



Collin Central Appraisal District

COLLIN CENTRAL APPRAISAL DISTRICT 2013 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 local administrative district 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 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

2013 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 2013 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 2013 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 2013 MAP review with the summary results, released in January 2014, shown in [Appendix C](#). CCAD is scheduled for our next MAP review in 2015.

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

**2013 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	\$0.409121	\$0.140879	\$0.550	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	\$0.470000	\$1.51	Hunt County Tax Office
Blue Ridge City (CBL)	DP, OV65		\$10,000	\$10,000	\$0.593367	\$0.000000	\$0.593367	Collin County Tax Office
Blue Ridge ISD (SBL)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.446600	\$1.616600	Collin County Tax Office
Carrollton City (CCR)	DP, FR, HS, OV65	20%	\$60,000	\$60,000	\$0.414447	\$0.203428	\$0.617875	Denton County Tax Office
Celina City (CCL)	DP, OV65		\$30,000	\$30,000	\$0.461565	\$0.183435	\$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	\$0.003643	\$0.083643	Collin County Tax Office
Collin County (GCN)	DP, FR, HS, OV65	5%	\$30,000	\$20,000	\$0.180334	\$0.057166	\$0.2375	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	\$0.560100	\$0.236900	\$0.797	Dallas County Tax Office
Fairview Town (CFV)	DP, GIT, OV65		\$60,000	\$60,000	\$0.216291	\$0.143709	\$0.36	Collin County Tax Office
Farmersville City (CFC)	DP, FR, GIT, OV65		\$10,000	\$20,000	\$0.473368	\$0.224132	\$0.6975	Collin County Tax Office
Farmersville ISD (SFC)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.230000	\$1.40	Collin County Tax Office
Frisco City (CFR)	DP, FR, OV65		\$60,000	\$60,000	\$0.282626	\$0.179284	\$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	\$0.430000	\$1.60	Grayson County Tax Office
Josephine City (CJO)	DP, FR, GIT, OV65		\$10,000	\$10,000	\$0.590000	\$0.000000	\$0.59	Collin County Tax Office
Lavon City (CLA)	DP, GIT, HS, OV65	\$10,000	\$20,000	\$20,000	\$0.455700	\$0.000000	\$0.4557	Collin County Tax Office
Leonard ISD (SLN)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.102900	\$1.2729	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, OV65		\$15,000	\$15,000	\$0.229777	\$0.000000	\$0.229777	Collin County Tax Office
Lucas City (CLU)	DP, HS, OV65	8%	\$50,000	\$50,000	\$0.254005	\$0.101611	\$0.355616	Collin County Tax Office
McKinney City (CMC)	DP, FR, GIT, OV65		\$50,000	\$50,000	\$0.421789	\$0.163711	\$0.5855	Collin County Tax Office
McKinney ISD (SMC)	DP, FR, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.500000	\$1.67	Collin County Tax Office
Melissa City (CML)	DP, OV65		\$10,000	\$10,000	\$0.441731	\$0.168269	\$0.61	Collin County Tax Office
Melissa ISD (SML)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.370000	\$1.54	Collin County Tax Office
Murphy City (CMR)	DP, FR, GIT, OV65		\$50,000	\$50,000	\$0.341521	\$0.228479	\$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		\$0.289905	\$0.067175	\$0.35708	Collin County Tax Office

**2013 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	\$0.329600	\$0.159000	\$0.4886	Collin County Tax Office
Plano ISD (SPL)	DP, FR, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.283000	\$1.4530	Collin County Tax Office
Princeton City (CPN)	DP, OV65		\$25,000	\$25,000	\$0.511969	\$0.227030	\$0.738999	Collin County Tax Office
Princeton ISD (SPN)	DP, GIT, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.040000	\$0.470000	\$1.51	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	\$0.326191	\$0.193809	\$0.52	Collin County Tax Office
Richardson City (CRC)	DP, OV65		\$55,000	\$55,000	\$0.365310	\$0.269850	\$0.63516	Collin County Tax Office
Rockwall ISD (SRW)	DP, FR, HS, OV65	\$15,000	\$30,000	\$10,000	\$1.040000	\$0.420000	\$1.46	Rockwall Central Appraisal District
Royse City (CRY)	DP, OV65		\$6,000	\$5,000	\$0.355600	\$0.342400	\$0.698	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	\$0.542694	\$0.228125	\$0.770819	Collin County Tax Office
Seis Lagos Utility Dist (WSE)	DP, GIT, HS, OV65	20%	\$25,000	\$25,000	\$0.209091	\$0.260201	\$0.469292	Collin County Tax Office
St. Paul Town (CSP)	FR, GIT, OV65		\$40,000		\$0.404907	\$0.000000	\$0.404907	Collin County Tax Office
Trenton ISD (STR)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.270000	\$1.44	Fannin County Tax Office
Van Alstyne City (CVA)	DP, FR, OV65		\$5,000	\$0	\$0.430757	\$0.164112	\$0.594869	Grayson County Tax Office
Van Alstyne ISD (SVA)	DP, FR, 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	\$0.139815	\$0.220185	\$0.36	Collin County Tax Office
Whitewright ISD (SWH)	DP, HS, OV65	\$15,000	\$10,000	\$10,000	\$1.170000	\$0.200000	\$1.37	Grayson County Tax Office
Wylie City (CWY)	DP, OV65		\$30,000	\$30,000	\$0.593314	\$0.290586	\$0.8839	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
2013 MARKET VALUE BY STATE CODE**

State Code	DESCRIPTION	COUNT	ACRES	NEW VALUE MARKET	MARKET VALUE
A	SINGLE FAMILY RESIDENCE	233,631		\$841,290,207	\$50,922,270,814
B	MULTIFAMILY RESIDENCE	3,125		\$166,837,999	\$5,435,303,649
C	VACANT LOTS AND LAND TRACTS	7,374		\$0	\$831,150,689
D1	QUALIFIED OPEN-SPACE LAND	13,316	313,105.2334	\$0	\$6,334,408,535
D2	IMPROVEMENTS ON QUALIFIED OPEN-SPACE LAND	2,339		\$629,777	\$26,551,943
E	RURAL LAND & IMPRVS, NON-QUALIFIED OPEN SPACE LAND	8,086		\$11,324,124	\$1,792,575,970
F1	COMMERCIAL REAL PROPERTY	5,712		\$353,593,829	\$13,851,603,582
F2	INDUSTRIAL & MANUFACTURING REAL PROPERTY	1,455		\$75,153,259	\$2,819,923,575
J1	WATER SYSTEMS	3		\$0	\$324,646
J2	GAS DISTRIBUTION SYSTEM	21		\$0	\$43,095,810
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	107		\$258,400	\$531,408,818
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	666		\$24,843	\$487,713,349
J5	RAILROAD	132		\$0	\$26,156,683
J6	PIPELAND COMPANY	12		\$0	\$42,292,252
J7	CABLE TELEVISION COMPANY	79		\$0	\$51,743,675
J8	OTHER TYPE OF UTILITY	1		\$0	\$52,076
L1	COMMERCIAL PERSONAL PROPERTY	28,826		\$19,766,576	\$6,049,131,806
L2	INDUSTRIAL & MANUFACTURING PERSONAL PROPERTY	97		\$0	\$141,674,146
M1	TANGIBLE OTHER PERSONAL, MOBILE HOMES	3,066		\$2,16,0130	\$42,642,081
O	RESIDENTIAL INVENTORY	11,574		\$206,301,380	\$799,228,868
S	SPECIAL INVENTORY TAX	290		\$0	\$207,699,640
X	TOTALLY EXEMPT PROPERTY	11,500		\$35,398,374	\$4,583,869,055
	TOTALS:	324,717	313,105.2334	\$1,712,738,898	\$95,020,821,662

APPENDIX C



Collin Central Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Because of the diversity of property within Texas, some parts of the review 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 board of directors, through the chief appraiser, ensure that the appraisal district budget is prepared and followed according to Tax Code Chapter 6?	PASS
2. Do the chief appraiser and appraisal district staff communicate with the public concerning appraisal district duties and responsibilities and the role of taxpayers in the property tax system?	PASS
3. Do the appraisal district personnel or contractors have the education, training and experience to perform the duties of the appraisal district?	PASS
4. Is the implementation of the appraisal district's most recent reappraisal plan current?	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 is 90 or above.

Meets – The total point score ranges from 80 to less than 90.

Needs Improvement – The total point score ranges from 70 to less than 80.

Unsatisfactory – The total point score is less than 70.

Governance

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Appraisal District Budget and Financial Audit CAD Board of Directors Oversight	8	8	100

Taxpayer Assistance

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Taxpayer Assistance	11	11	100

Operating Procedures

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Reappraisal Plan Appraisal Roll Production Exemptions Value Defense Appraisal District Staffing	26	26	100

Appraisal Standards, Procedures and Methodology

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Mass Appraisal Equal and Uniform Appraisal Agricultural Use Appraisal Special Appraisal Ratio Studies Identification and Listing of New Property Mapping Land Appraisal Income Approach Sales Verification Appraisal Manuals	48	48	100