



**2023-2024 REAPPRAISAL PLAN
PUBLIC HEARING
and
REGULAR
BOARD OF DIRECTORS MEETING**

August 25, 2022

MEETING NOTICE & AGENDA

**NOTICE OF PUBLIC HEARING
and
NOTICE OF REGULAR MEETING**

FILED

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

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

(CONDUCTED ONSITE & TELEPHONICALLY)

Notice is hereby given that on the 25th day of August 2022, at 7:00 a.m., the Board of Directors of the Collin Central Appraisal District will hold a Public Hearing on the 2023 – 2024 Reappraisal Plan 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: 369 442 25#. 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.

On this 12th day of August 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 - 2024 REAPPRAISAL PLAN HEARING and
REGULAR MEETING - Conducted telephonically and onsite at
COLLIN CENTRAL APPRAISAL DISTRICT OFFICE
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room
McKinney, Texas 75069**

7:00 a.m. Thursday, August 25, 2022

I. 2023 - 2024 REAPPRAISAL PLAN HEARING

ITEM #	SUB #	ITEM DESCRIPTION
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 - 2024 REAPPRAISAL PLAN HEARING
C.		Adjourn 2023 - 2024 REAPPRAISAL PLAN HEARING

II. REGULAR MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		Call to order: Immediately Following Public Hearing
	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. Discuss potential 2022 litigation to be filed by the District on Property ID 2669462.
	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 June 23, 2022 regular meeting.

E. Review of June 2022 and July 2022 bills.

F. Review of June 2022 and July 2022 financial reports.

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

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

END OF CONSENT AGENDA

I. Discuss and vote on approval of 2023-2024 Reappraisal Plan, incorporating changes made by the Board of Directors in the Public Hearing.

J. Receive recommendation and vote on renewing lease for the District's copiers, printers and large format plotters.

K. Discuss and vote on authorizing the chief appraiser, utilizing the District's insurance consultant/agent, to issue an RFP for the District's 2023 employee benefits insurance carriers.

AGENDA

**BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT**

- L. Receive recommendation and vote on authorizing the chief appraiser to file 2022 litigation on Property ID 2669462.**
- M. Discuss the District's open to the public hours of operation and vote on amending Policy 100 to establish the timeframes when the chief appraiser is authorized to close the customer service lobby at 4:00 p.m.**
- N. Receive recommendation from the Appraisal Review Board Chairman and vote on appointing an interim Vice-Chair to serve until December 31, 2022.**
- O. Discuss and vote on amending Policy #1008 regarding the compensation rate for Appraisal Review Board (ARB) members.**
- P. Reports**
 - 1 Taxpayer Liaison Officer Report
 - 2 2nd Quarter 2022 Texas Department of Licensing & Regulation (TDLR) Report
 - 3 2nd Quarter Investment Report
 - 4 2nd Qtr. 2022 Collateral Report
 - 5 Vendor Report
 - 6 2022 Protest & Inquiry Report
 - 7 Litigation Report
 - 8 Litigation Cost Report
- Q. Chief Appraiser's Report**
 - 1 2022 Certified Taxable Value Report
 - 2 General Comments

III. AUDIENCE

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

IV. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING

V. ADJOURNMENT

**2023 – 2024 REAPPRAISAL PLAN
PUBLIC HEARING**



**2023 – 2024
REAPPRAISAL PLAN**

**Public Hearing
August 25, 2022**

Collin Central Appraisal District 2023-2024 Reappraisal Plan

INTRODUCTION

General Overview of Tax Code Requirement

Passage of Senate Bill 1652 in 2005 amended the Texas Property Tax Code (TPTC) to require each appraisal district to prepare a biennial reappraisal plan. The following details the Tax Code requirements.

The Written Plan

Section 6.05, TPTC, is amended by adding Subsection (i) to read as follows:

- (i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even numbered year, the board shall complete its hearing, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

Plan for Periodic Reappraisal

Subsections (a) and (b), Section 25.18, TPTC, are amended to read as follows:

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i).
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:

- (1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
- (2) identifying and updating relevant characteristics of each property in the appraisal records;
- (3) defining market areas in the district;
- (4) identifying property characteristics that affect property value in each market area, including:
 - (A) the location and market area of the property;
 - (B) physical attributes of the property, such as size, age, and condition;
 - (C) legal and economic attributes; and
 - (D) easements, covenants, leases, reservations, contracts, declarations, special assessments; ordinances, or legal restrictions;
- (5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
- (6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
- (7) reviewing the appraisal results to determine value.

Scope of Responsibilities

The Collin Central Appraisal District (“CCAD” or “District”) has prepared and published this reappraisal plan to provide our Board of Directors, taxing units, citizens, and taxpayers with a better understanding of the District's responsibilities and reappraisal activities. This report has several parts: a general introduction and then, several sections describing the proposed 2023-2024 reappraisal effort by the appraisal departments of the District.

The Collin Central Appraisal District is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A member Board of Directors, appointed by the taxing units within the boundaries of Collin County, constitutes the District's governing body. The Chief Appraiser, appointed by the Board of Directors, is the Executive Director of the appraisal district.

CCAD is responsible for local property tax appraisal and exemption administration for sixty-one jurisdictions or taxing units. Each taxing unit, such as the county, a city, a school district, community college, water district, a MUD, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property

appraisals are estimated values by the appraisal district and used by the taxing units to distribute the annual tax burden. The appraisals are generally based on each property's worth or market value. The District also administers and determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled persons, disabled veterans, and charitable or religious organizations.

The TPTC, except as otherwise provided, states that all taxable property is appraised annually at its "market value" as of January 1st. Under the Tax Code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- both the seller and buyer seek to maximize their gains, and neither is in a position to take advantage of the exigencies of the other.

The Texas Property Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.51), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 21.03). The Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. CCAD's current policy is to conduct a general reappraisal of real and business personal property value every year, meaning that a property's appraised value is established and reviewed for equality and uniformity on an annual basis.

The appraised value of real and business personal property is calculated using specific information and data about each property. Using a computer assisted mass appraisal (CAMA) program, referred to as "PACS" (Property Appraisal & Collections System), and generally recognized appraisal methods and techniques, registered and trained appraisers compare the subject property information with data for similar properties and recent market data. The District adheres to the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. Chapter 23 of the TPTC contains statutes dealing with appraisal methods and procedures. Section 23.01 of this chapter was amended in 1997 to specify that appraisal districts are required to

comply with the mass appraisal standards of USPAP (Standard Six) when the appraised value of a property is established using mass appraisal techniques.

Additionally, Sec. 23.01(h) of the TPTC was added in 2019 to address generally accepted appraisal methods and reads as follows:

Appraisal methods and techniques included in the most recent versions of the following are considered generally accepted appraisal methods and techniques for the purposes of this title:

- (1) the Appraisal of Real Estate published by the Appraisal Institute;
- (2) the Dictionary of Real Estate Appraisal published by the Appraisal Institute;
- (3) the Uniform Standards of Professional Appraisal Practice published by The Appraisal Foundation; and
- (4) a publication that includes information related to mass appraisal.

Plan Review, Amendments and Alterations

The Board of Directors, acting on a request from the Chief Appraiser, may review, amend, or alter this plan at the beginning of plan year two, if:

- the Chief Appraiser's request is made during a public Board of Directors meeting and is properly listed on the agenda for the Board meeting; and
- the Chief Appraiser identifies the portion of the plan to be altered or amended and substantiates the need to alter or amend the plan.

Calendar Amendments and Alterations

The Chief Appraiser is authorized to administratively amend or alter the 2023-2024 Calendar of Key Events, shown in Appendix B, as deemed necessary. Calendar changes can be made periodically and will not be considered as alterations or amendments to the plan and do not require action by the Board of Directors.

OVERVIEW OF DISTRICT OPERATIONS

2023-2024 Mass Appraisal Flow Chart - See Appendix A

2023-2024 Calendar of Key Events - See Appendix B

2023-2024 Key Personnel in Reappraisal Plan Implementation – See Appendix C

2023 & 2024 Budgets Adopted Annually by Reference

Personnel Resources

The office of the Chief Appraiser is primarily responsible for the overall planning, organizing, staffing, coordinating, and controlling of District operations. The Administration

Department's function is to plan, organize, direct, and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities, and postal services. The Appraisal Department is responsible for the valuation of all real and personal property accounts. The property types appraised include land, commercial, residential, and business personal property. By authority of the Texas Occupations Code, the District's appraisers are subject to the laws and rules of Chapters 51 and 1151 and must be duly registered with The Texas Department of Licensing and Regulation. Customer support, including information and assistance to property owners and homestead exemption administration is the responsibility of the Customer Service Department.

The District staff, based on the 2023 adopted budget, consists of 158 full-time employees in the following departments:

- 8 – Administration (chief appraiser and business services)
- 69 – Appraisal Services (appraisal related functions including data collectors, abatements, absolute exemptions, and litigation)
- 11 – ARB, Agent & Research Services (ARB support services, arbitration, and appraisal process research)
- 24 – Customer Service (customer support & residential exemptions)
- 15 – GIS, Mapping, & Records (GIS, maps, imagery, deed records, and records management)
- 9 – Information Services Technology (technology related functions)
- 22 – Appraisal Support Services (appraisal support staff)

Staff Education and Training

All appraisal district employees that perform appraisal work are subject to the laws and rules of Chapters 51 and 1151 of the Texas Occupations Code for Property Tax Professionals and must be duly registered with the Texas Department of Licensing & Regulation (TDLR). This agency is responsible for ensuring appraisers are professional, knowledgeable, competent, and ethical. This is accomplished through a statewide program of registration, education, experience, testing, and certification for all property tax professionals for the purpose of promoting an equitable tax system.

Upon registration, appraisers registered with the Texas Department of Licensing & Regulation have up to five years to take a series of appraisal courses and exams in order to achieve certification as a Registered Professional Appraiser (RPA). During each subsequent 24-month period after certification, appraisers, except chief appraisers, must complete 30 hours of continuing education including 2 hours in professional ethics, the approved state laws and rules update course, and 3.5 hours of USPAP. Chief appraisers

during this subsequent 24-month period after certification must complete 30 hours of approved continuing education including at least 15 hours in programs devoted to one or more of the topics listed in Texas Occupation Code 1151.164(b) and 2 hours in professional ethics specific to the chief appraiser of an appraisal district, including a program on the importance of maintaining the independence of an appraisal office from political pressure.

Additionally, all appraisal personnel receive extensive training in the data gathering and valuation processes. Standardized manuals are provided to ensure uniform and accurate data collection. Senior personnel provide on the job data collection training in the office and reappraisal field area. Managers meet regularly with staff to introduce new procedures and regularly monitor appraisal activity to ensure that all personnel are following standardized appraisal methods and techniques.

Data

The District is responsible for establishing and maintaining approximately 391,500 real and personal property accounts covering 889 square miles within its territorial boundaries. This data includes property characteristic, ownership, and exemption information. Property characteristic data on new construction is updated through an annual field effort; existing property data is maintained through a field and office review. Sales are validated, as possible, during office review and a separate field effort when applicable; as well as being validated as part of the building permit process and annual reappraisal effort. General trends in employment, interest rates, new construction trends, and cost and market data are acquired through various sources, including internally generated questionnaires to buyers, real estate publications and services, and market data centers and vendors.

The District has a geographic information system (GIS) that maintains maps and various layers of data, including aerial photography. The District's taxpayer website provides a broad range of information available for public access, including detailed information on the appraisal process, property characteristics data, certified values, protests and appeal procedures, a list of taxing entities, links to other government agencies and property maps. Downloadable files of related tax information, District forms, exemption applications and business personal property renditions are also available.

Information Systems

The Information Services Technology (IST) Department maintains the District's data processing facilities, software applications, internet website, off-site backup/failover, and geographical information systems (GIS). District data are stored primarily under SQL relational databases. The primary makeup of server architecture is virtualized Intel/Microsoft based with the user base consisting of general-purpose workstations

running predominantly Microsoft Windows. Active Directory is utilized for domain management and account provisioning. Internet, VPN, FTP, and external site hosting is secured via an IPS firewall and demilitarized zones. Our geographic information system software is an ESRI based environment (ArcGIS/SDE) both internal and public facing. The District's Property Appraisal Collections System (PACS) is the software application that integrates our Computer Assisted Mass Appraisal (CAMA) system, document imaging, Eagleview oblique/aerial imagery, ortho photography and GIS.

District Boundaries

Effective January 1, 2008, the District's boundaries are the Collin County boundaries.

Independent Ratio Study and Review

In accordance with Chapter 5 of the Tax Code and Section 403.203 of the Texas Government Code, once every two years, the State Comptroller's Property Tax Division (PTD) conducts a property value study (PVS) in each appraisal district to determine the degree of uniformity and the median level of appraisal by the appraisal district within each major category of property. As part of this study, the Comptroller is required to apply appropriate standard statistical analysis techniques to data collected as part of the study of school district taxable values. The methodology used in the property value study includes stratified samples to improve sample representativeness and techniques or procedures for measuring uniformity. This study utilizes statistical analysis of sold properties (sales ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for value ratio reporting. The reported measures include median levels of appraisal, coefficient of dispersion (COD) around the median level of appraisal, percentage of properties within 10% of the median, percentage of properties within 25% of the median, and price-related differential (PRD) for properties overall by state category (i.e., categories A, B, C, D, F and L).

There are twenty-two independent school districts in CCAD for which appraisal rolls are annually developed. The preliminary results of the PVS are released in January of the year following the tax year being studied. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) the following July. This outside (third party) ratio study provides additional assistance to the CAD in determining areas of market activity or changing market conditions.

Alternately from the PVS, once every two years, the Comptroller is required to review the governance, taxpayer assistance, operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodologies. At the conclusion of the review, the Comptroller releases the performance of the MAP review to the appraisal district.

APPRAISAL ACTIVITIES

Mass Appraisal Flowchart

The District's management and appraisal staff utilize the Mass Appraisal Flowchart, included in this document as Appendix A, as a general tool to manage the CCAD's reappraisal project workflow.

Appraisal Responsibilities

The field appraisal staff is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real and personal property by any method requires a physical description of personal property, land and building characteristics. The appraisal staff is responsible for administering, planning, and coordinating all activities involving data collection and maintenance of commercial, residential, and personal property types which are located within the boundaries of Collin CAD. The data collection effort involves the field inspection of real and personal property accounts, as well as data entry of the data collected into the CAMA system. The goal is to periodically field inspect residential and commercial properties in the District a minimum of once every three years. The use of aerial imagery and a periodic digital photography project may also be used in meeting this goal. Ultimately, this goal is dependent on budgetary constraints.

Appraisal Resources

Personnel - The appraisal activities consist of sixty-one appraisers and twenty-nine support personnel.

Data - The data used by field appraisers include the existing property characteristic information contained in PACS. The data is collected manually and through mass input techniques. Other data utilized are maps, sales data, fire, and damage reports, building permits, photos, and actual cost information.

Preliminary Analysis

Data Collection/Validation - Data collection of real property involves maintaining data characteristics of the property in PACS. Some examples of the information contained includes site characteristics, such as acreage or square footage amounts, and improvement data, such as square foot of building area, year built, quality of construction, and condition. Field appraisers use appraisal manuals that establish uniform procedures for the correct listing of real property. All properties are coded according to these manuals and the approaches to value are structured and calibrated based on this coding system.

Appraisers use these manuals during their initial training and as a guide in the field inspection of properties.

The type of information contained in PACS for business personal property include business inventory, furniture and fixtures, machinery and equipment, location, and historical cost, if known. Appraisers conducting on-site inspections use a personal property manual during their initial training and as a guide to correctly list all personal property that is taxable.

Sources of Data - Sources of data are collected through the construction field efforts, reappraisal, informal appraisal reviews, ARB hearings, sales processing, mechanic liens, newspapers and publications, property owner correspondence and inquiries received via the District's website. The principal source of data comes from building permits received from taxing jurisdictions that require property owners to obtain a building permit for construction and/or repairs. Where available, permits are received electronically and loaded in PACS. Otherwise, paper permits are received and matched manually with the property's primary identification number by support services staff and then updated in PACS.

Data review of entire residential neighborhoods is generally a good source for data collection. Residential appraisers drive assigned neighborhoods to review the accuracy of the data and identify properties that need to be updated during the permit and reappraisal effort. During sales processing, property characteristics are also verified. Residential and commercial sales validation efforts involve office review and verification; and when needed, on-site inspections by field appraisers to verify property characteristics. Sale surveys are also mailed to grantors or grantees on all undisclosed residential and commercial sales.

Property owners are one of the best sources for identifying incorrect data that generates a field check. Frequently, the property owner provides sufficient data to allow correction of records without having to send an appraiser on-site. As the District updates information to its website, property owners have the opportunity to notify CCAD of data inconsistencies. For the property owner without access to the internet, letters are often submitted notifying the appraisal district of inaccurate data. Inconsistencies are addressed with an on-site visit by a data collector or appraiser.

Data Collection Procedures

Field data collection requires organization, planning and supervision of the field effort. Data collection procedures have been established for residential, commercial, and personal property. Appraisers are assigned throughout the county to conduct field inspections and

record information in PACS accordingly. The quality of data used is extremely important in establishing accurate values of taxable property. While production standards are established and upheld for the various field activities, quality of data is emphasized as the goal and is the responsibility of each appraiser. New appraisers are trained in the specifics of data collection set forth in the appraisal manual. All appraisers are routinely trained and mentored in listing procedures prior to field projects such as new construction and reappraisal. A quality control process exists through supervisory review of the work being performed by staff appraisers. Supervisors are charged with the responsibility of ensuring that appraisers follow listing procedures, identify training issues, and provide uniform training throughout the appraisal staff. When applicable, senior appraisers will also assist with quality control of the appraisal product.

Individual Value Review Procedures

Field Review - The date of last inspection, comments regarding the inspection, if applicable and the assigned appraiser are listed on the appraisal record. If a property owner or jurisdiction disputes the District's records concerning this data during a hearing, via a telephone call or correspondence received, then the record may be altered based on the evidence provided. When needed, a field inspection is conducted to verify the evidence for the current year's valuation or for the next year's valuation. Every year a field review of certain commercial market areas and residential neighborhoods in the jurisdiction are performed during the annual reappraisal effort.

Office Review - Office reviews are completed on properties where information has been received from the owner of the property, taxing jurisdictions, or other sources. Aerial and digital photographs are also used to verify property characteristics. When the property data is verified in this manner, field inspections may not be required.

Performance Test – Appraisal management, senior appraisers and staff appraisers are responsible for conducting ratio studies and comparative analysis to insure accurate and equitable appraised values.

Residential Property Valuation Process

INTRODUCTION

Scope of Responsibility

Residential staff appraisers incorporate a systematic approach and uniform application of appraisal methods and techniques to obtain estimates of value that allow for statistical review and analysis of results. Residential appraisal assignments are delineated from commercial assignments based on state use code guidelines as established by the Comptroller's Office. The residential staff values residential single family, multifamily housing other than apartments, improvements on rural acreage and mobile homes. Residential appraisers are responsible, when a residential subdivision is substantially built out, for maintaining lot values at market value and reviewing land to property ratios. Prior to a subdivision's substantial build-out, residential appraisers will review the land department's lot appraisals and provide feedback as deemed appropriate.

Appraisal Resources

- **Residential Personnel** - The residential appraisal staff consists of a director, a manager, six senior appraisers, twenty-two staff appraisers and additional support staff. Each senior appraiser is responsible for managing a team of staff appraisers and reviewing their assignments for accuracy and uniformity. Each residential staff appraiser has an average parcel count of approximately 15,000 properties. Residential senior appraisers are responsible for the more complex residential market areas. Complex market areas are generally referred to as those market areas with an average market value of \$1,000,000 or greater, and/or with property class codes being indicative of complex properties. Due to the nature of these assignments and the time necessary to monitor field work and quality control of their staff, senior appraiser account loads are an estimated 4,000 parcels.
- **Land Personnel** – The Land Department consists of a director, six staff appraisers and additional support staff. Appraisal territories are delineated by school district boundary lines.
- **Data** - A common set of data characteristics for each residential dwelling within the CCAD is collected in the field and the data is then entered into PACS. This property characteristic data drives the computer-assisted mass appraisal (CAMA) approach to valuation. Property data attribute information is verified and corrected based on on-site inspections as well as office review using digital photography or aerial oblique imagery.

Assignment

The Texas Property Tax Code, Section 25.18(b), requires the reappraisal plan to include a re-inspection of all real & personal property in the district at least once every three years.

Re-inspection of the Universe of Properties - Real property re-inspection for the 2023 and 2024 tax years will be completed using a combination of field inspections and office review. Office review of property will include: 1) the use of aerial photography and GIS imagery which allows for digital verification of building measurements and visual inspection of external economic influences, 2) existing property sketches and property characteristics, and 3) information obtained thru paid subscriptions where discrepancies in square footage and/or improvements to the property are noted and physically inspected for differences. For the 2023 tax year, a full growth flight pattern is scheduled to be flown on or around January 1, 2023. The 2024 tax year flight will be dependent on budget approval and is expected to be a full growth flight as well.

Re-inspection of Problematic Market Areas - A general reappraisal of all residential property is conducted annually utilizing a sales ratio study for each neighborhood. The selection process to facilitate a physical inspection of residential property, to ensure a re-inspection is performed at least once every three years, will be completed using a combination of resources and tools to determine which properties are slated for the re-inspection. The primary tool utilized to determine problematic market areas is the Pre-field Preparation Pack ("PFPP"). Staff appraisers utilize the PFPP to review numerous characteristics and trends of defined market neighborhoods within the county to prioritize each year's data collection workflow. Based on assigned accounts and organized into their market area neighborhoods, a PFPP report is prepared for each residential appraiser. For each neighborhood, the appraiser is able to review the following information: 1) the prior appraisal year's market status code which is assigned during the reconciliation period to reference the level and type of sales activity within the neighborhood; 2) the number of properties found within the neighborhood; 3) the number of deeds without known sale prices and the number with confirmed sale prices that have occurred within the current calendar year of appraisal (i.e. For 2023 dates = 02/01/2022-01/31/2023); 4) profile ratio study statistics to include number of sales analyzed, median sales ratio in comparison to appraised value, land value to median sales price ratio, land value to median appraised value ratio, and the sales ratio coefficient of dispersion (COD); 5) the number of real estate owned (REO) and short sale deeds, with confirmed sale prices, that have occurred within the current calendar year of appraisal and the percentage of this activity in relation to the total number of current calendar year sales; 6) breakdown of the number of quality classes within the neighborhood, the number of new construction starts, the number of vacant lots, and the number of January 1st re-inspections which are placed on accounts to review items of specific concern (i.e. known condition issues, additions, taxpayer requested

inspections, etc.); 7) number of informal inquiries and formal protests from the prior year and the ratio of these as it relates to the total property count for the neighborhood; and 8) breakdown of points assigned to sales ratio, land to market ratio, COD ratio, current year deeds without known sale prices, ratio of REO and short sale concentration as it relates to the number of current year sales, new construction starts, January 1st re-inspections, the ratio of prior year inquiry and formal protests. Point totals are summed, and a ratio is determined by dividing by sixty, the total number of points possible. From this ratio a priority rating of 1-4, with one being the highest priority, is assigned to the neighborhood. In addition, 9) the property code showing the last year the neighborhood was field inspected (FLD19, FLD20 or FLD21) is reviewed and coded for re-inspection if the neighborhood was last inspected outside of two years.

The PFPP report is updated after certification of the prior year and can be refreshed at any time throughout the current appraisal year. Prior to the start of field inspections, the data contained within the PFPP report is reviewed and used by the residential appraisal staff to assist them in preparing individual Business Work Calendars, which is a calendar and worksheet comprised of the neighborhood and account totals to be physically inspected for the upcoming appraisal year. Neighborhoods that are categorized as a priority “#1”, based on PFPP point totals, are physically inspected each year with their property counts calculated into the appraisers’ Business Work Calendar. Rural abstract and sub-division platted parcels that are outside city limit boundaries are physically inspected each year and calculated into the Business Work Calendar. Generally, rural abstract and platted parcels, outside city limit boundaries, are physically inspected each year and calculated into the Business Work Calendars. The remaining properties calculated into the Business Work Calendars come from those neighborhoods without field inspection property codes from the previous two years, thus ensuring each property within the county is physically inspected, at a minimum, once every three years. Using the PFPP report and Business Work Calendars, appraisers are able to successfully plan their field work assignment in an organized and efficient manner that maximizes the appraisal districts’ ability to allocate its resources and manage the quality of work produced.

VALUATION APPROACH (Model Specification)

Land Analysis

A complete analysis of all land situated within the jurisdiction of Collin Central Appraisal District is conducted by the land appraisal department each tax year. A base lot value is developed for each residential parcel and may be table driven or flat priced. Specific land influences are used, as necessary, to adjust parcels outside the neighborhood norm for such factors as shape, location, size, and topography, among others. The appraisers use sales data when available, or abstraction or allocation methods to ensure that the land values developed best reflect the contributory market value of the land to the overall property value.

Residential Inventory

The market value of an inventory is the price it would sell as a unit to a purchaser who would continue the business. An inventory shall include residential real property which has never been occupied as a residence and is held for sale in the ordinary course of a trade or business. Per Section 23.12 of the Texas Property Tax Code, certain residential real property owned by the developer or builder may qualify for residential inventory analysis. There are three levels of trade (retail, builder, and developer) to consider when calculating the discount. The first step is to establish the retail value of the land and any improvements. The retail value is what the end user or homeowner would pay for the completed property. The builder and developer discounts are derived by discounting the retail values to present value by an appropriated discount rate through a discounted cash flow analysis (DCF). All completed residential lots and any improvements whether vacant or in any stage of completion are appraised initially at the retail level. The builder level of trade is considered at the wholesale level of trade. The builder may be on a takedown schedule to purchase a certain number of lots per quarter. The developer level of trade is considered at the manufacturer level. The developer assumes more risk than the builder because of the incurring development costs and holding the bulk of the lots until the subdivision is sold out. To determine the retail value, the appraiser will look to the market to see what the property would sell for with a willing buyer and a willing seller.

The Chief Appraiser will establish procedures for the equitable and uniform appraisal of inventory. The discount rate for each year's inventory analysis is calculated by adding the BAA bond rate from January 1st, as published by the St. Louis Federal Reserve Bank, to the overall consumer price index as of January 1st. There is a risk factor added to the total of the BAA rate and the CPI, usually in the 2-5% range. As an example, we might use 2.5% when the economy is strong and 5% when the economy is weak.

Area Analysis

Data on regional economic forces such as demographic patterns, regional location factors,

general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources. These sources help to provide field appraisers with a current economic outlook on the real estate market. Information is gathered from real estate publications, local real estate agents, fee appraisers, as well as the RAD report. Other sources include seminars, conferences, and continuing education courses that are required by the TDLR.

Neighborhood (Market Area) Analysis and Delineation

Neighborhood analysis involves the examination of how physical, economic, governmental, social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. Analysis of comparable market sales data forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given neighborhood. Market sales reflect the effects of these market forces and are interpreted by the residential appraisers into an indication of a market value range for a given neighborhood. Although all three approaches to value are considered, residential sales can best be interpreted and applied using two generally accepted appraisal techniques: the cost approach and the market approach also known as the comparable sales approach. Generally, the comparable sales approach is utilized for residential properties as this method best replicates the actions of buyers and sellers. For low density multiple family properties or for residential rental properties the income approach to value may also be considered.

The first step in a neighborhood analysis is the identification of a group of properties that share certain common elements. A "neighborhood", for analysis purposes, is defined as a grouping of properties where the property's physical, economic, governmental, and social forces are generally similar and uniform. This grouping is often considered geographically or, as appropriate, may be delineated by grouping properties of similar construction within a geographic area. This stratification facilitates the measurement of local supply and demand factors that affect value. As neighborhoods are identified, the next step is to define their boundaries. This process is known as "delineation". Some factors used in neighborhood delineation include location, sales price range, lot size, zoning, age of dwelling, quality of construction, condition, and square footage of living area. Delineation involves the establishment of neighborhood boundary lines and the creation of corresponding neighborhood codes for properties within the grouping.

Part of neighborhood analysis is the consideration of discernible patterns of growth that influence a neighborhood's individual market. Few neighborhoods are fixed in character. Each neighborhood may be characterized as being in a stage of growth, stability, decline or revitalization. The growth period is a time of development and construction. As new

neighborhoods in a community are developed, they compete with existing neighborhoods. An added supply of new homes may induce population shift from older homes to newer homes. In the period of stability, or equilibrium, the forces of supply and demand are about equal. Generally, in the stage of equilibrium, older neighborhoods may be more desirable due to their stability of residential character and proximity to the workplace and other community facilities. The period of decline may reflect diminishing demand or desirability. During this stage, general property use may change from residential to a mix of residential and commercial uses. Declining neighborhoods may also experience renewal, reorganization, rebuilding, or restoration, which promotes increased demand and economic desirability, which is often recognized as the revitalization of a neighborhood.

Neighborhood identification and delineation is the cornerstone of the residential valuation system at the District. All residential analysis work, in association with the residential valuation process, is neighborhood specific. Neighborhoods are visually inspected to verify delineations based on observable aspects of homogeneity. Neighborhoods are periodically reviewed to determine if further neighborhood delineation is warranted. Each residential neighborhood is assigned a neighborhood or sub-neighborhood code based on observable aspects of homogeneity. Sub-neighborhoods are delineated to further refine the grouping of properties within a neighborhood. Typically, this may group properties based on influences of location such as a busy street, creek, greenbelt, golf course, power line, adjacent commercial influence, etc. Further, a region may be delineated in which properties in similar neighborhoods are grouped together at the school district level. An example of this grouping would be estate properties which are rural in nature or truly unique properties. Grouping by region is highly beneficial in areas of limited sales. Defining region groups serves to increase the available market data by linking comparable properties outside a given neighborhood. In all instances, sales ratio analysis, discussed below, is performed at the neighborhood, sub neighborhood (subset) or region level, on a comparable grouping basis.

Highest and Best Use Analysis

The highest and best use of property is the most reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legally permissible, financially feasible, and productive to its maximum. The highest and best use of residential property is generally its current use. This is due, in part, to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. Residential valuation undertakes reassessment of highest and best use in transition areas and areas of mixed residential and commercial use. In transition areas with ongoing gentrification (redevelopment), the appraiser reviews the existing residential property use and makes a determination of highest and best use. Once the conclusion is made that the highest and best use remains

residential, further analysis is done to decide the type of residential use on a neighborhood basis. As an example, it may be determined in a transition area that older, non-remodeled homes, are not the most productive or profitable use and the highest and best use of such property is to demolish the old homes and construct new dwellings. In areas of mixed residential and commercial use, the appraiser reviews properties on a periodic basis to determine if changes in the real estate market require reassessment of the highest and best use of a select category of properties. See also Special Appraisal Provision for Highest and Best Use Valuation.

VALUATION AND STATISTICAL ANALYSIS (Model Calibration)

Pricing Schedules

Residential parcels in the District are valued from building class pricing schedules. The District's base building class schedules have been developed to reflect the county's local residential market. The schedules are developed in a manner similar to the comparative-unit method, in that value is estimated in terms of dollars per unit of area as it generally relates to comparable properties. A review of the residential base building class schedules is performed periodically by comparing comparable building class schedules to the corresponding cost table in Marshall & Swift, a nationally recognized cost estimator. The District then calibrates the residential improvement values at the neighborhood level to arrive at equitable market values.

In aging neighborhoods, where homes have been maintained at various levels of ongoing maintenance, an effective age adjustment may be applied by the appraiser. Please refer to the effective age definition, as found in the most current issue of Marshall & Swift Residential Cost Handbook.

The District recognizes all three approaches to value and considers the cost approach as an acceptable method. However, for residential property the District places primary emphasis on the market approach, as it is the most viable and accurate indicator due to it being the approach that replicates the actions of both buyers and sellers. Therefore, as previously stated, residential improvement values derived from building class schedules are adjusted at the neighborhood level by utilizing market driven ratio studies.

Income Models

The income approach to value may be useful to those real properties that are typically viewed as "income producing" if sufficient income data is available. For residential properties, this approach may be considered on rental properties where rental incomes are known as well as corresponding sale prices to produce a Gross Rent Multiplier (GRM).

Sales Information

A sales file for the storage of sales data for vacant and improved properties, at the time of sale, is maintained for residential real property. Residential improved and vacant land sales are collected from a variety of sources, including but not limited to:

- District survey letters sent to buyers & sellers,
- field discovery,
- protest hearings,
- paid subscription services,
- builders,
- realtors,
- fee appraisals,
- closing statements, and
- placing “Green Tags” directly on properties with current deed activity where sales information has not been received.

Sales data is used for ratio analysis and neighborhood (market area) value adjustments. Each individual sale is compared to the Districts appraised value for the property to create an individual sales ratio. Sales ratios are grouped for each neighborhood code and statistically analyzed to review market conditions specific to each neighborhood. Coding has been established to define salient facts related to a property’s purchase or transfer and to help determine relevant market sale price information. These codes include: type of instrument conveying title, state code, ratio code, sale type, source of confirmation and financing. As an analytical tool, neighborhood sales ratio reports are generated by the appraiser in the development and estimation of market value. In addition, in an effort to reflect the intentions of both buyer and seller, conditions of a sale must be considered. Any reported concessions made by the seller are considered and may be extracted from the sales price.

Statistical Analysis

The residential appraisal staff performs statistical analysis annually to evaluate whether values are equitable and consistent with the market. Sales ratio studies are conducted on each of the delineated residential neighborhoods (market areas) and a neighborhood profile is produced to study the two primary aspects of mass appraisal accuracy, level, and uniformity of value. Appraisal statistics of central tendency and dispersion, generated from sales ratios, are available for each defined market or “neighborhood” and are summarized by year. These summary statistics including, but not limited to, mean, weighted mean, median, coefficient of variation, and coefficient of dispersion provide the appraisal staff tools by which to determine both the level and uniformity of appraised value on a neighborhood basis. The level of appraised value is estimated by measures of central

tendency. During reconciliation, each appraiser reviews sales ratio statistics for the neighborhoods in their territory and make decisions as to whether the value level in a neighborhood needs to be adjusted. See Neighborhood Adjustment and Neighborhood Market Trends.

The Residential Analysis Database (“RAD”) Report

The RAD report is utilized to monitor the general direction (i.e., trend) of the residential market at the neighborhood, city, school, and county levels through the analysis of residential sales data. The report displays sales information in a format which allows the appraiser to have a snapshot of sales activity, including arms-length transactions, REO sales, short sales and homes posted for foreclosure, bracketing the January 1 appraisal date. The RAD report summarizes residential list price information pulled from PACS, which details the number of listings, the ratio of the sales price to list price and the average days on market. The report compares the previous year’s appraised value to the current year appraised value, then calculates the percent of change between the two. The RAD reports are typically processed and reviewed three times each year; first, at the beginning of the appraisal analysis reconciliation phase; second, after the system is locked, with all 25.19 notice values determined and being processed for printing; and third, after certification of the appraisal roll. While this report provides valuable information to the residential staff appraisers and senior staff, it in no way replaces the Sales Ratio Study which is the primary tool used to analyze market values each year.

Neighborhood Adjustment and Neighborhood Market Trends

Neighborhood adjustments are developed from appraisal statistics provided by ratio studies and are used to ensure that estimated values are consistent with the market. The RAD report is helpful at this point by assisting the appraiser in the identification of market trends within each individual market area. The District’s primary approach to the valuation of residential properties uses a hybrid “cost” sales comparison approach. This approach allows for adjustments at the neighborhood level to replicate market influences not captured in the base building class pricing tables. The neighborhood adjustment takes into consideration the location of the market area, physical attributes (size, age, and condition of the properties) and all legal and economic attributes that may affect values within the market areas, as well as any other enforceable restrictions.

The following equation denotes the hybrid model used:

$$MV = LV + NBHD \text{ mod } (RCN - D)$$

Whereas the market value (MV) equals land value (LV) plus the neighborhood modifier (NBHD mod) times the replacement cost new (RCN) less depreciation (D).

Residential land values will be estimated using the base lot method, which establishes the value of the standard or “base” lot, within each delineated neighborhood. The sales comparison approach, when applicable, is used to establish base lot values. In the absence of sufficient vacant land sales, the allocation method is used to establish base lot values for land tables within each neighborhood. Land tables are utilized to store a base lot mass pricing code and base lot value. Land adjustments will be applied on individual properties, where necessary, to adjust for such influences as location, shape, size, and topography, among others. These adjustments typically appear as a percentage, either added to or subtracted from the base lot price.

The cost approach separately estimates both land and building values and uses depreciated replacement costs, which reflect only the supply side of the market. It is expected that market adjustments to the value, produced by the pricing schedules, are needed to bring the level of appraisal to an acceptable standard. Therefore, modifiers are applied uniformly by market area to ensure equitable and accurate market values. Appraisers utilize the neighborhood analysis profile module to perform these calculations and document the neighborhood trends and findings for the given reappraisal effort.

All residential neighborhoods are appraised on an annual basis. A ratio study is utilized by the appraiser to compare appraised values to market values within each delineated neighborhood. Each sale produces a ratio by dividing the appraised value by the confirmed sales price. It is the culmination of all ratios in each neighborhood that produce the sample to which statistical measures are created and reviewed by each appraiser. A neighborhood factor is calculated to appraise the sample properties within each neighborhood at approximately 100% of the median ratio relative to their appraised value. Once tested, the neighborhood factor is applied to both sold and unsold properties within that neighborhood to ensure equitable and accurate market values. Appraisers review and ensure that the sales sample represents the typical/benchmark property in the neighborhood, thus producing representative and equitable values. GIS, aerial oblique photography, digital photography, and other edits are used during the neighborhood value review process.

SPECIAL APPRAISAL PROVISIONS

Appraisal of Residential Homesteads

Article VIII, Sec. 1 (i) of the Texas Constitution allows the legislature to limit the annual percentage increase in the appraised value of residence homesteads to 10% under certain conditions. This limitation is commonly referred to as a Homestead “Capped Value”. Section 23.23 of the Tax Code defines the cap on increases in value. The limited value begins in the second year the property qualifies for a residential homestead exemption. The appraised value of a qualified residence homestead may not exceed the LESSER of:

- the market value; or
- the sum of:
 - A. Ten percent of the appraised value of the property for the preceding tax year;
 - B. the appraised value of the property for the preceding tax year; and
 - C. the market value of all new improvements to the property.

Special Appraisal Provisions Concerning Highest and Best Use

Section 23.01(d) of the Texas Property Tax Code states: “The market value of a residence homestead shall be determined solely on the basis of the property’s value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.”

Residential Inventory

Sec. 23.12 of the Texas Property Tax Code provides the definition of market value and inventory: “...the market value of an inventory is the price for which it would sell as a unit to a purchaser who would continue the business. An inventory shall include residential real property which has never been occupied as a residence and is held for sale in the ordinary course of a trade or business, provided that the residential real property remains unoccupied, is not leased or rented, and produces no income.”

Residential inventory is appraised at its market value as of January 1. The District tracks deed conveyances to identify developer and builder ownership as of this date. A discounted cash flow model is developed and is the procedure used annually that considers value relative to income or cash flow, the discount rate and estimated sell-out periods. Residential properties valued in this manner are reviewed annually and inventory consideration is not utilized when ownership by builders has transferred to the property owner as of January 1.

Agricultural Appraisal

The Property Tax Code prescribes “qualified open space land” as being property to be appraised for tax purposes at a productivity value, while also recording market value in the appraisal records. Qualified open-space land is defined as land currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use for a specified period of time. This productivity value is based on the land’s capacity to produce agricultural products. Property qualifying for agricultural appraisal will have a reduction in taxes based on the difference in agricultural appraisal and the market value of the property. Property taxes are deferred until a change of use of the property occurs. At the time of use change, the taxes are recaptured for up to three previous years, based on the difference in what was paid on

the agricultural appraisal and what would have been paid on the market value of the property. Procedures setting forth this method of appraisal are developed and distributed by the State Comptroller's Office via the manual titled The Appraisal of Agricultural Land. An application must be filed with the Chief Appraiser before the land is considered for agricultural valuation. The deadline for filing a timely application is before May 1. Late agricultural valuation applications may be filed up to the time the appraisal roll is certified. After an application is filed, the property is inspected to determine its qualification.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The District's residential appraisers perform a field review at least once every three years, at which time selected properties are physically driven. Tools utilized in the field review process include but are not limited to the following:

- a neighborhood ratio study,
- information from previous ARB hearings and informal inquiries,
- residential Analysis Database (RAD Report),
- abstract and/or subdivision plats,
- current building permits,
- paid subscriptions,
- internal listing reports,
- aerial photography,
- field Review Sheet (FRS), and
- Pre-Field Prep Pack (PFPP)

A Field Review Sheet (FRS) is a document that contains recent and historical information on sales and permits, improvement sketches, and pertinent information about each individual property. During the field review process the appraiser will review data items such as: land value, PTAD codes, neighborhood code, legal description, situs, ownership, and exemption status, coded rechecks, quality of construction, condition, living area, additional improvements, and other factors contributing to the market value of the property such as physical, functional, and economic obsolescence. All properties with active permits are driven annually to determine the percent complete of new construction, additions, pools, out buildings, etc., as of January 1st. As applicable, properties with previous protest hearings, informal negotiation, or litigation are reviewed to determine if the previous value considerations remain appropriate for the current year.

Office Review

Once field review is completed, appraisers conduct a valuation review of the properties within each neighborhood as outlined in the discussion of ratio studies and market analysis. Each residential neighborhood profile is reviewed. As mentioned in the assignment section of this plan, a Residential Analysis Database (RAD) Report is utilized by appraisers to measure increasing or decreasing market trends within each individually defined neighborhood, city, and school, as well as the entire county. This report allows the appraiser to study sales activity within different time frames to determine if REO transactions are affecting market values leading up to and bracketing the January 1st appraisal date. Utilizing the RAD report in conjunction with sales and listings in each market area, the appraisers assign a market area status code. The codes are color specific and are as follows:

- Orange – non-arm's length sales have captured the market and are driving listing and sale price levels.
- Yellow – Too few sales to know if the non-arm's length sales are driving the market. Listings and seller type should be considered heavily.
- Blue – Volume of non-arm's length transactions not exceeding typical for city/school/county.
- Green – Good to strong market, not affected by properties in the foreclosure process or bank owned listings.

This coding system is then captured on the RAD report, as well as other internal reports, to allow the user an overall understanding of the market trends of each delineated neighborhood (market area).

PERFORMANCE TESTS

Sales Ratio Studies

The primary analytical tool used by the appraisal staff to measure and improve performance is the ratio study. The District ensures that the appraised values produced meet the standards of accuracy in several ways. Sales ratios are generated for each neighborhood to allow the appraiser to review market trends within their area of responsibility and provide an indication of market appreciation or depreciation over a specified period of time. While reviewing sales ratios by neighborhood, the sales ratios statistics mentioned previously are generated. This statistical data is reported within each neighborhood profile. Typically, the sales in a profile are within a one-year range bracketing the January 1st appraisal date.

Equal and Uniform Analysis

Utilizing guidance from the Texas Property Tax Code, Sections 23.01 & 41.43(b)(3), uniformity of residential property values is woven into each phase of the yearly appraisal process, from data collection to model calibration to neighborhood adjustments and market trending. Upon completion of yearly statistical review of sales ratios and application of final neighborhood adjustments, residential appraisers and management perform the following tests to ensure final appraisal values are equal and uniform:

- Identification of characteristics of neighborhood benchmark property and review of benchmark representativeness within yearly sales sample.
- Review and compare neighborhood Coefficient of Dispersion (COD) and Price Related Differential (PRD) measurements against IAAO standards.
- Reconciled Analysis (Comparison Approach substituting market appraised value for the sales price).

Equity analysis will continue during informal meetings with property owners, during preparation of evidence for ARB hearings and during post-certification remedies.

Management Review Process

Once the proposed value estimates are finalized by the appraisal staff, senior appraisers review the sales ratios by neighborhood and ISD. This review includes comparison of level of value between neighborhoods. These final ratios are then reviewed by the residential Director and communicated to the Chief Appraiser for final review and approval. The primary objective of these reviews is to ensure that the proposed values within each neighborhood and ISD are equitable and reflect market value.

Commercial Property Valuation Process

INTRODUCTION

Scope of Responsibility

“Commercial Property” refers to those real properties generally associated with businesses that sell goods or services to the general public or businesses that add value to a product through development, manufacturing, fabrication, or processing of that product. Commercial properties are non-residential and non-agricultural properties usually found in areas zoned for business purposes. They include such property types as office, retail, industrial, hospitality, medical, and apartments, as well as others. The deputy chief appraiser for appraisal operations will apportion valuation responsibilities to the appraisers, generally by type, and the commercial appraiser will then create a work plan designed to complete the valuation assignments.

Appraisal Resources

- **Commercial Personnel** - The commercial appraisal staff consists of a director, a manager, eleven appraisers, and support staff. Commercial appraisers will meet the requirements of the Texas Department of Licensing and Regulation (TDLR), as well as pursue continuing education training through the International Association of Assessing Officers (IAAO), Texas Association of Assessing Officers (TAAO), Texas Association of Appraisal Districts (TAAD), and other professional organizations. Appraisal responsibilities will be assigned according to property types i.e., apartment, office, retail, industrial, hotels, hospitals, nursing homes, and others.
- **Data** - Market data collected and utilized by the commercial appraisers will include verified sales of improved properties and pertinent data obtained from each (sales price levels, capitalization rates, income multipliers, equity dividend rates, marketing period, etc.). Other data considered by the commercial appraiser will include actual income and expense data, leasing information (commissions, tenant finish, length of terms, etc.), and actual construction cost data. In addition to the actual data obtained from specific properties, secondary market data publications and informational data bases will also be reviewed in order to provide additional support for market trends. Splits, merges, ownership changes, and newly recorded additions regarding land in Collin County are updated by the District’s mapping department. Appraisers will be equipped with discovery forms on which appraisers in the field can list new construction found during their field work. Property data attribute information is verified and corrected based on on-site inspections, as well as office review using digital

photography or aerial oblique imagery. The District provides an interactive GIS within PACS with multiple layers of information including outlines of District parcels by year, most current available aerial maps, FEMA data, jurisdictional boundaries, roads/streets, and others. The District's GIS system is searchable by property identification number (PID). Additionally, the District provides aerial photographs through EagleView. EagleView provides both traditional orthogonal "straight down" photographs as well as oblique images taken from approximately a 40-45 degrees perspective. The District also subscribes to the Dallas Morning News and the Dallas Business Journal and gathers other general and property specific information from other print and online news sources. District staff also collects information from other sources including property owners, neighbors, the internet, real estate agents, brokers and their websites, construction professionals, and other appraisers.

- **Operational Support** – Collin Central Appraisal District will provide office resources, clerical support, data processing support, GIS/mapping support, computing hardware and software, including an application software database sufficient to develop the mass appraisal and prepare the appraisal records.

Assignment

The assignment of each commercial appraiser is to develop annual valuations for commercial properties assigned to them in compliance with the District's biennial reappraisal plan and at market value as defined by the Tax Code located within the boundaries of Collin County with the effective date of January 1st of each year. Appraisers will plan their work and finalize proposed valuations in a timely manner necessary for the delivery of the Notice of Appraised Value as required by §25.19 of the Tax Code. The commercial appraiser will be prepared to review, both informally and formally, the results of their valuations with property owners or their agents and will be prepared, if necessary, to present a defense of their proposed valuations before the Collin Appraisal Review Board. Once values are certified, the commercial appraiser will be prepared to present a defense of value before an independent arbitrator, at a SOAH hearing or as a result of litigation filed by a property owner or agent.

Valuation

The commercial appraiser will use generally accepted appraisal methods and techniques and mass appraisal standards in compliance with USPAP and will use similar methods and techniques for similar properties while also considering the individual characteristics of each property.

Legal Attributes Affecting Value

The effect of changes from governmental restrictions, easements, deed restrictions, encumbrances, leases, contracts, or special assessments will be considered in the individual valuation of the property to which they apply.

Identifying and Updating Relevant Property Characteristics

The District will create and maintain an appraisal record for each commercially classified property and display these properties on its appraisal roll. The appraisal records will include, if known, owner's name and address, property legal description, parcel identifiers, appraised value of land and improvements, applicable exemptions and/or abatements, tax year and other such information required by statute or deemed necessary by the District. Activities scheduled for each tax year include inspection of new construction, demolition, remodeling, and re-inspection of specified market areas. Each property will be inspected a minimum of at least once every three years.

Discovery – New Construction

Utilizing building plans filed with the appropriate taxing jurisdiction, building permits, certificates of occupancy, information from property owners, taxing jurisdictions, tax agents, real estate professionals, real estate publications, media services, oblique imagery, orthographic imagery, physical inspection and other appropriate resources, the commercial appraisal staff will locate, appraise, and include in the District's appraisal records new construction based on its market value.

Discovery – Remodeling, Reconfiguration and Demolition

Utilizing building plans filed with the appropriate taxing jurisdiction, building permits, certificates of occupancy, information from property owners, taxing jurisdictions, tax agents, real estate professionals, real estate publications, media services, oblique imagery, orthographic imagery, physical inspection and other appropriate resources, the commercial appraisal staff will analyze the valuation effect of remodeling, reconfiguration or demolition, and update property values as necessary. Appraisers will also utilize business personal property links in the CAMA system for discovery.

Field Review and Inspections

Appraisal assignments for commercial appraisers will be based on property category or property type. Each appraiser will be responsible for conducting inspections of their universe of assigned properties in accordance with this plan and applicable statutes. Each appraiser will also be responsible for conducting field review of properties, as necessary. The date of last inspection, notes of inspection as deemed appropriate, and the commercial appraiser responsible will be listed in the appraisal record.

Appraisers' field review will identify the market area and include the review of the property characteristics, such as, building class, quality of construction, physical improvement characteristics, property use, gross and net rentable square footage, access, visibility, condition, and physical, functional and economic obsolescence factors contributing significantly to the market value of the property, and other observable factors or conditions deemed relevant to or influencing the valuation of the property.

Re-inspection of the Universe of Commercial Properties

The Texas Property Tax Code, Section 25.18(b) requires the re-inspection of the universe of properties at least once every three years. Two-thirds of the existing commercial property base will be inspected during 2023 and 2024. Re-inspection of commercial properties will be completed using a combination of field inspections and office review. Office review of property for the 2023 tax year will include the examination of aerial photography provided by EagleView, property sketches and existing property characteristics. The use of oblique and orthographic imagery for the 2024 tax year will be dependent on funding in the 2024 budget.

VALUATION APPROACH (Model Specification)

Preliminary Analysis

Prior to beginning the valuation activities for an appraisal year, the commercial appraisal staff and Deputy Chief Appraiser for Appraisal Operations will review the results of the preceding year. Goals and objectives will be determined jointly by the commercial staff and management. Budget, calendar issues and resource availability will be considered. Appraisal resources, including staff and system needs, will be evaluated. Appraisal Review Board activity and value changes in the informal appeals process will be reviewed. A preliminary internal ratio study will be produced in order to identify any property category or geographic area that may require additional research or analysis. The commercial appraisal staff will work with support staff to properly identify and input data regarding sold properties, income and expense statements, rents, for sale listings, building permits, building plans and other pertinent information. District administration and personnel will interact with and exchange information with other assessment officials through professional trade organizations.

Defining Market Areas

Area Analysis - Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs will be collected from both private and public sources and reviewed.

Economic Analysis - The Collin Central Appraisal District consists of a wide variety of property types including residential, commercial, and industrial. A market analysis involving the examination of how physical, economic, governmental, and social forces, and other influences will be performed. The effects of these forces are also used to identify, classify, and organize comparable properties into smaller, manageable subsets.

These subsets define economic groups such as improved property use types (apartment, office, retail, industrial, etc.) based upon an analysis of similar economic or market information. This information includes rental rates, building class, date of construction, overall market activity or other pertinent influences. Economic group identification and delineation by each major property use type is the benchmark of the commercial valuation system. The three approaches to value are economic group specific. Economic groups are periodically reviewed to determine if re-delineation is required. These economic groups can be further divided based on their location within a taxing jurisdiction, economic sub-market, or neighborhood.

Highest and Best Use Analysis

The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. For improved properties, highest and best use is evaluated as improved and as if the site were still vacant. This assists in determining if the existing improvements have a transitional use, interim use, nonconforming use, multiple uses, speculative use, excess land, or a different optimum use if the site were vacant. Improved properties reflect a wide variety of highest and best uses which include, but are not limited to office, retail, apartment, warehouse, light industrial, special purpose, or interim uses. In many, if not most instances, the property's current use is the same as its highest and best use.

Model Development

The District will develop models that reflect the relationship among the characteristics affecting value within each property category in the market area. These models, which include cost and income schedules, cost tables and others will be the result of market data studies based on information such as permit costs, rents, expenses, and other local market conditions received from public and private sources.

Sales Data

CCAD receives a copy of the deeds recorded in Collin County that convey ownership of commercially classed properties. Where applicable, deed records that are filed in adjacent counties, the District will coordinate acquiring ownership information and copies of said

deeds. For those properties involving a transfer of ownership, a sales file will be produced which begins the research and verification process. This initial step in sales verification involves a computer-generated questionnaire, which is mailed to the grantee and grantor in the transaction. In other instances, sales verification will be obtained from other sources including: brokers, agents, appraisals, as well as local, regional, and national real estate and financial publications. Finally, closing statements are often provided during the hearings process. The actual closing statement will be the most reliable and preferred method of sales verification.

Cost Tables

Cost tables will be developed based on the Marshall & Swift Valuation Service. The tables will include the derivation of replacement cost new (RCN) based on the improvement category and class. The tables will also include adjustments for certain property characteristics, such as HVAC, and will list the expected economic life of the improvement category. Because a national cost service is used as a basis for cost models, location modifiers will be necessary to adjust these base costs to the regional and local market area. These modifiers are provided by the national cost services.

Depreciation schedules will be developed based on the range of expected economic life spans of the commercial property categories being appraised. These schedules are then tested, where applicable, to ensure they are reflective of current market conditions. The actual and effective ages of improvements are maintained in the commercial appraisal records. Effective age estimates are based on the utility of the improvements relative to where the improvement lies on the scale of its total economic life and its competitive position in the marketplace.

Income Schedules

Income schedules and other reports which identify typical market operating assumptions of buyers and sellers regarding income-producing properties will be developed. These schedules and reports will be based on physical inspections, information received from property owners and their agents, operating data and statistical analysis from real estate and financial publications, and other public or private sources.

Using collected income data, the commercial appraisers will attempt to determine typical operating conditions found in different income-producing property types. The ranges of various income value components such as base rent, other income, vacancy and collection loss, operating expenses, capitalization rates, and others will be compiled and utilized in the income valuations.

VALUATION AND STATISTICAL ANALYSIS (Model Calibration)

Model Calibration

Model calibration involves the process of periodically adjusting the mass appraisal formulas, tables, and schedules to reflect the contribution of the individual characteristics affecting values and current market conditions. After these contributions have been considered, adjustments can be made to the models and/or schedules.

Cost Schedules

The cost approach to value will be applied to all improved real property utilizing the comparative unit method. This methodology involves the utilization of the commercial cost tables developed from Marshall & Swift. This approach also employs the sales comparison approach in the valuation of the underlying land value. Land valuation is completed by the Land Department. The depreciated value of all improvements will be added to the land value so that a total property value will be calculated for the individual parcel.

The appraisers will then divide the property types into subsets based on shared common influences of value. The cost approach derived values within these groups will be compared to the results of sales ratio studies, sales comparison grids, income characteristics, and/or other analysis, and the calibration of cost schedules will be considered based on these studies. Other smaller groups or individual properties may be identified which vary from the norm. Overrides to the cost value of the individual property or of the small groups will be applied, if warranted.

Income Models

The income approach to value will be applied to those real properties which are typically viewed by market participants as “income producing”. The commercial appraiser will apply market derived pro forma assumptions to these properties either through an individual direct capitalization module within the property or through market derived income schedules to arrive at an income valuation.

The first step in the income approach is the estimation of market rent. This will be derived primarily from actual rent data furnished by property owners or lessees, budgeted rent data furnished by the property owners, asking rent data and local market study publications. Next, a projected vacancy and collection loss allowance will then be established from actual data furnished by property owners and local market publications. This allowance accounts for periodic fluctuations in occupancy, both above and below an estimated stabilized level. The market derived stabilized vacancy and collection loss allowance is then subtracted from the potential gross rent estimate to yield an effective gross rent.

Next, any secondary income will be calculated based on market conditions. Secondary income represents parking income, escalations, reimbursements, and other miscellaneous income generated by the operations of real property. The secondary income estimate is derived from actual data collected and available market information. It is then added to effective gross rent to arrive at an effective gross income.

Next, allowable expenses and expense ratio estimates will be calculated based on a study of the local market, with the assumption of prudent management. Operating expenses are classified as typical operating expenses associated with a specific category of property. Different operating expense ratios are developed for different types of commercial property based on use. Typical expenses include management, utilities, property insurance, property taxes, repairs, maintenance, etc. Expenses can be expressed as a lump sum, a rate per square foot, or a ratio percentage that represents total expenses divided by effective gross income. Another form of allowable expense is the replacement of short-lived items requiring expenditures of large lump sums. When these capital expenditures are analyzed, they will be applied on an annualized basis as stabilized expenses. When performed according to local market practices by commercial property type, these expenses are known as reserves for replacements. Subtracting the allowable expenses from the effective gross income yields an estimate of net operating income.

Capitalization analysis is used in the income approach models. This methodology involves the capitalization of net operating income as an indication of market value for a specific property. Capitalization rates, both overall cap rates for the direct capitalization method and terminal cap rates for discounted cash flow analysis, can be derived from the market. Sales of improved properties from which actual income and expense data are obtained provide a very good indication of what a specific market participant is requiring from an investment at a specific point in time. In addition, overall capitalization rates can be derived from financial reports and publications. Also, real estate publications will be utilized as a source of overall capitalization rates and terminal capitalization rates.

Next, the estimated net operating income (NOI) is divided by the selected overall capitalization rate or the “loaded capitalization rate” (the overall capitalization rate plus the previous year tax rate), as appropriate. This calculation results in a market value estimate, at stabilized occupancy.

Next, the effect of extraordinary vacancy will be estimated by calculating the net present value (NPV) of rent loss, including the cost of leasing commissions and tenant improvements. The NPV will be calculated based on the anticipated period of time to bring the property to stabilized occupancy. Rent loss for extraordinary vacancy is lost rental income while a property is moving from its current occupancy toward stabilized occupancy.

Additionally, if applicable, the effect of rent concessions will be estimated by calculating the NPV of rent loss from rent concessions. The NPV will be calculated based on the length of time indicated by the market regarding the anticipated duration of the rent concessions. Rent loss due to concessions is a loss in rent that is the result of an inducement for a tenant to lease space in the property. This is usually in the form of free rent for a certain period of time. The NPV of rent loss will be deducted from the market value estimated at stabilization.

Next, based on typical land to building ratios for the property type, the land value for excess land will be added to the market value estimate at stabilization. The result of this series of calculations in the direct capitalization model will be the indicated market value of the subject property.

After the income models and/or schedules are applied, the property's rates and multipliers can be derived from the results of the valuation. These rates include gross rent and income multipliers, and others. Rates and multipliers vary between property types, as well as by location, quality, condition, design, age, and other factors. Therefore, application of the various rates and multipliers must be based on an analysis of the market. The appraisers will then divide the property types into subsets based on shared common influences of value. The income approach derived values and rates within these groups will be compared to the results of sales ratio studies, sales comparison grids, cost characteristics, and/or other analyses and the income schedules and/or assumptions can be calibrated based on these studies.

Sales Comparison (Market) Approach

Although all three of the approaches to value are based on market data, the Sales Comparison Approach is most frequently referred to as the Market Approach. This approach is utilized not only for estimating land value, but also in comparing sales of similarly improved properties to parcels on the appraisal roll. As previously discussed in the Data Collection section of this plan, pertinent data from actual sales of properties, both vacant and improved, is pursued throughout the year in order to obtain relevant information which can be used in all aspects of valuation. Sales of similarly improved properties can provide a basis for the depreciation schedules in the Cost Approach, rates and multipliers used in the Income Approach, and as a direct comparison in the Sales Comparison Approach. Improved sales are also used in ratio studies, which afford the appraiser an excellent means of judging the present level and uniformity of appraised values.

SPECIAL APPRAISAL PROVISIONS

Special Appraisal Provisions Concerning Highest and Best Use

Section 23.01(d) of the Texas Property Tax Code states “The market value of a residence homestead shall be determined solely on the basis of the property’s value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.”

Special Appraisal Provisions Concerning Appraised Value Lowered Under Subtitle F

Section 23.01(e) of the Texas Property Tax Code states “Notwithstanding any provision of this subchapter to the contrary, if the appraised value of property in a tax year is lowered under Subtitle F, the appraised value of the property as finally determined under that subtitle is considered to be the appraised value of the property for that tax year. In the following tax year, the chief appraiser may not increase the appraised value of the property unless the increase by the chief appraiser is reasonably supported by substantial evidence when all of the reliable and probative evidence in the record is considered as a whole.”

Exemptions

The Texas Property Tax Code provides for an exemption from taxation for commercial properties which fulfill certain requirements as listed in Chapter 11, Subchapter B.

Abatements

The Texas Property Tax Code also provides for a local agreement between a taxpayer and a taxing unit that may abate all or part of real property, generally commercial property, and/or tangible business personal property, from taxation.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

After the appraisal roll has been certified in late July and the next year’s level has been opened in PACS, commercial management will meet with appraisal staff to review the prior years’ ARB hearings to determine which property types or market areas might require increased inspections, additional data, or adjustments to the District’s valuation methods. Tools utilized by individual commercial appraisers during field work will include, but are not limited to, the following sources or types:

- Appraisal Review Board Records,
- taxing jurisdiction records or information (permits, plans, zoning, etc.),
- physical inspection records,
- deed records,

- cadastral maps, aerial photography, EagleView, GIS, etc.,
- documents, information, or statements provided by the owner, lessee, property manager, tax agent or other advocate, or representative, or employee of the owner or lessee,
- fee appraisals,
- applications or forms filed with the District by or for the owner or lessee, previous owners or lessees, or potential owners or lessees, and
- any other public or private source pertaining to the market value of the properties being appraised.

Office Review

After the physical inspection of assigned properties have been completed, the commercial appraiser will begin an office review of the results of the field review as well as information assembled from additional sources, including:

- sales of improved and vacant properties and the pertinent data obtained from each (sales price levels, capitalization rates, income multipliers, equity dividend rates, marketing period, etc.),
- closing statements and other title documents,
- purchase agreements or contracts,
- annual income and expense statements,
- actual leases (lease abstracts, rent rolls, length of terms, expense structure, rent escalations, rent concessions, etc.),
- budgeted income and expenses statements,
- actual construction cost data (construction contracts, AIA documents, etc.),
- asking rents (commissions, tenant finish allowances, length of terms, expense structure, etc.),
- market data publications and informational data bases which provide information regarding specific properties as well as statistical support for market trends,
- fee appraisals,
- taxing jurisdiction records or information (permits, plans, zoning, etc.), and
- any other public or private source pertaining to the market value of the properties being appraised.

Commercial Appraisal Manual

The primary manual pertinent to data collection and documentation is the Commercial Appraisal Manual. This manual provides a uniform system of itemizing the multitude of components comprising improved properties. Commercial properties located within the District's boundaries will be coded according to this manual and the approaches to value will be structured and calibrated based on this coding system.

PERFORMANCE TESTS

Sales Ratio Studies

Sales ratio studies are an integral part of establishing equitable and accurate market value estimates and ultimately assessments for the taxing jurisdictions. The primary uses of sales ratio studies include the determination of a need for general reappraisal, prioritizing selected groups of property types for reappraisal, identification of potential problems with appraisal procedures, assisting in market analysis and to calibrate models used to derive appraised values during the reappraisal. Sales ratios will be generated by use type to allow appraisers to review general market trends in their area of responsibility. In many cases, field reviews may be conducted to ensure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics.

Comparative Appraisal Analysis

The commercial appraiser will perform an average unit value comparison in addition to a traditional ratio study. These studies are performed on commercially classed properties by property use type and are conducted on substrata such as building class and within various economic areas. In this way, overall appraisal performance is evaluated geographically and by specific property type.

Equal and Uniform Analysis

In addition to the Sales Ratio Studies named above, utilizing guidance from the Texas Property Tax Code, Sections 23.01 & 41.43(b)(3), the District's commercial appraisers and commercial management team will employ the following analysis to test the uniformity of appraisals, by property category, property use property class and market area, as deemed appropriate.

- Comparison Cost Approach Analysis
- Comparison Appraisal Approach Analysis (substituting market appraised value for Sales price)
 - Comparison Grid adjustment factors are based on Multiple Linear Regression coefficients.
- Income Approach Analysis
 - Income Grid NOI adjustment factor is based on a Simple Linear Regression coefficient.
- Reconciled Analysis
 - Reconciled weight of Comparison Appraisal Approach & Income Approach based on RSQ and Adjusted RSQ, from their Regression analysis.

As appropriate, equity analysis will continue during informal meetings with property owners, during the preparation of evidence for ARB hearings and during post-certification remedies.

Business Personal Property Valuation Process

INTRODUCTION

Scope of Responsibility

The Business Personal Property Department (BPP) of the Collin Central Appraisal District is responsible for developing fair and uniform market values for business personal property accounts. There are four different account types appraised: (1) business personal property, (2) leased assets at multiple locations, (3) commercial aircraft, and (4) utility communications and railroad properties.

Personnel – The BPP staff consists of a director, six staff appraisers and support staff.

Data – A common set of data characteristics for each account in the District are collected by appraisers in the field, by phone, and other pertinent sources and are entered into PACS by both the appraiser and support staff. These assigned property characteristics are used to assist the appraisal staff in determining market value.

VALUATION APPROACH (Model Specification)

SIC Code Analysis

Four-digit numeric codes, called Standard Industrial Classification (SIC) codes, are used as the basis for classification and valuation of business personal property accounts. The SIC code classification is used in order to group business types that have similar property characteristics. CCAD has implemented property codes to further define and delineate similar business types within a SIC code.

SIC code identification and delineation is the cornerstone of the business personal property valuation system in the District. All the analysis work performed in association with the valuation process is SIC code specific. SIC codes are delineated based on observable aspects of like properties and are periodically reviewed to determine if further delineation is warranted.

Highest and Best Use Analysis

The highest and best use of property is the most reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legally permissible, financially feasible, and maximally productive. The highest and best use of business personal property is normally its current use.

DATA COLLECTION/VALIDATION

Data Collection Procedures

Personal property data collection procedures are produced for all appraisers involved in the appraisal and valuation of personal property. Procedures are reviewed and revised to meet the changing requirements of field data collection. Business Personal Property appraisers annually appraise all businesses through various discovery means and resources as detailed below.

Business Personal Property Account

District appraisers collect new data via an annual route book field check. Various discovery publications such as business journals, Texas Department of Transportation commercially registered vehicle listing, sales tax permit listings, and local building permits are also used as sources of data. Newspapers, business publications, business owners, and District residents provide discovery information and other useful facts related to discovery and valuation.

Leased Assets at Multiple Location Accounts

The primary source of discovery for these accounts is owner filed renditions submitted in either hard copy or electronic format. On-site inspections and the renditions of lessees may be used to supplement this information.

Commercial and Business Aircraft

Valuation procedures for commercial and business aircraft include information developed from local airport managers, reference material found in the "Aircraft Blue Book", owner's renditions and, regarding aircraft allocation, the Bureau of Transportation Statistics website.

Special Inventory

Monthly and annual declaration forms for boat, heavy equipment, manufactured housing, and motor vehicle dealers (as defined by Section 23 of the Texas Property Tax Code) are used for discovery and valuation of special inventory accounts. Copies of annual declarations are maintained by CCAD. Alternate discovery methods may sometimes be used as described in the Business Personal Property Account section.

VALUATION AND STATISTICAL ANALYSIS (Model Calibration)

Cost Schedules

CCAD Business Personal Property appraisers utilize cost schedules according to Standard Industrial Codes. Cost schedules are analyzed from property owner renditions, Settlement

and Waiver of Protest documentation, Appraisal Review Board (ARB) hearing evidence, Texas Comptroller schedules, and published guides. Schedules are reviewed to reflect changing market conditions, if necessary. The schedules are typically in a price per square foot format. Some SIC codes are in an alternate price per unit format.

Statistical Analysis

Summary statistics such as median, weighted mean and standard deviation provide appraisers analytical tools by which to determine both the level and uniformity of appraised value by SIC code. Review of standard deviation can distinguish appraisal uniformity within SIC codes.

Depreciation Schedule and Trending Factors

The District's primary approach to the valuation of business personal property is the cost approach. The replacement cost new (RCN) is either developed from property owner reported historical cost or from CCAD developed valuation models. The trending factors used by CCAD to develop RCN are based on published valuation guides. The percent good depreciation factors used by CCAD are also based on published valuation guides. Index and percent good depreciation factors are used to develop present value factors (PVF), by year of acquisition, as follows:

$$\text{PVF} = \text{INDEX FACTOR} \times \text{PERCENT GOOD FACTOR}$$

The PVF is used as an "express" calculation in the cost approach. The PVF is applied to reported historical cost as follows:

$$\text{MARKET VALUE ESTIMATE} = \text{PVF} \times \text{HISTORICAL COST}$$

Computer Assisted Personal Property Appraisal

The objective of the valuation models utilized is to analyze and adjust existing SIC models or to develop new models as needed. Valuation models are refined using actual original cost data to derive the replacement cost new (RCN) per square foot for specific categories of assets. The RCN is depreciated by the estimated age using the depreciation table applicable each year.

The process of data sampling requires the SIC codes being prioritized and data being compiled for review. Individual accounts will be selected as a sample to be field checked. The sample will be checked with on-site inspections and reviewed for accuracy of SIC code, square footage, and original cost data. Models will be adjusted and tested against the prior year's data. These model values may be used to estimate the value of new accounts for which no property owner's rendition is filed.

They also establish parameters for testing the valuation of property for which prior years' data exist or for which current year rendered information is available.

Leased Assets at Multiple Location Accounts

Leased and multi-location assets are valued using the depreciation schedules mentioned above. If the asset to be valued in this category is a vehicle, then NADA published book values may be used.

Commercial and Business Aircraft

Aircraft valuation is accomplished by referencing the Aircraft Blue Book Price Guide (Winter Edition), Airpac Plane Base and the Vref Aircraft Value Reference. The Texas Property Tax Code has a specific methodology for the valuation and/or allocation of all aircraft.

Special Inventory

The Texas Property Tax Code provides a specific methodology for valuing this category of property. Valuation is based upon the annual declaration filed by the property owner indicating the previous year's Texas sales (used as the numerator) and divided by a factor of 12 (the denominator). This establishes a monthly basis consistent with the owner's tax payment requirements. In the absence of an annual declaration, similar businesses that have filed declarations are identified and compared, with appropriate adjustments, to the subject property to establish an estimated market value.

INDIVIDUAL VALUE REVIEW PROCEDURES

Business Personal Property Account

Annually, accounts in need of specific review are identified based on a variety of conditions. Property owner renditions, accounts with field or other data changes, accounts with prior ARB hearings activity, newly established business accounts, and SIC cost table changes are all considered. These accounts are identified and reappraised in the next appraisal cycle.

Leased Assets at Multiple Location Accounts

Leased asset accounts that have a high volume of vehicles or other assets are typically loaded programmatically if reported by the property owner electronically. Electronic renditions either emailed or on diskette, may require reformatting before they can be worked for value input. Accounts that render by hard copy are data entered manually. After proofing and data entry, reports are generated and reviewed by the assigned support staff.

Once proofed, necessary corrections are made, appraiser approval is granted, and the account is sent a Notice of Appraised Value which includes a breakdown of each leased asset by jurisdiction.

Commercial and Business Aircraft

The commercial and business aircraft accounts are simultaneously reviewed and valued with rendered data and third-party market value data.

Special Inventory

Special inventory accounts without a current declaration on file are contacted to advise them of their legal filing requirements and to provide CCAD with the most current valuation and review data available.

PERFORMANCE TESTS

Ratio Studies

Biennially the Property Tax Division of the State Comptroller's Office conducts a Property Value Study (PVS) to measure appraisal district valuation performance. Rather than a sales ratio study, the personal property PVS is a ratio study using state cost and depreciation schedules to develop comparative personal property values. These values are then compared to CCAD's personal property values and ratios are determined.

LIMITING CONDITIONS

The appraised value estimates provided by the District are subject to the following conditions:

1. The appraisals are prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of property appraised are performed as staff resources and time allows. Some interior inspections of property appraised are performed at the request of the property owner or as requested by the District for clarification purposes and to correct property descriptions.
3. Validation of sales transactions is attempted through questionnaires to buyers, telephone survey and field review. In the absence of such confirmation, sales data obtained from vendors is considered reliable.
4. Appendix B has a list of staff providing significant assistance to the person signing this certification.

Certification Statement:

"I, Bo Daffin, Chief Appraiser for Collin Central Appraisal District, solemnly swear that I have made or caused to be made a reappraisal plan for Collin Central Appraisal District for the 2023-2024 tax years as required by law."

A handwritten signature in black ink that reads "Bo Daffin". The signature is written in a cursive, flowing style.

Bo Daffin, RPA, CCA, CTA
Chief Appraiser

Date Adopted: August 25, 2022

Resolution #: 2022-72

Appendix A.

COLLIN CENTRAL APPRAISAL DISTRICT MASS APPRAISAL FLOWCHART

DEFINE THE PROBLEM
<ul style="list-style-type: none">- PREDEFINED BY LEGISLATURE, VIA TAX CODE- LOCATE AND LIST ALL TAXABLE PROPERTY- APPRAISE AT JANUARY 1ST MARKET VALUE- APPRAISALS MUST BE EQUAL AND UNIFORM- ADMINISTER EXEMPTIONS AND SPECIAL APPRAISALS



PLAN THE APPRAISAL PROJECT
<ul style="list-style-type: none">- TWO-YEAR APPRAISAL PLAN ADOPTION (EVEN NUMBER YEARS)- IDENTIFY & DEVELOP DATA SOURCES- IDENTIFY NEIGHBORHOODS AND/OR PROPERTIES FOR FIELD INSPECTION- COMPLETE STAFF ASSIGNMENTS AND CONDUCT PROJECT MEETINGS- MODEL DEVELOPMENT AND CALIBRATION- POST CERTIFICATION ANALYSIS FOR REVIEW OF CURRENT PROJECT AND TO PLAN NEXT YEAR'S APPRAISAL PROJECT



DATA COLLECTION		
<u>MARKET DATA</u>	<u>PROPERTY</u>	<u>COMPARATIVE</u>
REGION	CURRENT USE	BLDG. COST
CITY	SITE	SALES
NEIGHBORHOOD	ZONING	RENT & LEASE RATES
COMM MKT AREAS	IMPROVEMENTS	OPERATING EXPENSES
SUBDIVISION	LOCATION INFLUENCES	LIST PRICES
	SPECIAL USE	TRENDS



DATA ANALYSIS

- CONSIDERATION OF MOST APPROPRIATE APPRAISAL METHOD
- GENERAL MARKET ANALYSIS
- NEIGHBORHOOD ANALYSIS
- INDIVIDUAL PROPERTY ANALYSIS
 - * HIGHEST AND BEST USE
 - * SITE, INCLUDING LOCATIONAL FACTORS
 - * PHYSICAL CHARACTERISTICS
 - * QUALITY AND CONDITION
 - * FINANCIAL CHARACTERISTICS (INCOME ANALYSIS), AS APPROPRIATE



RECONCILIATION

COST APPROACH

MARSHALL SWIFT
AIA DOCUMENTS
SITE

DIRECT SALES APPROACH

COMPARABLE SALES
NBHD RATIO STUDIES
REO & FORECLOSURE TRENDS

INCOME APPROACH

DIRECT CAP
LEASE-UP MODEL
INCOME MULTIPLIER

SELECT APPROPRIATE METHOD(S) BASED ON PROPERTY TYPE OR CATEGORY



APPRAISED VALUE NOTIFICATION & PRESENTATION

- MAIL APPRAISAL NOTICES TO PROPERTY OWNERS (25.19 NOTICE)
- INFORMAL DISCUSSION OF APPRAISAL WITH PROPERTY OWNER
- PREPARE FORMAL EVIDENCE & MAKE EVIDENCE AVAILABLE TO OWNER
- PRESENT EVIDENCE & TESTIMONY AT ARB PROTEST HEARINGS



CERTIFIED ROLL ADMINISTRATION

- CERTIFY APPRAISAL ROLL TO TAXING UNIT'S ASSESSOR/COLLECTOR
- REVIEW POST CERTIFICATION MOTIONS AND PROTESTS WITH OWNERS
- PRESENT EVIDENCE & TESTIMONY AT SUPPLEMENTAL ARB HEARINGS
- PRESENT EVIDENCE & TESTIMONY AT ARBITRATION HEARINGS
- PRESENT EVIDENCE & TESTIMONY DURING LITIGATION
- PROVIDE CERTIFIED ROLL DATA TO PUBLIC, VIA WEBSITE & FILE TRANSFERS
- PROCESS EXEMPTION APPLICATIONS ALLOWABLE AFTER ROLL CERTIFICATION
- CONTINUE FILE MAINTENANCE FOR OWNERSHIP & ADDRESS CHANGES

Appendix B. 2023-2024 Calendar of Key Events¹

July 18, 2022	- Appraisal field cycle begins for next appraisal year
July 18-22, 2022	- Drive discovery for 2023 appraisal project
July 19-29, 2022	- Create next year property record layer and verification in CAMA system
August 1, 2022	- Deadline for Electronic Property Transaction Submission to PTAD (twice a year: February and August)
August 8, 2022	- Mail sold property questionnaires (weekly thereafter)
August 18, 2022	- Ag rollback notice date
August 22-25, 2022	- 2022 ARB hearings for properties remaining under review when the 2022 appraisal roll was certified
August 25, 2022	- Board of Director's regular meeting & public hearing on 2023-2024 Reappraisal Plan
August 29, 2022	- BPP appraisers conduct field checks of current year CO's and prior year rechecks
August 29-Sept 1, 2022	- 2022 ARB hearings for properties remaining under review when the 2022 appraisal roll was certified
September 1, 2022	- Alternate value study data for 2022 due to PTAD
September 1, 2022	- Deadline for Electronic Appraisal Roll Submission (EARS) to PTAD
September 12-15, 2022	- 2022 ARB hearings for properties remaining under review when the 2022 appraisal roll was certified

¹ The Chief Appraiser is authorized to administratively amend or alter the 2023-2024 Calendar of Key Events, shown in Appendix B, as deemed necessary. Calendar changes can be made periodically and will not be considered as alterations or amendments to the plan and do not require action by the Board of Directors.

September 15, 2022	- Deadline for Board of Directors to approve CCAD's 2023-2024 Reappraisal Plan
September 15, 2022	- BPP appraisers commence route book field checks
September 22, 2022	- Board of Directors regular meeting
October 10-12, 2022	- 2022 ARB hearings for properties remaining under review when the 2022 appraisal roll was certified
October 13, 2022	-ARB hearings – supplemental
October 18, 2022	- Ag rollback notice date
October 27, 2022	- Board of Directors regular meeting
November 7-8, 2022	- 2022 ARB hearings for properties remaining under review when the 2022 appraisal roll was certified
December 5, 2022	- Begin commercial new construction inspections
December 8, 2022	- ARB hearings – supplemental
December 12, 2022	- Update Commercial cost tables using Marshall & Swift
December 12-16, 2022	- Begin capture of Costar individual property profiles and market area rent/occupancy reports
December 15, 2022	- Board of Directors special meeting
December 15, 2022	- Mail Homestead Audit Postcards
December 19, 2022	- Residential appraisers mark plats/field review sheets for percent complete
January 1, 2023	- Assessment date (“as of date” for 2023 appraisals)
January 1, 2023	- Produce documentation for 2023 PTAD MAP review

January 3, 2023	- BPP staff sends multi-tenant letters
January 4, 2023	- Drive mobile home parks to establish occupancy
January 6, 2023	- Deadline to complete Commercial Inspections
January 10, 2023	- 1 st mailing of homestead applications to new owners
January 10, 2023	- Mail Annexation Questionnaire Letters to all taxing entities
January 11, 2023	- Mail agricultural re-file letters
January 13, 2023	-Residential appraisers conclude January 1 percent complete
January 19, 2023	- ARB hearings – supplemental
January 20, 2023	- Deadline for Commercial appraisers to complete all data entry
January 23, 2023	- Commercial appraiser's initial review of Marshall & Swift cost tables and cost trends
January 26, 2023	- Board of Directors regular meeting
January 27, 2023	- Mail Freeport and Abatement applications
January 27, 2023	- Commercial appraiser's final review/additions/input of cost schedules from Marshall & Swift
January 27, 2023	- Post capitalization rate for low-income housing apartments on District's website (www.collincad.org)
January 29, 2023	- Deadline to complete residential field work
January 30 - March 24, 2023	- Commercial appraisers' complete analysis of commercial properties and final edits for appraisal notices
January 28-29, 2021	- Residential neighborhood profiling and analysis
February 1, 2023	- Mail BPP renditions with cover letter

February 1, 2023	- Receive PTAD PVS results
February 1, 2023	- Press release of: "Rendering Property", "Homestead Exemption", "Remedies" pamphlet, "Tax Deferral for Elderly" & "Tax Deferral on Appreciating Residence Homestead"
February 1, 2023	- Deadline for Electronic Property Transaction Submission to PTAD (twice a year: February and August)
February 20, 2023	- 2 nd mailing of homestead applications to new owners
February 23, 2023	- 2 nd mailing of Ag refile letters
February 23, 2023	- Board of Directors regular meeting
March 1, 2023	- BPP appraisers complete all field rechecks
March 1, 2023	- Mail exemption verification letters to all taxing entities
March 9, 2023	- ARB hearings - supplemental
March 15, 2023	- Deadline for 2022 PTAD PVS appeals
March 17, 2023	- Ag rollback notice date
March 20-24, 2023	- Residential appraisers complete all field rechecks, sales studies, and appraisal modifiers; final updating of profiles & NBHD adjustments
March 20-27, 2023	- Begin detailed review of various edits to prepare for system lock
March 23, 2023	- Board of Directors regular meeting
March 28, 2023	- All real estate changes in computer – system locked
April 3-6, 2023	- Staff training (Commercial)
April 10-14, 2023	- Staff training (Residential)

April 14, 2023	- Mail real estate Notices of Appraised Value
April 17, 2023	- Begin informal meetings with property owners and property tax agents regarding 2023, 25.19 Notices of Appraised Value
April 17, 2023	- BPP rendition deadline and requests for BPP rendition Extension
April 20, 2023	- Extended business hours until 7:00pm all Thursdays during month of informal meetings
April 27, 2023	- Board of Directors 2024 Budget Workshop and Board of Directors meeting
April 27, 2023	- Extended business hours until 7:00pm all Thursdays during month of informal meetings
April 30, 2023	- Deadline for all exemption and special appraisal applications including ag-use, Freeport, and pollution control
May 1, 2023	- Quarter page ad: "Protest Procedures"
May 3, 2023	- First group of BPP data entry and edits completed
May 4, 2023	- Extended business hours until 7:00pm all Thursdays during month of informal meetings
May 10, 2023	- Mail first batch of BPP Notices of Appraised Value
May 11, 2023	- Extended business hours until 7:00pm all Thursdays during month of informal meetings
May 15, 2023	- Deadline for timely filing protest for real estate, with notice date of April 15 th
May 17, 2023	- Deadline for filing BPP renditions having timely extensions
May 22, 2023	- Chief Appraiser submits real estate appraisal records to ARB
May 22, 2023	- ARB hearings

May 22 - July 14, 2023	- All panels of ARB meet to hear 2023 protests
May 24, 2023	- Remainder of BPP data entry and edits completed for last Mailing
May 25, 2023	- Board of Directors 2024 Budget Workshop and Board of Directors regular meeting
May 31, 2023	- Mail last batch of BPP Notices of Appraised Value including rendition penalty notifications
June 1, 2023	- Quarter page ad: "Budget Hearing" (10 days before hearing)
June 1, 2023	- Mail ag refile letters with no previous response
June 9, 2023	- Deadline for timely filing protests for BPP, first batch
June 12, 2023	- Provide taxing entities with a copy of the 2023 Proposed budget; place a copy at CCAD customer service counter for public inspection
June 15, 2023	- Late Freeport application deadline
June 22, 2023	- Public hearing on 2024 Proposed Budget and Board of Directors regular meeting
June 26, 2023	- Chief Appraiser submits BPP appraisal records to ARB
June 30, 2023	- PTAD Property Value Study audits deadline
July 7, 2023	- Deadline for timely filing protests for BPP, second batch
July 14, 2023	- ARB approval of appraisal records
July 17-28, 2023	- Create next year property record layer and verification in CAMA system
July 17, 2023	- Appraisal field cycle begins for next appraisal year

July 17-21, 2023	- Drive discovery for 2024 appraisal project
July 25, 2023	- Chief Appraiser certifies appraisal rolls to taxing units
August 1, 2023	- Deadline for Electronic Property Transaction Submission to PTAD (twice a year: February and August)
August 4, 2023	- Truth-in-taxation (SB2) website updated (CollinTaxes.org)
August 7, 2023	- Truth-in-taxation (SB2) postcards mailed
August 17, 2023	- Ag rollback notice date
August 21-24, 2023	- 2023 ARB hearings for properties remaining under review when the 2023 appraisal roll was certified
August 22, 2023	- BPP appraisers conduct field checks of non-rendered properties
August 24, 2023	- Board of Directors regular combined July & August meeting
September 1, 2023	- Deadline for Electronic Appraisal Roll Submission (EARS) to PTAD
September 1, 2023	- Process supplemental appraisal roll (monthly)
September 11-14, 2023	- 2023 ARB Hearings for properties remaining under review when the 2023 appraisal roll was certified
September 20, 2023	- BPP appraisers commence route book field checks
September 28, 2023	- Board of Directors regular meeting
October 9-11, 2023	- 2023 ARB hearings for properties remaining under review when the 2023 appraisal roll was certified
October 12, 2023	- ARB hearings – supplemental
October 19, 2023	- Ag rollback notice date

October 26, 2023	- Board of Directors regular meeting
November 6-7, 2023	- 2023 ARB hearings for properties remaining under review when the 2023 appraisal roll was certified
December 4, 2023	- Begin commercial new construction inspections
December 7, 2023	- ARB hearings – supplemental
December 11-15, 2023	- Begin capture of Costar individual property profiles and market area rent/occupancy reports
December 11, 2023	- Update Commercial cost tables using Marshall & Swift
December 14, 2023	- Board of Directors special meeting
December 15, 2023	- Mail Homestead Audit Postcards
December 18, 2023	- Residential appraisers mark plats/field review sheets for percent complete
January 1, 2024	- Assessment date (“as of date” for 2024 appraisals)
January 2, 2024	- BPP staff sends multi-tenant letters
January 3, 2024	- Drive mobile home parks to establish occupancy
January 5, 2024	- Deadline to complete commercial inspections
January 5, 2024	- Mail sold property questionnaires (weekly thereafter)
January 9, 2024	- Mail Ag re-file letters
January 10, 2024	- 1 st mailing of homestead applications to new owners
January 10, 2024	- Mail annexation questionnaire letters to all taxing entities
January 12, 2024	- Residential conclude January 1 percent completes
January 18, 2024	- ARB hearings – supplemental

January 19, 2024	- Deadline for Commercial appraisers to complete all data entry
January 24, 2024	- Commercial appraisers initial review of Marshall & Swift cost tables and cost trends
January 25, 2024	- Board of Directors regular meeting
January 26, 2024	- Commercial appraisers' final review/additions/input of cost schedules from Marshall & Swift
January 29, 2024	- Post capitalization rate for low-income housing apartments on District's website (www.collincad.org)
January 27, 2024	- Deadline to complete residential field work
January 27-28, 2024	- Residential appraisers complete profiling properties
January 29 - March 22, 2024	- Commercial appraisers' complete analysis of commercial properties and final edits for appraisal notices
January 31, 2024	- Print and mail BPP renditions with cover letter
January 31, 2024	- Mail Freeport and abatement applications
February 1, 2024	- Deadline for Electronic Property Transaction Submission to PTAD (twice a year: February and August)
February 1, 2024	- Press release of: "Rendering Property", "Homestead Exemption", "Remedies" pamphlet, "Tax Deferral for Elderly" & "Tax Deferral on Appreciating Residence Homestead"
February 12, 2024	- 2 nd mailing of homestead applications to new owners
February 22, 2024	- Board of Directors regular meeting
February 22, 2024	- 2 nd mailing of Ag Refile letters
March 1, 2024	- BPP appraisers complete all field rechecks

March 1, 2024	- Mail exemption verification letters to all taxing entities
March 7, 2024	- ARB hearings – supplemental
March 19-23, 2024	- Residential appraisers complete all field rechecks, sales studies, and appraisal modifiers; final updating of profiles & NBHD adjustments
March 18, 2024	- Ag rollback notice date
March 18-26, 2024	- Begin detailed review of various edits to prepare for system lock
March 27, 2024	- All real estate changes in computer – system locked
March 28, 2024	- Board of Directors regular meeting
April 1-5, 2024	- Staff training (Commercial)
April 9-13, 2024	- Staff training (Residential)
April 15, 2024	- Mail real estate Notices of Appraised Value
April 15, 2024	- BPP rendition deadline and requests for BPP rendition Extension
April 15, 2024	- Begin informal meetings with property owners and property tax agents regarding 2024 25.19 Notices of Appraised Value
April 18, 2024	- Extended business hours until 7:00pm all Thursdays during month of informal meetings
April 25, 2024	- Board of Directors 2025 Budget Workshop and Board of Directors regular meeting
April 25, 2024	- Extended business hours until 7:00pm all Thursdays during month of informal meetings
April 30, 2024	- Deadline for all exemption and special appraisal applications including, ag-use, Freeport, and pollution control

May 1, 2024	- Quarter page ad: "Protest Procedures"
May 2, 2024	- Extended business hours until 7:00pm all Thursdays during month of informal meetings
May 8, 2024	- First group of BPP data entry and edits completed
May 9, 2024	- Extended business hours until 7:00pm all Thursdays during month of informal meetings
May 15, 2024	- Deadline for timely filing protest for real estate, with notice date of April 15 th
May 15, 2024	- Mail first batch of BPP Notices of Appraised Value
May 15, 2024	- Deadline for filing BPP renditions having timely extensions
May 22, 2024	- Chief Appraiser submits real estate appraisal records to ARB
May 22-July 12, 2024	- All panels of ARB meet to hear 2024 protests
May 23, 2024	- Board of Directors 2025 Budget Workshop and Board of Directors regular meeting
May 29, 2024	- Remainder of BPP data entry and edits completed for last mailing
June 1, 2024	- Quarter page ad: "Budget Hearing" (10 days before hearing)
June 5, 2024	- Mail last batch of BPP Notices of Appraised Value including rendition penalty notifications
June 3, 2024	- Mail ag refile letters with no previous response
June 7, 2024	- Deadline for timely filing protest for BPP, second batch
June 10, 2024	- Provide taxing entities with a copy of the 2025 Proposed Budget; place a copy at CCAD customer service counter for public inspection

June 17, 2024	- Late Freeport application deadline
June 25, 2024	- Chief Appraiser submits BPP appraisal records to ARB
June 27, 2024	- Public hearing on 2023 Proposed Budget and Board of Directors regular meeting
June 30, 2024	- PTAD Property Value Study audits deadline
July 5, 2024	- Deadline for timely filing protest for BPP, second batch
July 12, 2024	- ARB approval of appraisal records
July 25, 2024	- Chief Appraiser certifies appraisal rolls to taxing units
August 1, 2024	- Deadline for Electronic Property Transaction Submission to PTAD (twice a year: February and August)
August 1, 2024	- Create next year property layer
August 5, 2024	- Truth-in-taxation (SB2) website updated (CollinTaxes.org)
August 7, 2024	- Truth-in-taxation (SB2) postcards mailed
August 22, 2024	- Ag rollback notice date
August 26-29, 2024	- 2024 ARB hearings for properties remaining under review when the 2024 appraisal roll was certified
August 22, 2024	- Board of Directors regular combined July & August meeting
September 1, 2024	- Deadline for Electronic Appraisal Roll Submission (EARS) to PTAD
September 1, 2024	- Alternate value study data for 2024 due to PTAD
September 3, 2024	- Process supplemental appraisal roll (monthly)
September 16-19, 2024	- 2024 ARB hearings for properties remaining under review when the 2024 appraisal roll was certified

October 14-16, 2024	- 2024 ARB hearings for properties remaining under review when the 2024 appraisal roll was certified
October 17, 2024	- ARB hearings – supplemental
November 4-5, 2024	- 2024 ARB hearings for properties remaining under review when the 2024 appraisal roll was certified
December 5, 2024	- ARB hearings – supplemental
December 16, 2024	- Mail Homestead Audit Postcards

Appendix C. Key Personnel in Reappraisal Plan Implementation

Department	Employee	Position
Administration	Bo Daffin	Chief Appraiser/Executive Director
	Marty Wright	Assistant Chief Appraiser <i>(Assumes Chief Appraiser/ Executive Director position 2-1-2023)</i>
	Stephanie Cave-Bernal	Deputy Chief Appraiser, ARB Agents, Research & Customer Service
	Ryan Matthews	Deputy Chief Appraiser, Technology
	Brian Swanson	Deputy Chief Appraiser, Business Operations & Compliance
	Phil Greaux	Deputy Chief Appraiser - Appraisal Operations
Appraisal - AEL	(Open Position)	Director of Abatement, Exemptions & Litigation
	Erin Van Gundy	Manager of Abatement, Exemptions & Litigation
Appraisal - BPP	Brad Richards	Director of BPP Appraisal
Appraisal - Commercial	Shawn Tilley	Director Commercial Appraisal
	Sam Tharp	Manager of Commercial Appraisal
Appraisal - Land	Dana Wilson	Director of Land Appraisal
Appraisal - Residential	Eric Grusendorf	Director of Residential Appraisal
	(Open Position)	Residential Manager
	Kaleb Blount	Senior Appraiser, Residential
	Rob Crowe	Senior Appraiser, Residential
	Heather Holder	Senior Appraiser, Residential
	Greg Ozaeta	Senior Appraiser, Residential
	James Randle	Senior Appraiser, Residential
	Cody Sanderson	Senior Appraiser, Residential

Appraisal Research and Customer Service	Wendy Gilliland	Director of Appraisal Research Services & Customer Service
	Taylor Hamilton	Assistant Manager, Customer Service
	Stephanie Hopkins	Assistant Manager, Customer Service
Appraisal Support Services	Paula Bensead	Director of Support Services
	Cindy Smith	Manager of Support Services
	Erin West	Assistant Manager Support Services
ARB & Agent Services	Tina Castillo	Director of ARB and Agent Services
GIS/Mapping/Records	Elliot Bensead	Director of GIS/Mapping/Records
	Jamie Worth	Manager of GIS/Mapping Support
IST	Shane Cheek	Director of Information Services
	Jason Harris	Director of Information Technology

CONSENT AGENDA

D. MINUTES

June 23, 2022

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

Thursday, June 23, 2022

REGULAR MEETING - Conducted telephonically and onsite at

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. 2023 BUDGET HEARING

ITEM #	SUB #	ITEM DESCRIPTION
A.		
	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.		Conducted 2023 BUDGET HEARING, which began at 7:00 a.m.
C.		Adjourned 2023 BUDGET HEARING, which concluded at 7:37 a.m.

II. REGULAR MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		Call to Order 7:37 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 recessed to executive session at 7:37 a.m., pursuant to Texas Government Code Sections 551.071, 551.072 and 551.074 for the following purpose(s):
	1	Consultation with attorney regarding pending or contemplated litigation. Pursuant to Texas Open Meetings Act, Section 551.071. Discuss District filed litigation regarding Texas Workforce unemployment compensation ruling.

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- 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 possible action on the Chief Appraiser's unpaid vacation time and vacation schedule. Discuss process for handling employee complaints.

Board reconvened to open session at 8:39 a.m.

C. Action on items discussed in executive session

- 1 No action taken regarding litigation.
- 2 No action taken regarding real estate.
- 3 Ken Maun motioned to award Chief Appraiser, Bo Daffin, the unpaid backlog of vacation time accruals, and any outstanding benefits at the termination of his contract, including all vacation time, paid at his regular rate of pay. Ron Carlisle seconded the motion. Motion passed.

CONSENT AGENDA

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

D. Action taken: Board approved minutes from May 26, 2022 regular meeting.

E. Action taken: Board reviewed the May 2022 bills.

F. Action taken: Board reviewed and accepted the May 2022 financial reports.

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

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

END OF CONSENT AGENDA

I. The Board discussed the final draft of the 2023 Proposed Budget as presented in the Public Hearing. The Board voted to approve the 2023 Budget by resolution. Ken Maun made the motion to adopt the 2023 Budget by Resolution # 2022-70. Carson Underwood seconded the motion. Motion

J. Chief Appraiser, Bo Daffin, presented the TCDRS Summary for Plan Year 2023 to the Board. After discussing the projected valuation results, the Board voted to adopt by resolution an elected contribution rate of 13.25%. Ken Maun motioned to adopt Resolution #2022-1110 for the 2023 employer contribution rate for the Texas County District Retirement System (TCDRS). Brian Mantzey seconded the motion. Motion carried.

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K. In accordance with Policy # 1007, all conditions under the policy have been met, the Board voted to adopt Resolution #2022-1112 granting a 2023 retiree COLA at 50% CPI. The motion was made by Brian Mantzey and seconded by Ron Carlisle. Motion carried.

L. The Board received Mr. Daffin's recommendation to allow remittance of 2022 budget funds to the Texas County District Retirement System (TCDRS) to offset future COLA costs and Unfunded Actuarial Accrued Liability (UAAL). Brian Mantzey motioned to approve by Resolution # 2022-1113, a lump sum contribution in the amount of \$400,000 from the current 2022 Budget. Carson Underwood seconded the motion. Motion carried.

M. Ron Carlisle made a motion to adopt Resolution #2022-1111 designating budget reserve funds below the line as individually outlined. Carson Underwood seconded the motion. Motion carried.

N. Ken Maun motioned to adopt Resolution # 2022-1109 pursuant to Section 41.12 of the Property Tax Code, allowing the Appraisal Review Board to approve the 2022 Appraisal Records when 10%, or less, of appraised value remains under protest. Ron Carlisle seconded the motion. Motion carried.

O. Reports

- 1 Chris Nickell, Taxpayer Liaison Officer, addressed the Board with the monthly status report. As of June 23, 2022, one complaint was received from property owner Sandy Harvey regarding her June 6, 2022 hearing. Mr. Nickell stated he has investigated the complaint and filed a TLO inquiry. He continued, informing the Board there have been no new updates from TDLR regarding the open Justin Jinright case; it is still under review. He concluded his report informing the Board of an in progress investigation regarding a copy of an Appraisal Review Board Survey feedback from Mr. William Nuss, received by the Chief Appraiser. Mr. Nickell will update the Board of the progress.

P. Chief Appraiser's Report

- 1 Mr. Daffin presented a 2022 Protest and Appraisal Roll Certification update.
- 2 General Comments

III. AUDIENCE

A. There were no public comments.

CCAD staff in attendance:

Bo Daffin
Tamera Glass
Toni Bryan
Valerie Hyden
Marty Wright

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Ryan Matthews
Brad Richards
Brian Swanson
Dana Wilson
Elliot Bensed
Jason Harris
Paula Bensed
Phil Greaux
Shane Cheek
Shawn Tilley
Wendy Gilliland
Cindy Smith
Eric Grusendorf
Erin Van Gundy
Jamie Worth
Chris Nickell
Troy Ingold

Public in attendance:

Mark Walsh, Saunders, Walsh & Beard - Attorneys, District's legal counsel

Bob Garrey, Saunders, Walsh & Beard - Attorneys, District's legal counsel

- IV.** The next meeting is to be held on the date and at the time listed below. The meeting will be held at 250 Eldorado Pkwy., Dr. Leo Fitzgerald Board Room, McKinney, Texas.
Thursday, August 25, 2022
7:00 a.m.
- V.** Chairman, Gary Rodenbaugh announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 9:04 a.m.

E.
BILLS
PAID

June 2022

BILLS PAID

BILLS PAID

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report

June 2022

Num	Date	Name	Amount
Jun 22			
ACH	06/15/2022	TCDRS	-143,317.35
ACH	06/21/2022	PITNEY BOWES RESERVE ACCOUNT	-20,000.00
ACH	06/01/2022	PITNEY BOWES RESERVE ACCOUNT	-20,000.00
ACH	06/10/2022	ADP INC	-3,653.87
8775	06/06/2022	ARCELLANA, CRISTINA M	-720.00
8776	06/06/2022	AUGUSTINE, JUDITH S	-1,130.00
8777	06/06/2022	BITTNER, NANCY M.	-850.00
8778	06/06/2022	CHOLLAR JR, GEORGE W	-1,100.00
8779	06/06/2022	CHOWDHURY, NASIMA	-1,130.00
8780	06/06/2022	DIVIRGILIO, RICHARD	-720.00
8781	06/06/2022	DODSON, MICHAEL	-850.00
8782	06/06/2022	FALTYS, DIANNE	-1,250.00
8783	06/06/2022	FERGUSON, VICTOR L.	-850.00
8784	06/06/2022	FERRILL, LAWRENCE R	-750.00
8785	06/06/2022	HANSON, THOMAS D	-820.00
8786	06/06/2022	HARDIN, MARILYN CARLEEN	-790.00
8787	06/06/2022	HARTMAN, BETTY	-850.00
8788	06/06/2022	HAWKINS, YOLANDA	-1,070.00
8789	06/06/2022	HUBBARD, STEVEN L.	-600.00
8790	06/06/2022	JARZABEK, DOROTA	-880.00
8791	06/06/2022	JAYE, OLIN	-1,000.00
8792	06/06/2022	KLICKMAN, JOHN MICHAEL	-720.00
8793	06/06/2022	LASHER, DON W.	-720.00
8794	06/06/2022	LOVELL, CRAIG E	-1,040.00
8795	06/06/2022	MAHER, KEVIN M	-470.00
8796	06/06/2022	MAJZNER, CHARLOTTE	-1,100.00
8797	06/06/2022	McANDREW, THOMAS	-880.00
8798	06/06/2022	MCGEE, BEVERLY J	-470.00
8799	06/06/2022	MOLINA, ESTELA	-500.00
8800	06/06/2022	MORTENSON, GEORGE R.	-910.00
8801	06/06/2022	MUNDER, GWENDOLYN	-970.00
8802	06/06/2022	MURPHEY, JOHN W.	-690.00
8803	06/06/2022	NEWHOUSE, DAVID W.	-720.00
8804	06/06/2022	PARKER, CHRISTI CRUMP	-1,000.00
8805	06/06/2022	PERRY, CRAIG N.	-690.00
8806	06/06/2022	PHILLIPS, KATHRYN H	-350.00
8807	06/06/2022	PRYOR, JACK R	-850.00
8808	06/06/2022	ROBINSON, PATRICIA	-1,250.00
8809	06/06/2022	ROGERS, FLOYD E	-1,130.00
8810	06/06/2022	SADLER, BRADLEY J	-600.00
8811	06/06/2022	SMITH JR, FLOYD W	-600.00
8812	06/06/2022	SODERSTROM, DEAN C	-1,280.00
8813	06/06/2022	TON, AZALIAH S W	-570.00
8814	06/06/2022	TRAN, HUONG (RACHEL)	-820.00
8815	06/06/2022	TREWIN, JAMES	-690.00
8816	06/06/2022	TURANO, LOUIS R	-880.00
8817	06/06/2022	TURNER, KENT M	-1,100.00
8818	06/06/2022	TWIGG, STEPHEN G	-880.00
8819	06/06/2022	WARD, FORREST	-380.00
8820	06/06/2022	WHITT, NORMAN J	-970.00
8821	06/06/2022	WOLFSON, LEWIS H	-850.00
8822	06/06/2022	WYSASKI, JOHN	-1,100.00
8823	06/06/2022	YARBOROUGH, DANA	-1,000.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report

June 2022

Num	Date	Name	Amount
8824	06/06/2022	ZINN, THOMAS G	-1,070.00
8825	06/13/2022	ARCELLANA, CRISTINA M	-750.00
8826	06/13/2022	AUGUSTINE, JUDITH S	-1,200.00
8827	06/13/2022	BITTNER, NANCY M.	-1,230.00
8828	06/13/2022	CHOLLAR JR, GEORGE W	-1,260.00
8829	06/13/2022	CHOWDHURY, NASIMA	-1,230.00
8830	06/13/2022	DIVIRGILIO, RICHARD	-500.00
8831	06/13/2022	DODSON, MICHAEL	-1,510.00
8832	06/13/2022	FALTYS, DIANNE	-1,690.00
8833	06/13/2022	FERGUSON, VICTOR L.	-720.00
8834	06/13/2022	FERRILL, LAWRENCE R	-1,450.00
8835	06/13/2022	GUCKES, FRANCIS	-1,240.00
8836	06/13/2022	HANSON, THOMAS D	-1,230.00
8837	06/13/2022	HARDIN, MARILYN CARLEEN	-1,100.00
8838	06/13/2022	HARTMAN, BETTY	-780.00
8839	06/13/2022	HAWKINS, YOLANDA	-1,260.00
8840	06/13/2022	HUBBARD, STEVEN L.	-1,230.00
8841	06/13/2022	JARZABEK, DOROTA	-1,260.00
8842	06/13/2022	JAYE, OLIN	-1,450.00
8843	06/13/2022	KLICKMAN, JOHN MICHAEL	-1,030.00
8844	06/13/2022	LASHER, DON W.	-470.00
8845	06/13/2022	LOVELL, CRAIG E	-1,510.00
8846	06/13/2022	MAHER, KEVIN M	-780.00
8847	06/13/2022	MAJZNER, CHARLOTTE	-1,160.00
8848	06/13/2022	McANDREW, THOMAS	-1,230.00
8849	06/13/2022	MCGEE, BEVERLY J	-560.00
8850	06/13/2022	MOLINA, ESTELA	-470.00
8851	06/13/2022	MORTENSON, GEORGE R.	-1,260.00
8852	06/13/2022	MUNDER, GWENDOLYN	-1,000.00
8853	06/13/2022	MURPHEY, JOHN W.	-600.00
8854	06/13/2022	NEWHOUSE, DAVID W.	-1,000.00
8855	06/13/2022	PARKER, CHRISTI CRUMP	-1,450.00
8856	06/13/2022	PERRY, CRAIG N.	-1,010.00
8857	06/13/2022	PHILLIPS, KATHRYN H	-980.00
8858	06/13/2022	PRYOR, JACK R	-1,320.00
8859	06/13/2022	ROBINSON, PATRICIA	-310.00
8860	06/13/2022	ROGERS, FLOYD E	-1,200.00
8861	06/13/2022	SADLER, BRADLEY J	-500.00
8862	06/13/2022	SMITH JR, FLOYD W	-1,170.00
8863	06/13/2022	SODERSTROM, DEAN C	-1,690.00
8864	06/13/2022	TON, AZALIAH S W	-980.00
8865	06/13/2022	TRAN, HUONG (RACHEL)	-1,230.00
8866	06/13/2022	TREWIN, JAMES	-750.00
8867	06/13/2022	TURANO, LOUIS R	-950.00
8868	06/13/2022	TURNER, KENT M	-1,130.00
8869	06/13/2022	TWIGG, STEPHEN G	-1,450.00
8870	06/13/2022	WARD, FORREST	-1,480.00
8871	06/13/2022	WHITT, NORMAN J	-920.00
8872	06/13/2022	WOLFSON, LEWIS H	-1,510.00
8873	06/13/2022	WYSASKI, JOHN	-1,100.00
8874	06/13/2022	YARBOROUGH, DANA	-1,130.00
8875	06/13/2022	ZINN, THOMAS G	-1,480.00
8876	06/20/2022	ARCELLANA, CRISTINA M	-720.00
8877	06/20/2022	AUGUSTINE, JUDITH S	-970.00

COLLIN CENTRAL APPRAISAL DISTRICT
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Num	Date	Name	Amount
8878	06/20/2022	BITTNER, NANCY M.	-940.00
8879	06/20/2022	CHOLLAR JR, GEORGE W	-1,190.00
8880	06/20/2022	CHOWDHURY, NASIMA	-940.00
8881	06/20/2022	DIVIRGILIO, RICHARD	-720.00
8882	06/20/2022	DODSON, MICHAEL	-720.00
8883	06/20/2022	FALTYS, DIANNE	-1,370.00
8884	06/20/2022	FERRILL, LAWRENCE R	-970.00
8885	06/20/2022	GUCKES, FRANCIS	-1,220.00
8886	06/20/2022	HANSON, THOMAS D	-1,220.00
8887	06/20/2022	HARDIN, MARILYN CARLEEN	-750.00
8888	06/20/2022	HARTMAN, BETTY	-940.00
8889	06/20/2022	HAWKINS, YOLANDA	-1,220.00
8890	06/20/2022	HUBBARD, STEVEN L.	-970.00
8891	06/20/2022	JARZABEK, DOROTA	-970.00
8892	06/20/2022	JAYE, OLIN	-1,190.00
8893	06/20/2022	KLICKMAN, JOHN MICHAEL	-970.00
8894	06/20/2022	LOVELL, CRAIG E	-1,190.00
8895	06/20/2022	MAHER, KEVIN M	-750.00
8896	06/20/2022	MAJZNER, CHARLOTTE	-1,190.00
8897	06/20/2022	McANDREW, THOMAS	-720.00
8898	06/20/2022	MCGEE, BEVERLY J	-720.00
8899	06/20/2022	MOLINA, ESTELA	-940.00
8900	06/20/2022	MORTENSON, GEORGE R.	-940.00
8901	06/20/2022	MUNDER, GWENDOLYN	-970.00
8902	06/20/2022	MURPHEY, JOHN W.	-690.00
8903	06/20/2022	NEWHOUSE, DAVID W.	-600.00
8904	06/20/2022	PARKER, CHRISTI CRUMP	-250.00
8905	06/20/2022	PERRY, CRAIG N.	-940.00
8906	06/20/2022	PHILLIPS, KATHRYN H	-690.00
8907	06/20/2022	PRYOR, JACK R	-970.00
8908	06/20/2022	ROBINSON, PATRICIA	-1,280.00
8909	06/20/2022	ROGERS, FLOYD E	-940.00
8910	06/20/2022	SADLER, BRADLEY J	-940.00
8911	06/20/2022	SMITH JR, FLOYD W	-940.00
8912	06/20/2022	SODERSTROM, DEAN C	-1,370.00
8913	06/20/2022	TON, AZALIAH S W	-1,220.00
8914	06/20/2022	TRAN, HUONG (RACHEL)	-1,000.00
8915	06/20/2022	TURANO, LOUIS R	-1,220.00
8916	06/20/2022	TURNER, KENT M	-1,220.00
8917	06/20/2022	TWIGG, STEPHEN G	-1,220.00
8918	06/20/2022	WARD, FORREST	-970.00
8919	06/20/2022	WHITT, NORMAN J	-940.00
8920	06/20/2022	WOLFSON, LEWIS H	-1,220.00
8921	06/20/2022	WYSASKI, JOHN	-1,160.00
8922	06/20/2022	YARBOROUGH, DANA	-970.00
8923	06/20/2022	ZINN, THOMAS G	-1,190.00
8924	06/27/2022	ARCELLANA, CRISTINA M	-220.00
8925	06/27/2022	AUGUSTINE, JUDITH S	-1,290.00
8926	06/27/2022	BITTNER, NANCY M.	-1,010.00
8927	06/27/2022	CHOLLAR JR, GEORGE W	-1,260.00
8928	06/27/2022	CHOWDHURY, NASIMA	-1,070.00
8929	06/27/2022	DIVIRGILIO, RICHARD	-720.00
8930	06/27/2022	DODSON, MICHAEL	-220.00
8931	06/27/2022	FALTYS, DIANNE	-2,070.00

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June 2022

Num	Date	Name	Amount
8932	06/27/2022	FERRILL, LAWRENCE R	-1,290.00
8933	06/27/2022	GUCKES, FRANCIS	-1,400.00
8934	06/27/2022	HANSON, THOMAS D	-1,290.00
8935	06/27/2022	HARDIN, MARILYN CARLEEN	-1,140.00
8936	06/27/2022	HARTMAN, BETTY	-1,010.00
8937	06/27/2022	HAWKINS, YOLANDA	-1,040.00
8938	06/27/2022	HUBBARD, STEVEN L.	-1,290.00
8939	06/27/2022	JARZABEK, DOROTA	-760.00
8940	06/27/2022	JAYE, OLIN	-1,260.00
8941	06/27/2022	KLICKMAN, JOHN MICHAEL	-1,190.00
8942	06/27/2022	LASHER, DON W.	-940.00
8943	06/27/2022	LOVELL, CRAIG E	-1,290.00
8944	06/27/2022	MAHER, KEVIN M	-690.00
8945	06/27/2022	MAJZNER, CHARLOTTE	-940.00
8946	06/27/2022	McANDREW, THOMAS	-1,070.00
8947	06/27/2022	MCGEE, BEVERLY J	-1,140.00
8948	06/27/2022	MOLINA, ESTELA	-1,070.00
8949	06/27/2022	MORTENSON, GEORGE R.	-790.00
8950	06/27/2022	MUNDER, GWENDOLYN	-940.00
8951	06/27/2022	MURPHEY, JOHN W.	-470.00
8952	06/27/2022	PARKER, CHRISTI CRUMP	-1,260.00
8953	06/27/2022	PERRY, CRAIG N.	-1,040.00
8954	06/27/2022	PHILLIPS, KATHRYN H	-1,040.00
8955	06/27/2022	PRYOR, JACK R	-1,040.00
8956	06/27/2022	ROBINSON, PATRICIA	-1,200.00
8957	06/27/2022	ROGERS, FLOYD E	-1,040.00
8958	06/27/2022	SADLER, BRADLEY J	-220.00
8959	06/27/2022	SMITH JR, FLOYD W	-1,040.00
8960	06/27/2022	SODERSTROM, DEAN C	-2,070.00
8961	06/27/2022	TON, AZALIAH S W	-1,260.00
8962	06/27/2022	TRAN, HUONG (RACHEL)	-1,070.00
8963	06/27/2022	TREWIN, JAMES	-1,070.00
8964	06/27/2022	TURANO, LOUIS R	-1,320.00
8965	06/27/2022	TURNER, KENT M	-970.00
8966	06/27/2022	TWIGG, STEPHEN G	-940.00
8967	06/27/2022	WARD, FORREST	-1,260.00
8968	06/27/2022	WHITT, NORMAN J	-1,010.00
8969	06/27/2022	WOLFSON, LEWIS H	-1,290.00
8970	06/27/2022	WYSASKI, JOHN	-1,160.00
8971	06/27/2022	YARBOROUGH, DANA	-1,010.00
8972	06/27/2022	ZINN, THOMAS G	-250.00
53641	06/08/2022	DIAZ, STEPHEN ERIK	-512.50
53642	06/08/2022	GILL, SHERRILLE	-500.00
53643	06/08/2022	KAISER, MATTHEW	-525.00
53644	06/08/2022	NEVAREZ, ALEJANDRO	-200.00
53645	06/08/2022	PENSON, OLIVIA K	-550.00
53646	06/08/2022	AFFILIATED COM-NET, INC.	-1,504.81
53647	06/08/2022	CAMPBELL-WOOD, SHARON	-100.00
53648	06/08/2022	DIAZ, TIFFANY	-360.14
53649	06/08/2022	HOME DEPOT	-261.08
53650	06/08/2022	KERBY & KERBY PLLC	-250.00
53651	06/08/2022	OZAETA, GREGORY	-733.10
53652	06/08/2022	PLANO OFFICE SUPPLY	-3,562.95
53653	06/08/2022	QUALITY PERSONNEL SERVICE	-7,736.55

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Num	Date	Name	Amount
53654	06/08/2022	ROBERT HALF INTERNATIONAL INC.	-5,492.74
53655	06/08/2022	SAUNDERS & WALSH, PLLC	-67,961.43
53656	06/08/2022	SHI GOVERNMENT SOLUTIONS	-3,289.35
53657	06/08/2022	SUPERIOR VISION OF TEXAS	-1,468.41
53658	06/08/2022	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
53659	06/08/2022	VARIVERGE LLC	-9,844.40
53660	06/08/2022	WASTE CONNECTIONS OF TEXAS	-304.53
53661	06/08/2022	AT&T (MAIN LOCAL)	-2,093.59
53662	06/08/2022	AT&T (MAIN LOCAL)	-210.14
53663	06/08/2022	HARRIS GOVERN	-49,715.62
53664	06/08/2022	HOLT CAT	-549.50
53665	06/08/2022	INTEX ELECTRICAL CONTRACTORS, INC	-957.00
53666	06/08/2022	MICROSOFT CORPORATION	-460.00
53667	06/08/2022	MONROE, MATTHEW	-105.82
53668	06/08/2022	MURLEY PLUMBING	-4,167.07
53669	06/08/2022	SODERSTROM, DEAN C	-86.55
53670	06/08/2022	TEXAS ARCHIVES	-90.76
53671	06/08/2022	ROBERT HALF INTERNATIONAL INC.	-4,255.60
53672	06/08/2022	CASH	-100.00
53673	06/13/2022	SARAH McCLARIN	-2,533.75
53674	06/14/2022	BORTON, BRIAN K	-600.00
53675	06/14/2022	HENRY, JAMES	-500.00
53676	06/14/2022	KAISER, MATTHEW	-1,062.50
53677	06/14/2022	PENSON, OLIVIA K	-200.00
53678	06/14/2022	THIGPEN, LESLIE MICHAEL	-500.00
53679	06/14/2022	BEE LINE SERVICES	-2,800.00
53680	06/14/2022	DEARBORN NATIONAL LIFE INSURANCE COMPANY	-9,507.11
53681	06/14/2022	DEX IMAGING	-1,901.09
53682	06/14/2022	DIAZ, TIFFANY	-475.65
53683	06/14/2022	HBS REAL ESTATE	-4,000.00
53684	06/14/2022	INSURICA EXPRESS	-50.00
53685	06/14/2022	LEGAL SHIELD / ID SHIELD	-1,393.50
53686	06/14/2022	NICKELL, CHRISTOPHER	-1,960.00
53687	06/14/2022	QUALITY PERSONNEL SERVICE	-12,096.92
53688	06/14/2022	RAMIREZ, SHANNON	-441.75
53689	06/14/2022	TAAD	-1,000.00
53690	06/14/2022	TAAO	-4,495.00
53691	06/14/2022	TEXAS SECRETARY OF STATE	-21.00
53692	06/14/2022	WEX HEALTH INC	-157.15
53693	06/14/2022	ROBERT HALF INTERNATIONAL INC.	-12,466.48
53694	06/17/2022	HBS REAL ESTATE	-4,000.00
53695	06/17/2022	VARIVERGE LLC	-3,260.72
53696	06/17/2022	BELO + COMPANY	-5,400.00
53697	06/17/2022	CARENOW	-240.00
53698	06/17/2022	COLORIT GRAPHICS SERVICES	-130.33
53699	06/17/2022	COSTAR REALTY INFORMATION INC	-5,544.72
53700	06/17/2022	FIRST STOP HEALTH	-1,080.65
53701	06/17/2022	HBS REAL ESTATE	-8,000.00
53702	06/17/2022	KERBY & KERBY PLLC	-250.00
53703	06/17/2022	KT CONTRACTING - CONCRETE SERIES, LLC	-5,978.00
53704	06/17/2022	PRICEWATERHOUSECOOPERS	-545.00
53705	06/17/2022	PROSTAR SERVICES, INC	-222.59
53706	06/17/2022	SODERSTROM, DEAN C	-35.97
53707	06/17/2022	VARIVERGE LLC	-61,643.63

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Num	Date	Name	Amount
53708	06/21/2022	BORTON, BRIAN K	-462.50
53709	06/21/2022	DIAZ, STEPHEN ERIK	-487.50
53710	06/21/2022	GILLESPIE, DANIEL	-475.00
53711	06/21/2022	HENRY, JAMES	-462.50
53712	06/21/2022	ZEGADLO, MARC	-450.00
53713	06/21/2022	CASH	-100.00
53714	06/21/2022	DIAZ, TIFFANY	-523.22
53715	06/21/2022	MP2 ENERGY TEXAS LLC	-7,231.05
53716	06/21/2022	PITNEY SUPPLIES	-451.45
53717	06/21/2022	QUALITY PERSONNEL SERVICE	-11,605.77
53718	06/21/2022	SODERSTROM, DEAN C	-194.52
53719	06/21/2022	RAMIREZ, SHANNON	-434.00
53720	06/21/2022	ROBERT HALF INTERNATIONAL INC.	-8,504.21
53721	06/24/2022	AT&T MOBILITY	-1,351.85
53722	06/24/2022	BLUECROSS BLUESHIELD OF TEXAS	-124,020.90
53723	06/24/2022	BLUECROSS BLUESHIELD OF TEXAS	-44.04
53724	06/24/2022	CASH	0.00
53725	06/24/2022	COLORIT GRAPHICS SERVICES	-461.25
53726	06/24/2022	FISH WINDOW CLEANING	-193.00
53727	06/24/2022	GREAU, PHILLIP	-34.63
53728	06/24/2022	TIME WARNER CABLE	-2,059.76
53729	06/24/2022	UNUM LIFE INSURANCE CO OF AMERICA	-1,212.00
53730	06/24/2022	VARIVERGE LLC	-1,315.12
53731	06/24/2022	CITY OF MCKINNEY	-783.60
53732	06/28/2022	BUNDICK, FRANK	-400.00
53733	06/28/2022	DIAZ, STEPHEN ERIK	-525.00
53734	06/28/2022	GILL, SHERRILLE	-237.50
53735	06/28/2022	PENSON, OLIVIA K	-512.50
53736	06/28/2022	THIGPEN, LESLIE MICHAEL	-912.50
53737	06/28/2022	AT&T (U-VERSE)	-159.43
53738	06/28/2022	DEX IMAGING	-2,465.89
53739	06/28/2022	DIAZ, TIFFANY	-360.14
53740	06/28/2022	DSS	-92.40
53741	06/28/2022	DSS FIRE INC	-90.00
53742	06/28/2022	FALTYS, DIANNE	-142.05
53743	06/28/2022	GSO ARCHITECTS	-150.00
53744	06/28/2022	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,299.47
53745	06/28/2022	HBS REAL ESTATE	-3,250.00
53746	06/28/2022	JOPLIN'S	-275.00
53747	06/28/2022	PROSTAR SERVICES, INC	-114.89
53748	06/28/2022	QUALITY PERSONNEL SERVICE	-12,249.74
53749	06/28/2022	RAMIREZ, SHANNON	-248.00
53750	06/28/2022	SHI GOVERNMENT SOLUTIONS	-2,816.40
53751	06/30/2022	AFLAC	-4,178.71
53752	06/30/2022	CARD SERVICE CENTER	-19,322.43
53753	06/30/2022	CINTAS MAT SERVICE	-420.84
53754	06/30/2022	CINTAS SANI CLEAN	-1,857.75
53755	06/30/2022	COLORIT GRAPHICS SERVICES	-1,322.65
53756	06/30/2022	HYDEN, VALERIE	-80.15
53757	06/30/2022	JOPLIN'S	-365.63
53758	06/30/2022	RAMIREZ, SHANNON	-480.50
53759	06/30/2022	ROBERT HALF INTERNATIONAL INC.	-7,217.08
53760	06/30/2022	SODERSTROM, DEAN C	-61.67
53761	06/30/2022	STAPLES BUSINESS CREDIT	-3,687.45

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<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Amount</u>
53762	06/30/2022	PLANO OFFICE SUPPLY	-6,066.43
53763	06/30/2022	SAM'S CLUB	-1,277.58
53764	06/30/2022	CINTAS FIRST AID	-96.52
Jun 22			<u>-943,322.54</u>

E.
BILLS
PAID

July 2022

BILLS PAID

BILLS PAID

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Num	Date	Name	Amount
Jul 22			
ACH	07/08/2022	ADP INC	-3,565.93
ACH	07/15/2022	TCDRS	-144,064.97
ACH	07/28/2022	PITNEY BOWES RESERVE ACCOUNT	-20,000.00
8973	07/04/2022	ARCELLANA, CRISTINA M	-660.00
8974	07/04/2022	AUGUSTINE, JUDITH S	-1,230.00
8975	07/04/2022	BITTNER, NANCY M.	-760.00
8976	07/04/2022	CHOLLAR JR, GEORGE W	-1,260.00
8977	07/04/2022	CHOWDHURY, NASIMA	-320.00
8978	07/04/2022	DIVIRGILIO, RICHARD	-220.00
8979	07/04/2022	DODSON, MICHAEL	-220.00
8980	07/04/2022	FALTYS, DIANNE	-1,440.00
8981	07/04/2022	FERGUSON, VICTOR L.	-880.00
8982	07/04/2022	FERRILL, LAWRENCE R	-1,130.00
8983	07/04/2022	GUCKES, FRANCIS	-1,040.00
8984	07/04/2022	HANSON, THOMAS D	-1,040.00
8985	07/04/2022	HARDIN, MARILYN CARLEEN	-1,230.00
8986	07/04/2022	HARTMAN, BETTY	-1,010.00
8987	07/04/2022	HAWKINS, YOLANDA	-1,010.00
8988	07/04/2022	HUBBARD, STEVEN L.	-1,010.00
8989	07/04/2022	JARZABEK, DOROTA	-690.00
8990	07/04/2022	JAYE, OLIN	-1,230.00
8991	07/04/2022	KLICKMAN, JOHN MICHAEL	-880.00
8992	07/04/2022	LASHER, DON W.	-1,010.00
8993	07/04/2022	LOVELL, CRAIG E	-1,230.00
8994	07/04/2022	MAHER, KEVIN M	-760.00
8995	07/04/2022	MAJZNER, CHARLOTTE	-940.00
8996	07/04/2022	McANDREW, THOMAS	-1,230.00
8997	07/04/2022	MCGEE, BEVERLY J	-910.00
8998	07/04/2022	MOLINA, ESTELA	-940.00
8999	07/04/2022	MORTENSON, GEORGE R.	-1,230.00
9000	07/04/2022	MUNDER, GWENDOLYN	-910.00
9001	07/04/2022	MURPHEY, JOHN W.	-660.00
9002	07/04/2022	PARKER, CHRISTI CRUMP	-1,010.00
9003	07/04/2022	PERRY, CRAIG N.	-220.00
9004	07/04/2022	PHILLIPS, KATHRYN H	-690.00
9005	07/04/2022	PRYOR, JACK R	-1,230.00
9006	07/04/2022	ROBINSON, PATRICIA	-980.00
9007	07/04/2022	ROGERS, FLOYD E	-1,010.00
9008	07/04/2022	SADLER, BRADLEY J	-440.00
9009	07/04/2022	SMITH JR, FLOYD W	-910.00
9010	07/04/2022	SODERSTROM, DEAN C	-1,380.00
9011	07/04/2022	TON, AZALIAH S W	-1,230.00
9012	07/04/2022	TRAN, HUONG (RACHEL)	-1,010.00
9013	07/04/2022	TREWIN, JAMES	-1,230.00
9014	07/04/2022	TURANO, LOUIS R	-1,260.00
9015	07/04/2022	TURNER, KENT M	-910.00
9016	07/04/2022	TWIGG, STEPHEN G	-910.00
9017	07/04/2022	WARD, FORREST	-1,230.00
9018	07/04/2022	WHITT, NORMAN J	-1,010.00
9019	07/04/2022	WOLFSON, LEWIS H	-1,230.00
9020	07/04/2022	WYSASKI, JOHN	-1,230.00
9021	07/04/2022	YARBOROUGH, DANA	-1,110.00
9022	07/04/2022	ZINN, THOMAS G	-1,230.00

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Num	Date	Name	Amount
9023	07/11/2022	ARCELLANA, CRISTINA M	-760.00
9024	07/11/2022	AUGUSTINE, JUDITH S	-820.00
9025	07/11/2022	BITTNER, NANCY M.	-760.00
9026	07/11/2022	CHOLLAR JR, GEORGE W	-760.00
9027	07/11/2022	CHOWDHURY, NASIMA	-790.00
9028	07/11/2022	DIVIRGILIO, RICHARD	-690.00
9029	07/11/2022	FALTYS, DIANNE	-940.00
9030	07/11/2022	FERGUSON, VICTOR L.	-570.00
9031	07/11/2022	FERRILL, LAWRENCE R	-570.00
9032	07/11/2022	GUCKES, FRANCIS	-790.00
9033	07/11/2022	HANSON, THOMAS D	-440.00
9034	07/11/2022	HARDIN, MARILYN CARLEEN	-820.00
9035	07/11/2022	HARTMAN, BETTY	-570.00
9036	07/11/2022	HAWKINS, YOLANDA	-790.00
9037	07/11/2022	HUBBARD, STEVEN L.	-760.00
9038	07/11/2022	JARZABEK, DOROTA	-320.00
9039	07/11/2022	JAYE, OLIN	-720.00
9040	07/11/2022	KLICKMAN, JOHN MICHAEL	-790.00
9041	07/11/2022	LASHER, DON W.	-540.00
9042	07/11/2022	MAHER, KEVIN M	-500.00
9043	07/11/2022	MAJZNER, CHARLOTTE	-320.00
9044	07/11/2022	McANDREW, THOMAS	-570.00
9045	07/11/2022	MCGEE, BEVERLY J	-760.00
9046	07/11/2022	MOLINA, ESTELA	-540.00
9047	07/11/2022	MORTENSON, GEORGE R.	-720.00
9048	07/11/2022	MUNDER, GWENDOLYN	-320.00
9049	07/11/2022	MURPHEY, JOHN W.	-100.00
9050	07/11/2022	PARKER, CHRISTI CRUMP	-760.00
9051	07/11/2022	PERRY, CRAIG N.	-790.00
9052	07/11/2022	PHILLIPS, KATHRYN H	-470.00
9053	07/11/2022	PRYOR, JACK R	-760.00
9054	07/11/2022	ROBINSON, PATRICIA	-910.00
9055	07/11/2022	ROGERS, FLOYD E	-790.00
9056	07/11/2022	SADLER, BRADLEY J	-220.00
9057	07/11/2022	SMITH JR, FLOYD W	-570.00
9058	07/11/2022	SODERSTROM, DEAN C	-910.00
9059	07/11/2022	TON, AZALIAH S W	-760.00
9060	07/11/2022	TRAN, HUONG (RACHEL)	-790.00
9061	07/11/2022	TREWIN, JAMES	-820.00
9062	07/11/2022	TURANO, LOUIS R	-600.00
9063	07/11/2022	TURNER, KENT M	-540.00
9064	07/11/2022	TWIGG, STEPHEN G	-570.00
9065	07/11/2022	WARD, FORREST	-790.00
9066	07/11/2022	WHITT, NORMAN J	-670.00
9067	07/11/2022	WOLFSON, LEWIS H	-790.00
9068	07/11/2022	WYSASKI, JOHN	-790.00
9069	07/11/2022	YARBOROUGH, DANA	-570.00
9070	07/11/2022	ZINN, THOMAS G	-790.00
53765	07/05/2022	DIAZ, STEPHEN ERIK	-612.50
53766	07/05/2022	GILL, SHERRILLE	-450.00
53767	07/05/2022	HENRY, JAMES	-450.00
53768	07/05/2022	POLK, MATTHEW	-475.00
53769	07/05/2022	ZEGADLO, MARC	-475.00
53770	07/05/2022	CAPITOL APPRAISAL GROUP, LLC	-5,635.00

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

Num	Date	Name	Amount
53771	07/05/2022	CHEEK, SHANE	-309.32
53772	07/05/2022	DIAZ, TIFFANY	-312.57
53773	07/05/2022	GLASS, TAMERA	-98.33
53774	07/05/2022	MC PURE CLEANING, LLC	-7,950.00
53775	07/05/2022	MONROE, MATTHEW	-85.47
53776	07/05/2022	NORTH TEXAS SIGN SHOP	-300.00
53777	07/05/2022	PICTOMETRY	-383,460.00
53778	07/05/2022	SAUNDERS & WALSH, PLLC	-119,998.86
53779	07/05/2022	VARIVERGE LLC	-90,839.39
53780	07/05/2022	WOOD, ROBERT	-200.40
53781	07/07/2022	AFFILIATED COM-NET, INC.	-1,562.64
53782	07/07/2022	AT&T (FIBER)	-2,029.21
53783	07/07/2022	AT&T (MAIN LOCAL)	-2,145.73
53784	07/07/2022	AT&T (MAIN LOCAL)	-197.38
53785	07/07/2022	DEX IMAGING	-2,944.58
53786	07/07/2022	HOME DEPOT	-788.00
53787	07/07/2022	INTEX ELECTRICAL CONTRACTORS, INC	-2,770.80
53788	07/07/2022	LOOPNET	-523.51
53789	07/07/2022	M&M FENCING AND WELDING, INC.	-389.23
53790	07/07/2022	MB&B TROPHIES AND AWARDS	-85.00
53791	07/07/2022	QUALITY PERSONNEL SERVICE	-9,330.82
53792	07/07/2022	SHI GOVERNMENT SOLUTIONS	-1,505.00
53793	07/07/2022	TEXAS ARCHIVES	-90.76
53794	07/07/2022	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
53795	07/07/2022	WASTE CONNECTIONS OF TEXAS	-304.53
53796	07/11/2022	DIAZ, STEPHEN ERIK	-900.00
53797	07/11/2022	THIGPEN, LESLIE MICHAEL	-987.50
53798	07/11/2022	DIAZ, TIFFANY	-543.60
53799	07/11/2022	QUALITY PERSONNEL SERVICE	-6,372.92
53800	07/13/2022	COSTAR REALTY INFORMATION INC	-5,544.72
53801	07/13/2022	DEARBORN NATIONAL LIFE INSURANCE COMPANY	-9,285.15
53802	07/13/2022	JOPLIN'S	-250.00
53803	07/13/2022	PLANO PEST CONTROL	-2,650.00
53804	07/13/2022	PROSTAR SERVICES, INC	-1,826.58
53805	07/13/2022	ROBERT HALF INTERNATIONAL INC.	-6,540.85
53806	07/13/2022	ROBERT HALF INTERNATIONAL INC.	-3,951.05
53807	07/13/2022	SHI GOVERNMENT SOLUTIONS	-3,289.35
53808	07/13/2022	SUPERIOR VISION OF TEXAS	-1,390.76
53809	07/13/2022	SWINGLE COLLINS & ASSOCIATES	-3,000.00
53810	07/13/2022	VARIVERGE LLC	-1,195.62
53811	07/13/2022	WEX HEALTH INC	-155.50
53812	07/13/2022	WOOD, ROBERT	-23.96
53813	07/13/2022	SWINGLE COLLINS & ASSOCIATES	0.00
53814	07/14/2022	SWINGLE COLLINS & ASSOCIATES	-3,000.00
53815	07/18/2022	BORTON, BRIAN K	-412.50
53816	07/18/2022	HENRY, JAMES	-425.00
53817	07/18/2022	NEVAREZ, ALEJANDRO	-425.00
53818	07/18/2022	PENSON, OLIVIA K	-425.00
53819	07/18/2022	BELO + COMPANY	-5,400.00
53820	07/18/2022	GLASS, TAMERA	-455.00
53821	07/18/2022	HBS REAL ESTATE	-4,000.00
53822	07/18/2022	LEGAL SHIELD / ID SHIELD	-1,373.60
53823	07/18/2022	NICKELL, CHRISTOPHER	-3,280.00
53824	07/18/2022	RICHARDS, BRAD	-1,266.11

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

Num	Date	Name	Amount
53825	07/18/2022	SODERSTROM, DEAN C	-41.11
53826	07/18/2022	SWANSON, BRIAN	-455.00
53827	07/20/2022	QUALITY PERSONNEL SERVICE	-5,346.90
53828	07/21/2022	AT&T MOBILITY	-1,351.45
53829	07/21/2022	BLUECROSS BLUESHIELD OF TEXAS	-124,020.90
53830	07/21/2022	BLUECROSS BLUESHIELD OF TEXAS	-44.04
53831	07/21/2022	DEX IMAGING	-5,601.65
53832	07/21/2022	FIRST STOP HEALTH	-1,051.35
53833	07/21/2022	JESSICA BROWNE	-75.06
53834	07/21/2022	MP2 ENERGY TEXAS LLC	-8,075.32
53835	07/21/2022	UNUM LIFE INSURANCE CO OF AMERICA	-1,212.00
53836	07/25/2022	ARMSTRONG, WILLIAM	-400.00
53837	07/25/2022	HENRY, JAMES	-850.00
53838	07/25/2022	PENSON, OLIVIA K	-425.00
53839	07/25/2022	THIGPEN, LESLIE MICHAEL	-425.00
53840	07/25/2022	CITY OF MCKINNEY	-1,444.45
53841	07/25/2022	INTEX ELECTRICAL CONTRACTORS, INC	-892.50
53842	07/25/2022	QUALITY PERSONNEL SERVICE	-2,747.25
53843	07/25/2022	RAMIREZ, SHANNON	-124.00
53844	07/25/2022	SHRED-IT USA LLC	-145.53
53845	07/25/2022	U.S. POSTAL SERVICE	-364.00
53846	07/25/2022	VALBRIDGE PROPERTY ADVISORS	-7,000.00
53847	07/25/2022	VALBRIDGE PROPERTY ADVISORS	-7,000.00
53848	07/28/2022	AFLAC	-4,178.71
53849	07/28/2022	BRYAN, TONI	-1,090.95
53850	07/28/2022	GLASS, TAMERA	0.00
53851	07/28/2022	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,080.76
53852	07/28/2022	HBS REAL ESTATE	-20,000.00
53853	07/28/2022	MALIN GROUP, THE	-3,500.00
53854	07/28/2022	MC PURE CLEANING, LLC	-7,950.00
53855	07/28/2022	PITNEY SUPPLIES	-3,266.00
53856	07/28/2022	ROCKWALL CAD	-375.00
53857	07/28/2022	SAM'S CLUB	-784.01
53858	07/28/2022	SWANSON, BRIAN	0.00
53859	07/28/2022	TEXAS DEPARTMENT OF PUBLIC SAFETY	-2.00
53860	07/28/2022	TIME WARNER CABLE	-2,059.76
53861	07/28/2022	VARIVERGE LLC	-2,139.19
53862	07/28/2022	WRIGHT, MARTY	0.00
53863	07/28/2022	WRIGHT, MARTY	-455.00
53864	07/29/2022	CARD SERVICE CENTER	-12,619.69
53865	07/31/2022	CINTAS MAT SERVICE	-420.84
53866	07/31/2022	CINTAS SANI CLEAN	-2,522.00
53867	07/31/2022	STAPLES BUSINESS CREDIT	-2,112.41
53868	07/31/2022	PLANO OFFICE SUPPLY	-10,664.14

Jul 22

-1,197,887.67

F. FINANCIAL REPORTS

June 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 June 30, 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
June 7, 2022

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

June 30, 2022

ASSETS

CURRENT ASSETS

American National Bank -Oper	\$	24,168,266.88
American National Bank -ARB		10,028.06
Petty Cash - Admin		100.00
Petty Cash - Mapping		50.00
Prepaid Expenses		<u>516,188.82</u>

TOTAL CURRENT ASSETS \$ **24,694,633.76**

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 (3,859,561.34)

NET PROPERTY AND EQUIPMENT **7,017,727.36**

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 \$ **37,725,623.12**

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

June 30, 2022

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

All Current Liabilities	\$	809,460.91
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TOTAL CURRENT LIABILITIES	\$	809,460.91
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LONG-TERM LIABILITIES

Deferred Resources Inflows		<u>1,588,790.00</u>
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TOTAL LONG-TERM LIABILITIES		<u>1,588,790.00</u>
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TOTAL LIABILITIES		2,398,250.91
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FUND BALANCE

Fund Balance(CashBasisRelated)	4,494,422.80
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Fund Balance-Designated	7,550,000.00
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Fund Balance-Undesignated	7,679,223.17
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Fund Bal-Cap Assets Less Debt	7,147,810.00
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Year To Date Increase or Decrease	<u>8,455,916.24</u>
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TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE		<u>35,327,372.21</u>
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TOTAL LIABILITIES AND FUND BALANCE	\$	<u><u>37,725,623.12</u></u>
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CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis
1 And 6 Months Ended June 30, 2022

	2022 Budget	1 month ended Jun 30, 2022	Year to date ended Jun 30, 2022	% of Budget	Remaining Budget
REVENUE					
Entity Support Revenue	\$ 23,694,900.00	\$ 3,868,923.00	\$ 17,409,338.00	73.47 %	6,285,562.00
Interest-Bank Accts/Investments	0.00	14,733.39	83,651.62		(83,651.62)
BPP Rendition Penalty Revenue	0.00	0.00	51,682.14		(51,682.14)
Misc Revenue	0.00	891.40	2,847.70		(2,847.70)
TOTAL REVENUE	23,694,900.00	3,884,547.79	17,547,519.46	74.06 %	6,147,380.54
OPERATING EXPENSES					
Salaries Full Time	11,689,400.00	663,987.39	3,954,065.81	33.83 %	7,735,334.19
Salaries Part Time/Temp	167,600.00	13,341.25	21,648.00	12.92 %	145,952.00
Overtime	80,000.00	31,447.63	61,328.85	76.66 %	18,671.15
Auto Allowance	812,000.00	52,337.92	320,714.51	39.50 %	491,285.49
Worker's Compensation	60,000.00	3,532.00	18,742.00	31.24 %	41,258.00
Employee Group Insurance	2,585,000.00	158,484.73	940,771.50	36.39 %	1,644,228.50
FICA Tax	173,100.00	11,836.77	63,903.65	36.92 %	109,196.35
Employee Retirement	1,641,400.00	95,464.74	551,564.80	33.60 %	1,089,835.20
Retirement-UAAL Buy Down	400,000.00	0.00	0.00	0.00 %	400,000.00
Unemployment Compensation	25,000.00	0.00	127.40	0.51 %	24,872.60
Legal	1,900,000.00	87,211.43	595,538.04	31.34 %	1,304,461.96
Accounting & Audit	16,000.00	500.00	13,570.00	84.81 %	2,430.00
Insurance	50,000.00	4,103.00	24,618.00	49.24 %	25,382.00
Legal Notices & Advertising	37,000.00	5,400.00	10,828.00	29.26 %	26,172.00
Appraisal Review Board	650,000.00	197,810.76	336,174.00	51.72 %	313,826.00
Telephone, Internet, Data Cloud	350,000.00	9,400.77	77,269.85	22.08 %	272,730.15
Utilities	160,900.00	8,478.61	52,913.63	32.89 %	107,986.37
Equipment Rent	95,000.00	2,696.34	33,111.38	34.85 %	61,888.62
Equipment Maintenance	50,000.00	1,396.64	9,357.40	18.71 %	40,642.60
Postage	500,000.00	54,990.64	269,123.88	53.82 %	230,876.12
Aerial Photography	430,000.00	0.00	0.00	0.00 %	430,000.00
Supplies	510,000.00	97,900.22	247,754.84	48.58 %	262,245.16
Registration & Dues	45,000.00	45.00	7,041.60	15.65 %	37,958.40
Travel & Education	175,000.00	7,773.60	27,277.55	15.59 %	147,722.45
Board of Directors Meetings	7,000.00	55.24	1,994.42	28.49 %	5,005.58
Miscellaneous Expenses	500.00	0.00	0.00	0.00 %	500.00
Contract Services	115,000.00	1,702.75	19,892.34	17.30 %	95,107.66
Professional Services	250,000.00	90,712.36	341,103.04	136.44 %	(91,103.04)
Security	165,000.00	10,075.00	53,437.50	32.39 %	111,562.50
Building Maintenance	195,000.00	3,021.09	84,364.86	43.26 %	110,635.14
Building Repair/Modifications	320,000.00	14,542.70	594,367.66	185.74 %	(274,367.66)
Depreciation	0.00	21,680.59	130,083.54		(130,083.54)
Furniture & Equipment	65,000.00	0.00	0.00	0.00 %	65,000.00
ComputerHardware&Computer Equip	300,000.00	0.00	20,416.77	6.81 %	279,583.23
ComputerSoftwareLicens&Subscrip	600,000.00	9,727.80	90,243.59	15.04 %	509,756.41
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	118,254.81	36.39 %	206,745.19
Contingency	200,000.00	0.00	0.00	0.00 %	200,000.00
TOTAL OPERATING EXPENSES	25,394,900.00	1,661,948.97	9,091,603.22	35.80 %	16,303,296.78
EXCESS(DEFICIT) INCOME & EXPENSES	\$ (1,700,000.00)	\$ 2,222,598.82	8,455,916.24	(497.41)%	(10,155,916.24)
BEGINNING FUND BALANCE			<u>26,871,455.97</u>		
ENDING FUND BALANCE			<u>\$ 35,327,372.21</u>		

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Supplemental Schedules

June 30, 2022

ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$	(279,040.26)
Accum Depr-Telephone Equipment		(73,926.06)
Accum Depr-Computer Equipment		(550,516.00)
Accum Depr-Computer Software		(579,640.39)
Accum Depr-Building		<u>(2,376,438.63)</u>

TOTAL ACCUMULATED DEPRECIATION **\$ (3,859,561.34)**

OTHER CURRENT LIABILITIES

Accounts Payable	\$	(1,581.87)
Credit Card-Home Depot		82.73
Employee Savings		8,333.33
Accrued Wages Payable		172,461.75
Accrued Other Curr Liabilities		70,000.00
Employee Payable		1,999.81
Retiree Payable		(1,128.13)
Cobra Payable		2,496.24
Retirement Payable		144,064.97
Compensated Absences Payable		<u>412,732.08</u>

TOTAL OTHER CURRENT LIABILITIES **\$ 809,460.91**

F.

**FINANCIAL
REPORTS**

July 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

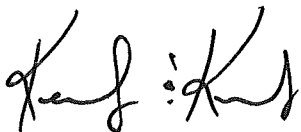
Management is responsible for the accompanying financial statements of the business-type activities of CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY (a political subdivision of the State of Texas), which comprise the statement of net position as of July 31, 2022 and the related statement of revenue, expenses, 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
August 9, 2022

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

July 31, 2022

ASSETS

CURRENT ASSETS

American National Bank -Oper	\$	22,631,352.36
American National Bank -ARB		10,050.99
Petty Cash - Admin		100.00
Petty Cash - Mapping		50.00
Prepaid Expenses		<u>166,007.19</u>

TOTAL CURRENT ASSETS \$ **22,807,560.54**

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 (3,881,241.93)

NET PROPERTY AND EQUIPMENT **6,996,046.77**

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 \$ **35,816,869.31**

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

July 31, 2022

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

All Current Liabilities \$ 879,274.99

TOTAL CURRENT LIABILITIES \$ 879,274.99

LONG-TERM LIABILITIES

Deferred Resources Inflows 1,588,790.00

TOTAL LONG-TERM LIABILITIES 1,588,790.00

TOTAL LIABILITIES 2,468,064.99

FUND BALANCE

Fund Balance(CashBasisRelated) 27,034.97

Fund Balance-Designated 19,663,526.00

Fund Balance-Undesignated 33,085.00

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

Year To Date Increase or Decrease 6,477,348.35

TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE 33,348,804.32

TOTAL LIABILITIES AND FUND BALANCE \$ 35,816,869.31

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis
1 And 7 Months Ended July 31, 2022

	2022 Budget	1 month ended Jul 31, 2022	Year to date ended Jul 31, 2022	% of Budget	Remaining Budget
REVENUE					
Entity Support Revenue	\$ 23,694,900.00	\$ 419,882.00	\$ 17,829,220.00	75.24 %	5,865,680.00
Interest-Bank Accts/Investments	0.00	20,309.33	103,960.95		(103,960.95)
BPP Rendition Penalty Revenue	0.00	42.87	51,725.01		(51,725.01)
Misc Revenue	0.00	442.20	3,289.90		(3,289.90)
TOTAL REVENUE	23,694,900.00	440,676.40	17,988,195.86	75.92 %	5,706,704.14
OPERATING EXPENSES					
Salaries Full Time	11,689,400.00	999,914.45	4,953,980.26	42.38 %	6,735,419.74
Salaries Part Time/Temp	167,600.00	12,664.84	34,312.84	20.47 %	133,287.16
Overtime	80,000.00	23,057.03	84,385.88	105.48 %	(4,385.88)
Auto Allowance	812,000.00	79,109.11	399,823.62	49.24 %	412,176.38
Worker's Compensation	60,000.00	3,532.00	22,274.00	37.12 %	37,726.00
Employee Group Insurance	2,585,000.00	163,290.82	1,104,062.32	42.71 %	1,480,937.68
FICA Tax	173,100.00	16,667.45	80,571.10	46.55 %	92,528.90
Employee Retirement	1,641,400.00	141,225.96	692,790.76	42.21 %	948,609.24
Retirement-UAAL Buy Down	400,000.00	0.00	0.00	0.00 %	400,000.00
Unemployment Compensation	25,000.00	0.00	127.40	0.51 %	24,872.60
Legal	1,900,000.00	161,498.86	757,036.90	39.84 %	1,142,963.10
Accounting & Audit	16,000.00	0.00	13,570.00	84.81 %	2,430.00
Insurance	50,000.00	4,103.00	28,721.00	57.44 %	21,279.00
Legal Notices & Advertising	37,000.00	5,400.00	16,228.00	43.86 %	20,772.00
Appraisal Review Board	650,000.00	80,271.11	416,445.11	64.07 %	233,554.89
Telephone, Internet, Data Cloud	350,000.00	12,979.41	90,249.26	25.79 %	259,750.74
Utilities	160,900.00	9,969.83	62,883.46	39.08 %	98,016.54
Equipment Rent	95,000.00	490.87	33,602.25	35.37 %	61,397.75
Equipment Maintenance	50,000.00	5,399.35	14,756.75	29.51 %	35,243.25
Postage	500,000.00	113,371.72	382,495.60	76.50 %	117,504.40
Aerial Photography	430,000.00	383,460.00	383,460.00	89.18 %	46,540.00
Supplies	510,000.00	34,998.96	284,321.24	55.75 %	225,678.76
Registration & Dues	45,000.00	270.00	7,311.60	16.25 %	37,688.40
Travel & Education	175,000.00	7,243.00	34,538.55	19.74 %	140,461.45
Board of Directors Meetings	7,000.00	0.00	1,994.42	28.49 %	5,005.58
Miscellaneous Expenses	500.00	0.00	0.00	0.00 %	500.00
Contract Services	115,000.00	2,302.21	22,194.55	19.30 %	92,805.45
Professional Services	250,000.00	47,750.89	388,853.93	155.54 %	(138,853.93)
Security	165,000.00	8,137.50	61,575.00	37.32 %	103,425.00
Building Maintenance	195,000.00	16,405.47	100,770.33	51.68 %	94,229.67
Building Repair/Modifications	320,000.00	4,302.53	598,670.19	187.08 %	(278,670.19)
Depreciation	0.00	21,680.59	151,764.13		(151,764.13)
Furniture & Equipment	65,000.00	0.00	0.00	0.00 %	65,000.00
ComputerHardware&Computer Equip	300,000.00	0.00	20,416.77	6.81 %	279,583.23
ComputerSoftwareLicens&Subscrip	600,000.00	6,089.47	96,397.86	16.07 %	503,602.14
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	52,007.62	170,262.43	52.39 %	154,737.57
Contingency	200,000.00	0.00	0.00	0.00 %	200,000.00
TOTAL OPERATING EXPENSES	25,394,900.00	2,417,594.05	11,510,847.51	45.33 %	13,884,052.49
EXCESS(DEFICIT) INCOME & EXPENSES	\$ (1,700,000.00)	\$ (1,976,917.65)	6,477,348.35	(381.02)%	(8,177,348.35)
BEGINNING FUND BALANCE			26,871,455.97		
ENDING FUND BALANCE			\$ 33,348,804.32		

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Supplemental Schedules
July 31, 2022

ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$ (280,432.15)
Accum Depr-Telephone Equipment	(75,048.28)
Accum Depr-Computer Equipment	(558,028.39)
Accum Depr-Computer Software	(579,640.39)
Accum Depr-Building	<u>(2,388,092.72)</u>

TOTAL ACCUMULATED DEPRECIATION	\$ <u>(3,881,241.93)</u>
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OTHER CURRENT LIABILITIES

Credit Card-Home Depot	82.73
Employee Savings	8,568.33
Accrued Wages Payable	172,461.75
Accrued Other Curr Liabilities	70,000.00
Employee Payable	2,068.51
Retiree Payable	(2,213.42)
Cobra Payable	2,452.20
Retirement Payable	213,122.81
Compensated Absences Payable	<u>412,732.08</u>

TOTAL OTHER CURRENT LIABILITIES	\$ <u>879,274.99</u>
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G.

FUNDED ITEMS

BOARD OFFICER'S SIGNATURE REQUIRED



Collin Central Appraisal District

Date: 8/18/22

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	\$ AMOUNT
Ck #53777	Pictometry International Corp	\$383,460.00

H.

LARGE EXPENDITURES
(GREATER THAN \$25,000)

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

June 2022



Collin Central Appraisal District

Date: 8/18/22

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

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

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	06/02/22	ADP (payroll and taxes)	\$383,007.50
ACH	06/15/22	TCDRS	\$143,317.35
ACH	06/16/22	ADP (payroll and taxes)	\$349,155.52
ACH	06/30/22	ADP (payroll and taxes)	\$347,823.92
Ck #53610	06/06/22	Blue Cross and Blue Shield	\$124,998.43
Ck #53655	06/14/22	Saunders & Walsh	\$67,961.43
Ck #53663	06/13/22	Harris Govern	\$49,715.62
Ck #53707	06/30/22	Variverge LLC	\$61,643.63

H.

LARGE EXPENDITURES
(GREATER THAN \$25,000)

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

July 2022



Collin Central Appraisal District

Date: 08/18/22

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

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

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	07/14/22	ADP (payroll and taxes)	\$378,061.70
ACH	07/15/22	TCDRS	\$144,064.97
ACH	07/28/22	ADP (payroll and taxes)	\$337,924.50
Ck #53722	07/06/22	Blue Cross and Blue Shield (Jul)	\$124,020.90
Ck #53778	07/11/22	Saunders & Walsh	\$119,998.86
Ck #53779	07/18/22	Variverge LLC	\$90,839.39
Ck #53829	07/27/22	Blue Cross and Blue Shield (Aug)	\$124,020.90

I.

**2023-2024 REAPPRAISAL PLAN
RESOLUTION**



Collin Central Appraisal District

BOARD OF DIRECTORS

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

CHIEF APPRAISER

Bo Daffin

BOARD OF DIRECTORS RESOLUTION # 2022-73

The Collin Central Appraisal District Board of Directors met in open session on August 25, 2022. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

Be it resolved that the Collin Central Appraisal District Board of Directors, having conducted a Public Hearing on the District's 2023-2024 Reappraisal Plan, hereby approves and adopts the District's 2023-2024 Reappraisal Plan, in accordance with the Texas Property Tax Code, Section 6.05(i) and the Board of Directors Policy #112.

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

Brian Mantzey, Secretary

(and/or)

Gary Rodenbaugh, Chairman

J.

**COPIER & PRINTER
LEASE AGREEMENT**



Collin Central Appraisal District

August 9, 2022

2022 Multifunction Printer/Copier Lease Executive Summary

We are at the end of our 60-month printer/copier lease through Dex Imaging (originally CopyNet). We would like to lease new copier units at this time as they receive high usage and are over 5 years old. The original 2017 lease was for Savin/Ricoh hardware which met our performance and cost requirements. We are looking to lease-return these units back to Dex for their natural replacement models currently available in 2022 from Savin.

We have been a customer of CopyNet for nearly 15 years. We utilize them for our desktop printer maintenance needs as well as heavy duty/large format printing systems. Their turn-around time for parts and service has always been amazing and we look forward to Dex Imaging supplying the same great products and services going forward.

In the below table I have listed the target models and their quantities we are looking to lease. After seeing the wear and tear from 5 years we would like to target 48 months for our next lease of copiers. Dex Imaging, under DIR contract pricing has quoted **\$1,963 on a 48-month lease** which is fully funded in our 2022 and 2023 budgets.

Quantity	Make/Model
2	Savin Savin IM C4500: 418227
5	Savin Savin IM C4500: 418227
2	Savin Savin IM 550F: 418458
3	Savin Savin SP 8400DN: 408244

As always, this lease includes a funding out clause so no future Board of Directors will be contractually bound. We are recommending and requesting permission to sign a new lease agreement with Dex Imaging in August as detailed above.

Thank you in advance for your consideration and as always; let me know if you have any questions or concerns regarding the equipment or the lease agreement.

Ryan Matthews

Deputy Chief - Technology

NON-APPROPRIATION ADDENDUM

This is an addendum ("Addendum") to and part of that certain agreement between Dex Imaging, LLC ("we", "us", "our") and Collin Central Appraisal District ("Governmental Entity", "you", "your"), which agreement is identified in our records as agreement number 1778650 ("Agreement"). All capitalized terms used in this Addendum which are not defined herein shall have the meanings given to such terms in the Agreement.

APPLICABLE TO GOVERNMENTAL ENTITIES ONLY

You hereby represent and warrant to us that as of the date of the Agreement: (a) the individual who executed the Agreement had full power and authority to execute the Agreement on your behalf; (b) all required procedures necessary to make the Agreement a legal and binding obligation against you have been followed; (c) the Equipment will be operated and controlled by you and will be used for essential government purposes for the entire term of the Agreement; (d) that all payments due and payable for the current fiscal year are within the current budget and are within an available, unexhausted, and unencumbered appropriation; (e) you intend to pay all amounts payable under the terms of the Agreement when due, if funds are legally available to do so; (f) your obligations to remit amounts under the Agreement constitute a current expense and not a debt under applicable state law; (g) no provision of the Agreement constitutes a pledge of your tax or general revenues; and (h) you will comply with any applicable information reporting requirements of the tax code, which may include 8038-G or 8038-GC Information Returns. If funds are not appropriated to pay amounts due under the Agreement for any future fiscal period, you shall have the right to return the Equipment and terminate the Agreement on the last day of the fiscal period for which funds were available, without penalty or additional expense to you (other than the expense of returning the Equipment to the location designated by us), provided that at least thirty (30) days prior to the start of the fiscal period for which funds were not appropriated, your Chief Executive Officer (or Legal Counsel) delivers to us a certificate (or opinion) certifying that (a) you are a state or a fully constituted political subdivision or agency of the state in which you are located; (b) funds have not been appropriated for the applicable fiscal period to pay amounts due under the Agreement; (c) such non-appropriation did not result from any act or failure to act by you; and (d) you have exhausted all funds legally available for the payment of amounts due under the Agreement. You agree that this paragraph shall only apply if, and to the extent that, state law precludes you from entering into the Agreement if the Agreement constitutes a multi-year unconditional payment obligation.

The undersigned, as a representative of the Governmental Entity, agrees that this Addendum is made a part of the Agreement.

GOVERNMENTAL ENTITY'S AUTHORIZED SIGNATURE

(As Stated Above)

X

SIGNATURE

PRINT NAME & TITLE

DATE

OUR SIGNATURE

Dex Imaging, LLC

SIGNATURE

PRINT NAME & TITLE

DATE

K.

INSURANCE RFP REQUEST



Collin Central Appraisal District

August 10, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: 2023 Insurance RFP

I am seeking approval to authorize our insurance agent, SwingleCollins & Associates, to issue Requests for Proposals for the District's 2023 medical insurance and ancillary insurances. The following is a general timeline for the 2023 insurance selection process.

DESCRIPTION	PRELIMINARY DATE
Mid-year planning session with SwingleCollins	Conducted on July 14, 2022
Census of staff (count & current policy selection, etc.) for renewal & RFP process	September 15, 2022
Ancillary coverage (vision, dental, etc.) renewal quote	October 1, 2022
Medical renewal quote from BCBS	October 15, 2022
RFP to market, Ancillary coverages	October 15, 2022
RFP to market, medical coverage	October 15, 2022
RFP required advertisement #1	October 17, 2022
RFP required advertisement #2	October 24, 2022
Meeting with SwingleCollins for analysis of RFP responses	Around November 1, 2022
Ongoing review of options by CCAD management team and SwingleCollins	Following review of RFP responses, until November 9th
Board meeting. Anticipating moving October board meeting to November	November 17, 2022
Open enrollment for staff	Begin week of November 28th
Insurance coverage plan year	Begins January 1, 2023

M.

POLICY #100

AMENDMENT



Collin Central Appraisal District

August 9, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Open to the public hours of operation

At your January 27, 2022 board meeting you authorized the temporary change to our closing to public access time, from 5:00 p.m. to 4:00 p.m. This was requested primarily to allow us to accomplish the timely processing of applications, including homesteads and senior citizens. Additionally, it was beneficial to have the uninterrupted hour for such items as ownership changes, new plat setups, edits, and analysis. It should be noted that it did not reduce staff's work schedules.

Based on my discussions internally, it is my recommendation that the board authorize the change to 4:00 p.m. closure to public access to become permanent.

I am enclosing a recommended amendment to *Policy #100 Establishment of Appraisal District Office*, to include the following language.

The District's office will be open to the public Monday – Friday, except on District holidays or for emergency closures. The District will open to the public for all public meetings and public hearings. The open to the public schedule does not change the work schedule for District staff.

Scheduled Timeframe	Opens to Public	Closes to Public
From January 1 st until Notices of Appraised Value are mailed	8:00 a.m.	4:00 p.m.
From mailing of Notices of Appraised Value to the date the Appraisal Review Board approves the Appraisal Records	8:00 a.m.	5:00 p.m. (7:00 p.m. on Thursdays during 30-day Notice period)
From date Appraisal Review Board approves the Appraisal Records to December 31 st	8:00 a.m.	4:00 p.m.



Collin Central Appraisal District

POLICY NUMBER: 100

POLICY NAME: ESTABLISHMENT OF APPRAISAL DISTRICT OFFICE

Section 6.01 of the Property Tax Code established the Central Appraisal District of Collin County. The Board of Directors, as required by Section 6.05 of the Property Tax Code, shall establish an appraisal office, within Collin County.

The Board of Directors mandates that the District's appraisal office shall be located in Collin County and should be in a geographic location that provides centralized access to all taxpayers in the District. **The District's office will be open to the public Monday – Friday, except on District holidays or for emergency closures. The District will open to the public for all public meetings and public hearings. The open to the public schedule does not change the work schedule for District staff.**

Scheduled Timeframe	Opens to Public	Closes to Public
From January 1 st until Notices of Appraised Value are mailed	8:00 a.m.	4:00 p.m.
From mailing of Notices of Appraised Value to the date the Appraisal Review Board approves the Appraisal Records	8:00 a.m.	5:00 p.m. (7:00 p.m. on Thursdays during 30-day Notice period)
From date Appraisal Review Board approves the Appraisal Records to December 31 st	8:00 a.m.	4:00 p.m.

The District was established officially as the Central Appraisal District of Collin County, in January 1982 and shall conduct business either as the Central Appraisal District of Collin County or Collin Central Appraisal District.

Additionally, the District will perform the duties of the appraisal office for the District and elects not to contract with an appraisal office in another district, or with a taxing unit to perform the duties of the District.

Property Tax Code Section: 6.01 & 6.05

Date Adopted: September 24, 2009

Resolution #: 2009-1

Date Amended: August 25, 2022

Resolution #: 2022-71



Collin Central Appraisal District

BOARD OF DIRECTORS

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

CHIEF APPRAISER

Bo Daffin

BOARD OF DIRECTORS RESOLUTION # 2022-71

The Collin Central Appraisal District Board of Directors met in open session on August 25, 2022. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

Be it resolved that the Collin Central Appraisal District Board of Directors hereby amends and adopts Policy #100 to include the following language regarding the District's hours of public operation.

The District's office will be open to the public Monday – Friday, except on District holidays or for emergency closures. The District will open to the public for all public meetings and public hearings. The open to the public schedule does not change the work schedule for District staff.

Scheduled Timeframe	Opens to Public	Closes to Public
From January 1 st until Notices of Appraised Value are mailed	8:00 a.m.	4:00 p.m.
From mailing of Notices of Appraised Value to the date the Appraisal Review Board approves the Appraisal Records	8:00 a.m.	5:00 p.m. (7:00 p.m. on Thursdays during 30-day Notice period)

Scheduled Timeframe	Opens to Public	Closes to Public
From date Appraisal Review Board approves the Appraisal Records to December 31 st	8:00 a.m.	4:00 p.m.

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

Brian Mantzey, Secretary

(and/or)

Gary Rodenbaugh, Chairman

N.

ARB VICE-CHAIR



Collin Central Appraisal District

August 18, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Vice-Chairperson Policy #114

The Appraisal Review Board is scheduled to meet on August 23, 2022 to select a member to serve as interim Vice-Chairperson to serve until December 31, 2022.

The interim Vice-Chairperson will be serving the remainder of the 2022 term, now vacant, following the retirement of Ms. Patricia Robinson.

Mr. Dean Soderstrom, ARB Chairman, will submit the ARB's recommendation to the board of directors at your August 25th board meeting.

O.

Policy #1008

2023 ARB COMPENSATION



Collin Central Appraisal District

August 8, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: 2023 Appraisal Review Board (ARB) Compensation

At your March 24, 2022 board meeting you received a recommendation from Dean Soderstrom, ARB Chairman requesting a compensation increase for budget year 2023. I provided my analysis and supported Chairman Soderstrom's request.

The District's 2023 budget, as approved by the board on June 23, 2022, included an increase in the 2023 ARB's expense line item to \$810,000, from the 2022 budgeted amount of \$650,000.

It is my request that you approve the amendment to your Policy #1008, which makes the ARB's compensation schedule a part of Policy #1008. In the past, any change to compensation for the ARB was handled from an agenda item via the board Minutes, which made it more difficult to track the changes over a period of years.



Collin Central Appraisal District

PROPOSED AMENDMENTS IN RED. INCLUDING ARB REVISED COMPENSATION ON LAST PAGE

POLICY NUMBER: 1008

**POLICY NAME: APPRAISAL REVIEW BOARD SEPARATION,
INDEPENDENT PROFESSIONAL SERVICES,
SPENDING ARB FUNDS & DISTRICT ASSISTANCE**

SEPARATION

The Texas Property Tax Code (TPTC), Subchapter C. Appraisal Review Board, §6.41 to §6.43 establishes the separation of the ARB from the chief appraiser, Appraisal District, property owners and property tax agents. The allowable interactions regarding administrative, clerical and logistical assistance will be discussed below.

To ensure the appropriate, ongoing separation of the ARB, the Board of Directors adopts the following instructions in addition to the requirements of §6.41 to §6.43 named above.

1. The District will provide a private office for the chairman of the ARB.
2. The District will provide a conference room to be utilized by the ARB.
3. The District will provide a board room for assembly of a quorum of the ARB.
4. The District will provide ARB hearing panels, subject to the District's budget and space planning decisions.
5. The District will provide a room, separate from the District's break rooms, for ARB members to use for lunch or other breaks. The ARB will have access to the District's soft drink and coffee service at no charge to its members.
6. The District will provide a training room.
7. The District will establish a separate bank account for the ARB. This account will be for the sole purpose of paying for the ARB's ongoing operational expenses. The account will be subject to oversight by the District and the independent accounting firm that generates the District's monthly financial reports. Additionally, the account will be a part of the annual independent audit commissioned by the Board of Directors.
 - a. Account name: Collin Appraisal Review Board
 - b. Mailing Address: c/o **Director of Operations**, Collin Central Appraisal District, 250 Eldorado Pkwy., McKinney, TX 75069.

- c. Funds will be transferred from the District's current operating budget to the ARB's bank account for issuance of payment of ARB operation costs. **The transferred funds are specifically, to be utilized exclusively** for the payment of ARB members for service, payment of ARB auxiliary members for service, payment of independent legal counsel and payment of ARB liaison to be discussed below.
- d. The process of making payments from the ARB bank account must include review and approval by a member of the District's administrative staff, as designated by the chief appraiser.
- e. The transfer of funds into the ARB's account can be completed with the approval of any two of the following: the **director of operations**, a deputy chief appraiser, chief appraiser or board of directors' officer.
- f. All checks from the ARB account must have two signatures. **The approved signatories are** ~~One signature must be~~ the Chairman of the ARB, ~~the second signature must be by~~ the District's **director of human resources/payroll and** ~~an a deputy chief appraiser or~~ officer of the board of directors.
- g. All ARB members, auxiliary ARB members, ARB liaison and ARB legal counsel are considered contract labor and are not employees of the ARB or Appraisal District. All earnings will be reported to the members, legal counsel and liaison via a Form 1099.
- h. All payments to the ARB members, ARB auxiliary members and ARB liaison will be made to the individual only. Payment to the ARB's legal counsel will be made to the attorney or law firm, as deemed appropriate.
- i. The ARB is prohibited from hiring or otherwise employing full time or part time employees.

INDEPENDENT PROFESSIONAL SERVICES

- 1. The District, subject to adoption of its budget by the board of directors and approval of the budget by its member taxing units, will provide funds for the ARB's legal counsel. The TPTC, Section 6.43(e), provides for the ARB to engage independent legal counsel, subject to the District's budget.
- 2. The chief appraiser will recommend the amount to be dedicated to the cost of the ARB's legal counsel and the board of directors must approve the allocation of funds from the budget.
- 3. The District, subject to adoption of its budget by the board of directors and approval of the budget by its member taxing units and subject to annual review of the need for an ARB liaison, will provide funds for an ARB Liaison.
 - a. The ARB liaison cannot be a voting member of the ARB.
 - b. The ARB liaison cannot be employed by an appraisal district or taxing unit.
 - c. The ARB liaison will not interact with the taxpayers or their representatives.
 - d. The ARB liaison will not communicate with the Administrative Law Judge.

- e. The ARB liaison will only interact with the District for administrative, scheduling or logistical tasks.
- f. The ARB liaison and District staff will be bound by the ex parte communication prohibitions found in the TPTC § 6.411.

g. ARB Liaison tasks will include:

- 1. Working with the ARB chairman and District on facility needs.
 - 2. Working with the ARB chairman and District on ARB hearing schedules for public posting.
 - 3. Working with the ARB chairman regarding member assignments to hearing panels.
 - 4. Working with the ARB chairman regarding members that will act as chairman for each hearing panel.
 - 5. Working with the District regarding type and number of panels that will require District recording staff and District staff for presentation of the District's case.
 - 6. Responsible for tracking and requesting payment for services, subject to written approval by the ARB chairman or ARB vice chairman, and subject to final review by the District's administrative staff.
 - 7. Other tasks, if they meet the guidelines of this Policy and do not conflict with TPTC, may be assigned by the ARB chairman.
- 4. The ARB liaison is selected by the ARB chairman, reports to the ARB chairman and can be dismissed from the position by the ARB chairman.
 - 5. The chief appraiser, after consultation with the ARB chairman, will recommend the amount to be dedicated to the cost of the ARB's legal counsel and the board of directors must decide whether to approve the allocation of funds from the budget.
 - 6. The chief appraiser, with advice and consent from the ARB chairman, will recommend an hourly rate for the ARB Liaison that is compatible with the District's allocated budget amount and expected hours needed to complete the liaison's tasks for the year.
 - a. If for any reason the chief appraiser and the ARB chairman cannot agree on an hourly rate, both parties will appear before the board of directors in public session. The decision of the board of directors will be final.

DISTRICT ASSISTANCE

- 1. The District, subject to adoption of its budget by the board of directors and approval of the budget by its member taxing units and subject to annual review of anticipated needs, will provide administrative, clerical and scheduling staff to the ARB. Additionally, the District's staff involved with computer systems, communication systems and facilities will be utilized as deemed appropriate by District management.
- 2. The staff provided by the District to assist the ARB will be a part of the District's personnel budget. The staff provided by the District will report to District management and are not to be considered employees or staff of the ARB itself.
- 3. The District will provide computer hardware, software and communication systems, as a part of the District's operating budget, as designated by the District.

4. The District will provide note pads, pens, pencils and sundry office supplies needed for the operation of the ARB hearings.
5. The District will provide paper, supplies, equipment, personnel and postage necessary to complete the functions of receiving protests, scheduling ARB hearings, input of decisions into the District's CAMA system and producing Orders of Determination by the ARB.

SPENDING ARB FUNDS

1. Funds deposited in the ARB's bank account can only be spent for payment of services from ARB members, Auxiliary ARB members, ARB independent legal counsel, ARB liaison, and for ARB training expenses. Funds may be spent for expenses associated with the ARB's speakers' bureau, with joint pre-approval by the District and ARB chairman. Funds for travel or lodging can only be spent with joint pre-approval by the District and ARB chairman.
2. Funds for reimbursement of food or sundry expenses may be spent based on the following guidelines:
 - a. Two major events: catered orientation lunch for new & returning members and catered end-of-season lunch following approval of Appraisal Records.
 1. Cost per person not to exceed the average of lunch & dinner allowance from the U.S. General Service Administration being utilized for the District's travel purposes, as of January 1st.
 2. To be held in the District's Training Room.
 - b. Sundry miscellaneous reimbursements for such items as "Saturday donuts" and ARB break room snacks.
 - c. Reimbursement of meals while on Comptroller required training or other training specifically approved by the Property Tax Code, if the training is at least 6 hours in duration.
 1. Cost not to exceed the lunch allowance from the U.S. General Service Administration being utilized for the District's travel purposes, as of January 1st.
 - d. For expenditures that are expected to be more than \$500, the secretary or other officer of the ARB will contact the District's **director of operations** prior to scheduling the event to confirm that the balance in the allocated fund will cover the expense.
 - e. On days that the ARB caters an event, or lunch/dinner expense during training is reimbursed to an ARB officer or member, the District will not pay the daily meal allowance to an Officer or member. However, the \$5.00 daily miscellaneous stipend will be paid.

- f. The District's staff will provide catering contacts but the ARB officer or ARB member, as selected by the ARB Chairman, will be responsible for coordination & completion of the event.
- g. Prior to any event/training/lunch/dinner in the District facility the select ARB coordinator must verify that the training, board or conference room is available for the date being proposed for the event.
- h. The District's **director of operations** will create a spreadsheet that begins with the annual board of directors approved allocation and then show line-item reductions for each expenditure, and clearly shows the remaining amount available to spend for the remainder of the calendar year.
- i. Since the funding is coming from the District's budget, we will provide our Tax Exempt # for utilization in the catering of the two special events discussed in item #1 above and make payment directly to the restaurant based on information provided by the ARB officer / member handling the event.
- j. Allocated funds will not be rolled forward from year to year. The District is on a calendar year budget and this proposed allowance fund will work in unison with the District's calendar budget.
- k. The Board of Directors is authorizing an allocation of \$2,500 annually for the expenditures outlined in this section.
- l. The chief appraiser will make a report to the board of directors during the 4th quarter each year regarding year-to-date expenditures and projected annual expenditures.
- m. The Board will determine whether to continue the allocation and, if continued, the annual amount for the upcoming calendar year.
- n. The chief appraiser will notify the ARB chairman regarding the board of directors' continuance of the allocation. If continued, the report to the ARB chairman will include the GSA allowances under items 2.a.1 and 2.c.1 above.

Note: The initial adoption, for 2019 only, established the allowances for 2.a.1 and 3.a.1 at \$22.50 and \$17.00, respectively. For 2020 forward, if the allocation continues, the dollar amounts will be established and reported as set forth above.

- 3. Funds deposited in the ARB's bank account may be spent on court ordered judgments against the ARB, with approval of the board of directors. Such approval must be given in a public session of the board of directors
- 4. Funds from the ARB bank account cannot be spent on hardware, software, firmware, subscriptions, email systems, social media, furniture, fixtures, communication equipment, security equipment, security services, lobbying services or any expense not expressly approved by this policy, unless approved by the Board of Directors. Such approval must be given in a public session of the board of directors

COMPENSATION RATES
(Beginning January 1, 2023)

ITEM	TIMEFRAME	RATE
Morning session	8:00 a.m. – 12:00 p.m.	\$125 per session (including Saturdays)
Afternoon session	1:00 p.m. – 5:00 p.m.	\$125 per session (including Saturdays)
Overrun afternoon	After 5:30 p.m.	\$37 per hour
Evening session	5:00 p.m. – 9:00 p.m. (includes 30 minute dinner break)	\$125 per session
Overrun evening	After 9:30 p.m.	\$37 per hour
Workshops & training sessions	Every 4 hours in attendance	\$125 per session
Called in for quorum purpose only session	Various	\$50 per session
Duties of ARB business outside of hearing	Various (for ARB officers or those designated by the Chairman to perform specific secondary duties)	\$37 per hour
Lunch	2 sessions worked (morning & afternoon)	\$15 flat
Dinner	Worked evening session	\$20 flat
Stipend for incidentals	2 sessions worked	\$5 flat

Date Adopted: 11-29-2018

Resolution #: 2018-1070

Date Amended: 01-24-2019

Resolution #: 2019-1073

Date Amended: 08-25-2022

Resolution #: 2022-1114



Collin Central Appraisal District

BOARD OF DIRECTORS

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

CHIEF APPRAISER

Bo Daffin

BOARD OF DIRECTORS RESOLUTION # 2022-1114

The Collin Central Appraisal District Board of Directors met in open session on August 25, 2022. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

Be it resolved that the Collin Central Appraisal District Board of Directors hereby amends and adopts Policy # 1008 to include the following language regarding compensation for Appraisal Review Board (ARB) members, effective January 1, 2023.

COMPENSATION RATES (BEGINNING JANUARY 1, 2023)

ITEM	TIMEFRAME	RATE
Morning session	8:00 a.m. – 12:00 p.m.	\$125 per session (including Saturdays)
Afternoon session	1:00 p.m. – 5:00 p.m.	\$125 per session (including Saturdays)
Overrun afternoon	After 5:30 p.m.	\$37 per hour
Evening session	5:00 p.m. – 9:00 p.m. (includes 30 minute dinner break)	\$125 per session
Overrun evening	After 9:30 p.m.	\$37 per hour
Workshops & training sessions	Every 4 hours in attendance	\$125 per session

ITEM	TIMEFRAME	RATE
Called in for quorum purpose only session	Various	\$50 per session
Duties of ARB business outside of hearing	Various (for ARB officers or those designated by the Chairman to perform specific secondary duties)	\$37 per hour
Lunch	2 sessions worked (morning & afternoon)	\$15 flat
Dinner	Worked evening session	\$20 flat
Stipend for incidentals	2 sessions worked	\$5 flat

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

Brian Mantzey, Secretary

(and/or)

Gary Rodenbaugh, Chairman

REPORTS



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: August 25, 2022

- As of this date there has been one new written comment filed, to be brought before the Board of Directors. A property owner sent certified letters to the Appraiser and all 3 ARB members who participated in his protest hearing. In short, his letters stated: bias, dismissed his evidence, arrogance, and the ARBs ignorance's regarding fair market value assessment. I have reviewed the hearing audio and spoke to the property owner. He will likely be seeking mediation.
- Reviewed all comment cards and other filed comments and found, overall comments were very positive, especially regarding the Customer Service counter. As you would expect the most common comments were the wait time, the limited time they were allowed during the hearing and the perception that the panel was "rubber stamping" the Appraisal District evidence.



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Quarterly TDLR Status Report

DATE: August 25, 2022

1. There were no new complaints received from TDLR during the 2nd quarter of 2022.
2. Mr. Daffin received a letter from the TDLR dated August 10, 2022, closing Case # PTP20200017055 (Jinright). The letter stated: "We do not believe the evidence in this instance is sufficient to establish a violation was committed".

Regards,

Chris Nickell
Taxpayer Liaison Officer



TEXAS DEPARTMENT OF LICENSING & REGULATION

Enforcement Division • PO Box 12157 • Austin, Texas 78711 • (512) 539-5600 • Fax (512) 539-5698

www.tdlr.texas.gov

August 10, 2022

EUGENE BO DAFFIN
250 ELDORADO PKWY
MCKINNEY TX 75069 8023

MARK A WALSH
6850 TPC DR STE 210
MCKINNEY TX 75070 3145

SENT VIA ELECTRONIC MAIL ONLY

Subject: In the Matter of Eugene Bo Daffin (Respondent);
Case Number: PTP20200017055

Dear Respondent:

The Texas Department of Licensing and Regulation (Department) has concluded its investigation of the above-referenced case number. From the results of the investigation, it does not appear that there is sufficient evidence to establish that there was a violation of the Property Taxation Professional Certification Act and/or the Property Tax Professionals administrative rules.

At any hearing in which the Department seeks a sanction or penalty against a licensee or other individual, the burden is on the Department to prove that the licensee or individual committed a violation of the law or rules in place at the time of the alleged violation. We do not believe the evidence in this instance is sufficient to establish a violation was committed. Therefore, I am closing this case with no further action.

Any questions regarding this case should be addressed to Daniel Pierre, Legal Assistant, Enforcement Division at (512) 539-5681 or e-mail at Daniel.Pierre@tdlr.texas.gov.

Sincerely,

A handwritten signature in blue ink that reads "Aaron Heath".

Aaron Heath
Prosecutor
Enforcement Division

Complainant: Sent via electronic mail

COLLIN CENTRAL APPRAISAL DISTRICT INVESTMENT REPORT
FOR THE PERIOD 01/01/2022 - 06/30/2022

BANK	CD #	OPEN DATE	TERM (DAYS)	MATURITY DATE	AMOUNT DEPOSITED	INTEREST RATE	INTEREST INCOME	YTD CD INTEREST INCOME
THERE ARE NO ACTIVE CDS AS OF THE DATE OF THIS REPORT								
					\$ -	0.00%	\$ -	\$ -
*US Daily Treasury Bill rate as of 6/30/22 was 2.44% for 26 weeks, and 2.70% for 52 weeks (bank discount rate).								

ANBTX - INTEREST RATE .75% (as of 6/30/22):

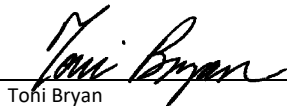
MONTH	MONTHLY INTEREST INCOME	YTD INTEREST INCOME
JANUARY	\$ 13,951.77	\$ 13,951.77
FEBRUARY	\$ 11,800.42	\$ 25,752.19
MARCH	\$ 14,776.47	\$ 40,528.66
APRIL	\$ 14,798.45	\$ 55,327.11
MAY	\$ 13,591.12	\$ 68,918.23
JUNE	\$ 14,733.39	\$ 83,651.62
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		

SUMMARY OF TOTALS:

TOTAL YEAR-TO-DATE INVESTMENT INCOME	\$ 83,651.62
AMERICAN NATIONAL BANK TOTALS AS OF 6/30/22:	
Operating account	\$ 24,365,157.10
ARB account	\$ 43,178.06
CD account totals (including accrued interest)	\$ -
Total Funds Available	\$ 24,408,335.16
Required Collateral Balance **	\$ 24,883,085.21
Total Collateral Provided by ANB	\$ 30,691,181.13
** (Total Funds Available - \$250,000 FDIC per bank) x 103% = Collateralized Amount	

NOTE: On 6/4/20, American National Bank of Texas ("ANBTX") amended CCAD's Depository Bank Services Agreement. The amendment lowered the floor interest rate from 1.51% to .75% (Addendum 1 attached). On 7/1/22, ANBTX increased the floor interest rate to 1.00%, and on 8/1/22, the rate increased to 1.44%. ANBTX has said the rate will be moved back to 1.51% when the Fed increases interest rates again.

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
 Director of Operations

6/30/2022
 DATE

DEPOSITORY BANK SERVICES ADDENDUM 1

THIS DEPOSITORY BANK SERVICES ADDENDUM hereinafter called the "Addendum 1", is made and entered into on the date last herein written by and between the Collin Central Appraisal District, McKinney, Texas hereinafter called the "District", and American National Bank of Texas a banking association, organized under the law of the United States and authorized by law to do banking business in the State of Texas, hereinafter called the "Bank", and provides as follows:

This Addendum covers the change noted below. All other terms of the original Depository Bank Services Agreement dated July 9, 2019 remain in full effect. The contract term commenced September 1, 2019, and continues through August 31, 2021, with the option for one (1) two-year extension under the same terms and conditions.

1. **Contract Interest Rate.**

A. The interest rate on all Collin CAD's accounts is reset to a floor of 0.75% from 1.51%, effective with this agreement. This revised floor will remain in full effect for the duration of the contract to include the option period, subject to revision set forth in subsection (B).

B. ANBTX will review short term interest rates on the last day of each month and adjust the floor formula proportionally at the beginning of the following month, until the revised floor equals the initial contract floor rate of 1.51%.

i. The beginning short term interest rate to establish the initial point of comparison will be the short-term interest rate the day this amended contract is executed.

ii. The floor interest rate, as outlined in 1(A) above, will not fall below the 0.75% even if the short-term interest rate declines.

2. **Authority to Execute.** The individuals executing the Addendum on behalf of the respective parties below represent to each other and to others that all appropriate and necessary action has been taken to authorize the individual who is executing the Addendum to do so for and on behalf of the party for which his or her signature appears, that there are no other parties or entities required to execute the Banking Agreements in order for the same to be authorized and binding on the party for whom the individual is signing and that each individual affixing his or her signature hereto is authorized to do so.

3. **Governing Law and Venue.** This Agreement shall be governed by the laws of the State of Texas. Collin County will be the venue for any lawsuit arising out of this Agreement.

4. **Notices.** Except as may otherwise be specified in the applicable service-level agreements and/or set-up forms, any demand, notice, request, instruction, designation, or other communication(s) required in writing under this Agreement shall be personally delivered or sent certified mail, return receipt requested, to the other party as follows:

Bank: Greg Jebson, Municipal Finance Director, AVP
American National Bank of Texas
102 West Moore Avenue
Terrell, Texas 75160

District: Robert L. Waldrop, Deputy Chief Appraiser
Collin Central Appraisal District
250 Eldorado Parkway
McKinney, Texas 75069

Changes to notice information may be made by either party with written notification to the other party.

Executed by the undersigned duly authorized officers of the parties hereto:

COLLIN CENTRAL APPRAISAL

DISTRICT, MCKINNEY, TEXAS

By: Bo Daffin Digitally signed by Bo Daffin
Date: 2020.06.03 12:00:18 -05'00'

Name: Eugene "Bo" Daffin

Title: Chief Appraiser

Date: June 3, 2020

AMERICAN NATIONAL BANK OF TEXAS

By: GAJ

Name: Greg Jebson

Title: AVP - Municipalities

Date: 6/4/2020

Pledge Security Listing

June 30, 2022

ID	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 320	Face Amount	Current Par	Current Book Value	Market Value	Gain(Loss)
COLLIN CAD																
1821	227381RY8	CROSBY TX ISD	FHLB - Dalla	1021001537	4.00	02/15/2024		AAA	AAA	AAA	AFS	1,495,000	1,495,000.00	1,547,658.86	1,540,492.85	(7,166.01)
1834	932493FR5	WALLER TX ISD	FHLB - Dalla	1021001556	4.00	02/15/2026	02/15/2025	AAA	AAA	AAA	AFS	1,755,000	1,755,000.00	1,843,372.85	1,824,989.40	(18,383.45)
2000	116079GB4	BROWNSWOOD TX ISD	FHLB - Dalla	1021001774	4.00	08/15/2028	02/15/2027	AAA	AAA	AAA	AFS	1,425,000	1,425,000.00	1,531,978.99	1,506,552.75	(25,426.24)
2047	31418CSD7	FN #MA3215	FHLB - Dalla	1021001838	3.50	11/01/2037		AAA	AA+	AAA	AFS	3,000,000	684,949.56	706,221.96	666,818.95	(39,403.01)
2144	3137FN3Q1	FHR 4903 A9	FHLB - Dalla	963791638	2.00	08/25/2049		AAA	AA+	AAA	AFS	3,100,000	1,721,464.66	1,685,667.49	1,543,568.50	(142,098.99)
2147	38381WV96	GNR 2019-92 DB	FHLB - Dalla	968858208	2.25	01/20/2048		AAA	AA+	AAA	AFS	8,000,000	767,872.24	767,231.28	704,039.02	(63,192.26)
2166	3140HRC92	FN BL0095	FHLB - Dalla	1013127792	3.87	10/01/2030		AAA	AA+	AAA	AFS	1,900,000	1,852,503.56	2,007,066.86	1,863,062.83	(144,004.03)
2177	726719HX8	PLAINVIEW TX	FHLB - Dalla	1093348715	4.00	03/01/2030	03/01/2028	NR	AA-	NR	AFS	600,000	600,000.00	681,205.57	624,432.00	(56,773.57)
2179	726719HV2	PLAINVIEW TX	FHLB - Dalla	1093332089	4.00	03/01/2028	03/01/2028	NR	AA-	NR	AFS	555,000	555,000.00	632,384.68	584,686.95	(47,697.73)
2283	382604Z90	GOOSE CREEK TX CISD TAX	FHLB - Dalla	1180748270	2.00	02/15/2030	02/15/2030	AAA	AAA	AAA	AFS	3,000,000	3,000,000.00	3,000,000.00	2,414,010.00	(585,990.00)
2379	572682SD5	MARSHALL TX ISD TAXABLE	FHLB - Dalla	21166096199	1.74	02/15/2033	08/15/2030	AAA	AAA	AAA	AFS	1,000,000	1,000,000.00	1,000,000.00	780,500.00	(219,500.00)
2415	504102U36	LA PORTE TX ISD TAXABLE	FHLB - Dalla	21166096275	1.50	02/15/2032	08/15/2030	AAA	AAA	AAA	AFS	1,170,000	1,170,000.00	1,170,000.00	912,728.70	(257,271.30)
2482	582188LD8	MCLENNAN CNTY TX JNR CL	FHLB - Dalla	21242077660	4.00	08/15/2030		NR	AA	NR	AFS	1,365,000	1,365,000.00	1,577,231.53	1,341,385.50	(235,846.03)
2546	349426EL6	FORT WORTH TX TAXABLE	FHLB - Dalla	21333073349	1.94	03/01/2033	03/01/2030	NR	AA	AA	AFS	1,690,000	1,690,000.00	1,690,000.00	1,360,331.70	(329,668.30)
2593	349461CJ0	FORT WORTH TX ISD TAXAB	FHLB - Dalla	21340100103	2.59	02/15/2039	02/15/2031	AAA	AAA	NR	AFS	4,000,000	4,000,000.00	4,000,000.00	3,088,920.00	(911,080.00)
2721	820123WP8	SHARYLAND TX ISD TAXABL	FHLB - Dalla		2.26	02/15/2033	02/15/2031	AAA	AAA	AAA	AFS	1,000,000	1,000,000.00	1,000,000.00	826,930.00	(173,070.00)
2729	639319PL0	NAVASOTA TX ISD TAXABLE	FHLB - Dalla		2.39	02/15/2035	02/15/2031	AAA	NR	NR	AFS	890,000	890,000.00	890,000.00	714,803.50	(175,196.50)
2752	639319PP1	NAVASOTA TX ISD TAXABLE	FHLB - Dalla		2.69	02/15/2038	02/15/2031	AAA	NR	NR	AFS	830,000	830,000.00	830,000.00	658,322.80	(171,677.20)
2765	771146ZY6	ROBSTOWN TXS ISD TAXABL	FHLB - Dalla		2.50	02/15/2038	02/15/2031	AAA	A+	NR	AFS	1,285,000	1,285,000.00	1,284,974.30	992,199.90	(292,774.40)
2795	3140HTP86	#FN BL2246	FHLB - Dalla		3.05	04/01/2029		AAA	AA+	AAA	AFS	7,356,000	6,984,560.49	7,045,122.26	6,742,405.78	(302,716.48)
Total for COLLIN CAD												45,416,000	34,071,350.51	34,890,116.63	30,691,181.13	(4,198,935.50)



HOLDINGS BY THIRD PARTY

STATEMENT OF ACCOUNT WITH:

Federal Home Loan Bank of Dallas
8500 Freeport Parkway South
Suite 100
Irving, TX - 75063-2547

FHFA ID: 10993

COLLIN CENTRAL APPRAISAL
DISTRICT
250 ELDORADO PKWY
MCKINNEY TX 75069

Pledge Code: 23931

Stmnt As Of: 06/30/2022

Date Priced: 07/01/2022

CUSIP	Issue Description	Pledge Date	Par	Current Face	Rate	Maturity Date	Market Value
116079GB4	BROWNSBORO TEX INDPT SCH DIST ULTD	01/29/2020	1,425,000	1,425,000.00	4.00	08/15/2028	1,513,891.50
227381RY8	CROSBY TEX INDPT SCH DIST ULTD TAX	09/13/2019	1,495,000	1,495,000.00	4.00	02/15/2024	1,544,693.80
3137FN3Q1	FEDERAL HOME LN MTG CORP	09/10/2019	3,100,000	1,721,464.66	2.00	07/25/2049	1,558,887.99
3140HRC92	FEDERAL NATL MTG ASS GTD MTG	12/24/2019	1,900,000	1,852,503.55	3.87	10/01/2030	1,896,611.66
3140HTP86	FEDERAL NATL MTG ASS GTD MTG	06/10/2022	7,356,000	6,984,560.47	3.05	04/01/2029	6,844,520.03
31418CSD7	FEDERAL NAT MTG ASSN	10/10/2019	3,000,000	684,949.56	3.50	12/01/2037	677,778.14
349426EL6	FORT WORTH TEX TAXABLE GEN PURP	11/29/2021	1,690,000	1,690,000.00	1.94	03/01/2033	1,395,754.10
349461CJ0	FORT WORTH TEX INDPT SCH DIST	12/06/2021	4,000,000	4,000,000.00	2.59	02/15/2039	3,193,400.00
382604Z90	GOOSE CREEK TEX CONS INDPT SCH	12/15/2020	3,000,000	3,000,000.00	2.00	02/15/2033	2,512,020.00
38381WV96	GOVT NAT MTG ASSN REMIC	06/16/2020	8,000,000	767,872.24	2.25	01/20/2048	721,693.48
504102U36	LA PORTE TEX INDPT SCH DIST	06/15/2021	1,170,000	1,170,000.00	1.50	02/15/2032	946,202.40
572682SD5	MARSHALL TEX INDPT SCH DIST	06/15/2021	1,000,000	1,000,000.00	1.74	02/15/2033	815,670.00
582188LD8	MC LENNAN CNTY TEX JR COLLEGE DIST	08/30/2021	1,365,000	1,365,000.00	4.00	08/15/2030	1,382,840.55
639319PL0	NAVASOTA TEX INDPT SCH DIST	03/07/2022	890,000	890,000.00	2.39	02/15/2035	748,409.90
639319PP1	NAVASOTA TEX INDPT SCH DIST	03/07/2022	830,000	830,000.00	2.69	02/15/2038	681,753.70
726719HV2	PLAINVIEW TEX GO REF BDS 2020	06/11/2020	555,000	555,000.00	4.00	03/01/2028	598,684.05
726719HX8	PLAINVIEW TEX GO REF BDS 2020	06/01/2020	600,000	600,000.00	4.00	03/01/2030	638,958.00
771146ZY6	ROBSTOWN TEX INDPT SCH DIST	03/07/2022	1,285,000	1,285,000.00	2.50	02/15/2038	1,006,797.50
820123WP8	SHARYLAND TEX INDPT SCH DIST	03/07/2022	1,000,000	1,000,000.00	2.28	02/15/2033	856,520.00
932493FR5	WALLER TEX INDPT SCH DIST ULTD TAX	10/10/2019	1,755,000	1,755,000.00	4.00	02/15/2026	1,830,078.90
				Current Face Total:	34,071,350.48	Market Value Total:	31,365,165.70

* The information included on this statement is based upon settlement date rather than entered date.

FHLB Member Services: 1-844-FHLBANK (345-2265)

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COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 2ND QUARTER 2022

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

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 2ND QUARTER 2022

Vendor	
101	JUST APPRAISED INC
102	JUST TEXAS
103	K. EVANS & ASSOCIATES, PLLC
104	KERBY & KERBY PLLC
105	KT CONTRACTING - CONCRETE SERIES, LLC (NEW)
106	LBJ SCHOOL OF PUBLIC AFFAIRS
107	LEGAL SHIELD / ID SHIELD
108	LONE STAR OVERNIGHT
109	LOOPNET
110	M&M FENCING AND WELDING, INC.
111	MALIN GROUP, THE
112	MANAGEMENT SKILLS RESOURCES, INC
113	MARSHALL & SWIFT
114	MB&B TROPHIES AND AWARDS
115	MC PURE CLEANING, LLC
116	MCRBERTS & COMPANY
117	METRO COUNCIL OF APPRAISAL DISTRICTS
118	MICHAEL'S KEYS, INC.
119	MICROSOFT CORPORATION (NEW)
120	MIDDLE, LLC
121	MISTER SWEEPER
122	MODERNFOLD DOOR & SPECIALTIES OF DFW
123	MONA LISA MOVING CO
124	MOONSHADOW, INC.
125	MP2 ENERGY TEXAS LLC
126	MURLEY PLUMBING
127	MYPRINTCHOICE
128	NATIONAL PROPERTY VALUATION ADVISORS, INC
129	NATIONAL SECURITY & TRUST / IVS
130	NATIONWIDE RETIREMENT SOLUTIONS
131	NEW BENEFITS
132	NORTH CENTRAL TX COG
133	NORTH TEXAS SIGN SHOP
134	ONE SOURCE COMMERCIAL FLOORING, INC
135	PAPERTONE ENTERPRISES LLC
136	PERDUE, BRANDON, FIELDER, COLLINS & MOTT
137	PHILLIPS MURRAH, PC
138	PICTOMETRY
139	PITNEY BOWES RESERVE ACCOUNT
140	PITNEY LEASE
141	PITNEY SUPPLIES
142	PLANO OFFICE SUPPLY
143	PLANO PEST CONTROL
144	PRICE, FRANK
145	PRICewaterhouseCOOPERS
146	PRINT MAIL PRO
147	PROPERTY TAX EDUCATION COALITION, INC
148	PROSTAR SERVICES, INC
149	QUALITY PERSONNEL SERVICE
150	RESCUE STAT (formerly STAT PADS)

Vendor	
151	ROBERT HALF INTERNATIONAL INC.
152	ROCKIN G DRYWALL & CONSTRUCTION
153	SAM'S CLUB
154	SAUNDERS & WALSH, PLLC
155	SHAREGATE GROUP INC
156	SHERWIN-WILLIAMS
157	SHI GOVERNMENT SOLUTIONS
158	SHRED-IT USA LLC
159	SIGNARAMA
160	SOCIETY FOR HUMAN RESOURCE MGT
161	SOUND PRODUCTIONS LLC
162	SOURCE STRATEGIES INC
163	SPRADLIN, TERRY
164	SPRUCE INTERIORS (NEW)
165	STAPLES BUSINESS CREDIT
166	STAR LOCAL MEDIA
167	STRATEGIC EQUIPMENT LLC
168	SUPERIOR VISION OF TEXAS
169	SWINGLE COLLINS & ASSOCIATES
170	TAAD
171	TAAD-IAAO CHAPTER
172	TAAD
173	TALCB
174	TASB, INC.
175	TCDRS
176	TDLR
177	TEXAS ARCHIVES
178	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
179	TEXAS DEFENSIVE DRIVING SCHOOL
180	TEXAS DEPARTMENT OF PUBLIC SAFETY
181	TEXAS REAL ESTATE COMMISSION
182	TEXAS SDU CHILDSUPP
183	TEXAS SECRETARY OF STATE
184	THE CAMBRIAN GROUP
185	THOMAS GALLAWAY CORP dba TECHNOLOGENT
186	TIME WARNER CABLE
187	TML-IRP
188	TRABOLD COMPANY
189	TRANE US INC
190	TRELLIS COMPANY
191	TREPP, LLC
192	TRUE PRODIGY TECH SOLUTIONS LLC
193	TX OFFICE INSTALLATION SERVICES INC.
194	U.S. POSTAL SERVICE (from Inactive status)
195	UNUM LIFE INSURANCE CO OF AMERICA
196	URUBEK ENTERPRISES, INC.
197	USER SCAPE
198	VALBRIDGE PROPERTY ADVISORS
199	VALLEY VIEW CONSULTING, LLC
200	VANGUARD CLEANING SERVICES

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 2ND QUARTER 2022

Vendor		Vendor	
201	VARI		
202	VARIVERGE LLC		
203	VORTEX		
204	VREF PUBLISHING INC		
205	WASTE CONNECTIONS OF TEXAS		
206	WELLSPRING INSURANCE AGENCY, INC		
207	WEX HEALTH INC		
208	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

August 16, 2022

TO: Board of Directors

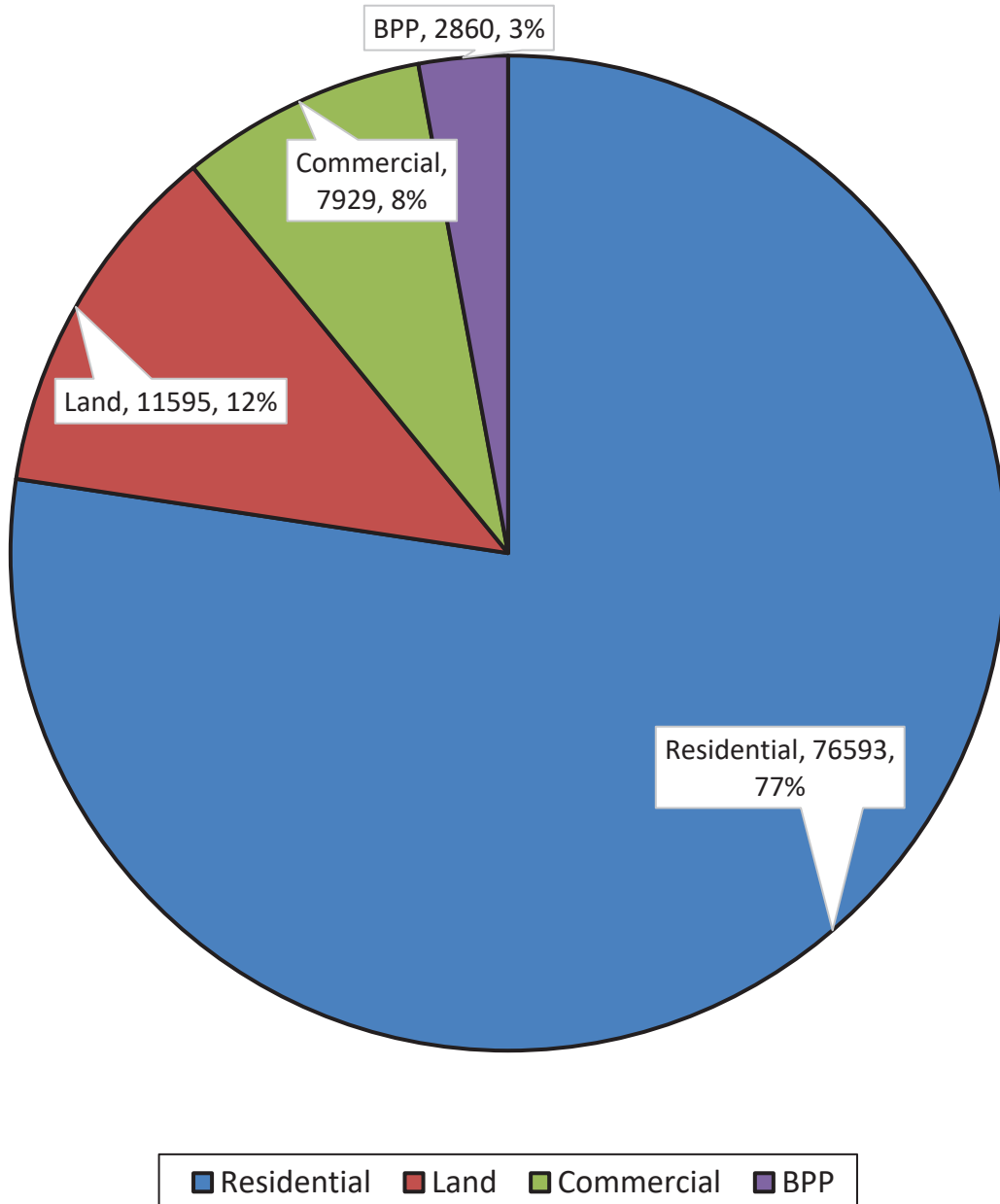
FROM: Tina Castillo, Director, ARB and Agent Services

RE: 2022 Protest Report

- The Appraisal Review Board (ARB) approved the appraisal records on July 8, 2022 with 3.92% remaining under review.
- There have been 98,977 protests filed as of August 16, 2022, which is up 24% from 2021.
- To date, there are a total of 18,919 (9,319 Owner/9,600 Agent) active cases remaining under review, which consists of approximately 8.8 billion or 4% of the appraisal roll. Approximately 27% of the cases remaining under review are a single agency, new to Collin County for 2022.
- The ARB is currently running 12 panels simultaneously and will continue through September 1st. The ARB plans to return the week of September 12th to continue hearing 2022 values under review.
- In last legislative session, SB 63 passed requiring ARB's to send email or text hearing reminders, if requested. I suspect this is a key reason the show and reschedule rate increased dramatically. To date, the ARB has rescheduled over 3700 hearings, a big change from 2975 total received in 2021. We can expect that reschedule number to increase as 2022 hearings continue throughout the fall.
- Per Tax Code Section 41.A01, if qualifications are met, a property owner has the right to appeal an ARB order determination to Binding Arbitration for a protest filed under Section 41.41(a)(1) or (2). There have been 121 Requests for Binding Arbitration received so far, but I expect that number to increase as more ARB cases are heard and 60-day deadlines approach. There were 123 Requests for Binding Arbitration filed in 2021.



- Below is a representation of the 98,977 protests by property type.

2022 Protests



COLLIN CENTRAL APPRAISAL DISTRICT

2022 INQUIRY / PROTEST / HEARING STATS

August 16, 2022	2018	2019	2020	2021	2022	2022 MORE INFO
<u>INQUIRY STATS</u>						Per Day
PHONE	2,142	2,519	1,014	498	389	13
CHANGE FROM PRIOR YR	4.95%	17.60%	-59.75%	-50.89%	-21.89%	
COUNTER (INCLUDES KIOSK)	11,791	13,198	332	205	643	21
TOTAL INQUIRIES	13,933	15,717	1,346	703	1,032	 329
CHANGE FROM PRIOR YR	14.48%	12.80%	-91.44%	-47.77%	46.80%	<i>more inquiries</i>
<u>EFILE PROTEST STATS</u>						
ELIGIBLE PROPERTIES	252,678	259,816	315,655	324,032	335,938	
EFILE PROTESTS	17,561	20,592	21,953	20,896	24,430	
CHANGE FROM PRIOR YR	3.43%	17.26%	6.61%	-4.81%	16.91%	
% OF EFILE TO ELIGIBLE	6.95%	7.93%	6.95%	6.45%	7.27%	
<u>PROTEST STATS</u>						
TAXPAYER PROTESTS	27,263	30,024	29,896	26,721	32,990	
AGENT PROTESTS	44,930	48,908	51,832	52,712	65,987	Yr-over-Yr
TOTAL PROTESTS	72,193	78,932	81,728	79,433	98,977	 19,544
CHANGE FROM PRIOR YR	8.78%	9.33%	3.54%	-2.81%	24.60%	<i>more protest</i>
<u>ARB HEARING STATS</u>						
TAXPAYER HEARINGS	4,924	6,482	4,426	4,055	5,060	
WITHDRAWALS-PFWD	760	1,136	579	1,521	2,469	
S&W's	17,697	12,717	17,222	14,818	9,955	
NO-SHOWS	7,350	7,913	5,548	5,520	5,337	
PHONE HEARINGS (TP and AGT)	9	8	6,406	7,259	1,430	
AGENT HEARINGS	11,197	13,653	18,898	23,176	27,717	
WITHDRAWALS-PFWD	9,108	12,501	10,366	8,884	7,528	
S&W's	16,946	18,912	19,271	16,678	15,999	ARB Hearings
NO-SHOWS	5,284	1,908	1,384	1,436	2,162	
TOPLINES	-	-	14,331	15,663	22,851	
TOTAL HEARINGS	16,121	20,135	23,324	27,231	32,777	<i>of protest</i>
CHANGE FROM PRIOR YR	25.64%	24.90%	15.84%	16.75%	20.37%	<i>had a hearing</i>
TOTAL NO-SHOW RATE	43.94%	32.78%	22.91%	20.35%	18.62%	



Collin Central Appraisal District

August 17, 2022

TO: Board of Directors

FROM: Brian Swanson, Litigation Director

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

RE: 2022 2Q Litigation Report

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

- As of the date of this report there have been 336 lawsuits filed, and we have received 262 lawsuits in-house for the 2022 tax year. The total certified value of those received lawsuits is \$8,215,607,103. We are still relatively early in the timeline of this filing season and I fully expect that number to continue to climb over the next few weeks. At this same time in 2021 there were only 198 lawsuits filed and 158 received. We are on track to be well ahead of the 2021 tax year.
- The chart below illustrates the year, current status, citations, total PID's, and certified values over the last five years which are updated as of the August 3, 2022 supplement:

**COLLIN CENTRAL APPRAISAL DISTRICT
LITIGATION SUMMARY
August 17, 2022**

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
2018	IN PROGRESS	7	10			\$ 123,827,983		
	LITIGATION FINALIZED	284	957			\$ 9,974,904,439		
		291	967	370,878	0.26%	\$ 10,098,732,422	\$ 168,025,639,835	6.01%
2019	IN PROGRESS	4	46			\$ 48,512,468		
	LITIGATION FINALIZED	292	701			\$ 8,979,190,518		
		296	747	382,512	0.20%	\$ 9,027,702,986	\$ 180,238,794,220	5.01%
2020	IN PROGRESS	9	53			\$ 132,286,462		
	LITIGATION FINALIZED	420	704			\$ 12,604,360,914		
		429	757	392,081	0.19%	\$ 12,736,647,376	\$ 188,337,327,026	6.76%
2021	IN PROGRESS	77	160			\$ 1,974,790,002		
	LITIGATION FINALIZED	289	554			\$ 9,267,595,266		
		366	714	403,014	0.18%	\$ 11,242,385,268	\$ 200,774,385,087	5.60%
2022	IN PROGRESS	261	432			\$ 8,214,181,613		
	LITIGATION FINALIZED	1	1			\$ 1,425,490		
		262	433	415,345	0.10%	\$ 8,215,607,103	\$ 251,288,445,406	3.27%
2018-2022	IN PROGRESS	358	701			\$ 10,493,598,528		
	LITIGATION FINALIZED	1286	2917			\$ 40,827,476,627		
	GRAND TOTALS>>>>	1644	3618	1,963,830	0.18%	\$ 51,321,075,155	\$ 988,664,591,574	5.19%

Legal Expense Summary (by expense code and vendor)

YTD Totals as of (8/16/22)

LEGAL EXPENSE BY EXPENSE CODE

Name	2022 YTD Total	2022 Budget	2021 Total	2020 Total	2019 Total	2018 Total
LITIGATION	\$617,407		\$1,282,281	\$1,105,332	\$1,053,772	\$970,198
EXPERT/APPRaisal	\$212,641		\$266,111	\$355,794	\$322,846	\$459,799
GENERAL	\$35,268		\$45,539	\$62,511	\$50,107	\$72,190
PERSONNEL	\$16,002		\$23,216	\$12,750	\$647	\$2,058
ARBITRATION	\$10,700		\$15,050	\$18,500	\$7,300	\$13,450
SUBTOTAL	\$892,019	\$1,875,000	\$1,632,197	\$1,554,886	\$1,434,671	\$1,517,696
ARB RELATED	\$8,700	\$25,000	\$15,015	\$7,574	\$8,311	\$17,433
TOTAL	\$900,719	\$1,900,000	\$1,647,212	\$1,562,460	\$1,442,981	\$1,535,128

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	\$8,700	\$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	\$74,000	\$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	\$28,041	\$38,461	\$99,919	\$71,494	\$206,122
20 MCROBERTS AND COMPANY	\$71,100	\$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	\$1,250	\$3,036	\$2,814	\$3,930	\$3,237
25 PHILLIPS MURRAH PC	\$0	\$384	\$540	\$450	
26 SAUNDERS & WALSH, PLLC	\$663,428	\$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	\$20,000	\$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	\$900,719	\$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
2022 CERTIFIED TAXABLE VALUE
JULY 18, 2022

TAXING ENTITY NAME	2021 CERTIFIED TAXABLE VALUE, AS OF 7-22-2021	2022 CERTIFIED TAXABLE VALUE (BEFORE FREEZE LOSS, BASED ON 7-18-2022 CERTIFICATION, INCLUDING NEW CONSTRUCTION & ANNEXATIONS) --See Footnote	2022 CERTIFIED TAXABLE VALUE COMPARED TO THE 2021 CERTIFIED TAXABLE VALUE	2022 TAXABLE VALUE OF NEW CONSTRUCTION & NEW BPP AS OF 7-18-2022	2022 TAXABLE VALUE OF ANNEXATIONS OR DEANNEXATIONS AS OF 7-18-2022	CALCULATED YEAR- OVER-YEAR TAXABLE VALUE CHANGE FOR EXISTING PROPERTY	2022 AVERAGE MARKET VALUE OF HOMES AS OF 7-18-2022	2021 AVERAGE MARKET VALUE OF HOMES, AS OF 7-22-2021	2022 CALCULATED OVER-65 FREEZE TAXABLE VALUE LOSS AS OF 7-18-2022	2022 CALCULATED FREEZE ADJUSTED TAXABLE, AS OF 7-18-2022
<u>SCHOOLS</u>										
ALLEN ISD	\$16,879,264,018	\$19,267,462,808	14.15%	\$561,394,867	\$0	10.82%	\$517,369	\$396,706	\$1,717,891,763	\$17,549,571,045
ANNA ISD	\$2,063,919,302	\$2,750,711,757	33.28%	\$274,474,687	\$0	19.98%	\$335,639	\$257,887	\$231,563,754	\$2,519,148,003
BLAND ISD	\$22,302,674	\$25,832,810	15.83%	\$579,999	\$0	13.23%	\$312,251	\$258,719	\$3,299,860	\$22,532,950
BLUE RIDGE ISD	\$387,632,270	\$468,962,821	20.98%	\$20,101,722	\$0	15.80%	\$311,581	\$242,615	\$53,959,645	\$415,003,176
CELINA ISD	\$2,137,731,839	\$2,917,944,256	36.50%	\$362,916,693	\$654,580	19.49%	\$509,962	\$371,112	\$283,074,331	\$2,634,869,925
COMMUNITY ISD	\$1,556,984,957	\$2,107,815,087	35.38%	\$246,437,175	\$0	19.55%	\$331,571	\$263,294	\$207,608,107	\$1,900,206,980
FARMERSVILLE ISD	\$922,952,715	\$1,143,985,575	23.95%	\$57,669,109	\$0	17.70%	\$304,838	\$239,981	\$137,070,401	\$1,006,915,174
FRISCO ISD	\$35,275,989,305	\$40,081,813,400	13.62%	\$1,286,853,760	\$0	9.98%	\$592,893	\$444,628	\$2,278,337,755	\$37,803,475,645
LEONARD ISD	\$22,378,427	\$27,739,231	23.96%	\$1,234,396	\$0	18.44%	\$270,311	\$217,929	\$3,165,825	\$24,573,406
LOVEJOY ISD	\$3,330,435,034	\$3,793,957,220	13.92%	\$88,170,926	\$0	11.27%	\$833,363	\$645,814	\$848,405,491	\$2,945,551,729
MCKINNEY ISD	\$19,301,894,597	\$22,499,621,561	16.57%	\$697,994,188	\$0	12.95%	\$493,989	\$378,064	\$2,753,486,299	\$19,746,135,262
MELISSA ISD	\$2,187,802,800	\$2,989,994,091	36.67%	\$315,056,523	\$0	22.27%	\$445,061	\$331,799	\$224,083,696	\$2,765,910,395
PLANO ISD	\$61,918,961,683	\$68,005,807,241	9.83%	\$602,030,455	\$0	8.86%	\$508,019	\$408,367	\$9,336,594,424	\$58,669,212,817
PRINCETON ISD	\$2,253,153,081	\$3,253,516,428	44.40%	\$455,334,069	\$0	24.19%	\$296,791	\$226,013	\$208,858,484	\$3,044,657,944
PROSPER ISD	\$11,058,299,244	\$13,776,064,347	24.58%	\$1,124,445,288	\$0	14.41%	\$653,011	\$473,723	\$1,060,003,376	\$12,716,060,971
ROCKWALL ISD	\$1,057,652	\$1,260,671	19.20%	\$0	\$0	19.20%	\$720,192	\$568,496	\$394,467	\$866,204
ROYSE CITY ISD	\$245,123,181	\$290,416,634	18.48%	\$9,318,416	\$0	14.68%	\$306,632	\$242,663	\$32,654,816	\$257,761,818

COLLIN CENTRAL APPRAISAL DISTRICT
2022 CERTIFIED TAXABLE VALUE
JULY 18, 2022

TAXING ENTITY NAME	2021 CERTIFIED TAXABLE VALUE, AS OF 7-22-2021	2022 CERTIFIED TAXABLE VALUE (BEFORE FREEZE LOSS, BASED ON 7-18-2022 CERTIFICATION, INCLUDING NEW CONSTRUCTION & ANNEXATIONS) --See Footnote	2022 CERTIFIED TAXABLE VALUE COMPARED TO THE 2021 CERTIFIED TAXABLE VALUE	2022 TAXABLE VALUE OF NEW CONSTRUCTION & NEW BPP AS OF 7-18-2022	2022 TAXABLE VALUE OF ANNEXATIONS OR DEANNEXATIONS AS OF 7-18-2022	CALCULATED YEAR- OVER-YEAR TAXABLE VALUE CHANGE FOR EXISTING PROPERTY	2022 AVERAGE MARKET VALUE OF HOMES AS OF 7-18-2022	2021 AVERAGE MARKET VALUE OF HOMES, AS OF 7-22-2021	2022 CALCULATED OVER-65 FREEZE TAXABLE VALUE LOSS AS OF 7-18-2022	2022 CALCULATED FREEZE ADJUSTED TAXABLE, AS OF 7-18-2022
<u>SCHOOLS (cont'd)</u>										
TRENTON ISD	\$18,775,704	\$26,071,058	38.86%	\$509,660	\$0	36.14%	\$370,175	\$273,373	\$1,728,611	\$24,342,447
VAN ALSTYNE ISD	\$73,280,623	\$91,070,056	24.28%	\$6,244,311	\$0	15.75%	\$431,569	\$353,081	\$13,175,025	\$77,895,031
WHITEWRIGHT ISD	\$8,703,326	\$10,967,823	26.02%	\$461,464	\$0	20.72%	\$295,845	\$251,432	\$1,959,210	\$9,008,613
WYLIE ISD	\$8,226,036,594	\$9,464,432,081	15.05%	\$301,242,946	\$0	11.39%	\$414,094	\$320,634	\$954,022,890	\$8,510,409,191
<u>CITIES & TOWNS</u>										
CITY OF ALLEN	\$15,761,357,720	\$18,112,966,496	14.92%	\$390,321,328	\$0	12.44%	\$505,309	\$391,275		
CITY OF ANNA	\$1,773,708,282	\$2,439,508,121	37.54%	\$260,514,889	\$0	22.85%	\$332,179	\$246,777		
CITY OF BLUE RIDGE	\$61,829,227	\$75,371,053	21.90%	\$2,912,136	\$0	17.19%	\$182,650	\$145,329		
CITY OF CARROLLTON	\$135,068,447	\$145,515,841	7.73%	\$6,102,455	\$0	3.22%	N/A	N/A		
CITY OF CELINA	\$2,616,253,375	\$3,781,110,018	44.52%	\$536,024,665	\$3,113,278	23.92%	\$556,130	\$403,812	\$266,523,037	\$3,514,586,981
CITY OF DALLAS	\$5,944,890,728	\$6,561,634,430	10.37%	\$11,674,143	\$0	10.18%	\$548,857	\$454,805		
TOWN OF FAIRVIEW	\$2,236,478,486	\$2,599,765,328	16.24%	\$74,409,718	\$0	12.92%	\$722,630	\$571,719		
CITY OF FARMERSVILLE	\$325,782,384	\$419,422,190	28.74%	\$28,527,975	\$0	19.99%	\$249,552	\$190,459		
CITY OF FRISCO	\$22,783,348,953	\$25,939,688,989	13.85%	\$1,115,937,777	\$0	8.96%	\$639,583	\$476,397	\$1,204,880,051	\$24,734,808,938
CITY OF GARLAND	\$29,851,400	\$32,343,941	8.35%	\$0	\$0	8.35%	\$474,939	\$370,843		
CITY OF JOSEPHINE	\$158,049,679	\$209,293,428	32.42%	\$10,030,655	\$0	26.08%	\$296,676	\$212,989	\$22,354,161	\$186,939,267
CITY OF LAVON	\$487,814,893	\$710,979,122	45.75%	\$98,124,063	\$0	25.63%	\$358,226	\$284,374	\$64,525,248	\$646,453,874
LOWRY CROSSING	\$193,581,425	\$220,797,098	14.06%	\$1,630,662	\$0	13.22%	\$382,175	\$300,949	\$45,486,333	\$175,310,765

COLLIN CENTRAL APPRAISAL DISTRICT
2022 CERTIFIED TAXABLE VALUE
JULY 18, 2022

TAXING ENTITY NAME	2021 CERTIFIED TAXABLE VALUE, AS OF 7-22-2021	2022 CERTIFIED TAXABLE VALUE (BEFORE FREEZE LOSS, BASED ON 7-18-2022 CERTIFICATION, INCLUDING NEW CONSTRUCTION & ANNEXATIONS) --See Footnote	2022 CERTIFIED TAXABLE VALUE COMPARED TO THE 2021 CERTIFIED TAXABLE VALUE	2022 TAXABLE VALUE OF NEW CONSTRUCTION & NEW BPP AS OF 7-18-2022	2022 TAXABLE VALUE OF ANNEXATIONS OR DEANNEXATIONS AS OF 7-18-2022	CALCULATED YEAR- OVER-YEAR TAXABLE VALUE CHANGE FOR EXISTING PROPERTY	2022 AVERAGE MARKET VALUE OF HOMES AS OF 7-18-2022	2021 AVERAGE MARKET VALUE OF HOMES, AS OF 7-22-2021	2022 CALCULATED OVER-65 FREEZE TAXABLE VALUE LOSS AS OF 7-18-2022	2022 CALCULATED FREEZE ADJUSTED TAXABLE, AS OF 7-18-2022
<u>CITIES & TOWNS (cont'd)</u>										
CITY OF LUCAS	\$1,622,597,773	\$1,906,443,548	17.49%	\$82,877,072	\$0	12.39%	\$915,748	\$691,663	\$254,199,805	\$1,652,243,743
CITY OF MCKINNEY	\$27,052,922,612	\$31,834,523,447	17.67%	\$872,333,787	\$20,578,797	14.37%	\$496,438	\$374,290		
CITY OF MELISSA	\$1,751,220,790	\$2,442,617,459	39.48%	\$261,595,979	\$4,153,189	24.31%	\$430,467	\$322,527		
CITY OF MURPHY	\$2,733,510,596	\$3,065,356,820	12.14%	\$11,386,627	\$0	11.72%	\$528,520	\$404,948		
CITY OF NEVADA	\$137,771,890	\$160,971,849	16.84%	\$2,463,313	\$0	15.05%	\$344,159	\$271,783		
TOWN OF NEW HOPE	\$73,024,878	\$83,308,503	14.08%	\$721,057	\$0	13.09%	\$359,808	\$297,611		
CITY OF PARKER	\$1,227,321,349	\$1,458,020,342	18.80%	\$60,089,778	\$0	13.90%	\$922,992	\$683,424		
CITY OF PLANO	\$46,222,026,743	\$50,400,758,875	9.04%	\$567,656,244	\$0	7.81%	\$493,989	\$396,673	\$5,243,589,163	\$45,157,169,712
CITY OF PRINCETON	\$1,654,518,557	\$2,423,995,524	46.51%	\$347,389,216	\$12,786,082	24.74%	\$309,264	\$230,553	\$124,049,980	\$2,299,945,544
TOWN OF PROSPER	\$4,772,370,960	\$5,688,828,050	19.20%	\$362,744,858	\$0	11.60%	\$800,042	\$581,940	\$488,041,604	\$5,200,786,446
CITY OF RICHARDSON	\$8,467,974,721	\$9,706,232,618	14.62%	\$145,059,097	\$0	12.91%	\$500,115	\$401,398		
CITY OF ROYSE CITY	\$228,128,222	\$284,633,022	24.77%	\$7,836,733	\$0	21.33%	\$318,955	\$246,569	\$34,716,363	\$249,916,659
CITY OF SACHSE	\$1,136,180,843	\$1,375,739,077	21.08%	\$82,256,351	\$0	13.84%	\$449,009	\$349,438	\$137,319,633	\$1,238,419,444
TOWN OF ST. PAUL	\$134,987,632	\$152,632,042	13.07%	\$2,745,798	\$0	11.04%	\$491,164	\$372,840		
CITY OF VAN ALSTYNE	\$1,133	\$71,659	6224.71%	\$0	\$0	6224.71%	N/A	N/A		
CITY OF WESTON	\$65,445,758	\$83,548,134	27.66%	\$11,534,835	\$0	10.04%	\$360,255	\$208,394	\$9,596,555	\$73,951,579
CITY OF WYLIE	\$5,604,984,688	\$6,534,108,731	16.58%	\$142,224,869	\$0	14.04%	\$384,394	\$299,136	\$572,490,055	\$5,961,618,676

COLLIN CENTRAL APPRAISAL DISTRICT
2022 CERTIFIED TAXABLE VALUE
JULY 18, 2022

TAXING ENTITY NAME	2021 CERTIFIED TAXABLE VALUE, AS OF 7-22-2021	2022 CERTIFIED TAXABLE VALUE (BEFORE FREEZE LOSS, BASED ON 7-18-2022 CERTIFICATION, INCLUDING NEW CONSTRUCTION & ANNEXATIONS) --See Footnote	2022 CERTIFIED TAXABLE VALUE COMPARED TO THE 2021 CERTIFIED TAXABLE VALUE	2022 TAXABLE VALUE OF NEW CONSTRUCTION & NEW BPP AS OF 7-18-2022	2022 TAXABLE VALUE OF ANNEXATIONS OR DEANNEXATIONS AS OF 7-18-2022	CALCULATED YEAR- OVER-YEAR TAXABLE VALUE CHANGE FOR EXISTING PROPERTY	2022 AVERAGE MARKET VALUE OF HOMES AS OF 7-18-2022	2021 AVERAGE MARKET VALUE OF HOMES, AS OF 7-22-2021	2022 CALCULATED OVER-65 FREEZE TAXABLE VALUE LOSS AS OF 7-18-2022	2022 CALCULATED FREEZE ADJUSTED TAXABLE, AS OF 7-18-2022
<u>COUNTY & COLLEGE</u>										
COLLIN COUNTY	\$167,382,996,225	\$194,452,647,094	16.17%	\$6,340,717,536	\$0	12.38%	\$513,136	\$396,584	\$20,121,093,868	\$174,331,553,226
COLLIN CO. COLLEGE	\$170,703,180,855	\$199,068,369,245	16.62%	\$6,410,170,706	\$0	12.86%	\$513,136	\$396,584	\$21,185,778,422	\$177,882,590,823
<u>SPECIAL DISTRICTS</u>										
COLLIN COUNTY MUD#1 (WCCM1)	\$838,014,771	\$1,103,333,257	31.66%	\$105,848,504	\$0	19.03%	\$599,313	\$434,385		
COLLIN COUNTY MUD#2 (WCCM2)	\$64,575,713	\$215,680,005	234.00%	\$66,784,301	\$2,020,720	127.45%	\$258,654	\$199,955		
COLLIN COUNTY WATER CONTROL & IMPROVEMENT DISTRICT - INSPIRATION (WCID#3)	\$467,017,580	\$613,966,497	31.47%	\$69,629,646	\$0	16.56%	\$509,173	\$388,563		
MAGNOLIA POINTE MUD #1 (WDRM1)	\$152,108,144	\$295,138,555	94.03%	\$99,642,128	\$2,758,091	26.71%	\$260,459	\$205,559		
MCKINNEY MUD#1 (WMM1)	\$603,783,439	\$822,723,151	36.26%	\$117,536,045	\$0	16.79%	\$517,416	\$405,200		
<u>SPECIAL DISTRICTS (cont'd)</u>										
MCKINNEY MUD#2 (WMM2)	\$93,767,476	\$105,718,765	12.75%	\$13,908,795	\$0	-2.09%	\$333,875	\$303,280		
SEIS LAGOS UTILITY DIST	\$284,511,634	\$324,223,179	13.96%	\$14,846,832	\$0	8.74%	\$728,110	\$554,140		
TRAILS OF BLUE RIDGE (RDTBR)	\$43,530,451	\$56,705,088	30.27%	\$4,728,996	\$0	19.40%	\$583,510	\$421,842		
VAN ALSTYNE MUD#2 (WVAM2)	\$2,481,331	\$5,058,233	103.85%	\$2,009,544	\$0	N/A	N/A	N/A		

Remarks: The Certified Taxable Value column includes the ARB Approved Taxable Values, plus the Lower Value Used for properties remaining under protest , minus the exemptions already granted on properties remaining under protest. Please refer to the 2022 Certified Value Calculation for Effective Rate spreadsheet to review the detailed calculations.