



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

**September 22, 2022**

# **MEETING NOTICE & AGENDA**

**FILED**

9/15/2022 10:24:58 AM

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

## **NOTICE OF REGULAR MEETING**

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

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

Notice is hereby given that on the 22nd day of September 2022, at 7:00 a.m., the Board of Directors of the Collin Central Appraisal District will hold a meeting at the Central Appraisal District Office, 250 Eldorado Pkwy., McKinney, Texas. The Board Chairman will direct the meeting from the District's office, in the Dr. Leo Fitzgerald board room. Board members and the public may attend in person or connect via the telephone number and conference ID below. The chief appraiser and selected staff will attend in person, with other members of the District's staff connecting from their individual offices or from a remote location. Board members, staff and the public will have telephonic access by dialing 1-833-304-4846, at which time they will be prompted to enter the Phone Conference ID: 532 856 136#.

Telephonic access will be available at 7:00 a.m. until the meeting is adjourned by the Board Chairman. The subjects to be discussed are listed on the agenda which is attached to and made a part of this notice. The Board's agenda packet is available on the District's public website:

<https://collincad.org/boards/bod>

On this 15th day of September 2022, this notice was filed with the County Clerk of Collin County, Texas.



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

## **AGENDA**

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

**Thursday, September 22, 2022  
REGULAR MEETING - Conducted at  
CENTRAL APPRAISAL DISTRICT OFFICE  
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room  
McKinney, Texas 75069**

#### **I. REGULAR MEETING**

| <b>ITEM #</b> | <b>SUB #</b> | <b>ITEM DESCRIPTION</b>   |
|---------------|--------------|---|
| <b>A.</b>     |              | <b>Call to order: 7:00 a.m.</b>   |
|               | 1            | Announcement by presiding officer whether the meeting has been posted in the manner required by law.  |
|               | 2            | Roll call: Announcement by presiding officer whether a quorum is present.   |
| <b>B.</b>     |              | <b>Executive Session</b>  |
|               | 1            | Consultation with attorney regarding pending or contemplated litigation. Pursuant to Texas Open Meetings Act, Section 551.071.                      |
|               | 2            | Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.   |
|               | 3            | Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074. Discuss results of department assessment(s) and resulting actions, if any. |
| <b>C.</b>     |              | <b>Action on items discussed in executive session</b>   |
|               | 1            | Action on any items pertaining to litigation, if any.   |
|               | 2            | Action on any items pertaining to real property, if any.  |
|               | 3            | Action on any items pertaining to personnel, if any.  |

#### **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.*

## **AGENDA**

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

- D.       1    Approval of minutes from August 25, 2022 Public Hearing on the 2023-2024 Reappraisal Plan and regular meeting.**
- 2    Approval of corrected minutes from June 23, 2022 regular meeting.**
- E.       Review of August 2022 bills.**
- F.       Review of August 2022 financial reports.**
- G.       Review and sign checks for approved purchases requiring Board signature.**
- H.       Review report of August 2022 checks and electronic transfers greater than \$25,000.**

### **END OF CONSENT AGENDA**

- I.       Computer hardware and equipment purchases funded in the budget, for general ongoing operations, requiring Board action.**
  - 1    Receive recommendation and vote on purchasing computer workstations, with monitors.**
  - 2    Receive recommendation and vote on purchasing network switches.**
- J.       Receive recommendation and vote on executing third year option under existing contract with Variverge for 2023 printing and mailing services.**
- K.       Discuss and vote on amending Budget Policy #107.**
- L.       Discuss and vote on approval of the District's amended investment policy #110 and appoint or confirm Investment Officers.**
- M.       Receive recommendation and vote on authorizing chief appraiser to enter into discussions to extend the District's agreement with Valley View Consulting regarding the issuance of the District's 2023-2024 bank depository RFP.**

## **AGENDA**

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

- N. Discuss and vote on authorizing the chief appraiser to retain a construction manager to receive quotes for renovation costs to the Appraisal Review Board (ARB) area of the office.**
- O. Discuss and vote on authorizing the chief appraiser to receive quotes for repairs and maintenance costs for the administrative office area, and proceed with the project if cost estimates do not exceed the spending level approved by the Board.**
- P. Receive recommendation and vote on authorizing the chief appraiser to utilize the District's current CAMA software company to provide new account setup services.**
- Q. Discuss year-end 2022 independent financial audit and vote on authorizing the District to request a letter of engagement from K. Evans & Associates, PLLC.**
- R. Reports**
  - 1 Taxpayer Liaison Officer Report
  - 2 Utility Properties Appraisal Report
  - 3 Binding Arbitration Report
  - 4 Litigation Report
  - 5 Litigation Cost Report
- S. Chief Appraiser's Report**
  - 1 General Comments

## **II. AUDIENCE**

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

## **III. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING**

## **IV. ADJOURNMENT**

# CONSENT AGENDA

# **D.1 MINUTES**

**August 25, 2022**



**MINUTES**  
**BOARD OF DIRECTORS**  
**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Thursday, August 25, 2022**  
**2023 - 2024 REAPPRAISAL PLAN HEARING and**  
**REGULAR MEETING - Conducted telephonically and onsite at**

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

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

**MEMBERS ABSENT:**

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

**NATURE OF BUSINESS**

**I. 2023 - 2024 REAPPRAISAL PLAN HEARING**

| <b>ITEM #</b> | <b>SUB #</b> | <b>ITEM DESCRIPTION</b>   |
|---------------|--------------|---|
| A.            |              | <b>Call to order: 7:00 a.m.</b>   |
|               | 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 - 2024 REAPPRAISAL PLAN HEARING, which began at 7:00 a.m.                                    |
| C.            |              | Adjourned 2023 - 2024 REAPPRAISAL PLAN HEARING, which concluded at 7:07 a.m.                                |

**II. REGULAR MEETING**

| <b>ITEM #</b> | <b>SUB #</b> | <b>ITEM DESCRIPTION</b>   |
|---------------|--------------|---|
| A.            |              | <b>Call to Order 7:07 a.m.</b>  |
|               | 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.            |              | <b>Executive Session</b><br>Board recessed to executive session at 7:07 a.m., pursuant to Texas Government Code Sections 551.071, 551.072 and 551.074 for the following purpose(s): |

## **MINUTES**

### **BOARD OF DIRECTORS**

#### **COLLIN CENTRAL APPRAISAL DISTRICT**

- 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.

Board reconvened to open session at 7:45 a.m.

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

- 1 Any action pertaining to litigation will be made on Agenda Item # L.
- 2 N/A
- 3 N/A

#### **CONSENT AGENDA**

Ron Carlisle noted the following errors in the June 23, 2022, minutes: his oath of office was not mentioned; he is not listed as a member present at the board meeting; and Ronald Kelley is listed as present but was absent. Ronald Kelley motioned to accept reports and approve action items contained in consent agenda, with noted corrections to be made to the June 23, 2022, minutes. Seconded by Ron Carlisle. Motion carried.

**D.** Action taken: Board approved minutes from June 23, 2022, regular meeting with noted corrections to be made.

**E.** Action taken: Board reviewed the June 2022 and July 2022 bills.

**F.** Action taken: Board reviewed and accepted the June 2022 and July 2022 financial reports.

**G.** Action taken: Board authorized the issuance of the check listed and Chairman, Gary Rodenbaugh signed check.  
Check # 5377 Pictometry International Corp. \$383,460.00

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

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

## **MINUTES**

### **BOARD OF DIRECTORS**

#### **COLLIN CENTRAL APPRAISAL DISTRICT**

- I.** The Board voted to adopt the biennial Reappraisal Plan for 2023-2024, incorporating changes made by the Board of Directors in the Public Hearing. Ken Maun made the motion to approve and adopt by Resolution #2022-73 the District's 2023-2024 Reappraisal Plan. Brian Mantzey seconded the motion. Motion carried.
- J.** The Board received Ryan Matthews', Deputy Chief Appraiser – Technology, recommendation to sign a new lease agreement with Dex Imaging for the District's copiers, printers and large format plotters. Ken Maun motioned to approve a 48-month lease as recommended. Brian Mantzey seconded the motion. Motion carried.
- K.** Brian Mantzey motioned to grant permission to the chief appraiser to authorize the District's insurance agent, SwingleCollins & Associates, to issue an RFP for the District's 2023 employee benefits insurance carriers as needed. Carson Underwood seconded the motion. Motion carried.
- L.** Ronald Kelley motioned to authorize Chief Appraiser, Bo Daffin, to file 2022 litigation on Property ID 2669462. Motion seconded by Ron Carlisle. Motion carried.
- M.** The Board received Mr. Daffin's recommendation to amend Policy #100, Establishment of Appraisal District Office. Ron Carlisle motioned to adopt Resolution #2022-71, amending Policy #100 to establish the timeframes when the chief appraiser is authorized to close the customer service lobby at 4:00 p.m. Carson Underwood seconded the motion. Motion carried.
- N.** Dean Soderstrom, ARB Chairman, addressed the Board of Directors with a recommendation of appointment for an interim Vice-Chairperson, selected by the Appraisal Review Board, to serve for the remainder of the year. The Board of Directors received the recommendation and voted to accept the appointment of George Chollar as interim Vice-Chairperson to serve through December 31, 2022. Motion made by Ron Carlisle. Brian Mantzey seconded the motion. Motion carried.
- O.** Following discussion, Ron Carlisle motioned to approve proposed amendments to Policy #1008 regarding the compensation for ARB members. Carson Underwood seconded the motion. Motion carried.

## MINUTES

### BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

#### P.

##### Reports

- 1 Chris Nickell, Taxpayer Liaison Officer, reported there had been one new complaint to be brought before the Board of Directors. A property owner sent a certified letter to the appraiser, and to each of the three ARB members who participated in the protest hearing. Mr. Nickell reviewed the hearing audio and spoke with the property owner, concluding the property owner would likely seek mediation.
- 2 Mr. Nickell presented the 2nd Quarter 2022 TDLR Report. There were no new complaints received from TDLR during the 2nd quarter of 2022. He informed the Board that Mr. Daffin received a letter from the TDLR dated August 10, 2022, closing Case # PTP20200017055 with no further action, a complaint filed by Justin Jinright, first brought before the Board of Directors at the October 8, 2020 meeting.
- 3 Toni Bryan, Director of Operations, presented the 1st Quarter 2022 Investment Report.
- 4 Ms. Bryan presented the 2nd Quarter 2022 Investment Report.
- 5 The 2nd Quarter Vendor List Report was also presented by Ms. Bryan.
- 6 Tina Castillo, Director of ARB & Agent Services, presented the 2022 Protests and Binding Arbitration report, and 2022 Inquiry/Protest/Hearing Stats report.
- 7 On behalf of Brian Swanson, Deputy Chief Appraiser – Business Operations & Compliance, Chief Appraiser, Bo Daffin, presented the Litigation Report.
- 8 Mr. Daffin presented the Litigation Cost Report.

#### Q.

##### Chief Appraiser's Report

- 1 Mr. Daffin presented the 2022 Certified Taxable Value Report.
- 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  
Ryan Matthews  
Brad Richards  
Dana Wilson

## **MINUTES**

### **BOARD OF DIRECTORS**

#### **COLLIN CENTRAL APPRAISAL DISTRICT**

Elliot Bensead  
Jason Harris  
Paula Bensead  
Phil Greaux  
Shane Cheek  
Shawn Tilley  
Tina Castillo  
Wendy Gilliland  
Eric Grusendorf  
Erin Van Gundy  
Jamie Worth  
Chris Nickell  
Kaleb Blount  
Sam Tharp

#### **Public in attendance:**

Mark Walsh, Saunders Walsh  
Bob Garrey, Saunders Walsh  
Terry, Lynch, City of Parker  
Dean Soderstrom, Appraisal Review Board Chairman

- 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, September 22, 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 8:55 a.m.

# **D.2 MINUTES**

**June 23, 2022 (Corrected)**

**MINUTES - Corrected**  
**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:** Ron Carlisle, 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.                                   |
|        | 3     | Oath of office was administered to Ron Carlisle by Chris Nickell, Taxpayer Liaison Officer.                 |
| 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.     |       | <b>Call to Order 7:37 a.m.</b>   |
|        | 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  |
|        | 2     | The Chairman announced that a quorum was present.  |
| B.     |       | <b>Executive Session</b>   |
|        |       | 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. |

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

- 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 N/A
- 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.



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

- 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 provide the Board a progress update.
- 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

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

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**

**August 2022**

BILLS PAID

BILLS PAID

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

| <b>Num</b>    | <b>Date</b> | <b>Name</b>              | <b>Amount</b> |
|---------------|-------------|--------------------------|---------------|
| <b>Aug 22</b> |             |                          |               |
| ACH           | 08/05/2022  | ADP INC                  | -3,131.33     |
| ACH           | 08/15/2022  | TCDRS                    | -213,122.81   |
| 9071          | 08/29/2022  | AUGUSTINE, JUDITH S      | -660.00       |
| 9072          | 08/29/2022  | BITTNER, NANCY M.        | -880.00       |
| 9073          | 08/29/2022  | CHOLLAR JR, GEORGE W     | -940.00       |
| 9074          | 08/29/2022  | CHOWDHURY, NASIMA        | -880.00       |
| 9075          | 08/29/2022  | DIVIRGILIO, RICHARD      | -660.00       |
| 9076          | 08/29/2022  | DODSON, MICHAEL          | -660.00       |
| 9077          | 08/29/2022  | FALTYS, DIANNE           | -1,090.00     |
| 9078          | 08/29/2022  | FERGUSON, VICTOR L.      | -880.00       |
| 9079          | 08/29/2022  | FERRILL, LAWRENCE R      | -660.00       |
| 9080          | 08/29/2022  | GUCKES, FRANCIS          | -1,030.00     |
| 9081          | 08/29/2022  | HANSON, THOMAS D         | -910.00       |
| 9082          | 08/29/2022  | HARDIN, MARILYN CARLEEN  | -720.00       |
| 9083          | 08/29/2022  | HARTMAN, BETTY           | -880.00       |
| 9084          | 08/29/2022  | HAWKINS, YOLANDA         | -690.00       |
| 9085          | 08/29/2022  | HUBBARD, STEVEN L.       | -880.00       |
| 9086          | 08/29/2022  | JARZABEK, DOROTA         | -440.00       |
| 9087          | 08/29/2022  | JAYE, OLIN               | -940.00       |
| 9088          | 08/29/2022  | KLICKMAN, JOHN MICHAEL   | -880.00       |
| 9089          | 08/29/2022  | LASHER, DON W.           | -440.00       |
| 9090          | 08/29/2022  | LOVELL, CRAIG E          | -910.00       |
| 9091          | 08/29/2022  | MAHER, KEVIN M           | -660.00       |
| 9092          | 08/29/2022  | MAJZNER, CHARLOTTE       | -880.00       |
| 9093          | 08/29/2022  | McANDREW, THOMAS         | -880.00       |
| 9094          | 08/29/2022  | MCGEE, BEVERLY J         | -660.00       |
| 9095          | 08/29/2022  | MOLINA, ESTELA           | -660.00       |
| 9096          | 08/29/2022  | MORTENSON, GEORGE R.     | -970.00       |
| 9097          | 08/29/2022  | MUNDER, GWENDOLYN        | -880.00       |
| 9098          | 08/29/2022  | PARKER, CHRISTI CRUMP    | -660.00       |
| 9099          | 08/29/2022  | PERRY, CRAIG N.          | -440.00       |
| 9100          | 08/29/2022  | PHILLIPS, KATHRYN H      | -660.00       |
| 9101          | 08/29/2022  | PRYOR, JACK R            | -880.00       |
| 9102          | 08/29/2022  | ROGERS, FLOYD E          | -660.00       |
| 9103          | 08/29/2022  | SADLER, BRADLEY J        | -660.00       |
| 9104          | 08/29/2022  | SMITH JR, FLOYD W        | -880.00       |
| 9105          | 08/29/2022  | SODERSTROM, DEAN C       | -2,110.00     |
| 9106          | 08/29/2022  | TON, AZALIAH S W         | -880.00       |
| 9107          | 08/29/2022  | TREWIN, JAMES            | -470.00       |
| 9108          | 08/29/2022  | TURANO, LOUIS R          | -660.00       |
| 9109          | 08/29/2022  | TWIGG, STEPHEN G         | -880.00       |
| 9110          | 08/29/2022  | WARD, FORREST            | -910.00       |
| 9111          | 08/29/2022  | WHITT, NORMAN J          | -880.00       |
| 9112          | 08/29/2022  | WOLFSON, LEWIS H         | -660.00       |
| 9113          | 08/29/2022  | WYSASKI, JOHN            | -660.00       |
| 9114          | 08/29/2022  | ZINN, THOMAS G           | -940.00       |
| 53869         | 08/02/2022  | ARMSTRONG, WILLIAM       | -400.00       |
| 53870         | 08/02/2022  | BUNDICK, FRANK           | -400.00       |
| 53871         | 08/02/2022  | GILLESPIE, DANIEL        | -425.00       |
| 53872         | 08/02/2022  | NEVAREZ, ALEJANDRO       | -425.00       |
| 53873         | 08/02/2022  | PENSON, OLIVIA K         | -425.00       |
| 53874         | 08/02/2022  | AFFILIATED COM-NET, INC. | -1,547.61     |
| 53875         | 08/02/2022  | AT&T (U-VERSE)           | -159.43       |

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

| <b>Num</b> | <b>Date</b> | <b>Name</b>                              | <b>Amount</b> |
|------------|-------------|--|---------------|
| 53876      | 08/02/2022  | DIAZ, TIFFANY                            | -380.52       |
| 53877      | 08/02/2022  | MCROBERTS & COMPANY                      | -7,500.00     |
| 53878      | 08/02/2022  | MONROE, MATTHEW                          | -52.20        |
| 53879      | 08/02/2022  | PROSTAR SERVICES, INC                    | -65.00        |
| 53880      | 08/02/2022  | QUALITY PERSONNEL SERVICE                | -4,688.01     |
| 53881      | 08/02/2022  | TRUE PRODIGY TECH SOLUTIONS LLC          | -1,025.00     |
| 53882      | 08/08/2022  | ARMSTRONG, WILLIAM                       | -412.50       |
| 53883      | 08/08/2022  | BORTON, BRIAN K                          | -425.00       |
| 53884      | 08/08/2022  | NEVAREZ, ALEJANDRO                       | -425.00       |
| 53885      | 08/08/2022  | POLK, MATTHEW                            | -425.00       |
| 53886      | 08/08/2022  | THIGPEN, LESLIE MICHAEL                  | -425.00       |
| 53887      | 08/08/2022  | AT&T (FIBER)                             | -2,029.21     |
| 53888      | 08/08/2022  | AT&T (MAIN LOCAL)                        | -217.85       |
| 53889      | 08/08/2022  | CAVE-BERNAL, STEPHANIE                   | -455.00       |
| 53890      | 08/08/2022  | DIAZ, TIFFANY                            | -516.42       |
| 53891      | 08/08/2022  | DSS FIRE INC                             | -1,394.00     |
| 53892      | 08/08/2022  | HOME DEPOT                               | -278.83       |
| 53893      | 08/08/2022  | J.D. POWER VALUATION SERVICES            | -270.00       |
| 53894      | 08/08/2022  | JOPLIN'S                                 | -937.50       |
| 53895      | 08/08/2022  | KT CONTRACTING - CONCRETE SERIES, LLC    | -2,850.00     |
| 53896      | 08/08/2022  | PLANO PEST CONTROL                       | -450.00       |
| 53897      | 08/08/2022  | TAAD                                     | -306.00       |
| 53898      | 08/08/2022  | TEXAS ARCHIVES                           | -98.02        |
| 53899      | 08/08/2022  | WASTE CONNECTIONS OF TEXAS               | -304.53       |
| 53900      | 08/08/2022  | WEX HEALTH INC                           | -157.30       |
| 53901      | 08/08/2022  | AT&T (MAIN LOCAL)                        | -1,992.92     |
| 53902      | 08/10/2022  | CAPITOL BLIND AND DRAPERY CO.            | -100.00       |
| 53903      | 08/10/2022  | GRAYSON CAD                              | -250.00       |
| 53904      | 08/10/2022  | HOLT CAT                                 | -1,267.66     |
| 53905      | 08/10/2022  | KERBY & KERBY PLLC                       | -250.00       |
| 53906      | 08/10/2022  | MCROBERTS & COMPANY                      | -16,000.00    |
| 53907      | 08/10/2022  | PROSTAR SERVICES, INC                    | -738.74       |
| 53908      | 08/10/2022  | QUALITY PERSONNEL SERVICE                | -4,727.97     |
| 53909      | 08/10/2022  | RICHARDS, BRAD                           | -29.72        |
| 53910      | 08/10/2022  | ROBERT HALF INTERNATIONAL INC.           | -1,385.19     |
| 53911      | 08/10/2022  | ROCKIN G DRYWALL & CONSTRUCTION          | -11,564.00    |
| 53912      | 08/10/2022  | SAUNDERS & WALSH, PLLC                   | -116,477.14   |
| 53913      | 08/10/2022  | SHI GOVERNMENT SOLUTIONS                 | -3,289.35     |
| 53914      | 08/10/2022  | SHI GOVERNMENT SOLUTIONS                 | -1,525.00     |
| 53915      | 08/10/2022  | TARRANT APPRAISAL DISTRICT               | -230.00       |
| 53916      | 08/16/2022  | DAVIS, MARISA                            | -425.00       |
| 53917      | 08/16/2022  | GILL, SHERRILLE                          | -425.00       |
| 53918      | 08/16/2022  | HENRY, JAMES                             | -850.00       |
| 53919      | 08/16/2022  | ZEGADLO, MARC                            | -400.00       |
| 53920      | 08/16/2022  | AMERICAN LANGUAGE TECHNOLOGIES           | -740.00       |
| 53921      | 08/16/2022  | COSTAR REALTY INFORMATION INC            | -5,544.72     |
| 53922      | 08/16/2022  | DEARBORN NATIONAL LIFE INSURANCE COMPANY | -9,396.62     |
| 53923      | 08/16/2022  | DEX IMAGING                              | -2,649.76     |
| 53924      | 08/16/2022  | DIAZ, TIFFANY                            | -407.70       |
| 53925      | 08/16/2022  | HAYNES LANDSCAPE & MAINTENANCE, INC      | -386.00       |
| 53926      | 08/16/2022  | HBS REAL ESTATE                          | -3,750.00     |
| 53927      | 08/16/2022  | IN BLOOM                                 | -99.49        |
| 53928      | 08/16/2022  | LEGAL SHIELD / ID SHIELD                 | -1,383.55     |
| 53929      | 08/16/2022  | NICKELL, CHRISTOPHER                     | -960.00       |

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

| <b>Num</b> | <b>Date</b> | <b>Name</b>                              | <b>Amount</b> |
|------------|-------------|--|---------------|
| 53930      | 08/16/2022  | PITNEY LEASE                             | -9,181.35     |
| 53931      | 08/16/2022  | QUALITY PERSONNEL SERVICE                | -4,755.78     |
| 53932      | 08/16/2022  | SUPERIOR VISION OF TEXAS                 | -1,429.04     |
| 53933      | 08/16/2022  | VARIVERGE LLC                            | -304.08       |
| 53934      | 08/17/2022  | SWANSON, BRIAN                           | -557.50       |
| 53935      | 08/19/2022  | POTTER, SKY                              | -1,295.96     |
| 53936      | 08/23/2022  | ARMSTRONG, WILLIAM                       | -400.00       |
| 53937      | 08/23/2022  | BORTON, BRIAN K                          | -825.00       |
| 53938      | 08/23/2022  | HENRY, JAMES                             | -425.00       |
| 53939      | 08/23/2022  | POLK, MATTHEW                            | -425.00       |
| 53940      | 08/23/2022  | AT&T MOBILITY                            | -1,318.72     |
| 53941      | 08/23/2022  | BATTERIES PLUS                           | -311.79       |
| 53942      | 08/23/2022  | CITY OF MCKINNEY                         | -1,211.90     |
| 53943      | 08/23/2022  | DIAZ, TIFFANY                            | -570.78       |
| 53944      | 08/23/2022  | HAYNES LANDSCAPE & MAINTENANCE, INC      | -1,299.47     |
| 53945      | 08/23/2022  | HBS REAL ESTATE                          | -8,000.00     |
| 53946      | 08/23/2022  | INTEX ELECTRICAL CONTRACTORS, INC        | -505.00       |
| 53947      | 08/23/2022  | KERBY & KERBY PLLC                       | -250.00       |
| 53948      | 08/23/2022  | MP2 ENERGY TEXAS LLC                     | -7,156.26     |
| 53949      | 08/23/2022  | PROSTAR SERVICES, INC                    | -74.95        |
| 53950      | 08/23/2022  | QUALITY PERSONNEL SERVICE                | -4,799.79     |
| 53951      | 08/23/2022  | ROBERT HALF INTERNATIONAL INC.           | -1,198.00     |
| 53952      | 08/23/2022  | VARIVERGE LLC                            | -32,308.84    |
| 53953      | 08/26/2022  | AFLAC                                    | -4,178.71     |
| 53954      | 08/26/2022  | BLUECROSS BLUESHIELD OF TEXAS            | -127,082.85   |
| 53955      | 08/26/2022  | BLUECROSS BLUESHIELD OF TEXAS            | -44.04        |
| 53956      | 08/26/2022  | TIME WARNER CABLE                        | -2,059.76     |
| 53957      | 08/26/2022  | UNUM LIFE INSURANCE CO OF AMERICA        | -1,218.30     |
| 53958      | 08/30/2022  | ARMSTRONG, WILLIAM                       | -412.50       |
| 53959      | 08/30/2022  | DIAZ, STEPHEN ERIK                       | -450.00       |
| 53960      | 08/30/2022  | NEVAREZ, ALEJANDRO                       | -450.00       |
| 53961      | 08/30/2022  | PENSON, OLIVIA K                         | -450.00       |
| 53962      | 08/30/2022  | THIGPEN, LESLIE MICHAEL                  | -537.50       |
| 53963      | 08/30/2022  | AT&T (FIBER)                             | -2,029.21     |
| 53964      | 08/30/2022  | AT&T (U-VERSE)                           | -159.43       |
| 53965      | 08/30/2022  | COLLIN COUNTY CHAPTER TAAO               | -915.00       |
| 53966      | 08/30/2022  | DEX IMAGING                              | -251.00       |
| 53967      | 08/30/2022  | DIAZ, TIFFANY                            | -543.60       |
| 53968      | 08/30/2022  | HBS REAL ESTATE                          | -3,000.00     |
| 53969      | 08/30/2022  | MALIN GROUP, THE                         | -3,875.00     |
| 53970      | 08/30/2022  | MYPRINTCHOICE                            | -135.00       |
| 53971      | 08/30/2022  | PERDUE, BRANDON, FIELDER, COLLINS & MOTT | -250.00       |
| 53972      | 08/30/2022  | QUALITY PERSONNEL SERVICE                | -5,881.96     |
| 53973      | 08/30/2022  | ROCKWALL CAD                             | -125.00       |
| 53974      | 08/30/2022  | SHI GOVERNMENT SOLUTIONS                 | -844.40       |
| 53975      | 08/30/2022  | SMITH, CINDY                             | -3.25         |
| 53976      | 08/30/2022  | SODERSTROM, DEAN C                       | -61.67        |
| 53977      | 08/30/2022  | SWINGLE COLLINS & ASSOCIATES             | -3,000.00     |
| 53978      | 08/30/2022  | VARIVERGE LLC                            | -3,895.63     |
| 53979      | 08/31/2022  | CINTAS FIRST AID                         | -93.83        |
| 53980      | 08/31/2022  | CINTAS MAT SERVICE                       | -420.84       |
| 53981      | 08/31/2022  | CINTAS SANI CLEAN                        | -2,477.00     |
| 53982      | 08/31/2022  | SAM'S CLUB                               | -161.48       |
| 53983      | 08/31/2022  | STAPLES BUSINESS CREDIT                  | -1,729.53     |

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

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| <u>Num</u>    | <u>Date</u> | <u>Name</u>         | <u>Amount</u>             |
|---------------|-------------|---------------------|---------------------------|
| 53984         | 08/18/2022  | CARD SERVICE CENTER | -14,103.89                |
| <b>Aug 22</b> |             |                     | <b><u>-728,324.19</u></b> |

**F.**

**FINANCIAL  
REPORTS**

**August 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 August 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  
September 13, 2022

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**

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

**August 31, 2022**

**ASSETS**

**CURRENT ASSETS**

|                              |    |                   |
|------------------------------|----|-------------------|
| American National Bank -Oper | \$ | 20,598,991.36     |
| American National Bank -ARB  |    | 10,066.07         |
| Petty Cash - Admin           |    | 100.00            |
| Petty Cash - Mapping         |    | 50.00             |
| Certificates of Deposit      |    | 3,000,000.00      |
| Prepaid Expenses             |    | <u>150,889.85</u> |

**TOTAL CURRENT ASSETS** \$ **23,760,097.28**

**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 (3,902,922.52)

**NET PROPERTY AND EQUIPMENT** **6,974,366.18**

**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** \$ **36,747,725.46**

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**

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

**August 31, 2022**

**LIABILITIES AND FUND BALANCE**

**CURRENT LIABILITIES**

All Current Liabilities \$ 803,940.54

**TOTAL CURRENT LIABILITIES** \$ **803,940.54**

**LONG-TERM LIABILITIES**

Deferred Resources Inflows 1,588,790.00

**TOTAL LONG-TERM LIABILITIES** 1,588,790.00

**TOTAL LIABILITIES** **2,392,730.54**

**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 7,483,538.95

**TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE** **34,354,994.92**

**TOTAL LIABILITIES AND FUND BALANCE** \$ **36,747,725.46**

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**  
**Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis**  
**1 And 8 Months Ended August 31, 2022**

|  | 2022<br>Budget           | 1 month ended<br>Aug 31, 2022 | Year to date ended<br>Aug 31, 2022 | % of Budget      | Remaining Budget      |
|--|--------------------------|-------------------------------|------------------------------------|------------------|-----------------------|
| <b>REVENUE</b>                               |                          |                               |                                    |                  |                       |
| Entity Support Revenue                       | \$ 23,694,900.00         | \$ 2,363,653.50               | \$ 20,192,873.50                   | 85.22 %          | 3,502,026.50          |
| Interest-Bank Accts/Investments              | 0.00                     | 26,903.53                     | 130,864.48                         |                  | (130,864.48)          |
| BPP Rendition Penalty Revenue                | 0.00                     | 5,272.24                      | 56,997.25                          |                  | (56,997.25)           |
| Misc Revenue                                 | 0.00                     | 55.40                         | 3,345.30                           |                  | (3,345.30)            |
| <b>TOTAL REVENUE</b>                         | <b>23,694,900.00</b>     | <b>2,395,884.67</b>           | <b>20,384,080.53</b>               | <b>86.03 %</b>   | <b>3,310,819.47</b>   |
| <b>OPERATING EXPENSES</b>                    |                          |                               |                                    |                  |                       |
| Salaries Full Time                           | 11,689,400.00            | 669,667.88                    | 5,623,648.14                       | 48.11 %          | 6,065,751.86          |
| Salaries Part Time/Temp                      | 167,600.00               | 2,415.50                      | 36,728.34                          | 21.91 %          | 130,871.66            |
| Overtime                                     | 80,000.00                | 2,471.83                      | 86,857.71                          | 108.57 %         | (6,857.71)            |
| Auto Allowance                               | 812,000.00               | 52,264.07                     | 452,087.69                         | 55.68 %          | 359,912.31            |
| Worker's Compensation                        | 60,000.00                | 3,532.00                      | 25,806.00                          | 43.01 %          | 34,194.00             |
| Employee Group Insurance                     | 2,585,000.00             | 151,985.63                    | 1,256,047.95                       | 48.59 %          | 1,328,952.05          |
| FICA Tax                                     | 173,100.00               | 10,455.11                     | 91,026.21                          | 52.59 %          | 82,073.79             |
| Employee Retirement                          | 1,641,400.00             | 92,742.02                     | 785,532.78                         | 47.86 %          | 855,867.22            |
| 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             | 158,852.14                    | 915,844.04                         | 48.20 %          | 984,155.96            |
| Accounting & Audit                           | 16,000.00                | 500.00                        | 14,070.00                          | 87.94 %          | 1,930.00              |
| Insurance                                    | 50,000.00                | 4,103.00                      | 32,824.00                          | 65.65 %          | 17,176.00             |
| Legal Notices & Advertising                  | 37,000.00                | 0.00                          | 16,228.00                          | 43.86 %          | 20,772.00             |
| Appraisal Review Board                       | 650,000.00               | 35,571.67                     | 452,016.78                         | 69.54 %          | 197,983.22            |
| Telephone, Internet, Data Cloud              | 350,000.00               | 13,414.20                     | 103,663.46                         | 29.62 %          | 246,336.54            |
| Utilities                                    | 160,900.00               | 8,991.55                      | 71,875.01                          | 44.67 %          | 89,024.99             |
| Equipment Rent                               | 95,000.00                | 9,681.23                      | 43,283.48                          | 45.56 %          | 51,716.52             |
| Equipment Maintenance                        | 50,000.00                | 2,149.88                      | 16,906.63                          | 33.81 %          | 33,093.37             |
| Postage                                      | 500,000.00               | 3,358.43                      | 385,854.03                         | 77.17 %          | 114,145.97            |
| Aerial Photography                           | 430,000.00               | 0.00                          | 383,460.00                         | 89.18 %          | 46,540.00             |
| Supplies                                     | 510,000.00               | 46,750.04                     | 331,668.26                         | 65.03 %          | 178,331.74            |
| Registration & Dues                          | 45,000.00                | 3,330.00                      | 11,181.60                          | 24.85 %          | 33,818.40             |
| Travel & Education                           | 175,000.00               | 3,166.42                      | 40,069.97                          | 22.90 %          | 134,930.03            |
| 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               | 3,967.13                      | 26,161.68                          | 22.75 %          | 88,838.32             |
| Professional Services                        | 250,000.00               | 33,947.05                     | 422,800.98                         | 169.12 %         | (172,800.98)          |
| Security                                     | 165,000.00               | 10,662.50                     | 72,237.50                          | 43.78 %          | 92,762.50             |
| Building Maintenance                         | 195,000.00               | 15,644.97                     | 116,415.30                         | 59.70 %          | 78,584.70             |
| Building Repair/Modifications                | 320,000.00               | 15,956.50                     | 614,626.69                         | 192.07 %         | (294,626.69)          |
| Depreciation                                 | 0.00                     | 21,680.59                     | 173,444.72                         |                  | (173,444.72)          |
| Furniture & Equipment                        | 65,000.00                | 0.00                          | 0.00                               | 0.00 %           | 65,000.00             |
| Computer Hardware & Computer Equip           | 300,000.00               | 0.00                          | 20,416.77                          | 6.81 %           | 279,583.23            |
| Computer Software Licenses & Subscrip        | 600,000.00               | 6,683.75                      | 103,081.61                         | 17.18 %          | 496,918.39            |
| 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                      | 172,554.43                         | 53.09 %          | 152,445.57            |
| Contingency                                  | 200,000.00               | 0.00                          | 0.00                               | 0.00 %           | 200,000.00            |
| <b>TOTAL OPERATING EXPENSES</b>              | <b>25,394,900.00</b>     | <b>1,386,237.09</b>           | <b>12,900,541.58</b>               | <b>50.80 %</b>   | <b>12,494,358.42</b>  |
| <b>EXCESS(DEFICIT) INCOME &amp; EXPENSES</b> | <b>\$ (1,700,000.00)</b> | <b>\$ 1,009,647.58</b>        | <b>7,483,538.95</b>                | <b>(440.21)%</b> | <b>(9,183,538.95)</b> |
| <b>BEGINNING FUND BALANCE</b>                |                          |                               | <b>26,871,455.97</b>               |                  |                       |
| <b>ENDING FUND BALANCE</b>                   |                          |                               | <b>\$ 34,354,994.92</b>            |                  |                       |

**CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY**

**Supplemental Schedules**

**August 31, 2022**

**ACCUMULATED DEPRECIATION**

|                                |    |                       |
|--------------------------------|----|-----------------------|
| Accum Depr-Furniture & Equip   | \$ | (281,824.04)          |
| Accum Depr-Telephone Equipment |    | (76,170.50)           |
| Accum Depr-Computer Equipment  |    | (565,540.78)          |
| Accum Depr-Computer Software   |    | (579,640.39)          |
| Accum Depr-Building            |    | <u>(2,399,746.81)</u> |

**TOTAL ACCUMULATED DEPRECIATION** **\$ (3,902,922.52)**

**OTHER CURRENT LIABILITIES**

|                                |                   |
|--------------------------------|-------------------|
| Credit Card-Home Depot         | 82.73             |
| Employee Savings               | 8,707.84          |
| Accrued Wages Payable          | 172,461.75        |
| Accrued Other Curr Liabilities | 70,000.00         |
| Retirement Payable             | 139,956.14        |
| Compensated Absences Payable   | <u>412,732.08</u> |

**TOTAL OTHER CURRENT LIABILITIES** **\$ 803,940.54**

**G.**

## **FUNDED ITEMS**

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



# Collin Central Appraisal District

Date: 9/15/22

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

Subject: Budgeted expenditures requiring signature of Board Officer

| ITEM | DESCRIPTION | \$ AMOUNT |
|------|-------------|-----------|
|------|-------------|-----------|

As of this date there are no budgeted expenditures that require the signature of a Board Officer.

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

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

**August 2022**





# Collin Central Appraisal District

---

Date:

To: Board of Directors

From: Bo Daffin, Chief Appraiser *Bo Daffin*

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

**I.**

## **Computer Hardware & Equipment**



# Collin Central Appraisal District

September 13, 2022

## 2022 September Hardware Purchases – Workstations

It has been 5 years since the last purchase of workstations for the IS, IT and Mapping GIS Analyst positions. These staff groups represent the highest build type of desktop computers purchased by the District and this cycle is no exception due to ESRI's recent move to ArcGIS Pro and its optimal hardware requirements. Long ago we held hardware purchases on machines to line up these high resource demand workstations so they can be lot-purchased at the same time. This allows for price considerations, matching internal components for support and better scavenging options if there is a special need.

This year adds an additional cost as we are needing replacement monitors at the same time in favor of the recommended 1440P resolution over 1080P. These machines are also priced with an included 5-year Dell complete warranty (*monitors included when purchased with workstation*) and will be used for at least that term. The existing machines being retired from production with this purchase and the Board approved hardware replacement cycle; will still be utilized down the line via shared workspaces, public access desks, training rooms, kiosks and of course parts.

The purchases below are fully funded in the 2022 capital expenditure computer equipment line-item number 5700:

| Item                                    | 2021 Budget Line Item     | Quantity | Total Amount              |
|---|---------------------------|----------|---------------------------|
| Dell Precision 3660 Tower               | 5700 - Computer Equipment | 11       | \$27,682.82               |
| Dell 24" QHD Monitor P2423D             | 5700 - Computer Equipment | 33       | \$9,107.67                |
| <b>Total Computer Equipment (5700):</b> |                           |          | <b><u>\$36,790.49</u></b> |

The above pricing is from the States DIR contract. We also ran quotes on comparable HP assets with SHI through DIR but were able to achieve closer to our target hardware needs at a lower price with Dell. We are requesting permission to purchase the above items fully funded in the 2022 budget not to exceed the **Total Amount of \$36,800**.

Thank you in advance for your consideration and as always let me know if you have any questions or concerns regarding the above workstations and monitors. I have included the current approved hardware replacement cycle for reference to this summary.

**Ryan Matthews**

Deputy Chief - Technology



# Collin Central Appraisal District

## CCAD Hardware Replacement Cycle

### Desktop Replacement 5 years

- Standard PC
- Laptop
- Workstation
- Thin client

### Printer Replacement 7 years

- Ink
- Laser (standard duty)

### Scanner Replacement 5 years

- Flatbed (standard duty)
- Flatbed with document feeder
- Multifunction scanners

### System Printer Replacement 3 years

- Laser (large capacity)
- Color Laser

### System Scanner Replacement 7 years

- Flatbed (large capacity)
- Mass lift scanners

### Plotter Replacement 3 years

- Standard laser/Ink 14" width printing and above
- Multifunction laser/Ink 14" width printing and above

### Server Replacement 3 years

- All machines loaded with server OS software

### Network Device Replacement 3 years

- Switches
- Hubs
- Wireless Access Points
- Routers
- Bridges
- Tape libraries
- UPS batteries
- Projectors

## Hardware Recycle

In the event that hardware is still in good working condition, can manage its future capacity and parts are still stocked, we will pursue a hardware upgrade or defer replacement.



# Collin Central Appraisal District

September 13, 2022

## 2022 September Hardware Purchases – Switches

It is time per the Board approved replacement cycle to replace our Intermediate Distribution Frame (IDF) network switches. These switches are responsible for roughly half of the building's network connectivity on the South of the building back to the Main Distribution Frame (MDF) on the North. This replacement will also allow us to re-rack and sanitize the cable runs from switch to patch panel in the IDF with shortened connections. Installation will require a major internal service outage and will be done afterhours with an empty building and no loss to our public Taxpayer or entity services.

The below purchases are fully funded in the 2022 capital expenditure computer equipment line-item number 5700:

| Item                                    | 2021 Budget Line Item     | Quantity | Total Amount              |
|---|---------------------------|----------|---------------------------|
| HPE Aruba 6100 Switch                   | 5700 - Computer Equipment | 4        | \$8,839.88                |
| HPE Aruba CX8360 Switch                 | 5700 - Computer Equipment | 1        | \$16,678.76               |
| <b>Total Computer Equipment (5700):</b> |                           |          | <b><u>\$25,518.64</u></b> |

We are requesting permission to purchase the above items fully funded in the 2022 budget not to exceed the **Total Amount of \$25,600.**

Thank you in advance for your consideration and as always let me know if you have any questions or concerns regarding the above IDF switches. I have included the current approved hardware replacement cycle for reference to this summary.

**Ryan Matthews**

Deputy Chief - Technology



# Collin Central Appraisal District

## CCAD Hardware Replacement Cycle

### Desktop Replacement 5 years

- Standard PC
- Laptop
- Workstation
- Thin client

### Printer Replacement 7 years

- Ink
- Laser (standard duty)

### Scanner Replacement 5 years

- Flatbed (standard duty)
- Flatbed with document feeder
- Multifunction scanners

### System Printer Replacement 3 years

- Laser (large capacity)
- Color Laser

### System Scanner Replacement 7 years

- Flatbed (large capacity)
- Mass lift scanners

### Plotter Replacement 3 years

- Standard laser/Ink 14" width printing and above
- Multifunction laser/Ink 14" width printing and above

### Server Replacement 3 years

- All machines loaded with server OS software

### Network Device Replacement 3 years

- Switches
- Hubs
- Wireless Access Points
- Routers
- Bridges
- Tape libraries
- UPS batteries
- Projectors

## Hardware Recycle

In the event that hardware is still in good working condition, can handle its future capacity and parts are still stocked, we will pursue a hardware upgrade or defer replacement.

**J.**

**2023 Printing & Mailing Services**



# Collin Central Appraisal District

September 13, 2022

## 2023 Printing & Mailing Services Contract

The District wishes to exercise their option, as stated in the RFP "IST-2021-PM" on page 10, to extend the Printing & Mailing Services contract with Variverge for another year. The Contract Period regarding this 3<sup>rd</sup> year option is being extended to include services from January 1, 2023 through December 31, 2023.

Attached is the RFP Addendum #2 which includes the notice of contract extension and details the extension project time frame with dates. The original 2021 RFP proposal grand total was \$98,290; as noted on the contract extension price quote pages for 2022 there was a slight increase in the cost of paper & envelopes due to paper shortages and supply chain issues all vendors were dealing with. Also noted on the price quote pages for 2023 there is another slight increase in envelope cost due to ongoing paper shortages, bringing the 2023 grand total to \$105,997. There has been no labor/services price increases since the original RFP proposal.

Thank you in advance for your consideration.

A digital signature of Ryan Matthews in black ink, followed by a small, square, headshot of a man with short dark hair and a beard, wearing a blue shirt.

**Ryan Matthews**

Deputy Chief Appraiser - Technology



REQUEST FOR PROPOSAL  
RFP No. IST-2021-PM  
PRINTING & MAILING SERVICES  
(RFP Addendum #2)

**NOTICE OF CONTRACT EXTENSION**

September 9, 2022



**COLLIN CENTRAL APPRAISAL DISTRICT**  
250 Eldorado Pkwy  
McKinney, Texas 75069

The Collin Central Appraisal District wishes to exercise our option, as stated on page 10 of the RFP, to extend the "Printing & Mailing Services" contract that was previously awarded to your company in 2021 and then extended for 2022. This new extension would include services from January 1, 2023 through December 31, 2023.

By signing below the vendor agrees to this addendum and contract extension. Attached is a copy of the original contract, the new "Project Period & Dates" and copy of your original "Price Quote" for the extended contract period, please initial each page attached.

Please contact me should you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Shane Cheek".

Shane Cheek  
Director of Information Services

Vendor Name: VariVerge, LLC

Address: 8949 Diplomacy Row, Dallas TX 75247

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**REQUEST FOR PROPOSAL  
RFP No. IST-2021-PM  
PRINTING & MAILING SERVICES  
(RFP Addendum #2)**

Vendor Initials: \_\_\_\_\_

Original Contract/Services Agreement:

**SERVICES AGREEMENT**

RFP No.: IST-2021-PM  
Description: 2021 Printing and Mailing Services  
Term of Contract: January 1, 2021 through December 31, 2021

**THIS IS AN AGREEMENT** made on  
**BETWEEN**

December 21, 2020

- 1) **Collin Central Appraisal District** (the "Buyer"); and
- 2) **VariVerge, LLC** (the "Service Provider"),

collectively referred to as the "Parties".

The Buyer wishes to be provided with the Services (defined in the RFP mentioned above) by the Service Provider and the Service Provider agrees to provide the Services to the Buyer on the terms and conditions of this Agreement.

As specified in the RFP, the Service Provider warrants that all articles, materials and work supplied by you under this contract conform to specifications, samples, or other descriptions and sensitive time constraints provided to you by the Buyer.

All terms and conditions set forth in the RFP are made part of this contract. Only those assumptions or exceptions specifically noted in this Services Agreement have been considered and granted by Buyer to the Service Provider. Any other assumptions or exceptions are specifically denied. Any oral accommodations to grant Respondent's assumptions or exceptions are specifically disclaimed.

AS WITNESS the hands of the Parties hereto or their duly authorized representatives.

**BUYER**

**SERVICE PROVIDER**

**COLLIN CENTRAL APPRAISAL DISTRICT**

**VARIVERGE, LLC**

Bo Daffin

**McKenzie Parker**

Printed Name

Printed Name

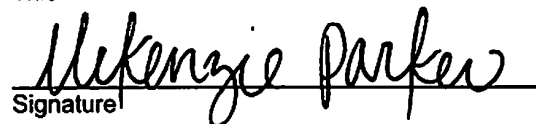
Chief Appraiser

**Sales & Marketing**

Title

Title

 Digitally signed by Bo Daffin  
Date: 2021.01.20 16:46:15  
-06'00'



Signature

Signature

January 20, 2021

**1/19/2021**

Date

Date

**REQUEST FOR PROPOSAL  
RFP No. IST-2021-PM  
PRINTING & MAILING SERVICES  
(RFP Addendum #2)**

Vendor Initials: \_\_\_\_\_

**PROJECT PERIOD & DATES:**

The contract extension to this RFP is for services from January 1, 2023 through December 31, 2023.

The following is a list of project dates listing the date the District is to deliver the data to the vendor and then the date the vendor is required to have all mail pieces delivered to the USPS for mailing. All postmark dates must be the same date as the day the mail is delivered to the USPS for mailing. These dates are “projected” dates and are subject to change.

- 1) Homestead Applications #1 (split into two mailings, 1a & 1b)
  - Data to Vendor ..... January 9, 2023
  - Vendor Mail Date ..... January 13, 2023
- 2) BPP Renditions
  - Data to Vendor ..... January 19, 2023
  - Vendor Mail Date ..... January 25, 2023
- 3) Real Property Appraisal Notices
  - Data to Vendor ..... April 4, 2023
  - Vendor Mail Date ..... April 15, 2023
- 4) BPP Appraisal Notices #1 (Regular)
  - Data to Vendor ..... May 4, 2023
  - Vendor Mail Date ..... May 10, 2023
- 5) BPP Appraisal Notices #2 (Late/Penalty)
  - Data to Vendor ..... May 25, 2023
  - Vendor Mail Date ..... May 31, 2023
- 6) Property Tax Transparency Postcards
  - Data to Vendor ..... July 20, 2023
  - Vendor Mail Date ..... August 1, 2023
- 7) Homestead Re-File Applications
  - Data to Vendor ..... September 1, 2023
  - Vendor Mail Date ..... September 8, 2023
- 8) Homestead Postcards
  - Data to Vendor ..... December 14, 2023
  - Vendor Mail Date ..... December 20, 2023

**REQUEST FOR PROPOSAL  
RFP No. IST-2021-PM  
PRINTING & MAILING SERVICES  
(RFP Addendum #2)**

Vendor Initials: \_\_\_\_\_

**PRICE QUOTE FORM**

(as originally submitted by bidder)

| Project No. | Item No. | Estimated Volume | Description  | Unit Price                     | Total for Item         |
|-------------|----------|------------------|--|--------------------------------|------------------------|
| 1.          | 1.1.1    | 45,000           | Laser Printed Cover Letter page 1 w/ variable data. (back is blank)  | .03                            | 1,350                  |
|             | 1.1.2    |                  | Laser Printed HS App pages 2 & 3 w/ variable data. (duplex)          | .035                           | 1,575                  |
|             | 1.1.3    |                  | Laser Printed HS App pages 3 & 4 w/ variable data. (duplex)          | .035                           | 1,575                  |
|             | 1.1.4    |                  | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS              | .03                            | 1,350                  |
|             |          |                  | <b>Totals Per Piece &amp; Project → →</b>                            | <b>0.13</b>                    | <b>5,850</b>           |
| 2.          | 2.1.1    | 30,000           | Laser Printed BPP Rend pages 1 & 2 w/ variable data. (duplex)        | .035                           | 1,050                  |
|             | 2.1.2    |                  | Laser Printed BPP Rend pages 3 & 4 w/ variable data. (duplex)        | .035                           | 1,050                  |
|             | 2.1.3    |                  | Two page Rendition Info & Definitions insert. (duplex)               | <del>0.025</del> .0215         | <del>645</del> 750     |
|             | 2.1.4    |                  | Offset Printed one page BPP Affidavit insert.                        | .03                            | 900                    |
|             | 2.1.5    |                  | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS              | .03                            | 900                    |
|             |          |                  | <b>Totals Per Piece &amp; Project → →</b>                            | <b>0.155</b> <del>0.1515</del> | <b>4,545</b> 4,650     |
| 3.          | 3.1.1    | 380,000          | Laser Printed Real NOAV pages 1 & 2 w/ variable data. (duplex)       | .035                           | 13,300                 |
|             | 3.1.2    |                  | Two page Informal Procedures insert. (duplex)                        | <del>0.025</del> .0215         | <del>8,170</del> 9,500 |
|             | 3.1.3    |                  | Two page Rights & Remedies insert. (duplex)                          | <del>0.025</del> .0215         | <del>8,170</del> 9,500 |
|             | 3.1.4    |                  | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS              | .03                            | 11,400                 |
|             | 3.2      |                  | Print each Appraisal Notice Image to separate PDF files as detailed. | .005                           | 1,900                  |
|             |          |                  | <b>Totals Per Piece &amp; Project → →</b>                            | <b>0.12</b> <del>0.113</del>   | <b>42,940</b> 45,600   |
| 4.          | 4.1.1    | 18,000           | Laser Printed BPP NOAV pages 1 & 2 w/ variable data. (duplex)        | .035                           | 630                    |

**REQUEST FOR PROPOSAL**  
**RFP No. IST-2021-PM**  
**PRINTING & MAILING SERVICES**  
**(RFP Addendum #2)**

Vendor Initials: \_\_\_\_\_

| Project No. | Item No. | Estimated Volume | Description  | Unit Price                 | Total for Item         |
|-------------|----------|------------------|--|----------------------------|------------------------|
|             | 4.1.2    |                  | Two page Informal Procedures insert. (duplex)  | 0.025<br><del>.0215</del>  | <del>307</del> 450     |
|             | 4.1.3    |                  | Two page Rights & Remedies insert. (duplex)  | 0.025<br><del>.0215</del>  | <del>307</del> 450     |
|             | 4.1.4    |                  | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS                                      | .03                        | 540                    |
|             | 4.2      |                  | Print each Appraisal Notice image to separate PDF files as detailed.                         | .005                       | 90                     |
|             |          |                  | <b>Totals Per Piece &amp; Project →</b>  | 0.12<br><del>0.113</del>   | <del>2,034</del> 2,160 |
| 8.          | 8.1.1    | 14,000           | Laser Printed BPP NOAV pages 1 & 2 w/ variable data. (duplex)                                | .035                       | 490                    |
|             | 8.1.2    |                  | Two page Rendition Penalty Lett insert. (duplex)   | 0.025<br><del>.0215</del>  | <del>301</del> 350     |
|             | 8.1.2    |                  | Two page Informal Procedures insert. (duplex)  | 0.025<br><del>.0215</del>  | <del>301</del> 350     |
|             | 8.1.4    |                  | Two page Rights & Remedies insert. (duplex)  | 0.025<br><del>.0215</del>  | <del>301</del> 350     |
|             | 8.1.5    |                  | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS                                      | .03                        | 420                    |
|             | 8.2      |                  | Print each Appraisal Notice image to separate PDF files as detailed.                         | .005                       | 70                     |
|             |          |                  | <b>Totals Per Piece &amp; Project →</b>  | 0.145<br><del>0.1345</del> | <del>1,803</del> 2,030 |
| 9.          | 9.1.1    | 320,000          | Property Tax Transparency Postcards w/ laser printed variable data on front and generic back | .046                       | 14,720                 |
|             | 9.1.2    |                  | Cut, Sort, Meter, Tray & Deliver to USPS   | .03                        | 9,600                  |
|             |          |                  | <b>Totals Per Piece &amp; Project →</b>  | 0.076                      | 24,320                 |
| 10.         | 10.1.1   | 15,000           | Laser Printed Cover Letter w/ variable data. (1 page)  | .03                        | 450                    |
|             | 10.1.2   |                  | Laser Printed HS App pages 2 & 3 w/ variable data. (duplex)                                  | .035                       | 525                    |
|             | 10.1.3   |                  | Laser Printed HS App pages 4 & 5 w/ variable data. (duplex)                                  | .035                       | 525                    |
|             | 10.1.4   |                  | #9 Self Addressed Return Envelope (no postage/permit)  | .04                        | 600                    |



REQUEST FOR PROPOSAL  
RFP No. IST-2021-PM  
PRINTING & MAILING SERVICES  
(RFP Addendum #2)

Vendor Initials: \_\_\_\_\_

| Project No.  | Item No. | Estimated Volume | Description  | Unit Price | Total for Item       |
|--|----------|------------------|--|------------|----------------------|
|  | 10.1.5   |                  | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS                      | .03        | 450                  |
|  |          |                  | Totals Per Piece & Project → →   | 0.17       | 2,550                |
| 11.  | 11.1.1   | 50,000           | Homestead Postcards w/ laser printed variable data on front and generic back | .03425     | 1,712.50             |
|  | 11.1.2   |                  | Cut, Sort, Meter, Tray & Deliver to USPS                                     | .02        | 1,000                |
|  |          |                  | Totals Per Piece & Project → →   | 0.05425    | 2,712.50             |
| 12.  | 12.1     | -                | Forms Design / Programming Cost  | →→→→→      | None?                |
|  | 12.2     | 6                | Delivery - Express Overnight   | 10.00      | 60.00                |
| *Use the following blank rows to add in any miscellaneous items not listed above.  |          |                  |  |            |                      |
| 13.  | 13.1     | 502,000          | #10 window envelopes   | .0227      | <del>11,395.40</del> |
|  |          |                  |  | .032       |                      |
|  |          |                  |  | .026       |                      |
| * please note paper cost is included in laser unit prices of   |          |                  |  |            |                      |
|  |          |                  |  |            |                      |
|  |          |                  |  |            |                      |
|  |          |                  |  |            |                      |
|  |          |                  |  |            |                      |
| * 2022- note that our paper and envelope prices must increase due to paper shortages and supply chain issues. price increases are noted. * |          |                  |  |            |                      |
|  |          |                  |  |            |                      |
|  |          |                  |  |            |                      |
|  |          |                  | GRAND TOTAL  | →→→→→      | <del>11,395.40</del> |

\$105,997

\* 2023- envelope price increased due to shortages in the paper industry.

**REQUEST FOR PROPOSAL  
RFP No. IST-2021-PM  
PRINTING & MAILING SERVICES  
(RFP Addendum #2)**

Vendor Initials: \_\_\_\_\_

**PRICE QUOTE FORM**

(as originally submitted by bidder)

| Project No. | Item No. | Estimated Volume | Description  | Unit Price    | Total for Item |
|-------------|----------|------------------|--|---------------|----------------|
| 1.          | 1.1.1    | 45,000           | Laser Printed Cover Letter page 1 w/ variable data. (back is blank)  | .03           | 1,350          |
|             | 1.1.2    |                  | Laser Printed HS App pages 2 & 3 w/ variable data. (duplex)          | .035          | 1,575          |
|             | 1.1.3    |                  | Laser Printed HS App pages 3 & 4 w/ variable data. (duplex)          | .035          | 1,575          |
|             | 1.1.4    |                  | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS              | .03           | 1,350          |
|             |          |                  | <b>Totals Per Piece &amp; Project → →</b>                            | <b>0.13</b>   | <b>5,850</b>   |
| 2.          | 2.1.1    | 30,000           | Laser Printed BPP Rend pages 1 & 2 w/ variable data. (duplex)        | .035          | 1,050          |
|             | 2.1.2    |                  | Laser Printed BPP Rend pages 3 & 4 w/ variable data. (duplex)        | .035          | 1,050          |
|             | 2.1.3    |                  | Two page Rendition Info & Definitions insert. (duplex)               | .0215         | 645            |
|             | 2.1.4    |                  | Offset Printed one page BPP Affidavit insert.                        | .03           | 900            |
|             | 2.1.5    |                  | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS              | .03           | 900            |
|             |          |                  | <b>Totals Per Piece &amp; Project → →</b>                            | <b>0.1515</b> | <b>4,545</b>   |
| 3.          | 3.1.1    | 380,000          | Laser Printed Real NOAV pages 1 & 2 w/ variable data. (duplex)       | .035          | 13,300         |
|             | 3.1.2    |                  | Two page Informal Procedures insert. (duplex)                        | .0215         | 8,170          |
|             | 3.1.3    |                  | Two page Rights & Remedies insert. (duplex)                          | .0215         | 8,170          |
|             | 3.1.4    |                  | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS              | .03           | 11,400         |
|             | 3.2      |                  | Print each Appraisal Notice Image to separate PDF files as detailed. | .005          | 1,900          |
|             |          |                  | <b>Totals Per Piece &amp; Project → →</b>                            | <b>0.113</b>  | <b>42,940</b>  |
| 4.          | 4.1.1    | 18,000           | Laser Printed BPP NOAV pages 1 & 2 w/ variable data. (duplex)        | .035          | 630            |

**REQUEST FOR PROPOSAL  
RFP No. IST-2021-PM  
PRINTING & MAILING SERVICES  
(RFP Addendum #2)**

Vendor Initials: \_\_\_\_\_

| Project No. | Item No. | Estimated Volume | Description  | Unit Price    | Total for Item |
|-------------|----------|------------------|--|---------------|----------------|
|             | 4.1.2    |                  | Two page Informal Procedures insert. (duplex)  | .0215         | 387            |
|             | 4.1.3    |                  | Two page Rights & Remedies insert. (duplex)  | .0215         | 387            |
|             | 4.1.4    |                  | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS                                      | .03           | 540            |
|             | 4.2      |                  | Print each Appraisal Notice image to separate PDF files as detailed.                         | .005          | 90             |
|             |          |                  | <b>Totals Per Piece &amp; Project → →</b>  | <b>0.113</b>  | <b>2,034</b>   |
| <b>8.</b>   | 8.1.1    | 14,000           | Laser Printed BPP NOAV pages 1 & 2 w/ variable data. (duplex)                                | .035          | 490            |
|             | 8.1.2    |                  | Two page Rendition Penalty Letter insert. (duplex)   | .0215         | 301            |
|             | 8.1.2    |                  | Two page Informal Procedures insert. (duplex)  | .0215         | 301            |
|             | 8.1.4    |                  | Two page Rights & Remedies insert. (duplex)  | .0215         | 301            |
|             | 8.1.5    |                  | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS                                      | .03           | 420            |
|             | 8.2      |                  | Print each Appraisal Notice image to separate PDF files as detailed.                         | .005          | 70             |
|             |          |                  | <b>Totals Per Piece &amp; Project → →</b>  | <b>0.1345</b> | <b>1,883</b>   |
| <b>9.</b>   | 9.1.1    | 320,000          | Property Tax Transparency Postcards w/ laser printed variable data on front and generic back | .046          | 14,720         |
|             | 9.1.2    |                  | Cut, Sort, Meter, Tray & Deliver to USPS   | .03           | 9,600          |
|             |          |                  | <b>Totals Per Piece &amp; Project → →</b>  | <b>0.076</b>  | <b>24,320</b>  |
| <b>10.</b>  | 10.1.1   | 15,000           | Laser Printed Cover Letter w/ variable data. (1 page)  | .03           | 450            |
|             | 10.1.2   |                  | Laser Printed HS App pages 2 & 3 w/ variable data. (duplex)                                  | .035          | 525            |
|             | 10.1.3   |                  | Laser Printed HS App pages 4 & 5 w/ variable data. (duplex)                                  | .035          | 525            |
|             | 10.1.4   |                  | #9 Self Addressed Return Envelope (no postage/permit)  | .04           | 600            |



**REQUEST FOR PROPOSAL  
RFP No. IST-2021-PM  
PRINTING & MAILING SERVICES  
(RFP Addendum #2)**

Vendor Initials: \_\_\_\_\_

| Project No. | Item No. | Estimated Volume | Description  | Unit Price   | Total for Item  |
|-------------|----------|------------------|--|--------------|-----------------|
|             | 6.1.5    | 40,000           | Offset Printed two page Informal Procedures insert. (duplex)         | .0215        | 860.00          |
|             | 6.1.6    | 40,000           | Offset Printed two page Rights & Remedies insert. (duplex)           | .0215        | 860.00          |
|             | 6.1.7    | 40,000           | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS              | .03          | 1,200.00        |
|             | 6.2.     | 40,000           | Print each Appraisal Notice image to separate PDF files as detailed. | .005         | 200.00          |
|             |          |                  | <b>Totals Per Piece &amp; Project → →</b>                            | <b>.2045</b> | <b>8,180.00</b> |
| 7.          | 7.1.1    | 18,000           | Laser Printed BPP NOAV pages 1 & 2 w/ variable data. (duplex)        | .035         | 630.00          |
|             | 7.1.2    | 18,000           | Laser Printed BPP NOAV page 3 w/ variable data.                      | .035         | 630.00          |
|             | 7.1.     | 18,000           | Offset Printed two page Informal Procedures insert. (duplex)         | .026         | 468.00          |
|             | 7.1.4    | 18,000           | Offset Printed two page Rights & Remedies insert. (duplex)           | .0215        | 387.00          |
|             | 7.1.5    | 18,000           | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS              | .03          | 540.00          |
|             | 7.2      | 18,000           | Print each Appraisal Notice image to separate PDF files as detailed. | .005         | 90.00           |
|             |          |                  | <b>Totals Per Piece &amp; Project → →</b>                            | <b>.1525</b> | <b>2,745.00</b> |
| 8.          | 8.1.1    | 12,000           | Laser Printed BPP NOAV pages 1 & 2 w/ variable data. (duplex)        | .035         | 420.00          |
|             | 8.1.2    | 12,000           | Laser Printed BPP NOAV page 3 w/ variable data.                      | .035         | 420.00          |
|             | 8.1.3    | 12,000           | Offset Printed two page Rendition Penalty Letter insert. (duplex)    | .04          | 480.00          |
|             | 8.1.4    | 12,000           | Offset Printed two page Informal Procedures insert. (duplex)         | .031         | 372.00          |
|             | 8.1.5    | 12,000           | Offset Printed two page Rights & Remedies insert. (duplex)           | .0215        | 258.00          |
|             | 8.1.6    | 12,000           | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS              | .03          | 360.00          |
|             | 8.2      | 12,000           | Print each Appraisal Notice image to separate PDF files as detailed. | .005         | 60.00           |
|             |          |                  | <b>Totals Per Piece &amp; Project → →</b>                            | <b>.1975</b> | <b>2,370.00</b> |

**REQUEST FOR PROPOSAL  
RFP No. IST-2021-PM  
PRINTING & MAILING SERVICES  
(RFP Addendum #2)**

Vendor Initials: \_\_\_\_\_

| Project No.  | Item No. | Estimated Volume | Description  | Unit Price | Total for Item |
|--|----------|------------------|--|------------|----------------|
|  | 10.1.5   |                  | Fold, Insert, Sort, Seal, Meter, Tray & Deliver to USPS                      | .03        | 450            |
|  |          |                  | Totals Per Piece & Project → →   | 0.17       | 2,550          |
|  |          |                  |  |            |                |
| 11.  | 11.1.1   | 50,000           | Homestead Postcards w/ laser printed variable data on front and generic back | .03425     | 1,712.50       |
|  | 11.1.2   |                  | Cut, Sort, Meter, Tray & Deliver to USPS                                     | .02        | 1,000          |
|  |          |                  | Totals Per Piece & Project → →   | 0.05425    | 2,712.50       |
|  |          |                  |  |            |                |
| 12.  | 12.1     | -                | Forms Design / Programming Cost  | →→→→→      | None           |
|  | 12.2     | 6                | Delivery - Express Overnight   | 10.00      | 60.00          |
| <i>*Use the following blank rows to add in any miscellaneous items not listed above.</i> |          |                  |  |            |                |
| 13.  | 13.1     | 502,000          | #10 window envelopes   | .0227      | 11,393.40      |
|  |          |                  |  |            |                |
| * please note paper cost is included in laser unit prices of 0.01 / sheet *              |          |                  |  |            |                |
|  |          |                  |  |            |                |
|  |          |                  |  |            |                |
|  |          |                  |  |            |                |
|  |          |                  |  |            |                |
|  |          |                  |  |            |                |
|  |          |                  | GRAND TOTAL  | →→→→→      | 98,289.90      |

**REQUEST FOR PROPOSAL  
RFP No. IST-2021-PM  
PRINTING & MAILING SERVICES  
(RFP Addendum #2)**

Vendor Initials: \_\_\_\_\_

\*\*\*\*\*  
*The following project(s) are not finalized and may or may not actually occur. We are including them in this RFP for price quote information at this time. They should not be included in the "Grand Total".*

|     |         |         |  |               |              |
|-----|---------|---------|--|---------------|--------------|
|     |         |         |  |               |              |
| 12. | 12.1.1  | 100,000 | Appraisal Notice Postcards w/ laser printed variable data on front and offset printed generic text on back | . 0329        | 3,290        |
|     | 12.1.3. | 100,000 | Cut, Sort, Meter, Tray & Deliver to USPS   | . 02          | 2,000        |
|     |         |         | <b>Totals Per Piece &amp; Project → →</b>  | <b>. 0529</b> | <b>5,290</b> |

**DEVIATIONS**

*Please note any deviations from the scope of work/services requested.*

NA

**K.**

**Budget Policy #107**  
**Proposed Amendments**



# Collin Central Appraisal District

September 13, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Budget Policy #107

There are two sections of this policy in focus for your consideration, as follows.

- Adding language regarding the actual, or projected, overrun of individual line items.
  - Timing and circumstance for informing Board Officers
  - Consolidated summary report to the Board during the 4 Qtr.
    - Line item transfer request **OR**
    - Report of individual overrun line items

NOTE: In the attached working draft of Policy #107 you will see both possibilities presented. It is my opinion that the Board should provide instructions as to how they want to see this handled going forward.

- Adding language for Policy #107 to better match the language in Policy #108, Budget Surplus, regarding the reports/data used in establishing the District's pension liability. Policy #107 was updated in 2021 but the Budget Policy #108 did not have the matching updates at that time.



# Collin Central Appraisal District

## **PROPOSED CHANGES ARE IN RED TEXT**

**POLICY NUMBER: 107**

**POLICY NAME: APPRAISAL DISTRICT BUDGET**

The Board shall consider and approve an annual budget for the following year by September 15<sup>th</sup> of the current year. The Board will conduct a budget workshop(s) beginning as early as March each year in conjunction with the Board's regular/special monthly board meeting. The Chief Appraiser shall prepare a preliminary proposed budget and present it to the Board during their budget workshop and provide information for the Board's consideration of his preliminary budget. At the conclusion of the Board's budget workshop(s), but prior to June 15<sup>th</sup>, the Chief Appraiser will deliver a copy of his final proposed budget to the taxing units and the Board of Directors. The Board of Directors will hold a public hearing, separate from but in conjunction with a regular/special monthly meeting between June 15<sup>th</sup> and August 31<sup>st</sup>, to consider the Chief Appraiser's proposed budget, make their desired amendments, and finally approve the budget. Prior to the budget hearing, the required written notice regarding the time, date and place of the hearing must be provided to the presiding officer of the taxing unit, as mandated by statute. The Chief Appraiser will allocate the budget cost and send quarterly statements to the taxing units, as mandated by statute.



The Chief Appraiser will inform the Board Officers (just Chairman, as the Board wishes) if individual line items in the current operation budget have, or are projected to, overrun the current amount budgeted prior to the next scheduled board meeting. If the overruns are projected to occur after the next scheduled board meeting, the Chief Appraiser will report to the Board at their next meeting.

(BOARD INSTRUCTION ON WHICH THEY WANT TO SEE IN THIS POLICY, #1 or #2 and the other option will be deleted)

- (1) During the fourth quarter the Chief Appraiser will request Board authorization to complete line item transfers within the current budget to offset individual line item overruns or projected overruns.

-OR-

- (2) At the last scheduled board meeting for the budget year impacted, the Chief Appraiser will submit a consolidated report to the Board summarizing the overrun advisories provided to the Board earlier in the year. Effective immediately, at the Board's adoption of this Policy, line item transfers within the budget will cease, unless there are extenuating circumstances where the Board determines that a line item transfer is warranted.

It is further the budget policy of the Board of Directors of the Collin Central Appraisal District, to address the District's long-term budgetary obligations, that in the event the District's operations are assumed by a different

agency and the assuming agency does not also assume the full liability (funded and unfunded) in the Collin Central Appraisal District's Texas County District Retirement System (TCDRS) plan; or the District ceases to operate for any reason, the Board shall allocate assets, current budget funds, and budget reserve funds toward securing the District's unfunded liability in the Texas County District Retirement System (TCDRS). In determining **it's long-term pension liability, the District will utilize the latest unfunded liability reports from TCERS, GASB 68 reports, termination of operations analysis reports from TCERS, and the District's annual audit.** This ~~section of the~~ budget policy should be read in conjunction with the "Budget Surplus Policy" to understand the overall budget concept of the Board of Directors.

Property Tax Code Section: 6.06

Date Adopted: September 24, 2009

Resolution #: 2009-8

**Date Amended: September 22, 2022**

**Resolution #: 2022-74**





# 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 # 2022-74**

The Collin Central Appraisal District Board of Directors met in open session on September 22, 2022. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts the District's Budget Policy #107, as amended on September 22, 2022. The amended policy is effective immediately.***

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

**L.**

**Investment Policy #110**  
**Annual Adoption**



# Collin Central Appraisal District

**POLICY NUMBER: 110**

**POLICY NAME: INVESTMENT OF PUBLIC FUNDS**

It is the policy of Collin Central Appraisal District ("CCAD", "District") to first and foremost, create guiding principles to insure conformance to all statutes, rules, and regulations governing the investment of public funds, in accordance to the Public Funds Investment Act (PFIA).

Additionally, this policy sets guidelines to invest public funds in a manner which will provide maximum security while providing the highest investment return while meeting the daily cash flow demands of the District and conforming to all state statutes governing the investment of public funds. This policy details the standards of care to which the District commits; that of due care, caution, and good judgment in making all its investments.

## **1.0 Scope**

This investment policy applies to all financial assets of Collin Central Appraisal District.

## **2.0 Prudence**

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

## **3.0 Objectives**

The primary objectives, in priority order, of Collin Central Appraisal District shall be:

**Safety:** Safety of principal is the foremost objective of the investment program.

**Liquidity:** CCAD's investment portfolio will remain sufficiently liquid to enable CCAD to meet all operating requirements, which might be reasonably anticipated.

**Return:** CCAD's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with CCAD's investment risk constraints and the cash flow characteristics of the portfolio.

#### **4.0 Delegation of Authority**

Authority to manage CCAD's investment program is derived from the Public Funds Investment Act, Chapter 2256 Government Code. The duties of Investment Officer(s) are hereby delegated to the **Deputy Chief Appraiser of Operations & Compliance and the** Director of Operations, by separate Board of Directors resolution. ~~He/she~~ **The investment officers** shall establish written investment policies as approved by the Board. Policies should include reference to safekeeping, wire transfer agreements, banking service contracts and collateral/depository agreements. Such policies shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy established by the Investment Officers. The Investment Officers shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Investment Officers shall consult and report to the Chief Appraiser concerning all of CCAD's investments.

The Investment Officers and any other person so authorized to invest monies of CCAD are required, under §2256.008 Government Code, to: (1) attend at least one, 10 hour, training session within 12 months of assuming duties and (2) attend a 10 hour investment training session not less than once in a two-year period that begins on the first day of the District's fiscal year and consists of the two consecutive fiscal years after that date.

The Chief Appraiser will approve and CCAD will provide periodic training in investments for the investment personnel through courses and seminars offered by professional organizations and associations in order to insure the quality and capability of the District's investment personnel making investment decisions in compliance with the PFIA.

## **5.0 Ethics and Conflicts of Interest**

An investment officer of CCAD who has a personal business relationship with an entity seeking to sell an investment to the entity shall file a statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity, as determined under Chapter 573 Local Government Code, to an individual seeking to sell an investment to CCAD shall file a statement disclosing that relationship. A statement required under this section must be filed with the Texas Ethics Commission and with the Board of Directors, Collin Central Appraisal District.

## **6.0 Authorized and Suitable Investments**

### **6.1 Obligations of, or guaranteed by Government Entities, as outlined in §2256.009 of the Government Code**

- a.** Obligations, including letters of credit, of the United States or its agencies and instrumentalities;
- b.** Direct obligations of the State of Texas or its agencies and instrumentalities;
- c.** Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
- d.** Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the state of Texas or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation.
- e.** Obligations of state, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent.

## **6.2 Certificates of Deposit and Share Certificates.**

A certificate of deposit is an authorized investment if the certificate is issued by a depository institution that has its main office or a branch office in Texas and is guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor, is secured by obligations that are described in 6.1 above, including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities of the nature described in §2256.009(b) Government Code, or secured in any manner and amount provided by law for deposits of the investing entity.

Bids for certificates of deposit may be solicited orally, in writing, electronically, or in any combination of those methods.

## **6.3 Investment Pools.**

Investment pools are eligible if they comply with the requirements of §2256.016 Government Code and have been specifically authorized by the Board of Directors of the Collin Central Appraisal District.

## **6.4 Sweep Accounts.**

The Board of Directors of CCAD may authorize using bank sweep accounts that combine funds from various account deposits daily and invest them collectively as long as these funds are collateralized as required by law and comply with the requirements of §2256.00 Government Code.

## **7.0 Collateralization, Safekeeping and Custody**

Collateralization will be required on all bank deposits, at a minimum level of 103% of market value of deposits and/or investments. Deposits and investments will be secured by obligations described in §2256.009(a) Government Code.

All security transactions, including certificates of deposit, entered into by CCAD shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian and evidenced by clearly marked safekeeping receipts supplied to CCAD.

An independent third party with whom CCAD has a current custodial agreement will always hold collateral. A clearly marked receipt of ownership (safekeeping receipt) must be supplied to CCAD and retained by the Investment Officer.

### **7.05 Authorized Financial Dealers and Institutions**

All investments made by the District will be made through the District's banking services bank, a bank in Texas, or an approved broker/dealer. The District will require a written instrument, executed by a qualified representative of the bank or financial institution, acknowledging that the institution has: 1) received the District's investment policy and 2) implemented reasonable procedures and control in an effort to preclude investment transactions conducted between the District and the bank that are not authorized by the District's investment policy; as required in §2256.005.

### **8.0 Diversification**

Collin Central Appraisal District will diversify its investments by security type and institution. With the exception of funds in CCAD's interest-bearing, operating depository account, U.S. Treasury securities and Certificates of Deposit, no more than 30% of CCAD's investment portfolio will be invested in a single security type or with a single financial institution.

### **9.0 Maximum Maturities**

To the extent possible, CCAD will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, CCAD will not directly invest in securities maturing more than 12 months from the date of purchase.

### **10.0 Internal Management Reports**

Not less than quarterly the Investment Officer(s) shall prepare and submit to the Board of Directors a written report of investment

transactions for the current year. The report must describe in detail the investment position of the entity on the date of the report, be prepared jointly by the investment officers of the District and be signed by each investment officer. Additionally, it must contain a summary statement of each pooled fund group that indicates the beginning and ending market value and fully accrued interest for the period. The report is to state the book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested. Additionally, it must state the maturity date of each separately invested asset that has a maturity date, state the account or fund or pooled fund from which the asset was acquired and state the compliance of the investment as it relates to the investment strategy expressed in this policy.

### **11.0 Monitoring Rating Changes**

The Investment Officer(s) or investment advisor shall monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by policy, the Investment Officer(s) or advisor shall notify the Chief Appraiser of the loss of rating, conditions affecting the rating and possible loss of principal with liquidation options available, within two weeks after the loss of the required rating. The Board of Directors shall be notified of the loss of rating, conditions affecting the rating and possible loss of principal with liquidation options available at its next regularly scheduled meeting.

### **12.0 Annual Review**

CCAD'S Chief Appraiser or his designee will perform an annual compliance audit of management's control on investments and adherence to its investment policy. An independent auditor must formally review the quarterly investment report at least annually and report to the Board of Directors. The District is exempt from this review if it only invests in money market mutual funds, investment pools or accounts offered by its depository bank in the form of interest-bearing checking accounts, CDs or money market accounts; as outlined in §2256.023.



The Board of Directors of CCAD will review the investment policy and investment strategies not less than annually. The Board shall adopt a written resolution stating that it has reviewed the investment policy and strategies and shall record any changes made to either the investment policy or strategies.

Government Code: Chapter 2256, Public Funds Investment Act

Date Adopted: September 24, 2009

Resolution #: 2009-11

Date Amended: October 27, 2011

Resolution #: 2011-23

Date Adopted, with no changes: October 31, 2012

Resolution #: 2012-28

Date Adopted, with no changes: October 24, 2013

Resolution #: 2013-29

Date Amended: September 25, 2014

Resolution #: 2014-33

Date Adopted, with no changes: September 24, 2015

Resolution #: 2015-36

Date Adopted, with no changes: September 22, 2016

Resolution #: 2016-39

Date Adopted, with no changes: September 28, 2017

Resolution #: 2017-44

Date Adopted, with no changes: November 29, 2018

Resolution #: 2018-51

Date Adopted, with no changes: November 26, 2019  
Resolution #: 2019-54

Date Adopted, with no changes: October 8, 2020  
Resolution #: 2020-58

Date Adopted, with changes: November 18, 2021  
Resolution #: 2021-65

Date Adopted, with changes: September 22, 2022  
Resolution #: 2022-75



# 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 # 2022-75**

The Collin Central Appraisal District Board of Directors met in open session on September 22, 2022. The Board, with a quorum present, by a vote of \_\_\_\_\_ (for) and \_\_\_\_\_ (against) adopted the following resolution:

***Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts policy #110 regarding the investment of District funds, for the twelve-month period beginning October 1, 2022.***

***The Board of Directors hereby confirms the appointment Toni Bryan as an Investment Officer and appoints Brian Swanson as an Investment Officer for the District. These appointments are in accordance with the Public Funds Investment Act, Chapter 2256 of the Government Code and District Policy #110.***

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.**

**Construction Manager**

**Potential Renovations**



# Collin Central Appraisal District

September 15, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Construction Manager

The purpose for this line item is to request your consideration regarding a construction manager.

## PHASE 1:

- To seek quotes from various trades to complete the project.
- To report quotes to CCAD management team.
- Coordinate with CCAD management and architect to analyze cost of project.
- Assist CCAD management in preparing a report to the board outlining costs, schedule, and project requirements.

## PHASE 2:

- If the project is approved by the board, the construction manager would continue to serve as the General Contractor/Construction Manager.
- They would work with the architect regarding final plans, building permits, inspections, and other compliance measures.
- They would work with the Director of Operations, Operations Manager and Deputy Chief Appraisers to schedule and stage departmental moves to accommodate the project.
- They would report directly to the Operations Manager regarding scheduling & progress.
- They would submit change order requests and construction draws to the Director of Operations, for review and approval by the management team.

**O.**

**Repairs & Maintenance**

**Admin Office Area**



# Collin Central Appraisal District

September 16, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Repair and maintenance – Admin Department

There is a floor float issue in the chief's office that needs attention and as a part of the transition process I will need to vacate the office. Therefore, the transition move timeframe would be the appropriate time to address the flooring issue.

The plan is to temporarily move all admin staff to individual ARB hearing panel rooms while the work is being accomplished, and to complete general maintenance in admin, as follows.

- Paint walls.
- Replace ceiling tiles, as needed.
- Remove carpet, repair floor float, install water barrier and install new carpet.
- General post project cleaning, including final preparation for Mr. Wright to move into the chief's office.
- The repairs portion of this project will include sidewalk repairs/replacement on the east and south sides of the building, adjacent to admin.
- Expected timeframe is mid-November start, with expected completion by mid-December.
- Once I move to a secondary office or panel room in mid-November, I will utilize the temporary location as my office and Mr. Wright will move into the chief's office as a part of the "transition process".

NOTE: We are currently working with the trades to gather preliminary cost estimates, and will update the board via email or at the meeting.

## ESTIMATED COSTS FOR ADMIN DEPT REMODEL AND REPAIR

| <u>VENDOR</u>                            | <u>ESTIMATE</u> | <u>DESCRIPTION OR NOTES</u>   |
|--|-----------------|---|
| One Source Floor                         | \$15,200        | Chief's office: remove carpet, level floor, install moisture barrier & new carpet   |
| Floor Repair Contingency                 | \$8,000         | Unknown condition or problem with slab in the Chief Appraiser office. Inspection once carpet and furniture are removed.   |
| One Source Floor                         | \$11,100        | Remaining Admin offices/space: remove carpet, install moisture barrier & new carpet   |
| Rockin' G Drywall                        | \$15,000        | Paint all walls in Admin, repair ceiling tiles, and other minor repairs   |
| Intex                                    | \$1,000         | Disconnect and reconnect electrical whips for cubicles  |
| Mona Lisa Moving                         | \$5,200         | Disassemble all cubicles, desks, & other furniture, pack, move everything from Admin. Then, re-assemble and move all furniture back into Admin (except Chief's office). |
| PODS                                     | \$1,200         | On-site, temporary storage units to hold Admin furniture while renovation is occurring.   |
| McPure Cleaning                          | \$1,000         | Post construction cleaning and hourly assistance  |
| SUBTOTAL                                 | \$57,700        |   |
| General Contingency @ 15%                | \$8,655         |   |
| TOTAL                                    | \$66,355        |   |
| <b>TOTAL NOT TO EXCEED<br/>(rounded)</b> | <b>\$67,000</b> |   |

*Note: The scope of this project is primarily FLOORS and WALLS. There are no plans of redesigning office space. Project will start when ARB panel rooms are available (in order for Admin staff to relocate); time range estimate is 11/14/2022 - 12/09/2022.*



**P.**

**New Account Setup  
CAMA Software Vendor**



# Collin Central Appraisal District

September 21, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: New Account Setup, Agenda Item P

We are in receipt of two separate quotes from our computer aided mass appraisal (CAMA) software vendor for contract services to create new property records in our database for new subdivision plats.

1. One time fee, yearly retainer, to create the account records for 60 medium to large platted subdivisions. The quoted amount is \$32,640.
2. The second quote, which is our recommended approach, is to contract for a price per each, based on an average price per record.
  - a. We would furnish five to six new subdivision plats at a time to True Automation (TA) for their processing to setup the property records.
  - b. Based on our benchmark test pricing from TA the average price per lot is quoted at \$2.56.
  - c. We do not anticipate sending the 60 new subdivision plats outlined in their yearly retainer fee.
3. It is our recommendation that you authorize the chief appraiser to execute a purchase order with TA as an expenditure for property record setup for the 2023 Appraisal Roll, not to exceed \$27,000, unless the chief appraiser returns to the Board for additional project funding.



# Collin Central Appraisal District

September 15, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: True Automation Account Setup Assistance

One of the key tasks performed by our Mapping/GIS department is the creation of new accounts based on subdivision filings since January 1<sup>st</sup>. We are now working on the 2023 reappraisal project and new plats filed in 2022 is a significant part of the process.

- Creating new accounts in our CAMA system and GIS mapping system is the first step in this process. Once the account is created it allows all departments to utilize the data.
  - Exemption filings (increasing pressure because limit timeframe to work exemptions and the new prorated homestead exemption).
  - Plans and Permits listed in the account record.
  - Deed transfer and sales price information listed in the record.
  - Plan sketches completed to get the account "field ready".
  - Data collectors review in the field for stage of construction.
  - Appraisers review in the field for classification and to qualify the sale record.
  - Property Tax Code property reporting category listed.

We are in the process of discussing a service provided by our CAMA vendor, True Automation, to determine if their account creation for new subdivisions could assist us in getting these records created in the near term.

I am asking for your permission, if the service is determined to fit our needs, to execute a short-term contract with True Automation (TA), not to exceed \$50,000. Currently Mr. Bensend is working with TA to develop cost numbers and project expectations.

# REPORTS



# Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: BOD Meeting September 22, 2022

- 1) Two tax agents have filed a total of 7 cases for "Notification of Intent to file for Limited Binding Arbitration"
- 2) We have received one complaint from a property owner asking for a different appraiser to be assigned to their property. This is under review.
- 3) To date we have had no new updates from the TDLR.
- 4) In regard to the Boards question last month concerning excluding property owners' information I have talked to Charlotte Thomas from the comptroller's office. She confirmed that the property owner decides to give their information or remain anonymous when they filled out the form. She is going to send me a link that will allow me to see these ARB Surveys as they are entered
- 5) As of this date I have reviewed all 25 "Customer Service Survey" cards received for August. All were positive with one saying "This group has changed my frustrated attitude w/Collin County to a bit better. They were so kind, helpful & truly listened. I have not had this level of customer support ever in Collin County!".



# Collin Central Appraisal District

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September 16, 2022

TO: Board of Directors

FROM: Bo Daffin, Chief Appraiser *Bo Daffin*

RE: Utility Property Appraisal Report

We engaged Capitol Appraisal Group to perform our 2022 appraisal for our utility properties, State code "J". We are working on a summary report for the Board, since this is the first time that we have contracted for mass appraisal services.

At the time the board packets were completed the report was still in progress. We will present the report at the board meeting.



# Collin Central Appraisal District

September 14, 2022

TO: Board of Directors

FROM: Tina Castillo, Director of ARB & Agents Services

RE: 3<sup>rd</sup> Quarter 2022- Arbitration Report

The Texas Property Tax Code Section 41A gives property owners the right to appeal an Appraisal Review Order through binding arbitration.

- There have been 215 Requests for Binding Arbitration filed for 2022. This is approximately a 80% increase from 2021.
- The total certified market value of the properties under appeal is \$264,831,003. The difference between the certified value of the properties and the requestor opinion of value is \$56,659,988.
- 2022 shows over a 100% increase on Residential property filings. Commerical Requests for Binding Arbitration are up while BPP and Land are down.
- Below is a representation of the current 2022 arbitration case load, along with the 2021 statistics, as reference.

| <b>ARBITRATION STATUS</b> | <b>2022</b> | <b>ARBITRATION STATUS</b> | <b>2021</b> |
|---------------------------|-------------|---------------------------|-------------|
| Active                    | 165         | Active                    | 0           |
| Rejected                  | 0           | Rejected                  | 2           |
| Withdrawn                 | 3           | Withdrawn                 | 14          |
| Dismissed                 | 0           | Dismissed                 | 0           |
| Settled                   | 47          | Settled                   | 53          |
| District                  | 0           | District                  | 23          |
| Taxpayer/Agent            | 0           | Taxpayer/Agent            | 17          |
| <b>TOTAL</b>              | <b>215</b>  | <b>TOTAL</b>              | <b>119</b>  |

| <b>ARBITRATED BY</b> | <b>2022</b> | <b>ARBITRATED BY</b> | <b>2021</b> |
|----------------------|-------------|----------------------|-------------|
| Agent                | 147         | Agent                | 80          |
| Taxpayer             | 68          | Taxpayer             | 39          |
| <b>TOTAL</b>         | <b>215</b>  | <b>TOTAL</b>         | <b>119</b>  |

| <b>PROPERTY TYPE</b> | <b>2022</b> | <b>PROPERTY TYPE</b> | <b>2021</b> |
|----------------------|-------------|----------------------|-------------|
| Residential          | 144         | Residential          | 54          |
| Land                 | 6           | Land                 | 14          |
| Commercial           | 62          | Commercial           | 35          |
| BPP                  | 3           | BPP                  | 16          |
| <b>TOTAL</b>         | <b>215</b>  | <b>TOTAL</b>         | <b>119</b>  |





# Collin Central Appraisal District

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September 17, 2022

TO: Board of Directors

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

RE: 2022 Litigation Report Update

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

- As of the date of this report there have been 518 lawsuits filed, and we have received 492 lawsuits in-house for the 2022 tax year. The total certified value of those received lawsuits is \$16,818,154,782. We are at the end of the lawsuit filing season, but I fully expect that number to continue to climb with the supplemental hearings through the fall and winter. This is a 41.5% increase in lawsuits filed over the 2021 tax year where only 366 were filed. We only have 67, or 18% of the 2021 lawsuits left to settle, which will help with the 2022 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 September 8, 2022 supplement:

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

| YEAR      | STATUS               | CITATIONS | PID'S UNDER SUIT | PID'S ON CERTIFIED ROLL | PERCENTAGE OF PID'S UNDER SUIT | CERTIFIED VALUE   | CERTIFIED MARKET VALUE FOR THE COUNTY | PERCENTAGE OF CERTIFIED MARKET VALUE |
|-----------|----------------------|-----------|------------------|-------------------------|--------------------------------|-------------------|---------------------------------------|--------------------------------------|
| 2018      | IN PROGRESS          | 6         | 8                |                         |                                | \$ 119,548,670    |                                       |                                      |
|           | LITIGATION FINALIZED | 285       | 959              |                         |                                | \$ 9,979,183,752  |                                       |                                      |
|           |                      | 291       | 967              | 370,876                 | 0.26%                          | \$ 10,098,732,422 | \$ 168,025,253,826                    | 6.01%                                |
| 2019      | IN PROGRESS          | 3         | 42               |                         |                                | \$ 39,841,904     |                                       |                                      |
|           | LITIGATION FINALIZED | 293       | 706              |                         |                                | \$ 8,987,861,082  |                                       |                                      |
|           |                      | 296       | 748              | 382,510                 | 0.20%                          | \$ 9,027,702,986  | \$ 180,237,914,998                    | 5.01%                                |
| 2020      | IN PROGRESS          | 8         | 49               |                         |                                | \$ 123,215,556    |                                       |                                      |
|           | LITIGATION FINALIZED | 421       | 708              |                         |                                | \$ 12,613,431,820 |                                       |                                      |
|           |                      | 429       | 757              | 392,084                 | 0.19%                          | \$ 12,736,647,376 | \$ 188,336,469,749                    | 6.76%                                |
| 2021      | IN PROGRESS          | 67        | 123              |                         |                                | \$ 1,782,947,851  |                                       |                                      |
|           | LITIGATION FINALIZED | 299       | 591              |                         |                                | \$ 9,459,437,417  |                                       |                                      |
|           |                      | 366       | 714              | 403,027                 | 0.18%                          | \$ 11,242,385,268 | \$ 200,761,307,298                    | 5.60%                                |
| 2022      | IN PROGRESS          | 488       | 828              |                         |                                | \$ 16,607,988,063 |                                       |                                      |
|           | LITIGATION FINALIZED | 4         | 12               |                         |                                | \$ 210,166,719    |                                       |                                      |
|           |                      | 492       | 840              | 415,389                 | 0.20%                          | \$ 16,818,154,782 | \$ 251,194,675,054                    | 6.70%                                |
| 2018-2022 | IN PROGRESS          | 572       | 1050             |                         |                                | \$ 18,673,542,044 |                                       |                                      |
|           | LITIGATION FINALIZED | 1302      | 2976             |                         |                                | \$ 41,250,080,790 |                                       |                                      |
|           | GRAND TOTALS>>>>     | 1874      | 4026             | 1,963,886               | 0.21%                          | \$ 59,923,622,834 | \$ 988,555,620,925                    | 6.02%                                |

**Legal Expense Summary (by expense code and vendor)**  
**YTD Totals as of (9/13/22)**

**LEGAL EXPENSE BY EXPENSE CODE**

| Name             | 2022<br>YTD Total  | 2022<br>Budget     | 2021<br>Total      | 2020<br>Total      | 2019<br>Total      | 2018<br>Total      |
|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| LITIGATION       | \$811,500          |                    | \$1,282,281        | \$1,105,332        | \$1,053,772        | \$970,198          |
| EXPERT/APPRaisal | \$227,516          |                    | \$266,111          | \$355,794          | \$322,846          | \$459,799          |
| GENERAL          | \$37,097           |                    | \$45,539           | \$62,511           | \$50,107           | \$72,190           |
| PERSONNEL        | \$17,802           |                    | \$23,216           | \$12,750           | \$647              | \$2,058            |
| ARBITRATION      | \$10,700           |                    | \$15,050           | \$18,500           | \$7,300            | \$13,450           |
| SUBTOTAL         | \$1,104,615        | \$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           |
| <b>TOTAL</b>     | <b>\$1,113,315</b> | <b>\$1,900,000</b> | <b>\$1,647,212</b> | <b>\$1,562,460</b> | <b>\$1,442,981</b> | <b>\$1,535,128</b> |

**LEGAL EXPENSE BY VENDOR**

| Name                           | 2022<br>YTD Total  | 2021<br>Total      | 2020<br>Total      | 2019<br>Total      | 2018<br>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             | \$85,000           | \$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            | \$31,916           | \$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    | \$1,500            | \$3,036            | \$2,814            | \$3,930            | \$3,237            |
| 25 PHILLIPS MURRAH PC          | \$0                | \$384              | \$540              | \$450              |                    |
| 26 SAUNDERS & WALSH, PLLC      | \$860,899          | \$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                |
| <b>TOTAL</b>                   | <b>\$1,113,315</b> | <b>\$1,647,212</b> | <b>\$1,562,460</b> | <b>\$1,442,981</b> | <b>\$1,535,128</b> |