



REGULAR
BOARD OF DIRECTORS MEETING

January 25, 2024

MEETING NOTICE & AGENDA

NOTICE OF REGULAR MEETING

BOARD OF DIRECTORS of the COLLIN CENTRAL APPRAISAL DISTRICT

(CONDUCTED ONSITE & TELEPHONICALLY)

Notice is hereby given that on the 25th day of January 2024, 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: 893 331 123#. 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 18th day of January 2024, this notice was filed with the County Clerk of Collin County, Texas.



Marty Wright
Chief Appraiser
Phone: (469) 742-9200

AGENDA

**BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT**

**Thursday, January 25, 2024
REGULAR MEETING - Conducted at
CENTRAL APPRAISAL DISTRICT OFFICE
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room
McKinney, Texas 75069**

I. REGULAR MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		Call to order: 7:00 a.m.
	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.
	3	Introduction of new board members
	4	Administer oath of office to Board of Directors
	5	Election of 2024 Officers
B.		Executive Session
	1	Consultation with attorney regarding pending or contemplated litigation. Pursuant to Texas Open Meetings Act, Section 551.071.
	2	Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
	3	Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.
C.		Action on items discussed in executive session
	1	Action on any items pertaining to litigation, if any.
	2	Action on any items pertaining to real property, if any.
	3	Action on any items pertaining to personnel, if any.

AGENDA

**BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT**

CONSENT AGENDA

The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser or any citizen.

- D.** Approval of minutes from December 14, 2023 special meeting.
- E.** Review of December 2023 bills.
- F.** Review of December 2023 financial reports.
- G.** Review and sign checks for approved purchases requiring Board signature.
- H.** Review report of December 2023 checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

- I.** Discuss conflict of interest filing requirements pursuant to the Government Code and CCAD Policy #118.
- J.** Receive chief appraiser's property owned report, per the requirements of CCAD Policy #118.
- K.** Receive recommendation and vote on adopting Resolution #2024-82 authorizing the Collin County Central Appraisal District to call for the election of publicly elected Board members for the May 4, 2024 election.

AGENDA

**BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT**

L. Reports

- 1 Taxpayer Liaison Officer Monthly Report
- 2 4th Qtr 2023 Texas Department of Licensing & Regulation (TDLR) Report
- 3 4th Qtr 2023 Investment Report
- 4 4th Qtr 2023 Collateral Report
- 5 Vendor Report
- 6 4th Qtr 2023 Arbitration Report
- 7 Litigation Report
- 8 Legal Expense Summary YTD

M. 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. MINUTES

December 14, 2023

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT
Thursday, December 14, 2023

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

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

MEMBERS ABSENT: Ron Carlisle

APPROVAL OF MINUTES: _____
Chairman Secretary

NATURE OF BUSINESS

I. SPECIAL MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		Call to Order 7:00 a.m.
	1	Meeting was called to order by Chairman, Gary Rodenbaugh, and he announced that the meeting had been posted in the time and manner required by law.
	2	The Chairman announced that a quorum was present.
B.		Executive Session
		Board adjourned to executive session at 7:00 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.
	2	Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
	3	Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074. Discuss Chief appraiser's employment performance and contract with the district.

Board reconvened to open session at 8:04 a.m.

C.		Action on items discussed in executive session
	1	N/A
	2	No Action taken regarding real property.

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

- 3 The Board completed their annual performance review of the chief appraiser and discussed the Chief Appraiser Employment Agreement. Carson Underwood made the motion to execute a 3-year Chief Appraiser Employment Agreement for Mr. Wright with a 2024 set salary as discussed in the executive session. Ronald Kelley seconded the motion. Motion carried.

CONSENT AGENDA

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

- D.** Action taken: Board approved minutes from October 26, 2023 regular meeting.
- E.** Action taken: Board reviewed the October and November bills.
- F.** Action taken: Board reviewed and accepted the October and November financial reports.
- G.** Action taken: Board authorized the issuance of the checks listed and Chairman, Gary Rodenbaugh signed the checks.
Check # 60575 The Exemption Project, Inc. (aka True Roll)
Check # 60614 SHI Government Solutions (MS online services enrollment renewal)
- H.** Action taken: Board reviewed and accepted the October and November report of checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

- I.** Following Deputy Chief of Technology, Ryan Matthews', report regarding replacement of the District's backup generator, the Board received the recommendation and voted to approve the new generator and smart switch, fully funded in the 2023 budget as presented. Motion by Ken Maun. Seconded by Carson Underwood. Motion carried.

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

- J.** Pursuant to 6.12 of Property Tax Code, the Board advised and gave consent to Chief Appraiser, Marty Wright, regarding the appointment of the following gentlemen to the District's Agricultural Appraisal Advisory Board: David McMahan, term January 1, 2024 – December 31, 2025; Randall Brockman, term January 1, 2024 – December 31, 2025; and Scott Bourland, January 1, 2023 – December 31, 2024. The motion was made by Brian Mantzey. Seconded by Ken Maun. Motion carried.
- K.** Ken Maun motioned to accept Mr. Wright's recommendation to appoint the following retirees to the Advisory Panel for 2024: Marcia Rohloff, Frank Price, John Silverwise, Kelly Lintner, and Robert Burns. Seconded by Carson Underwood. Motion carried.
- L.** The Board received Brian Swanson's, Deputy Chief of Business Operations & Compliance, recommendation to authorize line-item transfers within the 2023 Budget as presented. Ken Maun motioned to approve by Resolution # 2023-1132, line-item transfers within the 2023 budget. Seconded by Brian Mantzey. Motion carried.
- M.** The Board received Mr. Wright's report regarding Policy #1008 spending Appraisal Review Board Funds, and voted to approve the ARB cost allowances to be maintained as presented for 2024. Motion made by Ken Maun. Seconded by Carson Underwood. Motion carried.
- N.** The Board voted to approve Mr. Wright's recommendation to maintain the 2023 allocated legal expense funds for the Appraisal Review Board's independent legal counsel for budget year 2024. Motion by Ken Maun. Seconded by Ronald Kelley. Motion carried.
- O.** The Board of Directors received a report from Dean Soderstrom, Appraisal Review Board Chairman, regarding appointments for Chairperson and Secretary for 2024, per Tax Code 6.42(a).
- P.** Mr. Soderstrom addressed the Board of Directors with a recommendation of appointment for the 2024 ARB Vice-Chairperson. The Board of Directors received the recommendation and voted to accept Mr. Thomas Zinn for appointment as 2024 Vice-Chairperson. Motion by Carson Underwood. Seconded by Ken Maun. Motion carried.

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

Q.

Reports

- 1 Chris Nickell, Taxpayer Liaison Officer, presented the Monthly TLO Report. The following topics were included in his report.
 - a.) There were no new complaints filed to be brought before the Board of Directors.
 - b.) By the end of 2023, the number of Customer Service Survey cards will be close to twice the amount received in 2022.Mr. Nickell concluded with the Monthly TDLR Status Report. The TDLR complaint filed by Mr. Binit, that was reported to the Board at the June 22nd board meeting is still open pending a reply from the Comptroller's office.
- 2 Mr. Swanson addressed the Board with an update on the 2023 MAP Review. Collin CAD passed with a 100% for all questions on the final report.
- 3 Mr. Swanson also addressed the Board regarding the 2022 SDPVS SOAH Hearing ruling.

R.

Chief Appraiser's Report

- 1 General Comments

II.

AUDIENCE

A.

There were no public comments.

CCAD staff in attendance:

Marty Wright
Tamera Glass
Toni Bryan
Valerie Hyden
Nalia Rivera
Brian Swanson
Phil Greaux
Ryan Matthews
Stephanie Cave-Bernal
Brad Richards
Dana Wilson
Elliot Benseid
Jason Harris
Paula Benseid
Shane Cheek
Shawn Tilley
Tina Castillo
Wendy Gilliland
Cindy Smith

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

Taylor Hamilton
Teresa Justus
Erin Van Gundy
Jamie Worth
Robert Wood
Chris Nickell
Rachel Tate
Sama Abraham
Steven Powell

Public in attendance:

Lewis Isaacks, Saunders Walsh Beard - Attorney's L.L.C.
Mark Walsh, Saunders Walsh Beard - Attorney's L.L.C.
Dean Soderstrom, ARB Chairman
George Chollar, ARB Vice-Chairperson
Dianne Faltys - ARB Secretary
Thomas Zinn, ARB Member
Veronica Yost, Allen Texas

- III.** The next meeting is to be held on the date and at the time listed below.
The meeting will be held at 250 Eldorado Pkwy., Dr. Leo Fitzgerald
Board Room, McKinney, Texas.
Thursday, January 25, 2024
7:00 a.m.
- IV.** Chairman, Gary Rodenbaugh announced that the Board had concluded
its business and the meeting was adjourned. The meeting adjourned at
8:50 a.m.

E.
BILLS
PAID

December 2023

BILLS PAID

BILLS PAID

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
December 2023

Num	Date	Name	Amount
Dec 23			
	12/13/2023	HOLT CAT	0.00
	12/26/2023	MURLEY PLUMBING	0.00
	12/11/2023	TEXAS CAPITAL BANK	-443.48
ACH	12/15/2023	TCDRS	-161,734.81
ACH	12/08/2023	ADP INC	-5,157.60
WIRE	12/04/2023	INDEPENDENT BANK	-478,964.00
WIRE	12/04/2023	INDEPENDENT BANK	478,964.00
12533	12/12/2023	AUGUSTINE, JUDITH S	-307.00
12534	12/12/2023	BITTNER, NANCY M.	-455.00
12535	12/12/2023	BRANHAM, ALLAN B	-307.00
12536	12/12/2023	CHOLLAR, GEORGE W JR.	-455.00
12537	12/12/2023	CHOWDHURY, NASIMA	-270.00
12538	12/12/2023	CURFMAN, LAWRENCE A	-270.00
12539	12/12/2023	DIVIRGILIO, RICHARD	-270.00
12540	12/12/2023	FALTYS, DIANNE	-566.00
12541	12/12/2023	FERGUSON, VICTOR L.	-307.00
12542	12/12/2023	FORD-BERGERON, CORINA	-270.00
12543	12/12/2023	HANSON, THOMAS D	-307.00
12544	12/12/2023	HARDIN, MARILYN CARLEEN	-307.00
12545	12/12/2023	HARTMAN, BETTY	-307.00
12546	12/12/2023	HAWKINS, YOLANDA	-307.00
12547	12/12/2023	HUBBARD, STEVEN L.	-270.00
12548	12/12/2023	JAYE, OLIN	-344.00
12549	12/12/2023	KLICKMAN, JOHN MICHAEL	-307.00
12550	12/12/2023	LASHER, DON W.	-270.00
12551	12/12/2023	LEATCH, BERT J.	-307.00
12552	12/12/2023	MAJZNER, CHARLOTTE	-307.00
12553	12/12/2023	MCGEE, BEVERLY J	-270.00
12554	12/12/2023	MOLINA, ESTELA	-307.00
12555	12/12/2023	MORGAN, DAVID R.	-307.00
12556	12/12/2023	MORTENSON, GEORGE R.	-270.00
12557	12/12/2023	PARKER, CHRISTI CRUMP	-270.00
12558	12/12/2023	PERRY, CRAIG N.	-307.00
12559	12/12/2023	PORTER, DAVID S.	-270.00
12560	12/12/2023	PRYOR, JACK R	-307.00
12561	12/12/2023	RICHARD, DAVID G.	-381.00
12562	12/12/2023	ROBINS, JANICE M.	-307.00
12563	12/12/2023	SMITH, FLOYD W JR.	-307.00
12564	12/12/2023	SODERSTROM, DEAN C	-1,343.00
12565	12/12/2023	SWEGLES, DONALD	-270.00
12566	12/12/2023	TON, AZALIAH S W	-270.00
12567	12/12/2023	TRAN, HUONG (RACHEL)	-307.00
12568	12/12/2023	TREWIN, JAMES	-307.00
12569	12/12/2023	TURANO, LOUIS R	-307.00
12570	12/12/2023	HOBART-WELBORN, JANET	-270.00
12571	12/12/2023	WOLFSON, LEWIS H	-307.00
12572	12/12/2023	WYSASKI, JOHN	-307.00
12573	12/12/2023	ZINN, THOMAS G	-307.00
55649	12/15/2023	COLLIN CENTRAL APPRAISAL DISTRICT	-550.32
55650	12/31/2023	COLLIN CENTRAL APPRAISAL DISTRICT	-59.92
60587	12/05/2023	HENRY, JAMES	-850.00
60588	12/05/2023	JEFFCOAT, JARROD	-412.50
60589	12/05/2023	POLK, MATTHEW	-425.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
December 2023

Num	Date	Name	Amount
60590	12/05/2023	THIGPEN, LESLIE MICHAEL	-425.00
60591	12/05/2023	AFFILIATED COM-NET, INC.	-1,554.24
60592	12/05/2023	GRIFFITH, JR BOBBY	-450.00
60593	12/05/2023	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,379.92
60594	12/05/2023	KERBY & KERBY PLLC	-250.00
60595	12/05/2023	KRIST, LISA ANN	-100.00
60596	12/05/2023	PLANO PEST CONTROL	-450.00
60597	12/05/2023	QUALITY PERSONNEL SERVICE	-1,065.90
60598	12/05/2023	RESCUE STAT (formerly STAT PADS)	-175.00
60599	12/05/2023	SAUNDERS & WALSH, PLLC	-93,076.36
60600	12/05/2023	TEXAS ARCHIVES	-98.02
60601	12/05/2023	TRUE PRODIGY TECH SOLUTIONS LLC	-1,025.00
60602	12/05/2023	UBISTOR, INC.	-4,942.40
60603	12/05/2023	VAN GUNDY, ERIN	-100.00
60604	12/05/2023	WILLIAMS, SHANNON	-100.00
60605	12/06/2023	AT&T - MAIN LOCAL	-2,645.93
60606	12/06/2023	AT&T - MAIN LOCAL	-264.88
60607	12/06/2023	BELK, ELENA	-71.00
60608	12/06/2023	COLLIN COUNTY CHAPTER TAAO	-30.00
60609	12/06/2023	GREAT AMERICA FINANCIAL SERVICES	-1,963.00
60610	12/06/2023	SAM'S CLUB	-95.92
60611	12/06/2023	WASTE CONNECTIONS OF TEXAS	-310.74
60612	12/06/2023	WEST, SUBVET D	-1,500.00
60613	12/06/2023	MURLEY PLUMBING	-7,752.86
60614	12/06/2023	SHI GOVERNMENT SOLUTIONS	-134,268.96
60615	12/08/2023	JORDAN, RENEE	-750.00
60616	12/12/2023	BORTON, BRIAN K	-425.00
60617	12/12/2023	DIAZ, STEPHEN ERIK	-412.50
60618	12/12/2023	JEFFCOAT, JARROD	-437.50
60619	12/12/2023	THIGPEN, LESLIE MICHAEL	-425.00
60620	12/12/2023	ZEGADLO, MARC	-462.50
60621	12/12/2023	AFLAC	-5,036.77
60622	12/12/2023	ARMSTRONG & ARMSTRONG, P.C.	-7,500.00
60623	12/12/2023	CHEEK, SHANE	-375.00
60624	12/12/2023	COLORIT GRAPHICS SERVICES	-288.70
60625	12/12/2023	HARRIS, JASON	-375.00
60626	12/12/2023	HERITAGE BROKERAGE SERVICES	-3,250.00
60627	12/12/2023	HOLDER, VICTORIA	-71.00
60628	12/12/2023	INDECO SALES, INC.	-1,476.00
60629	12/12/2023	JALENSKY, ANDREA	-71.00
60630	12/12/2023	KERBY & KERBY PLLC	-250.00
60631	12/12/2023	MATTHEWS, RYAN	-375.00
60632	12/12/2023	MC PURE CLEANING, LLC	-6,150.00
60633	12/12/2023	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-250.00
60634	12/12/2023	PHILLIPS, CAMEY	-171.00
60635	12/12/2023	PROSTAR SERVICES, INC	-99.51
60636	12/12/2023	QUALITY PERSONNEL SERVICE	-1,667.82
60637	12/12/2023	ROJAS, JOSE ANDRES	-375.00
60638	12/12/2023	SHELL ENERGY SOLUTIONS	-4,890.44
60639	12/12/2023	STANKOVIC, JADRANKO	-375.00
60640	12/12/2023	SUPERIOR VISION OF TEXAS	-1,546.89
60641	12/12/2023	TAAD	-150.50
60642	12/12/2023	WEX HEALTH INC	-160.00
60643	12/13/2023	HOLT CAT	-79,797.16

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
December 2023

Num	Date	Name	Amount
60644	12/13/2023	HOLT CAT	-150,716.97
60645	12/15/2023	CASA FOR CHILDREN OF COLLIN COUNTY	-2,091.00
60646	12/15/2023	CHILDREN'S ADVOCACY CENTER OF COLLIN CNTY	-1,953.00
60647	12/15/2023	FAMILY PROMISE OF COLLIN COUNTY	-1,677.00
60648	12/15/2023	MEALS ON WHEELS OF COLLIN COUNTY	-1,516.00
60649	12/15/2023	THE SAMARITAN INN	-1,263.00
60650	12/18/2023	DAVIS, MARISA	-850.00
60651	12/18/2023	NEVAREZ, ALEJANDRO	-900.00
60652	12/18/2023	POLK, MATTHEW	-425.00
60653	12/18/2023	BRYAN, TONI	-400.00
60654	12/18/2023	COLLIN COUNTY CHAPTER TAAO	-15.00
60655	12/18/2023	FIRST STOP HEALTH	-1,334.00
60656	12/18/2023	LEGAL SHIELD / ID SHIELD	-1,542.60
60657	12/18/2023	ROCKIN G DRYWALL & CONSTRUCTION	-8,650.00
60658	12/18/2023	VALBRIDGE PROPERTY ADVISORS	-8,000.00
60659	12/19/2023	QUALITY PERSONNEL SERVICE	-2,160.18
60660	12/19/2023	ALFORD INSURANCE AGENCY	-213.00
60661	12/19/2023	AT&T - FIBER	-53.85
60662	12/19/2023	AT&T - FIBER	-1,591.31
60663	12/19/2023	AT&T - MOBILITY	-1,177.47
60664	12/19/2023	BLUECROSS BLUESHIELD (LIFE&STLT)	-10,819.39
60665	12/19/2023	CINTAS FIRST AID	-59.59
60666	12/19/2023	COLORIT GRAPHICS SERVICES	-54.00
60667	12/19/2023	GRIFFITH, JR BOBBY	-450.00
60668	12/19/2023	HARRIS GOVERN	-55,864.50
60669	12/19/2023	HERITAGE BROKERAGE SERVICES	-3,250.00
60670	12/19/2023	MYPRINTCHOICE	-120.00
60671	12/19/2023	PAPERTONE ENTERPRISES LLC	-335.07
60672	12/19/2023	SHI GOVERNMENT SOLUTIONS	-1,257.60
60673	12/19/2023	SPECTRUM ENTERPRISE	-2,059.76
60674	12/19/2023	SALAMONE, JOHN I.	-450.00
60675	12/26/2023	HENRY, JAMES	-837.50
60676	12/26/2023	THIGPEN, LESLIE MICHAEL	-412.50
60677	12/26/2023	TOYE, TERRY NEIL	-412.50
60678	12/26/2023	ADAMS, ARSIA AHULIA	-450.00
60679	12/26/2023	CARENOW CORPORATE	-240.00
60680	12/26/2023	FISH WINDOW CLEANING	-209.00
60681	12/26/2023	IREM	-325.00
60682	12/26/2023	ROWE, MITCHELL	-450.00
60683	12/26/2023	TAAD	-126.00
60684	12/26/2023	UNUM LIFE INSURANCE CO OF AMERICA	-1,453.90
60685	12/26/2023	WEST, SUBVET D	-450.00
60686	12/26/2023	MURLEY PLUMBING	-250.00
60687	12/27/2023	ADAMS, ARSIA AHULIA	-450.00
60688	12/27/2023	BLUECROSS BLUESHIELD OF TEXAS	-138.72
60689	12/27/2023	BREWER, DEBORAH KIM	-450.00
60690	12/27/2023	CITY OF MCKINNEY	-1,508.15
60691	12/27/2023	COSTAR REALTY INFORMATION INC	-6,144.72
60692	12/27/2023	IN BLOOM	-115.00
60693	12/27/2023	MYPRINTCHOICE	-120.00
60694	12/27/2023	NGUYEN, RICHARD D.	-450.00
60695	12/27/2023	NGUYEN, RICHARD D.	-450.00
60696	12/27/2023	NICKELL, CHRISTOPHER	-2,360.00
60697	12/27/2023	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	-250.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
December 2023

Num	Date	Name	Amount
60698	12/27/2023	PITNEY BOWES LEASE	-9,181.35
60699	12/27/2023	SHI GOVERNMENT SOLUTIONS	-10,296.43
60700	12/27/2023	SHI GOVERNMENT SOLUTIONS	-740.18
60701	12/27/2023	STOCKTON, JOHN V JR.	-450.00
60702	12/27/2023	TDLR	-100.00
60703	12/27/2023	TDLR	-100.00
60704	12/27/2023	VARIVERGE LLC	-649.73
60705	12/27/2023	WEST, SUBVET D	-450.00
60706	12/28/2023	BLUECROSS BLUESHIELD OF TEXAS	-132,956.95
60707	12/28/2023	BRENNAN, KEVIN	-110.16
60708	12/28/2023	CHEEK, SHANE	-179.01
60709	12/28/2023	MARSHALL & SWIFT	-6,915.95
60710	12/28/2023	QUALITY PERSONNEL SERVICE	-1,796.19
60711	12/31/2023	AIRPAC, INC	-99.50
60712	12/31/2023	ARMSTRONG & ARMSTRONG, P.C.	-50.00
60713	12/31/2023	CARD SERVICE CENTER	-13,609.86
60714	12/31/2023	DEX IMAGING	-2,219.57
60715	12/31/2023	PLANO OFFICE SUPPLY	-2,614.81
60716	12/31/2023	RIVERA, NALIA	-119.09
60717	12/31/2023	SHI GOVERNMENT SOLUTIONS	-2,042.50
60718	12/31/2023	VAIL & PARK, P.C.	-5,500.00
60719	12/31/2023	CINTAS MAT SERVICE	-566.60
60720	12/31/2023	CINTAS SANI CLEAN #163	-2,328.81
60721	12/31/2023	SAM'S CLUB	-546.32
60722	12/31/2023	FASTVUE, INC.	-1,187.10
Dec 23			-1,029,263.44

F.

**FINANCIAL
REPORTS**

December 2023

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 December 31, 2023 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
January 17, 2024

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Assets, Liabilities And Fund Balance - Cash Basis
December 31, 2023

ASSETS

CURRENT ASSETS

Independent Bank - all accts	\$	9,172,008.37
Texas Capital Bank - Sweep		2,030,428.47
Accounts Receivable - Retirees		(1,436.32)
CDs - Texas Capital Bank		4,028,868.82
Certificates of Deposit		12,166,263.96
CDs - Independent Bank		2,013,250.00
Accounts Receivable - Entities		(334,745.00)
Prepaid Expenses		185,530.20
Right of Use Assets (lease)		186,909.00
ROU Assets - Accum Depreciation		(38,726.00)
Undeposited Funds		<u>822,340.50</u>

TOTAL CURRENT ASSETS **\$ 30,230,692.00**

PROPERTY AND EQUIPMENT

Furniture and Equipment-Assets	431,834.09
Accum Depr-Furniture & Equip	(318,749.28)
Telephone Equipment-Assets	92,016.23
Accum Depr-Telephone Equipment	(88,711.02)
Computer Equipment-Assets	972,063.88
Accum Depr-Computer Equipment	(676,773.02)
Computer Software-Assets	797,859.15
Accum Depr-Computer Software	(625,581.39)
Building-Assets	8,022,172.86
Accum Depr-Building	(2,647,244.25)
Land-Assets	<u>1,387,232.00</u>

Total Property And Equipment **7,346,119.25**

NET PROPERTY AND EQUIPMENT **7,346,119.25**

OTHER ASSETS

Net Pension Asset	10,231,137.00
Deferred Resource Outflows	<u>3,689,443.00</u>

TOTAL OTHER ASSETS **13,920,580.00**

TOTAL ASSETS **\$ 51,497,391.25**

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Statement Of Assets, Liabilities And Fund Balance - Cash Basis

December 31, 2023

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

All Current Liabilities \$ 7,559,606.38

TOTAL CURRENT LIABILITIES \$ 7,559,606.38

LONG-TERM LIABILITIES

Deferred Resources Inflows 7,318,193.00

TOTAL LONG-TERM LIABILITIES 7,318,193.00

TOTAL LIABILITIES 14,877,799.38

FUND BALANCE

Fund Balance(CashBasisRelated) (373,619.00)

Fund Balance-Designated 25,747,000.00

Fund Balance-Undesignated 47,441.50

Fund Bal-Cap Assets Less Debt 7,606,287.00

Year To Date Increase or Decrease 3,592,482.37

TOTAL DESIGNATED / UNDESIGNATED FUND BALANCE 36,619,591.87

TOTAL LIABILITIES AND FUND BALANCE \$ 51,497,391.25

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY
Statement Of Revenue, Expenses And Change In Fund Balance - Cash Basis
1 And 12 Months Ended December 31, 2023

	2023 Budget	1 month ended Dec 31, 2023	Year to date ended Dec 31, 2023	% of Budget	Remaining Budget
REVENUE					
Entity Support Revenue	\$ 25,299,000.00	\$ (557,128.50)	\$ 25,342,583.25	100.17 %	(43,583.25)
Interest-Bank Accts/Investments	0.00	146,910.41	798,763.38		(798,763.38)
Accrued Interest on Investments	0.00	13,250.00	13,250.00		(13,250.00)
BPP Rendition Penalty Revenue	0.00	0.00	64,003.75		(64,003.75)
Misc Revenue	0.00	0.00	5,728.72		(5,728.72)
TOTAL REVENUE	25,299,000.00	(396,968.09)	26,224,329.10	103.66 %	(925,329.10)
OPERATING EXPENSES					
Salaries Full Time	12,815,600.00	1,475,254.18	9,899,315.02	77.24 %	2,916,284.98
Salaries Part Time/Temp	469,500.00	16,823.60	(470,839.55)	100.29 %	(1,339.55)
Overtime	120,000.00	4,904.76	93,915.92	78.26 %	26,084.08
Auto Allowance	822,800.00	103,175.84	745,852.02	90.65 %	76,947.98
Worker's Compensation	70,000.00	3,358.05	36,416.60	52.02 %	33,583.40
Employee Group Insurance	3,016,000.00	177,581.99	2,145,707.33	71.14 %	870,292.67
FICA Tax	192,400.00	19,850.78	155,838.32	81.00 %	36,561.68
Employee Retirement	1,757,800.00	156,957.70	1,310,653.18	74.56 %	447,146.82
Retirement-UAAL Buy Down	400,000.00	0.00	400,000.00	100.00 %	0.00
Unemployment Compensation	50,000.00	0.00	10,924.74	21.85 %	39,075.26
Legal	2,130,000.00	129,892.06	2,037,088.93	95.64 %	92,911.07
Accounting & Audit	22,000.00	(3,000.00)	18,328.65	83.31 %	3,671.35
Insurance	60,000.00	4,345.16	52,548.76	87.58 %	7,451.24
Legal Notices & Advertising	37,000.00	0.00	18,186.00	49.15 %	18,814.00
Appraisal Review Board	860,000.00	13,808.00	849,062.16	98.73 %	10,937.84
Telephone, Internet, Data Cloud	350,000.00	15,570.17	164,909.32	47.12 %	185,090.68
Utilities	141,900.00	6,709.33	88,754.13	62.55 %	53,145.87
Equipment Rent	115,000.00	11,144.35	60,034.68	52.20 %	54,965.32
Equipment Maintenance	52,000.00	1,249.81	28,716.93	55.22 %	23,283.07
Postage	520,000.00	539.32	426,474.01	82.01 %	93,525.99
Aerial Photography	445,000.00	0.00	383,460.00	86.17 %	61,540.00
Supplies	570,000.00	17,021.15	422,529.15	74.13 %	147,470.85
Registration & Dues	45,000.00	840.00	23,840.32	52.98 %	21,159.68
Travel & Education	175,000.00	470.16	57,853.99	33.06 %	117,146.01
Board of Directors Meetings	7,000.00	5,989.34	6,803.04	97.19 %	196.96
Contract Services	141,000.00	7,387.81	85,204.31	60.43 %	55,795.69
Professional Services	259,000.00	2,360.00	251,040.19	96.93 %	7,959.81
Security	165,000.00	8,112.50	112,802.50	68.37 %	52,197.50
Building Maintenance	240,000.00	11,084.33	166,070.64	69.20 %	73,929.36
Building Repair/Modifications	400,000.00	167,369.83	363,997.12	91.00 %	36,002.88
ARB Remodel	0.00	0.00	505,511.04		(505,511.04)
Depreciation	0.00	21,680.59	260,167.08		(260,167.08)
Furniture & Equipment	75,000.00	615.00	55,912.00	74.55 %	19,088.00
Computer Hardware & Computer Equip	350,000.00	79,797.16	216,236.93	61.78 %	133,763.07
Computer Software Licenses & Subscrip	650,000.00	156,035.31	436,015.13	67.08 %	213,984.87
Computer Hardware Maintenance	50,000.00	0.00	20,064.60	40.13 %	29,935.40
Software Development	200,000.00	0.00	10,333.75	5.17 %	189,666.25
Computer Software Maintenance	325,000.00	2,539.74	240,438.69	73.98 %	84,561.31
TOTAL OPERATING EXPENSES	28,099,000.00	2,619,468.02	22,631,846.73	80.54 %	5,467,153.27
EXCESS(DEFICIT) INCOME & EXPENSES	\$ (2,800,000.00)	\$ (3,016,436.11)	3,592,482.37	(128.30)%	(6,392,482.37)
BEGINNING FUND BALANCE			33,027,109.50		
ENDING FUND BALANCE			\$ 36,619,591.87		

CENTRAL APPRAISAL DISTRICT OF COLLIN COUNTY

Supplemental Schedules

December 31, 2023

ACCUMULATED DEPRECIATION

Accum Depr-Furniture & Equip	\$	(318,749.28)
Accum Depr-Telephone Equipment		(88,711.02)
Accum Depr-Computer Equipment		(676,773.02)
Accum Depr-Computer Software		(625,581.39)
Accum Depr-Building		<u>(2,647,244.25)</u>

TOTAL ACCUMULATED DEPRECIATION

\$ (4,357,058.96)

OTHER CURRENT LIABILITIES

Accounts Payable	\$	15,015.00
Credit Card-TIB Mastercard		4,119.52
Credit Card-Sam's Wholesale		207.44
Employee Savings		631.48
Lease Liability		148,183.00
Accrued Wages Payable		231,995.82
Accrued Other Curr Liabilities - Other		79,115.70
Employee Payable		(6,738.22)
Retiree Payable		757.26
Cobra Payable		(61.88)
Retirement Payable		239,878.75
Compensated Absences Payable		358,931.76
Unearned Revenue-Entities		<u>6,487,570.75</u>

TOTAL OTHER CURRENT LIABILITIES

\$ 7,559,606.38

G.

FUNDED ITEMS

BOARD OFFICER'S SIGNATURE REQUIRED

December 2023



Collin Central Appraisal District

Date: 01/18/2024

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright".

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	\$ AMOUNT
Ck #5520	Just Appraised Inc (dated 01/08/2024)	\$90,000.00

H.

LARGE EXPENDITURES
(GREATER THAN \$25,000)

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

December 2023



Collin Central Appraisal District

Date: 1/18/2024

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright", is written over the "From:" line.

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

For: December 2023

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	12/1/23	ADP (payroll and taxes)	\$424,666.98
Ck 60599	12/5/23	Saunders & Walsh	\$93,076.36
ACH	12/4/23	ADP (special payroll and taxes)	\$91,842.22
ACH	12/15/23	TCDRS	\$161,734.81
ACH	12/15/23	ADP (payroll and taxes)	\$394,228.16
Ck 60668	12/19/23	Harris Govern	\$55,864.50
Ck 60706	12/28/23	Blue Cross and Blue Shield	\$132,956.95
ACH	12/29/23	ADP (payroll and taxes)	\$398,121.68

I.

Conflict of Interest

Filing Forms and CCAD Policy



Collin Central Appraisal District

POLICY NUMBER: 118

POLICY NAME: CONFLICT OF INTEREST

It is the policy of the Board of Directors of the Collin Central Appraisal District (CCAD), due to the competitive nature of public purchasing and the expenditure of significant tax dollars, to require that ethical standards of conduct be followed in the District's purchasing practices and that such conduct is the foundation of all District functions. In addition to the specific requirements of Chapters 171 and 176 of the Texas Local Government Code for the officers of the District, this policy also establishes a general standard of disclosure, for all employees, where a personal business interest and/or financial interest and/or other interest or relationship creates a potential conflict of interest.

LOCAL GOVERNMENT CODE, CHAPTER 176 DISCLOSURE

The intent of this policy section is to ensure that the Board, Chief Appraiser, and certain District staff, to which the disclosure requirements have been extended to include, comply with requirements of Chapter 176, Local Government Code.

1. MEMBERS OF THE BOARD OF DIRECTORS AND CHIEF APPRAISER (i.e. District's officers and district's local public officials):

District officers shall file the disclosure statements required by Chapter 176, Local Government Code, in circumstances where Chapter 176 requires the filing of such a statement.

2. EXTENDING APPLICATION OF CHAPTER 176 TO CERTAIN STAFF:

The Deputy Chief Appraiser and Purchasing Agent(s) as authorized under the *District's Purchasing Policy #117*, shall file the disclosure statements required by Chapter 176, Local Government Code, in circumstances where Chapter 176 requires the filing of such a statement.

3. CHAPTER 176 REQUIREMENT:

With exceptions, Chapter 176 requires a District officer, and other district staff to which this policy extends the requirement, to file a disclosure statement (form CIS – conflict of interest statement) when the District considers or makes a contract with a person/business and

- the officer or the officer's family member has received at least \$2,500 in income (other than dividends) from the employment or other business relationship with the vendor in the previous 12 months; or
- the vendor has given the officer or the officer's family members gift(s) with a total value of more than \$250 in the previous 12 months.

Chapter 176 does not require the officer or other District staff to which the policy extends to file a disclosure statement covering gifts from family members, political contributions, or food, lodging, or entertainment accepted as a gift. A disclosure statement must be filed within 7 days of the date the officer or other District staff to which the policy extends becomes aware that a statement should be filed with respect to an existing or prospective vendor.

In any circumstance that would require an officer or other District staff to which the policy extends to file a disclosure statement (Form CIS), the vendor must also file a conflict of interest questionnaire (Form CIQ) with the District. This questionnaire must be filed by the 7th business day after the vendor begins contract negotiations with CCAD, submits an application, bid, RFP request, or similar document related to a

potential conflict with CCAD. It must also be filed by the 7th business day after the vendor becomes aware of a business relationship or gift that triggers the requirement for a disclosure statement.

4. PUBLICATION OF FILED DISCLOSURE STATEMENTS OR QUESTIONNAIRES REQUIRED BY CHAPTER 176:

The chief appraiser shall ensure that the District complies with Chapter 176 in publishing any filed statements or questionnaires on the District's website in the manner required by Chapter 176.

5. CUSTODIAN OF FILED DISCLOSURE FORMS:

The District's records management officer (RMO) shall serve as the custodian of filed disclosure forms.

6. TEXAS ETHICS COMMISSION FORMS:

Texas Ethic Commission forms CIQ and CIS are adopted by reference.

LOCAL GOVERNMENT CODE, CHAPTER 171 AFFIDAVIT, ABSTENTION FROM VOTING AND VOTING ON BUDGET

The intent of this policy section is to ensure that the Board and Chief Appraiser comply with requirements of Chapter 171, Local Government Code.

7. MEMBERS OF THE BOARD OF DIRECTORS AND CHIEF APPRAISER (i.e. District's officers and District's local public officials):

District officers shall file the affidavit required by Chapter 171, Local Government Code, in circumstances where Chapter 171 requires the filing of such an affidavit.

8. BUSINESS ENTITY DEFINITION:

171.001:

"Business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or any other entity recognized by law.

9. SUBSTANTIAL INTEREST IN BUSINESS ENTITY DEFINITION:

"171.002:

(a) For purposes of this chapter, a person has a substantial interest in a business entity if:

(1) the person owns 10 percent or more of the voting stock or shares of the business entity or owns either 10 percent or more or \$15,000 or more of the fair market value of the business entity; or

(2) funds received by the person from the business entity exceed 10 percent of the person's gross income for the previous year.

(b) A person has a substantial interest in real property if the interest is an equitable or legal ownership with a fair market value of \$2,500 or more.

(c) A local public official is considered to have a substantial interest under this section if a person related to the official in the first degree by consanguinity or affinity, as determined under Chapter 573, Government Code, has a substantial interest under this section."

Relationship of Close Family Members

A District officer is considered to have the same interest in a business entity and/or real estate that his close relatives have in that business entity and/or real estate. As defined in Chapter 573, related in the **first degree** by consanguinity (blood) or affinity (marriage) includes the District officer's spouse, father, father-in-law, mother, mother-in-law, daughter, daughter-in-law, son and son-in-law.

**10. DISTRICT'S OFFICERS (i.e. local public officials)
REQUIREMENT TO FILE AFFIDAVIT AND ABSTAIN FROM
VOTE:**

"If a local public official has a substantial interest in a business entity or in real property, the official shall file, before a vote or decision on any matter involving the business entity or the real property, an affidavit stating the nature and extent of the interest and shall abstain from further participation in the matter", pursuant to Chapter 171.004.

11. VOTING ON DISTRICT'S ANNUAL BUDGET:

"The governing body of a governmental entity shall take a separate vote on any budget item specifically dedicated to a contract with a business entity in which a member of the governing body has a substantial interest", pursuant to Chapter 171.005.

12. CUSTODIAN OF FILED AFFIDAVITS:

The District's administrative staff, assigned to act as the recorder at the Board of Director's meetings and assigned to act in a clerical capacity in the creation/maintenance of the Board's meeting minutes, shall maintain a copy of filed affidavits in the official Board meeting minutes file.

DISCLOSURE REQUIREMENTS FOR ALL EMPLOYEES

The intent of this policy section is to ensure that all employees properly discharge their assigned duties and responsibilities in the best interest of the District.

13. GENERAL DISCLOSURE:

An employee shall disclose to his or her immediate supervisor a personal financial interest, a business interest, or any other obligation or relationship that in any way creates a potential conflict of interest with the proper discharge of assigned duties and responsibilities or that creates a potential conflict of interest with the best interest of the District.

14. SPECIFIC DISCLOSURE:

Chief Appraiser:

The Chief Appraiser shall file an affidavit with the Board Chairman disclosing a substantial interest, as defined by the Local Government Code 171.002, in any business or real property that the Chief Appraiser or any of his or her relatives in the first degree may have. The affidavit will be maintained in the chief appraiser's personnel file.

Licensed Fee Appraisers, Real Estate Brokers, Real Estate Agents, Property Tax Consultants and other Real Estate and/or Business License Holders:

Any employee that holds, or is a candidate for, a license or designation related to the appraisal, inspection, construction, listing, sale, lease, management or consulting of real estate and/or business personal property, not required by the Texas Property Tax Code to perform his or her job duties at the District, shall file an affidavit with the Chief Appraiser disclosing the license or designation. The affidavit will be maintained in the employee's personnel file.

15. OUTSIDE EMPLOYMENT:

a. CCAD *'Personnel Policies & Practices Handbook'*

- i. Included by reference, the same as being fully copied and include herein.

**b. SPECIFIC PROHIBITION, UNDER THIS POLICY,
REGARDING OUTSIDE EMPLOYMENT:**

- i. This policy and the District's outside employment policy in its personnel handbook are intended to be read in unison. This policy strengthens the mandate against conflicts of interest, by the outright prohibition of employment in sectors/areas of employment that can clearly be, or could easily be perceived as conflicts, based on the nature of CCAD's primary role in the appraisal/property tax process.
- ii. No employee, including the chief appraiser, fulltime staff, part-time staff and temporary staff shall engage in any phase of fee appraisal, inspection, listing, sale, lease, management or consulting of real estate and/or business personal property. This prohibition includes employment by others and self-employment. The holder of a license or designation shall not sponsor, employ or hang the license or designation of anyone with and/or under their license or designation. With emphasis added, the prohibitions in this policy regarding outside employment include all employment activities in and out of Collin Central Appraisal District geographic boundaries.
- iii. Single exception to ii. An employee that is a licensed real estate broker or agent may represent them self, strictly limited as follows:
 1. Real estate being purchased, listed, sold or rented is not located within Collin CAD boundary.
 2. Activity is an isolated event that will not negatively affect the performance of the employee as it relates to his or her job at CCAD and does not cause issues in the employee's work schedule at CCAD.
 3. The employee can only represent them self in a personal real estate transaction that is not part of an ongoing real estate investing, marketing,

inspection or management business that the employee is involved in. Such business activity/employment is strictly prohibited by this policy and the aforementioned employment policy in CCAD's *'Personnel, Policies & Practices Handbook'*.

4. The employee shall file an affidavit with his or her immediate supervisor, to be maintained in the employee's personnel file, identifying the property and affirming that the employee's activity complies with the exclusion approved by this subsection iii.

Texas Local Government Code: Chapters 171 & 176

Date Adopted: September 22, 2011

Resolution #: 2011-22

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

FORM CIS

(Instructions for completing and filing this form are provided on the next page.)

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

OFFICE USE ONLY

Date Received

1 Name of Local Government Officer

2 Office Held

3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code

4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.

5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).

Date Gift Accepted _____ Description of Gift _____

Date Gift Accepted _____ Description of Gift _____

Date Gift Accepted _____ Description of Gift _____

(attach additional forms as necessary)

6 SIGNATURE

I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.

Signature of Local Government Officer

Please complete either option below:

(1) Affidavit

NOTARY STAMP / SEAL

Sworn to and subscribed before me by _____ this the _____ day of _____,
20 _____, to certify which, witness my hand and seal of office.

Signature of officer administering oath

Printed name of officer administering oath

Title of officer administering oath

OR

(2) Unsworn Declaration

My name is _____, and my date of birth is _____.

My address is _____, _____, _____, _____, _____.
(street) (city) (state) (zip code) (country)

Executed in _____ County, State of _____, on the _____ day of _____, 20_____.
(month) (year)

Signature of Local Government Officer (Declarant)

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

Section 176.003 of the Local Government Code requires certain local government officers to file this form. A "local government officer" is defined as a member of the governing body of a local governmental entity; a director, superintendent, administrator, president, or other person designated as the executive officer of a local governmental entity; or an agent of a local governmental entity who exercises discretion in the planning, recommending, selecting, or contracting of a vendor. This form is required to be filed with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of this statement.

A local government officer commits an offense if the officer knowingly violates Section 176.003, Local Government Code. An offense under this section is a misdemeanor.

Refer to chapter 176 of the Local Government Code for detailed information regarding the requirement to file this form.

INSTRUCTIONS FOR COMPLETING THIS FORM

The following numbers correspond to the numbered boxes on the other side.

- 1. Name of Local Government Officer.** Enter the name of the local government officer filing this statement.
- 2. Office Held.** Enter the name of the office held by the local government officer filing this statement.
- 3. Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code.** Enter the name of the vendor described by Section 176.001(7), Local Government Code, if the vendor: a) has an employment or other business relationship with the local government officer or a family member of the officer as described by Section 176.003(a)(2)(A), Local Government Code; b) has given to the local government officer or a family member of the officer one or more gifts as described by Section 176.003(a)(2)(B), Local Government Code; or c) has a family relationship with the local government officer as defined by Section 176.001(2-a), Local Government Code.
- 4. Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.** Describe the nature and extent of the employment or other business relationship the vendor has with the local government officer or a family member of the officer as described by Section 176.003(a)(2)(A), Local Government Code, and each family relationship the vendor has with the local government officer as defined by Section 176.001(2-a), Local Government Code.
- 5. List gifts accepted, if the aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100.** List gifts accepted during the 12-month period (described by Section 176.003(a)(2)(B), Local Government Code) by the local government officer or family member of the officer from the vendor named in item 3 that in the aggregate exceed \$100 in value.
- 6. Signature.** Signature of local government officer. Complete this section after you finish the rest of this report. You have the option to either: (1) take the completed form to a notary public where you will sign above the first line that says "Signature of Local Government Officer" (an electronic signature is not acceptable) and your signature will be notarized, or (2) sign above both lines that say "Signature of Local Government Officer (Declarant)" (an electronic signature is not acceptable), and fill out the unsworn declaration section.

Local Government Code § 176.001(2-a): "Family relationship" means a relationship between a person and another person within the third degree by consanguinity or the second degree by affinity, as those terms are defined by Subchapter B, Chapter 573, Government Code.

Local Government Code § 176.003(a)(2)(A):

- (a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

- (2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

OFFICE USE ONLY

Date Received

1 Name of vendor who has a business relationship with local governmental entity.

2 ☐ **Check this box if you are filing an update to a previously filed questionnaire.** (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 Name of local government officer about whom the information is being disclosed.

Name of Officer

4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

☐ Yes ☐ No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

☐ Yes ☐ No

5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

6 ☐ Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7

Signature of vendor doing business with the governmental entity

Date

CONFLICT OF INTEREST QUESTIONNAIRE

For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

- (a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

- (2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

(i) a contract between the local governmental entity and vendor has been executed;
or

(ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.006(a) and (a-1)

- (a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

- (a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

- (1) the date that the vendor:

(A) begins discussions or negotiations to enter into a contract with the local governmental entity; or

(B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

- (2) the date the vendor becomes aware:

(A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);

(B) that the vendor has given one or more gifts described by Subsection (a); or

(C) of a family relationship with a local government officer.

J.

Chief Appraiser's

Property Owned Report



Collin Central Appraisal District

CHIEF APPRAISER'S AFFIDAVIT REQUIRED BY BOARD POLICY #118

THE STATE OF TEXAS COUNTY OF COLLIN

I, Marty Wright, as chief appraiser of the Collin Central Appraisal District, make this affidavit and hereby under oath state the following:

I have a substantial ownership interest in a business entity or real property, as defined by the Local Government Code 171.002, that **does not** require an affidavit under Chapter 171, since the business interest or real estate **is not** the subject of discussion, vote or decision of the Collin Central Appraisal District. What constitutes a "substantial interest," "business entity," and "real property" are terms defined in chapter 171 of the Texas Local Government Code.

This affidavit is filed in accordance with Board Policy #118, section 14 to provide full disclosure and transparency, even above the requirements of chapter 171 Texas Local Government Code, regarding any business entity or real property that the chief appraiser, or chief appraiser's close relatives have that are subject to appraisal for property tax purposes in Collin county.

A single family residence (homestead), owned by Marty and Debra Wright.

2340 Saddlebrook Ln. Rockwall, Texas 75087.

Legal: Saddlebrook Estates #2, Block B, Lot 10, Acres 1.00

Property ID 27335, Rockwall Central Appraisal District

The nature of my substantial interest in this business entity or real property is:

- ☐ an ownership interest of 10 percent or more of the voting stock or shares of the business entity;
- ☐ an ownership interest of 10 percent or \$15,000 or more of the fair market value of the business entity;
- ☐ funds received from the business entity exceed 10 percent of _____ (my, his, her) gross income For the previous year;
- ☒ real property is involved and I have an equitable or legal ownership with a fair market value of at least \$2500;
- ☐ a person who is related to me within the first degree of consanguinity (blood) or affinity (marriage) has a substantial interest in the involved real property or business entity. I have also checked which of the above types of interests my relative has in the item.

Page 1 of 2

Upon the filing of this affidavit with the Collin Central Appraisal District, I affirm that I shall replace this filing with the appropriate affidavit required by chapter 171 and abstain from any future discussion, vote, or decision involving this business entity or real property whatsoever, should an affidavit under chapter 171 become necessary.

Signed this the 4 day of JANUARY, 2024.

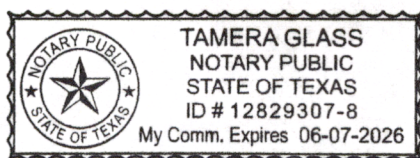
Marty Wright
Signature of Chief Appraiser

BEFORE ME, the undersigned authority, this day personally appeared

Marty Wright
(Name of affiant) and by oath swore that the facts herein above

stated are true and correct to the best of his/her knowledge or belief.

Sworn to and subscribed before me on this the 4 day of January, 2024.



Tamera Glass

Notary Public in and for the State of Texas

My commission expires: 06/07/2026

K.


**Authorizing CCAD to
Call for Election**



Collin Central Appraisal District

January 18, 2024

TO: Board of Directors

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

RE: 2024 Public Election for Board members

With the passage of Senate Bill 2 (SB2) during the 88th Legislative Session, Governor Abbott signed the bill into law on July 24, 2023. There were a multitude of items rolled into SB2 that required a public vote in November 2023 known as Proposition #4:

- Increasing the homestead exemption from \$40,000 to \$100,000
- Compression of school taxes
- Creating a 20% "circuit breaker" for non-homestead properties less than \$5,000,000
- Appraisal Review Board members now appointed again by the Board of Directors

The other item that is to be discussed at this meeting is the inclusion of publicly elected appraisal district Board of Directors members for counties with a population of more than 75,000 people. As of the 2020 Census, Collin County has a population of more than 1,000,000 people ensuring we fall under this category.

The legislature instructs that starting on January 1, 2024 the Board of an appraisal district will have nine (9) total members. The appointed members will remain at five (5) which are elected by the taxing entities eligible to vote. The tax assessor/collector will now serve as a voting member which is a significant change from the past. The remaining three (3) members will be elected in a county-wide election to be held on May 4, 2024. Those members will then be installed by July 1, 2024 and serve until another public election takes place in November 2025 for placement starting January 1, 2026.

The process by which these publicly elected members are placed is brand new to us at CCAD, and has been made easier thanks to the exceptional help and assistance from the Collin County Elections Office. We were provided a calendar of events from them listing the various deadlines required for this public election. The first step in this process is the contract with the Elections Office. Those contracts will be delivered on February 6, 2024. At that time we will learn our cost for this county-wide election. As reported at the August 24, 2023 regular Board meeting, our estimate from that office was \$479,369.19. That number could potentially change, higher or lower, depending on how many other entities in the county are holding county-wide elections. The more elections ordered, the lower our pro-rata share will be for our contract. At your February 2024 meeting, we will have an agenda item with the contract and costs laid out for your consideration as the deadline to turn in the contract is March 5, 2024. A deposit of 90% for the election services is due by March 29, 2024.

The Order of the Election is due by February 16, 2024 and is included here today for your signatures along with the resolution authorizing CCAD to call for the election with the Elections Office. That same date is the deadline for anyone looking to file their application to run for one of the places. After multiple discussions with the Elections Office, it was their recommendation that we have three (3) places at-large and not divide up the county into precincts as some other offices have done. The communications we have seen from other counties in the state show that they are all doing this in the same way.

It is our recommendation that you approve Resolution #2024-82 authorizing CCAD to order the election and subsequently contract with the Collin County Elections Office to conduct all aspects of this public election on May 4, 2024.



Collin Central Appraisal District

BOARD OF DIRECTORS

Richard Grady
Ronald Kelley
Brian Mantzey
Kenneth Maun
Clint Pruett
Veronica Yost

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2024-82

The Collin Central Appraisal District Board of Directors met in open session on January 25, 2024. 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 Resolution #2024-82 authorizing the Collin County Central Appraisal District to contract with the Collin Election Office and call for the election of publicly elected Board members for the May 4, 2024 election.

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this _____ day of _____, 2024.

Chairman

(and/or)

Secretary

ORDER OF GENERAL ELECTION FOR OTHER POLITICAL SUBDIVISIONS
ORDEN DE ELECCIÓN GENERAL PARA OTRAS SUBDIVISIONES POLÍTICAS

An election is hereby ordered to be held on 05 / 04 /2024 for the purpose of voting on:
(date)

(Por la presente se ordena celebrar una elección el 05 / 04 /2024 con el propósito de votar sobre.)
(fecha)

List Offices/Propositions/Measures on the ballot (*Enúmere los puestos/proposiciones/medidas oficiales en la boleta*)

Collin County Appraisal District Board of Director, Place 1
Junta Directiva del Distrito de Tasación del Condado de Collin, Lugar 1
Collin County Appraisal District Board of Director, Place 2
Junta Directiva del Distrito de Tasación del Condado de Collin, Lugar 2
Collin County Appraisal District Board of Director, Place 3
Junta Directiva del Distrito de Tasación del Condado de Collin, Lugar 3

Early voting by personal appearance will be conducted each weekday at:
(*La votación adelantada en persona se llevará a cabo de lunes a viernes en:*)

The Main Early Voting Location (*sitio principal de votación adelantada*)

Location (<i>sitio</i>)	Hours (<i>horas</i>)
2010 Redbud Blvd., Suite 102, McKinney, TX 75069	8:00am to 5:00pm

Branch Early Voting Locations (*sucursal sitios de votación adelantada*)

Location (<i>sitio</i>)	Hours (<i>horas</i>)
N/A	N/A

Early voting by personal appearance will be conducted each weekend at:
(*La votación adelantada en persona se llevará a cabo en el fin de semana en:*)

The Main Early Voting Location (*sitio principal de votación adelantada*)

Location (<i>sitio</i>)	Hours (<i>horas</i>)
N/A	N/A

Branch Early Voting Locations (*sucursal sitios de votación adelantada*)

Location (<i>sitio</i>)	Hours (<i>horas</i>)
N/A	N/A

Applications for ballot by mail shall be mailed to:
(*Las solicitudes para boletas que se votarán adelantada por correo deberán enviarse a:*)

Bruce Sherbet

Name of Early Voting Clerk
(Nombre del Secretario/a de la Votación Adelantada)

2010 Redbud Blvd.

Address (Dirección)

McKinney 75069

City (Ciudad) Zip Code (Código Postal)

972-547-1900

Telephone Number (Número de teléfono)

bsherbet@co.collin.tx.us

Email Address (Dirección de Correo Electrónico)

www.collincountytx.gov/elections

Early Voting Clerk's Website (Sitio web del Secretario/a de Votación Adelantada)

Applications for Ballots by Mail (ABBMs) must be received no later than the close of business on:
(Las solicitudes para boletas que se votarán adelantada por correo deberán recibirse no más tardar de las horas de negocio el:)

02 / 23 /2024
(date)(fecha)

Federal Post Card Applications (FPCAs) must be received no later than the close of business on:
(La Tarjeta Federal Postal de Solicitud deberán recibirse no más tardar de las horas de negocio el:)

02 / 23 /2024
(date)(fecha)

Issued this 25th day of January, 20 24
(day) (month) (year)

(Emitida este día 25 de Enero, 20 24.)
(día) (mes) (año)

Signature of Presiding Officer (Firma del Dirigente que Preside)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
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Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Instruction Note: A copy of this election order must be delivered to the County Clerk/Elections Administrator and Voter Registrar not later than 60 days before election day.

Nota de Instrucción: Se deberá entregar una copia de esta orden de elección al/a la Secretario(a) del Condado/Administrador(a) de Elecciones y el/la Registrador(a) de Votantes a más tardar 60 días antes del día de elección.

REPORTS



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: January 25, 2024

- 1) One new Comptroller Survey / Complaint was filed in the month of December. It questions the "ARB boards methodology in determining value for properties." It is currently under investigation by the TLO.
- 2) 70 Customer Service Surveys were received in December for a total of 889 for 2023 vs 473 in 2022.

Regards,

Chris Nickell
Taxpayer Liaison Officer



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly TDLR Status Report

DATE: January 25, 2024

The TDLR complaint #PTP20230007199, Mr. Binit, that was reported to the board at the June 22nd BOD Meeting is still open waiting for a reply from the comptroller's office.

Regards,

Chris Nickell
Taxpayer Liaison Officer



QUARTERLY INVESTMENT REPORT

For the Quarter Ended

December 31, 2023

Prepared by

Valley View Consulting, L.L.C.

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

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

Brian Swanson, Deputy Chief Appraiser - Business Operations and Compliance

January 19, 2024

Date

A handwritten signature in black ink, appearing to read "Toni Bryan".

Toni Bryan - Director of Business Operations and Finance

January 19, 2024

Date

Disclaimer: These reports were compiled using information provided by the District. No procedures were performed to test the accuracy or completeness of this information. The market values included in these reports were obtained by Valley View Consulting, L.L.C. from sources believed to be accurate and represent proprietary valuation. Due to market fluctuations these levels are not necessarily reflective of current liquidation values. Yield calculations are not determined using standard performance formulas, are not representative of total return yields, and do not account for investment advisor fees.

Summary

Quarter End Results by Investment Category:

Asset Type	September 30, 2023			December 31, 2023		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
DDA/MMA/Pool	4.91%	\$ 14,528,265	\$ 14,528,265	5.11%	\$ 11,438,782	\$ 11,438,782
Securities/CDs	4.17%	15,224,898	15,224,898	5.66%	18,201,660	18,201,660
Totals	4.53%	\$ 29,753,162	\$ 29,753,162	5.45%	\$ 29,640,442	\$ 29,640,442

Current Quarter Average Yield (1)

Total Portfolio	5.45%
Rolling Three Month Treasury	5.53%
Rolling Six Month Treasury	5.49%
TexPool	5.37%

Fiscal Year-to-Date Average Yield (2)

Total Portfolio	N/A
Rolling Three Month Treasury	5.28%
Rolling Six Month Treasury	5.17%
TexPool	5.09%

Interest Earnings (Approximate)

This Quarter	\$ 386,222
Fiscal Year-to-Date	\$ 834,656

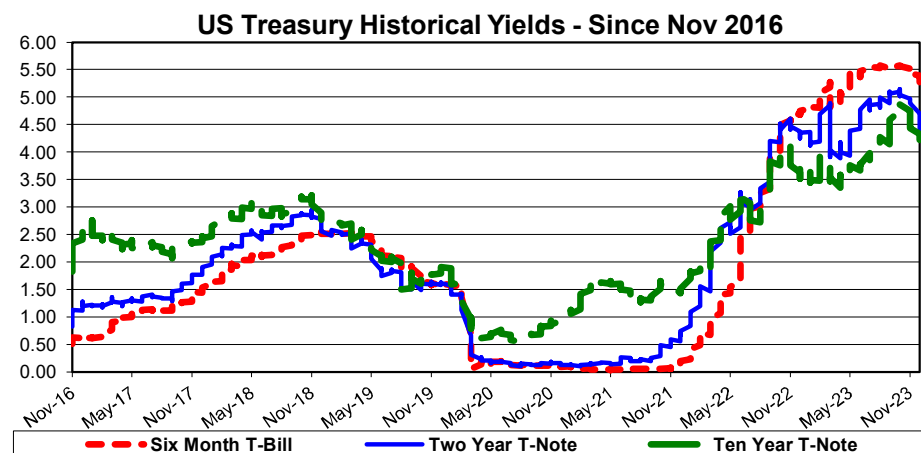
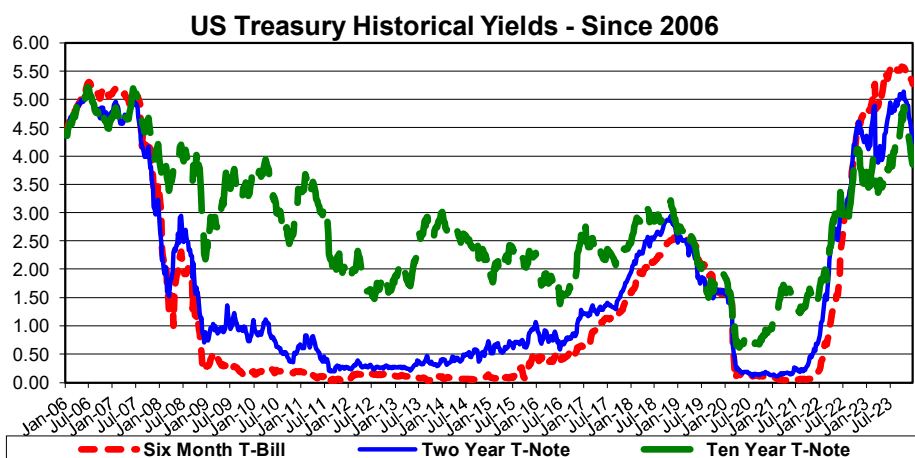
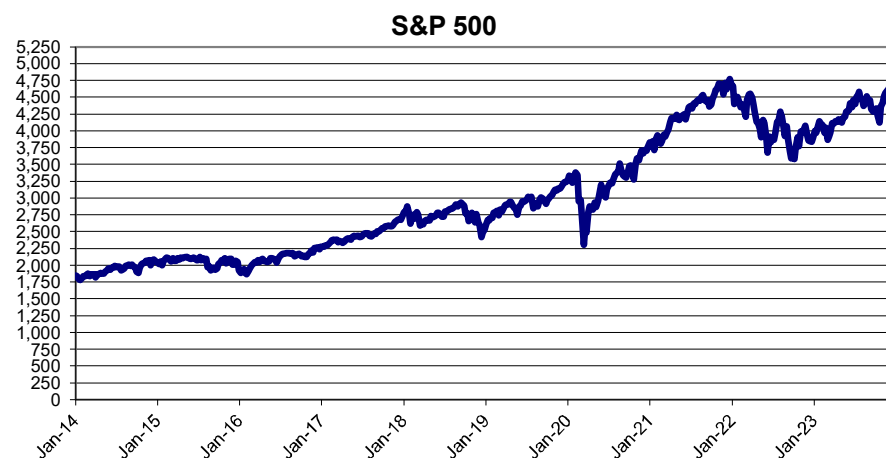
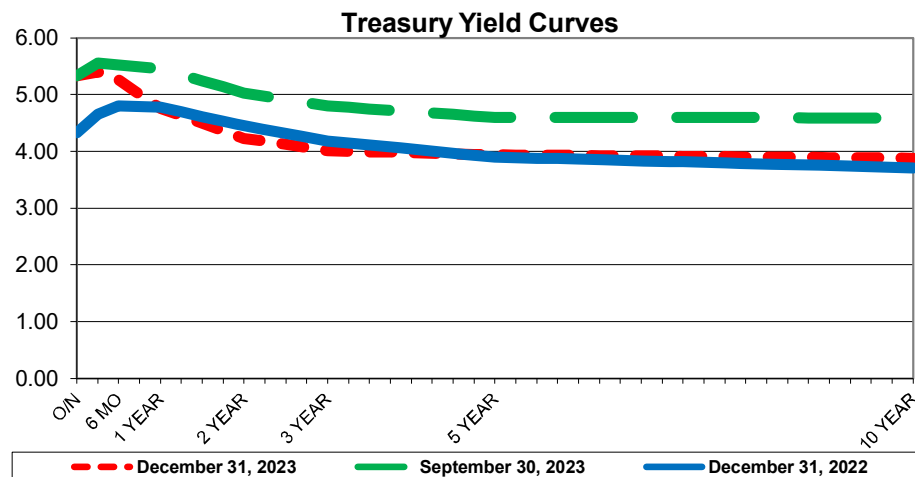
(1) **Current Quarter Average Yield** - based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered. The yield for the reporting month is used for bank, pool, and money market balances.

(2) **Fiscal Year-to-Date Average Yields** - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees..

Economic Overview

12/31/2023

The Federal Open Market Committee (FOMC) maintained the Fed Funds target range 5.25% - 5.50% (Effective Fed Funds are trading +/-5.33%). Any additional actions, up or down, will be data-dependent. Final Third Quarter 2023 GDP revised downward to 4.9%, but still robust growth. December Non-Farm Payroll posted 216k new jobs (above the estimated 170k). The Three Month Rolling Average declined to 165k. The S&P 500 Stock Index reached a new peak trading over 4,770 (exceeding 4,766 in Dec 2021). The yield curve shifted lower anticipating future FOMC target reductions. Crude Oil stabilized at +/- \$73 per barrel. Inflation continued to decline but still remained above the FOMC 2% target (Core PCE +/-3.2% and Core CPI +/-4.0%). Reduced global economic outlooks and ongoing/expanding military conflicts increase uncertainty.



**Holdings Report
December 31, 2023**

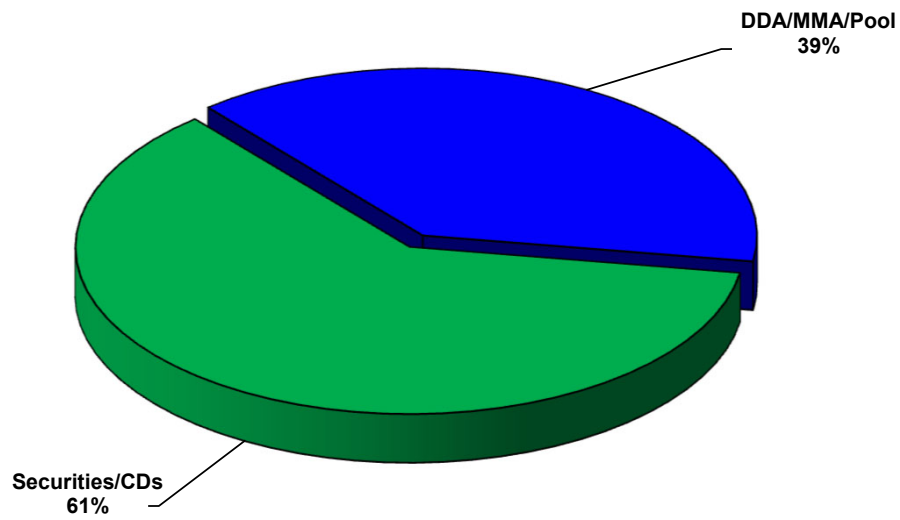
Issuer	Coupon	Settlement Date	Maturity Date	Face Value	Book Value	Market Price	Market Value	YTM @ Cost	Days To Maturity
Independent Financial Operating	0.00	12/31/23	01/01/24	\$ 1,000,000	\$ 1,000,000	1.00	\$ 1,000,000	0.00	1
Independent Bank ARB account	0.00	12/31/23	01/01/24	307	307	1.00	307	0.00	1
Independent Financial MMA	5.64	12/31/23	01/01/24	8,408,047	8,408,047	1.00	8,408,047	5.64	1
Texas Capital Bank MMA	5.46	12/31/23	01/01/24	2,030,428	2,030,428	1.00	2,030,428	5.46	1
Independent Financial Bank CD	5.50	11/17/23	02/15/24	2,007,107	2,007,107	100.00	2,007,107	5.62	46
East West Bank CD	5.71	09/21/23	03/21/24	2,032,167	2,032,167	100.00	2,032,167	5.88	81
East West Bank CD	5.76	10/17/23	04/17/24	2,024,129	2,024,129	100.00	2,024,129	5.93	108
East West Bank CD	5.64	09/21/23	06/21/24	2,031,769	2,031,769	100.00	2,031,769	5.80	173
East West Bank CD	5.65	10/17/23	07/17/24	2,023,666	2,023,666	100.00	2,023,666	5.81	199
East West Bank CD	5.57	09/21/23	09/23/24	2,031,372	2,031,372	100.00	2,031,372	5.73	267
East West Bank CD	5.53	10/17/23	10/17/24	2,023,160	2,023,160	100.00	2,023,160	5.69	291
Texas Capital Bank CD	5.30	11/21/23	11/20/24	2,014,280	2,014,280	100.00	2,014,280	5.30	325
Texas Capital Bank CD	5.20	11/21/23	02/20/25	2,014,010	2,014,010	100.00	2,014,010	5.20	417
				\$29,640,442	\$29,640,442		\$29,640,442	5.45	130

(1) (2)

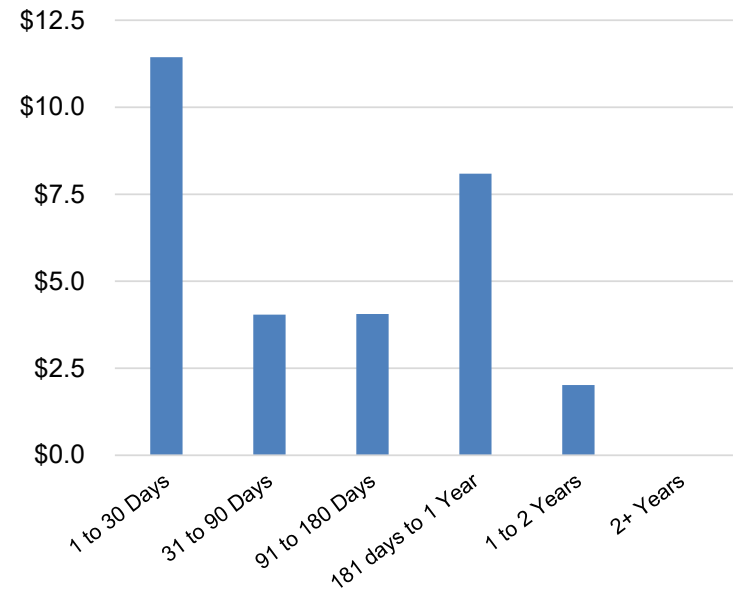
(1) Weighted average yield to maturity - The weighted average yield to maturity is based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered.

(2) Weighted average life - For purposes of calculating weighted average life, pool investments are assumed to have a one day maturity.

Portfolio Composition



Distribution by Maturity Range (Millions)



Book & Market Value Comparison
December 31, 2023

Issuer	Yield	Maturity Date	Book Value 09/30/23	Increases	Decreases	Book Value 12/31/23	Market Value 09/30/23	Change in Market Value	Market Value 12/31/23
American National Bank Operating	1.510	01/01/24	\$ 1,000,874	\$ —	\$ (1,000,874)	\$ —	\$ 1,000,874	\$ (1,000,874)	\$ —
American National Bank ARB acc't	0.000	01/01/24	9,205	—	(9,205)	—	9,205	(9,205)	—
Independent Financial Operating	0.000	01/01/24	1,000,000	—	—	1,000,000	1,000,000	—	1,000,000
Independent Bank ARB account	0.000	01/01/24	—	307	—	307	—	307	307
Independent Financial MMA	5.640	01/01/24	10,515,570	—	(2,107,523)	8,408,047	10,515,570	(2,107,523)	8,408,047
Texas Capital Bank MMA	5.460	01/01/24	2,002,616	27,812	—	2,030,428	2,002,616	27,812	2,030,428
American National Bank CD	2.980	11/07/23	1,022,227	—	(1,022,227)	—	1,022,227	(1,022,227)	—
American National Bank CD	2.980	11/07/23	1,022,227	—	(1,022,227)	—	1,022,227	(1,022,227)	—
American National Bank CD	2.980	11/07/23	1,022,227	—	(1,022,227)	—	1,022,227	(1,022,227)	—
Prosperity Bank CD	2.780	11/16/23	1,023,142	—	(1,023,142)	—	1,023,142	(1,023,142)	—
Prosperity Bank CD	2.780	11/16/23	1,023,142	—	(1,023,142)	—	1,023,142	(1,023,142)	—
Prosperity Bank CD	2.780	11/16/23	1,023,142	—	(1,023,142)	—	1,023,142	(1,023,142)	—
American National Bank CD	3.550	12/29/23	1,026,505	—	(1,026,505)	—	1,026,505	(1,026,505)	—
American National Bank CD	3.550	12/29/23	1,026,505	—	(1,026,505)	—	1,026,505	(1,026,505)	—
American National Bank CD	3.550	12/29/23	1,026,505	—	(1,026,505)	—	1,026,505	(1,026,505)	—
Independent Financial Bank CD	5.620	02/15/24	—	2,007,107	—	2,007,107	—	2,007,107	2,007,107
East West Bank CD	5.875	03/21/24	2,003,131	29,036	—	2,032,167	2,003,131	29,036	2,032,167
East West Bank CD	5.928	04/17/24	—	2,024,129	—	2,024,129	—	2,024,129	2,024,129
East West Bank CD	5.800	06/21/24	2,003,093	28,677	—	2,031,769	2,003,093	28,677	2,031,769
East West Bank CD	5.810	07/17/24	—	2,023,666	—	2,023,666	—	2,023,666	2,023,666
East West Bank CD	5.727	09/23/24	2,003,054	28,318	—	2,031,372	2,003,054	28,318	2,031,372
East West Bank CD	5.685	10/17/24	—	2,023,160	—	2,023,160	—	2,023,160	2,023,160
Texas Capital Bank CD	5.300	11/20/24	—	2,014,280	—	2,014,280	—	2,014,280	2,014,280
Texas Capital Bank CD	5.200	02/20/25	—	2,014,010	—	2,014,010	—	2,014,010	2,014,010
Total / Average	5.450		\$ 29,753,162	\$ 12,220,502	\$(12,333,222)	\$ 29,640,442	\$ 29,753,162	\$ (112,720)	\$ 29,640,442

**Collateral Position
December 31, 2023**

	Independent Financial	Texas Capital Bank	East West Bank
Collateral Value	\$ 15,000,000	\$ 6,250,000	\$ 12,650,000
+ FDIC Insurance	250,000	250,000	250,000
Total Enhancement	<u>\$ 15,250,000</u>	<u>\$ 6,500,000</u>	<u>\$ 12,900,000</u>
 Total Deposits	 \$ 11,415,461	 6,058,718	 \$ 12,166,264
 Collateral Required	 \$ 11,225,674	 \$ 5,929,567	 \$ 12,281,252
 Excess Coverage	 \$ 3,834,539	 \$ 441,282	 \$ 733,736
Percentage Coverage	134%	107%	106%
 Collateral Type:			
Agency Bullets			
Agency Letter of Credit	\$ 15,000,000	\$ 6,250,000	\$ 12,650,000
(LOC expiration date)	04/12/24	04/30/24	09/27/24
Municipal Bonds			

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 4TH QUARTER 2023

Vendor	Vendor
1 ACTIVE SHOOTER PREVENTION PROJECT, LLC	51 DALLAS BUSINESS JOURNAL
2 ADP INC	52 DALLAS MORNING NEWS
3 ADVANCED STANCHIONS, INC	53 DEARBORN NATIONAL LIFE INSURANCE COMPANY
4 AFFILIATED COMMUNITONS, INC.	54 DELL MARKETING
5 AFFILIATED COM-NET, INC.	55 DEX IMAGING
6 AFLAC	56 DISCOVERY BENEFITS
7 AIRCRAFT BLUE BOOK	57 DLT SOLUTIONS LLC
8 AIRPAC, INC	58 DMNMEDIA
9 ALFORD INSURANCE AGENCY	59 DSS
10 AMERICAN LANGUAGE TECHNOLOGIES	60 DSS FIRE INC
11 AMERICAN SERVICES	61 DSS FIREGUARD, INC.
12 APPLIED LITHO RESOURCE INC	62 ELLERBEE-WALCZAK, INC
13 APPRAISAL INSTITUTE	63 ELLIOTT ELECTRIC SUPPLY
14 ARMSTRONG & ARMSTRONG, P.C.	64 EQUIP SOURCE CAPITAL
15 ASSN TECHNOLOGY SERVICES, INC	65 ESRI INC
16 AT&T - CLOUD MICROSOFT	66 EVERBRIDGE (new vendor)
17 AT&T - FIBER	67 FASTVUE, INC.
18 AT&T - MAIN LOCAL	68 FEDEX OFFICE
19 AT&T - MOBILITY	69 FERRELLGAS
20 AT&T - U VERSE	70 FIRST STOP HEALTH
21 BATTERIES PLUS	71 FISH WINDOW CLEANING
22 BCC SOFTWARE	72 FLOWERS, JEFFREY L
23 BEE LINE SERVICES	73 GARCIA, ROBERT
24 BELO + COMPANY	74 GREAT AMERICA FINANCIAL SERVICES
25 BETSY ROSS FLAG GIRLS INC	75 GREEN MOUNTAIN ENERGY
26 BIS CONSULTING	76 GSO ARCHITECTS
27 BLUECROSS BLUESHIELD (LIFE&STLT)	77 HAND, MICHAEL L. (from inactive)
28 BLUECROSS BLUESHIELD OF TEXAS	78 HARRIS GOVERN
29 BUSINESS & LEGAL RESOURCES	79 HAVEN TECHNOLOGY CORP
30 CAPITOL APPRAISAL GROUP, LLC	80 HAYNES LANDSCAPE & MAINTENANCE, INC
31 CAPITOL BLIND AND DRAPERY CO.	81 HERITAGE BROKERAGE SERVICES
32 CARD SERVICE CENTER	82 HEXAGON GEOSPATIAL
33 CARENOW CORPORATE	83 HOLT CAT
34 CCIM INSTITUTE	84 HOME DEPOT
35 CDW-G	85 HUMETRICS HOLDING INC
36 CINTAS CORPORATION #0487	86 HUTCHINS BBQ
37 CINTAS FIRST AID	87 IAAO LOCK BOX
38 CINTAS MAT SERVICE	88 IDERA, INC
39 CINTAS SANI CLEAN #163	89 IGNITE HR, LLC
40 CITY OF MCKINNEY	90 IN BLOOM
41 CITY OF MCKINNEY POLICE DEPARTMENT	91 INDECO SALES, INC.
42 CIVIC PLUS	92 INSIGHTS PUBLIC SECTOR
43 COLLIN COUNTY CHAPTER TAAO	93 INSURICA EXPRESS
44 COLLIN COUNTY COMMUNITY COLLEGE DISTRICT	94 INTEx ELECTRICAL CONTRACTORS, INC
45 COLORIT GRAPHICS SERVICES	95 IREM
46 COMPUNETIX, INC.	96 J.D. POWER VALUATION SERVICES
47 CONATSER, DAN E	97 JALAPENO'S MEXICAN GRILL
48 COPYNET	98 JONES, MICHAEL R
49 COSTAR REALTY INFORMATION INC	99 JOPLIN'S
50 CUSHMAN & WAKEFIELD	100 JUST APPRAISED INC

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 4TH QUARTER 2023

101	JUST TEXAS	151	SHRED-IT USA LLC
102	K. EVANS & ASSOCIATES, PLLC	152	SOCIETY FOR HUMAN RESOURCE MGT
103	KERBY & KERBY PLLC	153	SOUND PRODUCTIONS LLC
104	KT CONTRACTING - CONCRETE SERIES, LLC	154	SOURCE STRATEGIES INC
105	LAYER 2 GmbH	155	SPECTRUM ENTERPRISE
106	LEGAL SHIELD / ID SHIELD	156	SPRADLIN, TERRY
107	LOOPNET	157	SPRUCED INTERIORS
108	M&M FENCING AND WELDING, INC.	158	STAPLES BUSINESS CREDIT
109	MARSHALL & SWIFT	159	STAR LOCAL MEDIA
110	MB&B TROPHIES AND AWARDS	160	STRATEGIC EQUIPMENT LLC
111	MC PURE CLEANING, LLC	161	SUPERIOR VISION OF TEXAS
112	MCROBERTS & COMPANY	162	SWINGLE COLLINS & ASSOCIATES
113	MEDIUM GIANT COMPANY, INC	163	TAAD
114	METRO COUNCIL OF APPRAISAL DISTRICTS	164	TAAD-IAAO CHAPTER
115	MICHAEL'S KEYS, INC.	165	TAAO
116	MICROSOFT CORPORATION	166	TASB, INC.
117	MIDDLE, LLC	167	TCDRS
118	MONA LISA MOVING CO	168	TDLR
119	MURLEY PLUMBING	169	TEXAS ARCHIVES
120	MYPRINTCHOICE	170	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
121	NATIONAL PROPERTY VALUATION ADVISORS, INC	171	TEXAS DEPARTMENT OF PUBLIC SAFETY
122	NATIONWIDE RETIREMENT SOLUTIONS	172	TEXAS SDU CHILDSUPP
123	NORTH CENTRAL TX COG	173	TEXAS SECRETARY OF STATE
124	NORTH TEXAS SIGN SHOP	174	THE CAMBRIAN GROUP
125	ONE SOURCE COMMERCIAL FLOORING, INC	175	THE EXEMPTION PROJECT, INC.
126	PAPERTONE ENTERPRISES LLC	176	THE MALIN GROUP
127	PARAGON ROOFING INC	177	THOMAS GALLAWAY CORP dba TECHNOLOGENT
128	PERDUE, BRANDON, FIELDER, COLLINS & MOTT	178	TIME WARNER CABLE
129	PICTOMETRY	179	TML-IRP
130	PITNEY BOWES LEASE	180	TOTAL BEVERAGE SYSTEMS
131	PITNEY BOWES RESERVE ACCOUNT	181	TRABOLD COMPANY
132	PITNEY BOWES SUPPLIES	182	TRANE US INC
133	PLANO OFFICE SUPPLY	183	TREPP, LLC
134	PLANO PEST CONTROL	184	TRUE PRODIGY TECH SOLUTIONS LLC
135	PODS	185	TX OFFICE INSTALLATION SERVICES INC.
136	PRICE, GARY FRANK	186	U.S. POSTAL SERVICE
137	PRICEWATERHOUSECOOPERS	187	UBISTOR, INC.
138	PROPERTY TAX EDUCATION COALITION, INC	188	UNUM LIFE INSURANCE CO OF AMERICA
139	PROSTAR SERVICES, INC	189	USER SCAPE
140	QUALITY PERSONNEL SERVICE	190	VAIL & PARK, P.C.
141	RESCUE STAT (formerly STAT PADS)	191	VALBRIDGE PROPERTY ADVISORS
142	ROBERT HALF INTERNATIONAL INC.	192	VALLEY VIEW CONSULTING, LLC
143	ROCKIN G DRYWALL & CONSTRUCTION	193	VANGUARD CLEANING SERVICES
144	SAM'S CLUB	194	VARIVERGE LLC
145	SAN MIGUEL GRILL	195	WAITWHILE, INC.
146	SAUNDERS & WALSH, PLLC	196	WASTE CONNECTIONS OF TEXAS
147	SERVICE FIRST	197	WAYPOINT BUSINESS SOLUTIONS, LLC
148	SHAREGATE	198	WEX HEALTH INC
149	SHELL ENERGY SOLUTIONS	199	YOURMEMBERSHIP.COM, INC.
150	SHI GOVERNMENT SOLUTIONS	200	ZOHO CORP

NOTES:

New vendors are highlighted in bright yellow.

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

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



Collin Central Appraisal District

January 17, 2024

TO: Board of Directors

FROM: Tina Castillo, Director of ARB & Agents Services

RE: 4th Quarter 2023- 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 356 Requests for Binding Arbitration filed for 2023.

The total certified market value of the properties under appeal is \$158,690,064. The difference between the certified value of the properties and the requestor opinion of value is \$37,091,469.

- Below is a representation of the current 2023 arbitration case load, along with the 2022 statistics, as reference.

ARBITRATION STATUS	2023	ARBITRATION STATUS	2022
Active	154	Active	2
Rejected	1	Rejected	1
Withdrawn	11	Withdrawn	27
Dismissed	0	Dismissed	1
Settled	146	Settled	174
District	22	District	51
Taxpayer/Agent	22	Taxpayer/Agent	63
TOTAL	356	TOTAL	319

ARBITRATED BY	2023	ARBITRATED BY	2022
Agent	263	Agent	227
Taxpayer	93	Taxpayer	92
TOTAL	356	TOTAL	319

PROPERTY TYPE	2023	PROPERTY TYPE	2022
Residential	247	Residential	237
Land	13	Land	6
Commercial	86	Commercial	66
BPP	10	BPP	10
TOTAL	356	TOTAL	319



Collin Central Appraisal District

January 17, 2024

TO: Board of Directors

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

RE: 2023 4Q Litigation Report Update

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

- There have been 788 lawsuits filed at this point for the 2023 tax year. The total certified value of lawsuits received is \$28,930,016,835. This should be the majority of the lawsuits we can expect for 2023. There will still be some filed during the supplemental hearings in the fall and winter months, but they will be nominal.
- The increase in lawsuits filed from 2022 to 2023 was a staggering 45.6%. You will also note from the table below that we had a 66% increase in the number of individual accounts filed. This is due to the filing of numerous leased residential properties.
- We currently have over 80% of the 2022 lawsuits settled and more than 98% of the remaining years settled going back to 2019.
- The chart below illustrates the year, current status, citations, total PID's, and certified values over the last five years which were updated as of the January 6, 2024 supplement:

**COLLIN CENTRAL APPRAISAL DISTRICT
LITIGATION SUMMARY
January 17, 2024**

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
2019	IN PROGRESS	1	3			\$ 2,339,606		
	LITIGATION FINALIZED	294	741			\$ 9,024,611,604		
		295	744	382,532	0.19%	\$ 9,026,951,210	\$ 180,236,216,501	5.01%
2020	IN PROGRESS	2	3			\$ 2,447,653		
	LITIGATION FINALIZED	426	751			\$ 12,734,199,723		
		428	754	392,150	0.19%	\$ 12,736,647,376	\$ 188,326,991,234	6.76%
2021	IN PROGRESS	6	7			\$ 45,526,386		
	LITIGATION FINALIZED	360	702			\$ 11,196,609,079		
		366	709	403,257	0.18%	\$ 11,242,135,465	\$ 200,588,710,564	5.60%
2022	IN PROGRESS	101	223			\$ 4,459,915,445		
	LITIGATION FINALIZED	440	719			\$ 13,703,474,248		
		541	942	416,221	0.23%	\$ 18,163,389,693	\$ 250,167,225,133	7.26%
2023	IN PROGRESS	732	1438			\$ 27,482,251,282		
	LITIGATION FINALIZED	56	122			\$ 1,447,765,553		
		788	1560	432,193	0.36%	\$ 28,930,016,835	\$ 295,119,072,086	9.80%
2019- 2023	IN PROGRESS	842	1674			\$ 31,992,480,372		
	LITIGATION FINALIZED	1576	3035			\$ 48,106,660,207		
	GRAND TOTALS>>>>	2418	4709	2,026,353	0.23%	\$ 80,099,140,579	\$ 1,114,438,215,518	6.89%

Legal Expense Summary (by expense code and vendor)
YTD Totals as of (1/10/2024)

LEGAL EXPENSE BY EXPENSE CODE

Name	2023 YTD Total	2023 Budget	2022 Total	2021 Total	2020 Total	2019 Total
LITIGATION	1,542,499		\$1,265,087	\$1,282,281	\$1,105,332	\$1,053,772
EXPERT/APPRaisal	388,942		\$278,266	\$266,111	\$355,794	\$322,846
GENERAL	59,600		\$47,361	\$45,539	\$62,511	\$50,107
PERSONNEL	7,597		\$49,063	\$23,216	\$12,750	\$647
ARBITRATION	36,900		\$17,100	\$15,050	\$18,500	\$7,300
SUBTOTAL	\$2,035,539	\$2,070,000	\$1,656,876	\$1,632,197	\$1,554,886	\$1,434,671
ARB RELATED	8,750	30,000	\$16,031	\$15,015	\$7,574	\$8,311
TOTAL	\$2,044,289	\$2,100,000	\$1,672,908	\$1,647,212	\$1,562,460	\$1,442,981
	\$0					

LEGAL EXPENSE BY VENDOR

Name	2023 YTD Total	2022 Total	2021 Total	2020 Total	2019 Total
1 ARBITRATION&SUBPOENA RELATED	36,900	\$17,100	\$15,050	\$18,500	\$7,300
2 ARMSTRONG & ARMSTRONG	8,750	\$16,031	\$15,015	\$7,574	\$8,311
3 CUSHMAN & WAKEFIELD	0	\$0	\$37,600	\$56,500	\$97,900
4 FISHER & PHILLIPS LLC	0	\$0	\$209	\$203	\$197
5 FRANK PRICE	0	\$4,000	\$10,000		
6 HBS REAL ESTATE	172,750	\$85,000	\$104,050	\$4,700	\$20,450
7 INTEGRA REALTY RESOURCES	0	\$0	\$0	\$0	\$14,146
8 MALIN GROUP, THE	0	\$31,916	\$38,461	\$99,919	\$71,494
9 MCROBERTS AND COMPANY	95,250	\$72,850	\$74,500	\$151,175	\$88,856
10 NPV ADVISORS	17,500	\$19,500	\$0	\$0	\$0
11 PERDUE, BRANDON, FIELDER	2,779	\$2,500	\$3,036	\$2,814	\$3,930
12 PHILLIPS MURRAH PC	0	\$0	\$384	\$540	\$450
13 SAUNDERS & WALSH, PLLC	1,606,918	\$1,355,010	\$1,337,407	\$1,177,036	\$1,099,948
14 VALBRIDGE PROPERTY ADVISORS	103,442	\$69,000	\$11,500	\$43,500	\$30,000
TOTAL	\$2,044,289	\$1,672,908	\$1,647,212	\$1,562,460	\$1,442,981