



Collin Central Appraisal District

2019 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 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.

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 entity 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 60 taxing jurisdictions within CCAD's boundaries.

- City of Allen
- City of Anna
- Bland ISD
- Blue Ridge ISD
- City of Celina
- Collin College
- Collin County MUD #1
- Community ISD
- Double R MUD #1
- City of Farmersville
- Frisco ISD
- City of Garland
- City of Josephine
- Leonard ISD
- City of Lowry Crossing
- City of McKinney
- McKinney MUD #1
- City of Melissa
- City of Murphy
- Town of New Hope
- City of Plano
- City of Princeton
- Prosper ISD
- City of Richardson
- City of Royse
- City of Sachse
- Town of St. Paul
- City of Van Alstyne
- City of Weston
- City of Wylie
- Allen ISD
- Anna ISD
- City of Blue Ridge
- City of Carrollton
- Celina ISD
- Collin County
- Collin County WCID #3
- City of Dallas
- Town of Fairview
- Farmersville ISD
- City of Frisco
- Gunter ISD
- City of Lavon
- Lovejoy ISD
- City of Lucas
- McKinney ISD
- McKinney MUD #2
- Melissa ISD
- City of Nevada
- City of Parker
- Plano ISD
- Princeton ISD
- Town of Prosper
- Rockwall ISD
- Royse City ISD
- Seis Lagos Water District
- Trenton ISD
- Van Alstyne ISD
- Whitewright ISD
- Wylie ISD

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 2019 MAP review. Results of the Methods and Assistance Program reviews may be found at:

<https://comptroller.texas.gov/taxes/property-tax/map/index.php>