



BOARD OF DIRECTORS

SPECIAL MEETING

December 19, 2024

FILED

12/12/2024 3:09:28 PM

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

NOTICE OF SPECIAL MEETING

BOARD OF DIRECTORS

of the

COLLIN CENTRAL APPRAISAL DISTRICT

CENTRAL APPRAISAL DISTRICT OFFICE

**250 ELDORADO PARKWAY, DR. LEO FITZGERALD BOARD ROOM
MCKINNEY, TEXAS 75069**

Notice is hereby given that on the 19th day of December 2024, at 7:00 a.m., the Board of Directors of the Collin Central Appraisal District will hold a meeting at the Central Appraisal District Office, 250 Eldorado Parkway, McKinney, Texas 75069. 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 telephone access by dialing 1-833-304-4846, at which time they will be prompted to enter the Phone Conference ID: 979 296 277#. Telephonic access will be available at 7:00 a.m. until the meeting is adjourned by the Board Chairman. The subjects 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 12th day of December 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 SPECIAL MEETING

**CENTRAL APPRAISAL DISTRICT OFFICE
250 ELDORADO PARKWAY, DR. LEO FITZGERALD BOARD ROOM
MCKINNEY, TEXAS 75069**

A. CALL TO ORDER

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.

B. EXECUTIVE SESSION

1. Consultation with attorney regarding pending or contemplated litigation, and/or a matter in which the duty of the attorneys to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State 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. Discuss Chief Appraiser's employment performance and contract with the district.

C. ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION

1. Action on items pertaining to litigation, if any.
2. Action on items pertaining to real property, if any.
3. Action on items pertaining to the Chief Appraiser's contract with the district, if any.

D. 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.

1. Approval of minutes from the November 21, 2024 regular meeting.
2. Review of November 2024 bills.
3. Review of November 2024 financial reports.
4. Review and sign checks for approved purchases requiring Board signature.
5. Review report of November 2024 checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

E. REGULAR AGENDA

1. Receive recommendation and vote on appointing the 2025 Appraisal Review Board Membership.
2. Receive a report regarding Policy #1008 Spending Appraisal Review Board Funds.
3. Receive recommendation and vote on allocating 2025 budget funds for the Appraisal Review Board's independent legal counsel.
4. Receive recommendation and vote on appointments to Ag Advisory Board. Pursuant to 6.12 of Property Tax Code.
5. Receive recommendation and vote on appointments to Retiree Advisory Panel, per Board Policy #1007.

F. REPORTS

1. Taxpayer Liaison Officer Report

G. CHIEF APPRAISER'S REPORT

1. General Comments

H. AUDIENCE

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

I. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING

1. January 23rd, 2025

J. ADJOURNMENT

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

Thursday, November 21, 2024

MEETING LOCATION: CENTRAL APPRAISAL DISTRICT OFFICE
250 Eldorado Parkway, Dr. Leo Fitzgerald
Board Room
McKinney, Texas 75069

MEMBERS PRESENT: Brian Mantzey, Ronald Kelley, Richard Grady,
Veronica Yost, Robert Philo

MEMBERS ABSENT: Kenneth Maun, Clint Pruett, Sumbel Zeb,
Andrew Cook

APPROVAL OF MINUTES:

Chairman

Secretary

NATURE OF BUSINESS

A. CALL TO ORDER

1. Announcement by presiding officer whether the meeting has been posted in the manner required by law.

Discussion: Meeting was called to order by Chairman Mantzey, and he announced that the meeting had been posted in the time and manner required by law.

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

2. Roll Call: Announcement by presiding officer whether a quorum is present.

Discussion: The Chairman announced that a quorum was present.

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

B. EXECUTIVE SESSION

No executive session was needed for this meeting.

C. ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION

No Action taken regarding litigation, real property and/or personnel.

D. 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.

Motion by Richard Grady to accept reports and approve action items contained in consent agenda. Seconded by Robert Philo.

1. Approval of minutes from the October 24, 2024 regular meeting.

Discussion: Action taken: Board approved minutes from October 24, 2024, regular meeting.

Motion: Carried

Yes 4, No 0, Abstained 0

Motion By: Richard Grady

Second By: Robert Philo

2. Review of October 2024 bills.

Discussion: Action taken: Board reviewed the October 2024 bills.

Motion: Carried

Yes 4, No 0, Abstained 0

Motion By: Richard Grady

Second By: Robert Philo

3. Review of October 2024 financial reports.

Discussion: Action taken: Board reviewed and accepted the October 2024 financial reports.

Motion: Carried

Yes 4, No 0, Abstained 0

Motion By: Richard Grady

Second By: Robert Philo

4. Review and sign checks for approved purchases requiring Board signature.

Discussion: Action taken: There were no checks at this meeting needing to be signed by Chairman, Brian Mantzey.

Motion: Carried

Yes 4, No 0, Abstained 0

Motion By: Richard Grady

Second By: Robert Philo

5. Review report of October 2024 checks and electronic transfers greater than \$25,000.

Discussion: Action taken: Board reviewed and accepted the October 2024 report of checks and electronic transfers greater than \$25,000.

Motion: Carried

Yes 4, No 0, Abstained 0

Motion By: Richard Grady

Second By: Robert Philo

E. REGULAR AGENDA

1. Receive recommendation and vote on the 2025 Printing & Mailing Services.

Discussion: Ryan Matthews, Deputy Chief Technology, addressed the Board

with extending the Printing & Mailing Services contract with VariVerge for another year.

Motion: Carried

Yes 4, No 0, Abstained 0

Motion By: Robert Philo

Second By: Ronald Kelley

2. Receive recommendation and vote on appointing the District's 2025 Taxpayer Liaison Officer (TLO).

Discussion: The Board received Chief Appraiser, Marty Wright's recommendation and voted to appoint Mr. Chris Nickell as the District's 2025 Taxpayer Liaison Office (TLO).

Motion: Carried

Yes 4, No 0, Abstained 0

Motion By: Richard Grady

Second By: Robert Philo

3. Receive recommendation and vote on appointing the 2025 Appraisal Review Board Membership.

Discussion: Chairman Manztey stated the majority of taxpayer appointed board members were absent. State law requires to have 3 elected Board Members to vote. With only 1 taxpayer appointed member present, Mr. Grady motioned to table this item to December's meeting. Ms. Yost seconded the motion. Motion carried.

Motion: Table

Yes 4, No 0, Abstained 0

Motion By: Richard Grady

Second By: Veronica Yost

F. REPORTS

1. Taxpayer Liaison Officer Report.

Discussion: Chris Nickell, Taxpayer Liaison Officer, presented the Monthly Status Report. One new Comptroller Survery/Complaint was filed by an attorney concerning a missed 14-day evidence request. Complaint has been thoroughly researched and determined to be handled correctly by the ARB. There were 45 Customer Service Surveys received in October. Out of 225, 5 were Excellent and 5 were N/A.

Motion:

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

G. CHIEF APPRAISER'S REPORT

1. General Comments.

Discussion: Mr. Wright tabled the recommendation and voting on appointing the 2025 ARB memberships to December's meeting.

Motion:

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

H. AUDIENCE

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

ARB Chairman, George Chollar, recognized the commissioners that came in this morning for the appointing of the 2025 ARB membership: Nancy Bittner, Dianne Faltys, Louis Turano, Kent Turner, Dean Soderstrom. Mr. Chollar thanked them for the last 8 years of service.

Audience: George Chollar, Dianne Faltys, Nancy Bittner, Louis Turano, Kent Turner, Dean Soderstrom & Al Ely.

I. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING

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, December 19, 2024

7:00 a.m.

J. ADJOURNMENT

Chairman, Brian Mantzey, announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 7:27 a.m. Motion was made by Ronald Kelley. Seconded by Richard Grady. Motion carried.

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

Num	Date	Name	Amount
Nov 24			
ACH	11/15/2024	TCDRS	-171,456.81
ACH	11/08/2024	ADP INC	-4,083.46
ACH	11/12/2024	NCR PAYMENT SOLUTION, FL LLC	-50.00
6373	11/07/2024	AFFILIATED COM-NET, INC.	-1,560.97
6374	11/07/2024	AT&T - MAIN LOCAL	-261.99
6375	11/07/2024	AT&T - MAIN LOCAL	-1,988.08
6376	11/07/2024	IN BLOOM	-179.00
6377	11/07/2024	JOPLIN'S	-495.00
6378	11/07/2024	MYPRINTCHOICE	-70.00
6379	11/07/2024	TEXAS ARCHIVES	-124.46
6380	11/07/2024	UBISTOR, INC.	-4,942.40
6381	11/07/2024	GREAT AMERICA FINANCIAL SERVICES	-1,963.00
6382	11/13/2024	AFLAC	-6,202.70
6383	11/13/2024	BELK, ELENA	-100.00
6384	11/13/2024	CDW-G	-7,629.12
6385	11/13/2024	CINTAS FIRST AID	-87.13
6386	11/13/2024	SERVICE FIRST	-210.00
6387	11/13/2024	SHI GOVERNMENT SOLUTIONS	-1,815.00
6388	11/13/2024	SUPERIOR VISION OF TEXAS	-1,607.86
6389	11/19/2024	BLUECROSS BLUESHIELD (LIFE&STLT)	-11,157.24
6390	11/19/2024	CAVE-BERNAL, STEPHANIE	-709.50
6391	11/19/2024	EGLEY, MICHELL	-133.30
6392	11/19/2024	FIRST STOP HEALTH	-1,352.40
6393	11/19/2024	KATZMANN, TINA	-1,547.24
6394	11/19/2024	LEGAL SHIELD / ID SHIELD	-1,722.15
6395	11/19/2024	COLORIT GRAPHICS SERVICES	-54.00
6396	11/19/2024	COSTAR REALTY INFORMATION INC	-6,421.23
6397	11/19/2024	JOPLIN'S	-300.00
6398	11/20/2024	AT&T - FIBER	-51.78
6399	11/20/2024	CARENOW CORPORATE	-120.00
6400	11/20/2024	FEDEX OFFICE	-40.00
6401	11/20/2024	FRONTIER WASTE - MCKINNEY	-498.47
6402	11/20/2024	MYPRINTCHOICE	-510.00
6403	11/20/2024	PROSTAR SERVICES, INC	-1,119.40
6404	11/20/2024	INDECO SALES, INC.	-702.00
6405	11/20/2024	UNUM LIFE INSURANCE CO OF AMERICA	-1,239.70
6406	11/20/2024	GRIFFITH JR, BOBBY	-2,550.00
6407	11/21/2024	SHI GOVERNMENT SOLUTIONS	-148,038.48
6408	11/25/2024	BRENNAN, KEVIN	-70.35
6409	11/25/2024	CITY OF MCKINNEY	-1,292.45
6410	11/25/2024	COLORIT GRAPHICS SERVICES	-1,732.52
6411	11/25/2024	GLASS, TAMERA	-225.00
6412	11/25/2024	LAND, STEPHEN	-356.17
6413	11/25/2024	PROPERTY TAX EDUCATION COALITION, INC	-120.00
6414	11/25/2024	PROSTAR SERVICES, INC	-1,477.36
6415	11/25/2024	SHELL ENERGY SOLUTIONS	-5,340.07
6416	11/25/2024	SPECTRUM ENTERPRISE	-1,356.12
6417	11/26/2024	AFLAC	-6,202.70
6418	11/26/2024	AT&T - FIBER	-1,600.86
6419	11/26/2024	AT&T - MOBILITY	-1,426.43
6420	11/26/2024	BLUECROSS BLUESHIELD OF TEXAS	-140,003.75
6421	11/26/2024	BLUECROSS BLUESHIELD OF TEXAS	-46.24
6422	11/26/2024	PERDUE, BRANDON, FIELDER, COLLINS, MOTT	-250.00

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

Num	Date	Name	Amount
6423	11/29/2024	CARD SERVICE CENTER	-11,049.09
6424	11/30/2024	DEX IMAGING	-14,570.00
6425	11/30/2024	CINTAS SANI CLEAN #163	-3,532.36
6426	11/30/2024	PLANO OFFICE SUPPLY	-1,053.80
6427	11/30/2024	STAPLES BUSINESS CREDIT	-1,391.48
888227	11/05/2024	ARMSTRONG, WILLIAM	-412.50
888228	11/05/2024	BORTON, BRIAN K	-825.00
888229	11/05/2024	BUNDICK, FRANK	-412.50
888230	11/05/2024	DAVIS, MARISA	-400.00
888231	11/05/2024	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,379.92
888232	11/05/2024	MC PURE CLEANING, LLC	-6,270.00
888233	11/05/2024	QUALITY PERSONNEL SERVICE	-6,044.26
888234	11/07/2024	SAUNDERS & WALSH, PLLC	-208,680.65
888235	11/07/2024	HOME DEPOT	-149.00
888236	11/12/2024	GILLESPIE, DANIEL	-425.00
888237	11/12/2024	HENRY, JAMES	-400.00
888238	11/12/2024	NEVAREZ, ALEJANDRO	-462.50
888239	11/12/2024	PENSON, OLIVIA K	-412.50
888240	11/12/2024	ZEGADLO, MARC	-462.50
888241	11/13/2024	MASSEY SERVICE, INC	-836.00
888242	11/13/2024	NICKELL, CHRISTOPHER	-1,575.00
888243	11/13/2024	QUALITY PERSONNEL SERVICE	-4,158.33
888244	11/13/2024	SWINGLE COLLINS & ASSOCIATES	-3,250.00
888245	11/13/2024	VAIL & PARK, P.C.	-1,250.00
888246	11/13/2024	WEX HEALTH INC	-158.75
888247	11/19/2024	ARMSTRONG, WILLIAM	-412.50
888248	11/19/2024	DECK, RANDALL	-400.00
888249	11/19/2024	HENRY, JAMES	-400.00
888250	11/19/2024	THIGPEN, LESLIE MICHAEL	-412.50
888251	11/19/2024	MURLEY PLUMBING	-452.40
888252	11/19/2024	QUALITY PERSONNEL SERVICE	-4,136.77
888253	11/21/2024	BREWER, DEBORAH KIM	-450.00
888254	11/21/2024	WEST, SUBVET D	-900.00
888255	11/26/2024	DAVIS, MARISA	-487.50
888256	11/26/2024	DECK, RANDALL	-825.00
888257	11/26/2024	GILLESPIE, DANIEL	-412.50
888258	11/26/2024	ZEGADLO, MARC	-412.50
888259	11/26/2024	MURLEY PLUMBING	-632.42
888260	11/26/2024	QUALITY PERSONNEL SERVICE	-1,067.88
888261	11/26/2024	VAIL & PARK, P.C.	-12,500.00

Nov 24

-838,057.00

COMPILED FINANCIAL STATEMENTS

Collin Central Appraisal District

For the One and Eleven Months Ended November 30, 2024

Collin Central Appraisal District

Compiled Financial Statements

For the One and Eleven Months Ended November 30, 2024

Contents

Independent Accountants' Compilation Report.....	1
Statement of Net Position - Proprietary Fund.....	2
Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund	3

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 November 30, 2024 and for the one and eleven months ended November 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

December 10, 2024

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

Assets

Current Assets:

Cash & Cash Equivalents	\$ 13,706,262
Certificates of Deposit	18,555,804
Other Receivable	4,552,259
Prepaid Items	269,123
Total Current Assets	<u>37,083,448</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	(5,004,868)
Net Pension Asset	<u>2,129,604</u>
Total Noncurrent Assets	<u>9,952,565</u>
Total Assets	<u>47,036,013</u>

Deferred Outflows of Resources

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

Current Liabilities:

Accounts Payable	261,980
Accrued Liability	100,091
Accrued Wages Payable	215,524
Unearned Revenue - Entities	9,414,378
Compensated Absences Payable	370,077
Operating Lease Liabilities, Current	25,173
SBITA Liabilities, Current	53,111
Total Current Liabilities	<u>10,440,334</u>

Noncurrent Liabilities:

Operating Lease Liabilities, Net of Current Portion	<u>17,287</u>
Total Noncurrent Liabilities	<u>17,287</u>
Total Liabilities	<u>10,457,621</u>

Deferred Inflow of Resources

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

Net Position

Net Investment in Capital Assets	7,727,390
Unrestricted - Designated	29,400,000
Unrestricted - Undesignated	<u>3,629,600</u>
Total Net Position	<u>\$ 40,756,990</u>

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

	One Month Ended November 30, 2024	Eleven Months Ended November 30, 2024	Budget Fiscal Year 2024	Percentage of Budget	Remaining Budget
Operating Revenues					
Local Support	\$ 2,110,423	\$ 23,984,176	\$ 26,094,600	91.91%	\$ 2,110,424
Business Personal Property Rendition Penalty Revenue	79	67,232	-		(67,232)
Miscellaneous Revenue	163	6,636	-		(6,636)
Total Revenues	2,110,665	24,058,044	26,094,600	92.20%	2,036,556
Operating Expenses					
Salaries - Full Time	1,352,699	10,229,847	13,950,900	73.33%	3,721,053
Salaries - Part Time and Temp	19,987	460,644	598,600	76.95%	137,956
Overtime	1,694	80,160	140,000	57.26%	59,840
Payroll Taxes	21,557	160,757	213,000	75.47%	52,243
Auto Allowance	92,976	726,362	855,800	84.88%	129,438
Workman's Compensation	3,592	43,649	70,000	62.36%	26,351
Group Insurance	186,839	2,069,340	2,877,000	71.93%	807,660
Employee Retirement	180,420	1,372,267	1,946,400	70.50%	574,133
Unemployment Compensation	-	5,679	50,000	11.36%	44,321
Aerial Photography	-	383,460	445,000	86.17%	61,540
Appraisal Review Board	36,155	767,702	810,000	94.78%	42,298
Audit & Accounting	1,250	30,569	34,000	89.91%	3,431
Board of Directors Meeting	124	617	7,000	8.81%	6,383
Building Maintenance & Repairs	14,123	252,945	546,000	46.33%	293,055
Computer Maintenance	2,540	264,810	375,000	70.62%	110,190
Contract Services	7,753	75,091	97,000	77.41%	21,909
Equipment Repair & Maintenance	-	28,914	52,000	55.60%	23,086
General Insurance	5,112	53,831	80,000	67.29%	26,169
Legal Notices & Advertising	-	18,843	37,000	50.93%	18,157
Legal Services	213,681	2,268,433	2,650,000	85.60%	381,567
Postage	-	397,283	520,000	76.40%	122,717
Professional Services	4,424	294,204	303,000	97.10%	8,796
Registration & Dues	575	26,475	45,000	58.83%	18,525
Rent-Equipment	1,963	50,611	115,000	44.01%	64,389
Security	8,387	110,025	165,000	66.68%	54,975
Supplies & Materials	17,782	367,628	570,000	64.50%	202,372
Telephone, Internet, Data Cloud	8,625	132,061	300,000	44.02%	167,939
Travel & Education	6,453	50,415	125,000	40.33%	74,585
Utilities	7,323	91,311	141,900	64.35%	50,589
Equipment & Software - Non-Capital	180,419	703,023	1,275,000	55.14%	571,977
Depreciation and Amortization	21,680	238,486	-		(238,486)
Buy Down of Pension	-	400,000	400,000	100.00%	-
Total Operating Expenses	2,398,133	22,155,442	29,794,600	74.36%	7,639,158
Operating Income (Loss)	(287,468)	1,902,602	(3,700,000)	-51.42%	(5,602,602)
Nonoperating Income (Expenses)					
Interest Income	162,997	1,482,588	-		(1,482,588)
Total Nonoperating Revenues & Expenses	162,997	1,482,588	-		(1,482,588)
Change in Net Position	(124,471)	3,385,190	\$ (3,700,000)	-91.49%	\$ (7,085,190)
Net Position, Beginning of Period	40,881,461	37,371,800			
Net Position, End of Period	\$ 40,756,990	\$ 40,756,990			

See Independent Accountants' Compilation Report.



Collin Central Appraisal District

Date: 12/12/2024

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.



Collin Central Appraisal District

Date: 12/12/2024

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: November 2024

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH-IB	11/01/24	ADP (payroll and taxes)	\$460,733.49
ACH-IB	11/15/24	TCDRS	\$171,456.81
ACH-IB	11/15/24	ADP (payroll and taxes)	\$432,174.66
ACH-IB	11/29/24	ADP (payroll and taxes)	\$483,262.25
ACH-TCB	11/07/24	Saunders & Walsh	\$208,680.65
Ck #6407	11/21/24	SHI Government Solutions	\$148,038.48
Ck #6421	11/26/24	Blue Cross and Blue Shield	\$140,003.75

E.1.

**Receive recommendation and vote on
appointing the 2025 Appraisal Review Board
Membership.**

December 19, 2024



COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9288 • Web: www.collinarb.org

December 4, 2024

Collin Central Appraisal District Board of Directors
The Honorable Chairman Brian Mantzey
250 Eldorado Parkway
McKinney, Texas 75069

Re: Appraisal Review Board (ARB) 2025 Member and Officer Recommendations

Board of Directors of the Collin Central Appraisal District (Board):

On behalf of the 2024 ARB officers, I present recommendations to the Board for new ARB members, reapplying members, and candidates for the ARB officer positions of Chairman, Vice Chairman, and Secretary, with all appointments to take effect on January 1, 2025.

I. Appointment of New ARB Members

The recommended applicants for 11 new ARB member appointments are listed in **Table 1**. These recommendations result from the Board-approved application and interview process, conducted by the ARB Commissioners. Based on the ARB Commissioners review of available information, the applicants meet the eligibility requirements under the Texas Property Tax Code (Code) and are deemed qualified to serve on the ARB. **A Board motion of approval is requested, followed by notification of appointees as outlined in the attached letter, "Appointments to Collin CAD Appraisal Review Board for 2025-2026."**

*The contingent new ARB member recommendations (3 applicants), listed in **Table 2**, are proposed for appointment if any member from **Table 1** or current ARB members are unable to serve. The selection process, eligibility, and qualifications align with those in **Table 1**. If necessary, a Board motion of approval and appointment letter will be requested.*

The New ARB Member applicants who are either ineligible or not recommended for appointment are listed in **Table 3**.

II. Appointment of Reapplying ARB Members

The 2024 ARB has 20 members currently in their 1st or 2nd terms which expire on December 31, 2024. Nineteen have reapplied for subsequent terms. Reapplying members are evaluated throughout the year by ARB officers, mentors, and performance-based feedback from other members. Recommendations for reappointments are based on their performance in the areas listed below.

Dependability:

- a. Attendance at scheduled meetings, training sessions, hearings, and overall dependability.

Involvement & Participation:

- a. Contributions as a member of a 3-member panel.
- b. Abilities to serve as a Chair of a single and/or 3-member panel.
- c. Contributions to ARB training and mentorship.

Knowledge:

- d. Commercial, Residential, Land, and/or Business Personal Property expertise and knowledge.
- e. Overall potential to serve on the ARB, as needed, including, but not limited to future interest in serving as an ARB officer, Policy & Procedure Committee, and ARB Commissioner.

The reapplying ARB members (17 applicants) are listed in **Table 4**. Members with performance deficiencies in the evaluation areas are not recommended for reappointment. **A Board motion of approval is requested, followed by notification of appointees as outlined in the attached letter, "Appointments to Collin CAD Appraisal Review Board for 2025-2026."**

III. Appointment of ARB Officers

In accordance with Code § 6.42(a) and CCAD Policy No. 114, the Board of Directors (Board) will annually appoint the Chairman and Secretary of the Appraisal Review Board from its general membership. At the ARB's discretion, a Vice Chairman may also be included. In August 2024, the Board approved the process for selecting ARB Officers, effective January 1, 2025. As of the announced deadline for the ARB members to declare candidacy for an officer position, the following candidates were received:

ARB Chairman – George Chollar (incumbent)

ARB Vice Chairman – Mike Bell, Nancy Bittner

ARB Secretary – Dianne Faltys (incumbent)

The ARB members have recommended Nancy Bittner as the Vice Chairman, based on a majority vote from 60 of the current 64 members. The background, resume, and qualifications of the recommended ARB officers are detailed in **Table 5**. **A Board motion of approval is requested, with subsequent notifications of the officers as outlined in the attached letter, "Appointment of Collin Appraisal Review Board Officers for 2025."**

Thank you for your consideration.

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

TABLE 1. New Member Applicants recommended by the ARB Commissioners for appointment effective January 1, 2025.

Candidate	Commissioner Interview Comments, Feedback, and Qualification information.
1. Barbra Brooks- Barker	<ul style="list-style-type: none"> • Education: Master's Degree- English • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ Retired Educator ➤ Advisory Board Member for HOA/homeowner dispute resolution ➤ Lifelong learner with strong listening and questioning skills, eager to understand the tax protest process.
2. Deborah Daniel	<ul style="list-style-type: none"> • Education: Associates Degree- Business Management • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ Principal HR Risk Officer, Capital One ➤ Extensive executive-level audit and compliance experience ➤ Strong communication skills
3. Ben DeVries	<ul style="list-style-type: none"> • Education: Master's Degree- Business Administration, Economics and Finance, • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ Licensed Real Estate Broker ➤ Long term banking industry experience with a focus on finance and commercial real estate appraisal ➤ Portfolio management of commercial, land, and mixed use properties ➤ Trained mediator
4. Keith Felker	<ul style="list-style-type: none"> • Education: Master's Degree- Business Administration, Master's Degree- Computer Science • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ Former financial advisor for Bank of America (Merrill Lynch) ➤ Investment portfolio management, including oversight, rebalancing, reporting, and analysis ➤ Detail-oriented with excellent communication skills ➤ Recipient of Merrill Lynch's Wealth Choice Award for business development and marketing strategy
5. Robert Gardner	<ul style="list-style-type: none"> • Education: Bachelor's Degree- Business and Marketing • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ Worked 50-years in various public sector roles ➤ Excellent financial skills ➤ Professional with strong communication skills

6. Steve Hager	<ul style="list-style-type: none"> • Education: Bachelor's Degree- Business Administration • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ VP of Sales, VF Corp, Walmart account for Wrangler brand ➤ Negotiated complex business plans and proposals ➤ Logical thinker, respectful of differing opinions
7. Kenneth Holmes	<ul style="list-style-type: none"> • Education: Juris Doctor Degree- Law, BA, AS • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ Senior VP, Senior Compliance Officer, Citibank ➤ Led regulatory risk management programs for key Citi Business units ➤ Commercial loan experience ➤ Strong mathematical skills with the ability to interpret and apply complex laws
8. Kannan Iyer	<ul style="list-style-type: none"> • Education: Master's Degree- Business Administration • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ Project Management experience as a Consultant and Project Manager at Brillio, Verizon, and HealthFirst ➤ Strong conflict resolution skills with excellent listening and communication abilities ➤ Eager to understand the tax protest process
9. Kacey Judd	<ul style="list-style-type: none"> • Education: High School Diploma • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ Experience in various office, management and volunteer roles ➤ Strong people management skills ➤ Strong desire and interest in serving the community
10. James Nagy	<ul style="list-style-type: none"> • Education: Bachelor's Degree- Sociology • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ Chief Human Resource Officer at GM Financial, leading global HR operations ➤ Experience in international compliance, operational risk, business resumption, and loan review ➤ Extensive experience and strong skills in communication
11. Larry Uberta	<ul style="list-style-type: none"> • Education: Associates Degree- Business and Computer Science • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ Team Lead for Lee Jeans at JC Penney. Responsible for analyzing business performance and managing account profitability ➤ Strong analytical, listening, and interpersonal skills ➤ Proficient in MS Office Suite ➤ Volunteer experience at the George W Bush Library and McKinney Food Pantry

TABLE 2. Contingent New Member Applicants recommended by the ARB Commissioners for appointment effective as needed for a future date.

12. James Holliman (Withdrew due to other obligations)	<ul style="list-style-type: none"> • Education: Masters Degree- Science and Computer Engineering; Certificates in Economics, Accounting and Finance Certificates from Heriot-Watt University, Edinburgh Scotland • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ Technical Solutions Architect for high performance systems at World Wide Technology ➤ Strong commercial background ➤ Strong analytical skills with good people management experience
13. Julie Hunter	<ul style="list-style-type: none"> • Education: Bachelors Degree – Accounting • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ Experience as substitute teacher and election clerk ➤ Proficient in conflict resolution ➤ Strong listening and math skills
14. Paul Sowards (Withdrew due to other obligations)	<ul style="list-style-type: none"> • Education: Master's Degree- Business Administration – Finance • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ President, CEO, and Senior Lending Officer at Century Bank ➤ Extensive experience valuing and financing residential and commercial properties ➤ Strong communication and problem-solving skills ➤ Experience managing challenging situations and people
15. Janis Walker	<ul style="list-style-type: none"> • Education: Associate's Degree- Business • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ Federal Service employee, 32 years (retired) ➤ Experience in public financial roles
16. John Wroten	<ul style="list-style-type: none"> • Education: Bachelor's Degree- Engineering • Experience/Background/Skills: <ul style="list-style-type: none"> ➤ VP, Administration, EDS ➤ Oversaw the aviation department, global real estate, and corporate financing

TABLE 3. New Member Applicants that are either not eligible or not recommended for appointment.

Candidates <u>not</u> recommended for appointment	Comments from Candidate Application and Commissioner Interview
17. Maurine Allen	Only 1 year of residency in Collin County, 2 year requirement
18. Monyca Brown	Related to an applicant recommended for appointment to the ARB.
19. David Gracey	Opted out. Felt the position would not be a fit for him.
20. Mehwish Nayyar	School District employee, Code prevents teachers from serving
21. Aarthi Perumalsamy	School District employee, Code prevents teachers from serving

TABLE 4. Reapplying Member applicants recommended for appointment to subsequent term effective January 1, 2025.

Applicant	Years ARB Experience	Recommended Appointment Term	Recommended Appointment Type
1. Henry Bell	1	2 nd	Regular
2. Alan Branham	2	2 nd	<i>Auxiliary</i>
3. Lawrence Curfman	2	2 nd	<i>Auxiliary</i>
4. Michael Gross	1	2 nd	Regular
5. Bert Leatch	2	2 nd	Regular
6. David Morgan	2	2 nd	<i>Auxiliary</i>
7. David Richard	2	2 nd	Regular
8. George Chollar	4	3 rd	Regular
9. Nasima Chowdhury	4	3 rd	<i>Auxiliary</i>
10. Marilyn Hardin	4	3 rd	Regular
11. Olin Jaye	4	3 rd	Regular
12. Gwendolyn Munder	4	3 rd	<i>Auxiliary</i>
13. Floyd Smith Jr.	4	3 rd	Regular
14. Azaliah Ton	4	3 rd	<i>Auxiliary</i>
15. HOUNG (Rachel) Ton	4	3 rd	Regular
16. Janet Hobart-Welborn	4	3 rd	Regular
17. Norman Witt	4	3 rd	Regular

TABLE 5. ARB Officer Recommendation by the ARB, that if appointed, would take term January 1, 2025.

Officer Position	Background, Experience, and Responsibilities
Chairman- George Chollar	<ul style="list-style-type: none"> • PH.D. - Engineering • Over 45 years of experience in product development, program management, consulting, corporate training and university teaching • 4 years of ARB experience (1.5 year- ARB member, 1.5 year- Vice Chairman, 1 year- Chairman) • Coordinate daily activities for up to 15-panels, plan training for over 60 ARB members, and collaborate with ARB legal counsel regarding personnel, legal matters and pending lawsuits. Work with the District clerical staff on scheduling and notices, and ensure appraisal records are submitted to the Chief Appraiser by July 20th, with no more than 5% under review.
Vice Chairperson- Nancy Bittner	<ul style="list-style-type: none"> • MBA, CPA • Over 30 years of experience as corporate financial manager and CFO • 3 years of ARB experience with extensive knowledge in Commercial, BPP, Land and Residential property protest cases. • Skilled in evaluating complex financial and legal evidence. • Responsible for coordinating member training and mentoring, assisting the

	Chairman and Secretary with daily activities and events planning, and serving as a substitute on panels, as needed.
Secretary- Dianne Faltys	<ul style="list-style-type: none"> • BS in Computer Information Systems • 30 years of experience in corporate IT and project management • 5 years of ARB experience with 2 years as a member, 3 years as ARB Secretary • Responsible for daily coordination and scheduling with District support staff, developing weekly panel assignment schedule, ensuring appropriate panel member allocations, and addressing any scheduling conflicts. This role also involves collaborating with the District to support the smooth operation of ARB activities, preparation of weekly payroll, coordination of special meeting and training events, and substituting on panels, as needed.

Regards,

George Chollar

George Chollar, ARB Chairman
Collin Appraisal Review Board

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

GEORGE W. CHOLLAR, Ph.D., P.E.

4805 Scoter Lane, McKinney, Texas 75072

EDUCATION

<i>Ph.D.</i>	Interdisciplinary Engineering	Texas Tech University	May 2000
<i>M.S.</i>	Electrical Engineering	Southern Methodist University	December 1980
<i>B.S.</i>	Electrical Engineering	Southern Methodist University	May 1976
<i>Associate</i>	Electronics Engineering Technology	DeVry Institute of Technology	December 1972

PROFESSIONAL EXPERIENCE

TEXAS INSTRUMENTS, INC./RAYTHEON COMPANY

1972-2001

Equipment Group/Defense Systems & Electronics Group

- Engineering Technician – APQ-126 Radar Program 1972-1974
- Engineering Technician – IR&D Advanced Radar Display Laboratory 1974-1976
- Design Engineer – NATO Multi-Role Combat Display Advanced Radar Display 1976-1979
- Lead Design Engineer – IR&D Electro-Optics Digital Video Recording System 1979-1980
- Project Engineer – IR&D and Air Force Digital Video Data Collection Program 1980-1982
- Systems Engineer – Various Electro-Optical Programs and Proposals 1983
- Program Manager – Air Force Multiple Function FLIR Program 1984-1986
- Program Manager – IR&D Man Portable Electro-Optical System Development, AAWS-M Command Launch Unit Proposal 1987-1988
- Program Manager – US Army/USMC AAWS-M (Javelin) Command Launch Unit FSD 1989-1992
- Program Manager – IR&D Combat Vehicle Thermal Sight Development 1993-1994
- Sr. Systems Engineer – Classified Weapon Systems Development Programs 1994-1996
- Engineering Fellow – Systems Engineering Process and Tools Group 1996-2001

STATISTICAL DESIGN INSTITUTE, LLC

2001-2020

- Business Development, Management and Training Development 2001-2003
- Delivery of product development and statistical analysis training for various companies worldwide 2003-2020

SOUTHERN METHODIST UNIVERSITY

2004-2017

Lyle School of Engineering, Department of Engineering Management, Information, and Systems

- Adjunct Professor – Systems Engineering Program, Doctoral Student Advisor

JGR SYSTEMS ENGINEERING, LLC

2006-2016

- Business development, training development and delivery of systems engineering training for various companies and U.S. government agencies

LICENSES

- Professional Engineer, #71156, Texas Board of Professional Engineers, December 13, 1991.

OTHER EXPERIENCE

- Collin County Appraisal Review Board Member, January 2021 – present
 - Vice Chairman, August 2022 – December 2023
 - Chairman, January 2024 - present

Nancy Mandell Bittner
6120 Cove Creek Lane
Frisco, TX 75034
214-563-6309 (C)

PROFESSIONAL EXPERIENCE

- | | |
|---|-------------------------|
| <u>CATHOLIC CHARITIES OF DALLAS, (CCD) Dallas, TX</u> | 10/2019 – 6/2018 |
| <ul style="list-style-type: none">- Chief Financial Officer (CFO) | |
| <u>PEPSICO, INC., Plano, TX</u> | 12/2003 – 6/2018 |
| <ul style="list-style-type: none">- Chief Financial Officer (CFO) – Information Technology- Vice President of Planning, IT- Senior Director of Planning, IT | |
| <u>ALIXPARTNERS. LLC, Dallas, TX</u> | 3/2002-12/2003 |
| <ul style="list-style-type: none">- Bankruptcy and Turnaround Consultant | |
| <u>AMERISERVE, INC., Addison, TX</u> | 1/1998 – 11/2001 |
| <ul style="list-style-type: none">- Vice President of Planning | |
| <u>FRITO-LAY. INC. Plano / Chicago</u> | 9/1992 – 1/1998 |
| <ul style="list-style-type: none">- Senior Director of Finance- Various Finance Manager/Analyst roles | |
| <u>PROCTOR & GAMBLE, Cincinnati, OH</u> | Summer 1991 |
| <ul style="list-style-type: none">- Joint Finance and Marketing Intern | |
| <u>ARTHUR ANDERSEN, Sacramento, CA</u> | 7/1987 – 7/1990 |
| <ul style="list-style-type: none">- Senior Auditor | |

EDUCATION, CERTIFICATIONS AND ASSOCIATIONS

- Kellogg Graduate School of Management, Northwestern University –MBA**
- Majors in Finance, Marketing, International Business and Transportation – June 1992
- University of California at Davis – BA**
- Major in Economics and minor in Anthropology – June 1986
- Certified Public Accountant, State of California**
- Member, California State Board of Accountancy
 - Member, AICPA

Dianne Faltys
912 Eagle Creek Trl
972-742-9514 (C)

PROFESSIONAL EXPERIENCE

Collin County Appraisal Review Board, McKinney, TX

01/2019 – Current

- Panel Member 2019
- Panel Member, Scheduler, Payroll Manager 2020
- Secretary, Scheduler, Payroll Manager 2021 - current

Habitat for Humanity Restore – Walton County, FL

07/2014 – 10/2014

- Manager, Start-up, Restoration, and On Going Operations

PEPSICO, INC./ Frito Lay, Plano, TX

08/1986 – 06/2014

- Senior Manager / Senior IT Project Manager
- Analyst
- College Hire

US Veterans Administration, Portland, OR, Houston, TX

03/1973 – 06/1979

- Education and Disability Claims Examiner
- Supervisor, Data Entry
- Customer Service

Blue Cross Blue Shield of Oregon, Portland, OR

06/1970 – 02/1973

- Medicare Claims Examiner
- Secretary / Department Office Manager

EDUCATION, CERTIFICATIONS AND ASSOCIATIONS

University of North Texas - BA

- Majors in Business Information Systems and Accounting – August, 1986

Central Oregon Community College - AS

- Majors in Computer Science and Electrical Engineering – June, 1984

Project Management Professional Certification

- March, 2005

Certified Federal Tax Preparer (necessary to be a IRS Tax-Aide volunteer)

- November, 2015 (recertification required every year)



COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

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December 19, 2024

George Chollar
Chairman
Collin Central Appraisal District Appraisal Review Board
250 Eldorado Pkwy
McKinney, TX 75069

Re: Appointments to Collin CAD Appraisal Review Board for 2025 – 2026

Pursuant to Texas Property Tax Code § 6.41 and § 6.414, the following members are appointed to the Appraisal Review Board for the Collin County Appraisal District for a term of the duration, beginning date and ending date as stated below, except and until otherwise provided by law:

New appointments (not currently serving), Two-year term, Beginning January 1, 2025, and Expiring December 31, 2026:

1. Barbra Brooks-Barker
2. Deborah Daniel (*Auxiliary*)
3. Ben DeVries
4. Keith Felker
5. Robert Gardner
6. Steve Hager (*Auxiliary*)
7. Kenneth Holmes
8. Kannan Iyer
9. Kacey Judd (*Auxiliary*)
10. James Nagy
11. Larry Uberta (*Auxiliary*)

Reappointments for 2nd Term, Two-year term, Beginning January 1, 2025, and Expiring December 31, 2026:

1. Henry M. Bell
2. Alan B. Branham (*Auxiliary*)
3. Lawrence A. Curfman (*Auxiliary*)
4. Michael J. Gross
5. Bert J. Leatch
6. David R. Morgan (*Auxiliary*)
7. David G. Richard

Reappointments for 3rd Term, Two-year term, Beginning January 1, 2025, and Expiring December 31, 2026:

1. George W. Chollar
2. Nasima Chowdhury (*Auxiliary*)
3. Marilyn C. Hardin
4. Olin E. Jaye
5. Gwendolyn K. Munder (*Auxiliary*)
6. Floyd W. Smith Jr.

7. Azaliah S. Ton (Auxiliary)
8. Hounng (Rachel) Tran
9. Janet Hobart-Welborn
10. Norman J. Whitt

Pursuant to Texas Property Tax Code § 6.41(d-3), please notify the appointees of their appointments, and when and where they are to appear.

Thank you,

Brian Mantzey
Chairman, Collin CAD Board of Directors

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



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December 19, 2024

George Chollar
Chairman
Collin Central Appraisal District Appraisal Review Board
250 Eldorado Pkwy
McKinney, TX 75069

Re: Officer Appointments to Collin CAD Appraisal Review Board for 2025

Pursuant to Texas Property Tax Code § 6.42(a) and CCAD Policy No. 114, the following ARB members are appointed as Officers of the Appraisal Review Board for the Collin County Appraisal District for a term from January 1, 2025 to December 31, 2025, except and until otherwise provided by law:

ARB Chairman: George Chollar

ARB Vice Chairman: Nancy Bittner

ARB Secretary: Dianne Faltys

Thank you,

Brian Mantzey
Chairman, Collin CAD Board of Directors

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

E.2.

**Receive a report regarding ARB Policy #1008
spending Appraisal Review Board Funds.**

December 19, 2024



Collin Central Appraisal District

December 19, 2024

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

A handwritten signature in black ink, appearing to read "Marty Wright".

RE: ARB Policy #1008 Report

The Appraisal Review Board Policy #1008, section e.12, requires the chief appraiser to report costs associated with meals: whether catered, during training, or routine daily allowances.

- The attached summary outlines the District's expenditures year to date.
- The cost allowances for these expenditures are the subject of revisions to Policy #1008 if any change in allowance is to be made.

Attachment: ARB Summary of Expenses (YTD 11-30-2024)

CCAD APPRAISAL REVIEW BOARD EXPENSES ACTUAL COMPARED TO BUDGET AS OF 12/12/2024 (end of regular ARB protest season)							
Description	YTD 2024 Actual	2024 Budget	YE 2023 Actual	2023 Budget	YE 2022 Actual	2022 Budget	Notes pertaining to 2024
<u>ARB OPERATING EXPENSES:</u>							
Compensation (hearings & hourly pay)	\$706,261		\$787,527		\$579,665		
Allowances (meals & stipends)	\$49,026		\$49,996		\$47,530		Catered meals in leu of paying allowances were from Hugs (comptroller training), McAlisters (new member training); Panera Bread (PM hearing), Fresh Mex Go (PM hearing).
Training	\$7,326		\$4,804		\$3,200		Armstrong did not invoice his \$1,500 in 2023, so it is included in 2024; therefore, \$3,000 is the Armstrong total for 2024. Add'l expenses in 2024 are: Trabold, Collin College conference center, training material costs, and mileage reimbursement.
Total for compensation, meals allowances, & training	\$762,613	\$801,800	\$842,327	\$851,800	\$630,395		
Catering (orientation lunch & end-of-season)	\$2,290	\$3,500	\$1,952	\$3,500	\$955		Panera credited 100% of new member orientation lunch due to poor service. End of season from Hutchins.
Catering (training related)	\$5,448	\$3,500	\$3,584	\$3,500	\$4,123		Hugs catered Comptroller Training; McAlisters catered new member training; Aloni Café and Royal Catering, and Starbucks provided catering (food and coffee service) for the 3-day training.
Snacks or other sundry misc	\$1,175	\$1,200	\$1,200	\$1,200	\$958		CCAD is providing snacks during ARB hearing season which is being expensed at \$1,000. Add'l exp are donuts from two Saturdays.
Total for catering, snacks, and other misc	\$8,913	\$8,200	\$6,735	\$8,200	\$6,037		
Total ARB operating expenses	\$771,526	\$810,000	\$849,062	\$860,000	\$636,432	\$650,000	
<u>ARB ADDITIONAL EXPENSES:</u>							
Legal expense	\$10,032	\$30,000	\$8,750	\$30,000	\$14,831	\$25,000	Armstrong legal services have been invoiced thru 8/9/24.

E.3.

Receive recommendation and vote on allocating 2025 budget funds for the Appraisal Review Board's independent legal counsel.

December 19, 2024



Collin Central Appraisal District

December 19, 2024

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

RE: ARB's legal expense allocation - 2025

The Texas Property Tax Code, beginning in 2012, requires the ARB to have independent legal counsel. The Board of Directors, in accordance with the Tax Code and the Independent Professional Services section of the Appraisal Review Board Policy #1008, allocated \$30,000 for the ARB's 2024 legal counsel expenses. The Board must annually review and allocate budget funds to cover the cost of the ARB's legal expenses.

History of ARB Legal Expenses:

YEAR	EXPENSE
2024 YTD	\$10,032
2023	\$8,700
2022	\$14,831
2021	\$15,015
2020	\$7,574
2019	\$8,311
2018	\$17,433
2017	\$16,398
2016	\$13,291

I am requesting that the ARB legal expense allocation be maintained at \$30,000, for budget year 2025.

E.4.

**Receive recommendation and vote on
appointments to Ag Advisory Board. Pursuant
to 6.12 of Property Tax Code.**

December 19, 2024



Collin Central Appraisal District

December 19, 2024

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

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

RE: Appointment of Ag Advisory Board

Section 6.12(a) of the Texas Property Tax Code

Sec. 6.12. Agricultural Appraisal Advisory Board.

(a) The chief appraiser of each appraisal district shall appoint, with the advice and consent of the board of directors, an agricultural advisory board composed of three or more members as determined by the board.

I am seeking your advice and consent, as required by the Tax Code, regarding the appointment of the following gentlemen to the District's Agricultural Appraisal Advisory Board. They are all currently serving on this advisory board and it is my request that you consent to their reappointment, as follows.

NAME	TERM
David McMahan	January 1, 2024 – December 31, 2025
Randall Brockman	January 1, 2024 – December 31, 2025
Scott Bourland	January 1, 2025 – December 31, 2026

- The Tax Code calls for staggered terms.
- Each member serves a two year term.

E.5.

**Receive recommendation and vote on
appointments to Retiree Advisory Panel, per
Board Policy #1007.**

December 19, 2024



Collin Central Appraisal District

December 19, 2024

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

RE: Retiree Advisory Panel

It is my recommendation, in accordance with Policy # 1007 regarding management of the District's retirement system with the Texas County District Retirement System (TCDRS), that the following Collin CAD retirees are appointed to the advisory panel for 2025.

NAME	RETIREMENT YEAR	WORK YEARS IN TCDRS*	CURRENT MEMBER OF PANEL**
Marcia Rohloff	2014	>20	2025/2026
Frank Price	2003	>20	2025/2026
John Silverwise	2008	>25	2025/2026
Kelly Lintner	2021	>25	2024/2025
Robert Burns	2019	>30	2024/2025

*The years of membership in TCDRS includes employment with other appraisal districts that are members of TCDRS.

**Terms are for two years.

F.1.
Taxpayer Liaison Officer Report

December 19, 2024



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: December 19, 2024

- 1) We received 46 comment cards in October. Out of 230 possible boxes checked 220 were Excellent and 5 were Unsatisfactory and one was NA.



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly TDLR Status Report

DATE: December 19, 2024

There are no new TDLR complaints to report. The Bint file #PTP 20230007199 is still active. I have contacted the TDLR and am waiting for a response.