1,900,000.00	116,079.62	241,083.62	12.69 %	1,658,916.38
Accounting & Audit	16,000.00	250.00	500.00	3.13 %	15,500.00
Insurance	50,000.00	4,103.00	8,206.00	16.41 %	41,794.00
Legal Notices & Advertising	37,000.00	0.00	0.00	0.00 %	37,000.00
Appraisal Review Board	650,000.00	0.00	15,120.17	2.33 %	634,879.83
Telephone, Internet, Data Cloud	350,000.00	11,365.07	36,216.96	10.35 %	313,783.04
Utilities	160,900.00	8,273.50	20,098.98	12.49 %	140,801.02
Equipment Rent	95,000.00	4,035.91	15,575.73	16.40 %	79,424.27
Equipment Maintenance	50,000.00	0.00	1,648.33	3.30 %	48,351.67
Postage	500,000.00	175,134.58	189,171.62	37.83 %	310,828.38
Aerial Photography	430,000.00	0.00	0.00	0.00 %	430,000.00
Supplies	510,000.00	71,957.75	84,995.28	16.67 %	425,004.72
Registration & Dues	45,000.00	3,801.00	3,876.00	8.61 %	41,124.00
Travel & Education	175,000.00	2,410.49	9,428.67	5.39 %	165,571.33
Board of Directors Meetings	7,000.00	93.20	135.88	1.94 %	6,864.12
Miscellaneous Expenses	500.00	0.00	0.00	0.00 %	500.00
Contract Services	115,000.00	3,263.97	5,881.64	5.11 %	109,118.36
Professional Services	250,000.00	39,670.34	50,793.18	20.32 %	199,206.82
Security	165,000.00	6,962.50	15,150.00	9.18 %	149,850.00
Building Maintenance	195,000.00	9,441.63	23,923.23	12.27 %	171,076.77
Building Repair/Modifications	320,000.00	118,154.94	216,044.95	67.51 %	103,955.05
Depreciation	0.00	21,680.59	43,361.18		(43,361.18)
Furniture & Equipment	65,000.00	0.00	0.00	0.00 %	65,000.00
ComputerHardware&Computer Equip	300,000.00	0.00	0.00	0.00 %	300,000.00
ComputerSoftwareLicens&Subscrip	600,000.00	7,932.04	23,258.50	3.88 %	576,741.50
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	3,125.33	55,406.19	17.05 %	269,593.81
Contingency	200,000.00	0.00	0.00	0.00 %	200,000.00
<b>TOTAL OPERATING EXPENSES</b>	<b>25,394,900.00</b>	<b>1,567,702.68</b>	<b>2,969,982.60</b>	<b>11.70 %</b>	<b>22,424,917.40</b>
<b>EXCESS(DEFICIT) INCOME &amp; EXPENSES</b>	<b>\$ (1,700,000.00)</b>	<b>\$ 741,368.02</b>	<b>5,674,866.23</b>	<b>(333.82)%</b>	<b>(7,374,866.23)</b>
<b>BEGINNING FUND BALANCE</b>			<b>25,700,521.97</b>		
<b>ENDING FUND BALANCE</b>			<b>\$ 31,375,388.20</b>		

# CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

## Supplemental Schedules

February 28, 2022

### ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$	(566,327.70)
Accum Depr-Telephone Equipment		(198,011.18)
Accum Depr-Computer Equipment		(841,532.44)
Accum Depr-Computer Software		(621,151.39)
Accum Depr-Building		<u>(2,271,300.27)</u>

**TOTAL ACCUMULATED DEPRECIATION** **\$ (4,498,322.98)**

### OTHER CURRENT LIABILITIES

Employee Savings	7,984.24
Accrued Wages Payable	172,461.75
Employee Payable	1,763.19
Retiree Payable	3,174.27
Cobra Payable	(3,184.96)
Retirement Payable	135,272.81
Compensated Absences Payable	<u>423,076.08</u>

**TOTAL OTHER CURRENT LIABILITIES** **\$ 816,678.44**

I.

## **FUNDED ITEMS**

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



# Collin Central Appraisal District

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Date: 3/17/22

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

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.

**J.**

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

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

**February 2022**



# Collin Central Appraisal District

Date: 3/17/22

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

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

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	2/10/22	ADP (payroll and taxes)	\$352,597.13
ACH	2/15/22	TCDRS	\$132,301.70
ACH	2/24/22	ADP (payroll and taxes)	\$326,664.42
Ck #53111	2/8/22	Blue Cross and Blue Shield	\$115,546.53
Ck #53146	2/3/22	Rockin G Drywall	\$36,808.00
Ck #53165	2/16/22	Saunders & Walsh	\$75,679.62
Ck #53167	2/17/22	Variverge LLC	\$33,153.56
Ck #53196	2/18/22	Rockin G Drywall	\$27,606.00

**K.**

**ARB Compensation  
2023 Proposed Budget**



# COLLIN APPRAISAL REVIEW BOARD

March 01, 2022

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

Re: Collin ARB Compensation- 2023 Budget

Dear Mr. Rodenbaugh & Board Members:

I bring before you a request to adjust the Collin ARB compensation. The last request brought before the Board of Directors was in 2012, and only pertained to an increase for the evening session, from \$25.00/hr. to \$30.00/hr. The Board of Directors approved that request in 2012. Since 2012, the rate of inflation has been over 22.45%, as evidenced by the chart below.

Year	Inflation Rate
2012	2.07%
2013	1.46%
2014	1.62%
2015	0.12%
2016	1.26%
2017	2.13%
2018	2.49%
2019	1.76%
2020	1.23%
2021	4.70%
2022	3.76%

I recommend increasing the ARB morning session compensation from \$100.00 to \$125.00 and afternoon session from \$100.00 to \$125.00. I recommend increasing the ARB workshops from \$100.00 to \$125.00, for every 4 hours in attendance. I am also requesting the flat rate of \$30.00/hr. for after 5:30 PM and 9:30 PM, including additional ARB business, be increased from \$30.00/hr. to \$37.00/hr.

I would be derelict in not informing you that most counties have not increased the compensation amount for ARB members, but I feel strongly that the rate of inflation alone, justifies an increase. Ms. Cave-Bernal conducted a recent compensation survey in December of 2021, which shows that many of the ARB's compensation amounts are similar to Collin County. The survey does show a few counties that compensate at a greater amount, such as Hilgado, Taylor and Lubbock County.

The Collin ARB are some of the most knowledgeable, and qualified members of any ARB in the state of Texas. The ARB currently consists of 41 members with bachelor's, 13 master's and 5 doctoral degrees. All members are subject to a full day of critical thinking and decision making, which also goes into my request to increase the amount they are compensated.



Approval would benefit the Collin County taxpayers, District and ARB members.

I thank you for your time and consideration of the recommended changes.

Regards,

*Dean Soderstrom*

Dean Soderstrom  
Chairman, Collin ARB

Enc: Proposed and Current ARB Compensation  
ARB Compensation Survey 12/2021

Cc: Bo Daffin, Chief Appraiser  
Stephanie Cave-Bernal, Deputy Chief Appraiser  
Tina Castillo, Director of ARB and Agent Services

ARB Member Compensation- Proposed Changes in Red		
Morning Session	8:00 AM-12:00 PM	\$125.00 flat (includes Saturday)
Afternoon Session	1:00 PM-5:00 PM	\$125.00 flat
	After 5:30 PM	\$37.00/hr.
Evening Session	5:00 PM-9:00 PM (Includes 30 min. dinner break)	\$125.00 flat
	After 9:30 PM	\$37.00/hr.
Workshops/Training	Every 4 hours in attendance	\$125.00 flat
Called in for quorum purpose only	Various	\$50.00 flat
Duties & ARB business outside of hearings	Various	\$37.00/hr.
Lunch	2 Sessions Worked	\$15.00
Dinner	Worked Evening Session	\$20.00
Stipend	2 Sessions Worked	\$5.00

ARB Member Compensation Existing		
Morning Session	8:00 AM-12:00 PM	\$100.00 flat (includes Saturday)
Afternoon Session	1:00 PM-5:00 PM	\$100.00 flat
	After 5:30 PM	\$30.00/hr.
Evening Session	5:00 PM-9:00 PM (Includes 30 min. dinner break)	\$100.00 flat
	After 9:30 PM	\$30.00/hr.
Workshops/Training	Every 4 hours in attendance	\$100.00 flat
Called in for quorum purpose only	Various	\$50.00 flat
Duties & ARB business outside of hearings	Various	\$30.00/hr.
Lunch	2 Sessions Worked	\$15.00
Dinner	Worked Evening Session	\$20.00
Stipend	2 Sessions Worked	\$5.00

**Collin County ARB Compensation Survey**

12.2021

CAD	ESTIMATED POPULATION	FULL DAY COMP	HALF DAY COMP	SATURDAY	SATURDAY COMP, IF DIFFERENT	OTHER BASED ON POSITION	OTHER POSITION COMP	OTHER MISC.	OTHER MISC. COMP	COMMENTS	NON COMP ITEMS PROVIDED BY CAD
<b>COLLIN</b>	1-1.99M	200	100	NO PAY DIFFERENCE	N/A	N/A	N/A	LUNCH ALLOWANCE	15		Coffee, coffee supplies, bottled water
								DINNER ALLOWANCE	20		
								INCIDENTALS	5		
								OTHER MEETING	50	called in for quorum	
								TIME EXCEEDING SCHEDULED 2 SESSIONS	30/hr.		
								SCHEDULE/OFFICER ADDITIONAL DUTIES OUTSIDE ARB HEARINGS	30/hr.		
<b>HARRIS</b>	2M and up	180/195/215	90/98/107	NO PAY DIFFERENCE	N/A	N/A	N/A	OTHER MEETING	90/98/107	Pay Tiers: 1: 1st or 2nd year , 2: 3rd or 4th year, 3: 5th or more	N/A
								SCHEDULE/OFFICER ADDITIONAL DUTIES OUTSIDE ARB HEARINGS	30/hr.	No lunch allowance	N/A
<b>DALLAS</b>	2M and up	175	87.5	FULL DAY	200	N/A	N/A	OTHER MEETING	50		Water
				HALF DAY	100	N/A	N/A				
<b>TARRANT</b>	2M and up	175	87.5	NO PAY DIFFERENCE	N/A	Panel Chair	195/FULL 97.50/HALF	N/A	N/A	No lunch allowance	Coffee
						Chairman	225/FULL 112.50/HALF				
						Secretary	210/FULL 105/HALF				
<b>BEXAR</b>	2M and up	150/160/170/ 180/190/200	75/80/85/ 90/95/100	NO PAY DIFFERENCE	N/A	Chairman	225/FULL 112.50/HALF	OTHER MEETING	65/All members	Pay Tiers: 1st Year 150/75 2nd Year 160/80 3rd Year 170/85 4th Year 180/90 5th Year 190/95 6th Year 200/100	1/1/2021- 12/31/2021 \$10/Covid Per Diem granted by BOD
						Secretary	210/FULL 105/HALF	N/A	N/A	No lunch allowance	

**Collin County ARB Compensation Survey**

12.2021

CAD	ESTIMATED POPULATION	FULL DAY COMP	HALF DAY COMP	SATURDAY	SATURDAY COMP, IF DIFFERENT	OTHER BASED ON POSITION	OTHER POSITION COMP	OTHER MISC.	OTHER MISC. COMP	COMMENTS	NON COMP ITEMS PROVIDED BY CAD
TRAVIS	1-1.99M	150/160/170/ 180/190/200	75/80/85/ 90/95/100	NO PAY DIFFERENCE	N/A	Special Panel	200/FULL 100/HALF	OTHER MEETING	40	Pay Tiers: 1st Year 150/75 2nd Year 160/80 3rd Year 170/85 4th Year 180/90 5th Year 190/95 6th Year 200/100	
						Chairman	275/FULL 137.50 HALF	OTHER MEETING	40	No lunch allowance	
						ViceChair	225/FULL 112.50/HALF	OTHER MEETING	40		
						Secretary	225/FULL 112.50/HALF	OTHER MEETING	40		
						Lead/Mentor	200/FULL 100/HALF	OTHER MEETING	40		
DENTON	900-999K	175	87.5	NO PAY DIFFERENCE	N/A	Chairman	200/FULL 100/HALF	LUNCH ALLOWANCE	15/factored into full	15.00 Lunch Per Diem included in full day comp all positions	Coffee, Water, vending machine, refrigerator, microwave, designated lunch area
HIDALGO	800-899K	300	150	NO PAY DIFFERENCE	N/A	N/A	N/A	N/A	N/A	No lunch allowance	N/A
EL PASO	800-899K	150	75	NO PAY DIFFERENCE	N/A	Chairman	200 FULL/100 HALF	SCHEDULE/OFFICER ADDITIONAL DUTIES OUTSIDE ARB HEARINGS	100/flat	No lunch allowance	Coffee
						Secretary	200 FULL/100 HALF				
FORT BEND	800-899K	170	85	NO PAY DIFFERENCE	N/A	Panel Chair	190 FULL/95 HALF	TIME EXCEEDING SCHEDULED 2 SESSIONS	0	N/A	N/A
						Chairman	250 FULL/125 HALF	OTHER MEETING	If 2 hrs. or more/85	N/A	N/A
						Secretary	250 FULL/125 HALF				
MONTGOMERY	600-699K	200	100	NO PAY DIFFERENCE	N/A	Chairman	250 FULL/125 HALF	N/A		no other expenses covered	N/A

# Collin County ARB Compensation Survey

12.2021

CAD	ESTIMATED POPULATION	FULL DAY COMP	HALF DAY COMP	SATURDAY	SATURDAY COMP, IF DIFFERENT	OTHER BASED ON POSITION	OTHER POSITION COMP	OTHER MISC.	OTHER MISC. COMP	COMMENTS	NON COMP ITEMS PROVIDED BY CAD
WILLIAMSON	600-699K	155/170/195/220	77.5/85/97.5/110	NO PAY DIFFERENCE	N/A	Panel Chair	Additional 30/day	N/A		Pay Tiers: 1: 1st year 2: 2nd year 3: 3rd-4th year 4: 5th-6th year	
CAMERON	400-499K	200	100	NO PAY DIFFERENCE	N/A	Chairman	30/hr.	N/A	N/A	No lunch allowance	Coffee, water, snacks
BRAZORIA	300-399K	125	75	NO PAY DIFFERENCE	N/A	N/A	N/A	LUNCH ALLOWANCE	15	N/A	IRS MILEAGE RATE
BELL	300-399K	No Response									
NUECES	300-399K	170/180/190		NO PAY DIFFERENCE	N/A	Auxiliary	135/FLAT	TIME EXCEEDING SCHEDULED 2 SESSIONS		Pay Tiers: 1: 1st term 2: 2nd term 3: 3rd term	Coffee, filtered water, supplies
						Chairman	210/FLAT	SCHEDULE/OFFICER ADDITIONAL DUTIES OUTSIDE ARB HEARINGS	Paid 1 Day Extra/ Monthly (210)	No lunch allowance	
						Secretary	Based on term serving	N/A			
GALVESTON	300-399K	130	N/A	NO PAY DIFFERENCE	N/A	Chairman	140/FLAT	N/A	N/A	N/A	N/A
LUBBOCK	300-399K	220	110	NO PAY DIFFERENCE	N/A	Chairman	275/FULL 240/HALF	N/A	N/A	No lunch allowance	
						Secretary	240/FULL 120/HALF				
WEBB	200-299K	175/FLAT	Receives full day comp	NO PAY DIFFERENCE	N/A	N/A	N/A	N/A	N/A	Evening session (6pm) additional full day flat rate. No lunch allowance. If sessions run long, lunch is brought in.	Coffee, Drinks, Snacks

## Collin County ARB Compensation Survey

12.2021

[illegible]

# Collin County ARB Compensation Survey

12.2021

CAD	ESTIMATED POPULATION	FULL DAY COMP	HALF DAY COMP	SATURDAY	SATURDAY COMP, IF DIFFERENT	OTHER BASED ON POSITION	OTHER POSITION COMP	OTHER MISC.	OTHER MISC. COMP	COMMENTS	NON COMP ITEMS PROVIDED BY CAD
TAYLOR	100-199K	250	125	NO PAY DIFFERENCE	N/A	N/A	N/A	SCHEDULE/OFFICER ADDITIONAL DUTIES OUTSIDE ARB HEARINGS	0	No lunch allowance	Bottled water, Coffee, Supplies
								OTHER MEETING	125/250		
								TIME EXCEEDING SCHEDULED 2 SESSIONS	31.25/hr.		
RANDALL	100-199K	120	60	NO PAY DIFFERENCE	N/A	N/A	N/A	TIME EXCEEDING SCHEDULED 2 SESSIONS	20/hr.	No lunch allowance	N/A
								OTHER MEETING	60	other meeting=training	N/A
GRAYSON	100-199K	150	75	NO PAY DIFFERENCE	N/A	Chairman	175 FULL/87.50 HALF	N/A	N/A	No lunch allowance	Bottled water, coffee, coffee supplies, if ARB in session on a staff lunch day, ARB will also receive a lunch.
						Secretary	160 FULL/80 HALF				



# Collin Central Appraisal District

March 14, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: 2023 Projected ARB Cost, Based on Increased Pay and Increased Hearing Count

The following projections utilize the historical hearing data as the basis to estimate the number of hearings for 2023. The calculated historical cost per hearing is factored by the +25% pay increase requested by the ARB Chairman to project a budget range for 2023. The budget projection assumes the Board's approval of the pay increase.

## ARB COST BASED ON CONDUCTED HEARINGS (excludes Topline)

YEAR	ARB ANNUAL \$	HEARINGS	\$ PER HEARING
2021	530,970	22,038	24.09
2020	381,592	23,324	16.36
2019	425,594	20,135	21.14
2018	411,535	16,121	25.53
AVERAGE	\$437,423	20,404	\$21.44
AVG EXCL. 2020	\$456,033	19,431	\$23.47

## 2023 HEARING COUNT PROJECTIONS

BASED ON 2021	15% INCR 2022	10% INCR 2023
22,038	25,344	27,878

BASED ON AVG	15% INCR 2022	10% INCR 2023
19,431	22,346	24,581

AVERAGE OF TWO METHODS	26,230
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## 2023 BUDGET RANGE PROJECTIONS

2023 HEARINGS FACTORING 2021	2021 \$ PER HEARING + 25% (ARB's Pay Request Approx +25%)	2023 BUDGET PROJ.
27,878	\$24.09 x 1.25 = \$30.11	\$839,407

2023 HEARINGS (AVG OF TWO METHODS)	AVG \$ PER HEARING + 25% (ARB's Pay Request Approx +25%)	2023 BUDGET PROJ.
26,230	\$23.47 x 1.25 = \$29.34	\$769,588



**COLLIN CENTRAL APPRAISAL DISTRICT**  
**CALCULATED IMPACT OF INFLATION ON ARB PAY SCHEDULE**  
**BASE YEAR 2012 | INFLATION 2012 - 2022**

Base Year	Begin	Prior Yr	N/A for Base Yr	End	Hourly @ 8 Hours Daily
2012	200.00	N/A for Base	0.00%	\$200.00	\$25.00

Year	Begin	Prior Yr	Inflation Rate	End	Hourly @ 8 Hours Daily
2013	\$200.00	2012	2.07%	\$204.14	\$25.52
2014	\$204.14	2013	1.46%	\$207.12	\$25.89
2015	\$207.12	2014	1.62%	\$210.48	\$26.31
2016	\$210.48	2015	0.12%	\$210.73	\$26.34
2017	\$210.73	2016	1.26%	\$213.38	\$26.67
2018	\$213.38	2017	2.13%	\$217.93	\$27.24
2019	\$217.93	2018	2.49%	\$223.36	\$27.92
2020	\$223.36	2019	1.76%	\$227.29	\$28.41
2021	\$227.29	2020	1.23%	\$230.08	\$28.76
2022	\$230.08	2021	4.70%	\$240.90	\$30.11
2023	\$240.90	2022	7.00%	<b>\$257.76</b>	\$32.22

Calculated Compounded Increase from 2012 to 2023	28.88%	
Daily Proposed By ARB Chairman	\$250.00	\$31.25
Calculated Proposed Increase from 2012 to 2023	25.00%	

NOTE: Annualized year-over-year inflation rates for January & February 2022 were 7.5% & 7.9%, respectively

<https://www.usinflationcalculator.com/inflation/historical-inflation-rates/>

## Table of Historical Inflation Rates in Percent (1914-2022)

YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	AVE
2012	2.9	2.9	2.7	2.3	1.7	1.7	1.4	1.7	2.0	2.2	1.8	1.7	2.1
2013	1.6	2.0	1.5	1.1	1.4	1.8	2.0	1.5	1.2	1.0	1.2	1.5	1.5
2014	1.6	1.1	1.5	2.0	2.1	2.1	2.0	1.7	1.7	1.7	1.3	0.8	1.6
2015	-0.1	0.0	-0.1	-0.2	0.0	0.1	0.2	0.2	0.0	0.2	0.5	0.7	0.1
2016	1.4	1.0	0.9	1.1	1.0	1.0	0.8	1.1	1.5	1.6	1.7	2.1	1.3
2017	2.5	2.7	2.4	2.2	1.9	1.6	1.7	1.9	2.2	2.0	2.2	2.1	2.1
2018	2.1	2.2	2.4	2.5	2.8	2.9	2.9	2.7	2.3	2.5	2.2	1.9	2.4
2019	1.6	1.5	1.9	2.0	1.8	1.6	1.8	1.7	1.7	1.8	2.1	2.3	1.8
2020	2.5	2.3	1.5	0.3	0.1	0.6	1.0	1.3	1.4	1.2	1.2	1.4	1.2
2021	1.4	1.7	2.6	4.2	5.0	5.4	5.4	5.3	5.4	6.2	6.8	7.0	4.7
2022	7.5	7.9	Available April 12										

<https://www.usinflationcalculator.com/inflation/historical-inflation-rates/>

# REPORTS



# Collin Central Appraisal District Taxpayer Liaison Officer

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Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: March 24, 2022

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

Regards,  
Chris Nickell  
Taxpayer Liaison Officer



# Collin Central Appraisal District

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## Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report/ 1st Quarter TLDR Report

DATE: March 24, 2022

There were no new complaints received from TDLR during the 1st quarter of 2022.

A letter was mailed to Chief Appraiser, Bo Daffin, on February 9th. 2022, regarding no change to the status of the complaint that was filed by Justin Jinright and presented to the Board of Directors at the October 8, 2020 meeting. At this time the case is open and under review. Letters will continue to be mailed quarterly to the Chief Appraiser until the case is resolved.

Regards,

Chris Nickell  
Taxpayer Liaison Officer



# Texas Department of Licensing and Regulation

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*Enforcement Division*

*P. O. Box 12157 • Austin, Texas 78711 • (512) 539-5600 • (800) 803-9202 • fax (512) 539-5698*

*Website: [www.license.state.tx.us](http://www.license.state.tx.us)*

February 9, 2022

EUGENE BO DAFFIN  
250 ELDORADO PKWY  
MCKINNEY TX 75069-8023

Re: Quarterly update on case number: **PTP20200017055**

Dear Eugene Bo Daffin:

This letter is to inform you of the status of case number PTP20200017055.

**STATUS:** This case is open and under review by prosecutor Aaron Heath.

You will continue to be notified quarterly of the status of this case until it is resolved.  
Please contact us if you have any questions or concerns.

Sincerely,

Aaron Heath  
Prosecutor

TEXAS DEPARTMENT OF  
LICENSING AND REGULATION  
PO BOX 12157  
AUSTIN TEXAS 78711



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STATE OF TEXAS  
PENALTY FOR  
PRIVATE USE

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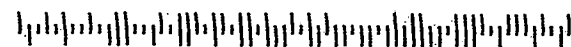
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**Agenda Item Reference: L.3**

**Report Title**

**May 7, 2022 Constitutional Amendment  
Special Election**





Note - Navigational menus along with other non-content related elements have been removed for your convenience. Thank you for visiting us online.

## Full Text for the May 7, 2022 Constitutional Amendment Election

[En Español](#)

### State of Texas Proposition 1

#### S.J.R. No. 2

#### Senate Joint Resolution

Proposing a constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed for general elementary and secondary public school purposes on the residence homestead of a person who is elderly or disabled to reflect any statutory reduction from the preceding tax year in the maximum compressed rate of the maintenance and operations taxes imposed for those purposes on the homestead.

Be it resolved by the Legislature of the State of Texas:

**SECTION 1.** Section 1-b, Article VIII, Texas Constitution, is amended by adding Subsection (d-2) to read as follows:

**(d-2) Notwithstanding Subsections (d) and (d-1) of this section, the legislature by general law may provide for the reduction of the amount of a limitation provided by Subsection (d) of this section and applicable to a residence homestead for a tax year to reflect any statutory reduction from the preceding tax year in the maximum compressed rate, as defined by general law, or a successor rate of the maintenance and operations taxes imposed for general elementary and secondary public school purposes on the homestead. A general law enacted under this subsection may take into account the difference between the tier one maintenance and operations rate for the 2018 tax year and the maximum compressed rate for the 2019 tax year applicable to a residence homestead and any reductions in subsequent tax years before the tax year in which the general law takes effect in the maximum compressed rate applicable to a residence homestead.**

**SECTION 2.** This proposed constitutional amendment shall be submitted to the voters at an election to be held May 7, 2022. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed for general elementary and secondary public school purposes on the residence homestead of a person who is elderly or disabled to reflect any statutory reduction from the preceding tax year in the maximum compressed rate of the maintenance and operations taxes imposed for those purposes on the homestead."

## State of Texas Proposition 2

### S.J.R. No. 2

#### Senate Joint Resolution

Proposing a constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes.

Be it resolved by the Legislature of the State of Texas:

**SECTION 1.** Section 1-b(c), Article VIII, Texas Constitution, is amended to read as follows:

(c) The amount of **\$40,000** ~~[\$25,000]~~ of the market value of the residence homestead of a married or unmarried adult, including one living alone, is exempt from ad valorem taxation for general elementary and secondary public school purposes. The legislature by general law may provide that all or part of the exemption does not apply to a district or political subdivision that imposes ad valorem taxes for public education purposes but is not the principal school district providing general elementary and secondary public education throughout its territory. In addition to this exemption, the legislature by general law may exempt an amount not to exceed \$10,000 of the market value of the residence homestead of a person who is disabled as defined in Subsection (b) of this section and of a person 65 years of age or older from ad valorem taxation for general elementary and secondary public school purposes. The legislature by general law may base the amount of and condition eligibility for the additional exemption authorized by this subsection for disabled persons and for persons 65 years of age or older on economic need. An eligible disabled person who is 65 years of age or older may not receive both exemptions from a school district but may choose either. An eligible person is entitled to receive both the exemption required by this subsection for all residence homesteads and any exemption adopted pursuant to Subsection (b) of this section, but the legislature shall provide by general law whether an eligible disabled or elderly person may receive both the additional exemption for the elderly and disabled authorized by this subsection and any exemption for the elderly or disabled adopted pursuant to Subsection (b) of this section. Where ad valorem tax has previously been pledged for the payment of debt, the taxing officers of a school district may continue to levy and collect the tax against the value of homesteads exempted under this subsection until the debt is discharged if the cessation of the levy would impair the obligation of the contract by which the debt was created. The legislature shall provide for formulas to protect school districts against all

or part of the revenue loss incurred by the implementation of this subsection, Subsection (d) of this section, and Section 1-d-1 of this article. The legislature by general law may define residence homestead for purposes of this section.

**SECTION 2.** The following temporary provision is added to the Texas Constitution:

**TEMPORARY PROVISION. (a) This temporary provision applies to the constitutional amendment proposed by the 87th Legislature, 3rd Called Session, 2021, increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes.**

**(b) The amendment to Section 1-b(c), Article VIII, of this constitution takes effect January 1, 2022, and applies only to a tax year beginning on or after that date.**

**(c) This temporary provision expires January 1, 2023.**

**SECTION 3.** This proposed constitutional amendment shall be submitted to the voters at an election to be held May 7, 2022. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes from \$25,000 to \$40,000."

**Explanatory Statements for the May 7, 2022  
Constitutional Amendment Election**

**Proposition Number 1  
(SJR 2)**

**SJR 2** proposes a constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of property taxes that may be imposed for general elementary and secondary public school purposes on the residence homestead of a person who is elderly or disabled in order to reflect any statutory reduction in the maximum compressed rate of the maintenance and operations taxes imposed for those purposes on the person's homestead from the preceding tax year.

The proposed amendment will appear on the ballot as follows: **"The constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed for general elementary and secondary public school purposes on the residence homestead of a person who is elderly or disabled to reflect any statutory reduction from the preceding tax year in the maximum compressed rate of the maintenance and operations taxes imposed for those purposes on the homestead."**

**Proposition Number 2  
(SJR 2)**

**SJR 2** proposes a constitutional amendment increasing the amount of the residence homestead exemption from property taxes for public school purposes from \$25,000 to \$40,000.

The proposed amendment will appear on the ballot as follows: **"The constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes from \$25,000 to \$40,000."**

No. 0000

Constitutional Amendment Election (Elección sobre Enmiendas a la Constitución)  
(Condado de) Sample County, Texas  
May 7, 2022 (7 de Mayo de 2022)  
Sample Ballot (Boleta de Muestra)

**Instruction Note:** (Nota de Instrucción)  
**Place an “X” in the square beside the statement indicating the way you wish to vote.** (Marque con una “X” el cuadro al lado de la frase que indica la manera en que quiere usted votar.)

<div>STATE OF TEXAS PROPOSITION 1 (PROPUESTA NÚMERO 1 DEL ESTADO DE TEXAS)</div> <div><input type="checkbox"/> For (A Favor)</div> <div><input type="checkbox"/> Against (En Contra)</div>	<div>“The constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed for general elementary and secondary public school purposes on the residence homestead of a person who is elderly or disabled to reflect any statutory reduction from the preceding tax year in the maximum compressed rate of the maintenance and operations taxes imposed for those purposes on the homestead.”</div> <div>"La enmienda constitucional que autoriza a la legislatura a proveer la reducción del importe de la limitación sobre la cantidad total de impuestos ad valorem que pueden fijarse, para fines generales de las escuelas públicas primarias y secundarias, sobre la propiedad residencial de una persona de edad avanzada o discapacitada para reflejar cualquier reducción reglamentaria del año fiscal anterior en la tasa comprimida máxima de los impuestos de mantenimiento y operaciones fijados para esos fines sobre la propiedad".</div>
<div>STATE OF TEXAS PROPOSITION 2 (PROPUESTA NÚMERO 2 DEL ESTADO DE TEXAS)</div> <div><input type="checkbox"/> For (A Favor)</div> <div><input type="checkbox"/> Against (En Contra)</div>	<div>“The constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes from \$25,000 to \$40,000.”</div> <div>“La enmienda constitucional que aumenta el importe de la exención de impuestos ad valorem de la propiedad residencial para fines de las escuelas públicas de \$25,000 a \$40,000”.</div>

# CHIEF APPRAISER'S REPORT

CHIEF'S REPORT

CHIEF'S REPORT



# Collin Central Appraisal District

March 16, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: 2022 Appraisal Project Report

## **2022 KEY DATES**

DATE	EVENT
April 15 <sup>th</sup>	Mail approximately 365,000 real property Appraisal Notices. Protest deadline is May 16 <sup>th</sup> .
May 11 <sup>th</sup>	Mail approximately 18,000 BPP Appraisal Notices (non-utilities). Protest deadline is June 10 <sup>th</sup> .
May 23 <sup>rd</sup>	Chief Appraiser submits real property records to ARB.
May 23 <sup>rd</sup>	ARB begins protest hearings on real property.
June 1 <sup>st</sup>	Mail approximately 16,500 BPP Appraisal Notices (non-utilities). Protest deadline is July 1 <sup>st</sup> .
June 1 <sup>st</sup>	Capitol Appraisal will mail approximately 940 Appraisal Notices (utilities). Protest deadline is July 1 <sup>st</sup> .
June 27 <sup>th</sup>	Chief Appraiser submits BPP property records to ARB.
June 27 <sup>th</sup>	ARB begins protest hearings on BPP.
July 8 <sup>th</sup>	Projected date for ARB to approve the Appraisal Records, with less than 5% of protested value outstanding.
July 20 <sup>th</sup> – 22 <sup>nd</sup>	Chief Appraiser certifies Appraisal Roll to sixty-seven individual taxing entities. Statutory deadline for certification is July 25 <sup>th</sup> .

*Note: If an owner is represented by an agent or attorney that is authorized to receive notices and correspondence on behalf of the owner, we will mail a copy of the notice to the owner's agent/attorney. We anticipate mailing more than 30,000 duplicate copies in addition to the mailing counts outlined above.*

## **COLLIN COUNTY 2022 PRELIMINARY VALUE & HISTORY**

YEAR	TAXABLE VALUE	REMARKS
2022	\$183,900,000,000 estimate	Preliminary estimate, after protests, exemptions, ag-use, and homestead cap impacts. The projected net taxable value when the Appraisal Roll is certified in late July.
2021	\$167,087,004,367	As of March 3, 2022, supplement #15
2020	\$156,049,575,906	As of March 3, 2022, supplement #27
2019	\$148,358,278,088	As of March 3, 2022, supplement #47
2018	\$137,348,023,788	As of March 3, 2022, supplement #69

### **COLLIN COUNTY 2022 PRELIMINARY CAP LOSS & HISTORY**

<b>YEAR</b>	<b>ASSESSED VALUE LOST TO HOMESTEAD CAP</b>
2022	\$13,000,000,000 estimate
2021	\$ 740,425,423
2020	\$ 478,404,966
2019	\$ 942,170,849
2018	\$ 1,579,777,797

*Note: Market value increases are not limited. Assessed value increases are capped at 10%.*

### **COLLIN COUNTY 2022 PRELIMINARY NEW PROPERTY VALUE & HISTORY**

<b>YEAR</b>	<b>NEW PROPERTY MARKET</b>	<b>NEW PROPERTY TAXABLE</b>
2022	\$6,600,000,000 estimate	\$6,280,000,000 estimate
2021	\$5,522,509,543	\$4,976,891,721
2020	\$5,782,791,889	\$4,993,000,037
2019	\$5,925,396,266	\$5,130,040,834
2018	\$5,864,569,589	\$5,511,358,191

### **COLLIN COUNTY 2022 PRELIMINARY AVERAGE HOME VALUE & HISTORY**

<b>YEAR</b>	<b>AVERAGE MARKET VALUE</b>
2022	\$492,000 estimate
2021	\$396,572
2020	\$375,675
2019	\$373,971
2018	\$364,200

*Note: Market value before cap loss and exemptions*

### **COLLIN COUNTY 2022 ESTIMATED NEW HOMESTEAD EXEMPTION FILINGS & HISTORY**

<b>YEAR</b>	<b>COUNT</b>
2022	16,000 estimate
2021	10,923
2020	9,953
2019	10,780
2018	11,000

*Note: Beginning January 1, 2022, a general homestead application can be filed anytime during the year and prorated from date of occupancy to December 31<sup>st</sup>. This will cause numerous applications that would have been filed effective January 1, 2023, to be filed during calendar year 2022. During the 2022 transition year, we will have filings from 2021 that were held for a January 1, 2022 filing, plus the 2022 newly filed prorated exemption applications. This process should stabilize to some degree in 2023.*