



**2025-2026 REAPPRAISAL PLAN
PUBLIC HEARING
&
REGULAR
BOARD OF DIRECTORS MEETING**

August 22, 2024

MEETING NOTICE & AGENDA

8/14/2024 2:29:12 PM

STACEY KEMP
COUNTY CLERK
COLLIN COUNTY, TEXAS
BY : KG DEPUTY

**NOTICE OF PUBLIC HEARING
and
NOTICE OF REGULAR MEETING**

**BOARD OF DIRECTORS
of the
COLLIN CENTRAL APPRAISAL DISTRICT**

(CONDUCTED ONSITE & TELEPHONICALLY)

Notice is hereby given that on the 22nd day of August 2024, at 7:00 a.m., the Board of Directors of the Collin Central Appraisal District will hold a Public Hearing on the 2025-2026 Reappraisal Plan and 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 Conference ID: 654 165 086#. 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 14th day of August 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**

**2025 - 2026 REAPPRAISAL PLAN HEARING AND
REGULAR MEETING - Conducted at
CENTRAL APPRAISAL DISTRICT OFFICE
250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room
McKinney, Texas 75069**

7:00 a.m. Thursday, August 22, 2024

I. 2025 - 2026 REAPPRAISAL PLAN HEARING

<u>ITEM #</u>	<u>SUB #</u>	<u>ITEM DESCRIPTION</u>
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A. Call to order: 7:00 a.m.

- 1 Announcement by presiding officer whether the public hearing 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

B. Conduct 2025 - 2026 REAPPRAISAL PLAN HEARING

C. Adjourn 2025 - 2026 REAPPRAISAL PLAN HEARING

II. REGULAR MEETING

<u>ITEM #</u>	<u>SUB #</u>	<u>ITEM DESCRIPTION</u>
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A. Call to order: Immediately Following Reappraisal Plan Hearing

- 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.

AGENDA
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

B. Executive Session

- 1 Consultation with attorney regarding pending or contemplated litigation, and/or a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with [the Texas Open Meetings Act]. 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.

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 June 20, 2024 special meeting.

E. Review of June 2024 and July 2024 bills.

F. Review of June 2024 and July 2024 financial reports.

AGENDA

**BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT**

- G. Review and sign checks for approved purchases requiring Board signature.**
- H. Review report of June 2024 and July 2024 checks and electronic transfers greater than \$25,000.**

END OF CONSENT AGENDA

- I. Discuss and vote on approval of 2025-2026 Reappraisal Plan, incorporating changes made by the Board of Directors in the Public Hearing.**
- J. Discuss and vote on changes to Policy #1002 Check Signing.**
- K. Discuss and vote on approval of Swingle Collins & Associates Consultant Contract.**
- L. Discuss and vote on changes to the CCAD Personnel Handbook.**
- M. Discuss and vote on ARB officer selection and ARB member applications.**

N. Reports

- 1 Taxpayer Liaison Officer Report
- 2 2024 Protest & Inquiry Report
- 3 2nd Quarter Arbitration Report
- 4 2nd Quarter Investment & Collateral Report
- 5 Vendor Report
- 6 Litigation Report & Expense Summary

AGENDA

**BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT**

O. Chief Appraiser's Report

- 1 Collin CAD Tax Transparency Publication
- 2 2024 Certified Taxable Value Report
- 3 General Comments

III. AUDIENCE

- A.** Receive public comments. Five minute limit per speaker, unless extended by Board vote.

IV. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING

V. ADJOURNMENT

CONSENT AGENDA

D. MINUTES

June 2024

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT
Thursday, June 20, 2024

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

MEMBERS PRESENT: Richard Grady, Ronald Kelley, Brian Mantzey, Clint Pruett and
Veronica Yost

MEMBERS ABSENT: Kenneth Maun

APPROVAL OF MINUTES: _____
Chairman Secretary

NATURE OF BUSINESS

I. 2025 BUDGET HEARING

ITEM #	SUB #	ITEM DESCRIPTION
A.		
	1	Announcement by presiding officer whether the public hearing has been posted in the manner required by law.
	2	Roll call: Announcement by presiding officer whether a quorum is present.
B.		Conducted 2025 BUDGET HEARING, which began at 7:00 a.m.
C.		Adjourned 2025 BUDGET HEARING, which concluded at 7:29 a.m.

II. SPECIAL MEETING

ITEM #	SUB #	ITEM DESCRIPTION
A.		Call to Order
	1	Meeting was called to order by Chairman, Brian Mantzey, 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 No executive session was needed for this meeting.
C.		Action on items discussed in executive session
	1	N/A
	2	N/A
	3	N/A

MINUTES
BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

CONSENT AGENDA

Motion by Richard Grady to accept reports and approve action items contained in consent agenda. Seconded by Clint Pruett. Motion carried.

- D.** Action taken: Board approved minutes from May 23, 2024 regular meeting.
- E.** Action taken: Board reviewed the May 2024 bills.
- F.** Action taken: Board reviewed and accepted the May 2024 financial reports.
- G.** Action taken: Board authorized the issuance of the check listed and Chairman Manztey signed the check.
Check # 6024 SHI Government Solutions \$42,605.50
- H.** Action taken: Board reviewed and accepted the May 2024 report of checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

- I.** The Board voted to approve the final draft of the 2025 Proposed Budget as presented in the Public Hearing. Mr. Pruett motioned to adopt the 2025 Budget by Resolution # 2024-87, in the total amount of \$31,390,100. Mr. Grady seconded the motion. Motion carried.
- J.** Chief Appraiser, Marty Wright, presented a TCDRS Current Plan and Proposed Plan Comparison for plan year 2025. After discussing the projected valuation results, the Board voted to adopt by resolution an elected contribution rate of 13.25%. Mr. Pruett motioned to adopt Resolution # 2024-1134 for the 2025 employer contribution rate for the Texas County District Retirement System (TCDRS). Ms. Yost seconded the motion. Motion carried.
- K.** Mr. Wright addressed the Board with his recommendation for the Board not to grant a retiree COLA for budget year 2025, based on the guidelines found in Policy 1007. Mr. Grady motioned to accept the chief appraisers recommendation. Mr. Pruett seconded the motion. Motion carried.

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

- L.** The Board received Mr. Wright's recommendation to make a lump sum payment in the amount \$400,000 to the Texas County District Retirement System (TCDRS) during the fourth quarter to offset future COLA costs and Unfunded Actuarial Accrued Liability (UAAL). Motion to accept the chief appraiser's recommendation was made by Mr. Grady, and seconded by Mr. Pruett. Motion carried.
- M.** The Board received Mr. Wright's recommendation for the designation of budget reserve funds below the line, based on the year-end 2023 audit. Mr. Pruett motioned to adopt Resolution # 2024-1136 designating budget reserve funds below the line as outlined. Mr. Kelley seconded the motion. Motion carried.
- N.** The Board received the chief appraiser's recommendation and voted to adopt a Resolution under 41.12 of the Property Tax Code, allowing the Appraisal Review Board to approve the Appraisal Records with 10% of protests not determined. Motion made by Mr. Grady and seconded by Ms. Yost. Motion carried.
- O.** The Board received Deputy Chief-Technology, Ryan Matthews' recommendation to renew the District's Texas Smartbuy Membership Program, and voted to approve the application resolution. Motion made by Mr. Pruett and seconded by Mr. Grady. Motion carried.
- P.** Mr. Kelly motioned to approve 2024 Budget line-item transefers by Resolution # 2024-1138 as listed. Seconded by Ms. Yost. Motion carried.
- Q.** **Reports**
- 1 Chris Nickell, Taxpayer Liaison Officer, presented the TLO Monthly Status Report
 - a) Five TLO protests have been filed since hearings started on May 22, 2024.
 - b) Mr. Tartaglino has not yet provided information of protest and will try to come in for the August Board of Directors meeting concerning "several issues outside the scope of 41.41".
 - c) There have been 48 comment cards received in May 2024 versus 100 in May 2023.
 - d) Included with the TLO report is a recap of all Customer Service Surveys received since December 2021.

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

R. Chief Appraiser's Report

- 1 Mr. Wright addressed the Board with a 2024 Protest and Appraisal Roll certification update.

II.

A. AUDIENCE

Public comments received.

Stavan Bohanan, Plano, TX property owner

Asari Supreme, Anna, TX property owner

CCAD staff in attendance:

Marty Wright

Tamera Glass

Toni Bryan

Valerie Hyden

Nalia Rivera

Brian Swanson

Phil Greaux

Ryan Matthews

Dana Wilson

Elliot Bensend

Jason Harris

Paula Bensend

Eric Grusendorf

Shane Cheek

Shawn Tilley

Tina Castillo

Wendy Gilliland

Kaleb Blount

Erin Van Gundy

Sara McAfee

Teresa Justus

Chris Nickell

Sama Abraham

Rachel Tate

Public in attendance:

Robert Philo, Place 1

George Chollar, Chairman, Appraisal Review Board

Holly Bryant, Fiscal Services Manager, City of Dallas

Asari, Anna, TX

Stavan Bohanan, Plano, TX

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

- 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, August 22, 2024
7:00 a.m.
- IV.** Chairman, Brian Mantzey announced that the Board had concluded its
business and the meeting was adjourned. The meeting adjourned at
8:16 a.m.

E.
BILLS
PAID

June 2024

BILLS PAID

BILLS PAID

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report

June 2024

Num	Date	Name	Amount
Jun 24			
ACH	06/15/2024	TCDRS	-266,106.29
ACH	06/07/2024	ADP INC	-4,760.33
ACH	06/04/2024	BRYAN, TONI	-288.14
ACH	06/06/2024	PITNEY BOWES RESERVE ACCOUNT	-20,000.00
ACH	06/11/2024	HOME DEPOT	-237.64
ACH	06/11/2024	HOME DEPOT	-29.00
ACH	06/26/2024	PITNEY BOWES RESERVE ACCOUNT	-20,000.00
VOID	06/25/2024	FALTYS, DIANNE	0.00
6019	06/05/2024	AFFILIATED COM-NET, INC.	-1,549.19
6020	06/05/2024	ALFORD INSURANCE AGENCY	-71.00
6021	06/05/2024	HARRIS GOVERN	-55,864.50
6022	06/05/2024	HERITAGE BROKERAGE SERVICES	-3,250.00
6023	06/05/2024	PROSTAR SERVICES, INC	-2,378.55
6024	06/05/2024	SHI GOVERNMENT SOLUTIONS	-42,605.50
6025	06/05/2024	TRUE PRODIGY TECH SOLUTIONS LLC	-2,076.25
6026	06/05/2024	VARIVERGE LLC	-5,745.69
6027	06/05/2024	MASSEY SERVICE, INC	-500.00
6028	06/05/2024	MURLEY PLUMBING	-272.50
6029	06/05/2024	UBISTOR, INC.	-4,942.40
6030	06/06/2024	BRENNAN, KEVIN	-117.25
6031	06/06/2024	FALTYS, DIANNE	-57.50
6032	06/06/2024	MICHAEL'S KEYS, INC.	-294.50
6033	06/06/2024	ONE SOURCE COMMERCIAL FLOORING, INC	-1,320.01
6034	06/06/2024	PROSTAR SERVICES, INC	-3,293.29
6035	06/06/2024	WASTE CONNECTIONS OF TEXAS	-310.74
6036	06/06/2024	AT&T - MAIN LOCAL	-1,989.90
6037	06/06/2024	AT&T - MAIN LOCAL	-255.23
6038	06/10/2024	TEXAS COMPTROLLER CO-OP	-100.00
6039	06/10/2024	GRIFFITH JR, BOBBY	-3,150.00
6040	06/11/2024	BLUECROSS BLUESHIELD (LIFE&STLT)	-10,928.60
6041	06/11/2024	GREAT AMERICA FINANCIAL SERVICES	-1,963.00
6042	06/11/2024	IN BLOOM	-202.00
6043	06/11/2024	SUPERIOR VISION OF TEXAS	-1,568.71
6044	06/11/2024	TEXAS ARCHIVES	-98.02
6045	06/13/2024	DEX IMAGING	-1,027.32
6046	06/13/2024	MASSEY SERVICE, INC	-336.00
6047	06/13/2024	MYPRINTCHOICE	-70.00
6048	06/13/2024	POWELL, STEVEN	-100.00
6049	06/13/2024	PROSTAR SERVICES, INC	-127.95
6050	06/13/2024	VARIVERGE LLC	-81.14
6051	06/13/2024	FISH WINDOW CLEANING	-209.00
6052	06/19/2024	AT&T - MOBILITY	-1,063.57
6053	06/19/2024	CARENOW CORPORATE	-60.00
6054	06/19/2024	CITY OF MCKINNEY	-1,165.65
6055	06/19/2024	COSTAR REALTY INFORMATION INC	-6,421.23
6056	06/19/2024	DSS	-197.50
6057	06/19/2024	IN BLOOM	-248.00
6058	06/19/2024	PITNEY BOWES LEASE	-9,181.35
6059	06/19/2024	VAIL & PARK, P.C.	-2,000.00
6060	06/25/2024	AT&T - FIBER	-49.78
6061	06/25/2024	AT&T - FIBER	-1,591.31
6062	06/25/2024	BLUECROSS BLUESHIELD OF TEXAS	-132,881.29
6063	06/25/2024	BLUECROSS BLUESHIELD OF TEXAS	-46.24

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report

June 2024

Num	Date	Name	Amount
6064	06/25/2024	CINTAS FIRST AID	-52.50
6065	06/25/2024	FIRST STOP HEALTH	-1,343.20
6066	06/25/2024	IN BLOOM	0.00
6067	06/25/2024	JOPLIN'S	-525.00
6068	06/25/2024	LEGAL SHIELD / ID SHIELD	-1,662.45
6069	06/25/2024	PAPERTONE ENTERPRISES LLC	-325.92
6070	06/25/2024	PERDUE, BRANDON, FIELDER, COLLINS, MOTT	-250.00
6071	06/25/2024	PITNEY BOWES SUPPLIES	-1,563.00
6072	06/25/2024	SHELL ENERGY SOLUTIONS	-6,606.08
6073	06/25/2024	SPECTRUM ENTERPRISE	-1,356.12
6074	06/25/2024	UNUM LIFE INSURANCE CO OF AMERICA	-1,207.80
6075	06/25/2024	VARIVERGE LLC	-8,427.01
6076	06/28/2024	AFLAC	-6,225.24
6077	06/28/2024	CAPITOL APPRAISAL GROUP, LLC	-5,635.00
6078	06/28/2024	DEX IMAGING	-5,781.66
6079	06/28/2024	PROSTAR SERVICES, INC	-1,235.87
6080	06/28/2024	SHI GOVERNMENT SOLUTIONS	-360.00
6081	06/30/2024	CARD SERVICE CENTER	-10,186.82
6082	06/30/2024	CINTAS MAT SERVICE	-467.76
6083	06/30/2024	CINTAS SANI CLEAN #163	-2,373.81
6084	06/30/2024	PLANO OFFICE SUPPLY	-2,474.49
6085	06/30/2024	SAM'S CLUB	-4,802.81
6086	06/30/2024	STAPLES BUSINESS CREDIT	-2,989.58
8880094	06/04/2024	BUNDICK, FRANK	-450.00
8880095	06/04/2024	DAVIS, MARISA	-450.00
8880096	06/04/2024	DECK, RANDALL	-500.00
8880097	06/04/2024	JEFFCOAT, JARROD	-450.00
8880098	06/04/2024	VALDEZ, CHRISTIAN	-250.00
8880099	06/04/2024	BREWER, DEBORAH KIM	-900.00
8880100	06/04/2024	ESCOBAR, OMAR	-1,000.00
8880101	06/04/2024	QUALITY PERSONNEL SERVICE	-35,793.53
8880102	06/04/2024	ALT SERVICES	-1,070.00
8880103	06/04/2024	INTEX ELECTRICAL CONTRACTORS, INC	-943.00
8880104	06/04/2024	MC PURE CLEANING, LLC	-8,400.00
8880105	06/07/2024	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,379.92
8880106	06/07/2024	NICKELL, CHRISTOPHER	-3,060.00
8880107	06/07/2024	SAUNDERS & WALSH, PLLC	-128,226.91
8880108	06/11/2024	QUALITY PERSONNEL SERVICE	-43,361.90
8880109	06/11/2024	DIAZ, STEPHEN ERIK	-450.00
8880110	06/11/2024	HENRY, JAMES	-200.00
8880111	06/11/2024	JEFFCOAT, JARROD	-1,025.00
8880112	06/11/2024	PENSON, OLIVIA K	-487.50
8880113	06/11/2024	ZEGADLO, MARC	-450.00
8880114	06/18/2024	QUALITY PERSONNEL SERVICE	-40,131.90
8880115	06/18/2024	NEVAREZ, ALEJANDRO	-937.50
8880116	06/18/2024	PENSON, OLIVIA K	-500.00
8880117	06/18/2024	POLK, MATTHEW	-462.50
8880118	06/18/2024	THIGPEN, LESLIE MICHAEL	-125.00
8880119	06/18/2024	TOYE, TERRY NEIL	-450.00
8880120	06/18/2024	JUST FOIA	-1,015.56
8880121	06/18/2024	WEX HEALTH INC	-158.75
8880122	06/21/2024	HERITAGE BROKERAGE SERVICES	-3,250.00
8880123	06/21/2024	ROCKIN G DRYWALL & CONSTRUCTION	-1,500.00
8880124	06/25/2024	DIAZ, STEPHEN ERIK	-450.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
June 2024

Num	Date	Name	Amount
8880125	06/25/2024	HENRY, JAMES	-650.00
8880126	06/25/2024	NEVAREZ, ALEJANDRO	-987.50
8880127	06/25/2024	THIGPEN, LESLIE MICHAEL	-450.00
8880128	06/25/2024	QUALITY PERSONNEL SERVICE	-44,244.29
8880129	06/25/2024	FALTYS, DIANNE	-67.50
8880130	06/28/2024	SWINGLE COLLINS & ASSOCIATES	-9,000.00
8880131	06/28/2024	VALBRIDGE PROPERTY ADVISORS	-15,000.00
9990294	06/04/2024	AUGUSTINE, JUDITH S	-935.00
9990295	06/04/2024	BELL, HENRY	-540.00
9990296	06/04/2024	BITTNER, NANCY M.	-1,080.00
9990297	06/04/2024	BLUM, JOSEPH	-395.00
9990298	06/04/2024	BRANHAM, ALLAN B	-665.00
9990299	06/04/2024	BYDLON, RICHARD	-540.00
9990300	06/04/2024	CHOLLAR, GEORGE W JR.	-1,538.00
9990301	06/04/2024	CHOWDHURY, NASIMA	-1,205.00
9990302	06/04/2024	CURFMAN, LAWRENCE A	-935.00
9990303	06/04/2024	DIVIRGILIO, RICHARD	-540.00
9990304	06/04/2024	FALTYS, DIANNE	-1,760.00
9990305	06/04/2024	FARTHING, KARYN	-540.00
9990306	06/04/2024	FERRILL, LAWRENCE R	-810.00
9990307	06/04/2024	FORD-BERGERON, CORINA	-125.00
9990308	06/04/2024	GRANGER, SUSIE	-540.00
9990309	06/04/2024	GROSS, MICHAEL	-540.00
9990310	06/04/2024	HANSON, THOMAS D	-1,080.00
9990311	06/04/2024	HARDIN, MARILYN CARLEEN	-1,080.00
9990312	06/04/2024	HARTMAN, BETTY	-935.00
9990313	06/04/2024	HAWKINS, YOLANDA	-1,205.00
9990314	06/04/2024	HILL, RICHARD	-540.00
9990315	06/04/2024	HOBART-WELBORN, JANET	-935.00
9990316	06/04/2024	HUBBARD, STEVEN L.	-1,205.00
9990317	06/04/2024	JARZABEK, DOROTA	-935.00
9990318	06/04/2024	JAYE, OLIN	-1,205.00
9990319	06/04/2024	KLICKMAN, JOHN MICHAEL	-810.00
9990320	06/04/2024	LASHER, DON W.	-935.00
9990321	06/04/2024	LEATCH, BERT J.	-935.00
9990322	06/04/2024	MAHER, KEVIN M	-270.00
9990323	06/04/2024	MAJZNER, CHARLOTTE	-1,205.00
9990324	06/04/2024	MARTINEZ, BARBARA	-540.00
9990325	06/04/2024	McANDREW, THOMAS	-935.00
9990326	06/04/2024	MCGEE, BEVERLY J	-125.00
9990327	06/04/2024	MORGAN, DAVID R.	-935.00
9990328	06/04/2024	MORTENSON, GEORGE R.	-270.00
9990329	06/04/2024	MUNDER, GWENDOLYN	-1,205.00
9990330	06/04/2024	PARKER, CHRISTI CRUMP	-665.00
9990331	06/04/2024	PERRY, CRAIG N.	-1,205.00
9990332	06/04/2024	PERTLE, JEFFREY	-540.00
9990333	06/04/2024	PHILLIPS, KATHRYN H	-395.00
9990334	06/04/2024	PORTER, DAVID S.	-935.00
9990335	06/04/2024	PRYOR, JACK R	-935.00
9990336	06/04/2024	REICH, DANIEL	-810.00
9990337	06/04/2024	RICHARD, DAVID G.	-935.00
9990338	06/04/2024	ROBINS, JANICE M.	-935.00
9990339	06/04/2024	SADLER, BRADLEY J	-540.00
9990340	06/04/2024	SEALS, BRIAN	-540.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
June 2024

Num	Date	Name	Amount
9990341	06/04/2024	SHEPHERD, JERRY LYNN	-540.00
9990342	06/04/2024	SODERSTROM, DEAN C	-540.00
9990343	06/04/2024	SWEGLES, DONALD	-1,205.00
9990344	06/04/2024	TALWAR, RAJEEV	-540.00
9990345	06/04/2024	TON, AZALIAH S W	-1,205.00
9990346	06/04/2024	TRAN, HUONG (RACHEL)	-1,205.00
9990347	06/04/2024	TREWIN, JAMES	-810.00
9990348	06/04/2024	TURANO, LOUIS R	-1,205.00
9990349	06/04/2024	TURNER, KENT M	-810.00
9990350	06/04/2024	WHITT, NORMAN J	-395.00
9990351	06/04/2024	WOLFSON, LEWIS H	-935.00
9990352	06/04/2024	YARBOROUGH, DANA	-810.00
9990353	06/04/2024	YUEN, KOPEK	-540.00
9990354	06/04/2024	ZINN, THOMAS G	-1,390.00
9990355	06/18/2024	AUGUSTINE, JUDITH S	-1,205.00
9990356	06/18/2024	BELL, HENRY	-847.00
9990357	06/18/2024	BITTNER, NANCY M.	-1,080.00
9990358	06/18/2024	BLUM, JOSEPH	-540.00
9990359	06/18/2024	BRANHAM, ALLAN B	-540.00
9990360	06/18/2024	BYDLON, RICHARD	-810.00
9990361	06/18/2024	CHOLLAR, GEORGE W JR.	-1,720.00
9990362	06/18/2024	CHOWDHURY, NASIMA	-1,080.00
9990363	06/18/2024	CURFMAN, LAWRENCE A	-810.00
9990364	06/18/2024	DIVIRGILIO, RICHARD	-847.00
9990365	06/18/2024	FALTYS, DIANNE	-1,683.00
9990366	06/18/2024	FARTHING, KARYN	-810.00
9990367	06/18/2024	FERRILL, LAWRENCE R	-810.00
9990368	06/18/2024	FORD-BERGERON, CORINA	-540.00
9990369	06/18/2024	GRANGER, SUSIE	-540.00
9990370	06/18/2024	GROSS, MICHAEL	-810.00
9990371	06/18/2024	HANSON, THOMAS D	-1,117.00
9990372	06/18/2024	HARDIN, MARILYN CARLEEN	-1,117.00
9990373	06/18/2024	HARTMAN, BETTY	-1,106.00
9990374	06/18/2024	HAWKINS, YOLANDA	-1,080.00
9990375	06/18/2024	HILL, RICHARD	-810.00
9990376	06/18/2024	HOBART-WELBORN, JANET	-1,080.00
9990377	06/18/2024	HUBBARD, STEVEN L.	-1,080.00
9990378	06/18/2024	JARZABEK, DOROTA	-540.00
9990379	06/18/2024	JAYE, OLIN	-1,350.00
9990380	06/18/2024	KLICKMAN, JOHN MICHAEL	-270.00
9990381	06/18/2024	LASHER, DON W.	-540.00
9990382	06/18/2024	LEATCH, BERT J.	-1,080.00
9990383	06/18/2024	MAHER, KEVIN M	-810.00
9990384	06/18/2024	MAJZNER, CHARLOTTE	-847.00
9990385	06/18/2024	MARTINEZ, BARBARA	-847.00
9990386	06/18/2024	McANDREW, THOMAS	-810.00
9990387	06/18/2024	MCGEE, BEVERLY J	-270.00
9990388	06/18/2024	MORGAN, DAVID R.	-1,117.00
9990389	06/18/2024	MORTENSON, GEORGE R.	-540.00
9990390	06/18/2024	MUNDER, GWENDOLYN	-810.00
9990391	06/18/2024	PARKER, CHRISTI CRUMP	-1,080.00
9990392	06/18/2024	PERRY, CRAIG N.	-1,080.00
9990393	06/18/2024	PERTLE, JEFFREY	-540.00
9990394	06/18/2024	PHILLIPS, KATHRYN H	-810.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
June 2024

Num	Date	Name	Amount
9990395	06/18/2024	PORTER, DAVID S.	-125.00
9990396	06/18/2024	PRYOR, JACK R	-1,117.00
9990397	06/18/2024	REICH, DANIEL	-270.00
9990398	06/18/2024	RICHARD, DAVID G.	-1,080.00
9990399	06/18/2024	ROBINS, JANICE M.	-810.00
9990400	06/18/2024	SADLER, BRADLEY J	-540.00
9990401	06/18/2024	SEALS, BRIAN	-810.00
9990402	06/18/2024	SHEPHERD, JERRY LYNN	-810.00
9990403	06/18/2024	SMITH, FLOYD W JR.	-810.00
9990404	06/18/2024	SODERSTROM, DEAN C	-810.00
9990405	06/18/2024	STRINGER, PETER	-847.00
9990406	06/18/2024	SWEGLES, DONALD	-847.00
9990407	06/18/2024	TALWAR, RAJEEV	-810.00
9990408	06/18/2024	TON, AZALIAH S W	-810.00
9990409	06/18/2024	TRAN, HUONG (RACHEL)	-1,080.00
9990410	06/18/2024	TREWIN, JAMES	-810.00
9990411	06/18/2024	TURANO, LOUIS R	-810.00
9990412	06/18/2024	TURNER, KENT M	-270.00
9990413	06/18/2024	WARD, FORREST	-810.00
9990414	06/18/2024	WHITT, NORMAN J	-847.00
9990415	06/18/2024	WOLFSON, LEWIS H	-810.00
9990416	06/18/2024	YARBOROUGH, DANA	-810.00
9990417	06/18/2024	YUEN, KOPEK	-810.00
9990418	06/18/2024	ZINN, THOMAS G	-1,572.00

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-1,132,329.44

E.
BILLS
PAID

July 2024

BILLS PAID

BILLS PAID

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
July 2024

Num	Date	Name	Amount
Jul 24			
ACH	07/15/2024	TCDRS	-175,699.65
ACH	07/12/2024	ADP INC	-3,974.47
ACH	07/05/2024	HOME DEPOT	-198.00
6087	07/05/2024	AFFILIATED COM-NET, INC.	-1,559.11
6088	07/05/2024	ALFORD INSURANCE AGENCY	-71.00
6089	07/05/2024	DSS	-92.40
6090	07/05/2024	DSS FIRE INC	-90.00
6091	07/05/2024	IN BLOOM	-91.00
6092	07/05/2024	TEXAS ARCHIVES	-98.02
6093	07/05/2024	UBISTOR, INC.	-4,942.40
6094	07/05/2024	WASTE CONNECTIONS OF TEXAS	-310.74
6095	07/09/2024	AT&T - MAIN LOCAL	-275.48
6096	07/09/2024	AT&T - MAIN LOCAL	-2,432.00
6097	07/09/2024	BRENNAN, KEVIN	-93.80
6098	07/09/2024	GREAT AMERICA FINANCIAL SERVICES	-1,963.00
6099	07/09/2024	GSO ARCHITECTS	-3,600.00
6100	07/09/2024	IN BLOOM	0.00
6101	07/09/2024	SHRED-IT USA LLC	-273.98
6102	07/09/2024	SWANSON, BRIAN	-236.64
6103	07/09/2024	PICTOMETRY	-383,460.00
6104	07/11/2024	ARMSTRONG & ARMSTRONG, P.C.	-2,050.00
6105	07/11/2024	BLUECROSS BLUESHIELD (LIFE&STLT)	-11,242.59
6106	07/11/2024	MCROBERTS & COMPANY	-1,400.00
6107	07/11/2024	SUPERIOR VISION OF TEXAS	-1,599.99
6108	07/11/2024	TRANE US INC	-1,658.19
6109	07/16/2024	ARMSTRONG, WILLIAM	-412.50
6110	07/17/2024	AMERICA TO GO, LLC	-1,589.90
6111	07/17/2024	ARMSTRONG & ARMSTRONG, P.C.	-2,000.00
6112	07/17/2024	AT&T - FIBER	-51.38
6113	07/17/2024	CARENOW CORPORATE	-60.00
6114	07/17/2024	COSTAR REALTY INFORMATION INC	-6,421.23
6115	07/17/2024	DEX IMAGING	-3,973.52
6116	07/17/2024	FIRST STOP HEALTH	0.00
6117	07/17/2024	JOPLIN'S	0.00
6118	07/17/2024	LEGAL SHIELD / ID SHIELD	0.00
6119	07/17/2024	OZAETA, GREGORY	0.00
6120	07/17/2024	FIRST STOP HEALTH	-1,370.80
6121	07/17/2024	JOPLIN'S	-304.00
6122	07/17/2024	LEGAL SHIELD / ID SHIELD	-1,652.50
6123	07/17/2024	OZAETA, GREGORY	-545.00
6124	07/19/2024	TAAD	-1,000.00
6125	07/22/2024	AT&T - MOBILITY	-1,063.50
6126	07/22/2024	BETSY ROSS FLAG GIRLS INC	-3,417.00
6127	07/22/2024	CINTAS FIRST AID	-105.74
6128	07/22/2024	PITNEY BOWES SUPPLIES	-364.66
6129	07/22/2024	SPECTRUM ENTERPRISE	-1,356.12
6130	07/22/2024	THE EXEMPTION PROJECT, INC.	-31,781.25
6131	07/22/2024	UNUM LIFE INSURANCE CO OF AMERICA	-1,213.90
6132	07/22/2024	RICHARDS, BRAD	-1,388.64
6133	07/25/2024	AFLAC	-6,225.24
6134	07/25/2024	AT&T - FIBER	-1,591.31
6135	07/25/2024	CITY OF MCKINNEY	-1,616.15
6136	07/25/2024	MEDIUM GIANT COMPANY, INC	-7,101.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
July 2024

Num	Date	Name	Amount
6137	07/25/2024	PROSTAR SERVICES, INC	-253.90
6138	07/25/2024	SHELL ENERGY SOLUTIONS	-7,407.59
6139	07/25/2024	TARRANT APPRAISAL DISTRICT	-230.00
6140	07/25/2024	VARIVERGE LLC	-1,697.52
6141	07/25/2024	UNITED STATES DEPT OF TREASURY	-38.64
6142	07/30/2024	CARD SERVICE CENTER	-17,007.08
6143	07/30/2024	BLUECROSS BLUESHIELD OF TEXAS	-46.24
6144	07/30/2024	BLUECROSS BLUESHIELD OF TEXAS	-136,040.57
6145	07/30/2024	GRAYSON CAD	-290.00
6146	07/30/2024	GSO ARCHITECTS	-1,400.00
6147	07/30/2024	GSO ARCHITECTS	-4,200.00
6148	07/30/2024	PERDUE, BRANDON, FIELDER, COLLINS, MOTT	-250.00
6149	07/30/2024	SAM'S CLUB	-1,573.08
6150	07/30/2024	SHI GOVERNMENT SOLUTIONS	-3,374.00
6151	07/31/2024	DEX IMAGING	-1,413.16
6152	07/31/2024	PLANO OFFICE SUPPLY	-2,089.25
6153	07/31/2024	STAPLES BUSINESS CREDIT	-1,498.25
6154	07/31/2024	M&M FENCING AND WELDING, INC.	-678.38
6155	07/31/2024	CINTAS MAT SERVICE	-467.76
6156	07/31/2024	CINTAS SANI CLEAN #163	-2,373.81
888052	07/16/2024	QUALITY PERSONNEL SERVICE	-33,805.78
888053	07/16/2024	BORTON, BRIAN K	-462.50
888054	07/16/2024	DAVIS, MARISA	-462.50
888055	07/16/2024	DECK, RANDALL	-900.00
888056	07/16/2024	SWANSON, BRIAN	-488.56
888057	07/16/2024	BRYAN, TONI	-890.26
888058	07/16/2024	GLASS, TAMERA	-488.56
888059	07/16/2024	HARRIS GOVERN	-888.00
888060	07/23/2024	ARMSTRONG, WILLIAM	-462.50
888061	07/23/2024	BORTON, BRIAN K	-450.00
888062	07/23/2024	DAVIS, MARISA	-450.00
888063	07/23/2024	PENSON, OLIVIA K	-462.50
888064	07/23/2024	POLK, MATTHEW	-450.00
888065	07/23/2024	QUALITY PERSONNEL SERVICE	-4,453.92
888066	07/23/2024	MURLEY PLUMBING	-709.10
888067	07/23/2024	VAIL & PARK, P.C.	-1,250.00
888068	07/23/2024	VALBRIDGE PROPERTY ADVISORS	-7,000.00
888069	07/26/2024	BRISCOE, YVETTE	-19.56
888070	07/26/2024	BRUCH, FELECIA	-255.75
888071	07/26/2024	BRUNNER, KATIE	-197.08
888072	07/26/2024	CUENCA, ANA	-78.81
888073	07/26/2024	DELGADO, KEVIN	-88.25
888074	07/26/2024	EGLEY, MICHELL	-286.46
888075	07/26/2024	ESQUIVEL, JESSIKA	-324.46
888076	07/26/2024	GHOLSTON, MIASHA	-335.06
888077	07/26/2024	GIFFORD, HANNAH	-88.51
888078	07/26/2024	GONZALES, CHRIS	-39.04
888079	07/26/2024	HAMNER, MICHELLE	-177.37
888080	07/26/2024	JACKSON, BREANNA	-57.63
888081	07/26/2024	ROBERTS, DAVID	-19.65
888082	07/26/2024	SANCHEZ, LAUREN	-177.37
888083	07/26/2024	SMITH, TIFFANY	-335.03
888084	07/26/2024	SOLIS, NANCY	-394.12
888085	07/26/2024	SYTHE, ALEX	-39.40

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
July 2024

Num	Date	Name	Amount
888086	07/26/2024	TATE, RACHEL	-216.73
888087	07/26/2024	TAYLOR, SHANNON	-216.76
888088	07/26/2024	THORNTON, ARION	-157.66
888089	07/29/2024	McAFEE, SARA	-563.67
888090	07/30/2024	BUNDICK, FRANK	-400.00
888091	07/30/2024	JEFFCOAT, JARROD	-412.50
888092	07/30/2024	THIGPEN, LESLIE MICHAEL	-825.00
888093	07/30/2024	ZEGADLO, MARC	-400.00
888094	07/30/2024	QUALITY PERSONNEL SERVICE	-635.58
888095	07/30/2024	VALBRIDGE PROPERTY ADVISORS	-8,000.00
888132	07/02/2024	QUALITY PERSONNEL SERVICE	-41,538.25
888133	07/02/2024	HENRY, JAMES	-475.00
888134	07/02/2024	NEVAREZ, ALEJANDRO	-462.50
888135	07/02/2024	PENSON, OLIVIA K	-462.50
888136	07/02/2024	POLK, MATTHEW	-462.50
888137	07/02/2024	VALDEZ, CHRISTIAN	-637.50
888138	07/08/2024	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,379.92
888139	07/08/2024	HERITAGE BROKERAGE SERVICES	-2,800.00
888140	07/08/2024	NICKELL, CHRISTOPHER	-5,445.00
888141	07/08/2024	SAUNDERS & WALSH, PLLC	-129,685.58
888142	07/08/2024	TRUE PRODIGY TECH SOLUTIONS LLC	-2,076.25
888143	07/09/2024	DIAZ, STEPHEN ERIK	-462.50
888144	07/09/2024	HENRY, JAMES	-450.00
888145	07/09/2024	JEFFCOAT, JARROD	-450.00
888146	07/09/2024	VALDEZ, CHRISTIAN	-462.50
888147	07/10/2024	GLASS, TAMERA	-236.64
888148	07/09/2024	QUALITY PERSONNEL SERVICE	-28,828.34
888149	07/11/2024	MASSEY SERVICE, INC	-836.00
888150	07/11/2024	MC PURE CLEANING, LLC	-7,200.00
888151	07/11/2024	WEX HEALTH INC	-158.00

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-1,149,671.64

F.

**FINANCIAL
REPORTS**

June 2024

COMPILED FINANCIAL STATEMENTS

Collin Central Appraisal District

For the One and Six Months Ended June 30, 2024

Collin Central Appraisal District

Compiled Financial Statements

For the One and Six Months Ended June 30, 2024

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Board of Directors
Collin Central Appraisal District
250 Eldorado Parkway
McKinney, Texas 75069

Management is responsible for the accompanying financial statements of the business-type activities of the Collin Central Appraisal District (the "District") as of June 30, 2024 and for the one and six months ended June 30, 2024, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. 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. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit the government-wide financial statements, substantially all the disclosures, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted government-wide financial statements, disclosures, and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the discussion and analysis, schedule of changes in net pension liability and related ratios, and schedule of contributions that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Vail + Park, P.C.

Frisco, Texas

July 22, 2024

COLLIN CENTRAL APPRAISAL DISTRICT
Statement of Net Position - Proprietary Fund
June 30, 2024

Assets

Current Assets:

Cash & Cash Equivalents	\$ 12,450,848
Certificates of Deposit	20,561,473
Prepaid Items	277,950
Total Current Assets	<u>33,290,271</u>

Noncurrent Assets:

Land	1,387,232
Building	8,786,559
Computer Equipment	992,278
Furniture & Equipment	523,850
Software	797,859
Right-to-Use Assets	186,909
SBITA Assets	153,142
Less Accumulated Depreciation and Amortization	(4,849,505)
Net Pension Asset	<u>2,129,604</u>
Total Noncurrent Assets	<u>10,107,928</u>
Total Assets	<u>43,398,199</u>

Deferred Outflows of Resources

Deferred Outflow Related to TCDRS	<u>4,608,773</u>
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Liabilities

Current Liabilities:

Accounts Payable	177,116
Accrued Liability	103,286
Accrued Wages Payable	215,524
Unearned Revenue - Entities	6,333,009
Compensated Absences Payable	370,077
Operating Lease Liabilities, Current	39,296
SBITA Liabilities, Current	57,027
Total Current Liabilities	<u>7,295,335</u>

Noncurrent Liabilities:

Operating Lease Liabilities, Net of Current Portion	26,674
SBITA Liabilities, Net of Current Portion	19,534
Total Noncurrent Liabilities	<u>46,208</u>
Total Liabilities	<u>7,341,543</u>

Deferred Inflow of Resources

Deferred Inflow Related to TCDRS	430,175
Total Deferred Inflows of Resources	<u>430,175</u>

Net Position

Net Investment in Capital Assets	7,835,793
Unrestricted - Designated	29,400,000
Unrestricted - Undesignated	2,999,461
Total Net Position	<u>\$ 40,235,254</u>

COLLIN CENTRAL APPRAISAL DISTRICT
Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund
For the One and Six Months Ended June 30, 2024

	One Month Ended June 30, 2024	Six Months Ended June 30, 2024	Budget Fiscal Year 2024	Percentage of Budget	Remaining Budget
Operating Revenues					
Local Support	\$ 2,203,247	\$ 13,432,057	\$ 26,094,600	51.47%	\$ 12,662,543
Business Personal Property					
Rendition Penalty Revenue	-	55,591	-		(55,591)
Miscellaneous Revenue	1,444	4,593	-		(4,593)
Total Revenues	2,204,691	13,492,241	26,094,600	51.71%	12,602,359
Operating Expenses					
Salaries - Full Time	850,856	5,494,701	13,950,900	39.39%	8,456,199
Salaries - Part Time and Temp	96,306	262,148	598,600	43.79%	336,452
Overtime	18,590	62,535	140,000	44.67%	77,465
Payroll Taxes	13,487	86,366	213,000	40.55%	126,634
Auto Allowance	60,323	388,773	855,800	45.43%	467,027
Workman's Compensation	3,857	24,894	70,000	35.56%	45,106
Group Insurance	190,810	1,135,643	2,877,000	39.47%	1,741,357
Employee Retirement	114,963	739,857	1,946,400	38.01%	1,206,543
Unemployment Compensation	-	5,679	50,000	11.36%	44,321
Aerial Photography	-	-	445,000	0.00%	445,000
Appraisal Review Board	241,369	404,861	810,000	49.98%	405,139
Audit & Accounting	2,000	24,319	34,000	71.53%	9,681
Board of Directors Meeting	117	310	7,000	4.43%	6,690
Building Maintenance & Repairs	17,353	134,965	760,000	17.76%	625,035
Computer Maintenance	2,660	133,389	375,000	35.57%	241,611
Contract Services	6,808	38,742	150,000	25.83%	111,258
Equipment Repair & Maintenance	5,939	17,557	52,000	33.76%	34,443
General Insurance	4,773	29,179	80,000	36.47%	50,821
Legal Notices & Advertising	-	7,101	37,000	19.19%	29,899
Legal Services	152,677	923,593	2,200,000	41.98%	1,276,407
Postage	48,253	349,035	520,000	67.12%	170,965
Professional Services	79,163	197,334	250,000	78.93%	52,666
Registration & Dues	190	8,568	45,000	19.04%	36,432
Rent-Equipment	11,144	31,615	115,000	27.49%	83,385
Security	9,725	65,225	165,000	39.53%	99,775
Supplies & Materials	27,055	273,669	570,000	48.01%	296,331
Telephone, Internet, Data Cloud	9,334	64,937	300,000	21.65%	235,063
Travel & Education	3,434	21,544	125,000	17.24%	103,456
Utilities	8,527	49,749	141,900	35.06%	92,151
Equipment & Software - Non-Capital	16,614	306,033	1,275,000	24.00%	968,967
Depreciation and Amortization	21,681	130,084	-		(130,084)
Contingency	-	-	236,000	0.00%	236,000
Buy Down of Pension	-	-	400,000	0.00%	400,000
Total Operating Expenses	2,018,008	11,412,405	29,794,600	38.30%	18,382,195
Operating Income (Loss)	186,683	2,079,836	(3,700,000)	-56.21%	(5,779,836)
Nonoperating Income (Expenses)					
Interest Income	125,693	783,618	-		(783,618)
Total Nonoperating Revenues & Expenses	125,693	783,618	-		(783,618)
Change in Net Position	312,376	2,863,454	\$ (3,700,000)	-77.39%	\$ (6,563,454)
Net Position, Beginning of Period	39,922,878	37,371,800			
Net Position, June 30, 2024	\$ 40,235,254	\$ 40,235,254			

See Independent Accountants' Compilation Report.

F.

**FINANCIAL
REPORTS**

July 2024

COMPILED FINANCIAL STATEMENTS

Collin Central Appraisal District

For the One and Seven Months Ended July 31, 2024

Collin Central Appraisal District

Compiled Financial Statements

For the One and Seven Months Ended July 31, 2024

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Board of Directors
Collin Central Appraisal District
250 Eldorado Parkway
McKinney, Texas 75069

Management is responsible for the accompanying financial statements of the business-type activities of the Collin Central Appraisal District (the “District”) as of July 31, 2024 and for the one and seven months ended July 31, 2024, which collectively comprise the District’s basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. 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. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit the government-wide financial statements, substantially all the disclosures, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted government-wide financial statements, disclosures, and the statement of cash flows were included in the financial statements, they might influence the user’s conclusions about the District’s financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the discussion and analysis, schedule of changes in net pension liability and related ratios, and schedule of contributions that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Vail + Park, P.C.

Frisco, Texas

August 12, 2024

COLLIN CENTRAL APPRAISAL DISTRICT
Statement of Net Position - Proprietary Fund
July 31, 2024

Assets

Current Assets:

Cash & Cash Equivalents	\$ 8,365,220
Certificates of Deposit	22,549,685
Prepaid Items	211,536
Total Current Assets	<u>31,126,441</u>

Noncurrent Assets:

Land	1,387,232
Building	8,786,559
Computer Equipment	992,278
Furniture & Equipment	523,850
Software	797,859
Right-to-Use Assets	186,909
SBITA Assets	153,142
Less Accumulated Depreciation and Amortization	(4,880,578)

Net Pension Asset	<u>2,129,604</u>
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Total Noncurrent Assets	<u>10,076,855</u>
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Total Assets	<u>41,203,296</u>
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Deferred Outflows of Resources

Deferred Outflow Related to TCDRS	<u>4,608,773</u>
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Liabilities

Current Liabilities:

Accounts Payable	188,649
Accrued Liability	103,000
Accrued Wages Payable	215,524
Unearned Revenue - Entities	4,221,280
Compensated Absences Payable	370,077
Operating Lease Liabilities, Current	36,494
SBITA Liabilities, Current	57,241

Total Current Liabilities	<u>5,192,265</u>
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Noncurrent Liabilities:

Operating Lease Liabilities, Net of Current Portion	24,774
SBITA Liabilities, Net of Current Portion	14,630

Total Noncurrent Liabilities	<u>39,404</u>
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Total Liabilities	<u>5,231,669</u>
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Deferred Inflow of Resources

Deferred Inflow Related to TCDRS	<u>430,175</u>
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Total Deferred Inflows of Resources	<u>430,175</u>
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Net Position

Net Investment in Capital Assets	7,814,112
Unrestricted - Designated	29,400,000
Unrestricted - Undesignated	2,936,113
Total Net Position	<u>\$ 40,150,225</u>

COLLIN CENTRAL APPRAISAL DISTRICT
Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund
For the One and Seven Months Ended July 31, 2024

	One Month Ended July 31, 2024	Seven Months Ended July 31, 2024	Budget Fiscal Year 2024	Percentage of Budget	Remaining Budget
Operating Revenues					
Local Support	\$ 2,110,425	\$ 15,542,482	\$ 26,094,600	59.56%	\$ 10,552,118
Business Personal Property					
Rendition Penalty Revenue	9,389	64,980	-		(64,980)
Miscellaneous Revenue	708	5,300	-		(5,300)
Total Revenues	2,120,522	15,612,762	26,094,600	59.83%	10,481,838
Operating Expenses					
Salaries - Full Time	847,775	6,342,476	13,950,900	45.46%	7,608,424
Salaries - Part Time and Temp	91,183	353,331	598,600	59.03%	245,269
Overtime	12,778	75,313	140,000	53.80%	64,687
Payroll Taxes	13,304	99,670	213,000	46.79%	113,330
Auto Allowance	60,322	449,095	855,800	52.48%	406,705
Workman's Compensation	3,858	28,752	70,000	41.07%	41,248
Group Insurance	187,527	1,323,170	2,877,000	45.99%	1,553,830
Employee Retirement	114,257	854,114	1,946,400	43.88%	1,092,286
Unemployment Compensation	-	5,679	50,000	11.36%	44,321
Aerial Photography	383,460	383,460	445,000	86.17%	61,540
Appraisal Review Board	175,462	580,323	810,000	71.64%	229,677
Audit & Accounting	1,250	25,569	34,000	75.20%	8,431
Board of Directors Meeting	-	310	7,000	4.43%	6,690
Building Maintenance & Repairs	29,433	164,398	760,000	21.63%	595,602
Computer Maintenance	57,278	190,667	375,000	50.84%	184,333
Contract Services	5,853	44,595	150,000	29.73%	105,405
Equipment Repair & Maintenance	4,964	22,521	52,000	43.31%	29,479
General Insurance	4,773	33,952	80,000	42.44%	46,048
Legal Notices & Advertising	7,101	14,202	37,000	38.38%	22,798
Legal Services	150,086	1,073,679	2,200,000	48.80%	1,126,321
Postage	1,379	350,414	520,000	67.39%	169,586
Professional Services	32,018	229,352	250,000	91.74%	20,648
Registration & Dues	1,360	9,928	45,000	22.06%	35,072
Rent-Equipment	1,963	33,578	115,000	29.20%	81,422
Security	10,875	76,100	165,000	46.12%	88,900
Supplies & Materials	18,329	291,998	570,000	51.23%	278,002
Telephone, Internet, Data Cloud	26,163	91,100	300,000	30.37%	208,900
Travel & Education	7,529	29,073	125,000	23.26%	95,927
Utilities	9,675	59,424	141,900	41.88%	82,476
Equipment & Software - Non-Capital	40,787	346,820	1,275,000	27.20%	928,180
Depreciation and Amortization	21,680	151,764	-		(151,764)
Contingency	-	-	236,000	0.00%	236,000
Buy Down of Pension	-	-	400,000	0.00%	400,000
Total Operating Expenses	2,322,422	13,734,827	29,794,600	46.10%	16,059,773
Operating Income (Loss)	(201,900)	1,877,935	(3,700,000)	-50.76%	(5,577,935)
Nonoperating Income (Expenses)					
Interest Income	116,872	900,490	-		(900,490)
Total Nonoperating Revenues & Expenses	116,872	900,490	-		(900,490)
Change in Net Position	(85,028)	2,778,425	\$ (3,700,000)	-75.09%	\$ (6,478,425)
Net Position, Beginning of Period	40,235,253	37,371,800			
Net Position, June 30, 2024	\$ 40,150,225	\$ 40,150,225			

See Independent Accountants' Compilation Report.

FUNDED PURCHASES

BOARD APPROVAL REQUIRED

FUNDED PURCHASES

FUNDED PURCHASES



Collin Central Appraisal District

Date: 8/15/2024

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
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As of this date, there are no budgeted expenditures that require the signature of a Board Officer.

H.

LARGE EXPENDITURES
(GREATER THAN \$25,000)

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

June 2024



Collin Central Appraisal District

Date: 07/12/24

To: Board of Directors

From: Marty Wright, Chief Appraiser

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

A handwritten signature in black ink, appearing to read "Marty Wright", is positioned to the right of the "From:" line.

For: June 2024 (page 1 of 2)

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	6/04/24	Quality Personnel Service	\$35,793.53
ACH	6/07/24	Saunders & Walsh	\$128,226.91
ACH	6/11/24	Quality Personnel Service	\$43,361.90
ACH	6/14/24	ADP (payroll and taxes)	\$479,949.53
ACH	6/15/24	TCDRS	\$266,106.29
ACH	6/18/24	Quality Personnel Service	\$40,131.90
ACH	6/25/24	Quality Personnel Service	\$44,244.29
ACH	6/28/24	ADP (payroll and taxes)	\$423,104.55
Ck #6021	6/5/24	Harris Govern	\$55,864.50
Ck #6024	6/5/24	SHI Government Solutions	\$42,605.50



Collin Central Appraisal District

Date: 7/12/24

To: Board of Directors

From: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright", is written over the printed name.

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

For: June 2024 (page 2 of 2)

ITEM	DATE	DESCRIPTION	\$ AMOUNT
WIRE	6/21/24	East West Bank (purchase CD)	\$2,000,000.00
Ck #6063	6/25/24	Blue Cross and Blue Shield	\$132,881.29

H.

LARGE EXPENDITURES
(GREATER THAN \$25,000)

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

July 2024



Collin Central Appraisal District

Date: 8/15/2024

To: Board of Directors

From: Marty Wright, Chief Appraiser

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

For: July 2024

ITEM	DATE	DESCRIPTION	\$ AMOUNT
Wire-TCB	7/12/24	East West Bank (CD purchase)	\$4,000,000.00
ACH-TCB	7/16/24	Quality Personnel Service	\$33,805.78
Ck #6130	7/22/24	The Exemption Project	\$31,781.25
Ck #6144	7/30/24	Blue Cross and Blue Shield	\$136,040.57
ACH-IB	7/02/24	Quality Personnel Service	\$41,538.25
ACH-IB	7/08/24	Saunders & Walsh	\$129,685.58
ACH-IB	7/09/24	Quality Personnel Service	\$28,828.34
ACH-IB	7/12/24	ADP (payroll and taxes)	\$471,837.80
ACH-IB	7/15/24	TCDRS	\$175,699.65
ACH-IB	7/26/24	ADP (payroll and taxes)	\$420,439.15

I.

**2025-2026 REAPPRAISAL PLAN
RESOLUTION**



Collin Central Appraisal District

BOARD OF DIRECTORS

Brian Mantzey-Chairman
Kenneth Maun-Assessor
Richard Grady
Andrew Cook
Robert Philo

Ronald Kelley-Secretary
Veronica Yost
Clint Pruett
Sumbel Zeb

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2024 - 88

The Collin Central Appraisal District Board of Directors met in open session on August 22, 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 having conducted a Public Hearing on the District's 2025-2026 Reappraisal Plan, hereby approves and adopts the District's 2025-2026 Reappraisal Plan, in accordance with the Texas Property Tax Code, Section 6.05 (i) and the Board of Directors Policy #112.

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

Brian Mantzey-Chairman

(and/or)

Ronald Kelley-Secretary

J.

Policy #1002 Revisions



Collin Central Appraisal District

POLICY NUMBER: 1002

POLICY NAME: CHECK SIGNING

It is the policy of the Board of Directors of the Collin Central Appraisal District (CCAD) to operate under the following limits and guidelines in regard to the signing of checks **and all orders for the payment of money.**

1. DEFINITION:

For the purposes of this policy the term '**check**' will include hand written checks, computer generated checks, electronic checks and electronic **transfer of funds payments such as ACHs (automated clearing house), EFTs (electronic funds transfer), and Wires.**

2. PRIMARY AND COUNTER SIGNATURE REQUIRED:

Every check must bear the signature of a "primary" signer and "counter" signer.

a. Primary signers are:

1. Chairman of the Board of Directors
2. Secretary of the Board of Directors
3. Chief Appraiser
4. **ARB Chairman (for the ARB checking account only)**

b. Counter signers are:

1. Chairman of the Board of Directors
2. Secretary of the Board of Directors
3. **Chief Appraiser (excluding the ARB checking account)**
4. Chief Appraiser's designee from administrative staff

3. GENERAL SIGNING LIMIT FOR CHIEF APPRAISER AS PRIMARY SIGNER:

- a. \$25,000 to coincide with the District's 'Purchasing Policy # 117'

4. EXCEPTIONS TO THE CHIEF APPRAISER'S SIGNING LIMIT:

The purpose of the exceptions below ~~are~~ **is** to allow the Chief Appraiser to exceed the signing limit for certain routine items to promote process efficiency in the daily operation of the District.

- a. Payroll and payroll related items, including employee withholdings for retirement contributions, Medicare tax and other required withholdings, if the sum of the payroll and payroll related items year to date is at or below the annual budget for the line item. **Payment to the District's approved employment agency for the payroll of seasonal temps and contract-to-hire temps is included in this category, as is the annual budget for the line item included in the payroll section of the budget.**
- b. Mortgage payments for the District's office building, if the sum of the mortgage payments year to date is at or below the annual budget for the line item.
- c. Payment of ongoing legal expenses, **including expert witness fees and arbitration services**, if the sum of the legal expense payments year to date is at or below the annual budget for the line item.
- d. Payment of quarterly software maintenance for the District's primary application software products licensed through **Harris Govern** ~~or by True Automation Inc.~~, **and the quarterly software maintenance for the District's Homestead Exemption software licensed through The Exemption Project**, if the sum of the quarterly maintenance payments year to date is at or below the annual budget for the line item.
- e. Payment of employee group insurance premiums, to the extent that the premiums have been approved in advance by the Board, during the selection of the providers and only if the sum of the premium payments year to date is at or below the annual budget for the line item.

- f. Payment for postage to **refill** stock the District's in-house postage **machine meter** and for postage deposits to the District's approved mass mailing vendor, **including the vendor's printing costs for such mass mailings**, if the sum of the postage payments, **printings costs** and deposits year to date is at or below the annual budget for the line item.
- g. Investing District funds, to the extent that investments are in accordance with the District's policy #110, for the 'Investment of Public Funds'.
- h. **Payment of goods or services that have been pre-approved by the Board with a signed resolution or Board vote if the year-to-date total is at or below the annual budget for the line item.**

5. REPORTING OF "EXCEPTION" CHECKS SIGNED BY CHIEF APPRAISER:

- a. The Chief Appraiser will report checks he signed under the 'Exceptions' section of this policy to the Board of Directors with the District's financial reports presented at each monthly meeting of the Board of Directors.

6. NON-BUDGETED PURCHASES:

- a. All such purchases require approval by the Board of Directors.
- b. The payment of all non-budgeted purchases must be approved by the Board of Directors and the Board Chairman or Board Secretary must be the 'Primary Signer'.

7. SIGNATURE STAMPS:

- a. The signature of the Board Chairman and Board Secretary, **as well as the ARB Chairman**, must always be an original signature. The **De**istrict will not create or utilize signature stamps for a board member **for CCAD or the ARB**.
- b. The Chief Appraiser and his designated counter signer may utilize a signature stamp as a matter of convenience, with the following restrictions:

1. Both signatures cannot be “stamped signatures” on the same check.
2. The primary reason for use of the signature stamp is to continue efficient operations during the absence of the Chief Appraiser or his designated counter signer.
3. Verbal **or email** approval must be given by the Chief Appraiser prior to stamping his signature.

8. DEPUTY CHIEF APPRAISER:

- a. The Deputy Chief Appraiser is specifically prohibited from the role of ‘Primary Signer’ and ‘Counter Signer’. This action is taken since he holds the responsibility of verifying and approving all invoices for payment.
- b. Should a situation arise due extended illness or other cause that removes the Chief Appraiser from the office for more than a temporary period, the Board of Directors will call a meeting to execute the appropriate banking documents, and will temporarily suspend this prohibition, allowing the Deputy Chief Appraiser to sign as ‘Primary Signer and Counter Signer’.

Date Adopted: April 1, 2010

Resolution #: 2010-1009

Revised: August 22, 2024

Resolution #: 2024-1139



Collin Central Appraisal District

BOARD OF DIRECTORS

Brian Mantzey-Chairman
Kenneth Maun-Assessor
Richard Grady
Andrew Cook
Robert Philo

Ronald Kelley-Secretary
Veronica Yost
Clint Pruett
Sumbel Zeb

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2024 - 1139

The Collin Central Appraisal District Board of Directors met in open session on August 22, 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 Board Policy #1002, in regard to signing checks and executing the electronic transfer of funds for the District.

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

Brian Mantzey-Chairman

(and/or)

Ronald Kelley-Secretary

K.


**Swingle Collins & Associates
Insurance Consultant Contract**



Collin Central Appraisal District

August 15, 2024

TO: Board of Directors

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

RE: Swingle Collins & Associates Insurance Consultant contract

At the October 21, 2010 Board of Directors meeting, agenda item I titled Insurance Consulting Contract was discussed in open session. This contract was to begin in the 2011 year for consulting on the major insurance quotes. Then Chief Appraiser, Bo Daffin, presented the Board with a contract between CCAD and Wellspring Insurance Agency, Inc. ("Wellspring") that would allow Wellspring to represent CCAD to the major insurance companies. This contract was for \$3,650 per month as a flat fee. Under the #3 Consideration section the contract states "Wellspring Insurance Agency, Inc, shall not accept fees, commissions or any other form of compensation from any insurance vendor for contracts entered into with CCAD." This section is important to note as that same language has remained in the subsequent contracts with Swingle.

The contract with Wellspring was brought to the Board because of changes in the way the insurance agencies would negotiate with businesses such as CCAD. The compensation to Wellspring prior to 2010 was paid by the insurance company for signing CCAD, and those fees were included in the negotiated price when we signed up for a renewal. The major insurance companies were refusing to discuss bids with CCAD staff directly as had been done in the past, and required a consultant that was supplied by the insurance company. It was Mr. Daffin's opinion then and approved by the Board, to contract with Wellspring to work directly with and for CCAD to remove any potential impropriety by signing with a certain insurance company because of the consultant's direction and relationship. Having our own consultant vying for our best interests was also fiscally responsible with taxpayer dollars. Additionally, it is of note that there is a 60-day cancellation clause written in if there is a need to end our contract that was in place with Wellspring, and continues with Swingle.

The contract was renewed with Swingle and it is the opinion of staff that this continue into the future as long as the Board sees fit. Attached to this letter is a timeline of the various dates and reasons for the conversations between Swingle and CCAD staff for calendar year 2024 year to date. Items range from general questions, eligibility, claims issues, billing corrections, medication questions, federal compliance reminders, etc.

The constant availability of the Swingle staff of Ryan Hanratty and Lauren Turner has been invaluable to CCAD. To have access to people with more insurance knowledge and their willingness to answer any and all questions only enhances the benefit to our staff. Swingle is up front in their ability to negotiate with the insurance companies when the bidding process comes around, and we have a lengthy meeting with them each year ahead of the bidding process to know what they expect to see with rate increases or the occasional decrease. They keep track of our claims during the year to chart where they expect bids to come back from the various insurance carriers. The entire RFP process is handled by them from start to finish, and they subsequently report the results to the Board. They are in the building during open enrollment to present to the staff the elected insurance

carriers, explain coverages, discuss which plan is best for an employee, and assist our HR staff with the enrollment process which is very time consuming given the size of our staff. We simply would not receive the same level of service from the insurance provided consultant that is being paid by them to garner a deal.

As I discussed this question with Mr. Hanratty, he made the observation that when consulting on insurance bids, the insurance may go up by a percent increase, but our staff salary doesn't increase that much, so why should his fee increase by that same percent? With the flat fee structure, we get the comfort of being able to budget for insurance consultant fees every year, and don't incur the wild fluctuations that come with the bid process. Mr. Hanratty calculated that our contract with Swingle equates to 2.6% of the annualized medical premium, where the industry standard is 5% of the premium. Attached is the new contract between Swingle and CCAD starting September 1, 2024 and then two one-year options with a cost of \$3,250 per month or \$39,000 for each year. This is a small increase from the previous contract fee, but still almost half of the industry standard. Continuing this contract means we are able to be fiscally responsible with taxpayer dollars and still receive the highest level of customer service from Swingle for our employees.

STATE OF TEXAS

COUNTY OF COLLIN

AGREEMENT FOR CONSULTING SERVICES

FOR

COLLIN CENTRAL APPRAISAL DISTRICT

GROUP HEALTH AND LIFE INSURANCE PROGRAMS

WHEREAS Collin Central Appraisal District recognizes the need and value of expert consulting services in the increasingly complex and expensive health and life insurance field in order to control costs and to provide the best possible program of coverage and benefits to its active employees, retired employees, and their eligible dependents; and,

WHEREAS, the firm of Swingle Collins & Associates, Inc. offers the provision of advice and services as more fully set out below;

NOW, THEREFORE, KNOW ALL BY THESE PRESENT:

1. PARTIES

The parties to this Agreement are Collin Central Appraisal District ("CCAD"), a political subdivision of the State of Texas, whose authorized signatory is Marty Wright, Chief Appraiser, and Swingle Collins & Associates, Inc., a Texas corporation whose authorized signatory is Kirk Dreyer, General Counsel.

2. TERM

This Agreement shall become effective on September 1, 2024 until August 31, 2025, with two (2) options for renewal available to CCAD of like periods, under the same terms and conditions, unless sooner terminated as set out in paragraph 6 of the Agreement.

3. CONSIDERATION

In return for services rendered by Swingle Collins & Associates, Inc., pursuant to this Agreement, CCAD will pay the sum of \$3,250 per month in advance. Swingle Collins & Associates, Inc. shall not accept fees, commissions, or any other form of compensation from any insurance vendor for contracts entered with CCAD.

Unless terminated sooner pursuant to the provisions of paragraph 6 of this Agreement, in the event that no funds or insufficient funds are collected, appropriated and budgeted or funds are otherwise unavailable for payment of amounts due hereunder by CCAD to Swingle Collins & Associates, Inc., CCAD shall notify Swingle Collins & Associates, Inc. and this Agreement shall terminate on the last day of the fiscal period for which appropriations were made without penalty or expense to CCAD of any kind whatsoever, except as to the payment of amounts due and payable for which appropriations have been made for said fiscal period.

4. SERVICES TO BE RENDERED

Swingle Collins & Associates, Inc. agrees to provide general consulting services for CCAD's group health, dental, vision, life insurance and disability programs involving active employees, retired employees, and their eligible dependents. Swingle Collins & Associates, Inc.'s services will include but will not necessarily be limited to the following:

1. Confer with CCAD designees as needed regarding health care and life insurance programs.
2. Represent the interests of CCAD in the health care field.
3. Assist in the review of health care programs to determine their cost effectiveness.
4. Assist in the general management of the health care plans.
5. Develop bid specifications for proposal requests as desired by CCAD.
6. Work with potential bidders during the Request for Proposal (RFP) process to answer any questions regarding the RFP in order to assure their complete understanding of CCAD's intent.
7. Evaluate bids and/or proposals received and offer recommendations.
8. Assist, as needed, with the transition between vendors if the RFP results in a change of vendors.
9. Examine reports of exposures, expenses, and paid losses at appropriate intervals to determine patterns of risk and to assure conformity of the vendor to its proposal(s).
10. Act as contact between insurance agents and representatives of HMOs, PPOs and insurance companies who make inquiries regarding benefits offered by or through CCAD.
11. Review performance of the vendor and, if requested by CCAD, negotiate contract renewal rates for the health care plans in a manner calculated to be acceptable to the CCAD.
12. Assist with drafting or redrafting of the health care plan's Plan Document or its Summary Plan Description.
13. Assist with the preparation of any reports which the Treasury Department might require of CCAD.

5. CCAD OBLIGATIONS

CCAD will provide such information as is reasonable and necessary to Swingle Collins & Associates, Inc. to aid in its performance of the Agreement.

6. TERMINATION

CCAD may terminate this Agreement upon 60 days written notice to Swingle Collins & Associates, Inc. whenever such termination is deemed to be in CCAD's best interest or in the event of Swingle Collins & Associates, Inc.'s default, inability or failure to perform or to comply with any material term or condition of this Agreement or for any other good cause. Swingle Collins & Associates, Inc. may terminate this Agreement upon 60 days written notice to CCAD when such termination is deemed to be in Swingle Collins & Associates, Inc.'s best interest or CCAD's failure to promptly pay amounts due Swingle Collins & Associates, Inc. as described within this Agreement or for any other good cause.

Upon any such termination by either party, CCAD's obligation to pay Swingle Collins & Associates, Inc. for its services shall terminate at the end of the 60-day notice period. Any and all information accumulated by Swingle Collins & Associates, Inc. pursuant to this Agreement, in whatever medium stored or created, will become the property of CCAD. Such property will be returned to CCAD as expeditiously as possible and the CCAD agrees to reimburse Swingle Collins & Associates, Inc. for all reasonable expenses incurred in the retrieval, preparation, and transfer of such property to CCAD.

7. NON-ASSIGNMENT

Swingle Collins & Associates, Inc. will not assign any portion of its rights or duties under this Agreement without prior, written approval of CCAD. Any purported assignment without such prior approval will be a breach of this Agreement and will be void in all respects.

8. INDEPENDENT CONTRACTOR

Swingle Collins & Associates, Inc. shall operate hereunder as an independent contractor and not as an officer, agent, servant, or employee of CCAD. Swingle Collins & Associates, Inc. shall have exclusive control and right to control the details of its performance under this Agreement and shall be solely responsible for the acts and omissions of its officers, members and employees. The doctrine of respondent superior shall not apply to any item of performance under this Agreement nor shall anything in this Agreement be construed as creating a partnership or joint enterprise between Swingle Collins & Associates, Inc. and CCAD.

9. MISCELLANEOUS

The provisions of the Agreement are severable and if, for any reason, a clause, sentence, paragraph, or any other part of this Agreement shall be determined to be invalid by a court or federal or state agency, board or commission having jurisdiction over the subject matter thereof, such invalidity shall not affect other provisions which can be given effect without the invalid provision.

The failure of CCAD to insist upon the performance of any term or provision of the Agreement or to exercise any right here in conferred shall not be construed as a waiver or relinquishment to any extent of CCAD's right to assert or to rely upon such term or right on any future occasion.

Should any action, whether real or asserted, at law or in equity, arise out of the execution, performance, attempted performance or nonperformance of the contract and Agreement, venue for said action shall lie exclusively in Collin County, Texas.

This written instrument and any exhibits attached hereto which are incorporated by reference and made a part of this Agreement for all purposes, constitute the entire agreement between the parties hereto concerning the work and services to be performed hereunder and any prior or contemporaneous, oral or written agreement which purports to vary from the terms hereof shall be void. Any amendments to the terms of this Agreement must be in writing and must be approved by both CCAD and Swingle Collins & Associates, Inc.

IN WITNESS WHEREOF, the parties hereto have executed two (2) copies of this Agreement on McKinney, Collin County, Texas this 1st day of September 2024.

Date:

Collin Central Appraisal District

By:

Marty Wright, Chief Appraiser

Date:

Swingle Collins & Associates, Inc.

By:

Kirk Dreyer, General Counsel

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Date:

Collin Central Appraisal District

By:

Marty Wright, Chief Appraiser

Date:

Swingle Collins & Associates, Inc.

By:

Kirk Dreyer, General Counsel

L.

CCAD 2024

Employee Handbook Revisions

COLLIN CENTRAL APPRAISAL DISTRICT



PERSONNEL POLICIES & PRACTICES HANDBOOK

REVISED AND EFFECTIVE ~~February 23, 2023~~ **August 22, 2024**

WELCOME!

On behalf of all of your coworkers at the District, I would like to welcome you to the District and wish you every success as a District employee. We are glad you have chosen to be a member of the District team. We believe that each employee contributes to the District's growth and success and, in turn, the District wishes to provide maximum opportunity and incentive for the growth and well-being of all of our employees and their families.

This manual was developed to describe some of the expectations of the District and to outline the policies, programs, compensation and benefits available to eligible employees. The District hopes that this manual is, and will continue to be, helpful to you so that you will have a better understanding of the District's philosophy, what we stand for, and the way we operate. You should familiarize yourself with the contents of this manual as soon as possible and direct any questions you may have to your supervisor or HR representative.

Our growth as a District and as individuals depends upon adherence to these guidelines, as well as respect for and cooperation with one another. We look forward to having you as a part of our team.

A handwritten signature in black ink, appearing to read 'Marty Wright', with a stylized, cursive-like script.

Marty Wright

Chief Appraiser

Collin Central Appraisal District

DISTRICT INTRODUCTORY STATEMENT

This manual is designed to acquaint you with the Collin Central Appraisal District ("the District") and to provide you with information about working conditions, employee compensation and benefits and some of the policies affecting your employment. You should read, understand, and comply with all provisions of this manual. No employee manual can anticipate every circumstance or question that may arise, and as the District grows, the policies may need to be changed. As a result, the District reserves the right to revise, supplement or rescind any policy or portion of this manual, as it deems appropriate. These changes will be communicated to you verbally or in writing and via future revisions to the manual.

This manual is not intended to create any contractual obligation or legal right, nor does it purport to be a complete statement of all District policies, which are stated more fully in other documents. All District employees are employed "at will," meaning that either the employee or the District may end the relationship at any time, with or without notice and with or without articulating a reason. The policies and procedures set forth in this manual provide guidelines for management and employees during employment, but do not create contractual rights regarding termination or otherwise. Only the Chief Appraiser of the District has the authority to modify the "at will" employment arrangement or make changes to the policies and procedures explained in this manual.

The policies and procedures apply to all employees except where specific appointment and removal power is vested in the Board of Directors, members of appointed Boards and persons employed under written contract with the District.

ONLY FULL-TIME EMPLOYEES (WHO WORK TWO THOUSAND EIGHTY OR MORE HOURS PER YEAR) ARE ELIGIBLE FOR THE FULL RANGE OF BENEFITS DESCRIBED HEREIN, WHILE PART-TIME EMPLOYEES (WHO WORK OVER NINE HUNDRED HOURS PER YEAR) ARE ELIGIBLE FOR A LIMITED RANGE OF BENEFITS.

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EMPLOYMENT POLICIES

Equal Employment Opportunity. The District is committed to a policy of equal employment opportunity. This means that employment decisions affecting applicants and employees will not be based upon an individual's race, color, religion, gender, sex, national origin, age, disability, or any other unlawful basis. Employees who engage in such unlawful discrimination will be subject to disciplinary action up to and including discharge. If you feel you have been unlawfully discriminated against, you should notify the first level of management that you feel is not included in such discrimination, beginning with your immediate manager, and continuing to your department director, and Deputy Chief Appraiser, as appropriate. If an employee feels that the discrimination involves their entire departmental management team, they should notify the HR Director and Chief Appraiser.

Policy for Employment of Disabled Individuals. The District does not discriminate in the hiring or promotion of qualified disabled persons. We will attempt to make the facilities barrier-free and accessible according to federal, state, and local guidelines. We will attempt to accommodate the needs of our disabled employees when the accommodation does not adversely affect other employees' safety or unduly burden the District. Our goal is to provide a safe, accessible, and comfortable work environment for all employees, while meeting the needs of our customers.

Anti-Retaliation Policy. The District is committed to a fair and welcoming workplace and has a strict policy against retaliation. The District encourages the prompt reporting of all perceived discrimination and/or harassment. It is the District's policy to thoroughly investigate such reports. The District prohibits retaliation against any individuals who report discrimination or harassment, participate in the investigation of any reported discrimination or harassment, or who engage in any other legally protected activity.

Employees who engage in such unlawful discrimination will be subject to disciplinary action up to and including discharge.

General Terms of Employment. The employment of all employees of the District is at the will of the employee and the District. This means that the employee may resign his employment for any reason or be discharged for no, or any reason as determined by the District, which is not in violation of any federal, state, or local regulation.

If an applicant attempts to withhold information or falsify information on an application, the applicant will be disqualified from further employment consideration. If the District discovers at any point after an applicant is hired that the applicant falsified information on their application, on their resume, or regarding diplomas and/or certifications completed, the employee will be terminated immediately.

The District requires a physical, the passing of a drug test (including nicotine, including but not limited to e-cigarettes and/or vaping, CBD and their derivatives) and background check for all full-time and part-time applicants, and a driving record check for all full-time and part-time applicants required to drive for the District once a conditional offer of employment has been extended by the hiring manager.

Nicotine & CBD Use Prohibited. The District will not hire individuals that use, or test positive for using nicotine & cannabinoid products or their derivatives. However, current fulltime and permanent part-time employees, with an employment start date of February 22, 2012, or earlier, are exempt from the hiring requirement as it relates to Nicotine. Should a full-time, part-time or temporary employee cease their current employment and seek to be re-employed after the adoption of this policy they must comply with the non-nicotine & cannabinoid use hiring requirement.

In the case of an accident by a staff member that drives for the district, if a drug test comes back positive due to CBD, then management of the CAD will handle it on a “case-by-case” basis.

Those individuals that serve on the Board of Directors, Appraisal Review Board, Ag Advisory Board, commissions, committees, or other boards are not considered employees of the District, and are, therefore, exempt from the District’s nicotine & cannabinoid use policy in regard to their appointment. However, members of boards, commissions and committees must comply with the District’s nicotine rule restricting nicotine use to designated areas. The members of boards, commissions and committees are required to adhere to the District’s prohibitions concerning Alcohol & Drugs, as set forth below.

Contract of Employment or Employment Agreement. Unless in writing and signed with the approval of the Board of Directors, no individual is authorized to make a contract of employment or employment agreement, other than an employment agreement between the Board of Directors and the Chief Appraiser, or to modify the written rules and regulations of the District.

As a part of the hiring/employment process the Chief Appraiser or his authorized delegate will routinely make a written job offer to a candidate being considered for employment, but it must be fully understood that any offer of employment, whether written or verbal, does not constitute a contract of employment, in any form or fashion.

Nepotism. While the District has no general prohibition against hiring relatives of employees, for safety, security and morale reasons, the District has established some restrictions on the employment of relatives. These restrictions are intended to avoid even the appearance of unfair treatment of family members. Family members may not supervise or otherwise influence the employment relationship of a family member. For

purposes of this policy, family members are defined as spouse, child, stepchild, parent, stepparent (including spouse's stepparent), siblings, parents-in-law, grandparents, and grandchildren of either the employee or the employee's spouse. In certain circumstances, this prohibition may apply to unmarried employees who share housing or are dating.

Adjustment Period. The District will consider the first 90 days of employment in a non-exempt position as an adjustment or probation period. The adjustment period for all exempt employees will be a period of 180 days. Both classes of employees will revert to adjustment status upon assuming any other position than that for which originally hired, in accordance with the above guidelines. Should you have difficulties or problems, please talk to your supervisor.

Personnel Records. A personnel record will be maintained on each employee of the District. This file is the property of the District and its contents will be kept confidential to the extent allowed by law. If you wish to review the contents of your file, present a request in writing to the HR representative.

Changes in personal information, such as your address, telephone number, emergency contact information, marital status, increase or decrease in family size, should be reported to the HR representative in order to maintain accurate records for tax, payroll and insurance purposes.

Hours of Work. The workweek at the District begins at 12:01 p.m. each Friday and ends at 12:00 noon each Friday. In order to meet organizational needs, supervisors may need to change work hours or request additional work time from exempt employees or overtime from non-exempt employees. If overtime or additional work time is needed, the supervisor will notify those individuals necessary to perform the work with as much advance notice as is possible. You are expected to work the scheduled additional work time or overtime unless you have an excuse that is satisfactory to your supervisor.

Continued failure to work scheduled additional work time or overtime may subject an employee to disciplinary action up to and including discharge.

Overtime. Each position in the District has been designated as to whether it is an exempt or non-exempt position. Non-exempt positions are eligible for overtime payment or compensatory time, provided the number of hours worked in a week (12:01 p.m. Friday, to 12:00 noon the following Friday) exceed forty hours. In order for a non-exempt employee to be considered for overtime that employee must have the prior approval of their supervisor to work the overtime and have worked forty hours in the period beginning at 12:01 p.m. Friday, to 12:00 noon the following Friday in that week. Overtime, if determined to be necessary to complete the business of the District may be considered mandatory, if designated by the supervisor. No overtime payment of any kind will be made until the time worked exceeds forty hours. Overtime must be authorized in advance by the immediate supervisor.

If a non-exempt employee elects to receive compensatory time, for overtime worked after January 1, 2015, the compensatory time off must be taken within the same calendar year it was earned, except for compensatory time earned during the month of December, which at the employee's option may be carried forward to use in the following calendar year. At the discretion of the Chief Appraiser, based on work schedules needed to accomplish tasks during the fourth quarter of the current calendar year, designated compensatory time earned during the fourth quarter of the current calendar year may be carried forward to use in the following calendar year. At the discretion of the Chief Appraiser, when approving overtime for any period during the calendar year, the Chief Appraiser may require that overtime be paid and not taken as compensatory time off. If the Chief Appraiser does not designate "pay only" during the approval of designated overtime, the employee will have the option to be paid or take compensatory time off. Compensatory time can only be earned in one half ($\frac{1}{2}$) hour increments. Compensatory time can only

be taken in one half ($\frac{1}{2}$) hour increments. Employees may only use earned compensatory time with the prior approval of their supervisor.

Unused compensatory time held by an employee, must be used during the calendar year, unless otherwise authorized, in writing, by the Chief Appraiser.

Earned compensatory time not used within the timeframes required by this *Handbook* will be forfeited outright. Once an employee has elected to receive compensatory time, in lieu of receiving payment for overtime, they cannot change their election.

Employment Status. In order to meet its organizational needs, the District employs a variety of types of employees as follows:

- **Exempt.** An exempt employee is one who is not subject to the minimum wage and overtime requirements of the Fair Labor Standards Act, based upon the types of duties performed.
- **Non-Exempt.** A non-exempt employee is one who is covered by the minimum wage and overtime requirements of the Fair Labor Standards Act, based upon the types of duties performed.
- **Regular.** Full and part-time employees who have satisfactorily completed the applicable adjustment period.
- **Full-Time.** Any employee who is regularly scheduled to work forty or more hours per work week.
- **Part-Time.** Any employee who is regularly scheduled to work less than forty hours per work week.
- **Temporary.** Employees hired for a specific project, job, or assignment with the understanding that the employment is anticipated to end within a short time. If a temporary employee becomes a regular employee, the temporary employment time will be credited to the employee's length of service to the extent that it has been continuous.

- **Probationary.** An employee who has not completed the adjustment period, or any employee who has otherwise been placed on probation for performance reasons.

Lunch and Break Periods. Non-exempt employees who are scheduled to work eight hours or more are entitled to take up to one hour without pay for a lunch break. Exempt employees are entitled to a lunch break and should follow the same duration guideline, up to one hour, as established for non-exempt employees. Employees may also be allowed paid rest breaks to enable staff to get away from job related tasks for a short period, or for personal needs, or personal phone calls. The Chief Appraiser will develop and implement a management policy regarding the availability, timing, and duration of rest breaks.

Performance Reviews. The District supervisors will strive to provide employees with informal performance reviews on an ongoing basis, in the form of periodic feedback. In addition to these informal reviews, employees will be evaluated using a formal written performance reviews on an annual basis.

Transfer/Promotion Policies. It is the District's policy to fill all vacant positions from within, provided a qualified person can be found at the salary/hourly wage offered. The Chief Appraiser will determine whether to post vacant positions internally or to promote or transfer existing staff directly to a position. The decision to promote or transfer directly shall be based on the Chief Appraiser and the management team's observation of staff carrying out current work assignments and their potential to successfully meet the requirements of the vacant position. Factors to be considered when selecting existing staff to fill a vacancy may include education, training, professional certifications, professional designations, experience in position(s) held within the District, prior work experience, punctuality, attitude, work ethic, communication skills and other professional attributes deemed appropriate for candidates being considered. Prior to discussions with

any potential candidate regarding an internal promotion or transfer, the Department Director from the potential receiving department must notify the current Department Director regarding the potential transfer or promotion. Additionally, the potential receiving department's Director, with approval of their Deputy Chief Appraiser, must consult with the current Department Director regarding the factors listed immediately above.

If the Chief Appraiser determines that a qualified candidate is not currently available internally the position may be posted externally. A transfer not involving promotion or demotion may be effective at any time for administrative convenience or upon request of the employee and with the approval of the Chief Appraiser if the employee being affected is qualified for the position.

Outside Employment. An employee shall not engage in outside employment, including self-employment, without having received prior approval, in writing, from the Chief Appraiser.

In most cases, your ability to perform your job satisfactorily will be negatively affected by holding other employment, in addition to your job at the District. The outside employment may present a conflict of interest, if it involves work that is contrary to the mission and goals of the District. Scheduling problems may arise when you are asked by your supervisor to work overtime or on weekends or on a different shift. Your performance may suffer if you are fatigued or distracted by your second job. For these reasons, you must report any outside employment to your supervisor. The District reserves the right to restrict outside employment, which may result in conflicts, performance or attendance problems. When the outside job is terminated, notice must again be given to the Chief Appraiser in writing.

COMPENSATION POLICIES

General. The District's compensation policy is to strive to pay wages that are competitive with those in the community and the industry, recognizing individual effort and contribution to the District's success. The basis for an employee's compensation will be his or her knowledge, ability, scope of responsibilities and demands of the job. Wage ranges are generally reviewed annually to maintain our competitive posture.

Overtime. Overtime pay is required for non-exempt employees whose hours worked exceed forty in a work week. Paid time off that is not worked, such as sick days, vacation, personal days and leaves, is not counted as "hours worked" for the purpose of calculating overtime. Employees are not allowed to work overtime unless it has been approved in advance by a supervisor. Each employee's timecard should be accurately recorded to reflect all time actually worked. Under no circumstances should an employee work "off the clock," and any such request from a District supervisor should be reported to the HR representative immediately.

Time Reporting. All non-exempt employees must keep accurate records of their work time, using electronic timecards provided by the District, as this recordkeeping provides the basis for your compensation. Recording time in and out shall be performed by the employee at their workstation, on a District provided computer. Employees, unless specifically authorized by the Chief Appraiser shall not use a mobile device, or mobile application or remote login access to record time in and out. Employees must not record time for another employee. Any employee who falsifies his or her own timecard or records time for another employee will be subject to discipline up to and including immediate discharge. If you make an error on your own timecard, contact your supervisor immediately. The employee and the supervisor must note any changes on a timecard.

Pay Periods and Payroll Deductions. Employees are paid, via direct deposit, on a bi-weekly basis. The District will have deducted amounts required by law, such as those for federal income tax and social security (FICA), or ordered by a court, such as garnishment of wages. The District will also deduct amounts authorized by the employee in writing, such as for insurance premiums and credit union deposits. The District will not authorize advances on paychecks or loans to employees. If you cannot pick up your paycheck, you may send a representative who must present your written authorization before your check will be released to him or her. If payday falls on a holiday, you will be paid on the last scheduled workday prior to the holiday.

BENEFIT POLICIES

Employee Medical Insurance. Full-time employees will be required to participate in the District's medical group insurance plan, except as provided below. This plan may be on a shared cost basis with both the District and the employee contributing part of the cost of the premium. The cost to the employee, if any, will be determined on an annual basis by the Board of Directors. Employees must complete the application at the time of hiring and/or annually as required by the District and/or the medical insurance carrier. Employees may elect to decline the group medical insurance offered by the District only under the following circumstances:

- The District's contract with the health insurance company will permit less than 100% of its fulltime employees to be enrolled in the plan;
- The employee is covered under their spouse's group policy that complies with the Affordable Health Care Act; or
- The employee is covered as a retiree on a previous employer's group policy; or
- The employee has military insurance coverage.

If an employee elects to decline the group medical insurance offered by the District, the employee will **not** receive any form of compensation in lieu of the group medical insurance benefit. A Summary Plan Description (“SPD”) of the health care insurance plan is available from the HR representative.

Eligible employees shall receive insurance benefits as prescribed in the applicable program booklets on the effective dates of that insurance. For further information on your specific insurance benefits, consult the booklets given to each employee upon the effective date of the coverage or check with the HR representative.

The District hereby certifies that it has adopted an amendment to incorporate the provisions of the HIPAA Privacy Rule at 45 C.F.R. 164.504 (f) (2) and the District has agreed to be bound by the amendment and other applicable parts of the Privacy Rule.

Employee Ancillary. Full-time employees will be offered the opportunity to participate in the District’s ancillary group insurance plans. Ancillary insurance plans may include dental, vision, telemedicine, long-term and short-term disability, term life and AD&D, and long-term care. These plans may be on a shared cost basis with both the District and the employee contributing part of the cost of the premium. The cost to the employee, if any, will be determined on an annual basis by the Board of Directors. Any cost for increasing the amount of term life insurance and/or increasing long-term care benefits will be paid by the employee. Employees may elect to decline any of the ancillary insurances offered by the District. If an employee elects to decline an ancillary insurance, or all ancillary insurances, offered by the District, the employee will **not** receive any form of compensation in lieu of the ancillary insurance benefit. Summary Plan Descriptions (“SPD”) are available from the human resources office. Eligible employees shall receive insurance benefits as prescribed in the applicable program booklets on the effective dates of that insurance. For further information on your specific insurance benefits, consult the booklets given to each employee upon the effective date of the coverage or check with the HR representative.

Contribution to Employee Health Savings Account. The District will make monthly contributions to the Health Savings Account for full-time employees that elect to participate in the high deductible medical insurance plan, with an HSA. The amount of contribution will be reviewed and set by the Board of Directors on a year-to-year basis.

Medical Reimbursements to Employees. The District will reimburse full-time employees that participate in the PPO medical insurance plan for ~~medical deductible expenses incurred and/or prescription copay expenses incurred. Medical co-pay expenses incurred are not eligible for reimbursement~~ **medical expenses (including dental and vision)**. The maximum (up to) amount of reimbursement will be reviewed and set by the Board of Directors on a year-to-year basis.

Insurance Coverage for Dependents. One Hundred (100%) percent of the cost of insurance offered to dependents of the District's employees must be paid by the employee.

Medical and Ancillary Insurances are Subject to Continuation, Alteration or Elimination. Medical and Ancillary insurances, granted as of the date of this Handbook, must **not** be considered permanent. All medical insurance benefits offered to employees and their dependents may be continued, altered, or terminated by the Board of Directors, on a year-to-year basis, as the Board deems appropriate, subject to compliance with the Affordable Health Care Act.

All ancillary insurance benefits offered to employees and their dependents may be continued, altered, or terminated by the Board of Directors, on a year-to-year basis, as the Board deems appropriate.

Medical Insurance Coverage for District Retirees. The District, in compliance with the Local Government Code, Chapter 175, will offer employees that retire from the District or employees that are entitled to receive retirement benefits from the District, the opportunity to purchase medical insurance coverage for themselves and/or their dependents, unless the person is eligible for group health insurance benefits coverage through another employer. In accordance with Chapter 175, the employee must inform the District of their election to continue coverage, on, or before, the employee's last day of employment with the District. The retiring employee will be responsible for 100% of the cost of insurance premiums for themselves and their dependents. Insurance premiums due from retirees must be received by the District not later than the 15th day of the current month, for premiums due to pay for the next month's insurance coverage. If the 15th falls on a weekend or District holiday the date for receipt of premium payment from the retiree will be the next business day.

Vision, Dental and Telemedicine Insurance Coverage for District Retirees. Vision, dental and telemedicine coverage will be offered to Collin CAD retirees, under the following conditions:

- Retiree must have a minimum of eight (8) years vested with Collin CAD's TCDRS account.
- Retiree must be an active, full-time employee of Collin CAD at the time of their retirement or must be away from active service under FMLA or another approved leave of absence.
- Retiree is responsible for all cost for individual and/or dependent premiums.
- Retiring employee must elect, in writing, to continue coverage. The written notice of their election must be received by the District on or before their final day of fulltime employment.
- Insurance premiums due from retirees must be received by the District not later than the 15th day of the current month for premiums due to pay for the next

month's insurance coverage. If the 15th falls on a weekend or District holiday the date for receipt of payment will be the next business day.

- If the retiree accepts subsequent employment where vision and/or dental coverage is offered or enrolls in coverage through their spouse or through other available sources, including independent coverage, the affected coverage through the District will be terminated immediately.
- Availability of dental and/or vision and/or telemedicine insurance to retirees is subject to whether the District offers these insurance benefits to its full-time employees and subject to whether the District's contract with the insurance provider, selected by the District, offers the option of retiree insurance coverage.

Workers' Compensation Insurance. The District provides Worker's Compensation Insurance for its employees. This insurance provides limited coverage for medical expenses and salary continuance if an employee is absent from work for more than seven (7) days due to a compensable on the job injury. If you are injured on the job, even if the injury appears to be minor, report the injury to your supervisor and human resources immediately. Also, get the names of any witnesses who saw the injury happen. Should the injury require medical attention, you may obtain a list of approved physicians from human resources or the District's insurance company. The District does not determine compensable injury but relies on its Workers' Compensation carrier to make that determination. If you are eligible for a benefit, compensation will be sent to you for the amount prescribed by law. Employees receiving payment under Workers' Compensation will be placed on leave appropriate to their situation, non-pay status for a maximum of twelve weeks, at which time determination will be made concerning future status.

Retirement. The District is a member of the Texas County and District Retirement System and all employees meeting the eligibility requirements of the TCDRS system, as a general rule, must participate as a condition of employment. There is a deduction of 7% (pre-tax deduction) from the employee's salary and the District makes a matching contribution. There are several optional plans for retirement and the employee should consult the "Information Handbook-Texas County and District Retirement System" current issue as well as the other sources available for the specific details. Employees who terminate employment may request their contributed funds plus interest provided it is in conformity with TCDRS policy.

Medicare Tax. The District does not belong to the Federal Social Security System except that portion that requires all employees who were hired after March 1986 to contribute to the Medicare tax. This tax is currently 1.45% of an employee's gross salary. The District matches this amount. It is intended that the District's Life, Health, Disability and AD&D program will substitute for the Social Security program. This program, at present, is funded entirely by the District for full time employees only.

Holidays. The following are paid holidays for full-time employees:

New Year's Eve and New Year's Day	Independence Day
Martin Luther King, Jr. Day	Labor Day
President's Day	Columbus Day
Good Friday	Veterans Day
Memorial Day	Thanksgiving Day and Friday After Thanksgiving
Juneteenth National Independence Day	Christmas Eve and Christmas Day

Part-time employees who work over 900 hours per year are paid pro-rata to their time worked compared to 2,080 hours. A parttime employee averaging 5.5 hours per day would be paid for 5.5 hours for each of the eligible holidays. Other holidays may be

declared by the Board of Directors either as a substitute for the above or in addition to. If a holiday falls on a Saturday, the preceding Friday will be observed. If a holiday falls on a Sunday, the following Monday will be observed. An employee in non-payment or disability leave of absence status on the holiday or on the scheduled workday immediately preceding or following the holiday shall not receive pay for said paid holiday.

Vacation (Full-time Employees). No vacation, sick leave or personal time may be accrued while in a leave of absence status. Vacation days for full-time employees are earned on the following basis and may be accumulated without limit. Payment for accrued and unused vacation at termination is limited by the schedule below regardless of the total accrued and unused vacation time at termination, and only paid to those employees who terminate in good standing as defined later in this Handbook:

Length of Service Years	Hours Accrued Bi- Weekly	Payment of Accrued Leave at Termination
0 thru End of 1 st	3.08 hours (total of 80 hours each year)	Actual accrued, up to a Maximum payment for 12 hours
Beginning of 2 nd thru End of 5 th	3.08 hours (total of 80 hours each year)	12 hours per year* worked. Maximum payment for 60 hours
Beginning of 6 th thru End of 15 th	4.62 hours (total of 120 hours each year)	12 hours per year* worked. Maximum payment for 180 hours
Beginning of 16 th year	6.15 hours (total of 160 hours each year)	12 hours per year* worked. Maximum payment for 360** hours

*Years worked must be continuous in current employment term. If an employee leaves the District and returns later to employment, the accrued hours formula will start over. After first year of employment, years' work is based on full year increments from employment anniversary date and partial year will be dropped from calculation.

**360 hours calculated based on career employee tenure of thirty years, which is the recommended career employee tenure typically used for our TCDRS modeling.

Vacation may be taken in any increment at or above one-half hour. Employees may use accumulated vacation leave at any time with the prior approval of their supervisor. Prior approval for vacation time should be requested at least two weeks in advance, when possible. An employee may use accumulated vacation, with the approval of their supervisor, for an absence from work due to an illness, injury, or medical procedure. Employees who terminate in good standing will be paid for accrued and unused vacation leave, as listed in the 'Payment of Accrued Leave at Termination' column above, based on their length of service. Vacation may be used after ninety (90) days of employment. Vacation is accrued bi-weekly, at the end of each pay period.

Vacation (Part-Time Employees). No vacation, sick leave or personal time may be accrued while in a leave of absence status. Vacation days for part-time employees are earned on the following basis and may be accumulated without limit. Payment for accrued and unused vacation at termination is limited by the schedule below regardless of the total accrued and unused vacation time at termination, and only paid to those employees who terminate in good standing as defined later in this Handbook:

Length of Service Years	Hours Accrued Bi- Weekly	Payment of Accrued Leave at Termination
0 thru End of 1 st	2.12 hours (total of 55 hours each year)	Actual accrued, up to a Maximum payment for 8 hours

Beginning of 2 nd thru End of 5 th	2.12 hours (total of 55 hours each year)	8 hours per year* worked. Maximum payment for 40** hours
Beginning of 6 th thru End of 15 th	3.19 hours (total of 83 hours each year)	8 hours per year* worked. Maximum payment for 120** hours
Beginning of 16 th year	4.23 hours (total of 110 hours each year)	8 hours per year* worked. Maximum payment for 240** hours
*Years worked but be continuous in current employment term. If an employee leaves the District and returns later to employment, the accrued hours formula will start over. After first year of employment, years' work is based on full year increments from employment anniversary date and partial year will be dropped from calculation **Part-time hours calculated based on 66.67% of fulltime schedule above.		

Vacation may be taken in any increment at or above one-half hour. Employees may use accumulated vacation leave at any time with the prior approval of their supervisor. Prior approval for vacation time should be requested at least two weeks in advance, when possible. An employee may use accumulated vacation, with the approval of their supervisor, for an absence from work due to an illness, injury, or medical procedure. Employees who terminate in good standing will be paid for accrued and unused vacation leave, as listed in the 'Payment of Accrued Leave at Termination' column above, based on their length of service. Vacation may be used after ninety (90) days of employment. Vacation is accrued bi-weekly, at the end of each pay period.

Sick Leave (Full-time Employees). Full-time employees earn ten (10) days of sick leave per year at the same rate as vacation with one to five years of service. Sick leave may be used after 90 days of employment, and its purpose is to allow the employee to take time away from work to recover from an illness, surgery, or other medical procedure. Sick leave shall not be used for vacation days or personal time off and abuse of the sick leave policy may result in disciplinary action up to and including termination. Sick leave will accrue bi-weekly, at the end of each pay period.

Sick leave may be taken in any increment at or above one-half hour. The District may require medical verification, of its choosing, before making payment for sick leave. Failure to provide acceptable documentation will result in the time being docked from salary. An employee who becomes ill, is injured, or requires a medical procedure while on vacation, may advise their manager to change their time off from vacation to sick leave or a combination of vacation and sick leave. **Employees shall not be paid for accumulated sick leave upon separation.** At the present time, District employees that are full-time employees on November 30th may receive payment in December for one half of the current year's accumulated but unused sick leave. The "current year" calendar for this calculation is December 1st through November 30th. The one-half calculation is based on the employee's accumulated but unused sick leave as of November 30th. The remaining sick leave not cashed out may be accumulated with no limit.

(The sick leave benefits and payment for unused and accrued may be terminated by the Board of Directors at their discretion.)

Sick Leave (Part-Time Employees). A part-time employee who works 1,430 hours annually can earn 55 hours of sick leave yearly. Currently, the District has a policy whereas an employee may receive payment in December for one half of the current year's accumulated but unused sick leave if they are a part-time employee on November 30th. The "current year" calendar for this calculation is December 1st through November 30th. The one-half calculation is based on the employee's accumulated but unused sick leave

as of November 30th. The remaining sick leave not cashed out may be accumulated with no limit. The purpose of sick leave for part-time employees is the same as for full-time employees; to allow the employee to take time away from work to recover from an illness, surgery, or other medical procedure. Sick leave shall not be used for vacation days or personal time off and abuse of the sick leave policy may result in disciplinary action up to and including termination.

Personal Days (Full-time Employees). Full-time employees are awarded up to two personal days annually, based on the following chart.

Fulltime Employment Status	Days Awarded	Use After Adjustment Period of
On or before January 1 st	2	90 days
After January 1 st and on or before May 15th	1.5	90 days
After May 15 th and on or before September 30th	1	90 days
On or after October 1st	0	90 days

Any personal time remaining on December 31st of a year is lost. It will not be carried over to the following year. An employee may utilize personal leave days with the approval of their supervisor. Personal days cannot be utilized for an absence from work due to an illness, injury, or medical procedure. The primary intent for “personal days”, as defined by the Board of Directors, is to allow an employee to handle personal business matters that are difficult, or impossible, to handle after work or on the weekend. Personal leave may be used after 90 days of employment. Personal days are not cumulative, nor will payment be made at termination for unused personal days.

Personal Days (Part-Time Employees). A part-time employee who works 1,430 hours annually will receive eleven (11) hours for personal time. These hours are earned on January 1st each year. Any personal time remaining on December 31st of a year is lost. It will not be carried over to the following year. A part-time employee may utilize

personal leave days with the approval of their supervisor. Personal days cannot be utilized for an absence from work due to an illness, injury, or medical procedure. The primary intent for “personal days”, as defined by the Board of Directors, is to allow an employee to handle personal business matters that are difficult, or impossible, to handle after work or on the weekend. Personal leave may be used after 90 days of employment. Personal days are not cumulative, nor will payment be made at termination for unused personal days.

Adjustments for vacation, sick and personal time for part-time employees will be made in December.

LEAVE POLICIES

In order to meet the personal needs of its employees, the District provides a variety of leaves of absence as explained below. An employee may be eligible for COBRA benefits when a leave of absence is taken.

Bereavement Leave. Three days of bereavement leave are provided to employees in the event of the death of the employee’s spouse, mother, father, sibling, child, mother in-law, father-in-law, daughter-in-law, son-in-law or grandparent. One day of bereavement leave is provided to employees in the event of the death of the employee’s aunt, uncle, sister-in-law, brother-in-law, niece, nephew or spouse’s grandparent. To the extent that any of these bereavement days fall on the employee’s regularly scheduled workday, the leave will be with pay. Employees who request an excessive number of bereavement leaves may be asked to provide some proof of the funeral service attended. The Chief Appraiser may grant a longer period for hardship exceptions. Bereavement may be used after 90 days of employment.

Family and Medical Leave. Under the Family Medical Leave Act (“FMLA”) eligible employees are entitled to unpaid leave and benefits. Various requirements and time limits apply. This policy is subject to the FMLA regulations as amended.

Basic Leave Entitlement. The District will provide up to 12 weeks of unpaid, job protected leave to eligible employees for the following reasons:

- Incapacity due to pregnancy, prenatal medical care or childbirth;
- To care for the employee’s child after birth, or placement for adoption or foster care;
- To care for the employee’s spouse, son or daughter, or parent (excluding in laws) who has a serious health condition; or
- For a serious health condition that makes the employee unable to perform the employee’s job.

Employee Eligibility Requirements. Employees are eligible if there is a qualifying event and they have: (1) worked for the District for at least one year; (2) worked for 1,250 hours over the previous 12 months; and (3) not exhausted all available FMLA leave in the 12 months looking back from the date the requested leave will start.

Definition of Serious Health Condition. A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee’s job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three (3) consecutive calendar days: (1) combined with at least two (2) visits to a health care provider within 30 days of the beginning of incapacity (the first visit must be within 7 days of the first day of incapacity) or (2)

one visit (the first visit must be within 7 days of the first day of incapacity) and a regimen of continuing treatment, incapacity due to pregnancy or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

Military Family Leave Entitlements. Eligible employees (including next of kin) with a spouse, son, daughter or parent (excluding in-laws) on active duty or call to active duty status in the National Guard or Reserves in support of a contingency operation may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post deployment reintegration briefings.

FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered service member during a single 12-month period (regardless of the look back period). A covered service member is a current member of the Armed Forces, including a member of the National Guard or Reserves, who has a serious injury or illness incurred in the line of duty on active duty that may render the service member medically unfit to perform his or her duties for which the service member is undergoing medical treatment, recuperation, or therapy; or is in outpatient status; or is on the temporary disability retired list.

Benefits and Protections. During FMLA leave, the District will maintain the employee's health coverage on the same terms as if the employee had continued to work. Upon return from FMLA leave, most employees will be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms. Unless otherwise prohibited by law, an employee absent from work for more than 1 year regardless of reason (excluding time spent on a FMLA/military leave) will be automatically discharged. Such discharged employees are welcome to reapply for employment in the future.

Benefits, such as sick time, personal time and vacation, do not accrue during FMLA leave. Holiday pay is not paid if it falls during FMLA leave.

Use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

Use of Leave. An employee does not need to use this leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the District's operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.

Spouses who are employed by the District and request leave to care for a qualified family member are eligible for a combined 12 weeks between the employees (or a combined 26 weeks for military family leave).

Substitution of Paid Leave for Unpaid Leave. The District requires employees to use accrued paid leave, ~~(vacation, sick and personal time)~~ **vacation and sick time**, while taking FMLA leave. In order to use paid leave for FMLA leave, employees must comply with the District's normal paid leave policies.

Employee Responsibilities. Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days' notice is not possible, the employee must provide notice as soon as practicable and generally must comply with the District's normal call-in procedures.

Medical Certification Process. The HR representative will require a medical certification (Form WH-380). If the medical certification is incomplete or insufficient, the employee will be provided with written notice of what information is lacking and the employee will have seven (7) calendar days to cure the issue. The HR

representative will require recertification of a continuing condition every six (6) months in conjunction with an absence. The HR representative will also require a new medical certification each leave year for medical leaves that last longer than a year.

Employees must provide sufficient information for the District to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions; the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the District if the requested leave is for a reason for which FMLA leave was previously taken or certified. Employees will also be required to provide a certification and periodic recertification supporting the need for leave.

Procedures for Requesting Leave. Once a request is made by an employee, the District will inform the employee requesting leave whether he/she is eligible under FMLA. If eligible, the notice will specify any additional information required as well as the employees' rights and responsibilities. If not eligible, the District will provide a reason for the ineligibility.

The District will also inform the employee if leave will be designated FMLA-protected and the amount of leave counted against the employee's leave entitlement. If the District determines that the leave is not FMLA-protected, the employee will be notified.

Protections. The District will not:

- Interfere with, restrain, or deny the exercise of any right provided under FMLA;

- Discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

Families First Coronavirus Response Act. In response to COVID-19, Congress enacted the Families First Coronavirus Response Act (FFCRA), which temporarily expands the protections and benefits under the FMLA to include employees who are unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19. If you believe that you qualify, or have questions regarding the qualifications under the FFCRA, please speak to your supervisor or HR.

Other Laws. The U. S. Department of Labor oversees the FMLA. The FMLA does not affect any Federal or State law prohibiting discrimination, or supersede any state or local law or collective bargaining agreement which provides greater family or medical leave rights.

Sick Leave Under the FFCRA. The District will comply with any temporary provisions and expansions of paid sick leave under the FFCRA. If you believe that you qualify, or have questions regarding the qualifications of the FFCRA, please speak to your supervisor or HR.

Non-FMLA Leave. An employee who does not meet all requirements of a FMLA leave may request a non-FMLA leave. ~~The District provides a sick leave plan for employees with illnesses or disabilities. Available sick leave and vacation benefits may be used for the time during which the employee is on approved leave.~~ **The District requires employees to use accrued paid leave, vacation and sick time, while taking non-FMLA leave. In order to use paid leave for non-FMLA leave, employees must comply with the District's normal paid leave policies.**

Employees who are ill must designate this time as sick leave unless all sick leave has been depleted. ~~At that time, vacation and/or personal time may be used as sick leave.~~

Employees on leave caused by disabilities must provide medical evidence acceptable to the District of their disability, at the beginning of such leave and during such leave, and of their ability to return to their job at the end of such leave.

The maximum amount of time granted is six weeks in any 12-month period. The employee is required to provide the same type of notice and medical certificate as is required under a FMLA leave. Pay, benefits and return to work are also handled in the same manner as a FMLA leave. Unlike a FMLA leave, there is no job guarantee, even if the employee returns to work prior to the exhaustion of six weeks of leave. After the exhaustion of non-FMLA leave and there being no other leave available, the employee will be automatically discharged.

COBRA/Group Health Insurance Coverage. The District will comply with COBRA and recent amendments enacted by the Affordable Care Act.

Jury/Witness Duty. An employee who is called to serve on a jury will be granted time off to fulfill his or her civic duty. The employee should submit a copy of the jury summons to his or her supervisor in order to be eligible for jury leave. An employee who submits a statement from the court detailing the dates served and the amount paid will be reimbursed for their normal compensation. An employee who receives a subpoena to serve as a witness in a civil, criminal, legislative or administrative proceeding will be given time off without pay to comply with the subpoena.

Military Leave. As required by the Uniformed Services Employment and Reemployment Rights Act of 1994 ("USERRA"), the District's applicants and employees who apply or perform military service, whether on a voluntary or involuntary basis, will not

be denied initial employment, reemployment, retention in employment, promotion or any benefit of employment on the basis of the performance of military service.

Eligible military service includes performance of a duty on a voluntary or involuntary basis in a uniformed service, including active duty, active duty for training, initial active duty for training, inactive duty training, full-time National Guard duty and a period of time for which the employee is absent to determine fitness for duty.

Any employee who enters the uniformed services of the United States will be granted a military leave of absence. To qualify for reemployment, an employee must have:

- Given the District written or verbal notice in advance of service, unless the giving of notice is precluded by military necessity;
- A cumulative length of absence, including any previous military absence while employed by the District, which does not exceed five years; and
- Applied for reemployment with the District according to these guidelines:

Length of Period of Service	Reapply No Later Than
Less than 31 days	Next regular work day after completion of service and time to travel from place of service to residence, plus eight hours.
More than 30 days, but less than 181 days	Fourteen days after completion of service.
More than 180 days	Ninety days after completion of service.

Upon reemployment, the employee will be placed in the position he or she would have attained were it not for the break in employment, unless the employee is not qualified to perform that job and cannot be trained through reasonable efforts of the District. If not so qualified, the employee will be placed in the position the employee held when the military leave commenced, or a position of like seniority, status and pay. If a disability incurred

during or aggravated by military service prevents the employee from performing the job he or she would have held, were it not for the break in service, despite the District's efforts at reasonable accommodation of the disability, the employee will be placed in a position of like seniority, status and pay, if one is available. If no such position is available, the employee will be placed in a job, which is the nearest approximation of like seniority, status and pay.

Military leaves are unpaid, but the employee may use accrued vacation pay during the absence. Employees will be allowed to continue health care insurance coverage at their current level of coverage by paying the employee portion of the insurance premium during the absence. Coverage will continue until the earlier of (1) eighteen months from the date the military absence began; or (2) the day after the date on which the employee was to have applied for reemployment, as defined above. Upon reemployment, any break in employment due to military service will not be treated as a break in service for purposes of determining forfeiture of accrued benefits and accrual of benefits under any retirement plan.

Voting Leave. Any employee who does not have two consecutive non-work hours while the polls are open on election day will be given up to two hours off with pay in order to vote.

Administrative Leave with Pay. Employees may be granted administrative leave with pay for District approved conferences, conventions, legislative proceedings, civic functions, education seminars and voting in official elections. The Chief Appraiser, prior to it being granted, must approve each leave.

STANDARDS OF CONDUCT AND CORRECTIVE ACTION

Attendance. The District expects regular and timely attendance from all employees.

An unexcused absence is any absence for reasons other than unexpected illness, injury, or emergency. In cases of unexpected illness, injury, or emergency, you must notify your immediate supervisor prior to 9 a.m. on the day of your absence, unless your illness or emergency prevents you from doing so. If the illness, injury, or emergency prevents you from notifying your immediate supervisor by 9 a.m. on the day of your illness, injury, or emergency, you must notify your immediate supervisor as soon as possible. If your immediate supervisor is not available, notification must be made to another supervisor or manager.

The failure to provide notice to a supervisor or manager, as required under this policy, will be treated as an unexcused absence. Notification may be accomplished telephonically or by sending an email to your immediate supervisor, with a CC: to the Director of Human Resources. Three consecutive workdays of unexcused absence without proper notification will be treated as a voluntary resignation.

Employees who will be absent for more than one day are expected to contact their supervisor daily unless other arrangements have been made. Your supervisor may request a doctor's release to return to work for absences due to illness or injury which last two days or longer.

Any absence, even because of unexpected illness, injury, or emergency, when the employee does not have available sick time or vacation time will be treated as an unexcused absence.

Excessive unexcused absences, tardiness, and/or any abuse of the District's time off policies burden your co-workers and will be a significant factor in your continued employment, performance appraisals, salary reviews and in evaluating advancement opportunities. After completion of the adjustment period, absenteeism may result in a series of warnings, or discharge from employment.

However, the District recognizes there may be justifiable causes for absence on occasion and, therefore, adopts a system of progressive discipline that may be used when applicable in our discussion.

Absences	Minimum Disciplinary Action
3 absences in 30 days	Oral counseling
4 absences in 60 days	Written warning
5 absences in 90 days	Disciplinary suspension
6 absences in 120 days	Discharge from employment

Tardiness. Three cases of tardiness in thirty days will be treated as an absence.

Harassment/Discrimination. The District will not tolerate harassment or discrimination of its employees, whether committed by the Chief Appraiser, a fellow employee, their supervisor, a member of management, members of the Board of Directors, members of the Appraisal Review Board, property tax agent, other parties representing owners, taxing unit employees/representatives or a visitor to our workplace, such as vendors or customers. All employees are responsible for ensuring that the workplace is free from harassment and discrimination, especially when such conduct is based upon gender, sex, race, age, religion, national origin, disability, retaliation or other protected categories. All employees, including managers and supervisors, will be subject to disciplinary action, up to and including discharge from employment, for any act of harassment or discrimination they commit. Examples of prohibited harassment and discrimination include, but are not limited to:

- Use of slurs, epithets, and words that degrade an individual, even when used in a joking fashion;
- Unwelcome advances, demands or requests for sexual acts or favors, and other verbal or physical conduct of a sexual nature, such as flirting, touching and graphic comments about another person's dress or body;
- Display of cartoons, photographs, drawings, pinups, posters, calendars, or images that are offensive or degrading to others;
- Conduct which has the purpose of substantially interfering with an individual's work performance or which creates an intimidating, hostile or offensive work environment; or
- Conditioning hire, continued employment, or terms and conditions of employment upon submission to sexual advances or requests for sexual favors.

If you feel you are being harassed or discriminated against, or if you have knowledge of harassment or discrimination of a co-employee, immediately bring it to the attention of your supervisor. If for any reason you do not feel comfortable discussing the matter with your supervisor, contact the HR representative or any member of management whom you feel comfortable in approaching. All reports will be promptly investigated **immediately** in as confidential a manner as possible. Based upon the findings of the investigation, the District will take ~~prompt~~ **immediate** and appropriate action to remedy any violations of this policy.

No employee who brings a good faith report of harassment or discrimination to the attention of the Human Resources Department or management will suffer retaliation or other adverse employment action as a consequence. Any employee, including managers and supervisors, who are found to have retaliated against an employee who reported a violation of this policy, in good faith, will be subject to discipline up to and including discharge from employment. It is important for employees to report incidents of harassment or discrimination, because without your assistance, violations could go undetected and not remedied.

Any employee who believes he or she has been harassed or discriminated against should file a complaint under the complaint procedure as soon as possible and preferably within five (5) days of said violation. Any investigation on complaints of harassment or discrimination will be kept confidential to the extent possible.

Reasonable Accommodation. The District complies with all federal and state disability laws and makes reasonable accommodations for applicants and employees with disabilities. If reasonable accommodation is needed to participate in the job application or interview process, to perform essential job functions, and/or to receive other benefits and privileges of employment, please contact your supervisor or HR. The District will attempt to accommodate the needs of our employees when the accommodation does not adversely affect other employees' safety or unduly burden the District.

Alcohol and Drugs. The District has a viable interest in maintaining safe, healthy and productive working conditions for its employees. Working under the influence of a controlled substance/illegal drug or alcohol poses serious safety and health risks, not only to the user, but also to all who work with the user. Moreover, the unauthorized use, possession, distribution or sale of such substances in the workplace is not only unlawful; it poses unacceptable risks to the efficient operations of our District. With these basic concerns, the District hereby establishes the following guidelines.

Alcohol and Controlled Substances/Illegal Drugs.

- Possession, sale, manufacture, distribution, use of or being under the influence of alcohol or controlled substances/illegal drugs (including illegal inhalants) while performing District business and/or on District premises is prohibited. For purposes of this policy, the use of alcohol/illegal drugs during employee's normal workday (which includes the employees' normal work shift, lunch hour, or any required overtime) constitutes violation of this policy. Possession means

- within the physical possession of the employee, including the employee's personal effects or vehicle.
- "Under the influence," for purposes of this policy, means that the employee has a controlled substance/illegal drug or alcohol, or a combination of both, in his or her body in an amount, which is detectable through testing.

Definitions.

- Legal Drugs. Prescribed drugs and over-the-counter drugs which have been legally obtained and are being used for the purpose for which they were prescribed or manufactured, are excluded from the definition of "controlled substances" or "illegal drugs" under the terms of this policy. An employee who is prescribed or using legal drugs may continue to work as long as it has been determined that the employee does not pose a threat to his or her own safety, the safety of co-workers or others including vendors and customers, and that the employee's job performance is not significantly affected by the legal drug. Otherwise, the employee may be required to take a leave of absence. It is clearly understood that "legal drugs" are permissible only if such drugs are being used/consumed for the purpose intended.
- Controlled Substances/Illegal Drugs. A controlled substance and/or illegal drug is defined as any drug or controlled substance, the sale, possession or consumption of which is illegal, or a prescribed or over-the-counter drug which is legally obtained, but not being used for its intended purpose.
- Drug Testing/Screening. Testing for the presence of alcohol and/or drugs will be performed by a medical facility designated by the District.
- District Premises. District premises is defined as all District-owned or leased buildings and surrounding areas, such as sidewalks, walkways, driveways and parking lots under the District's ownership or control.

Testing. All applicants for employment will be required to submit to and pass a controlled substance/illegal drug and alcohol screening as a prerequisite to

employment. All offers of employment will be contingent upon a negative result to the test.

The District will require drug/alcohol testing for reasonable cause, which shall include any accident, which results in bodily injury requiring medical attention or significant property damage. An employee involved in an accident is required to notify their supervisor immediately, with priority given to the employee's safety first, advising the supervisor of the accident. The employee is required to complete the drug/alcohol testing as soon as their medical condition allows. The District shall also have reasonable cause to request testing if an employee demonstrates reduced ability to perform work in a safe and productive manner such as aberrant behavior, impairment of physical or mental abilities, slurred speech, and difficulty maintaining balance or any detectable level of alcohol or controlled substances/illegal drugs, or the discovery of drug paraphernalia in the workplace.

All drug testing required or requested by the District, will be conducted by a laboratory licensed by the State of Texas. All expenses related to the test will be incurred by the District.

Discharge. The District is a drug-free workplace. As such, we prohibit the use of controlled/illegal substances or alcohol during work time. If the employee comes to work under the influence of controlled/illegal substances or alcohol or uses controlled/illegal substances or alcohol during work time, the employee will be disciplined in accordance to the policy, up to and including termination.

An employee who receives a positive controlled/illegal substance or alcohol test indicating the presence of controlled/illegal substances in his or her body during work time will be given the opportunity to explain the positive result of the test required by the District.

All testing results will remain confidential, to the extent possible under the law.

Employee must sign a consent form prior to the release of the results. Test results may be used in administrative hearings and court cases arising as a result of the controlled/illegal substances or alcohol testing or the termination of the employee.

Refusal to submit and consent to a drug or alcohol test will be treated in the same manner as a positive test result. An employee, who distributes, is in possession of, or uses unauthorized controlled illegal drugs or alcohol on District property or while conducting District business will be terminated. The District will notify local law enforcement officials of any illegal drug or drug paraphernalia found on the premises, surrender these items to the custody of these officials and cooperate fully in the prosecution of the individuals involved.

Searches. In connection with this policy, the District may search any area on the premises at any time, for the presence of alcohol, drugs and drug paraphernalia prohibited under this policy. Applicants and current employees agree, as a condition of continuing employment, to consent to searches, including but not limited to (1) searches of their person and personal belongings, including but not limited to, purses, briefcases, backpacks, and lunch boxes; (2) searches of work areas, including but not limited to, desks, cabinets, lockers, storage areas; and (3) all vehicles on the premises of the District. An employee who refuses to consent to a search will be subject to disciplinary action, up to and including immediate termination without warning. Searches of an employee's person or clothing will be conducted privately by a District representative of the same sex as the employee being searched.

Treatment Programs and Education. While we do not sponsor or endorse any specific drug or alcohol treatment program, such programs are available through public and private health care facilities in our area. We do not offer or require participation in drug and alcohol abuse education and training programs. However,

various public and private facilities in our area offer such programs and affected employees are encouraged to seek assistance.

Drug Statute Conviction. As a condition of employment, any employee who is convicted of the violation of any criminal drug statute must report such conviction to his or her supervisor no later than five days after such conviction.

Complaint Procedure. Employees are encouraged to informally take any job-related complaint or problem to their immediate supervisor. Following informal discussions, employees remaining dissatisfied may submit a written complaint to the immediate supervisor within five (5) working days. The immediate supervisor will respond to the complaint as promptly as possible. If the employee is not satisfied with the immediate supervisor's decision, the employee may request that the complaint be referred to the next higher level of supervision, and so on, up to the Chief Appraiser, whose decision shall be final and binding on the matter, except in those instances where the Board of Directors is made the final authority.

Complaints will not be maintained in the complaining employee's personnel file and punitive action shall not be taken against an employee for submitting a complaint in good faith.

Any person who believes he or she has been subjected to illegal harassment or discrimination should contact their immediate supervisor as soon as possible and preferably within five (5) days of said violation. If the person who is believed to have committed the offense is a supervisor, the Chief Appraiser may be contacted directly. All complaints will be treated in strictest confidence to the extent possible and will be promptly investigated.

It is recognized that false accusations of sexual harassment or discrimination can have serious effects on innocent individuals; therefore, if after a thorough investigation, a

complaint of this nature proves to be false and made in bad faith, it may result in disciplinary action against the complaining party, up to and including discharge.

Personal Appearance. All employees, regardless of work location and degree of public contact, are expected to dress appropriately and in good taste and are expected to maintain a professional appearance at all times while on duty.

Disciplinary Action/Termination. Proper conduct of employees is necessary for the efficient and effective performance of work and the security and morale of all employees. Hence, disciplinary action, up to and including discharge, may be taken for acts constituting improper conduct by employees, which shall include, but not be limited to:

- Conviction of a felony or other crime involving moral turpitude.
- Engaging in illegal, unethical, abusive or unsafe acts, including the use of abusive, profane or threatening language.
- Incompetency, inefficiency, or negligence in the performance of duty.
- Acts of insubordination, or refusal or failure to carry out legal instructions.
- Threatening, intimidating, or coercing a supervisor or any other employee at any time.
- Possession of weapons on District property.
- Falsification of official document or records, including job applications or personnel records; unauthorized or improper use of official authority.
- Habitual tardiness or excessive absenteeism.
- Misappropriation, destruction, theft or conversion of District property, whether on or off duty.
- Using or being in the possession of illegal drugs. Using or being under the influence of intoxicating beverages, while on duty.
- Filing false charges or complaints against the District or any employee thereof.
- Failure to comply with other District policies or procedures.

- Abuse of sick leave, disability or other benefits provided by the District.

No list of infractions can be complete, thus, this is a partial listing only and other improper conduct may also be grounds for disciplinary action, up to and including discharge.

In taking disciplinary action, the District shall endeavor to be consistent with the nature of the deficiency or infraction involved and with other relevant factors. Formal disciplinary action may include written reprimand, denial or delay of individual pay increases, suspension without pay for up to 30 calendar days, reduction in pay within an approved job grade or salary range, transfer, demotion and dismissal. However, the District reserves the right to take any appropriate disciplinary action it deems appropriate based on the nature of the misconduct/offense.

Political Activity. Employees shall refrain from publicly using their positions or influence for or against any candidate for public office in any jurisdiction in Collin County. Employees shall not use working hours or District property in any way for the benefit of any candidates for public office. The District encourages employees to participate in the democratic process of voting and urges them to discharge their rights as a citizen to vote. If an employee's voting place does not remain open until 7:00 PM on Election Day, time off with pay may be granted to allow that employee to vote.

Telephone/Fax/Mail and Copier Use. In order to ensure that the telephone is available for customers' business purposes, the frequency and length of personal telephone calls must be limited. Employees may make personal phone calls during lunch and break times. Outgoing phone calls during working hours will not be permitted unless there is an emergency. Incoming phone calls during working hours will be directed to the employee's supervisor.

The fax, mail (or postage meter) and copiers are for business purposes only. Employees are not to use this equipment for personal use. Employees that violate this policy may be subject to discipline, up to and including termination, and will be charged for any fees or expenses associated with the unauthorized use.

Computers, Voicemail, E-mail and the Internet. The District provides computers, voicemail, electronic mail (E-mail) and Internet access to employees at the District's expense for their use in performing their jobs. Every District employee is responsible for seeing that these systems are used properly and in accordance with this policy.

The District's systems are part of the business technology platform and should be used for District business purposes only. Personal business should not be conducted by means of the District's systems.

Employees do not have a privacy right in any matter created, received or sent via the District's systems. The District reserves the right to monitor and access any message created, received or sent from District systems, in order to assure superior service to our clients and to enforce this policy.

You must not disclose your password(s), messages or other information created, received or sent from the District's systems to unauthorized personnel. Consider the proprietary or confidential nature of District and clients' information before relaying it via voicemail or e-mail. Do not presume it will be kept confidential.

Creation, sending or forwarding voicemail or e-mail messages which are offensive, intimidating or hostile on the basis of race, gender, sex, color, religion, national origin, disability, age, veteran status or any other legally protected status is grounds for disciplinary action up to and including immediate discharge from employment. Likewise, messages to solicit for personal business, religious, political or other matters unrelated to

the District's business are grounds for disciplinary action up to and including immediate discharge from employment.

The District expressly forbids the storage, transmission or viewing of adult materials on any District computer or network or in any other form either on the District's premises or via District owned or leased equipment. Adult materials include but are not limited to text or graphics in any form that would merit an "R" or "X" rating. Employees may not bring such materials onto District premises. Employees may not use the District's Internet connection or even a personal Internet provider or service when accessed via District computers. Employees may not use a personally owned computer to connect to any District computer or the District network via modem, ISDN or other connection, to access or transmit adult materials. Employees who receive adult materials in the workplace, in any form, must notify their supervisor immediately without forwarding, making copies or destroying the materials.

The provisions of the District's distribution and solicitation policy apply fully to the District's systems.

E-Mail and Internet Usage. The District's electronic messaging systems, like other computing resources, are intended to be used only to conduct District business. The District will tolerate incidental and occasional personal use of its electronic mail systems provided that such use does not adversely affect business uses and productivity, and does not involve unlawful or unprofessional activities, including, but not limited to, those prohibited activities specified below.

The use of any personal cell phones, smartphones, or PDA for District business is subject to these policies, specifically including but not limited to any work related messages (texts, voice, or instant message, or via social media platform) and emails transmitted and/or stored on personal device.

Prohibited Activities. The following are examples of the District's electronic mail systems uses that are prohibited:

- Unauthorized dissemination of confidential or proprietary District documents or information.
- Transmission of confidential employment or personnel information relating to internal complaints, investigations, or confidential disciplinary matters.
- Dissemination of information or data restricted by government laws or regulations.
- Dissemination, including printing, of copyrighted materials, including articles or software, in violation of copyright laws.
- Forwarding of electronic mail messages without a legitimate business purpose under circumstances that are likely to lead to embarrassment, injury or harassment of any person or to violate a clearly expressed desire of the sender to restrict additional dissemination.
- Any use that may be disruptive, offensive to others, or harmful to morale including:
 - Transmissions containing ethnic slurs, racial epithets, or anything that may be construed as harassment or disparagement of others based on their race, national origin, sex, sexual orientation, age, disability, religious or political beliefs.
 - Sending or soliciting sexually oriented messages or images.
 - Operating a business or conducting activities for personal gain.
 - Sending chain letters.

Monitoring of Electronic Messaging Systems and Privacy of Information. All information on the District's owned, leased or controlled computer systems and equipment, including electronic mail, is the property of the District. Therefore, to ensure that the District's computing resources are used in accordance with District policy, administration may, without advance notice at any time, inspect and disclose the contents of such equipment and electronic messages. **This monitoring activity**

precludes the expectation of privacy. Violations of the District's policy, including violations discovered by monitoring or auditing activities, may be grounds for disciplinary action. In addition, illegal activities discovered by monitoring or auditing activities may be brought to the attention of the appropriate government agency, or other persons.

It should be noted that electronic messaging systems, as well as other computer systems, are subject to the right of discovery in legal actions brought against the District. This means that outside parties may have access to the information stored on District systems, and as a result of the discovery process, such information may become public knowledge through no action of the District.

Internet Access. The District will provide access to the public Internet for the basic functions of e-mail, file transfer, and interactive terminal access, where the use of those services is necessary to accomplish the business goals of the District. The District has no control over the content of the Internet. Therefore, the District is not responsible for content that the viewer may find offensive or that may cause emotional distress. The IST department has ability to monitor Internet usage and sites contacted. There is no expectation of privacy when using the District system. All Internet access must be routed through the firewall gateway which is managed by the IST Department.

The following rules must be observed when using the Internet:

- **Do not sign on to the Internet and leave your connection open when you are not actively using it.** There are costs associated with Internet access and your access limits the access of others, so disconnect when you are finished with your immediate work.

- E-mail attachments or files obtained through the Internet are scanned for known software viruses. Individuals importing files are responsible for ensuring that files are free of viruses.
- Internet use should be work-related. Exploration of the Internet to discover useful resources is encouraged, but the District does not sanction connections to sites that contain material that may be offensive to others, including sites containing sexually explicit material. The District has the right and ability to block access to any site, and may exercise that right at any time.
- E-mail names are considered public information and can be advertised in any form, including printed on District employee business cards.
- The use of Internet style signatures at the end of messages sent over the Internet must conform to District approved format.
- When responding to List-Servs, Internet discussion groups, or any other correspondence in which the employee does not represent the District in authority or agency, a disclaimer should be written at the end of the message, or in the signature which reads: The opinions stated here are mine, and do not represent those of my employer.
- You should assume that every Internet site that you visit will capture your electronic address which can lead them back to the District. Keep this in mind when visiting any Internet sites.

Weapons. The District prohibits all employees who enter District property (as defined below) from carrying a prohibited weapon (as defined below), regardless of whether the person is licensed to carry the weapon or not. This policy applies to all District employees, contract and temporary employees on District property, and contractors on District property. This policy does not restrict the rights of an employee or contractor who lawfully possesses a firearm or ammunition from transporting or storing the firearm or ammunition the employee is authorized by law to possess in a locked, privately owned motor vehicle in the parking lot, or other parking area provided for them. Employees, however, are not

entitled to possess, transport, or store a firearm, ammunition or other weapon in a motor vehicle owned or leased by the District. This policy does not restrict the ability of police officers, security guards or other persons who have been given consent by the District to lawfully carry a weapon on the premises.

Except as provided above, all District employees are also prohibited from carrying a weapon while in the course and scope of performing their job for the District, whether they are on District property at the time or not, and whether or not they are licensed to carry a handgun. Except as provided above, no District employees may carry a weapon covered by this policy while performing any task on the District's behalf, or at any District sponsored functions, such as parties or picnics.

In addition to firearms and ammunition as described above, other weapons prohibited by this policy include any form of weapon or explosive restricted under local, state or federal regulation; knives more than three inches in length; or other weapons covered by law. Legal, chemical dispensing devices, such as pepper spray, which are sold for personal protection, are excluded from this policy. District property covered by this policy includes, without limitation, all District-owned or leased buildings and surrounding areas, such as sidewalks, walkways, driveways and parking lots under the District's ownership or control. The District reserves the right to conduct searches of any employee or employee's property if (1) there are reasonable grounds to believe that the search will turn up evidence that the employee is guilty of work-related misconduct; and (2) the search is reasonably related in scope to the circumstances that justified the interference in the first place. Work areas and District-owned property may be searched upon demand. Searches may be conducted by the District management or local authorities.

Driving Requirements. Employees who drive for the District, as a condition of employment, and receive a monthly automobile allowance will not be retained on the payroll in that capacity if they incur a DWI/DUI/DUID (driving while intoxicated/driving under the influence of alcohol/driving under the influence of drugs) conviction or more

than five (5) tickets (moving violations) on their current driving record. License verifications and driving record reports are initially attained (1) before a person is hired, (2) just before they complete their initial employment probationary period and (3) each year thereafter. It would be possible for a person that drives for the District as a condition of their employment to be hired or retained and then terminated if their driving record indicated a DWI/DUI/DUID conviction or five (5) tickets (moving violations) on their current driving record. Additionally, employees that drive for the District as a condition of employment must retain minimum liability coverage of \$250,000 bodily injury, \$500,000 per occurrence and \$100,000 property damage; OR \$100,000 bodily injury, \$300,000 per occurrence and \$100,000 property damage and an additional “umbrella” insurance policy. The sum of the \$100,000/\$300,000/\$100,000 and the “umbrella” insurance coverage must meet or exceed the \$250,000/\$500,000/\$100,000 minimum requirement. Failure to maintain the minimum insurance coverage as required above will result in non-payment of the automobile allowance, and if the employee cannot fulfill the requirements of their job without their automobile, they shall be suspended without pay until proof of insurance is furnished to the District or forty-five days, whichever is less. If an employee that drives for the District as a condition of their employment is suspended, as described above, and they do not comply with the requirements of this driving policy on or before the 46th day following their suspension for violating this driving policy, the employee shall be terminated.

All employees receiving an automobile allowance will be required to have their insurer furnish the District with a certificate of insurance stating the liability limits in effect and indicating that the District will be notified in the event of any change to or cancellation of the policy. However, the ultimate responsibility for providing proof of the required automobile insurance, including effective dates, insured party, automobile description, liability limits and insurer, resides with each employee that receives an automobile allowance.

Employees who do not receive a monthly automobile allowance and are asked to use their automobile on District business, but do not drive for the District as a condition of their employment, will be reimbursed at the mileage rate established by the IRS plus, the actual cost, up to \$250 annually to offset the cost difference between the State minimum automobile liability requirement and the District's requirement of \$250,000 bodily injury, \$500,000 per occurrence and \$100,000 property damage. Prior approval by their department director is required and the employee cannot be approved to use their automobile on District business, if they have a DWI/DUI/DUID, or five (5) moving violation tickets on their current driving record. Prior to their initial approval to use their automobile on District business, and annually thereafter, the District will conduct license verifications and driving record reports. To receive reimbursement for approved miles driven for the District the appropriate expense form must be completed by the employee, approved by their department director and submitted to Administration.

It must be clearly understood that no employee may drive for the District, even occasionally, if they have a DWI/DUI/DUID (driving while intoxicated/driving under the influence of alcohol/driving under the influence of drugs) conviction or more than five (5) tickets (moving violations) on their current driving record.

Solicitation. Out of respect for the private lives of our employees and in order to insure the safe and efficient operation of district business, solicitation and distribution of literature on district premises, from outside sources, will not be allowed. Employees are asked to keep any solicitation to the break room on break time only.

TERMINATION OF EMPLOYMENT

Resignation. Employees may leave the District service in good standing by submitting their resignation at least ten (10) working days in advance of termination date. The Chief Appraiser may waive any portion of the notice period. An employee resigning

without the required notice period, or an employee terminated for cause, shall be ineligible for rehire and will not be paid for accrued and unused vacation time, as set forth earlier in this document.

It should be specifically noted that no employee has been hired for any definite period of time and may be terminated at the will of the Chief Appraiser.

The Chief Appraiser is appointed by the Board of Directors and is employed pursuant to District Policy #106 and the Property Tax Code, Section 6.05.

Reductions in Force. An employee may be laid off because of changes in duties or organization or for lack of work or funds. Whenever possible, at least two (2) weeks' notice shall be given an employee prior to layoff. Layoffs shall be carried out on the basis of demonstrated job performance and efficiency first and seniority second. Layoffs shall not be considered disciplinary actions. An employee laid off by the District will be eligible for payment of the employee's accrued vacation, as set forth earlier in this document. An employee laid off by the District may be eligible for rehire, if they are deemed the best selection for the open position, but they are not guaranteed future employment, and they are not afforded preference based on being previously laid off by the District.

Final Paycheck. When terminating from District service, final paychecks will be direct deposited or mailed to the employee's home address. All District computers, tablets, cameras, equipment, keys, electronic pass cards, ID cards, appraisal devices, etc., must be returned in good condition prior to employees' last work day. All items missing from the equipment you were issued will be charged to you at District cost.

PERSONNEL POLICIES & PRACTICES HANDBOOK ACKNOWLEDGEMENT AND ACCEPTANCE

I acknowledge that I have received a printed copy of the Personnel Policies & Procedures Manual ("Handbook"), OR access to the Handbook has been made available to me electronically on the District's HR tab of its intranet site. I understand that the Handbook describes important information about Collin Central Appraisal District ("District") and understand that I should consult the HR representative if I have questions. I have entered into employment with Collin Central Appraisal District voluntarily and acknowledge that it is for no specified length of time. Accordingly, either Collin Central Appraisal District or I may terminate the relationship at will, with or without cause, at any time, for any reason or no reason. I understand that neither this Handbook nor any other Collin Central Appraisal District policy, practice or procedures are intended to provide any contractual obligations related to continued employment, compensation or employment contract.

I acknowledge that the information, policies and benefits described here are subject to change. I understand that the District may change, modify, suspend, interpret or cancel, in whole or part, any of the published or unpublished personnel policies or practices, with or without notice, at its sole discretion, without giving cause or justification to any employee. Such revisions may supersede, modify or eliminate existing policies. Additionally, I acknowledge that revisions to the Handbook and/or other policies or practices will have no effect on the District's policy of employment-at-will. The Collin Central Appraisal District Board of Directors shall have sole authority to continue, add, delete or adopt revisions to the policies in this Handbook. Any written or oral statement by a manager, supervisor or department director contrary to the personnel policy handbook is invalid and should not be relied upon by any employee.

I understand and agree that I have read and will comply with the policies contained in this Handbook and any revisions, am bound by the provisions contained therein, and that my continued employment is contingent on following those policies.

Check one of the three following receipt acknowledgements

☐ I received a printed hardcopy of the Handbook, OR ☐ I electronically received a printed PDF copy of the Handbook, OR ☐ I was provided access to the Handbook electronically

_____	_____ \	_____
Employee Name (Printed)	Employee Signature	Date

Revised and Effective ~~February 23, 2023~~ August 22, 2024

M.

**ARB officer selection
and ARB member applications**



Collin Central Appraisal District Taxpayer Liaison Officer

August 22, 2024

TO: Board of Directors
FROM: Christopher Nickell, Taxpayer Liaison Officer
RE: ARB Appointments & Process – TLO- ARB Chairman- BOD

- Effective July 1, 2024, the Board of Directors (BOD) will appoint all Appraisal Review Board (ARB) members.
- Timeline for Appointment and Reappointment of ARB members for 2025.
- Advise BOD of request from the ARB chairman on 1- or 2-year terms as well as how many returning, new, regular and auxiliary members are deemed necessary for 2025 not to exceed the number allowed in BOD Policy 113.
 - *Policy 113 "The Appraisal Review Board (ARB) may consist of up to (80) regular members and up to (20) auxiliary members, as deemed appropriate for anticipated case load."*
- The BOD will annually appoint all ARB officers, including the ARB Chairman, Vice-Chair, and Secretary.
 - More information regarding the appointment of ARB officers can be found in BOD Policy 114.

	Month	What to expect the last quarter of 2024:
<input type="checkbox"/>	August	<ul style="list-style-type: none"> • Acquaint BOD with their responsibilities for ARB Appointments. • Request BOD appoint recommended ARB Commissioners • Review job posting and set open application dates. • Review ARB officer election process.
<input type="checkbox"/>	September, October, November	<ul style="list-style-type: none"> • Open ARB appointment application process. • Redact personal information as applications come in. • Submit applications to the ARB Commissioners for review. • Invite candidates for an informal informational meeting and interview. • Submit background checks to Ms. Glass. • Submit candidates to Ms. Castillo and Ms. Cave for verification on residency and tax delinquency.
<input type="checkbox"/>	October, November	<ul style="list-style-type: none"> • Prepare list of recommended candidates for ARB membership based on information received from the ARB Commissioners, as well as the additional vetting requirements for appointment. List must contain at least 5 names when submitted to the appointing authority.
<input type="checkbox"/>	October, November	<ul style="list-style-type: none"> • ARB holds officer election with a quorum of the ARB membership for 2025 Chairman, Vice-Chair, and Secretary to be presented to the BOD at the next scheduled meeting for approval.
<input type="checkbox"/>	October, or November BOD Meeting	<ul style="list-style-type: none"> • Recap and introduction of current ARB Chairman. • Current ARB Chairman presents all applications and resumes received for appointment or reappointment to the ARB, including the recommended list of applicants by the ARB Commissioners with comments of their findings. A majority vote is needed to accept or reject the list, with at least two members of the majority being elected members of the BOD. If rejected, the list is given back to the ARB Commissioners who shall propose a revised list until the list is accepted. • Per BOD Policy 114, resume, biography, and recommendation of new slate of ARB officers presented to the BOD for approval by current ARB Chairman. • If recommendation for slate of ARB officers is approved, current ARB chairman will introduce incoming ARB officers effective January 1, 2025.
<input type="checkbox"/>	January	<ul style="list-style-type: none"> • ARB Officers, returning and newly appointed members are sworn in and sign their oath and statement at the first ARB meeting of 2025.

Texas Property Tax Code Section 6.41 - Appraisal Review Board

(b-2) An appraisal district board of directors for a district established in a county with a population of 1.2 million or more by resolution of a majority of the board's members shall increase the size of the district's appraisal review board to the number of members the board of directors considers appropriate to manage the duties of the appraisal review board, including the duties of each special panel established under Section 6.425.

(c) To be eligible to serve on the board, an individual must be a resident of the district and must have resided in the district for at least two years.

(d) Members of the board are appointed by the applicable appointing authority. For an appraisal district to which Section 6.03 applies, the appointing authority is the local administrative district judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established. For an appraisal district to which Section 6.0301 applies, the appointing authority is the board of directors of the district. A vacancy on the board is filled in the same manner for the unexpired portion of the term.

(d-1) All applications submitted to the appraisal district or to the appraisal review board from persons seeking appointment as a member of the appraisal review board shall be delivered to the applicable appointing authority. The appraisal district may provide the appointing authority with information regarding whether an applicant for appointment to or a member of the board owes any delinquent ad valorem taxes to a taxing unit participating in the appraisal district.

(d-2-1) A board of directors acting as appointing authority must make appointments to the ARB by majority vote, with at least two members of the majority being elected members of the board of directors.



Collin Central Appraisal District

POLICY NUMBER: 114

POLICY NAME: APPRAISAL REVIEW BOARD (ARB) OFFICERS

The Board of Directors (BOD) will annually appoint the Chairman, and Secretary for the Appraisal Review Board, from the ARB's general membership. At the discretion of the ARB membership, the slate of officers may also include a Vice Chairman. If a Vice Chairman is recommended by the ARB and appointed by the Board of Directors, he or she would serve as the ARB's presiding officer in the Chairman's absence. The Secretary would serve as the ARB's presiding officer if both the Chairman and Vice Chairman are absent. The Board of Directors will request recommendations for these officer positions from the general membership of the ARB, based on a vote of a quorum of the ARB, in public session. The current ARB Chairman, or officer presiding over the meeting in the chairman's absence, will present the new officer recommendations to the Board of Directors at their October or combined November/December board meeting. The recommendations can be made in person by the ARB Chairman, Vice Chairman, or Secretary, at the Board of Directors meeting, or by the Taxpayer Liaison Officer (TLO) based on written instructions from the ARB Chairman. Accompanying the recommendation, whether written or verbal, shall be a written resume and biography for the officers being recommended.

The Board of Directors, at their sole discretion, may appoint the party being recommended by the ARB membership or may accept nominations

from its own membership to consider as officers. The Board of Director Chairman will open the floor for discussion of potential nominations and then call for a motion and vote to appoint ARB officers. For the motion to pass, the vote must include at least two members of the majority being elected members of the Board of Directors. Officer terms for the ARB will begin January 1st and run for one year. Officers will take their oath of office at their first ARB meeting in the appointed term.

Property Tax Code Section: 6.41

Date Adopted: September 24, 2009

Resolution #: 2009-15

Date Amended: August 19, 2010

Resolution #: 2010-20

Date Amended: January 23, 2020

Resolution #: 2020-60

Date Amended: February 22, 2024

Resolution #: 2024-83



COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9288 • Web: www.collinarb.org

August 14, 2024

To: Board of Directors
From: George Chollar, ARB Chairman
Re: Approval for Activities & Events for ARB Officer Selection

In accordance with Tax Code Section 6.42(a) and CCAD Policy Number 114, the selection of the ARB Chairman, Vice Chairman, and Secretary from the members of the ARB, is performed by the Board of Directors, as the Appointing Authority.

The ARB requests that the Board of Directors approve the following activities and events for the selection of ARB Officers whose appointment is effective January 1, 2025.

September 16, 2024 – ARB Chairman announces to members the opening of candidacy for the ARB officer Chairman, Vice Chairman, and Secretary positions. Candidates will make their candidacy known by submission of an email to the current ARB officers.

October 4, 2024 – Officer candidate submission period ends. All candidates identified for each office will be placed on the ballot for an election.

October 2024 Board of Directors meeting – ARB provides an update to the Board of Directors on the candidates identified for each office.

November 4, 2024 – At a meeting of a quorum of the ARB members, each candidate shall provide a presentation on their qualifications and plans for the desired officer position. The qualifications for each officer position and election procedures are defined in the ARB Policies and Internal Procedures document approved by the members in January 2024. Following the completion of the candidate presentations, an electronic or written ballot election period will begin.

November 5, 2024 – ARB Officer election period ends at 12:00. The results will be recorded by a District employee and provided to the ARB Chairman for announcement to the ARB members.

November 2024 Board of Directors meeting – The results of the ARB Officer elections will be provided to the Board of Directors for evaluation, approval, and appointment in accordance with CCAD Policy Number 114.

Regards,

George Chollar

George Chollar
Chairman, Collin ARB

CC: Marty Wright, Chief Appraiser
Stephanie Cave-Bernal, Deputy Chief Appraiser
Tina Castillo, Director of ARB and Agent Services
Chris Nickell, Taxpayer Liaison Officer

August 14, 2024

To: Board of Directors
From: George Chollar, ARB Chairman
Re: Approval for Activities & Events for ARB Member Applications

In accordance with Tax Code Section 6.0301 and 6.41(d) and CCAD Policy Number 113, the appointment of New Members and Returning Members to the ARB, is performed by the Board of Directors, as the Appointing Authority.

Based on the number of protests filed and cases heard in 2024 and expectations for 2025, the ARB is requesting that the total number of members remain the same as for 2024, at 65 members. At the end of 2024, nine (9) current members will complete their 3rd term and their appointment will expire. In addition, at the end of 2024, twenty (20) current members will complete either their 1st or 2nd term and will need to reapply and be reappointed. **The ARB requests that 10-15 New members be appointed by the Board of Directors for 2025.**

In accordance with Tax Code Section 6.41(e) appointments shall be such that the “board of directors by resolution shall provide for staggered terms, so that the terms of as close to one-half of the members as possible expire each year.” For 2024, with 29 member terms expiring, the expiring-to-total member ratio will be 44%. **To continue satisfaction of this provision in future years, the ARB requests that the Board of Directors appoint 1-year terms for 3-5 of the New members and 2-year terms for the remaining New members.**

In 2023, a total of 16 New members were selected from a field of 46 applicants. To facilitate the application review and interview process, the Tax Code in prior years has allowed the appointment of 3-5 ARB Commissioners to provide whatever reasonable assistance is needed to the appointing authority. The Commissioners provided a list of recommended candidates, plus five (5) additional candidates for the appointing authority’s consideration. **With the approval of the Board of Directors, the appointment of five (5) ARB members as Commissioners is requested to meet as allowed by the Board of Directors to provide whatever reasonable assistance is needed to make recommendations for New member appointments to the ARB. The appointment of the following ARB members as ARB Commissioners is requested.**

1. Nancy Bittner – 3-year member, Commissioner appointment by Administrative Judge for 2024, expiring December 31, 2024
2. Dianne Faltys -5-year member, ARB Secretary, Commissioner appointment by Administrative Judge for 2024, expiring December 31, 2024
3. Lou Turano – 6-year member, Commissioner appointment by Administrative Judge for 2024, expiring December 31, 2024
4. Kent Turner – 6-year member, Commissioner appointment by Administrative Judge for 2024, expiring December 31, 2024
5. Dean Soderstrom - 6-year member, prior ARB Chairman (3 years)

The events leading up to the selection of New and Returning members include the following, for which the ARB is requesting approval and authorization to proceed.

1. Approval of the New Member announcement that will be distributed through local newspapers, County websites, and social media. (See Attachment 1)

2. Approval of New Member announcement Flyer that will be printed and provided to ARB members and others for distribution. (See Attachment 2)
3. Approval of New/Returning Member Application that will be made available through announcement sources for on-line or hardcopy submission. (See Attachment 3)
4. Approval for media release of New Member announcement effective August 26, 2024, and receipt of candidate applications from August 26, 2024 to September 30, 2024.

WEB	Media
<ul style="list-style-type: none"> • CollinARB.org • CollinCAD.org • CollinCountyTX.gov • TexasPublicNotices.com • NextDoor.com 	<ul style="list-style-type: none"> • Dallas Morning News • C&S Media Newspapers- Wylie News, Sachse News, Murphy Monitor, Farmersville Times • Star Local Media- Allen American, Celina Record, Frisco Enterprise, Plano Star Courier, McKinney Courier Gazette • Community Impact- Frisco, McKinney, Plano North, Plano South, Prosper-Celina, Richardson

5. Approval to provide Member Application to current ARB members with expiring 1st or 2nd Term for submission from August 26, 2024 to September 16, 2024.
6. At the September 2024 board meeting, the ARB will report to the Board of Directors the status of the above events.
7. At the October 2024 board meeting the ARB will report to the Board of Directors the status of applications for current members seeking appointment for a new term and recommendations for reappointment.
8. At the October 2024 board meeting the ARB will report to the Board of Directors the status of applications for New members seeking appointment, results of interview sessions, and recommendations for appointments.
9. At the November 2024 board meeting the ARB will request approval of appointments for New and Returning Members and authorization to provide a Letter of Appointment to selected individuals.

Regards,

George Chollar

George Chollar
Chairman, Collin ARB

CC: Marty Wright, Chief Appraiser
Stephanie Cave-Bernal, Deputy Chief Appraiser
Tina Castillo, Director of ARB and Agent Services
Chris Nickell, Taxpayer Liaison Officer

ATTACHMENT 1

New Member announcement for distribution through local newspapers, County websites, and social media.

Collin County Appraisal Review Board Accepting Applications for 2025

The Collin Central Appraisal District Board of Directors is now accepting applications for appointment to the Collin County Appraisal Review Board (ARB) for a 1- or 2-year term, to begin on Jan. 1, 2025, and end Dec. 31, 2025/2026. The ARB is a board of citizens that determines taxpayer protests of property appraisals made by the Collin Central Appraisal District (CAD).

ARB service requires a full-time commitment during the spring and summer months. In 2024, the Collin County ARB had over 45,000 hearings. Additionally, although members may not be scheduled every day, they must be available to serve every day if needed, including some Saturdays in May, June, and July. Hearings are usually held one week per month throughout the year. Members are compensated per-diem for meetings and are reimbursed for expenses incurred in the performance of their duties. ARB members are also required to attend training sessions.

Applications must be submitted to the Board of Directors through the CAD Taxpayer Liaison Officer and must be received by September 30, 2024, to be considered.

An applicant must be a resident of Collin County and must have resided in the county for at least the past two years.

More information about the Appraisal Review Board and requirements for members can be found in the Texas Tax Code, Chapter 6.41 [Texas Tax Code Section 6.41 - Appraisal Review Board \(public.law\)](#)

Applications are available at collinarb.org or by calling 469-742-9200.

You may also submit an on line version at <https://collinarb.org/application/>

Applicants selected as finalists may be scheduled for interviews.

If not submitted online, send applications to:

Collin CAD / Appraisal Review Board
ATTN: Christopher Nickell - Taxpayer Liaison Officer
250 Eldorado Pkwy.
McKinney, TX 75069-8023

Or by email to TLO@cadcollin.org with subject line ARB Member Application

ATTACHMENT 2

New Member announcement Flyer that will be printed and provided to ARB members for distribution.

Collin Appraisal Review Board

January 1, 2025 – Open Positions- Applications due no later than 9/30/2024

- ✓ The Collin Appraisal Review Board (ARB) is seeking applicants with knowledge and experience in banking, finance, residential real estate or commercial properties, such as shopping centers, office buildings and land.
- ✓ Appointed positions are available to hear property appraisal protests. Qualified candidates should have good analytical, computational, and communication skills. A background in real estate, law, finance/accounting, business, or engineering would be advantageous.
- ✓ The ARB is a citizen's board that sits in panels of three to hear testimony, review evidence and determine property owner protests, which cannot be resolved informally with the Collin Appraisal District. Service on the review board does not constitute a full-time job, but members are compensated when conducting hearings and attending ARB meetings.
- ✓ ARB members are required to attend ARB training and meetings, in addition to serving on panels for actual hearings.
- ✓ Service on the ARB is generally a full-time commitment during summer months and requires members to be available to serve weekdays and a few Saturdays from May through July. Some weekday hearings are also held throughout the year. ARB members are not always scheduled every day, but must be available to serve, as needed.
- ✓ Candidates for the ARB must be Collin County residents, having resided in the county for at least two years.
- ✓ Applications are available at collinarb.org or by calling 469-742-9200. To complete the application for online submission, go to <https://collinarb.org/application>. Applicants appointed as finalists may be scheduled for an interview.

ATTACHMENT 3

APPLICATION FOR APPOINTMENT/RE-APPOINTMENT TO THE COLLIN APPRAISAL REVIEW BOARD

Please review the Qualifications for Appointment provided on the last page of this Application. Read and answer each question carefully. Your answers will be used to determine your eligibility for appointment and qualifications for service on the Appraisal Review Board (ARB). This application must be fully completed, signed and dated by the applicant or it will not be considered.

The Attorney General of the State of Texas has not determined whether the completed application or any part is subject to disclosure under the Texas Public Information Act.

1. Applicant Information

Full Name (First, Middle Initial, Last)

Telephone Number
Daytime

Evening

Cell

Current Mailing Address (number, street or P.O. Box)

(Primary Residence) Street address if different from above

City

State

Zip Code

Email Address

2. Service Required

Collin ARB hearings begin in May. You will be required to work 8 hours per day for an extended period of time. The average time period is 8 weeks during the protest season (May, June & July). Regular ARB meetings as well as supplemental hearings will be held during the remainder of the year.

Do you have any business or other obligations that would conflict with your commitment to serve the required days?

Yes ☐ No ☒ If Yes, please explain _____

Once appointed, would you be willing to resign your position as an ARB member if you discover that due to business or other commitments, you would no longer be able to serve the days required during the ARB hearing process?

Yes ☐ No ☒ If No, please explain _____

3. Education and Training

Name of School, City, State (High school and college)	Dates Attended	Major/Minor	Diploma or Degree	Other

List any other training, technical skills (i.e. excel, word, etc.), qualities, or attributes you consider relevant, including offices held, awards, honors, professional memberships, licenses, etc.

Please check the box, if you hold any of the following degrees or certifications:

- | | |
|---|---|
| <input type="checkbox"/> Law Degree | <input type="checkbox"/> Accredited Senior Appraiser by American Society of Appraisers |
| <input type="checkbox"/> MBA | <input type="checkbox"/> MAI Appraiser |
| <input type="checkbox"/> Licensed CPA | <input type="checkbox"/> Certified Assessment Evaluator designation from IAAO |
| <input type="checkbox"/> Licensed Real Estate Broker | <input type="checkbox"/> At least 10 Years of property tax appraisal or consulting experience |
| <input type="checkbox"/> Licensed Real Estate Sales Agent | <input type="checkbox"/> None |

4. Most Current Employment

Present/Most Recent Employer	Position
Address	Dates Employed
Supervisor's Name/Title	Reason for leaving
Summary of Duties	

5. Eligibility and Conflict of Interest Disclosure

In order to ensure the Collin ARB members are impartial, the law puts limits on who can serve as ARB members. Your answer to these questions will determine whether you are legally eligible to serve.

For purposes of the questions below, the following Definitions apply. Please review carefully.

1. "Governing Body" means the group of officials that oversee a local government, such as a city council, county commissioners' court, school board trustees, or board of directors.
2. A "Local Government" is a governmental entity that levies property taxes, such as a county, city, school district, junior college, hospital district, municipal utility district, or other special district.
3. "Appraisal District" refers to the Collin Central Appraisal District (CCAD) and to any other appraisal district in the state of Texas.
4. "Officer" means holding an elective or appointive office for a local government, such as governing body member, chief executive officer, judge, tax assessor, business manager, superintendent, etc., and includes an election judge, alternate election judge, and election clerk who serve in conducting a general election.
5. "Part-time Employee" includes a substitute teacher.
6. "Contract" means an agreement of any sort.
7. "Substantial Interest" means combined ownership by you and your spouse of at least 10% of the voting stock or shares of a business entity, or that you or your spouse is a partner, limited partner, or officer of the business entity.

Eligibility Questions. Select "Yes" or "No".

1. Do you reside in Collin County?	Answering "No" disqualifies applicant*	
2. Have you resided in Collin County for at least two years?	Answering "No" disqualifies applicant*	
3. Are you currently a member of a Governing Body or an Officer of a Local Government or an Appraisal District? (see Definitions #1, #2, #3 and #4 above)		
4. Are you currently employed, either Full or Part-Time, by a Local Government or Appraisal District? (see Definitions #2, #3 and #5 above)		
5. Are you currently employed, either Full or Part-Time, by the Texas Comptroller of Public Accounts?		
6. Are you a former employee of the CCAD or a member of the CCAD Board of Directors?		
7. Within the last four years have you been a member of the Governing Body or Officer of a Local Government served by the CCAD? (see Definitions #1, #2, and #4 above) (Select "No" if you have been out of office more than four years.)		
8. Are you currently a member of the ARB of another appraisal district?		
9. Is anyone related to you by blood or marriage employed by the CCAD?		
9a. If "Yes", give name and relationship _____		

10. Do you have a spouse, parent, child, son-in-law, daughter-in-law, grandparent, grandchild, brother, sister, spouse of a brother or sister, step-child, step-parent, father-in-law, mother-in-law, or a brother or sister of your spouse who:	
10a. Is a member of the Board of Directors or an officer or employee of CCAD?	
10b. Represents clients within Collin County as a paid property tax consultant?	
10c. Performs appraisals for use in the property tax proceedings in the CCAD?	
10d. Is currently serving as a member of the Collin ARB?	
11. Have you previously served three terms on the Collin County ARB?	
12. Have you, in the past two years, appeared before the Collin ARB for compensation (i.e., tax consultant, accountant or representative of a property owner)?	
13. Do you or your spouse have a contract with a local government or an appraisal district?	
14. Does a business in which you or your spouse own a substantial interest have a contract with a local government or an appraisal district?	
15. Are you presently under a criminal charge or indictment or have previously been convicted of a felony or a misdemeanor involving moral turpitude?	
15a. If "Yes", explain:_____	
16. Are you legally eligible to work in the United States? (Proof of eligibility will be required upon appointment.)	<i>Answering "No" disqualifies applicant*</i>

*** An answer of "No" to questions 1, 2, or 16 or an answer of "Yes" to questions 3-15 indicated that you are not eligible to serve on the Collin ARB.**

6. Properties Owned In Collin County

In the space below, you must provide the CCAD account number(s) and location address for all properties (real, mineral and business personal) you currently own, in whole or part. Include all property owned by partnerships or sole proprietorships, provide the business name, if applicable.

ACCOUNT NUMBER	LOCATION	OWNER OR BUSINESS NAME

Check here: ☐ if you have additional properties to disclose.

17. Are taxes delinquent on any of these properties?	
17a. If "Yes", do you have a property tax deferral?	

7. Why do you want to serve?

State why you should be considered for appointment to the Collin ARB.

18. If appointed by the Board of Directors, would you be willing to serve as:

20a. ARB Chairperson?

20b. ARB Secretary?

8. Additional Comments (Optional)
--

9. Signature and Affirmation

I have read this application carefully. I certify that all information given by me is true, accurate and complete. I understand that falsifying, omitting or misrepresenting information could result in failure to consider this application. I also understand it is a criminal violation to make a false statement on this application.

I authorize Collin ARB or its representative to verify the statements I have made and to obtain any information from schools, employers, Texas Department of Public Safety or other criminal justice agency, or individuals relating to my background or activities. I understand that any information obtained is for official use by the Collin Central Appraisal District (CCAD) or by the Appraisal Review Board (ARB) and may be disclosed to third parties only as necessary in fulfillment of official responsibilities. I understand that I am not required to consent to a criminal history report and that if I do not do so, my application will not be processed further.

Please initial: YES _____

I hereby release and hold harmless any individual, including record custodians, from any liability for damages of whatever kind or nature which may at any time result to me on account of compliance, or any attempt to comply with this authorization.

I further affirm that, to the best of my knowledge and belief, I am not disqualified by law from accepting an appointment to the Collin ARB.

I am aware and agree, I will be an independent contractor and not an employee of CCAD or Collin ARB.

Applicant Signature

Date

Printed Name

In lieu of on-line application submission; you may
mail/deliver a physical application to:

**Collin Appraisal Review Board
ATTN: Taxpayer Liaison
250 Eldorado Parkway
McKinney, TX 75069**

COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069
Phone: 469.742.9288 • Web: www.collinarb.org

Qualifications for Appointment

To be eligible to serve on the board, an individual must be at least 18 years old, must currently reside in Collin County, and must have resided in Collin County for at least the last two years.

You cannot be a current or former member of the board of directors, former officer, or former employee of the Collin Central Appraisal District.

You cannot be a current member of the governing body or an officer or an employee of a taxing unit (a local government that levies property taxes) in this state. This includes part-time employment. Taxing units include the counties, school districts, cities, community and junior/community college districts that levy property taxes, and special districts that levy property taxes.

You cannot be a former member of the governing body or officer of a taxing unit for which the Collin Central Appraisal District appraises property, until the fourth anniversary of the date you ceased to be a member or officer.

You cannot have appeared before the Appraisal Review Board for compensation during the two-year period preceding the date appointed.

You cannot be a current employee of the Texas Comptroller of Public Accounts.

You are ineligible if you own property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date you knew or should have known of the delinquency, unless the taxes are being paid under an installment agreement under Section 33.02, Tax Code, or the taxes are deferred or abated under Section 33.06 or 33.065, Tax Code.

Neither you nor your spouse may currently be a party to a contract with this appraisal district or a taxing unit served by the Collin Central Appraisal District.

No business in which you have a substantial interest (defined as ownership by you and/or your spouse of at least 10% of the voting stock or shares of the business entity or service by you or your spouse as a partner, limited partner, or officer of the business entity) may currently be a party to a contract with the Collin Central Appraisal District or a taxing unit served by the Collin Central Appraisal District.

You cannot be related within the second degree, by consanguinity or affinity, to (1) a person who does business as a paid property tax consultant in Collin County; or (2) a person who performs appraisals for use in property tax proceedings in Collin County; and you cannot be related within the third degree by consanguinity or the second degree by affinity to an officer or member of the board of directors of the Collin Central Appraisal District or Collin Appraisal Review Board. Relatives within the second degree include your spouse, parent, child, son-in-law, daughter-in-law, grandparent, grandchild, brother or sister, spouse of a brother or sister, stepchild, stepparent, father-in-law, mother-in-law, and the brother or sister of your spouse. Relatives by consanguinity within the third degree also include great-grandparents, great-grandchildren, the brother or sister of either of your parents, and nieces and nephews.

You cannot have served more than three full or partial 2-year terms on the Collin Appraisal Review Board; and may not be eligible if you have served more than three full or partial 2-year or 1-year terms on any Appraisal Review Board in Texas.

You must pass a criminal background investigation to be conducted by the Texas Department of Public Safety at the request of the Collin Central Appraisal District.

You must be available to work, to attend mandatory training and workshops as scheduled. Normally, that includes at least one or two days in January, two or three days in the Spring, at least two weeks at the end of May, every day in June, the first two weeks of July, a week in August, a week in September, four or five days in October, two or three days in November and one day in December.

You must be able to receive and send emails regarding your schedules to work and any days off that you request. We usually have more members than we need for any day because members can request to not be scheduled on certain days for doctor's appointments, trips, etc. But, we request that you not schedule trips or appointments during our busiest times in May, June and July.

You must be of good moral character, able to hear normal conversations and to clearly read characters and see images on a monitor.

REPORTS



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly TDLR Status Report

DATE: August 22, 2024

There are no new TDLR complaints to report. The Bint file #PTP 20230007199 is still active with the next update expected in September.



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: August 22, 2024

- 1) We have had one Comptroller Survey that noted: Disagreed that "evidence was considered thoughtfully". One protest has been filed since the last BOD meeting, stating "Appraiser & ARB broke Texas Law Code During Hearing". It is under review.
- 2) We received 129 comment cards in June/July. Out of 645 possible boxes checked 4 were needs improvement and 1 Unsatisfactory.
- 3) I have attached a memo concerning the ARB Appointments & Process.



Collin Central Appraisal District

August 14, 2024

TO: Board of Directors

FROM: Stephanie Cave-Bernal, Deputy Chief Appraiser, ARB, Customer Service, & Research

RE: 2024 Protest Report

- There have been 118,098 protests filed as of August 14, 2024, indicating a 2.4% increase from 2023. Taxpayer protests are down, while agent protest filings have increased by over 10,000.
- As required by Texas Property Tax Code Section 26.01, Mr. Wright certified the appraisal records on July 23, meeting the July 25th deadline.
- As of August 14th, there are approximately 13,000 properties under review, with only 165 of those property owner filed.
- The total assessed value of the properties under appeal is approximately \$9 billion or 3% of the appraisal roll.
- The ARB will run 15 panels concurrently the week of August 19th primarily hearing residential agent hearings.
- The ARB also intends to run a week hearing in September, October, and November, continuing to hear the remaining cases under review.

COLLIN CENTRAL APPRAISAL DISTRICT

2024 Inquiry and Protest Stats

August 14, 2024	2019	2020	2021	2022	2023	2024	2024 MORE INFO
<u>INQUIRY STATS</u>							Per Day
PHONE	2,519	1,014	498	389	1,993	735	25
CHANGE FROM PRIOR YR	17.60%	-59.75%	-50.89%	-21.89%	412.34%	-63.12%	
COUNTER (INCLUDES KIOSK)	13,198	332	205	643	6,944	4,896	163
TOTAL INQUIRIES	15,717	1,346	703	1,032	8,937	5,631	-3306
CHANGE FROM PRIOR YR	12.80%	-91.44%	-47.77%	46.80%	765.99%	-36.99%	<i>less inquiries</i>
<u>EFILE PROTEST STATS</u>							
ELIGIBLE PROPERTIES	259,816	315,655	324,032	335,938	347,533	361,193	
EFILE PROTESTS	20,592	21,953	20,896	24,430	21,023	14,546	
CHANGE FROM PRIOR YR	17.26%	6.61%	-4.81%	16.91%	-13.95%	-30.81%	
% OF EFILE TO ELIGIBLE	7.93%	6.95%	6.45%	7.27%	6.05%	4.03%	
<u>PROTEST STATS</u>							
TAXPAYER PROTESTS	30,024	29,896	26,721	32,990	30,574	19,989	
AGENT PROTESTS	48,908	51,832	52,712	65,987	84,741	98,109	Yr-over-Yr
TOTAL PROTESTS	78,932	81,728	79,433	98,977	115,315	118,098	2,783
CHANGE FROM PRIOR YR	9.33%	3.54%	-2.81%	24.60%	16.51%	2.41%	<i>more protest</i>
<u>ARB HEARING STATS</u>							
TAXPAYER HEARINGS	6,482	4,426	4,055	8,057	7,350	3,617	
WITHDRAWALS-PFWD	1,136	579	1,521	3,312	2,479	1,186	
S&W's	12,717	17,222	14,818	10,475	11,198	8,661	
NO-SHOWS	7,913	5,548	5,520	10,500	8,605	5,723	
PHONE HEARINGS (TP and AGT)	8	6,406	7,259	6,703	11,559	2,587	
AGENT HEARINGS	13,653	18,898	23,176	36,632	43,981	45,036	
WITHDRAWALS-PFWD	12,501	10,366	8,884	7,661	10,539	10,105	
S&W's	18,912	19,271	16,678	16,756	23,964	22,849	ARB Hearings
NO-SHOWS	1,908	1,384	1,436	2,149	1,380	1,010	
TOPLINES	-	14,331	15,663	25,335	26,043	31,588	
TOTAL HEARINGS	20,135	23,324	27,231	44,689	51,331	48,653	<i>of protest</i>
CHANGE FROM PRIOR YR	24.90%	15.84%	16.75%	64.11%	14.86%	-5.22%	<i>had a hearing</i>
TOTAL NO-SHOW RATE	32.78%	22.91%	20.35%	22.06%	16.28%	12.16%	



Collin Central Appraisal District

August 14, 2024

TO: Board of Directors

FROM: Tina Castillo, Director of ARB & Agents Services

RE: 2nd Quarter 2024- 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 50 Requests for Binding Arbitration filed for 2024.

The total certified market value of the properties under appeal is \$58,194,786. The difference between the certified value of the properties and the requestor's opinion of value is \$12,110,983.

- Below is a representation of the current 2024 arbitration case load, along with the 2023 statistics, as reference.

ARBITRATION STATUS	2024	ARBITRATION STATUS	2023
Active	45	Active	38
Rejected	0	Rejected	1
Withdrawn	4	Withdrawn	16
Dismissed	0	Dismissed	0
Settled	1	Settled	150
District	0	District	73
Taxpayer/Agent	0	Taxpayer/Agent	80
TOTAL	50	TOTAL	358

ARBITRATED BY	2024	ARBITRATED BY	2023
Agent	28	Agent	266
Taxpayer	22	Taxpayer	92
TOTAL	50	TOTAL	358

PROPERTY TYPE	2024	PROPERTY TYPE	2023
Residential	27	Residential	240
Land	3	Land	18
Commercial	20	Commercial	86
BPP	0	BPP	14
TOTAL	50	TOTAL	358



QUARTERLY INVESTMENT REPORT

For the Quarter Ended

June 30, 2024

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 blue ink signature of Brian Swanson.

Brian Swanson, Deputy Chief Appraiser - Business Operations and Compliance

7-22-2024

Date

A blue ink signature of Toni Bryan.

Toni Bryan - Director of Business Operations and Finance

7-19-2024

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	March 31, 2024			June 30, 2024		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
DDA/MMA/Pool	5.12%	\$ 14,206,591	\$ 14,206,591	5.22%	\$ 12,563,527	\$ 12,563,527
Securities/CDs	5.53%	18,372,684	18,372,684	5.42%	20,561,473	20,561,473
Totals	5.35%	\$ 32,579,275	\$ 32,579,275	5.35%	\$ 33,125,001	\$ 33,125,001

Current Quarter Average Yield (1)

Total Portfolio	5.35%
Rolling Three Month Treasury	5.47%
Rolling Six Month Treasury	5.34%
TexPool	5.31%

Fiscal Year-to-Date Average Yield (2)

Total Portfolio	5.35%
Rolling Three Month Treasury	5.46%
Rolling Six Month Treasury	5.35%
TexPool	5.31%

Interest Earnings (Approximate)

This Quarter	\$ 410,436
Fiscal Year-to-Date	\$ 819,892

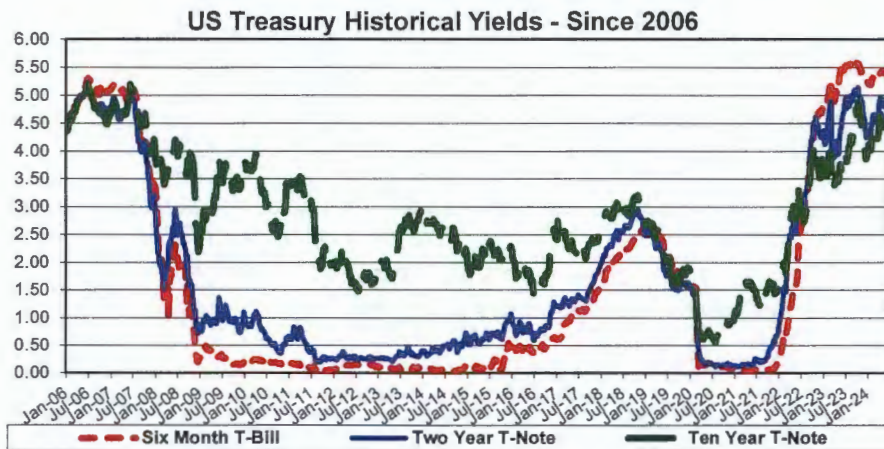
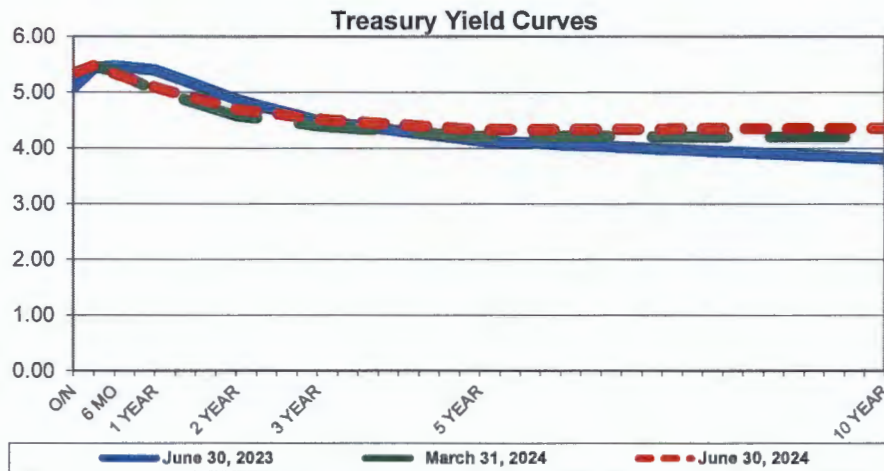
(1) **Current Quarter Average Yield** - based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered. The yield for the reporting month is used for bank, pool, and money market balances.

(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

6/30/2024

The Federal Open Market Committee (FOMC) maintained the Fed Funds target range 5.25% - 5.50% (Effective Fed Funds are trading +/-5.33%). Expectations are for reduced future rates, but any actions will be meeting-by-meeting and "data-dependent." June Non-Farm Payroll slightly exceeded expectations at 206k new jobs, but the previous two months were revised down causing the Three Month Rolling Average to fall to 177k. Final First Quarter 2024 GDP reported +1.4%. The S&P 500 Stock Index created new highs above +/-5,500. The yield curve remains inverted but longer yields rose slightly. Crude Oil trades over \$80 per barrel. Inflation declined slightly but remains above the FOMC 2% target (Core PCE +/-2.6% and Core CPI +/-3.4%). Reduced global economic outlooks and ongoing/expanding military conflicts continue increasing uncertainty.



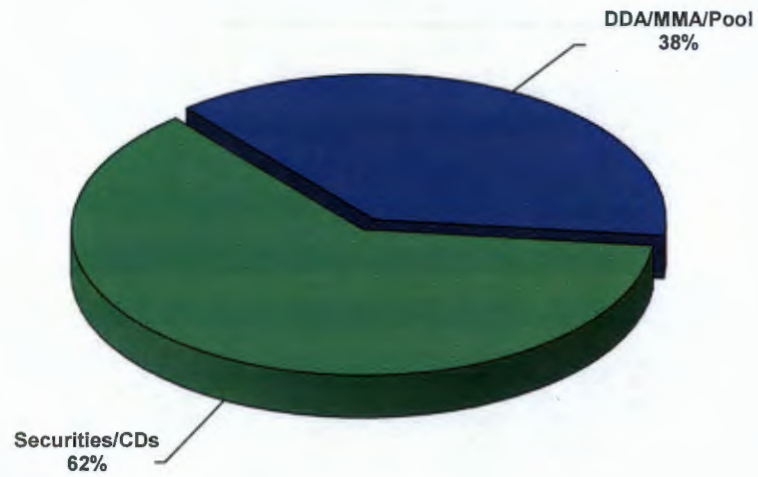
Holdings Report
June 30, 2024

Issuer	Coupon	Settlement Date	Maturity Date	Face Value	Book Value	Market Price	Market Value	YTM @ Cost	Days To Maturity
Independent Financial Operating	0.00	06/30/24	07/01/24	\$ 500,000	\$ 500,000	1.00	\$ 500,000	0.00	1
Independent Financial MMA	5.62	06/30/24	07/01/24	4,363,705	4,363,705	1.00	4,363,705	5.62	1
Texas Capital Bank Operating	5.46	06/30/24	07/01/24	173,330	173,330	1.00	173,330	0.00	1
Texas Capital Bank MMA	5.46	06/30/24	07/01/24	7,526,492	7,526,492	1.00	7,526,492	5.46	1
East West Bank CD	5.65	10/17/23	07/17/24	2,081,484	2,081,484	100.00	2,081,484	5.81	17
East West Bank CD	5.57	09/21/23	09/23/24	2,088,577	2,088,577	100.00	2,088,577	5.73	85
East West Bank CD	5.13	01/16/24	10/16/24	2,047,495	2,047,495	100.00	2,047,495	5.26	108
East West Bank CD	5.53	10/17/23	10/17/24	2,079,719	2,079,719	100.00	2,079,719	5.69	109
Texas Capital Bank CD	5.30	11/21/23	11/20/24	2,053,556	2,053,556	100.00	2,053,556	5.30	143
East West Bank CD	4.92	01/16/24	01/16/25	2,045,529	2,045,529	100.00	2,045,529	5.04	200
Texas Capital Bank CD	5.20	11/21/23	02/20/25	2,052,532	2,052,532	100.00	2,052,532	5.20	235
East West Bank CD	5.33	06/21/24	03/21/25	2,089,537	2,089,537	100.00	2,089,537	5.47	264
East West Bank CD	5.24	04/22/24	04/22/25	2,020,198	2,020,198	100.00	2,020,198	5.38	296
East West Bank CD	5.19	06/21/24	06/23/25	2,002,846	2,002,846	100.00	2,002,846	5.33	358
				<u>\$33,125,001</u>	<u>\$33,125,001</u>	<u>\$33,125,001</u>		5.35	112
								(1)	(2)

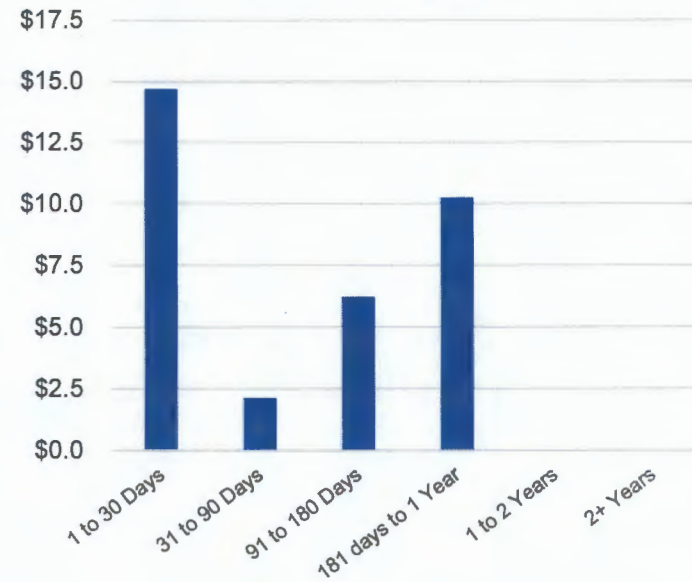
(1) Weighted average yield to maturity - The weighted average yield to maturity is based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered.

(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)



Total Portfolio (Millions)



Book & Market Value Comparison
June 30, 2024

Issuer	Yield	Maturity Date	Book Value 03/31/24	Increases	Decreases	Book Value 06/30/24	Market Value 03/31/24	Change in Market Value	Market Value 06/30/24
Independent Financial Operating	0.000	07/01/24	\$ 1,000,000	\$ —	\$ (500,000)	\$ 500,000	\$ 1,000,000	\$ (500,000)	\$ 500,000
Independent Financial MMA	5.620	07/01/24	5,492,864	—	(1,129,159)	4,363,705	5,492,864	(1,129,159)	4,363,705
Texas Capital Bank Operating	0.000	07/01/24	51,704	121,626	—	173,330	51,704	121,626	173,330
Texas Capital Bank MMA	5.460	07/01/24	7,662,023	—	(135,531)	7,526,492	7,662,023	(135,531)	7,526,492
East West Bank CD	5.928	04/17/24	2,053,404	—	(2,053,404)	—	2,053,404	(2,053,404)	—
East West Bank CD	5.800	06/21/24	2,060,538	—	(2,060,538)	—	2,060,538	(2,060,538)	—
East West Bank CD	5.810	07/17/24	2,052,371	29,113	—	2,081,484	2,052,371	29,113	2,081,484
East West Bank CD	5.727	09/23/24	2,059,776	28,801	—	2,088,577	2,059,776	28,801	2,088,577
East West Bank CD	5.260	10/16/24	2,021,476	26,019	—	2,047,495	2,021,476	26,019	2,047,495
East West Bank CD	5.685	10/17/24	2,051,245	28,474	—	2,079,719	2,051,245	28,474	2,079,719
Texas Capital Bank CD	5.300	11/20/24	2,026,895	26,660	—	2,053,556	2,026,895	26,660	2,053,556
East West Bank CD	5.040	01/16/25	2,020,593	24,936	—	2,045,529	2,020,593	24,936	2,045,529
Texas Capital Bank CD	5.200	02/20/25	2,026,384	26,148	—	2,052,532	2,026,384	26,148	2,052,532
East West Bank CD	5.470	03/21/25	—	2,089,537	—	2,089,537	—	2,089,537	2,089,537
East West Bank CD	5.379	04/22/25	—	2,020,198	—	2,020,198	—	2,020,198	2,020,198
East West Bank CD	5.330	06/23/25	—	2,002,846	—	2,002,846	—	2,002,846	2,002,846
Total / Average	5.347		\$ 32,579,275	\$ 6,424,359	\$ (5,878,633)	\$ 33,125,001	\$ 32,579,275	\$ 545,726	\$ 33,125,001

Collateral Position
June 30, 2024

	Independent Financial	Texas Capital Bank	East West Bank
Collateral Value	\$ 15,000,000	\$ 12,500,000	\$ 16,955,000
+ FDIC Insurance	250,000	250,000	250,000
Total Enhancement	<u>\$ 15,250,000</u>	<u>\$ 12,750,000</u>	<u>\$ 17,205,000</u>
 Total Deposits	 \$ 4,863,705	 11,805,910	 \$ 16,455,386
 Collateral Required	 \$ 4,613,705	 \$ 11,679,093	 \$ 16,454,304
 Excess Coverage	 \$ 10,386,295	 \$ 944,090	 \$ 749,614
Percentage Coverage	314%	108%	105%
 Collateral Type:			
Agency Letter of Credit	\$ 9,000,000	\$ 13,500,000	\$ 17,141,000
(LOC expiration date)	10/11/24	04/30/25	09/29/25

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 2ND QUARTER 2024

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 COM-NET, INC.	54	DELL MARKETING
5	AFFILIATED COMMUNITIONS, 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	ALT SERVICES	60	DSS FIRE INC
11	AMERICA TO GO, LLC (new vendor - caterer)	61	DSS FIREGUARD, INC.
12	AMERICAN SERVICES	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, INC
17	AT&T - FIBER	67	EXPERIAN MARKETING SOLUTIONS
18	AT&T - MAIN LOCAL	68	FASTVUE, INC.
19	AT&T - MOBILITY	69	FEDEX OFFICE
20	AT&T - U VERSE	70	FERRELLGAS
21	BATTERIES PLUS	71	FIRST STOP HEALTH
22	BCC SOFTWARE	72	FISH WINDOW CLEANING
23	BEE LINE SERVICES	73	FLOWERS, JEFFREY L
24	BELO + COMPANY	74	GARCIA, ROBERT
25	BETSY ROSS FLAG GIRLS INC	75	GREAT AMERICA FINANCIAL SERVICES
26	BIS CONSULTING	76	GSO ARCHITECTS
27	BLUECROSS BLUESHIELD (LIFE&STLT)	77	HAND, MICHAEL L.
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	IAAO LOCK BOX
37	CINTAS FIRST AID	87	IGNITE HR, LLC
38	CINTAS MAT SERVICE	88	IN BLOOM
39	CINTAS SANI CLEAN #163	89	INDECO SALES, INC.
40	CITY OF MCKINNEY	90	INSIGHTS PUBLIC SECTOR
41	CITY OF MCKINNEY POLICE DEPARTMENT	91	INSURICA EXPRESS
42	CIVIC PLUS	92	INTEX ELECTRICAL CONTRACTORS, INC
43	COLLIN COUNTY CHAPTER TAAO	93	IREM
44	COLLIN COUNTY COMMUNITY COLLEGE DISTRICT	94	J.D. POWER VALUATION SERVICES
45	COLORIT GRAPHICS SERVICES	95	JONES, MICHAEL R
46	COMPUNETIX, INC.	96	JOPLIN'S
47	CONATSER, DAN E	97	JUST APPRAISED INC
48	COPYNET	98	JUST FOIA (new vendor - Open Records software)
49	CORECO IDERA OPS, INC.	99	JUST TEXAS
50	COSTAR REALTY INFORMATION INC	100	KERBY & KERBY PLLC

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 2ND QUARTER 2024

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

NOTES:

- 1) New vendors are highlighted in bright yellow.
- 2) There were 9 A/P vendors marked "inactive" in 1st Q and came off this list. One add'l vendor was moved to inactive in 2nd Q and came off this list.
- 3) This list EXCLUDES employees, deputy sheriffs, arbitrators, ARB members, and other non-vendor names.



Collin Central Appraisal District

August 15, 2024

TO: Board of Directors

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

RE: 2024 2Q Litigation Report Update

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

- There have been 210 lawsuits served at this point for the 2024 tax year. The total certified value of lawsuits received is \$8,162,425,960. Our last hearing date was July 12, 2024 so we expect another four to five weeks worth of filings. At the time of this report the District Court website shows that 322 suits have been filed. We are waiting on the remaining 112 suit to be served. As a point of comparison, at this point in 2023 we had 242 suits filed, so we are on track to match last year.
- The increase in lawsuits filed from 2022 to 2023 was a staggering 46.5%. You will also note from the table below that we had a 73% increase in the number of individual accounts filed. This is due to the filing of numerous leased residential properties.
- We currently have over 50% of the 2023 lawsuits settled, more than 93% of 2022, and over 98% of the remaining years settled going back to 2020.
- 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 July 10, 2024 supplement:

**COLLIN CENTRAL APPRAISAL DISTRICT
LITIGATION SUMMARY
August 15, 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
2020	IN PROGRESS	2	3			\$ 2,447,653		
	LITIGATION FINALIZED	426	751			\$ 12,734,199,723		
		428	754	392,156	0.19%	\$ 12,736,647,376	\$ 188,326,694,968	6.76%
2021	IN PROGRESS	3	11			\$ 234,849,475		
	LITIGATION FINALIZED	365	707			\$ 11,242,245,103		
		368	718	403,278	0.18%	\$ 11,477,094,578	\$ 191,573,122,424	5.99%
2022	IN PROGRESS	40	116			\$ 1,962,885,283		
	LITIGATION FINALIZED	501	827			\$ 16,589,581,354		
		541	943	416,303	0.23%	\$ 18,552,466,637	\$ 249,972,606,892	7.42%
2023	IN PROGRESS	392	948			\$ 16,354,363,849		
	LITIGATION FINALIZED	405	673			\$ 13,386,061,900		
		797	1621	432,405	0.37%	\$ 29,740,425,749	\$ 294,435,478,462	10.10%
2024	IN PROGRESS	210	360	450,321	0.08%	\$ 8,162,425,960	\$ 318,373,848,543	2.56%
2020-2024	IN PROGRESS	647	1438			\$ 26,716,972,220		
	LITIGATION FINALIZED	1697	2958			\$ 53,952,088,080		
	GRAND TOTALS>>>>	2344	4396	2,094,463	0.21%	\$ 80,669,060,300	\$ 1,242,681,751,289	6.57%

Legal Expense Summary (by expense code and vendor)
YTD Totals as of (8/12/2024)

LEGAL EXPENSE BY EXPENSE CODE

Name	2024 YTD Total	2024 Budget	2023 Total	2022 Total	2021 Total	2020 Total
LITIGATION	972,225		1,542,499	\$1,265,087	\$1,282,281	\$1,105,332
EXPERT/APPRaisal	194,100		388,942	\$278,266	\$266,111	\$355,794
GENERAL	41,799		59,600	\$47,361	\$45,539	\$62,511
PERSONNEL	1,643		7,597	\$49,063	\$23,216	\$12,750
ARBITRATION	37,650		36,900	\$17,100	\$15,050	\$18,500
SUBTOTAL	\$1,247,417	\$2,170,000	\$2,035,539	\$1,656,876	\$1,632,197	\$1,554,886
ARB RELATED	2,300	30,000	8,750	\$16,031	\$15,015	\$7,574
TOTAL	\$1,249,717	\$2,200,000	\$2,044,289	\$1,672,908	\$1,647,212	\$1,562,460
	\$0					

LEGAL EXPENSE BY VENDOR

Name	2024 YTD Total	2023 Total	2022 Total	2021 Total	2020 Total
1 ARBITRATION&SUBPOENA RELATED	37,650	36,900	\$17,100	\$15,050	\$18,500
2 ARMSTRONG & ARMSTRONG	2,300	8,750	\$16,031	\$15,015	\$7,574
3 CUSHMAN & WAKEFIELD			\$0	\$37,600	\$56,500
4 FISHER & PHILLIPS LLC			\$0	\$209	\$203
5 FRANK PRICE		0	\$4,000	\$10,000	
6 HBS REAL ESTATE	69,400	172,750	\$85,000	\$104,050	\$4,700
MALIN GROUP, THE	0	0	\$31,916	\$38,461	\$99,919
MCROBERTS AND COMPANY	22,100	95,250	\$72,850	\$74,500	\$151,175
NPV ADVISORS	0	17,500	\$19,500	\$0	\$0
PERDUE, BRANDON, FIELDER	1,779	2,779	\$2,500	\$3,036	\$2,814
PHILLIPS MURRAH PC			\$0	\$384	\$540
SAUNDERS & WALSH, PLLC	1,013,889	1,606,918	\$1,355,010	\$1,337,407	\$1,177,036
VALBRIDGE PROPERTY ADVISORS	102,600	103,442	\$69,000	\$11,500	\$43,500
TOTAL	\$1,249,717	\$2,044,289	\$1,672,908	\$1,647,212	\$1,562,460

CHIEF APPRAISER'S REPORT

CHIEF'S REPORT

CHIEF'S REPORT

The Dallas Morning News

AFFIDAVIT OF PUBLICATION

STATE OF TEXAS

COUNTY OF DALLAS

Before me, a Notary Public in and for Dallas County, this day personally appeared David Ferster, Advertising Representative for *THE DALLAS MORNING NEWS* being duly sworn by oath, states the attached advertisement of: **Ad# 1874147**

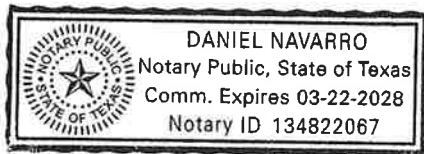
COLLIN CENTRAL APPRAISAL DISTRICT

Appeared in *The Dallas Morning News* on **July 30, 2024**


Dallas Morning News Sales Operations

Sworn to and subscribed before me this

Date: 07/30/2024




Notary Public, State of Texas

Marketplace

dallasnews.com

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Antiques, Classics,
Special Interest

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CONSIGNMENTS**
David Wayne 214-926-5621



HOMECENTER FOR SALE

- Acreage, Farms and Ranches
- Commercial Real Estate
- Lake & Vacation Property
- Dallas Sales
- Metroplex Sales
- Out of Metroplex Sales
- Miscellaneous Sales

**Acreage, Farms
& Ranches**



Real estate advertised in this newspaper is subject to the amended Federal Fair Housing Act of 1968, which makes it illegal to advertise any preference, limitation or discrimination based on race, color, religion, sex, handicap, familial status or national origin or intention to make such preference, limitation or discrimination. This newspaper will not knowingly accept any advertising for real estate which is in violation of the law. For complaints call the Fair Housing Office in your city or HUD 800-669-9777.



HOMECENTER FOR RENT

- Acreage, Farms and Ranches
- Commercial Real Estate
- Lake & Vacation Property
- Dallas Rentals
- Metroplex Rentals
- Out of Metroplex Rentals
- Miscellaneous Rentals

**Acreage, Farms
& Ranches**

NOTICE
Residential rental locators are required to be licensed by the TX Real Estate Commission, Austin 800-250-8732. Locators may advertise apartment units in general terms & all units may not have the same features. The amount of rent quoted in an ad may be the starting rent for a basic unit which does not have all advertised features.

**Commercial
Real Estate**

**Industrial/Warehouse -
For Lease**

903 E Mulberry St.
Kaufman, TX
Single building, 2800 sqft
Lease \$2,700. A Month
713-306-5208 text
214-676-6505

Dallas Rentals

North Dallas

FREE RENT!
469-256-6453

**Metroplex
Rentals**

Garland

FREE RENT!
Newly Renovated:
Fully furnished Apartments. No Credit Check/
Lease! Utilities & Cable INCLUDED. Stay Where
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Farmers Branch
\$600. month, must have
your own car/job/income.
Older person Welcome.
Furnished. 972-533-4345

Want to Buy

Dogs



Golden Retriever Puppies,
\$750. Born May 7,
vaccinated, dewormed
Jov, 817-739-1742, call/text

The 24th Annual Snake
Profiling Seminar for
doss on August 10, 2024
For more information,
817-776-1117 or 90 to
www.carringtonkenels.com

Want to Buy

Bids & Proposals

Bids & Proposals

Bids & Proposals

Legal Notices

Legal Notices

Legal Notices

Legal Notices

Legal Notices

Notice of Request for Qualification (RFQ)
RFQ #25B-02-600 for Test & Balance and/or Commissioning Services
(On Call Services)
Irving ISD will receive Statements of Qualification for **Test & Balance and/or Commissioning Services** until 4:00 p.m. (Central time), **AUGUST 20, 2024**, at the Irving ISD Purchasing Office, Located at the 2621 West Airport Freeway, Irving, Texas 75062.
Pre-Proposal Conference - Not Scheduled
Beginning July 30, 2024, 8:00 a.m. the Request for Qualifications (RFQ), including the Scope of Services, and other requirements will be posted and made available on the Irving ISD Purchasing website at: <https://www.irvingisd.net/Page/5656> (Bond Procurement Opportunities). The posted documents are the official Request for Qualification (RFQ) and will include all information relevant to the procurement process and for Firms to provide a Statement of Qualifications. Lastly, please note that it is the Firm's responsibility to monitor the above-mentioned Purchasing website for any Addenda issued related to this RFQ.
PROPOSAL DELIVERY :
All Proposals for RFQ # 25B-02-600 for Test & Balance and/or Commissioning Services must be physically delivered to the Purchasing Office, Irving ISD Purchasing Office, Located at the 2621 West Airport Freeway, Irving, Texas 75062. (Call 972-600-5440 for directions). Delivery to other locations will result in rejection of a Proposal.
Any Statements of Qualification received after 4:00 p.m. (Central time), AUGUST 20, 2024 will not be considered.

Legal Notices

Legal Notices

Legal Notices

**City of Richardson
Legal Notice**
CAUSE NO. CC-24-01157-E
CITY OF RICHARDSON, TEXAS
JANA REALTY, LLC, a Texas
Limited Liability Company,
and HENRY SCHEIN
CONDEMNATION PROCEEDING
FILED IN THE COUNTY COURT
AT LAW NO. 5
OF DALLAS COUNTY, TEXAS

NOTICE OF HEARING
TO: Jana Realty, LLC, a Texas Limited Liability Company, and all parties having an interest in the property described in the Petition in Eminent Domain filed herein

You are hereby notified that the City of Richardson filed its Petition with the Clerk of the above referenced Court of Dallas County, Texas, seeking the condemnation of certain land or interest therein as described in the condemnation petition for the purposes of the Main Street Phase II Project, more particularly described in said petition. The property interest sought to be obtained is generally referred to as a 0.0590-acre tract of land being situated in the William R. Bodine Survey, Abstract No. 153, Dallas County, Texas, further being part of Lot 1, Block A, Dawn Addition No. 1, an addition to the City of Richardson, Texas according to the plat recorded in Volume 81171, Page 1071 of the Deed Records of Dallas County, Texas, and being more fully described in the Petition. The Special Commissioners appointed by the Court have set the time and place of hearing the parties and said matters at 9:00 A.M. on the 7th day of August, 2024, at the Conference Room located at Richardson City Hall located at 2360 Campbell Creek Blvd., Suite 525, Richardson, Texas 75082. You are hereby notified to appear at the time and place aforesaid for the purpose of offering any evidence you desire on the issue as to the damage to be assessed against the City of Richardson and to be paid to the owners of said property to be condemned.

services

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Concrete Work, Low rates.
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**NOTICE OF CANCELLATION OF CITY
PLAN COMMISSION HEARING**
The City Plan Commission of the City of Dallas, Texas was scheduled to hold a Special Called Public meeting at 9:00 a.m., Friday, August 2, 2024, via videoconferencing and in the Council Chambers, 6th Floor, at Dallas City Hall to receive comments on the ForwardDallas 2.0 Comprehensive Plan and an ordinance adopting the ForwardDallas 2.0 Comprehensive Plan. The hearing has been canceled.
If you have any questions regarding this matter, please call the Department of Planning and Development at (214) 670-4209.

LEGAL NOTICE

**Application has been made with the
Texas Alcoholic Beverage
Commission for a Package Store
Permit (P) by Laundry Near Me LLC
dba Juno's Liquor, to be located at
313 E Las Colinas Blvd, Irving,
Dallas County, TX 75039. Partners of
said Limited Liability Company are
Adam Droker, Managing Member
and Steven Paul Matsumoto
Revocable Trust, Managing Member,
Emmit Coots, Member.**

LOCAL PROPERTY TAX DATABASE

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.

A property owner may request from the county assessor-collector for the county in which the property is located, contact information for the assessor for each taxing unit in which the property is located.

County Tax Assessor-Collector: Collin County Tax Office, PO Box 8046, McKinney TX 75070 (972.547.5020)

A property owner may register on the Local Property Tax Database website to have notifications regarding updates to the property tax database delivered to the owner by e-mail.

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Public Notice

As required by the Texas Education Agency, Richland Collegiate High School will conduct a public hearing to report the school's 2024-2025 original budget.

The public hearing is scheduled for
August 13, 2024 at 4 p.m.
at the **Dallas College Administration Office**
1601 Botham Jean Blvd., Dallas, Texas 75215

**Career and Technical Education
Public Notification of Nondiscrimination**

Richland Collegiate High School offers career and technical education programs in Arts, A/V Technology, and Communications; Business Management and Administration; Education and Training; Finance; Health Science; Hospitality and Tourism; Human Services; Information Technology; Manufacturing; Marketing; and Science, Technology, Engineering, and Mathematics. Admission to these programs is based on RCHS admission standards for enrollment into the RCHS program and Dallas College course prerequisites apply.

It is the policy of Richland Collegiate High School not to discriminate on the basis of race, color, national origin, sex or handicap in its vocational programs, services or activities as required by Title VI of the Civil Rights Act of 1964, as amended; Title IX of the Education Amendments of 1972; the Age Discrimination Act of 1975, as amended; and Section 504 of the Rehabilitation Act of 1973, as amended.

It is the policy of Richland Collegiate High School not to discriminate on the basis of race, color, national origin, sex, handicap, or age in its employment practices as required by Title VI of the Civil Rights Act of 1964, as amended; Title IX of the Education Amendments of 1972; the Age Discrimination Act of 1975, as amended; and Section 504 of the Rehabilitation Act of 1973, as amended.

Richland Collegiate High School will take steps to assure that lack of English language skills will not be a barrier to admission and participation in all educational and vocational programs.

For information about your rights or grievance procedures, contact the **Title IX Coordinator** at TitleIX@DallasCollege.edu or 972-860-3980 and/or the **Section 504 Coordinator** at LCoburn@DallasCollege.edu or 214-890-3801.



DN-1874057-01

**Career and Technical Education
Public Notification of Nondiscrimination
FORMULARIO DE MUESTRA
(Notificación Pública de No Discriminación en
Programas de Educación Técnica y Vocacional)**

Richland Collegiate High School ofrece programas de educación técnica y vocacional en Artes, Audio/Video, Tecnología y Comunicaciones; Administración; Educación y Formación; Finanzas; Ciencias de la Salud, Hotelería y Turismo, Servicios Humanos, Tecnologías de la Información; Manufactura, Mercadotecnia, Ciencias, Tecnología, Ingeniería y Matemáticas. La admisión a estos programas se basa en el criterio de admisión de Richland Collegiate High School y los prerrequisitos de Dallas College.

Es norma de Richland Collegiate High School no discriminar en sus programas, servicios o actividades vocacionales por motivos de raza, color, origen nacional, sexo o impedimento, tal como lo requieren el Título VI de la Ley de Derechos Civiles de 1964, según enmienda; Título IX de las Enmiendas en la Educación de 1972, y la Sección 504 de la Ley de Rehabilitación de 1973, según enmienda.

Es norma de Richland Collegiate High School no discriminar en sus procedimientos de empleo por motivos de raza, color, origen nacional, sexo, impedimento o edad, tal como lo requieren el Título VI de la Ley de Derechos Civiles de 1964, según enmienda; Título IX de las Enmiendas en la Educación, de 1972, la ley de Discriminación por Edad, de 1975, según enmienda; y la Sección 504 de la Ley de Rehabilitación de 1973, según enmienda.

Richland Collegiate High School tomará las medidas necesarias para asegurar que la falta de habilidad en el uso del inglés no sea un obstáculo para la admisión y participación en todos los programas educativos y vocacionales.

Para información sobre sus derechos o procedimientos de quejas, comuníquese con el **Coordinador del Título IX** por correo electrónico, TitleIX@DallasCollege.edu o por teléfono, 972-860-3980 y/o con el **Coordinador de la Sección 504** por correo electrónico, LCoburn@DallasCollege.edu o por teléfono, 214-890-3801.



JUMBLE

Unscramble these Jumbles, one letter to each square, to form four ordinary words.

NAXNE

TURET

TBGOEL

SIMITF

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Yesterday's Jumbles: RUNNY GLOAT BASKET WINDOW
Answer: The skunk Olympic gymast was doing well until she — "STUNK" THE LANDING

Now arrange the circled letters to form the surprise answer, as suggested by the above cartoon.

(Answers tomorrow)

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THAT SCRAMBLED WORD GAME
By David L. Hoyt and Jeff Knurek



HE WAS TRYING TO FIND OUT WHERE THE RATTLING SOUND WAS COMING FROM BUT COULDN'T ---

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COLLIN CENTRAL APPRAISAL DISTRICT
2024 CERTIFIED TAXABLE VALUE
JULY 18, 2024

TAXING ENTITY NAME	ALLOWS FREEZE	2023 CERTIFIED TAXABLE VALUE, AS OF 7-20-2023	2024 CERTIFIED TAXABLE VALUE (BEFORE FREEZE LOSS, BASED ON 7-23- 2024 CERTIFICATION, INCLUDING NEW CONSTRUCTION & ANNEXATIONS) --See Footnote	2024 CERTIFIED TAXABLE VALUE COMPARED TO THE 2023 CERTIFIED TAXABLE VALUE	2024 TAXABLE VALUE OF NEW CONSTRUCTION & NEW BPP AS OF 7-23-2024	2024 TAXABLE VALUE OF ANNEXATIONS OR DEANNEXATIONS AS OF 7-23-2024	CALCULATED YEAR OVER-YEAR TAXABLE VALUE CHANGE FOR EXISTING PROPERTY	2024 AVERAGE MARKET VALUE OF HOMES AS OF 7-23-2024	2023 AVERAGE MARKET VALUE OF HOMES, AS OF 7-20-2023	2024 CALCULATED OVER-65 FREEZE TAXABLE VALUE LOSS AS OF 7-23-2024	2024 CALCULATED FREEZE ADJUSTED TAXABLE, AS OF 7-23-2024
SCHOOLS											
ALLEN ISD	YES	\$20,548,668,358	\$22,491,421,853	9.45%	\$446,789,193	\$0	7.28%	\$607,985	\$591,063	\$2,196,088,873	\$20,295,332,980
ANNA ISD	YES	\$3,324,556,438	\$3,940,055,064	18.51%	\$415,808,428	\$0	6.01%	\$383,529	\$382,038	\$287,006,103	\$3,653,048,961
BLAND ISD	YES	\$26,996,259	\$29,027,315	7.52%	\$908,646	\$0	4.16%	\$364,897	\$377,704	\$3,408,043	\$25,619,272
BLUE RIDGE ISD	YES	\$486,664,142	\$529,256,083	8.75%	\$23,130,118	\$0	4.00%	\$337,262	\$338,777	\$59,004,417	\$470,251,666
CELINA ISD	YES	\$3,816,104,463	\$4,999,613,053	31.01%	\$769,258,901	\$0	10.86%	\$612,022	\$579,974	\$410,462,910	\$4,589,150,143
COMMUNITY ISD	YES	\$2,397,294,519	\$2,836,793,845	18.33%	\$253,206,214	\$0	7.77%	\$370,159	\$366,536	\$271,974,109	\$2,564,819,736
FARMERSVILLE ISD	YES	\$1,201,896,869	\$1,374,595,120	14.37%	\$67,604,748	\$0	8.74%	\$344,156	\$346,015	\$144,351,911	\$1,230,243,209
FRISCO ISD	YES	\$43,521,513,790	\$47,733,360,642	9.68%	\$1,471,064,166	\$0	6.30%	\$708,070	\$679,310	\$2,859,046,856	\$44,874,313,786
LEONARD ISD	YES	\$29,990,325	\$34,355,954	14.56%	\$2,150,307	\$0	7.39%	\$297,314	\$281,892	\$3,454,807	\$30,901,147
LOVEJOY ISD	YES	\$4,058,773,906	\$4,566,146,771	12.50%	\$102,723,160	\$0	9.97%	\$1,034,160	\$963,347	\$1,049,414,295	\$3,516,732,476
MCKINNEY ISD	YES	\$24,716,268,416	\$28,014,845,804	13.35%	\$1,668,273,853	\$0	6.60%	\$575,131	\$567,515	\$3,443,770,248	\$24,571,075,556
MELISSA ISD	YES	\$3,615,605,914	\$4,602,264,582	27.29%	\$758,859,270	\$0	6.30%	\$506,985	\$510,096	\$299,787,232	\$4,302,477,350
PLANO ISD	YES	\$72,218,409,461	\$78,147,825,944	8.21%	\$996,078,676	\$0	6.83%	\$601,266	\$581,016	\$11,145,693,943	\$67,002,132,001
PRINCETON ISD	YES	\$4,132,558,836	\$4,989,547,892	20.74%	\$569,308,509	\$0	6.96%	\$331,561	\$340,270	\$262,401,374	\$4,727,146,518
PROSPER ISD	YES	\$15,840,791,180	\$18,774,435,755	18.52%	\$1,475,437,283	\$0	9.21%	\$761,918	\$739,173	\$1,469,448,486	\$17,304,987,269
ROCKWALL ISD	YES	\$1,138,821	\$1,255,750	10.27%	\$0	\$0	10.27%	\$859,281	\$858,469	\$432,005	\$823,745
ROYSE CITY ISD	YES	\$338,982,584	\$389,700,655	14.96%	\$27,642,407	\$0	6.81%	\$345,520	\$337,868	\$35,781,320	\$353,919,335
TRENTON ISD	YES	\$27,794,452	\$28,467,821	2.42%	\$14,143	\$0	2.37%	\$421,345	\$435,054	\$3,792,897	\$24,674,924
VAN ALSTYNE ISD	YES	\$101,369,155	\$146,318,151	44.34%	\$9,754,545	\$0	34.72%	\$517,878	\$458,470	\$15,025,730	\$131,292,421
WHITEWRIGHT ISD	YES	\$11,224,842	\$13,039,092	16.16%	\$707,010	\$0	9.86%	\$407,660	\$303,589	\$1,655,617	\$11,383,475
WYLIE ISD	YES	\$9,891,236,853	\$11,126,702,464	12.49%	\$329,516,774	\$0	9.16%	\$483,604	\$463,664	\$1,144,818,110	\$9,981,884,354

COLLIN CENTRAL APPRAISAL DISTRICT
2024 CERTIFIED TAXABLE VALUE
JULY 18, 2024

TAXING ENTITY NAME	ALLOWS FREEZE	2023 CERTIFIED TAXABLE VALUE, AS OF 7-20-2023	2024 CERTIFIED TAXABLE VALUE (BEFORE FREEZE LOSS, BASED ON 7-23- 2024 CERTIFICATION, INCLUDING NEW CONSTRUCTION & ANNEXATIONS) --See Footnote	2024 CERTIFIED TAXABLE VALUE COMPARED TO THE 2023 CERTIFIED TAXABLE VALUE	2024 TAXABLE VALUE OF NEW CONSTRUCTION & NEW BPP AS OF 7-23-2024	2024 TAXABLE VALUE OF ANNEXATIONS OR DEANNEXATIONS AS OF 7-23-2024	CALCULATED YEAR OVER-YEAR TAXABLE VALUE CHANGE FOR EXISTING PROPERTY	2024 AVERAGE MARKET VALUE OF HOMES AS OF 7-23-2024	2023 AVERAGE MARKET VALUE OF HOMES, AS OF 7-20-2023	2024 CALCULATED OVER-65 FREEZE TAXABLE VALUE LOSS AS OF 7-23-2024	2024 CALCULATED FREEZE ADJUSTED TAXABLE, AS OF 7-23-2024
CITIES & TOWNS											
CITY OF ALLEN	NO	\$19,828,106,980	\$21,397,028,162	7.91%	\$315,369,321	\$0	6.32%	\$594,033	\$579,010		
CITY OF ANNA	NO	\$3,226,857,656	\$3,847,208,762	19.22%	\$396,916,332	\$1,003,409	6.89%	\$374,519	\$377,920		
CITY OF BLUE RIDGE	NO	\$84,869,052	\$98,411,332	15.96%	\$1,382,823	\$627,341	13.59%	\$209,575	\$193,623		
CITY OF CARROLLTON	NO	\$154,565,804	\$196,690,849	27.25%	\$0	\$0	N/A	N/A	N/A		
CITY OF CELINA	YES	\$5,316,258,584	\$7,147,014,694	34.44%	\$1,114,039,805	\$53,716,626	12.47%	\$645,801	\$625,154	\$469,759,388	\$6,677,255,306
CITY OF DALLAS	NO	\$7,263,617,719	\$7,767,321,173	6.93%	\$334,430,944	\$0	2.33%	\$667,521	\$636,569		
TOWN OF FAIRVIEW	NO	\$2,971,150,228	\$3,309,791,448	11.40%	\$93,605,212	\$0	8.25%	\$910,678	\$848,015		
CITY OF FARMERSVILLE	NO	\$475,860,248	\$503,560,603	5.82%	\$2,677,747	\$0	5.26%	\$281,269	\$284,525		
CITY OF FRISCO	YES	\$29,461,564,133	\$32,847,851,011	11.49%	\$1,213,989,013	\$0	7.37%	\$774,237	\$737,886	\$1,699,201,491	\$31,148,649,520
CITY OF GARLAND	NO	\$36,663,934	\$40,583,902	10.69%	\$0	\$0	10.69%	\$532,890	\$545,399		
CITY OF JOSEPHINE	YES	\$257,308,660	\$302,595,042	17.60%	\$23,785,050	\$86,034	8.32%	\$346,863	\$338,753	\$33,465,818	\$269,129,224
CITY OF LAVON	YES	\$982,394,776	\$1,173,912,319	19.49%	\$85,836,458	\$858,286	10.67%	\$396,952	\$400,481	\$112,271,643	\$1,061,640,676
LOWRY CROSSING	YES	\$262,043,036	\$300,199,013	14.56%	\$6,916,993	\$0	11.92%	\$448,105	\$464,905	\$60,965,089	\$239,233,924
CITY OF LUCAS	YES	\$2,217,708,648	\$2,496,780,658	12.58%	\$78,646,108	\$0	9.04%	\$1,102,913	\$1,034,648	\$371,510,622	\$2,125,270,036
CITY OF MCKINNEY	NO	\$36,718,724,084	\$40,653,928,634	10.72%	\$1,547,697,949	\$888,475	6.50%	\$574,579	\$561,660		
CITY OF MELISSA	NO	\$3,145,878,621	\$4,033,655,618	28.22%	\$660,144,664	\$382,792	7.22%	\$492,184	\$495,113		
CITY OF MURPHY	NO	\$3,416,499,228	\$3,723,077,756	8.97%	\$10,012,282	\$0	8.68%	\$619,642	\$582,901		
CITY OF NEVADA	NO	\$199,293,229	\$226,316,700	13.56%	\$13,386,002	\$0	6.84%	\$390,495	\$373,540		
TOWN OF NEW HOPE	NO	\$95,829,056	\$102,387,884	6.84%	\$512,220	\$0	6.31%	\$404,063	\$425,097		
CITY OF PARKER	NO	\$1,698,917,381	\$1,931,168,576	13.67%	\$60,082,151	\$0	10.13%	\$1,130,571	\$1,061,764		
CITY OF PLANO	YES	\$55,669,905,749	\$60,381,632,040	8.46%	\$886,381,573	\$0	6.87%	\$579,554	\$564,112	\$7,235,542,544	\$53,146,089,496

COLLIN CENTRAL APPRAISAL DISTRICT
2024 CERTIFIED TAXABLE VALUE
JULY 18, 2024

TAXING ENTITY NAME	ALLOWS FREEZE	2023 CERTIFIED TAXABLE VALUE, AS OF 7-20-2023	2024 CERTIFIED TAXABLE VALUE (BEFORE FREEZE LOSS, BASED ON 7-23- 2024 CERTIFICATION, INCLUDING NEW CONSTRUCTION & ANNEXATIONS) --See Footnote	2024 CERTIFIED TAXABLE VALUE COMPARED TO THE 2023 CERTIFIED TAXABLE VALUE	2024 TAXABLE VALUE OF NEW CONSTRUCTION & NEW BPP AS OF 7-23-2024	2024 TAXABLE VALUE OF ANNEXATIONS OR DEANNEXATIONS AS OF 7-23-2024	CALCULATED YEAR OVER-YEAR TAXABLE VALUE CHANGE FOR EXISTING PROPERTY	2024 AVERAGE MARKET VALUE OF HOMES AS OF 7-23-2024	2023 AVERAGE MARKET VALUE OF HOMES, AS OF 7-20-2023	2024 CALCULATED OVER-65 FREEZE TAXABLE VALUE LOSS AS OF 7-23-2024	2024 CALCULATED FREEZE ADJUSTED TAXABLE, AS OF 7-23-2024
<u>CITIES & TOWNS (cont'd)</u>											
CITY OF PRINCETON	YES	\$3,280,034,044	\$3,979,029,666	21.31%	\$431,435,222	\$0	8.16%	\$340,461	\$345,594	\$204,584,650	\$3,774,445,016
TOWN OF PROSPER	YES	\$6,636,801,114	\$7,557,010,140	13.87%	\$454,278,762	\$0	7.02%	\$923,381	\$904,331	\$708,525,831	\$6,848,484,309
CITY OF RICHARDSON	NO	\$10,372,436,745	\$11,499,161,525	10.86%	\$35,421,470	\$0	10.52%	\$593,882	\$572,409		
CITY OF ROYSE CITY	YES	\$371,698,084	\$421,568,298	13.42%	\$26,088,168	\$0	6.40%	\$348,978	\$351,859	\$44,951,048	\$376,617,250
CITY OF SACHSE	YES	\$1,575,800,361	\$1,719,965,724	9.15%	\$15,979,626	\$0	8.13%	\$518,159	\$493,365	\$196,091,137	\$1,523,874,587
TOWN OF ST. PAUL	NO	\$175,431,004	\$197,765,706	12.73%	\$1,023,124	\$0	12.15%	\$593,107	\$548,559		
CITY OF VAN ALSTYNE	NO	\$77,200	\$77,338	0.18%	\$0	\$0	N/A	N/A	N/A		
CITY OF WESTON	YES	\$177,216,897	\$231,972,350	30.90%	\$50,871,472	\$0	2.19%	\$563,511	\$520,133	\$20,996,996	\$210,975,354
CITY OF WYLIE	YES	\$7,444,451,520	\$8,175,679,596	9.82%	\$173,755,848	\$0	7.49%	\$445,933	\$430,838	\$826,854,357	\$7,348,825,239
<u>COUNTY & COLLEGE</u>											
COLLIN COUNTY	YES	\$223,798,743,492	\$249,469,779,734	11.47%	\$9,298,315,148	\$0	7.32%	\$599,917	\$584,050	\$28,332,744,167	\$221,137,035,567
COLLIN CO. COLLEGE	YES	\$199,872,443,504	\$223,601,365,509	11.87%	\$8,950,101,907	\$0	7.39%	\$599,917	\$584,050	\$18,467,864,088	\$205,133,501,421
<u>SPECIAL DISTRICTS</u>											
NORTH PARKWAY MMD#1 (MNP1)	NO	\$0	\$79,445,206	N/A	\$0	\$0	N/A	N/A	\$658,105		
TRAILS OF BLUE RIDGE (RDTBR)	NO	\$65,653,042	\$65,530,276	-0.19%	\$256,362	\$0	-0.58%	\$599,571	\$658,105		
COLLIN COUNTY MUD#1 (WCCM1)	NO	\$1,452,449,702	\$1,810,974,697	24.68%	\$232,712,307	\$0	8.66%	\$674,142	\$678,308		
COLLIN COUNTY MUD#2 (WCCM2)	NO	\$429,470,182	\$734,330,516	70.99%	\$164,573,064	\$0	32.67%	\$273,686	\$269,832		
COLLIN COUNTY MUD#4 (WCCM4)	NO	\$22,695,440	\$89,517,797	294.43%	\$51,295,289	\$0	N/A	\$254,949	N/A		
COLLIN COUNTY MUD#5 (WCCM5)	NO	\$69,010	\$12,642,045	18219.15%	\$40,822	\$0	N/A	N/A	N/A		
COLLIN COUNTY WCID #3 (WCCW3)	NO	\$858,114,529	\$997,012,001	16.19%	\$83,029,770	\$0	N/A	\$604,569	N/A		
EAST FORK FSWD#1A (WEF1A)	NO	\$59,795,089	\$92,737,505	55.09%	\$32,522,752	\$0	N/A	\$545,487	N/A		
ELEVON MUD#1A (WEM1A)	NO	\$46,374,834	\$123,105,365	165.46%	\$76,809,422	\$0	N/A	\$311,272	N/A		
LAKEHAVEN MUD#1 (WLHM1)	NO	\$6,527,736	\$83,669,663	1181.76%	\$35,297,271	\$0	N/A	\$286,530	N/A		

COLLIN CENTRAL APPRAISAL DISTRICT
2024 CERTIFIED TAXABLE VALUE
JULY 18, 2024

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SPECIAL DISTRICTS (cont'd)											
LC MUD#1 (WLCM1)	NO	\$5,342,510	\$16,509,941	N/A	\$0	\$0	N/A	N/A	N/A		
MAGNOLIA POINTE MUD #1 (WDRM1)	NO	\$374,951,777	\$437,059,120	16.56%	\$16,357,374	\$0	12.20%	\$291,537	\$296,745		
COUNTY COLLIN MUD CR412 (WM412)	NO	\$20,992,801	\$61,008,001	N/A	\$36,545,690	\$0	N/A	\$367,371	N/A		
MCKINNEY MUD#1 (WMM1)	NO	\$934,199,786	\$1,001,411,828	7.19%	\$13,252,903	\$0	5.78%	\$590,060	\$616,046		
MCKINNEY MUD#2 (WMM2)	NO	\$264,439,502	\$426,020,550	61.10%	\$117,374,218	\$0	16.72%	\$475,668	\$432,574		
RIVERFIELD MUD#1 (WRFM1)	NO	\$1,220,000	\$1,220,000	N/A	\$0	\$0	N/A	N/A	N/A		
RAINTREE MUD#1 (WRTM1)	NO	\$24,215	\$25,204	N/A	\$0	\$0	N/A	N/A	N/A		
SEIS LAGOS UTILITY DIST (WSE)	NO	\$374,933,121	\$413,865,073	10.38%	\$5,766,945	\$0	8.85%	\$877,810	\$820,251		
UPTOWN MUD#1 (WUM1)	NO	\$24,906,123	\$58,158,606	N/A	\$0	\$0	N/A	N/A	N/A		
VAN ALSTYNE MUD#2 (WVAM2)	NO	\$5,553,666	\$15,870,322	185.76%	\$3,929,450	\$0	N/A	\$12,375	N/A		
VAN ALSTYNE MUD#3 (WVAM3)	NO	\$0	\$24,253,089	N/A	\$0	\$0	N/A	N/A	N/A		

Remarks: The Certified Taxable Value column includes the ARB Approved Taxable Values, plus the Lower Value Used for properties remaining under protest , minus the exemptions already granted on properties remaining under protest. Please refer to the 2024 Certified Value Calculation for Effective Rate spreadsheet to review the detailed calculations.