



Collin Central Appraisal District

COLLIN CENTRAL APPRAISAL DISTRICT 2012 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 and rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the District. The District 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 include the following:

- Establishment the CAD's appraisal office;
- Hire a chief appraiser;
- Adopt the CAD's annual budget
- Appoint ARB members;
- Select a chairman and a secretary from among ARB members;
- Appoint a taxpayer liaison officer;
- Develop a biennial reappraisal plan;
- Provide advice and consent to the chief appraiser concerning the appointment of an Agricultural Advisory Board;
- Approve contracts with appraisal firms to perform appraisal services for the District; and
- Other statutory duties

To be eligible to serve on the Board of Directors, an individual must be a resident of the District and must have resided in the District for at least two years immediately preceding the date of the appointment. Members of the Board of Directors serve two-year terms beginning in January of even numbered years.

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 Board of Directors. 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 entity challenges. Agricultural

Advisory Board members are appointed by the Board of Directors at the recommendation of the chief appraiser 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 taxing jurisdictions in Collin County.

- City of Allen
- City of Anna
- Bland ISD
- Blue Ridge ISD
- City of Celina
- Collin County
- Collin County MUD#1
- City of Dallas
- City of Farmersville
- City of Frisco
- City of Garland
- City of Josephine
- Leonard ISD
- City of Lowry Crossing
- City of McKinney
- City of Melissa
- City of Murphy
- City of New Hope
- City of Plano
- City of Princeton
- Town of Prosper
- City of Richardson
- City of Royse
- City of Sachse
- City of St. Paul
- Van Alstyne ISD
- Whitewright ISD
- Wylie ISD
- Allen ISD
- Anna ISD
- City of Blue Ridge
- City of Carrollton
- Celina ISD
- Collin College
- Community ISD
- City of Fairview
- Farmersville ISD
- Frisco ISD
- Gunter ISD
- City of Lavon
- Lovejoy ISD
- City of Lucas
- McKinney ISD
- Melissa ISD
- City of Nevada
- City of Parker
- Plano ISD
- Princeton ISD
- Prosper ISD
- Rockwall ISD
- Royse City ISD
- Seis Lagos Water District
- Trenton ISD
- City of Weston
- City of Wylie

2012 Tax Rates

A complete listing of the tax rates and exemptions allowed, for all taxing entities in Collin County, are shown in [Appendix A](#).

Property Value Study (PVS)

Once every two years the comptroller conducts a study to determine the uniformity of and the median level of appraisals by the District within each major category of property. [Click here to view the CAD Summary Worksheet and School District Summary Reports](#) from the 2012 study.

Property Values by State Code Reporting Category

All property appraised by an appraisal district is given a standard category code as prescribed by the Comptroller's office. Collin CAD's 2012 value breakdown by category is shown in [Appendix B](#).

Methods and Assistance Program (MAP)

Once every two years the Comptroller 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 2011 MAP review with the summary results, released in January 2012, shown in Appendix C. CCAD is scheduled for our next MAP review in 2013.

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> and you can select either our detailed 'Certified Total' or 'Certified Value Summaries'.

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 our homepage at <http://www.collincad.org> you can see our active phase for each of the key cycles, with each phase linking to a detailed description of activities within the selected cycle.

APPENDIX A

**2012 TAX RATE AND EXEMPTION INFORMATION
TAXING UNITS IN COLLIN COUNTY**

Entity	*Exemptions Offered	HS Amount	OV65 Amount	DP Amount	*M & O Rate	*I & S Rate	Total Tax Rate	Assessor / Collector
Allen City (CAL)	DP, FR, OV65		\$50,000	\$25,000	\$0.405058	\$0.146942	\$0.552	Collin County Tax Office
Allen ISD (SAL)	DP, FR, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.500000	\$1.67	Collin County Tax Office
Anna City (CAN)	FR, OV65		\$30,000		\$0.559367	\$0.090965	\$0.650332	Collin County Tax Office
Anna ISD (SAN)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.040000	\$0.500000	\$1.54	Collin County Tax Office
Bland ISD (SBD)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.040000	\$0.480000	\$1.52	Hunt County Tax Office
Blue Ridge City (CBL)	DP, OV65		\$10,000	\$10,000	\$0.614632	\$0.000000	\$0.614632	Collin County Tax Office
Blue Ridge ISD (SBL)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.446669	\$1.616669	Collin County Tax Office
Carrollton City (CCR)	DP, FR, HS, OV65	20%	\$60,000	\$60,000	\$0.411887	\$0.205988	\$0.617875	Denton County Tax Office
Celina City (CCL)	DP, GIT, OV65		\$30,000	\$30,000	\$0.475541	\$0.169459	\$0.645	Collin County Tax Office
Celina ISD (SCL)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.140000	\$0.500000	\$1.64	Collin County Tax Office
Collin College (JCN)	DP, FR, GIT, OV65		\$30,000	\$20,000	\$0.080000	\$0.006299	\$0.086299	Collin County Tax Office
Collin County (GCN)	DP, FR, HS, OV65	5%	\$30,000	\$20,000	\$0.174663	\$0.065337	\$0.24	Collin County Tax Office
Collin County Mud #1 (WCCM1)					\$1.050000	\$0.000000	\$1.05	Utility Tax Service Llc
Community ISD (SCO)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.455000	\$1.625	Collin County Tax Office
Dallas City (CDA)	DP, FR, HS, OV65	20%	\$64,000	\$64,000	\$0.543900	\$0.253100	\$0.797	Dallas County Tax Office
Fairview Town (CFV)	DP, GIT, OV65		\$60,000	\$60,000	\$0.199606	\$0.160394	\$0.36	Collin County Tax Office
Farmersville City (CFC)	DP, FR, GIT, OV65		\$10,000	\$20,000	\$0.475922	\$0.221578	\$0.6975	Collin County Tax Office
Farmersville ISD (SFC)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.200000	\$1.37	Collin County Tax Office
Frisco City (CFR)	DP, FR, OV65		\$60,000	\$60,000	\$0.272957	\$0.188953	\$0.46191	Collin County Tax Office
Frisco ISD (SFR)	DP, FR, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.040000	\$0.420000	\$1.46	Collin County Tax Office
Garland City (CGA)	DP, FR, HS, OV65	8%	\$51,000	\$51,000	\$0.394000	\$0.310600	\$0.7046	Garland City Tax Office
Gunter ISD (SGU)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.410000	\$1.58	Grayson County Tax Office
Josephine City (CJO)	DP, FR, GIT, OV65		\$10,000	\$10,000	\$0.570000	\$0.000000	\$0.57	Collin County Tax Office
Lavon City (CLA)	DP, GIT, OV65		\$10,000	\$10,000	\$0.455700	\$0.000000	\$0.4557	Collin County Tax Office
Leonard ISD (SLN)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.101100	\$1.2711	Fannin County Tax Office
Lovejoy ISD (SLV)	DP, HS, OV65	\$15,000	\$14,000	\$10,000	\$1.060000	\$0.475000	\$1.535	Collin County Tax Office
Lowry Crossing City (CLC)	DP, FR, GIT, OV65		\$15,000	\$15,000	\$0.229777	\$0.000000	\$0.229777	Collin County Tax Office
Lucas City (CLU)	DP, FR, GIT, HS, OV65	8%	\$50,000	\$50,000	\$0.261218	\$0.112959	\$0.374177	Collin County Tax Office
McKinney City (CMC)	DP, FR, GIT, OV65		\$50,000	\$50,000	\$0.412200	\$0.173300	\$0.5855	Collin County Tax Office
McKinney ISD (SMC)	DP, FR, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.040000	\$0.500000	\$1.54	Collin County Tax Office
Melissa City (CML)	DP, OV65		\$10,000	\$10,000	\$0.437740	\$0.172260	\$0.61	Collin County Tax Office
Melissa ISD (SML)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.040000	\$0.500000	\$1.54	Collin County Tax Office
Murphy City (CMR)	DP, FR, GIT, OV65		\$50,000	\$50,000	\$0.329495	\$0.240505	\$0.57	Collin County Tax Office
Nevada City (CNV)	FR, GIT, OV65		\$10,000		\$0.192878	\$0.000000	\$0.192878	Collin County Tax Office
New Hope Town (CNH)	DP, FR, GIT, OV65		\$50,000	\$50,000	\$0.210000	\$0.000000	\$0.21	Collin County Tax Office
Parker City (CPK)	FR, GIT, OV65		\$30,000		\$0.306403	\$0.070677	\$0.37708	Collin County Tax Office

**2012 TAX RATE AND EXEMPTION INFORMATION
TAXING UNITS IN COLLIN COUNTY**

Entity	*Exemptions Offered	HS Amount	OV65 Amount	DP Amount	*M & O Rate	*I & S Rate	Total Tax Rate	Assessor / Collector
Plano City (CPL)	DP, FR, HS, OV65	20%	\$40,000	\$40,000	\$0.319200	\$0.169400	\$0.4886	Collin County Tax Office
Plano ISD (SPL)	DP, FR, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.040000	\$0.333400	\$1.3734	Collin County Tax Office
Princeton City (CPN)	DP, GIT, OV65		\$25,000	\$25,000	\$0.489487	\$0.267445	\$0.756932	Collin County Tax Office
Princeton ISD (SPN)	DP, GIT, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.040000	\$0.440000	\$1.48	Collin County Tax Office
Prosper ISD (SPR)	DP, FR, GIT, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.500000	\$1.67	Collin County Tax Office
Prosper Town (CPR)	DP, OV65		\$10,000	\$0	\$0.316914	\$0.203086	\$0.52	Collin County Tax Office
Richardson City (CRC)	DP, OV65		\$55,000	\$55,000	\$0.362810	\$0.272350	\$0.63516	Collin County Tax Office
Rockwall ISD (SRW)	DP, FR, HS, OV65	\$15,000	\$30,000	\$10,000	\$1.040000	\$0.430000	\$1.47	Rockwall Central Appraisal District
Royse City (CRY)	DP, OV65		\$6,000	\$5,000	\$0.370300	\$0.315000	\$0.6853	Rockwall Central Appraisal District
Royse City ISD (SRY)	DP, FR, HS, OV65	\$15,000	\$25,000	\$10,000	\$1.170000	\$0.500000	\$1.67	Rockwall Central Appraisal District
Sachse City (CSA)	DP, OV65		\$50,000	\$50,000	\$0.568894	\$0.201925	\$0.770819	Collin County Tax Office
Seis Lagos Utility Dist (WSE)	DP, GIT, HS, OV65	20%	\$25,000	\$25,000	\$0.217451	\$0.245000	\$0.462451	Collin County Tax Office
St. Paul Town (CSP)	FR, GIT, OV65		\$40,000		\$0.411781	\$0.000000	\$0.411781	Collin County Tax Office
Trenton ISD (STR)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.290000	\$1.46	Fannin County Tax Office
Van Alstyne City (CVA)	DP, FR, GIT, OV65		\$5,000	\$0	\$0.520000	\$0.224082	\$0.744082	Grayson County Tax Office
Van Alstyne ISD (SVA)	DP, GIT, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.120000	\$0.400000	\$1.52	Grayson County Tax Office
Weston City (CWS)	DP, FR, GIT, OV65		\$20,000	\$0	\$0.300000	\$0.000000	\$0.30	Collin County Tax Office
Whitewright ISD (SWH)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.265000	\$1.435	Grayson County Tax Office
Wylie City (CWY)	DP, OV65		\$30,000	\$30,000	\$0.590620	\$0.298280	\$0.8889	Collin County Tax Office
Wylie ISD (SWY)	DP, FR, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.470000	\$1.64	Collin County Tax Office

LEGEND
HS - GENERAL HOMESTEAD
OV65 - 65 YEARS AND OLDER HOMESTEAD
DP - DISABLED PERSONS HOMESTEAD
FR - FREEPORT EXEMPTION
GIT - GOODS-IN-TRANSIT EXEMPTION
DVHS - DISABLED VETERAN HOMESTEAD
M & O - MAINTENANCE & OPERATION TAX RATE
I & S - INTEREST & SINKING FUND (DEBT) TAX RATE

NOTE: TO CALCULATE TAXES DIVIDE THE TAXABLE VALUE BY 100, THEN MULTIPLE THE RESULTS TIMES TOTAL TAX RATE.

APPENDIX B

**COLLIN CENTRAL APPRAISAL DISTRICT
2012 MARKET VALUE BY STATE CODE**

State Code	DESCRIPTION	COUNT	ACRES	NEW VALUE MARKET	MARKETVALUE
A	SINGLE FAMILY RESIDENCE	228,587		\$659,051,290	\$48,329,574,616
B	MULTIFAMILY RESIDENCE	3,027		\$73,297,659	\$4,946,586,918
C	VACANT LOT	7,290		\$0	\$820,324,521
D1	QUALIFIED AG LAND	13,427	316,589.52	\$0	\$6,212,654,198
D2	NON-QUALIFIED LAND	2,436	19,549.53	\$0	\$908,688,255
E	FARM OR RANCH IMPROVEMENT	7,018		\$11,266,469	\$805,831,927
F1	COMMERCIAL REAL PROPERTY	5,617		\$327,020,928	\$13,022,497,329
F2	INDUSTRIAL REAL PROPERTY	1,452		\$20,608,795	\$2,710,747,136
J1	WATER SYSTEMS	4		\$0	\$118,199
J2	GAS DISTRIBUTION SYSTEM	21		\$0	\$41,807,128
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	108		\$1,016,762	\$495,309,716
J4	TELEPHONE COMPANY (INCLUDING CO-O	1,154		\$61,314	\$518,081,954
J5	RAILROAD	132		\$0	\$24,748,245
J6	PIPELAND COMPANY	12		\$0	\$35,903,809
J7	CABLE TELEVISION COMPANY	79		\$0	\$45,568,913
J8	OTHER TYPE OF UTILITY	1		\$0	\$44,104
L1	COMMERCIAL PERSONAL PROPERTY	26,798		\$36,396,079	\$5,628,740,315
L2	INDUSTRIAL PERSONAL PROPERTY	106		\$0	\$154,151,195
M1	TANGIBLE OTHER PERSONAL, MOBILE H	3,158		\$1,656,010	\$45,864,441
O	RESIDENTIAL INVENTORY	12,962		\$157,278,698	\$732,660,476
S	SPECIAL INVENTORY TAX	293		\$0	\$187,868,538
X	TOTALLY EXEMPT PROPERTY	11,035		\$35,998,543	\$4,166,581,984
TOTALS:		324,717	336,139.05	\$1,323,652,547	\$89,834,353,917

APPENDIX C

2011 MAP Study Results



Collin Central Appraisal District

This review is designed to determine whether appraisal districts are meeting minimum requirements for performing statutory and appraisal duties. This review is conducted in accordance with Tax Code Section 5.102(a), effective Jan. 1, 2010, and related Comptroller rule 9.301. The Comptroller is required by statute to review appraisal districts for governance; taxpayer assistance; operating procedures; and appraisal standards and methodology.

Details concerning the actual activities performed by the CAD can be found in the remainder of the report. Because of the diversity of land within Texas, some parts of the MAP may not be applicable to a county. If questions or a section of questions do not apply, such as when a county has no timber, the question or questions will be marked as "Not Applicable" or "NA#" and the final score will not be negatively impacted by these questions.

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district have up-to-date appraisal maps from which property may be located pursuant to Comptroller Rule 9.3002?	PASS
2. Do property inspections match appraisal district records?	PASS
3. Does the appraisal district have written procedures for appraisal?	PASS
4. Are values reproducible using the written procedures and appraisal records?	PASS
5. Were all appraisal district documents requested by PTAD made available to the reviewer by the required date?	PASS

Appraisal District Activities	RATING
Governance	EXCEEDS
Taxpayer Assistance	EXCEEDS
Operating Procedures	EXCEEDS
Appraisal Standards, Procedures and Methodology	EXCEEDS

Appraisal District Ratings:

Exceeds -The total point score exceeds 100.

Meets -The total point score ranges from 90 to 100.

Needs Improvement -The total point score ranges from 75 to less than 90.

Unsatisfactory -The total point score is less than 75.