



**2023 BUDGET WORKSHOP
and
SPECIAL
BOARD OF DIRECTORS MEETING**

April 21, 2022

MEETING NOTICE & AGENDA

NOTICE & AGENDA

NOTICE & AGENDA

FILED

4/13/2022 10:44:00 AM

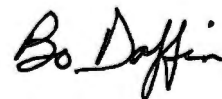
STACEY KEMP
COUNTY CLERK
COLLIN COUNTY, TEXAS
BY : AB DEPUTY

**NOTICE OF BUDGET WORKSHOP
and
NOTICE OF SPECIAL MEETING**

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

(CONDUCTED ONSITE & TELEPHONICALLY)

Notice is hereby given that on the 21st day of April 2022, at 7:00 a.m., the Board of Directors of the Collin Central Appraisal District will hold a 2023 budget workshop and 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 Conference ID: 475 060 097#. 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 13th day of April 2022, this notice was filed with the County Clerk of Collin County, Texas.



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

AGENDA

**BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT**

**2023 BUDGET WORKSHOP AND
SPECIAL MEETING - Conducted at
CENTRAL APPRAISAL DISTRICT OFFICE
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room
McKinney, Texas 75069**

7:00 a.m. Thursday, April 21, 2022

I. 2023 BUDGET WORKSHOP

<u>ITEM #</u>	<u>SUB #</u>	<u>ITEM DESCRIPTION</u>
A.		Call to order: 7:00 a.m.
	1	Announcement by presiding officer whether the public hearing has been posted in the manner required by law.
	2	Roll call: Announcement by presiding officer whether a quorum is present.
B.		Conduct 2023 BUDGET WORKSHOP
C.		Adjourn 2023 BUDGET WORKSHOP

II. SPECIAL MEETING

<u>ITEM #</u>	<u>SUB #</u>	<u>ITEM DESCRIPTION</u>
A.		Call to order: Immediately Following Budget Workshop
	1	Announcement by presiding officer whether the meeting has been posted in the manner required by law.
	2	Roll call: Announcement by presiding officer whether a quorum is present.
B.		Executive Session
	1	Consultation with attorney regarding pending or contemplated litigation. Pursuant to Texas Open Meetings Act, Section 551.071.
	2	Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
	3	Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.

AGENDA
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

C. Action on items discussed in executive session

- 1 Action on any items pertaining to litigation, if any.
- 2 Action on any items pertaining to real property, if any.
- 3 Action on any items pertaining to personnel, if any.

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 March 24, 2022 regular meeting.

E. Review of March 2022 bills.

F. Review of March 2022 financial reports.

G. Review and sign checks for approved purchases requiring Board signature.

H. Review report of March 2022 checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

I. Discuss and vote on Resolution # 2022-1106 honoring Mr. Ronald Carlisle.

J. Discuss and vote on Resolution # 2022-1107 honoring Mr. L. Wayne Mayo.

K. Receive letter of resignation from Earnest R. Burke. Resignation from Board of Directors 2022-2023 term effective March 30, 2022.

L. Discuss and vote on Resolution-1108 in appreciation of Mr. Earnest Burke's service as Board of Directors member.

AGENDA

**BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT**

- M.** Receive a report regarding status of election to fill vacant Board of Directors seat. Discuss and vote on action(s) to ensure timely completion of the election, as needed.
- N.** Discuss and vote on continuing to operate with a temporary Board Secretary, pending the election to fill vacant board seat, or to elect a Board Secretary from the current membership.
- O.** Discuss and vote on scheduling the Board's second budget workshop in conjunction with the May 26, 2022 regular board meeting.
- P.** **Reports**
 - 1 Taxpayer Liaison Officer Report
 - 2 1st Qtr. 2022 Investment Report
 - 3 1st Qtr. 2022 Collateral Report
 - 4 Vendor Report
 - 5 Litigation Report
 - 6 Litigation Cost Report
- Q.** **Chief Appraiser's Report**
 - 1 2022 Notice of Appraised Value Report
 - 2 2022 Preliminary Taxable Value Report
 - 3 General Comments

II. AUDIENCE

- A.** Receive public comments. Five minute limit per speaker, unless extended by Board vote.

III. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING

IV. ADJOURNMENT

CONSENT AGENDA

D. MINUTES

March 24, 2022

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT
Thursday, March 24, 2022

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

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

MEMBERS ABSENT:

APPROVAL OF MINUTES: _____
Chairman Secretary

NATURE OF BUSINESS

I. REGULAR MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		Call to Order 7:27 a.m.
	1	Meeting was called to order by Chairman, Gary Rodenbaugh, and he announced that the meeting had been posted in the time and manner required by law.
	2	The Chairman announced that a quorum was present.
B.		Executive Session
		Board adjourned to executive session at 7:27 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 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.

Board reconvened to open session at 8:42 a.m.

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

C. Action on items discussed in executive session

- 1 No Action taken regarding litigation.
- 2 N/A
- 3 The Board authorized Chief Appraiser, Bo Daffin, to post regarding his retirement, the Chief Appraiser position will open internally. A committee of two board members were appointed to initially review resumes and determine candidates for in-person interviews.

D. Chief Appraiser, Bo Daffin, presented the Board with a draft of proposed changes to Policy #102, Officers of the Board of Directors. Following discussion, the Board voted on amending the policy as presented. Motion made by Ronald Kelley. Motion seconded by Brian Mantzey. Motion carried.

E. The Board discussed the appointment of an Alternate Board Secretary during the absence of Earnest Burke. Brian Mantzey was selected to serve as the Alternate Secretary. Carson Underwood motioned to approve by Resolution #2022-69, the appointment of Brian Mantzey as Alternate Board Secretary effective immediately. Ronald Kelley seconded the motion. Motion carried.

CONSENT AGENDA

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

F. Action taken: Board approved minutes from February 24, 2022 regular meeting.

G. Action taken: Board reviewed the February 2022 bills.

H. Action taken: Board reviewed and accepted the February 2022 financial reports.

I. Action taken: There were no checks needing to be signed by Chairman, Gary Rodenbaugh.

J. Action taken: Board reviewed and accepted the February 2022 report of checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

- K.** Dean Soderstrom, Appraisal Review Board Chairman, presented a 2023 budget year proposal to the Board of Directors to increase the Collin ARB compensation for 2023. Following Chairman Soderstrom, Chief Appraiser, Bo Daffin addressed the Board with a 2023 Projected ARB Cost report supportive of Chairman Soderstrom's proposed ARB pay increase. The new ARB compensation rates will be a part of the 2023 proposed budget process. The Board received both reports. No action needed.

L. Reports

- 1 Chris Nickell, Taxpayer Liaison Officer, reported there have been no formal written complaints to be brought before the Board of Directors.
- 2 Mr. Nickell presented the 1st Quarter 2022 TDLR Report. There were no new complaints received during the 1st quarter of 2022. His report included an update on the status of the complaint that was filed by Justin Jinright and presented to the Board of Directors at the October 8, 2020 meeting. A letter was mailed to Chief Appraiser, Bo Daffin, on February 9th, 2022, regarding no change to the status of the complaint. 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.
- 3 Chief Appraiser, Bo Daffin, presented a report on the May 7, 2022 Constitutional Amendment Special Election.

M. Chief Appraiser's Report

- 1 The 2022 Appraisal Project Report included key dates for the 2022 protest season, and an overview of Collin County's 2022 preliminary value and taxable value history.
- 2 Certified preliminary estimates of all taxable value will be provided to each entity by April 30, 2022.

II. AUDIENCE

- A.** There were no public comments.

CCAD staff in attendance:

Bo Daffin
Tamera Glass
Toni Bryan
Valerie Hyden
Marty Wright
Ryan Matthews

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

Stephanie Cave-Bernal
Brad Richards
Brian Swanson
Dana Wilson
Elliot Benseid
Jason Harris
Paula Benseid
Phil Greaux
Shane Cheek
Shawn Tilley
Tina Castillo
Wendy Gilliland
Cindy Smith
Eric Grusendorf
Jamie Worth
Chris Nickell
Robert Wood
Erin Van Gundy

Public in attendance:

Lewis Isaacks, Saunders, Walsh & Beard, legal counsel
Mark Walsh, Saunders, Walsh & Beard, legal counsel
Bob Garrey, Saunders, Walsh & Beard, legal counsel
Dean Soderstrom, Chairman Collin ARB

- III.** The next meeting is to be held on the date and at the time listed below,
at 250 Eldorado Pkwy., Dr. Leo Fitzgerald Board Room, McKinney, Texas.

Thursday, April 21, 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
9:43 a.m.

E.
BILLS
PAID

March 2022

BILLS PAID

BILLS PAID

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report

March 2022

Num	Date	Name	Amount
Mar 22			
ACH	03/15/2022	TCDRS	-135,272.81
ACH	03/11/2022	ADP INC	-2,835.45
ACH	03/09/2022	TEXAS WORKFORCE COMMISSION	-127.40
ACH	03/17/2022	NATIONWIDE RETIREMENT SOLUTIONS	-5,137.50
ACH	03/25/2022	NATIONWIDE RETIREMENT SOLUTIONS	-5,137.50
8580	03/09/2022	ARCELLANA, CRISTINA M	-160.00
8581	03/09/2022	BITTNER, NANCY M.	-160.00
8582	03/09/2022	CHOLLAR JR, GEORGE W	-160.00
8583	03/09/2022	CHOWDHURY, NASIMA	-160.00
8584	03/09/2022	DIVIRGILIO, RICHARD	-160.00
8585	03/09/2022	FALTYS, DIANNE	-490.00
8586	03/09/2022	GUCKES, FRANCIS	-250.00
8587	03/09/2022	HANSON, THOMAS D	-160.00
8588	03/09/2022	HARTMAN, BETTY	-160.00
8589	03/09/2022	HUBBARD, STEVEN L.	-160.00
8590	03/09/2022	JAYE, OLIN	-160.00
8591	03/09/2022	KLICKMAN, JOHN MICHAEL	-160.00
8592	03/09/2022	LOVELL, CRAIG E	-160.00
8593	03/09/2022	MARTIN, TIMOTHY P.	-160.00
8594	03/09/2022	McANDREW, THOMAS	-160.00
8595	03/09/2022	MORTENSON, GEORGE R.	-160.00
8596	03/09/2022	MUNDER, GWENDOLYN	-160.00
8597	03/09/2022	NEWHOUSE, DAVID W.	-160.00
8598	03/09/2022	PERRY, CRAIG N.	-160.00
8599	03/09/2022	PORTER, DAVID S.	-160.00
8600	03/09/2022	PRYOR, JACK R	-160.00
8601	03/09/2022	ROBINSON, PATRICIA	-340.00
8602	03/09/2022	ROGERS, FLOYD E	-160.00
8603	03/09/2022	SMITH JR, FLOYD W	-160.00
8604	03/09/2022	SODERSTROM, DEAN C	-1,150.00
8605	03/09/2022	TON, AZALIAH S W	-160.00
8606	03/09/2022	TREWIN, JAMES	-160.00
8607	03/09/2022	TURANO, LOUIS R	-220.00
8608	03/09/2022	TURNER, KENT M	-190.00
8609	03/09/2022	TWIGG, STEPHEN G	-160.00
8610	03/09/2022	WARD, FORREST	-160.00
8611	03/09/2022	WHITT, NORMAN J	-160.00
8612	03/09/2022	WYSASKI, JOHN	-250.00
8613	03/09/2022	YARBOROUGH, DANA	-160.00
8614	03/09/2022	ZINN, THOMAS G	-160.00
8615	03/22/2022	AUGUSTINE, JUDITH S	-220.00
8616	03/22/2022	BITTNER, NANCY M.	-440.00
8617	03/22/2022	CHOLLAR JR, GEORGE W	-220.00
8618	03/22/2022	CHOWDHURY, NASIMA	-220.00
8619	03/22/2022	FALTYS, DIANNE	-470.00
8620	03/22/2022	GUCKES, FRANCIS	-220.00
8621	03/22/2022	HANSON, THOMAS D	-220.00
8622	03/22/2022	HARDIN, MARILYN CARLEEN	-220.00
8623	03/22/2022	HARTMAN, BETTY	-440.00
8624	03/22/2022	HAWKINS, YOLANDA	-220.00
8625	03/22/2022	HUBBARD, STEVEN L.	-440.00
8626	03/22/2022	JAYE, OLIN	-220.00
8627	03/22/2022	MAJZNER, CHARLOTTE	-220.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
March 2022

Num	Date	Name	Amount
8628	03/22/2022	McANDREW, THOMAS	-440.00
8629	03/22/2022	MOLINA, ESTELA	-220.00
8630	03/22/2022	MUNDER, GWENDOLYN	-220.00
8631	03/22/2022	PARKER, CHRISTI CRUMP	-220.00
8632	03/22/2022	PHILLIPS, KATHRYN H	-220.00
8633	03/22/2022	ROBINSON, PATRICIA	-470.00
8634	03/22/2022	ROGERS, FLOYD E	-220.00
8635	03/22/2022	SADLER, BRADLEY J	-220.00
8636	03/22/2022	SMITH JR, FLOYD W	-220.00
8637	03/22/2022	SODERSTROM, DEAN C	-440.00
8638	03/22/2022	TRAN, HUONG (RACHEL)	-220.00
8639	03/22/2022	TREWIN, JAMES	-440.00
8640	03/22/2022	TURNER, KENT M	-220.00
8641	03/22/2022	TWIGG, STEPHEN G	-220.00
8642	03/22/2022	WARD, FORREST	-220.00
8643	03/22/2022	WHITT, NORMAN J	-220.00
53262	03/04/2022	INSURICA EXPRESS	-50.00
53263	03/04/2022	TEXAS SECRETARY OF STATE	-21.00
53264	03/04/2022	CINTAS FIRST AID	-2,089.40
53265	03/04/2022	CINTAS MAT SERVICE	-373.55
53266	03/04/2022	CINTAS SANI CLEAN	-1,857.75
53267	03/04/2022	FANNIN CENTRAL APPRAISAL DISTRICT	-250.00
53268	03/04/2022	KELLEY, TRACY	-750.00
53269	03/08/2022	BUNDICK, FRANK	-425.00
53270	03/08/2022	DIAZ, TIFFANY	-407.70
53271	03/08/2022	HENRY, JAMES	-837.50
53272	03/08/2022	NOEL, NICHOLAS B	-425.00
53273	03/08/2022	AFFILIATED COM-NET, INC.	-1,506.10
53274	03/08/2022	AT&T (FIBER)	-2,029.21
53275	03/08/2022	AT&T (MAIN LOCAL)	-1,838.07
53276	03/08/2022	AT&T (U-VERSE)	-169.47
53277	03/08/2022	COLORIT GRAPHICS SERVICES	-38.00
53278	03/08/2022	GRIFFITH JR BOBBY	-450.00
53279	03/08/2022	HAYNES LANDSCAPE & MAINTENANCE, INC	-3,262.53
53280	03/08/2022	IN BLOOM	0.00
53281	03/08/2022	INTEX ELECTRICAL CONTRACTORS, INC	-1,015.00
53282	03/08/2022	MC PURE CLEANING, LLC	-6,350.00
53283	03/08/2022	MP2 ENERGY TEXAS LLC	-7,518.80
53284	03/08/2022	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-250.00
53285	03/08/2022	PRICE, FRANK	-1,500.00
53286	03/08/2022	PROSTAR SERVICES, INC	-680.32
53287	03/08/2022	QUALITY PERSONNEL SERVICE	-7,771.88
53288	03/08/2022	SAUNDERS & WALSH, PLLC	-68,586.12
53289	03/08/2022	TEXAS ARCHIVES	-90.76
53290	03/08/2022	TIME WARNER CABLE	-2,059.76
53291	03/08/2022	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
53292	03/08/2022	VANGUARD CLEANING SERVICES	-500.00
53293	03/08/2022	WASTE CONNECTIONS OF TEXAS	-274.20
53294	03/08/2022	GILLESPIE, DANIEL	-425.00
53295	03/08/2022	WOMMACK, PAULA	-1,000.00
53296	03/15/2022	ARMSTRONG, WILLIAM	-412.50
53297	03/15/2022	BORTON, BRIAN K	-412.50
53298	03/15/2022	POLK, MATTHEW	-425.00
53299	03/15/2022	THIGPEN, LESLIE MICHAEL	-425.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
March 2022

Num	Date	Name	Amount
53300	03/15/2022	ZEGADLO, MARC	-425.00
53301	03/15/2022	AT&T (MAIN LOCAL)	-196.77
53302	03/15/2022	CARENOW	-705.00
53303	03/15/2022	CDW-G	-6,781.96
53304	03/15/2022	COSTAR REALTY INFORMATION INC	-5,134.00
53305	03/15/2022	DIAZ, TIFFANY	-550.40
53306	03/15/2022	DSS FIRE INC	-300.00
53307	03/15/2022	EXPERIAN MARKETING SOLUTIONS	-7,619.63
53308	03/15/2022	INTEX ELECTRICAL CONTRACTORS, INC	-414.00
53309	03/15/2022	LEGAL SHIELD / ID SHIELD	-1,323.80
53310	03/15/2022	NICKELL, CHRISTOPHER	-1,040.00
53311	03/15/2022	PLANO PEST CONTROL	-150.00
53312	03/15/2022	QUALITY PERSONNEL SERVICE	-9,140.91
53313	03/15/2022	ROCKIN G DRYWALL & CONSTRUCTION	-27,606.00
53314	03/15/2022	SUPERIOR VISION OF TEXAS	-1,398.75
53315	03/15/2022	THE CAMBRIAN GROUP	-4,959.33
53316	03/15/2022	VARIVERGE LLC	-1,242.28
53317	03/22/2022	ARMSTRONG, WILLIAM	-412.50
53318	03/22/2022	DIAZ, STEPHEN ERIK	-437.50
53319	03/22/2022	HENRY, JAMES	-425.00
53320	03/22/2022	JOHNSTON, CURTIS	-425.00
53321	03/22/2022	NEVAREZ, ALEJANDRO	-425.00
53322	03/22/2022	ASSN TECHNOLOGY SERVICES, INC	-219.60
53323	03/22/2022	AT&T MOBILITY	-1,467.62
53324	03/22/2022	BELO + COMPANY	-5,428.00
53325	03/22/2022	BREWER, DEBORAH KIM	-750.00
53326	03/22/2022	BREWER, DEBORAH KIM	-750.00
53327	03/22/2022	CITY OF MCKINNEY	-690.95
53328	03/22/2022	COOMER, KANDY LYNN	-71.00
53329	03/22/2022	DEX imaging LLC	-4,783.61
53330	03/22/2022	DIAZ, TIFFANY	-353.34
53331	03/22/2022	DSS	-7,476.00
53332	03/22/2022	FIRST STOP HEALTH	-1,033.20
53333	03/22/2022	FISH WINDOW CLEANING	-193.00
53334	03/22/2022	HOLT CAT	-549.50
53335	03/22/2022	IN BLOOM	-106.00
53336	03/22/2022	KERBY & KERBY PLLC	-250.00
53337	03/22/2022	KRIST, LISA ANN	-71.00
53338	03/22/2022	MONA LISA MOVING CO	-1,463.10
53339	03/22/2022	MYPRINTCHOICE	-180.00
53340	03/22/2022	PROSTAR SERVICES, INC	0.00
53341	03/22/2022	QUALITY PERSONNEL SERVICE	-10,050.27
53342	03/22/2022	SHI GOVERNMENT SOLUTIONS	-5,999.40
53343	03/22/2022	TAAO	-3,850.00
53344	03/22/2022	VARIVERGE LLC	-175.73
53345	03/22/2022	WEX HEALTH INC	-9.40
53346	03/22/2022	WILLIAMS, SHANNON	-71.00
53347	03/29/2022	BUNDICK, FRANK	-425.00
53348	03/29/2022	DIAZ, STEPHEN ERIK	-325.00
53349	03/29/2022	GILL, SHERRILLE	-425.00
53350	03/29/2022	HENRY, JAMES	-487.50
53351	03/29/2022	NEVAREZ, ALEJANDRO	-425.00
53352	03/29/2022	AFLAC	-4,334.25
53353	03/29/2022	ALARCON, JORGE	-750.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
March 2022

Num	Date	Name	Amount
53354	03/29/2022	AT&T (FIBER)	-2,029.21
53355	03/29/2022	AT&T (U-VERSE)	-169.47
53356	03/29/2022	BLUECROSS BLUESHIELD OF TEXAS	-120,337.52
53357	03/29/2022	BLUECROSS BLUESHIELD OF TEXAS	-44.04
53358	03/29/2022	BUSINESS & LEGAL RESOURCES	-399.00
53359	03/29/2022	CINTAS FIRST AID	-31.90
53360	03/29/2022	CINTAS MAT SERVICE	-398.12
53361	03/29/2022	CINTAS SANI CLEAN	-2,477.00
53362	03/29/2022	COLORIT GRAPHICS SERVICES	-256.00
53363	03/29/2022	DEARBORN NATIONAL LIFE INSURANCE COMPANY	-11,086.56
53364	03/29/2022	DIAZ, TIFFANY	-638.73
53365	03/29/2022	FICKE, RACHEL K	-71.00
53366	03/29/2022	GRIFFITH JR BOBBY	-450.00
53367	03/29/2022	JOPLIN'S	-13,162.50
53368	03/29/2022	MALIN GROUP, THE	-5,000.00
53369	03/29/2022	PROSTAR SERVICES, INC	-104.71
53370	03/29/2022	QUALITY PERSONNEL SERVICE	-7,188.01
53371	03/29/2022	SHI GOVERNMENT SOLUTIONS	-2,668.58
53372	03/29/2022	STAPLES BUSINESS CREDIT	-2,469.59
53373	03/29/2022	TEXAS DEPARTMENT OF PUBLIC SAFETY	-3.00
53374	03/29/2022	ROBERT HALF INTERNATIONAL INC.	-1,350.75
53375	03/29/2022	TIME WARNER CABLE	-2,059.76
53376	03/29/2022	UNUM LIFE INSURANCE CO OF AMERICA	-1,190.10
53377	03/29/2022	VARIVERGE LLC	-1,070.24
53378	03/31/2022	CARD SERVICE CENTER	-11,732.16
53379	03/31/2022	HBS REAL ESTATE	-7,500.00
53380	03/31/2022	HEXAGON GEOSPATIAL	-793.80
53381	03/31/2022	K. EVANS & ASSOCIATES, PLLC	-12,070.00
53382	03/31/2022	PLANO OFFICE SUPPLY	-2,571.70
53383	03/31/2022	RAMIREZ, SHANNON	-100.00
53384	03/31/2022	ROBERT HALF INTERNATIONAL INC.	-1,982.35
53385	03/31/2022	SAM'S CLUB	-111.56
53386	03/31/2022	SWINGLE COLLINS & ASSOCIATES	-3,000.00
53387	03/31/2022	WALLER, CORINNE ELISE	-366.18
Mar 22			-620,742.62

F.

**FINANCIAL
REPORTS**

March 2022

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 March 31, 2022 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
April 13, 2022

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**Statement Of Assets, Liabilities And Fund Balance - Cash Basis****March 31, 2022****ASSETS****CURRENT ASSETS**

American National Bank -Oper	\$	23,822,676.19
American National Bank -ARB		8,807.55
Petty Cash - Admin		100.00
Petty Cash - Mapping		50.00
Prepaid Expenses		<u>195,866.93</u>

TOTAL CURRENT ASSETS \$ **24,027,500.67**

PROPERTY AND EQUIPMENT

Furniture and Equipment-Assets	340,387.79
Telephone Equipment-Assets	92,016.23
Computer Equipment-Assets	778,380.25
Computer Software-Assets	797,859.15
Building-Assets	7,481,413.28
Land-Assets	<u>1,387,232.00</u>

Total Property And Equipment **10,877,288.70**
Less Accumulated Depreciation (3,794,519.57)

NET PROPERTY AND EQUIPMENT **7,082,769.13**

OTHER ASSETS

Net Pension Asset	1,870,455.00
Deferred Resource Outflows	<u>4,142,807.00</u>

TOTAL OTHER ASSETS **6,013,262.00**

TOTAL ASSETS \$ **37,123,531.80**

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**Statement Of Assets, Liabilities And Fund Balance - Cash Basis****March 31, 2022****LIABILITIES AND FUND BALANCE****CURRENT LIABILITIES**

All Current Liabilities	\$	808,202.03
-------------------------	----	------------

TOTAL CURRENT LIABILITIES	\$	808,202.03
----------------------------------	-----------	-------------------

LONG-TERM LIABILITIES

Deferred Resources Inflows	<u>1,588,790.00</u>
----------------------------	---------------------

TOTAL LONG-TERM LIABILITIES	<u>1,588,790.00</u>
------------------------------------	----------------------------

TOTAL LIABILITIES	2,396,992.03
--------------------------	---------------------

FUND BALANCE

Fund Balance(CashBasisRelated)	4,494,422.80
--------------------------------	--------------

Fund Balance-Designated	5,850,000.00
-------------------------	--------------

Fund Balance-Undesignated	9,379,223.17
---------------------------	--------------

Fund Bal-Cap Assets Less Debt	7,147,810.00
-------------------------------	--------------

Year To Date Increase or Decrease	<u>7,855,083.80</u>
-----------------------------------	---------------------

TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE	<u>34,726,539.77</u>
---	-----------------------------

TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 37,123,531.80</u>
---	--------------------------------

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis
1 And 3 Months Ended March 31, 2022

	2022 Budget	1 month ended Mar 31, 2022	Year to date ended Mar 31, 2022	% of Budget	Remaining Budget
REVENUE					
Entity Support Revenue	\$ 23,694,900.00	\$ 3,499,230.25	\$ 12,102,806.25	51.08 %	11,592,093.75
Interest-Bank Accts/Investments	0.00	14,776.47	40,528.66		(40,528.66)
BPP Rendition Penalty Revenue	0.00	198.01	15,663.25		(15,663.25)
Misc Revenue	0.00	737.50	792.90		(792.90)
TOTAL REVENUE	23,694,900.00	3,514,942.23	12,159,791.06	51.32 %	11,535,108.94
OPERATING EXPENSES					
Salaries Full Time	11,689,400.00	660,613.49	1,947,467.99	16.66 %	9,741,932.01
Salaries Part Time/Temp	167,600.00	0.00	0.00	0.00 %	167,600.00
Overtime	80,000.00	4,706.22	9,637.19	12.05 %	70,362.81
Auto Allowance	812,000.00	54,373.12	161,333.28	19.87 %	650,666.72
Worker's Compensation	60,000.00	3,532.00	8,146.00	13.58 %	51,854.00
Employee Group Insurance	2,585,000.00	154,133.19	463,456.14	17.93 %	2,121,543.86
FICA Tax	173,100.00	10,359.40	30,474.90	17.61 %	142,625.10
Employee Retirement	1,641,400.00	91,384.80	268,693.21	16.37 %	1,372,706.79
Retirement-UAAL Buy Down	400,000.00	0.00	0.00	0.00 %	400,000.00
Unemployment Compensation	25,000.00	127.40	127.40	0.51 %	24,872.60
Legal	1,900,000.00	87,736.12	328,819.74	17.31 %	1,571,180.26
Accounting & Audit	16,000.00	12,320.00	12,820.00	80.13 %	3,180.00
Insurance	50,000.00	4,103.00	12,309.00	24.62 %	37,691.00
Legal Notices & Advertising	37,000.00	5,428.00	5,428.00	14.67 %	31,572.00
Appraisal Review Board	650,000.00	15,570.00	28,580.17	4.40 %	621,419.83
Telephone, Internet, Data Cloud	350,000.00	15,363.22	45,449.12	12.99 %	304,550.88
Utilities	160,900.00	8,822.89	30,821.62	19.16 %	130,078.38
Equipment Rent	95,000.00	2,497.39	18,073.12	19.02 %	76,926.88
Equipment Maintenance	50,000.00	1,285.58	2,933.91	5.87 %	47,066.09
Postage	500,000.00	1,724.31	190,895.93	38.18 %	309,104.07
Aerial Photography	430,000.00	0.00	0.00	0.00 %	430,000.00
Supplies	510,000.00	14,540.13	101,789.36	19.96 %	408,210.64
Registration & Dues	45,000.00	1,584.60	6,259.60	13.91 %	38,740.40
Travel & Education	175,000.00	6,927.18	16,355.85	9.35 %	158,644.15
Board of Directors Meetings	7,000.00	54.56	190.44	2.72 %	6,809.56
Miscellaneous Expenses	500.00	0.00	0.00	0.00 %	500.00
Contract Services	115,000.00	3,953.51	9,835.15	8.55 %	105,164.85
Professional Services	250,000.00	48,269.12	99,062.30	39.62 %	150,937.70
Security	165,000.00	8,425.00	23,575.00	14.29 %	141,425.00
Building Maintenance	195,000.00	23,587.45	47,510.68	24.36 %	147,489.32
Building Repair/Modifications	320,000.00	46,015.85	262,060.80	81.89 %	57,939.20
Depreciation	0.00	21,680.59	65,041.77		(65,041.77)
Furniture & Equipment	65,000.00	0.00	0.00	0.00 %	65,000.00
Computer Hardware & Computer Equip	300,000.00	6,781.96	6,781.96	2.26 %	293,218.04
Computer Software Licenses & Subscrip	600,000.00	19,629.49	43,079.44	7.18 %	556,920.56
Computer Hardware Maintenance	50,000.00	0.00	0.00	0.00 %	50,000.00
Software Development	200,000.00	0.00	0.00	0.00 %	200,000.00
Computer Software Maintenance	325,000.00	2,292.00	57,698.19	17.75 %	267,301.81
Contingency	200,000.00	0.00	0.00	0.00 %	200,000.00
TOTAL OPERATING EXPENSES	25,394,900.00	1,337,821.57	4,304,707.26	16.95 %	21,090,192.74
EXCESS(DEFICIT) INCOME & EXPENSES	\$ (1,700,000.00)	\$ 2,177,120.66	7,855,083.80	(462.06)%	(9,555,083.80)
BEGINNING FUND BALANCE			26,871,455.97		
ENDING FUND BALANCE			\$ 34,726,539.77		

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Supplemental Schedules

March 31, 2022

ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$	(274,864.59)
Accum Depr-Telephone Equipment		(70,559.40)
Accum Depr-Computer Equipment		(527,978.83)
Accum Depr-Computer Software		(579,640.39)
Accum Depr-Building		<u>(2,341,476.36)</u>

TOTAL ACCUMULATED DEPRECIATION

\$ (3,794,519.57)

OTHER CURRENT LIABILITIES

Accounts Payable	\$	91.00
Employee Savings		8,302.24
Accrued Wages Payable		172,461.75
Accrued Other Curr Liabilities		70,000.00
Employee Payable		1,974.84
Retiree Payable		2,147.83
Cobra Payable		2,584.32
Retirement Payable		137,907.97
Compensated Absences Payable		<u>412,732.08</u>

TOTAL OTHER CURRENT LIABILITIES

\$ 808,202.03

G.

FUNDED ITEMS

BOARD OFFICER'S SIGNATURE REQUIRED



Collin Central Appraisal District

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
------	-------------	-----------

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***

March 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

I.

Carlisle Resolution



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 # 2022-1106

The Collin Central Appraisal District Board of Directors met in open session on April 21, 2022. The Board, with a quorum present, by unanimous vote adopted the following resolution:

Be it resolved that the Collin Central Appraisal District Board of Directors hereby names the District's appraisal conference room the Ronald Carlisle Conference Room.

This action is to recognize and honor Mr. Carlisle's twenty-eight years of continuous service and leadership during a period of extraordinary growth. His leadership was instrumental in guiding us through a time when our property count increased two hundred eighty percent, and the District's market value increased from eighteen billion to more than two hundred billion. During his twenty-eight year tenure his focus always centered on service. The board, district staff, taxing entities and most importantly the taxpayers of Collin County, have been blessed by a man of integrity, dedication, outstanding leadership, strong work ethic and the untiring desire to provide quality service to the taxpayers of Collin County.

In witness whereof, we have hereunto set our hand as members of the Collin Central Appraisal District Board of Directors, this 21st day of April 2022.

Gary Rodenbaugh, Chairman

Earnest R. Burke, Secretary

Ronald Kelley, Member

Brian Mantzey, Member

Kenneth Maun, Member

Carson Underwood, Member

J.

L. Wayne Mayo Resolution



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 # 2022-1107 HONORING THE MEMORY OF L. WAYNE MAYO

The Collin Central Appraisal District Board of Directors met in open session on April 21, 2022. The Board, with a quorum present, by unanimous vote adopted the following resolution:

Be it resolved that the Collin Central Appraisal District Board of Directors hereby names the District's Appraisal Review Board offices and hearing rooms the L. Wayne Mayo Appraisal Review Board Suite.

This action is to recognize and honor Mr. Mayo's thirty years of continuous service and leadership during a period of extraordinary growth. He served six years as a member of the appraisal review board and twenty-four years as a member of the board of directors. His leadership was instrumental in guiding us through a time when our property count increased two hundred ninety percent, and the District's market value increased from eighteen billion to more than two hundred billion, and the appraisal review board grew from one hearing panel of seven members to thirteen hearing panels with thirty-seven members. He was an independent licensed real estate appraiser and he insisted that the District adhere to professional appraisal standards. In his thirty years of service, the board, district staff, taxing entities, appraisal review board, and most importantly the taxpayers of Collin County, were blessed by a man of integrity, dedication, outstanding leadership, strong work ethic and the untiring desire to provide quality service to the taxpayers of Collin County.

In witness whereof, we have hereunto set our hand as members of the Collin Central Appraisal District Board of Directors, this 21st day of April 2022.

Gary Rodenbaugh, Chairman

Earnest R. Burke, Secretary

Ronald Kelley, Member

Brian Mantzey, Member

Kenneth Maun, Member

Carson Underwood, Member

K.

Burke Resignation

March 30, 2022

Dear Collin County Appraisal District Board:

I send this letter on behalf of Earnest Burke, regarding his service with this illustrious Board. It is with regret I submit his resignation as his Power of Attorney. His involvement with this board has been an experience that he served with great pride and commitment to his responsibilities with this board. He saw his membership with the Board as a great honor.

I also want to acknowledge Mr. Daffin who on your behalf honored Earnest by including him in the signing of the recent resolution made by this board. It was a pleasure to hear the words shared by Mr. Daffin and a blessing to see the joy and pride Earnest displayed in his reaction to this honor. I also express my deepest appreciation for the Boards support of his inclusion for this important document.

Unfortunately, his health has taken a turn for the worse that will not allow him to continue his service for the foreseeable future. I express my most sincere gratitude on his behalf for his membership with this Board, and the kindness and respect shown him during his service.

With Deep Regret,

Earnest Burke by Sherry Burke under POA
Earnest Burke, by Sherry Burke under P.O.A.

L.

Earnest R. Burke Resolution



Collin Central Appraisal District

BOARD OF DIRECTORS

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

CHIEF APPRAISER

Bo Daffin

BOARD OF DIRECTORS RESOLUTION # 2022-1108

The Collin Central Appraisal District Board of Directors met in open session on April 21, 2022. The Board, with a quorum present, by unanimous vote adopted the following resolution:

Be it resolved that the Collin Central Appraisal District Board of Directors hereby recognizes the service of Earnest R. Burke as a member, and Secretary, of the District's Board of Directors.

This action is to acknowledge and honor Mr. Burke's service from 2018 – 2022. His leadership during a period of extraordinary growth, and unprecedented challenges, was instrumental in the accomplishment of the Board's goals. During his tenure his focus always centered on service with a positive professional approach. The board, district staff, taxing entities and most importantly the taxpayers of Collin County, have been blessed by a man of integrity, dedication, outstanding leadership, strong work ethic and the untiring desire to provide quality service to the taxpayers of Collin County.

In witness whereof, we have hereunto set our hand as members of the Collin Central Appraisal District Board of Directors, this 21st day of April 2022.

Gary Rodenbaugh, Chairman

Brian Mantzey, Secretary

Ronald Kelley, Member

Kenneth Maun, Member

Carson Underwood, Member

M.

Vacant Board Seat



Collin Central Appraisal District

April 7, 2022

Chris Hill, County Judge
Collin County
2300 Bloomdale Rd.
McKinney, TX 75071

RE: Board of Directors Vacancy

Dear Judge Hill:

Please be advised that the District's board of directors now has a vacancy, and this letter is the first step in filling the vacancy. The details of the vacancy are as follows.

Name: Earnest R. Burke

Nature of Resignation: Medical

Date of Resignation: March 30, 2022

Original Term of Office: January 1, 2022 – December 31, 2023

Vacated Board Term to Complete: Election Date (May 2022 est.) - December 31, 2023

Property Tax Code Section 6.03(L)

If a vacancy occurs on the board of directors other than a vacancy in the position held by a county assessor-collector serving as a nonvoting director, each taxing unit that is entitled to vote by this section may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The unit shall submit the name of its nominee to the chief appraiser within 45 days after notification from the board of directors of the existence of the vacancy, and the chief appraiser shall prepare and deliver to the board of directors within the next five days a list of the nominees. The board of directors shall elect by majority vote of its members one of the nominees to fill the vacancy.

Mr. Burke's Election Information

Nominating Entity: Plano ISD

Entities Casting Votes for Mr. Burke: Collin College, McKinney ISD, Plano ISD, City of Richardson & City of Sachse

Step 1: Nominations

A taxing unit's nomination must be made in an open meeting and a written resolution from the presiding officer of your governing body must be submitted to the Chief Appraiser by May 23, 2022. The resolution should include the name and address of the candidate nominated. To be eligible to serve on the board, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date they take office.

Step 2: Election of Board Member (vacancy)

By May 28, 2022, the chief appraiser must submit a list of nominees to the board of directors. The board of directors, by a majority vote, will elect one of the nominees to fill the vacancy.

Step 3: Election Results

The chief appraiser will notify the taxing units regarding the board's election of the member to complete Mr. Burke's vacated term.

Notes:

The process for filling a vacancy on the District's Board of Directors is outlined in the Texas Property Tax Code, § 6.03(L) and differs from the original election of board members. The role of our taxing units in filling a vacancy is to nominate and each taxing unit is entitled to nominate only one candidate. In this election the board of directors elects the new board member to fill the vacancy. Therefore, there is not an allocation of votes or a ballot.

Sincerely,



Gary Rodenbaugh, Chairman



Brian Mantzey, Secretary

CC: Bo Daffin, Chief Appraiser

REPORTS



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: April 21, 2022

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

2) To date we have had no new updates from the TDLR on the open Justin Jinright case. It is still under review at this time.

3) As of this date I have reviewed all 80 "Customer Service Survey" cards received. 78 were marked all Excellent, 1 marked all Satisfactory, and 1 marked with "Needs Improvement & Unsatisfactory." ("12 people in line and only 2 staff handling")
25 of the cards listed the Customer Service person by name for their excellent service.

Regards,
Chris Nickell
Taxpayer Liaison Officer

COLLIN CENTRAL APPRAISAL DISTRICT INVESTMENT REPORT

CERTIFICATES OF DEPOSIT DETAIL - THERE ARE NO ACTIVE CDS AS OF THE DATE OF THIS REPORT

BANK	CD #	OPEN DATE	TERM (DAYS)	MATURITY DATE	AMOUNT DEPOSITED	INTEREST RATE	INTEREST INCOME	YTD CD INTEREST INCOME
					\$ -	0.00%	\$ -	\$ -
<p>*US Treasury rate as of 3/31/22 was 1.04% for 26 weeks, and 1.61% for 52 weeks.</p> <p>** The Interest Income is reported on a Cash Basis on this report and on an Accrual Basis on the audit.</p>								

American National Bank Checking: .75% interest

MONTH	MONTHLY INTEREST INCOME	YTD INTEREST INCOME
JANUARY	\$ 13,951.77	\$ 13,951.77
FEBRUARY	\$ 11,800.42	\$ 25,752.19
MARCH	\$ 14,776.47	\$ 40,528.66
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		

SUMMARY OF TOTALS:

TOTAL YEAR-TO-DATE INVESTMENT INCOME	\$ 40,528.66
AMERICAN NATIONAL BANK TOTALS AS OF 3/31/22:	
Operating account	\$ 24,068,659.61
ARB account	\$ 12,077.55
CD account totals (including accrued interest)	\$ -
Total Funds Available	\$ 24,080,737.16
Required Collateral Balance **	\$ 24,545,659.27
Total Collateral Provided by ANB	\$ 25,265,154.88
** (Total Funds Available - \$250,000 FDIC per bank) x 103% = Collateralized Amount	

I certify that I have reviewed this quarterly investment report, as of and for the period stated above, that is being submitted for acceptance by the Board of Directors of the Collin Central Appraisal District. To the best of my knowledge and belief, in all material respects the Investment Report was prepared in accordance with the guidelines presented in Government Code, Chapter 2256 (Public Funds Investment Act) and the Investment Policy adopted by the Board of Directors of the Collin Central Appraisal District. There have been no material misrepresentations in the report by the inclusion or exclusion of information. An effective system of internal controls has been established to ensure that material financial information is recorded in the accounting system and reported in this report. There were no material weaknesses in internal control during this period covered by the report or thereafter.



 Toni Bryan 3/31/2022

 Director of Operations DATE

COLLIN CENTRAL APPRAISAL DISTRICT INVESTMENT REPORT

CERTIFICATES OF DEPOSIT DETAIL - THERE ARE NO ACTIVE CDS AS OF THE DATE OF THIS REPORT

BANK	CD #	OPEN DATE	TERM (DAYS)	MATURITY DATE	AMOUNT DEPOSITED	INTEREST RATE	INTEREST INCOME	YTD CD INTEREST INCOME
					\$ -	0.00%	\$ -	\$ -
<p>*US Treasury rate as of 3/31/22 was 1.04% for 26 weeks, and 1.61% for 52 weeks.</p> <p>** The Interest Income is reported on a Cash Basis on this report and on an Accrual Basis on the audit.</p>								

American National Bank Checking: .75% interest

MONTH	MONTHLY INTEREST INCOME	YTD INTEREST INCOME
JANUARY	\$ 13,951.77	\$ 13,951.77
FEBRUARY	\$ 11,800.42	\$ 25,752.19
MARCH	\$ 14,776.47	\$ 40,528.66
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		

SUMMARY OF TOTALS:

TOTAL YEAR-TO-DATE INVESTMENT INCOME	\$ 40,528.66
AMERICAN NATIONAL BANK TOTALS AS OF 3/31/22:	
Operating account	\$ 24,068,659.61
ARB account	\$ 12,077.55
CD account totals (including accrued interest)	\$ -
Total Funds Available	\$ 24,080,737.16
Required Collateral Balance **	\$ 24,545,659.27
Total Collateral Provided by ANB	\$ 26,378,057.62
** (Total Funds Available - \$250,000 FDIC per bank) x 103% = Collateralized Amount	

I certify that I have reviewed this quarterly investment report, as of and for the period stated above, that is being submitted for acceptance by the Board of Directors of the Collin Central Appraisal District. To the best of my knowledge and belief, in all material respects the Investment Report was prepared in accordance with the guidelines presented in Government Code, Chapter 2256 (Public Funds Investment Act) and the Investment Policy adopted by the Board of Directors of the Collin Central Appraisal District. There have been no material misrepresentations in the report by the inclusion or exclusion of information. An effective system of internal controls has been established to ensure that material financial information is recorded in the accounting system and reported in this report. There were no material weaknesses in internal control during this period covered by the report or thereafter.



 Toni Bryan 3/31/2022

 Director of Operations DATE

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 1ST QUARTER 2022

Vendor		Vendor	
1	ADP INC	51	DELL MARKETING
2	ADVANCED TREE & SHRUB CARE	52	DEX imaging LLC
3	AFFILIATED COMMUNITONS, INC.	53	DISCOVERY BENEFITS
4	AFFILIATED COM-NET, INC.	54	DLT SOLUTIONS LLC
5	AFLAC	55	DMNMEDIA
6	AIRPAC, INC	56	DSS
7	AMERICAN HOSPITAL DIRECTORY	57	DSS FIRE INC
8	AMERICAN LANGUAGE TECHNOLOGIES	58	DSS FIREGUARD, INC.
9	AMERICAN MANAGEMENT ASSOCIATION	59	ELLIOTT ELECTRIC SUPPLY
10	APPLIED LITHO RESOURCE INC	60	ESRI INC
11	APPRAISAL INSTITUTE	61	EXPERIAN MARKETING SOLUTIONS
12	ARMSTRONG & ARMSTRONG, P.C.	62	FASTVUE, INC.
13	ASSN TECHNOLOGY SERVICES, INC	63	FEDEX OFFICE
14	AT&T (FIBER)	64	FERRELLGAS
15	AT&T (MAIN LOCAL)	65	FIRST STOP HEALTH
16	AT&T (U-VERSE)	66	FISH WINDOW CLEANING
17	AT&T MOBILITY	67	FISHER PHILLIPS
18	BATTERIES PLUS	68	FITCORP USA
19	BCC SOFTWARE	69	FULLY INVOLVED PRESSURE WASHING
20	BEE LINE SERVICES	70	GLOBAL INDUSTRIAL
21	BELO + COMPANY	71	GREEN MOUNTAIN ENERGY
22	BERRY, DANIEL K	72	GSO ARCHITECTS
23	BETSY ROSS FLAG GIRLS INC	73	HAND, MICHAEL L
24	BIS CONSULTING	74	HARRIS GOVERN
25	BLUECROSS BLUESHIELD (LIFE&STLT)	75	HAVEN TECHNOLOGY CORP
26	BLUECROSS BLUESHIELD OF TEXAS	76	HAYNES LANDSCAPE & MAINTENANCE, INC
27	BUSINESS & LEGAL RESOURCES	77	HBS REAL ESTATE
28	CAPITOL APPRAISAL GROUP, LLC (NEW)	78	HEXAGON GEOSPATIAL
29	CARD SERVICE CENTER	79	HOLT CAT
30	CARENOW	80	HOME DEPOT
31	CCIM INSTITUTE	81	HUMETRICS HOLDING INC
32	CDW-G	82	HUTCHINS BBQ
33	CINTAS CORPORATION #0487	83	IAAO
34	CINTAS FIRST AID	84	IDERA
35	CINTAS MAT SERVICE	85	IN BLOOM
36	CINTAS SANI CLEAN	86	INSIGHTS
37	CITY OF MCKINNEY	87	INSURICA EXPRESS
38	CITY OF MCKINNEY POLICE DEPARTMENT	88	INTEGRA REALTY RESOURCES-DFW
39	COLE INFORMATION SVC	89	INTEX ELECTRICAL CONTRACTORS, INC
40	COLLIN COUNTY CHAPTER TAAO	90	IRELAND, MICHAEL
41	COLORIT GRAPHICS SERVICES	91	IREM
42	CONSTRUCTION JOURNAL, LTD	92	ISI COMMERCIAL REFRIGERATION
43	COPYNET	93	J.D. POWER
44	CORNELL CONSULTANTS, LLC	94	J.D. POWER VALUATION SERVICES
45	COSTAR REALTY INFORMATION INC	95	JONES, MICHAEL R
46	COWTOWN MATERIALS, INC.	96	JOPLIN'S
47	CUSHMAN & WAKEFIELD	97	JUST APPRAISED INC
48	DALLAS BUSINESS JOURNAL	98	JUST TEXAS
49	DALLAS MORNING NEWS	99	K. EVANS & ASSOCIATES, PLLC
50	DEARBORN NATIONAL LIFE INSURANCE COMPANY	100	KERBY & KERBY PLLC

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 1ST QUARTER 2022

Vendor	Vendor
101 LBJ SCHOOL OF PUBLIC AFFAIRS	151 SHI GOVERNMENT SOLUTIONS
102 LEGAL SHIELD / ID SHIELD	152 SHRED-IT USA LLC
103 LONE STAR OVERNIGHT	153 SIGNARAMA
104 LOOPNET	154 SOCIETY FOR HUMAN RESOURCE MGT
105 M&M FENCING AND WELDING, INC.	155 SOUND PRODUCTIONS LLC
106 MALIN GROUP, THE	156 SOURCE STRATEGIES INC
107 MANAGEMENT SKILLS RESOURCES, INC	157 SPRADLIN, TERRY
108 MARSHALL & SWIFT	158 STAPLES BUSINESS CREDIT
109 MB&B TROPHIES AND AWARDS	159 STAR LOCAL MEDIA
110 MC PURE CLEANING, LLC	160 STRATEGIC EQUIPMENT LLC
111 MCROBERTS & COMPANY	161 SUPERIOR VISION OF TEXAS
112 METRO COUNCIL OF APPRAISAL DISTRICTS	162 SWINGLE COLLINS & ASSOCIATES
113 MICHAEL'S KEYS, INC.	163 TAAD
114 MIDDLE, LLC	164 TAAD-IAAO CHAPTER (NEW)
115 MISTER SWEEPER	165 TAAO
116 MODERNFOLD DOOR & SPECIALTIES OF DFW	166 TALCB
117 MONA LISA MOVING CO	167 TASB, INC.
118 MOONSHADOW, INC.	168 TCDRS
119 MP2 ENERGY TEXAS LLC	169 TDLR
120 MURLEY PLUMBING	170 TEXAS ARCHIVES
121 MYPRINTCHOICE	171 TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
122 NATIONAL PROPERTY VALUATION ADVISORS, INC (reactived)	172 TEXAS DEFENSIVE DRIVING SCHOOL
123 NATIONAL SECURITY & TRUST / IVS	173 TEXAS DEPARTMENT OF PUBLIC SAFETY
124 NATIONWIDE RETIREMENT SOLUTIONS	174 TEXAS REAL ESTATE COMMISSION
125 NEW BENEFITS	175 TEXAS SDU CHILDSUPP
126 NORTH CENTRAL TX COG	176 TEXAS SECRETARY OF STATE
127 NORTH TEXAS SIGN SHOP	177 THE CAMBRIAN GROUP
128 ONE SOURCE COMMERCIAL FLOORING, INC	178 THOMAS GALLAWAY CORP dba TECHNOLOGENT
129 PAPERTONE ENTERPRISES LLC	179 TIME WARNER CABLE
130 PERDUE, BRANDON, FIELDER, COLLINS & MOTT	180 TML-IRP
131 PHILLIPS MURRAH, PC	181 TRABOLD COMPANY
132 PICTOMETRY	182 TRANE US INC
133 PITNEY BOWES RESERVE ACCOUNT	183 TRELLIS COMPANY
134 PITNEY LEASE	184 TREPP, LLC
135 PITNEY SUPPLIES	185 TRUE PRODIGY TECH SOLUTIONS LLC
136 PLANO OFFICE SUPPLY	186 TX OFFICE INSTALLATION SERVICES INC (NEW)
137 PLANO PEST CONTROL	187 UNUM LIFE INSURANCE CO OF AMERICA
138 PRICE, FRANK	188 URUBEK ENTERPRISES, INC.
139 PRICEWATERHOUSECOOPERS	189 USER SCAPE
140 PRINT MAIL PRO	190 VALBRIDGE PROPERTY ADVISORS
141 PROPERTY TAX EDUCATION COALITION, INC	191 VALLEY VIEW CONSULTING, LLC
142 PROSTAR SERVICES, INC	192 VANGUARD CLEANING SERVICES
143 QUALITY PERSONNEL SERVICE	193 VARI
144 RESCUE STAT (formerly STAT PADS)	194 VARIVERGE LLC
145 ROBERT HALF INTERNATIONAL INC. (NEW)	195 VORTEX
146 ROCKIN G DRYWALL & CONSTRUCTION	196 VREF PUBLISHING INC
147 SAM'S CLUB	197 WASTE CONNECTIONS OF TEXAS
148 SAUNDERS & WALSH, PLLC	198 WELLSPRING INSURANCE AGENCY, INC
149 SHAREGATE GROUP INC	199 WEX HEALTH INC
150 SHERWIN-WILLIAMS	200 ZOHO CORP

NOTES:

New vendors are highlighted in bright yellow.

Changes in A/P that affected the vendor count from last quarter have been highlighted in light yellow.

This list EXCLUDES employees, deputy sheriffs, arbitrators, ARB members, and other non-vendor names.



Collin Central Appraisal District

April 13, 2022

TO: Board of Directors

FROM: Brian Swanson, Litigation Director

A handwritten signature in black ink, appearing to read "Brian Swanson".

RE: 2022 1Q Litigation Report

As of the date of this report, we have the following litigation information:

- For the 2021 tax year there are 365 lawsuits that have been filed with a total certified value of \$11,236,633,062. We have been successful in settling 143, or 39% of the 2021 cases thus far. We continue to work on the prior years with 2017-2020 having very few left as you can see on the following page.
- At the January 27, 2022 board meeting, Mr. Mantzey requested some additional information be provided for this report. I have provided this information to the best of my understanding of the request. I have added columns that will show the total number of parcels under suit, compared to the total parcels for the county. The calculation of that number is shown as a percentage, which in most cases for the 2017-2021 tax years is less than 0.20%.
- After speaking with Mr. Daffin, we decided to take this one step further, and we wanted to compare the total certified value of these parcels under suit to the total market value of the county. I looked at the most recent supplement, which in this case was the April 8, 2022 report, and compared the certified market value of the properties under suit to that of the county. This number is calculated as a percentage as well, and averages 5.86% of the total market value of the county is under suit for tax years 2017-2021.
- The chart below illustrates the number of accounts, citations, current status, and certified values over the last five years:

YEAR	STATUS	CITATIONS	PID'S UNDER SUIT	PID'S ON CERTIFIED ROLL	PERCENTAGE OF PID'S UNDER SUIT	CERTIFIED VALUE OF PID'S UNDER SUIT	CERTIFIED MARKET VALUE FOR THE COUNTY	PERCENTAGE OF CERTIFIED MARKET VALUE
2017	IN PROGRESS	1	8			\$ 49,840,102		
	LITIGATION FINALIZED	279	473			\$ 9,021,146,742		
		280	481	356,896	0.13%	\$ 9,070,986,844	\$ 152,823,800,416	5.94%
2018	IN PROGRESS	7	10			\$ 123,827,983		
	LITIGATION FINALIZED	284	957			\$ 9,974,904,439		
		291	967	370,882	0.26%	\$ 10,098,732,422	\$ 168,025,694,268	6.01%
2019	IN PROGRESS	4	46			\$ 48,512,468		
	LITIGATION FINALIZED	292	701			\$ 8,979,190,518		
		296	747	382,500	0.20%	\$ 9,027,702,986	\$ 180,238,915,890	5.01%
2020	IN PROGRESS	24	69			\$ 815,985,260		
	LITIGATION FINALIZED	406	688			\$ 11,920,662,116		
		430	757	392,036	0.19%	\$ 12,736,647,376	\$ 188,455,976,572	6.76%
2021	IN PROGRESS	222	436			\$ 6,626,676,382		
	LITIGATION FINALIZED	143	278			\$ 4,609,956,680		
		365	714	402,886	0.18%	\$ 11,236,633,062	\$ 201,005,109,483	5.59%
2017-2021	IN PROGRESS	258	569			\$ 7,664,842,195		
	LITIGATION FINALIZED	1404	3097			\$ 44,505,860,495		
	GRAND TOTALS>>>>	1662	3666	1,905,200	0.19%	\$ 52,170,702,690	\$ 890,549,496,629	5.86%

Legal Expense Summary (by expense code and vendor)

YTD Totals as of (3/31/22)

LEGAL EXPENSE BY EXPENSE CODE

Name	2022 YTD Total	2022 Budget	2021 Total	2020 Total	2019 Total	2018 Total
LITIGATION	\$209,484		\$1,282,281	\$1,105,332	\$1,053,772	\$970,198
EXPERT/APPRaisal	\$96,854		\$266,111	\$355,794	\$322,846	\$459,799
GENERAL	\$7,462		\$45,539	\$62,511	\$50,107	\$72,190
PERSONNEL	\$2,070		\$23,216	\$12,750	\$647	\$2,058
ARBITRATION	\$10,700		\$15,050	\$18,500	\$7,300	\$13,450
SUBTOTAL	\$326,570	\$1,875,000	\$1,632,197	\$1,554,886	\$1,434,671	\$1,517,696
ARB RELATED	\$3,000	\$25,000	\$15,015	\$7,574	\$8,311	\$17,433
TOTAL	\$329,570	\$1,900,000	\$1,647,212	\$1,562,460	\$1,442,981	\$1,535,128
	\$0					

LEGAL EXPENSE BY VENDOR

Name	2022 YTD Total	2021 Total	2020 Total	2019 Total	2018 Total
1 ARBITRATION&SUBPOENA RELATED	\$10,700	\$15,050	\$18,500	\$7,300	\$13,450
2 ARMSTRONG & ARMSTRONG	\$3,000	\$15,015	\$7,574	\$8,311	\$11,080
3 BATEMANWELLS	\$0	\$0	\$0	\$0	\$0
4 BRAXTON HILTON	\$0	\$0	\$0	\$0	\$0
5 CAMERON APPRAISAL GROUP	\$0	\$0	\$0	\$0	\$0
6 COLLATERAL EVALUATION ASSC	\$0	\$0	\$0	\$0	\$0
7 CUSHMAN & WAKEFIELD	\$0	\$37,600	\$56,500	\$97,900	\$13,500
8 FANNING & ASSOCIATES	\$0	\$0	\$0	\$0	\$0
9 FISHER & PHILLIPS LLC	\$0	\$209	\$203	\$197	\$2,058
10 FRANK PRICE	\$4,000	\$10,000			
11 GAY, MCCALL, ISAACKS	\$0	\$0	\$0	\$0	\$69,603
12 GENE RHODES & ASSOCIATES	\$0	\$0	\$0	\$0	\$3,300
13 GL ADJUSTMENT	\$0	\$0	\$0	\$0	\$0
14 HBS REAL ESTATE	\$7,500	\$104,050	\$4,700	\$20,450	\$14,850
15 INTEGRA REALTY RESOURCES	\$0	\$0	\$0	\$14,146	\$12,000
16 JLL VALUATION & ADVISORY	\$0	\$0	\$0	\$0	\$0
17 KARVEL-HAMILTON	\$0	\$0	\$0	\$0	\$0
18 KORY RYAN	\$0	\$0	\$0	\$0	\$6,353
19 MALIN GROUP, THE	\$16,254	\$38,461	\$99,919	\$71,494	\$206,122
20 MCROBERTS AND COMPANY	\$47,600	\$74,500	\$151,175	\$88,856	\$185,019
21 MICHAEL S COOK & ASSOC, INC	\$0	\$0	\$0	\$0	\$0
22 NPV ADVISORS	\$19,500	\$0	\$0	\$0	\$0
23 PAUL HORNSBY & CO	\$0	\$0	\$0	\$0	\$36,000
24 PERDUE, BRANDON, FIELDER	\$750	\$3,036	\$2,814	\$3,930	\$3,237
25 PHILLIPS MURRAH PC	\$0	\$384	\$540	\$450	
26 SAUNDERS & WALSH, PLLC	\$214,266	\$1,337,407	\$1,177,036	\$1,099,948	\$950,502
27 STACY JACKSON	\$0	\$0	\$0	\$0	\$0
28 STERLING REPORTING SERVICES	\$0	\$0	\$0	\$0	\$0
29 VALBRIDGE PROPERTY ADVISORS	\$6,000	\$11,500	\$43,500	\$30,000	
30 TED WHITMER ATTORNEY	\$0	\$0	\$0	\$0	\$8,054
31 THE JAY MASSEY COMPANY	\$0	\$0	\$0	\$0	\$0
32 TML-IRP	\$0	\$0	\$0	\$0	\$0
33 TNT VALUATION GROUP, LLC	\$0	\$0	\$0	\$0	\$0
TOTAL	\$329,570	\$1,647,212	\$1,562,460	\$1,442,981	\$1,535,128

CHIEF APPRAISER'S REPORT

CHIEF'S REPORT

CHIEF'S REPORT



Collin Central Appraisal District

April 12, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser

RE: 2022 Notice of Appraised Value

Our 2022 real property value notices have a mailing date of April 12, 2022. The following is a summary of the notice mailing.

- Property Type: Real Estate
- Notices eligible for protest filing via our eFile online system: 331,599
- Notices with where protest filings are paper: 29,450
- Total count of notices to property owners: 361,049
- Count of duplicate notices sent to tax agents: 30,712

Note: approximately 34,000 Business Personal Property Notices mailed in June.

- Protest deadline for April 15th Notices: May 16, 2022, 11:59 p.m.
- Three-year protest filing count:
 - 2021 – 79,433 (19.74% of total property count)
 - 2020 – 81,728 (20.87% of total property count)
 - 2019 – 78,932 (20.68% of total property count)
 - 2022 Projected Range:
 - 93,000 (20.43% 3-yr avg. x 1.10 x 413,000 property count)
 - 101,000 (20.43% 3-yr avg. x 1.20 x 413,000 property count)
- ARB hearings begin: May 23, 2022
- Appearance at ARB hearings (property owner's option):
 - in-person, telephone, video (telephone with evidence computer screen shared from ARB panel room to owner's/agent's remote device).

Attachments: 2021 Preliminary Totals for 2021 Appraisal Notices, March 31, 2021

2022 Preliminary Totals for 2022 Appraisal Notices, March 31, 2022

2022 Notice of Appraised Value

COLLIN CENTRAL APPRAISAL DISTRICT
250 ELDORADO PKWY
MCKINNEY, TX 75069-8023

Phone: 469.742.9200 866.467.1110

DATE OF NOTICE: April 15, 2022

Property ID:
Ownership %:
Geo ID:
Legal:
Legal Acres:
Situs:
Appraiser:
Owner ID:
EFile PIN:

Dear Property Owner,

We have appraised the property listed above for the tax year 2022. As of January 1, our appraisal is outlined below.

Appraisal Information				Last Year - 2021			Proposed - 2022		
Market Value of Improvements (Structures / Buildings, etc.)				223,945			303,518		
Market Value of Non Ag/Timber Land				50,000			75,000		
Market Value of Ag/Timber Land				0			0		
Market Value of Personal Property/Minerals				0			0		
Total Market Value				273,945			378,518		
Productivity Value of Ag/Timber Land				0			0		
Appraised Value* (possible homestead limitations, see below)				273,945			301,340		
Exemptions (DV - Disabled Vet; DP-Disabled Person; HS-Homestead; OV65-Over 65)				HS			HS		
2021 Exemption Amount	2021 Taxable Value	Taxing Unit	2022 Proposed Appraised Value	2022 Exemption Amount	2022 Taxable Value	2021 Tax Rate	2022 Estimated Taxes	2022 Tax Ceiling**	
5,000	268,945	LAVON CITY	301,340	5,000	296,340	0.478956	1,419.34		
13,697	260,248	COLLIN COUNTY	301,340	18,926	282,414	0.168087	474.70		
5,000	268,945	COLLIN COLLEGE	301,340	5,000	296,340	0.081222	240.69		
25,000	248,945	COMMUNITY ISD	301,340	25,000	276,340	1.460300	4,035.39		

The difference between the 2017 appraised value and the 2022 appraised value is 25.62%. This percentage information is required by Tax Code section 25.19(b-1).

You or your property may qualify for one of these residence homestead exemptions. Visit our website or contact our office for more information regarding exemptions that may be available

- HS – General Residence Homestead [11.13(a)&(b)]
- DVHS – 100 Percent Disabled Veteran, or Surviving Spouse [11.131(b), 11.131(c)&(d)]
- OV65 – Age 65 Or Older, or Surviving Spouse [11.13(c)&(d), 11.13(q)]
- MASSS – Surviving Spouse of Member of Armed Forces Killed In Action [11.133(b)&(c)]
- DP – Disabled Person [11.13(c)&(d)]
- FRSS – Surviving Spouse of First Responder Killed in the Line of Duty [11.134]

*Your residence homestead is protected from future appraisal value increases in excess of 10% per year PLUS the value of any new improvements.

**If you qualified your home for an age 65 and older or disabled person homestead exemption for school taxes, the school taxes on that home cannot increase as long as you own and live in that home. The tax ceiling is the amount that you pay in the year that you qualified for the 65 and older or disabled person exemption. The school taxes on your home may not go above the amount of the ceiling, unless you improve the home (other than normal repairs and maintenance).

Beginning August 7th, visit Texas.gov/PropertyTaxes to find a link to your local property tax database where you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes. Property owners who file a notice of protest with the appraisal review board (ARB) may request an informal conference with the appraisal district to attempt to resolve disputes prior to a formal ARB hearing. In counties with populations of 1 million or more, property owners may request an ARB special panel for certain property protests. Contact your appraisal district for further information.

If you currently receive a residence homestead exemption, the exemption amounts shown on this notice are those provided by law as of the date of this notice. If Texas voters approve the proposed constitutional amendment to increase the general residence homestead exemption for school taxes from \$25,000 to \$40,000, your exemption amount will automatically increase, and school districts will compute your taxes using the greater exemption amount.

To file a protest, complete the notice of protest form following the instructions included in the form and no later than the deadline below, mail or deliver the form to the appraisal review board at the following address: 250 ELDORADO PKWY, MCKINNEY TX 75069

Deadline for filing a protest: May 16, 2022
Location of Hearings: 250 ELDORADO PKWY, MCKINNEY TX 75069
ARB will begin hearings: May 23, 2022

Included are copies of the following documents published by the Texas Comptroller of Public Accounts: (1) Property Taxpayer Remedies; (2) Notice of Protest.

If you have any questions or need more information, please contact the appraisal district office at 469.742.9200 or at the address shown above.

Sincerely,
Bo Daffin, Chief Appraiser

PROPERTY APPRAISAL – NOTICE OF PROTEST – Tax Year 2022

CCAD-132 [Rev 2022.03-03]

Collin Central Appraisal District 250 Eldorado Pkwy • McKinney, TX 75069		www.CollinCAD.org 469.742.9200 or 866.467.1110		
GENERAL INSTRUCTIONS: This form is used for a property owner or an owner's designated agent to file a protest with the Appraisal Review Board (ARB) pursuant to Tax Code Section 41.41. Lessees contractually obligated to reimburse a property owner for property taxes may be entitled to protest as a lessee if all Tax Code requirements are met, including those in Tax Code Section 41.413. Protests must be filed using the Online Appeals website, by mail, or hand delivery.				
DEADLINES: With exceptions, the typical deadline for filing a protest (having it postmarked, if you mail it) is midnight, May 15 . A different deadline may apply if: (Tax Code Section 41.44)		FILE ONLINE AT: efileprotest.collincad.org		
• your notice of appraised value was postmarked after April 16; or • you received a notice of change to the appraisal records postmarked after April 16		2022 DEADLINE: May 16, 2022		
		Owner ID: ##### / PIN: #####		
STEP 1: Owner or Lessee Information	Name of Property Owner or Lessee (last name, first name):			
	Mailing Address, City, State, Zip Code:			
	Phone Number (area code and number):		<input type="checkbox"/> Check here if mailing address has changed.	
<input type="checkbox"/> Person Age 65 or Older <input type="checkbox"/> Disabled Person <input type="checkbox"/> Military Service Member or Spouse <input type="checkbox"/> Military Veteran or Spouse				
STEP 2: Property Description	Physical Address and City if different from above; or Legal Description if no street address; or Mobile Home Info (Make, Model, ID Numbers) if applicable:			
	Appraisal District Account Number (if known):			
STEP 3: Reason(s) for Protest	To preserve your right to present each reason for your protest to the ARB according to law, be sure to select all boxes that apply. Failure to select the box that corresponds to each reason for your protest may result in your inability to protest an issue that you want to pursue.			
	<input type="checkbox"/>	Market & Equity - Incorrect appraised (market) value <u>and</u> value is unequal compared with other properties. [1 & 2]	<input type="checkbox"/>	Ag-use, open-space, or other special appraisal was denied, modified, or canceled. [8]
	<input type="checkbox"/>	Market - Incorrect appraised (market) value. [1]	<input type="checkbox"/>	Change in use of land appraised as ag-use, open-space, or timberland. [7]
	<input type="checkbox"/>	Equity - Value is unequal compared with other properties. [2]	<input type="checkbox"/>	Incorrect appraised or market value of land under special appraisal for ag-use, open-space, or other special appraisal. [12]
	<input type="checkbox"/>	Exemption was denied, modified, or canceled. [6]	<input type="checkbox"/>	Property should not be taxed in _____ [3] (name of taxing unit)
	<input type="checkbox"/>	Owner's name is incorrect. [9]	<input type="checkbox"/>	Failure to send required notice. _____ [4] (type of notice)
	<input type="checkbox"/>	Property description is incorrect. [10]	<input type="checkbox"/>	Other: _____ [5] (write-in reason)
	<input type="checkbox"/>	Property is not located in this appraisal district or otherwise should not be included on the district's record. [11]	_____ (write-in reason cont'd)	
STEP 4: Additional Facts	What is your opinion of your property's value? (optional) \$ _____ (continue on additional pages if needed)			
STEP 5: Hearing Type	Indicate how you intend to appear for your scheduled ARB formal hearing (check only one):			
	<input type="checkbox"/>	In Person <input type="checkbox"/> On Notarized Affidavit or Written Declaration submitted with evidence and delivered to the ARB before the hearing begins.*		
	<input type="checkbox"/>	By Telephone Conference Call* To participate by phone or video conference you <u>must</u> submit a written affidavit of evidence before the hearing begins. During a video conference, in addition to audio, the ARB panel hearing the protest will use screen sharing to allow all parties a live view of the evidence being reviewed by members of the ARB panel.		
	<input type="checkbox"/>	By Videoconference (screenshare)* Changes to hearing type must be submitted in writing to the ARB no later than the 10th day before the hearing. Tax Code Section 41.45 (b-4) allows a property owner to request that the ARB hearing be conducted by a single-member panel. Indicate your request in Step 4. *To facilitate input of your affidavit/declaration and evidentiary materials into the ARB's records, the ARB requests evidence at least three (3) days prior to the hearing. A property owner does not waive the right to appear in person at a hearing by submitting an affidavit/declaration or by electing to appear by telephone or video conference.		
STEP 6: Hearing Notice & Procedures	• If your protest goes to a hearing, you will automatically receive a copy of the ARB's hearing procedures. • Your Notice of Hearing is sent to you by first-class regular mail. The ARB's Final Order of Determination is sent by certified mail. ○ If you would like to receive your Notice of Hearing by certified mail and agree to pay the cost, you must indicate your request in Step 4. (Section 41.46(d)) ○ If you would like to receive your Notice of Hearing or the ARB's Final Order of Determination by email, you must indicate your request in Step 4 and clearly provide a valid email address. (Section 41.46(e) & 41.47(d-1)) • If you would like to request an electronic reminder by text or email of your ARB protest hearing, you must file your protest via the Online Appeals eFile website where you will register & confirm your email address and mobile number (if applicable) and indicate your request there. (Section 41.46(f)) An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.			
STEP 7: Special Panels	To qualify for a special panel to hear your protest, a property must have an appraised value determined by the appraisal district of \$52 million or more and be classified as Commercial, Industrial/Manufacturing, Multi-Family, or Utilities. Indicate your request in Step 4. (Section 6.425)			
STEP 8: Protester's Name & Signature	print here	<input type="checkbox"/> Owner <input type="checkbox"/> Lessee <input type="checkbox"/> Other _____		
	sign here	<input type="checkbox"/> Property Owner's Agent – CCAD Agent ID: _____ <div style="text-align: right;">Date: _____</div>		

*** Property owners must file a protest using the Online Appeals eFile website, or submit a written protest by mail or in-person. ***

INFORMAL APPRAISAL REVIEW PROCESS

Important Taxpayer Information



YOUR PROPERTY VALUE IS IMPORTANT TO US

To trigger an informal review of your property appraisal, property owners must file a protest using the Online Appeals eFile website listed on your notice or by submitting a written protest by mail or hand delivery. The protest must contain your current email address for any electronic communication prior to the hearing. All informal meetings and communications with owners, or their representatives, will be conducted via our online eFile system, email, or mail.

About the Appraisal - The appraiser is required to appraise property at market value as of January 1st. The appraiser has applied generally accepted mass appraisal methods and techniques based upon individual characteristics that affect the market value of your property.



Hours: Monday through Friday, 8am to 4pm;
Thursdays (April 15 – May 16), Open till 7pm
Address: 250 Eldorado Pkwy, McKinney TX 75069
Drop-Box available 24/7 next to the main entrance doors
Phone: 469.742.9200 (metro) / 866.467.1110 (toll-free)

Providing Information - Please provide the following items with your protest, based on the property type:

Real Property: closing disclosure, contracts, comparable sales data, appraisals, loan documents, repair estimates, photographs, and any other information you deem relevant

Business Personal Property: depreciation schedules, balance sheets, IRS returns, and letters from your CPA certifying the correct values of inventory, furniture, and/or equipment

After Informally Reviewing Your Protest - The appraiser will choose one of two actions:

1. Change the appraised value based on a review of the appraisal (including information & documents you provided); or
2. Make no change to the original appraised value.

After Receiving the Appraiser's Action - You may choose one of two options:

1. Agree with the change the appraiser made to the appraised value; or
2. Disagree with the appraiser's decision and proceed with a formal Appraisal Review Board hearing by appearing in-person or by either a sworn affidavit or written declaration accompanied by telephone or video conference, if requested within 10 days prior to the formal hearing. See the "Appraisal Review Board (ARB) Hearings" section on the next page for more information.

Protest Deadline - **THERE IS A PROTEST DEADLINE. THIS DEADLINE IS PRINTED ON YOUR APPRAISAL NOTICE.** You must eFile your protest prior to the protest deadline to reserve your rights to a formal Appraisal Review Board (ARB) hearing. Please do not wait until after 5pm on the deadline day to file in case of technical issues that may prevent you from filing. If you cannot file online due to technical issues or simply chose not to, the ARB will also accept protests postmarked or hand-delivered to our office on or before the protest deadline. There is also a drop-box located just outside our main entrance doors. The ARB will notify you of the date and time of your scheduled hearing at least 15 days prior to the hearing.

Filing Your Protest Online – We strongly encourage you to submit your protest using the Online Appeals eFile website for those eligible. If eligible you will see your eFile PIN printed on both the Notice of Appraised Value letter and the protest form on the back of your notice. The eFile system allows you to file your protest, upload supporting documents, receive the appraiser's evidence, receive/accept/reject settlement offers if made by the appraiser, and view ARB letters & notices.

The Collin Central Appraisal District will not conduct in-person meetings with property owners or their representatives. Once a protest has been filed, a District appraiser will do an informal review of the property and handle all communication through our online eFile system, telephone, mail, or email. If your Appraisal Notice includes a secure PIN to file online, we strongly encourage you to use our Online Appeals eFile website to file your protest.

Appraisal Review Board (ARB) Hearings - A property owner may participate in their ARB protest hearing by appearing in-person, or by sworn affidavit or written declaration, accompanied by telephone or video conference if requested. If you intend to appear by telephone or video conference, you must notify the ARB of your request in writing no later than the 10th day before the date of the hearing and must include the Owner's Name, Address, and Property Account Number(s). Requests should be made using the Online Appeals eFile website. Requests can also be made via email to CollinARB@CollinARB.org. An owner who appears by telephone or video conference must offer any evidence by affidavit or written declaration. The ARB must receive the declaration or affidavit prior to the hearing. An owner who timely requests a telephone or video conference hearing will receive detailed information about the process. During a videoconference, in addition to audio, the ARB panel hearing the protest will use screen sharing to allow all parties a live view of the evidence being reviewed by members of the ARB panel.

For more information about the Collin Appraisal Review Board, visit: www.CollinARB.org

THE FOLLOWING INFORMATION IS PROVIDED TO ASSIST YOU IN REVIEWING YOUR NOTICE OF APPRAISED VALUE

Why did I receive this Notice of Appraised Value?

This value notice was sent to inform you of the appraised value your School District, Collin County, Collin County Community College, City or Special District (if you live in a city or special district that levies taxes) will use in calculating your property taxes this year.

What are the Appraisal District's duties?

The Appraisal District's primary duties include placing all taxable property on the appraisal roll, appraising all properties at market value, approval or denial of exemption applications, approval or denial of agricultural use appraisal applications, and processing agricultural use rollbacks for change of use.

What is the appraised value based on?

Section 1.04 of the Texas Property Tax Code requires the Appraisal District to appraise all properties at 100% MARKET VALUE. The tax code defines market value as the price at which a property would transfer under prevailing market conditions on January 1st, considering the seller has a reasonable time to find a purchaser, and both are knowledgeable of the possible uses of the property and neither are in a position to take advantage of the other.

Who sets the tax rates?

The governing body of each taxing unit (city, school, county, etc.) determines their tax rate for each year. The Appraisal District does not recommend, determine or adopt tax rates. Please contact the appropriate taxing unit for questions or concerns related to their tax rate.

What must I do to qualify for a General Residential Homestead Exemption?

You may qualify if you:

- ✓ Own & occupy the home as your principal residence;
- ✓ Do not claim a residential exemption on any other property; and
- ✓ File an exemption application with the Appraisal District

(NOTE: School districts must allow the general homestead exemption. All other entities are optional.)

Visit our website or contact our office for more information regarding other exemptions that are available.

Exemption applications are available on our website or you can call our office to request one by mail.



Property Taxpayer Remedies

Property Tax Assistance • January 1, 2022

You are entitled to an explanation of the remedies available to you when you are not satisfied with the appraised value of your property. The Texas Comptroller of Public Accounts is required to publish an explanation of the remedies available to taxpayers and procedures to be followed in seeking remedial action. The Comptroller's office also must include advice on preparing and presenting a protest.

The Tax Code further directs that copies of this document be made readily available to taxpayers at no cost. The chief appraiser of an appraisal district may provide it with the *Notice of Appraised Value* mailed to property owners to explain the deadlines and procedures used in protesting the value of their property. The chief appraiser must provide another copy to property owners initiating protests.

The first step in exercising your rights under the Tax Code is to protest your property's appraised value. The following remedies only address appraised values and related matters. Government spending and taxation are not the subjects of this publication and must be addressed by local taxing units.

How to Protest Property Value

Appraisal districts must send required notices by May 1, or by April 1 if your property is a residential homestead, or as soon as practical thereafter. The notice must separate the appraised value of real and personal property.

The notice will also include the date and place the appraisal review board (ARB) will begin hearing protests and an explanation of the availability and purpose of an informal conference with the appraisal district to resolve your concerns before your ARB hearing. If you are dissatisfied with your appraised value or if errors exist in the appraisal records regarding your property, you should file a *Notice of Protest* with the ARB.

If an appraisal district has an Internet website, it must permit electronic filing of a protest for incorrect appraised value and/or unequal appraisal of property for which a residence homestead exemption has been granted, with certain exceptions. Counties with populations of 500,000 or more are required to do so and thus must have a website. Contact your local appraisal district for more details on filing a protest electronically.

What Can be Protested

The *Notice of Protest* may be filed using the model form on the Comptroller's website: comptroller.texas.gov/forms/50-132.pdf. The notice need not be on this form. Your notice of protest is sufficient if it identifies (1) the protesting person claiming an ownership interest in the property, (2) the property that is the subject of the protest and (3) dissatisfaction with a determination of the appraisal district.

You may request the ARB to schedule hearings on protests to be held consecutively concerning up to 20 designated properties on the same day. You may use a special notice on the Comptroller's website: comptroller.texas.gov/forms/50-131.pdf.

You may protest the value on your property in the following situations:

- the value the appraisal district placed on your property is too high and/or your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied or modified your exemption application;
- the appraisal district failed to provide you with required notices; or
- other matters prescribed by Tax Code Section 41.41(a).

How to Complete the Protest Form

If using the protest form, these tips will help ensure that you can present your evidence and preserve your appeal rights.

- You should pay particular attention to the reason for protest section of the form.
- What you check as the reason for the protest influences the type of evidence you may present at your hearing.
- Your appeal options after the hearing are influenced by what you protest.

In the case of a typical residential property, checking incorrect appraised value and/or unequal appraisal will allow you to present the widest types of evidence and preserve your full appeal rights.

How to Resolve Concerns Informally

Appraisal districts will informally meet with you and try to resolve your objections prior to your ARB hearing. You must request the informal conference with the appraisal district on either your Notice of Protest form or in writing before your scheduled hearing date. It is very important, however, that you preserve your right to protest to the ARB by filing your *Notice of Protest* before the deadline, even if you expect to resolve

your concerns at the informal meeting with the appraisal district.

Ask one of the appraisal district's appraisers to explain how the district arrived at the value of your property. Be sure the property description is correct and that the measurements for your home or business and lot are accurate. Many appraisal districts have this information online.

What is an ARB?

The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district. It is not controlled by the appraisal district. The local administrative district judge, or the judge's designee, appoints ARB members, including special panel ARB members to hear complex property protests.

The ARB must adopt and follow certain hearing procedures that may be unfamiliar to you. It must base its decisions on facts it hears from you and the appraisal district to decide whether the appraisal district has acted properly in determining the value of your property.

ARB members cannot discuss your case with anyone outside of the hearing. Protest hearings, however, are open to the public and anyone can sit in and listen to the case. A closed hearing is allowed on the joint motion of the property owner and chief appraiser if either intends to disclose proprietary or confidential information at the hearing.

When are Protests Filed?

You must file your *Notice of Protest* with the ARB no later than May 15 or 30 days after the appraisal district mailed the *Notice of Appraised Value*, whichever is later. You may request an evening or Saturday hearing. The ARB will notify you at least 15 days in advance of the date, time and place of your hearing. Under certain circumstances, you may be entitled to a postponement of the hearing to a later date. The ARB begins hearings around May 15 and generally completes them by July 20. Start and end dates can vary from appraisal district to appraisal district.

At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the adopted ARB procedures; and a statement that you may request a copy of the data, schedules, formulas and any other information the chief appraiser will introduce at your hearing.

You or your agent may appear at the ARB hearing in person, by telephone conference call, videoconference or by filing a written affidavit. To appear by telephone conference call or videoconference, you must provide written notice at least 10 days before the hearing, and any evidence must be submitted by written affidavit delivered to the ARB before the hearing begins. ARBs in counties with populations less than 100,000 that also lack the technological capabilities for videoconferences are not required to provide them.

If you fail to appear, you may lose the right to be heard by the ARB on the protest and the right to appeal. If you or your agent fails to appear at a hearing, you are entitled to a new hearing if you file with the ARB, not later than four days after your hearing date, a written statement showing good cause for failing to appear and request a new hearing. Good cause is defined as a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling.

What Steps to Take to Prepare for Protest Hearing

You should consult with the appraisal district staff about your property's value. Ask questions about items you do not understand. The appraisal district is required to provide copies of documents that you request, at no charge via first class mail or electronically by agreement. Many appraisal districts provide a great deal of information on their websites at no charge.

If you are protesting the appraisal of your home or small business, you can view videos on the topic on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/.

Observing the following tips can also help in achieving a successful appeal:

- *Be on time and prepared for your hearing.* The ARB may place time limits on hearings.
- *Stick to the facts and avoid emotional pleas.* The ARB has no control over the appraisal district's operations or budget, tax rates for local taxing units, inflation or local politics; addressing these topics in your presentation wastes time and will not help your case.
- *Review the ARB hearing procedures.* After you receive the ARB hearing procedures, take time to become thoroughly familiar with them and be prepared to follow them.
- *Present your information in a simple and well-organized manner.* You and the appraisal district staff are required to exchange evidence at or before the hearing. Photographs and other documents are useful. You should take an appropriate number of copies so that each ARB member and the appraisal district representative receive one.

The date of your appraisal is Jan. 1, so you should make sure that changes made before that date are included in the appraisal. Improvements

or damage to your property after Jan. 1 should not be part of the appraisal or the protest.

If you are protesting the value of business property or other appraisal matters, you should have evidence to support your opinion of value. Sales data may not be available or relevant, but income and expense information may be useful.

Generally, the appraisal district has the burden of proof in value and unequal appraisal disputes. An appraiser's job is to appraise property at its market value, equitably and uniformly.

Limited Binding Arbitration

After you have filed a notice of protest and if you believe your ARB or chief appraiser failed to comply with a procedural requirement relating to your protest, you may file a request for limited binding arbitration (LBA) to compel the ARB or chief appraiser to comply with certain procedural requirements.

To request LBA, you must file a Request for Limited Binding Arbitration. Additional information about filing a LBA request, including filing deadlines and fees, can be found on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/.

What if you are Dissatisfied with the ARB's Decision

After the ARB rules on your protest, it will send a written order by certified mail. In counties with a population of 120,000 or more, you or your agent can request to receive order of determination by email. If you are dissatisfied with the order of determination, there are three options to appeal. Any ARB decision can be appealed to the state district court in the county in which the property is located. Depending on the facts and the type of property, you may be able to appeal to the State Office of Administrative Hearings (SOAH) or to binding arbitration.

Additional information about appealing an ARB decision, including filing deadlines and fees, can be found on the Comptroller's website at comptroller.texas.gov/property-tax/protests/.

In all types of appeals you are required to pay a specified portion of your taxes before the delinquency date.

What is the Comptroller's role in the protest process?

The Comptroller's office provides a survey for property owners to offer feedback on the ARB experience, that may be submitted by mail or electronically. The online survey is available in English at surveymonkey.com/r/surveyarb and in Spanish at surveymonkey.com/r/Spanishsurveyarb. Survey results are published in an annual report. The Comptroller's office does not, however, have oversight responsibility over the ARB and has no authority to investigate complaints about the ARB. Any complaints about the ARB or its members should be directed to the ARB itself, the taxpayer liaison officer or

the local administrative district judge. The Comptroller's office has no direct involvement in the protest process.

Further, this pamphlet is intended to provide customer assistance to taxpayers. It does not address all aspects of property tax law or the appraisal process. The Comptroller's office is not offering legal advice, and this information neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of statutes, notice requirements and other matters should be directed to an attorney or other appropriate counsel.

Where can you get more information?

This publication does not cover all aspects of the ARB protest process or property taxes. For more information, please see the following Web resources:

- *Appraisal Protests and Appeals;*
- *Appraisal Review Board Manual;*
- *Paying Your Taxes;*
- *Property Tax System Basics;*
- *Taxpayer Bill of Rights;*
- *Texas Property Tax Code;* and
- *Valuing Property.*

This information is found on the Comptroller's Property Tax Assistance website. It provides property owners a wealth of information on the appraisal and protest process at comptroller.texas.gov/taxes/property-tax/. For specific inquiries, you must contact the appraisal district where your property is located.

**Property Tax Assistance Division
Texas Comptroller of Public Accounts
Publication #96-295. Revised January 2022.**

For additional copies visit our website:

comptroller.texas.gov/taxes/property-tax/

 Sign up to receive email updates on the Comptroller topics of your choice at **comptroller.texas.gov/subscribe/**.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling:

800-252-5555.

**COLLIN CENTRAL APPRAISAL DISTRICT
2022 PRELIMINARY ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2021 CERTIFIED TAXABLE VALUE, SUPP # 15, March 3, 2022	2022 NEW PROPERTY ESTIMATED TAXABLE VALUE	2022 NEW ANNEX ESTIMATED TAXABLE VALUE	2022 PRELIMINARY CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), MARCH 31, 2022	2022 PRELIM. TAXABLE VALUE COMPARED TO 2021 SUPP #15	2022 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2021 HS AVG MARKET VALUE, AS OF MARCH 3, 2022 SUPP #15	2022 HS AVG MARKET VALUE, AS OF MARCH 31, 2022 PRELIM TOTALS (B4 CAP LOSS)	YEAR OVER YEAR AVG HS MKT % CHANGE	CALCULATED ADDITIONAL LOSS IN TAXABLE VALUE @ -\$15,000 EACH, FOR SCHOOLS ONLY, PASSING VOTE MAY 7TH	SCHOOL DISTRICT 2022 ADJUSTED ESTIMATED TAXABLE (PRELIMINARY EST TAXABLE, MINUS ADDITIONAL \$15K HS LOSS)
<u>SCHOOLS</u>										SUBTRACT FROM TAXABLE EST	AFTER MAY 7TH VOTE
ALLEN ISD	\$16,876,023,352	\$593,815,000	\$0	\$18,860,000,000	11.76%	3.52%	\$397,162	\$512,500	29.04%	-\$372,393,000	\$18,487,607,000
ANNA ISD	\$2,059,769,554	\$276,966,000	\$0	\$2,510,000,000	21.86%	13.45%	\$256,972	\$333,400	29.74%	-\$70,953,750	\$2,439,046,250
BLAND ISD	\$22,126,274	\$879,000	\$0	\$24,800,000	12.08%	3.97%	\$257,491	\$329,200	27.85%	-\$897,750	\$23,902,250
BLUE RIDGE ISD	\$384,095,302	\$19,605,000	\$0	\$457,000,000	18.98%	5.10%	\$240,696	\$308,300	28.09%	-\$15,529,500	\$441,470,500
CELINA ISD	\$2,132,561,728	\$362,622,000	\$0	\$2,500,000,000	17.23%	17.00%	\$370,779	\$509,800	37.49%	-\$54,888,750	\$2,445,111,250
COMMUNITY ISD	\$1,552,691,542	\$245,669,000	\$0	\$1,930,000,000	24.30%	15.82%	\$263,195	\$332,800	26.45%	-\$61,314,750	\$1,868,685,250
FARMERSVILLE ISD	\$922,664,403	\$59,277,000	\$0	\$1,070,000,000	15.97%	6.42%	\$239,688	\$314,200	31.09%	-\$33,264,000	\$1,036,736,000
FRISCO ISD	\$35,257,372,112	\$1,292,000,000	\$0	\$39,420,000,000	11.81%	3.66%	\$445,050	\$586,700	31.83%	-\$533,484,000	\$38,886,516,000
GUNTER ISD	\$739,984	\$0	\$0	\$773,000	4.46%	0.00%	\$451,282	\$663,100	46.94%	-\$15,750	\$757,250
LEONARD ISD	\$22,137,022	\$1,237,000	\$0	\$24,400,000	10.22%	5.59%	\$215,022	\$274,200	27.52%	-\$1,055,250	\$23,344,750
LOVEJOY ISD	\$3,328,151,256	\$88,560,000	\$0	\$3,740,000,000	12.37%	2.66%	\$646,719	\$826,900	27.86%	-\$74,733,750	\$3,665,266,250
MCKINNEY ISD	\$19,274,208,794	\$693,657,000	\$0	\$21,550,000,000	11.81%	3.60%	\$378,284	\$490,400	29.64%	-\$446,276,250	\$21,103,723,750
MELISSA ISD	\$2,183,892,391	\$308,326,000	\$0	\$2,710,000,000	24.09%	14.12%	\$332,414	\$442,000	32.97%	-\$69,426,000	\$2,640,574,000
PLANO ISD	\$61,729,605,935	\$668,636,000	\$0	\$66,740,000,000	8.12%	1.08%	\$408,433	\$504,100	23.42%	-\$1,124,660,250	\$65,615,339,750
PRINCETON ISD	\$2,242,560,755	\$453,287,000	\$0	\$2,850,000,000	27.09%	20.21%	\$226,199	\$295,000	30.42%	-\$85,396,500	\$2,764,603,500
PROSPER ISD	\$11,045,091,623	\$1,214,725,000	\$0	\$13,160,000,000	19.15%	11.00%	\$473,565	\$649,800	37.21%	-\$251,149,500	\$12,908,850,500
ROCKWALL ISD	\$1,057,652	\$0	\$0	\$1,120,000	5.89%	0.00%	\$568,496	\$713,000	25.42%	-\$31,500	\$1,088,500
ROYSE CITY ISD	\$244,492,647	\$9,299,000	\$0	\$279,000,000	14.11%	3.80%	\$241,336	\$304,800	26.30%	-\$10,710,000	\$268,290,000
TRENTON ISD	\$18,913,694	\$505,000	\$0	\$20,900,000	10.50%	2.67%	\$271,415	\$394,900	45.50%	-\$488,250	\$20,411,750
VAN ALSTYNE ISD	\$73,170,845	\$7,703,000	\$0	\$83,400,000	13.98%	10.53%	\$353,860	\$424,600	19.99%	-\$2,504,250	\$80,895,750
WHITEWRIGHT ISD	\$8,797,315	\$519,000	\$0	\$9,860,000	12.08%	5.90%	\$252,400	\$300,000	18.86%	-\$393,750	\$9,466,250
WYLIE ISD	\$8,219,220,378	\$295,948,000	\$0	\$9,380,000,000	14.12%	3.60%	\$320,776	\$410,100	27.85%	-\$284,838,750	\$9,095,161,250

**COLLIN CENTRAL APPRAISAL DISTRICT
2022 PRELIMINARY ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2021 CERTIFIED TAXABLE VALUE, SUPP # 15, March 3, 2022	2022 NEW PROPERTY ESTIMATED TAXABLE VALUE	2022 NEW ANNEX ESTIMATED TAXABLE VALUE	2022 PRELIMINARY CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), MARCH 31, 2022	2022 PRELIM. TAXABLE VALUE COMPARED TO 2021 SUPP #15	2022 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2021 HS AVG MARKET VALUE, AS OF MARCH 3, 2022 SUPP #15	2022 HS AVG MARKET VALUE, AS OF MARCH 31, 2022 PRELIM TOTALS (B4 CAP LOSS)	YEAR OVER YEAR AVG HS MKT % CHANGE	CALCULATED ADDITIONAL LOSS IN TAXABLE VALUE @ -\$15,000 EACH, FOR SCHOOLS ONLY, PASSING VOTE MAY 7TH	SCHOOL DISTRICT 2022 ADJUSTED ESTIMATED TAXABLE (PRELIMINARY EST TAXABLE, MINUS ADDITIONAL \$15K HS LOSS)
<u>CITIES & TOWNS</u>											
CITY OF ALLEN	\$15,747,712,777	\$419,791,000	\$0	\$17,610,000,000	11.83%	2.67%	\$391,555	\$501,000	27.95%		
CITY OF ANNA	\$1,771,378,020	\$262,548,000	\$3,267,170	\$2,210,000,000	24.76%	15.01%	\$246,398	\$327,800	33.04%		
CITY OF BLUE RIDGE	\$61,546,546	\$2,894,000	\$0	\$71,900,000	16.82%	4.70%	\$145,555	\$181,600	24.76%		
CITY OF CARROLLTON	\$135,151,432	\$3,064,000	\$0	\$144,000,000	6.55%	2.27%	N/A	N/A	N/A		
CITY OF CELINA	\$2,613,469,141	\$542,294,000	\$7,741,672	\$3,300,000,000	26.27%	21.05%	\$402,725	\$558,800	38.75%		
CITY OF DALLAS	\$5,973,873,701	\$11,882,000	\$0	\$6,270,000,000	4.96%	0.20%	\$454,379	\$545,500	20.05%		
TOWN OF FAIRVIEW	\$2,235,069,460	\$74,065,000	\$0	\$2,510,000,000	12.30%	3.31%	\$572,721	\$719,800	25.68%		
CITY OF FARMERSVILLE	\$325,967,840	\$28,268,000	\$0	\$388,000,000	19.03%	8.67%	\$190,530	\$248,400	30.37%		
CITY OF FRISCO	\$22,794,726,093	\$1,174,028,000	\$0	\$25,570,000,000	12.18%	5.15%	\$476,939	\$633,300	32.78%		
CITY OF GARLAND	\$29,829,034	\$0	\$0	\$32,200,000	7.95%	0.00%	\$375,187	\$477,600	27.30%		
CITY OF JOSEPHINE	\$157,975,436	\$9,930,000	\$0	\$188,000,000	19.01%	6.29%	\$213,038	\$291,900	37.02%		
CITY OF LAVON	\$488,773,781	\$97,643,000	\$0	\$637,000,000	30.33%	19.98%	\$283,969	\$357,200	25.79%		
LOWRY CROSSING	\$192,901,278	\$1,626,000	\$0	\$212,000,000	9.90%	0.84%	\$301,709	\$377,800	25.22%		
CITY OF LUCAS	\$1,617,642,165	\$84,117,000	\$0	\$1,830,000,000	13.13%	5.20%	\$692,061	\$908,900	31.33%		
CITY OF MCKINNEY	\$27,028,141,358	\$867,394,000	\$13,398,627	\$30,400,000,000	12.48%	3.26%	\$374,415	\$492,000	31.40%		
CITY OF MELISSA	\$1,750,407,852	\$255,162,000	\$0	\$2,210,000,000	26.26%	14.58%	\$322,755	\$427,600	32.48%		
CITY OF MURPHY	\$2,732,247,218	\$11,275,000	\$0	\$3,030,000,000	10.90%	0.41%	\$405,025	\$523,700	29.30%		
CITY OF NEVADA	\$137,621,434	\$2,439,000	\$0	\$157,000,000	14.08%	1.77%	\$270,974	\$343,100	26.62%		
TOWN OF NEW HOPE	\$73,081,137	\$714,000	\$0	\$79,600,000	8.92%	0.98%	\$298,118	\$358,300	20.19%		
CITY OF PARKER	\$1,225,946,892	\$60,530,000	\$0	\$1,380,000,000	12.57%	4.94%	\$684,385	\$916,100	33.86%		
CITY OF PLANO	\$46,051,317,401	\$625,727,000	\$0	\$49,480,000,000	7.45%	1.36%	\$396,882	\$489,800	23.41%		
CITY OF PRINCETON	\$1,650,403,211	\$344,901,000	\$0	\$2,100,000,000	27.24%	20.90%	\$230,899	\$306,700	32.83%		

**COLLIN CENTRAL APPRAISAL DISTRICT
2022 PRELIMINARY ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2021 CERTIFIED TAXABLE VALUE, SUPP # 15, March 3, 2022	2022 NEW PROPERTY ESTIMATED TAXABLE VALUE	2022 NEW ANNEX ESTIMATED TAXABLE VALUE	2022 PRELIMINARY CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), MARCH 31, 2022	2022 PRELIM. TAXABLE VALUE COMPARED TO 2021 SUPP #15	2022 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2021 HS AVG MARKET VALUE, AS OF MARCH 3, 2022 SUPP #15	2022 HS AVG MARKET VALUE, AS OF MARCH 31, 2022 PRELIM TOTALS (B4 CAP LOSS)	YEAR OVER YEAR AVG HS MKT % CHANGE	CALCULATED ADDITIONAL LOSS IN TAXABLE VALUE @ -\$15,000 EACH, FOR SCHOOLS ONLY, PASSING VOTE MAY 7TH	SCHOOL DISTRICT 2022 ADJUSTED ESTIMATED TAXABLE (PRELIMINARY EST TAXABLE, MINUS ADDITIONAL \$15K HS LOSS)
<u>CITIES & TOWNS</u>											
TOWN OF PROSPER	\$4,768,786,786	\$376,858,000	\$0	\$5,410,000,000	13.45%	7.90%	\$581,653	\$795,900	36.83%		
CITY OF RICHARDSON	\$8,453,641,197	\$155,861,000	\$0	\$9,160,000,000	8.36%	1.84%	\$401,401	\$496,700	23.74%		
CITY OF ROYSE CITY	\$228,146,621	\$7,758,000	\$0	\$262,000,000	14.84%	3.40%	\$246,388	\$316,300	28.37%		
CITY OF SACHSE	\$1,134,704,685	\$78,039,000	\$0	\$1,290,000,000	13.69%	6.88%	\$348,752	\$446,700	28.09%		
CITY OF ST. PAUL	\$135,047,919	\$2,796,000	\$0	\$151,000,000	11.81%	2.07%	\$372,617	\$489,400	31.34%		
CITY OF VAN ALSTYNE	\$1,133	\$0	\$0	\$1,150	1.50%	N/A	\$0	\$0	N/A		
CITY OF WESTON	\$65,417,604	\$11,756,000	\$0	\$80,500,000	23.06%	17.97%	\$209,312	\$348,900	66.69%		
CITY OF WYLIE	\$5,602,318,017	\$140,725,000	\$0	\$6,340,000,000	13.17%	2.51%	\$299,367	\$380,100	26.97%		
<u>COUNTY & COLLEGE</u>											
COLLIN COUNTY	\$167,087,004,367	\$6,550,696,000	\$0	\$187,200,000,000	12.04%	3.92%	\$396,572	\$509,500	28.48%		
COLLIN CO. COLLEGE	\$170,402,481,898	\$6,550,696,000	\$0	\$191,000,000,000	12.09%	3.84%	\$396,572	\$509,500	28.48%		
<u>SPECIAL DISTRICTS</u>											
COLLIN CO.WCID#3 (INSPIRATION) WCCW3	\$466,879,626	\$69,266,000	\$0	\$579,000,000	24.01%	14.84%	\$389,010	\$504,200	29.61%		
COLLIN COUNTY MUD#1 WCCM1	\$836,927,455	\$104,742,000	\$0	\$1,030,000,000	23.07%	12.52%	\$432,773	\$599,600	38.55%		
COLLIN COUNTY MUD#2 WCCM2	\$64,105,936	\$66,116,000	\$2,000,513	\$202,000,000	215.10%	106.26%	\$199,134	\$254,600	27.85%		
MAGNOLIA POINTE MUD #1 WDRM1	\$151,856,047	\$98,833,000	\$2,730,510	\$265,000,000	74.51%	66.88%	\$204,224	\$262,200	28.39%		
MCKINNEY MUD#1 WMM1	\$602,413,388	\$119,881,000	\$0	\$770,000,000	27.82%	19.90%	\$404,724	\$519,600	28.38%		
MCKINNEY MUD#2 WMM2	\$93,504,583	\$10,411,000	\$0	\$100,000,000	6.95%	11.13%	\$300,336	\$335,600	11.74%		
SEIS LAGOS UTILITY DIST WSE	\$284,405,427	\$14,944,000	\$0	\$318,000,000	11.81%	5.25%	\$555,020	\$723,900	30.43%		
TRAILS OF BLUE RIDGE RDTBR	\$40,447,561	\$4,200,000	\$0	\$46,300,000	14.47%	10.38%	\$421,579	\$531,200	26.00%		
VAN ALSTYNE MUD#2 WVAM2	\$46,087,148	\$2,778,000	\$0	\$9,850,000	-78.63%	N/A	\$0	N/A	N/A		

2022 PRELIMINARY TOTALSGCN - **COLLIN COUNTY**
Grand Totals

Property Count: 412,493

3/31/2022

3:30:03PM

Land		Value			
Homesite:		38,655,548,624			
Non Homesite:		24,014,967,753			
Ag Market:		9,767,394,826			
Timber Market:		0	Total Land	(+)	72,437,911,203
Improvement		Value			
Homesite:		112,747,296,399			
Non Homesite:		60,056,241,826	Total Improvements	(+)	172,803,538,225
Non Real		Count	Value		
Personal Property:	34,461		10,907,628,388		
Mineral Property:	5		700		
Autos:	0		0	Total Non Real	(+) 10,907,629,088
			Market Value	=	256,149,078,516
			Year-over-year increase \$51,266,402,828, less new property \$7,120,439,428 = \$44,145,963,400		
Ag		Non Exempt	Exempt		
Total Productivity Market:	9,763,289,216		4,105,610	Productivity Loss	(-) 9,734,017,726
Ag Use:	29,271,490		8,273	Appraised Value	= 246,415,060,790
Timber Use:	0		0	Homestead Cap	Year-over-year increase 1,920% (-) 16,793,394,841
Productivity Loss:	9,734,017,726		4,097,337	Assessed Value	= 229,621,665,949
				Total Exemptions Amount	(-) 26,221,819,769
				(Breakdown on Next Page)	Year-over-year approx \$3.8B increase
				Net Taxable	= 203,399,846,180
					79.41% of Market

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,225,951,276	1,023,152,478	1,376,121.68	1,429,822.33	3,764		
DPS	16,825,605	15,014,536	18,908.20	19,742.48	57		
OV65	22,169,628,244	18,964,358,285	26,488,255.04	26,865,565.71	54,753		
Total	23,412,405,125	20,002,525,299	27,883,284.92	28,315,130.52	58,574	Freeze Taxable	(-) 20,002,525,299
Tax Rate	0.168087						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	865,053	781,800	689,789	92,011	2		
OV65	32,444,250	29,298,035	27,400,309	1,897,726	50		
Total	33,309,303	30,079,835	28,090,098	1,989,737	52	Transfer Adjustment	(-) 1,989,737
						Freeze Adjusted Taxable	= 183,395,331,144

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 336,146,995.18 = 183,395,331,144 * (0.168087 / 100) + 27,883,284.92

Calculated Estimate of Market Value: 256,149,078,516
 Calculated Estimate of Taxable Value: 203,399,846,180

2021 PRELIMINARY TOTALSGCN - **COLLIN COUNTY**
Grand Totals

Property Count: 402,067

3/31/2021

4:12:23PM

Land		Value			
Homesite:		28,943,266,449			
Non Homesite:		21,471,619,484			
Ag Market:		8,044,693,852			
Timber Market:		0	Total Land	(+)	58,459,579,785
Improvement		Value			
Homesite:		84,378,486,093			
Non Homesite:		50,724,315,315	Total Improvements	(+)	135,102,801,408
Non Real		Count	Value		
Personal Property:	33,726		10,320,293,795		
Mineral Property:	5		700		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	10,320,294,495
					203,882,675,688
Ag		Non Exempt	Exempt		
Total Productivity Market:	8,031,011,989		13,681,863		
Ag Use:	30,441,890		29,573	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	8,000,570,099		13,652,290		195,882,105,589
			Homestead Cap	(-)	831,128,470
			Assessed Value	=	195,050,977,119
			Total Exemptions Amount (Breakdown on Next Page)	(-)	22,640,519,779
			Net Taxable	=	172,410,457,340
					84.56% of Market

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,102,986,437	921,325,691	1,335,691.30	1,395,726.29	3,749		
DPS	10,807,242	10,240,591	13,799.13	13,845.33	44		
OV65	19,176,910,338	16,419,090,017	24,682,500.68	25,256,233.99	52,331		
Total	20,290,704,017	17,350,656,299	26,031,991.11	26,665,805.61	56,124	Freeze Taxable	(-) 17,350,656,299
Tax Rate	0.172531						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	971,584	863,005	677,561	185,444	3		
OV65	23,673,474	20,677,802	18,730,739	1,947,063	60		
Total	24,645,058	21,540,807	19,408,300	2,132,507	63	Transfer Adjustment	(-) 2,132,507
						Freeze Adjusted Taxable	= 155,057,668,534

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 293,554,537.21 = 155,057,668,534 * (0.172531 / 100) + 26,031,991.11

Calculated Estimate of Market Value: 203,882,675,688
 Calculated Estimate of Taxable Value: 172,410,457,340