



Collin Central Appraisal District

2023 ANNUAL REPORT

Introduction

Collin Central Appraisal District (“District” or “CCAD”) is a political subdivision of the State of Texas. The Texas State Constitution, Texas Property Tax Code, Texas Local Government Code, and rules of the Texas Comptroller’s Property Tax Assistance Division govern the operations of the District. CCAD is responsible for appraising all property in Collin County for each taxing unit that imposes an ad valorem tax.

Mission Statement

The mission of the Collin Central Appraisal District is to appraise all property in the Collin Central Appraisal District at market value equally and uniformly, and to communicate that value annually to each taxpayer and taxing jurisdiction.

Governance

CCAD is governed by a Board of Directors whose primary responsibilities under the Tax Code include the following:

- Establish the appraisal district office;
- Hire a chief appraiser;
- Adopt the CAD’s annual operating budget;
- Appoint a taxpayer liaison officer;
- Biennially develop a written plan for the periodic reappraisal of all property in the CAD’s boundaries;
- Have prepared an annual financial audit conducted by an independent CPA; ➤ Designate the CAD depository;
- Provide advice and consent to the chief appraiser concerning the appointment of an agricultural advisory board; and
- Other statutory duties as provided by law.

To be eligible to serve on the Board of Directors, an individual must be a resident of the CAD and have resided in the county for at least two years immediately preceding the date of taking office. Members of the board of directors serve two-year terms beginning in January of even numbered years. <https://www.collincad.org/boards/bod>

The chief appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be certified or actively working toward certification, as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Appraisal Review Board members are appointed by the local administrative judge. To serve on the ARB, an individual must be a resident of the appraisal district and must have resided in the District for at least two years. The Collin Appraisal Review Board is responsible, by statute, for the hearing and determination of taxpayer protests and taxing unit challenges. With the advice and consent of the board of directors, the chief appraiser appoints an agricultural advisory board to aide him in determining typical practices and standards for agricultural activities in the District.

Taxing Jurisdictions Served by CCAD

The Collin Central Appraisal District is responsible for appraising all properties for each of the following 74 taxing jurisdictions within CCAD's boundaries.

SCHOOL DISTRICTS	
Allen ISD	Anna ISD
Bland ISD	Blue Ridge ISD
Celina ISD	Community ISD
Farmersville ISD	Frisco ISD
Leonard ISD	Lovejoy ISD
McKinney ISD	Melissa ISD
Plano ISD	Princeton ISD
Prosper ISD	Rockwall ISD
Royse City ISD	Trenton ISD
Van Alstyne ISD	Whitewright ISD
Wylie ISD	
CITIES	
City of Allen	City of Anna
City of Blue Ridge	City of Carrollton
City of Celina	City of Dallas
Town of Fairview	City of Farmersville
City of Frisco	City of Garland
City of Josephine	City of Lavon
City of Lowry Crossing	City of Lucas
City of McKinney	City of Melissa
City of Murphy	City of Nevada
Town of New Hope	City of Parker
City of Plano	City of Princeton
Town of Prosper	City of Richardson
City of Royse City	City of Sachse
Town of St. Paul	City of Van Alstyne

City of Weston	City of Wylie
COUNTY, COLLEGE, AND SPECIAL DISTRICTS	
Collin College	Collin County
Collin County Defined Road Dist. (TBR)	Collin County MUD #1
Collin County MUD #2	Collin County MUD #4
Collin County MUD #5	Collin County MUD CR412
Collin County WCID #3	East Fork FWSD #1A
Elevon MUD #1A	LC MUD #1
Lakehaven MUD	Magnolia Pointe MUD #1
North Parkway MMD #1	McKinney MUD #1
McKinney MUD #2	Riverfield MUD #1
Raintree MUD #1	Seis Lagos Utility District
Uptown MUD #1	Van Alstyne MUD #2
Van Alstyne MUD #3	

Key Annual Cycles

The appraisal process can be categorized into three calendar cycles; “*Appraisal & Informal Review Cycle*”, “*Exemption and Rendition Cycle*” and “*ARB Protest and Roll Certification Cycle*”. On CCAD’s homepage, at <http://www.collincad.org>, you can see the active phase for each of the key cycles, with each phase linking to a detailed description of activities within the selected cycle.

Tax Rates

A complete listing of tax rates and exemptions, allowed for all taxing entities in Collin County, is available on CCAD’s website at: http://www.collincad.org/ccad/reports/rates_exemptions.php

Certified Totals Reports and Certified Taxable Value Summary Spreadsheet

Annual reports of Certified Totals are available for viewing on CCAD’s website at <http://www.collincad.org/download/reports>. You can select either the detailed “Certified Total” or “Certified Value Summaries”.

Property Value Study (PVS)

Once every two years the Texas Comptroller’s Office conducts a study to determine the uniformity and median level of appraisal, by the District, within each major category of property. Results of the Property Value Study may be found at: <https://comptroller.texas.gov/taxes/property-tax/pvs/index.php>

Methods and Assistance Program (MAP)

Once every two years the Texas Comptroller’s Office conducts a review of the governance, taxpayer assistance, operating procedures and the appraisal standards, procedures, and methodology of each appraisal district. CCAD successfully completed the 2023 MAP review. Results of the Methods and Assistance Program reviews may be found at: <https://comptroller.texas.gov/taxes/property-tax/map/index.php>