



BOARD OF DIRECTORS

REGULAR MEETING

February 27, 2025

NOTICE OF REGULAR 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 Thursday, February 27, 2025, 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: 678 595 57#. 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/district-information/board-of-directors>. On this 20th day of February 2025, this notice was filed with the County Clerk of Collin County, Texas.



Marty Wright
Chief Appraiser
Phone: (469) 742-9200



AGENDA

BOARD OF DIRECTORS REGULAR 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.
3. Introduction of new board members.
4. Administer oath of office to new board members.

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.

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 personnel, 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 January 23, 2025 regular meeting.
2. Review of January 2025 bills.
3. Review of January 2025 financial reports.
4. Review and sign checks for approved purchases requiring Board signature.
5. Review report of January 2025 checks and electronic transfers greater than \$25,000.

END OF CONSENT AGENDA

E. REGULAR AGENDA

1. Present letter of resignation from Robert Philo. Resignation from Board of Directors effective January 23, 2025.
2. Discuss and vote on filling vacant elected board seat.
3. Discuss and vote on scheduling the Board's first 2026 budget workshop in conjunction with the April 27th 2025 Board Meeting.
4. Receive recommendation and vote on proposed changes to Policy #116.

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. March 27, 2025

J. ADJOURNMENT

1. Decision to Adjourn

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

Thursday, January 23, 2025

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

MEMBERS PRESENT: Brian Mantzey, Richard Grady, Veronica Yost,
Robert Philo, Sumbel Zeb, Andrew Cook, Jerry
Tartaglino

MEMBERS ABSENT:

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, Brian 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

3. Introduction of new board members.

Discussion: Chief Appraiser, Marty Wright introduced the new Collin Central Appraisal District board members. Mr. Wright welcomed newest appointed Board member, Mr. Jerry Tartaglino. Mr. Alvin Benton another new Board member and Mr. Scott Grigg our new tax assessor, were not in attendance and

will get sworn in next month.

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

4. Administer oath of office to new board members.

Discussion: Oath of Office was administered by Chris Nickell, TLO, to Richard Grady, Brian Mantzey, Jerry Tartaglino, Veronica Yost.

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

5. Draw Lots for term limit for all five appointed Directors.

Discussion: Based on Senate Bill 2, all five appointed Board members must draw lots for their term limits. In Alvin Benton's absence, Mr. Wright pulled on his behalf. Alvin Benton will serve a 3-year term, Richard Grady will serve a 3-year term, Brian Mantzey will serve a 1-year term, Jerry Tartaglino will serve a 1-year term and Veronica Yost will serve a 3-year term.

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

6. Election of 2025 Officers.

Discussion: Richard Grady motioned to elect Brian Mantzey as Chairman. Andy Cook seconded the motion. Motion carried. Andy Cook motioned to elect Richard Grady as Secretary. Robert Philo seconded the motion. Motion carried.

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

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.

Discussion: N/A

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

2. Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072. Discussion regarding future building expansion with attorney Mark Walsh.

Discussion:

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

3. Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.

Discussion: N/A

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

C. ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION

1. Action on items pertaining to litigation, if any.

Discussion: N/A

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

2. Action on items pertaining to real property, if any.

Discussion: Richard Grady made the motion to authorize Collin Central Appraisal District the authority for a line item of \$250,000 for the exploration of expansion or location of the office building. Seconded by Robert Philo. Motion carried.

Motion: Carried Yes 6, No 0, Abstained 0

Motion By: Richard Grady Second By: Robert Philo

3. Action on items pertaining to personnel, if any.

Discussion: N/A

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

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

1. Approval of minutes from the December 19, 2024 special meeting.

Discussion: Action taken: Board approved minutes from December 19, 2024, regular meeting. Motion by Mr. Philo to add motion carried was added to the December 19, 2024, minutes in Regular Agenda, Item E.1.

Motion: Carried Yes 6, No 0, Abstained 0

Motion By: Robert Philo Second By: Richard Grady

2. Review of December 2024 bills.

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

Motion: Carried Yes 6, No 0, Abstained 0

Motion By: Robert Philo Second By: Richard Grady

3. Review of December 2024 financial reports.

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

Motion: Carried Yes 6, No 0, Abstained 0

Motion By: Robert Philo Second By: Richard Grady

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

Discussion: Action taken: Board authorized the issuance of the check listed and Chairman, Brian Mantzey signed the check. Ck #6537 SHI Government Solutions (dated 01/14/2025) \$32,716.01.

Motion: Carried Yes 6, No 0, Abstained 0

Motion By: Robert Philo Second By: Richard Grady

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

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

Motion: Carried Yes 6, No 0, Abstained 0

Motion By: Robert Philo Second By: Richard Grady

E. REGULAR AGENDA

1. Discuss conflict of interest filing requirements pursuant to the Government Code and CCAD Policy #118.

Discussion: Chief Appraiser, Marty Wright informed the Board of the conflict of interest filing requirements pursuant to the Government Code and CCAD Policy #118. No action was required.

Motion: N/A Yes 0, No 0, Abstained 0

Motion By: None Second By: None

2. Receive chief appraiser's property owned report, per the requirements of CCAD Policy #118.

Discussion: The Board received Chief Appraiser, Marty Wright's property owned report, per the requirements of CCAD Policy #118. No action was required.

Motion: N/A Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

F. REPORTS

1. Taxpayer Liaison Officer (TLO) Report

Discussion: Chris Nickell, TLO, presented the Monthly Status Report and Monthly TDLR Status Report. The Bint file is still active with no updates. Received 3 new complaints in the last month dealing with issues related to taxpayers receiving their tax bill. There were 41 Customer Service Surveys received in December. out of 205 all were excellent and 5 were unsatisfactory and one was N/A.

Motion:

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

2. Texas Department of Licensing & Regulation (TDLR) Report.

Discussion: No new complaints received.

Motion:

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

3. 4th Quarter 2024 Investment & Collateral Report.

Discussion: Jamie Hobbs presented the 4th Quarter 2024 Investment and Collateral report.

Motion:

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

4. 4th Quarter Vendor Report.

Discussion: Brian Swanson, Deputy Chief of Business Operations & Compliance, presented the Active Vendor List report.

Motion:

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

5. 4th Quarter 2024 Arbitration Report.

Discussion: Teresa Justus, ARB & Agent Services Manager, presented the 4th Quarter 2024 Arbitration Report.

Motion:

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

6. 4th Quarter Litigation Report.

Discussion: Mr. Swanson presented the 2024 4th Quarter Litigation Report update.

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

7. Legal Expense Summary Totals YTD.

Discussion: The Legal Expense Summary YTD Totals report was also presented by Mr. Swanson.

Motion: Yes 0, No 0, Abstained 0

Motion By: None Second By: None

G. CHIEF APPRAISER'S REPORT

1. General Comments

Discussion: Mr. Wright advised the Board that the PVS results will be released for 2024 within a week.

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.

Mark Walsh, Saunders, Walsh & Beard, District's legal counsel

George Chollar, ARB Chairman

Jamie Hobbs, Valley View Consulting LLC

Loren Nelson, Collin County Tax Assessor Office

Public comments received:

Brad Boswell

Daniel Boswell

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, February 27, 2025

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 9:00 a.m. Motion was made by Richard Grady. Seconded by Veronica Yost. Motion carried.

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
January 2025

Num	Date	Name	Amount
Jan 25			
ACH	01/10/2025	ADP INC	-4,517.63
ACH	01/14/2025	AT&T - MAIN LOCAL	-1,977.43
ACH	01/14/2025	AT&T - MAIN LOCAL	-304.24
ACH	01/09/2025	NCR PAYMENT SOLUTION, FL LLC	-50.00
ACH	01/15/2025	TCDRS	-185,886.00
ACH	01/16/2025	OPTUM BANK	-358.33
ACH	01/17/2025	NCR PAYMENT SOLUTION, FL LLC	-50.00
ACH	01/24/2025	PITNEY BOWES RESERVE ACCOUNT	-20,000.00
6521	01/07/2025	AFFILIATED COM-NET, INC.	-1,563.65
6522	01/07/2025	CAPITOL APPRAISAL GROUP, LLC	-5,747.75
6523	01/07/2025	CINTAS FIRST AID	-54.53
6524	01/07/2025	DSS	-92.40
6525	01/07/2025	DSS FIRE INC	-90.00
6526	01/07/2025	JUST APPRAISED INC	-90,000.00
6527	01/07/2025	MARSHALL & SWIFT	-1,192.15
6528	01/07/2025	THE EXEMPTION PROJECT, INC.	-42,375.00
6529	01/07/2025	TML-IRP	-4,516.00
6530	01/07/2025	UBISTOR, INC.	-4,942.40
6531	01/07/2025	ARMSTRONG & ARMSTRONG, P.C.	-4,200.00
6532	01/14/2025	BRENNAN, KEVIN	-75.04
6533	01/14/2025	COLORIT GRAPHICS SERVICES	-60.00
6534	01/14/2025	GREAT AMERICA FINANCIAL SERVICES	-1,963.00
6535	01/14/2025	MYPRINTCHOICE	-280.00
6536	01/14/2025	RING CENTRAL, INC.	-15.00
6537	01/14/2025	SHI GOVERNMENT SOLUTIONS	-32,716.01
6538	01/14/2025	SWANSON, BRIAN	-96.00
6539	01/14/2025	TDLR	-100.00
6540	01/14/2025	WEX HEALTH INC	-160.25
6541	01/15/2025	VOID	0.00
6542	01/16/2025	BLUECROSS BLUESHIELD (LIFE&STLT)	-11,347.71
6543	01/16/2025	FRONTIER WASTE - MCKINNEY	-498.47
6544	01/16/2025	LEGAL SHIELD / ID SHIELD	-1,692.20
6545	01/16/2025	SHI GOVERNMENT SOLUTIONS	-740.18
6546	01/16/2025	VARIVERGE LLC	-2,304.36
6547	01/22/2025	COLORIT GRAPHICS SERVICES	-60.00
6548	01/22/2025	IN BLOOM	-116.00
6549	01/22/2025	MYPRINTCHOICE	-280.00
6550	01/22/2025	SPECTRUM ENTERPRISE	-1,356.12
6551	01/22/2025	SUPERIOR VISION OF TEXAS	-1,728.80
6552	01/23/2025	CITY OF MCKINNEY	-1,955.20
6553	01/23/2025	FIRST STOP HEALTH	-1,508.80
6554	01/23/2025	UNUM LIFE INSURANCE CO OF AMERICA	-1,121.70
6555	01/28/2025	CONATSER, DAN E	-1,962.00
6556	01/28/2025	PROPERTY TAX EDUCATION COALITION, INC	-90.00
6557	01/28/2025	SHELL ENERGY SOLUTIONS	-7,657.90
6558	01/28/2025	STAPLES BUSINESS CREDIT	-755.04
6559	01/28/2025	VARIVERGE LLC	-665.98
6560	01/31/2025	AFFILIATED COMMUNITONS, INC.	-1,015.00
6561	01/31/2025	AFLAC	-6,973.87
6562	01/31/2025	AIRCRAFT BLUEBOOK	-199.00
6563	01/31/2025	BLUECROSS BLUESHIELD OF TEXAS	-50.87
6564	01/31/2025	CINTAS FIRST AID	-59.75
6565	01/31/2025	COLORIT GRAPHICS SERVICES	-180.00

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report
January 2025

Num	Date	Name	Amount
6566	01/31/2025	COSTAR REALTY INFORMATION INC	-6,421.23
6567	01/31/2025	DEX IMAGING	0.00
6568	01/31/2025	FASTVUE, INC.	-1,187.10
6569	01/31/2025	J.D. POWER VALUATION SERVICES	-202.00
6570	01/31/2025	PERDUE, BRANDON, FIELDER, COLLINS, MOTT	-250.00
6571	01/31/2025	CARD SERVICE CENTER	-9,157.05
6572	01/31/2025	DEX IMAGING	-2,526.37
6573	01/31/2025	PLANO OFFICE SUPPLY	-1,224.37
888320	01/03/2025	BAUM, FABIANA	-450.00
888321	01/03/2025	RAO, SHASHANK	-1,000.00
888322	01/07/2025	DIAZ, STEPHEN ERIK	-425.00
888323	01/07/2025	PENSON, OLIVIA K	-437.50
888324	01/07/2025	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,379.92
888325	01/07/2025	MC PURE CLEANING, LLC	-6,000.00
888326	01/07/2025	QUALITY PERSONNEL SERVICE	-233.31
888327	01/07/2025	SAUNDERS & WALSH, PLLC	-157,866.00
888328	01/07/2025	TRUE PRODIGY TECH SOLUTIONS LLC	-2,257.56
888329	01/07/2025	BASKARAN, RUPA	-450.00
888330	01/07/2025	CORSENTINO, SHARON	-750.00
888331	01/14/2025	VOID	0.00
888332	01/14/2025	VOID	0.00
888333	01/14/2025	VOID	0.00
888334	01/14/2025	DAVIS, MARISA	-437.50
888335	01/14/2025	NEVAREZ, ALEJANDRO	-425.00
888336	01/14/2025	ZEGADLO, MARC	-412.50
888337	01/14/2025	SWINGLE COLLINS & ASSOCIATES	-3,250.00
888338	01/14/2025	VAIL & PARK, P.C.	-1,250.00
888339	01/07/2025	SAM'S CLUB	-315.60
888340	01/16/2025	MASSEY SERVICE, INC	-336.00
888341	01/16/2025	MCREOBERTS & COMPANY	-7,000.00
888342	01/22/2025	BORTON, BRIAN K	-425.00
888343	01/22/2025	DECK, RANDALL	-412.50
888344	01/22/2025	JEFFCOAT, JARROD	-437.50
888345	01/22/2025	POLK, MATTHEW	-437.50
888346	01/22/2025	THIGPEN, LESLIE MICHAEL	-425.00
888347	01/28/2025	ARMSTRONG, WILLIAM	-412.50
888348	01/28/2025	BORTON, BRIAN K	-487.50
888349	01/28/2025	DAVIS, MARISA	-437.50
888350	01/28/2025	DECK, RANDALL	-412.50
888351	01/28/2025	ROCKIN G DRYWALL & CONSTRUCTION	-4,900.00
888352	01/28/2025	ROCKIN G DRYWALL & CONSTRUCTION	-4,475.00
888353	01/28/2025	AT&T - FIBER	-51.93
888354	01/28/2025	AT&T - MOBILITY	-4,646.02
888355	01/30/2025	JURASEK, DEBORAH	-450.00

Jan 25

-671,756.22

COMPILED FINANCIAL STATEMENTS

Collin Central Appraisal District

For the One Month Ended January 31, 2025

Collin Central Appraisal District

Compiled Financial Statements

For the One Month Ended January 31, 2025

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 January 31, 2025 and for the one month ended January 31, 2025, 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

February 11, 2025

COLLIN CENTRAL APPRAISAL DISTRICT
Statement of Net Position - Proprietary Fund
January 31, 2025

Assets

Current Assets:

Cash & Cash Equivalents	\$ 10,865,512
Certificates of Deposit	22,695,937
Prepaid Items	208,361
Total Current Assets	<u>33,769,810</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	(5,067,013)
Net Pension Asset	<u>2,129,604</u>
Total Noncurrent Assets	<u>9,890,420</u>
Total Assets	<u>43,660,230</u>

Deferred Outflows of Resources

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

Current Liabilities:

Accounts Payable	221,988
Accrued Liability	150,000
Accrued Wages Payable	365,515
Unearned Revenue - Entities	5,244,624
Compensated Absences Payable	370,077
Operating Lease Liabilities, Current	22,398
SBITA Liabilities, Current	43,731
Total Current Liabilities	<u>6,418,333</u>

Noncurrent Liabilities:

Operating Lease Liabilities, Net of Current Portion	10,658
SBITA Liabilities, Net of Current Portion	-
Total Noncurrent Liabilities	<u>10,658</u>
Total Liabilities	<u>6,428,991</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	7,684,029
Unrestricted - Designated	29,400,000
Unrestricted - Undesignated	4,325,808
Total Net Position	<u>\$ 41,409,837</u>

COLLIN CENTRAL APPRAISAL DISTRICT
Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund
For the One Month Ended January 31, 2025

	One Month Ended January 31, 2025	Budget Fiscal Year 2024	Percentage of Budget	Remaining Budget
Operating Revenues				
Local Support	\$ 2,307,508	\$ 27,690,100	8.33%	\$ 25,382,592
Business Personal Property Rendition Penalty Revenue	13,964	-		(13,964)
Miscellaneous Revenue	371	-		(371)
Total Revenues	2,321,843	27,690,100	8.39%	25,368,257
Operating Expenses				
Salaries - Full Time	941,148	14,608,200	6.44%	13,667,052
Salaries - Part Time and Temp	5,794	600,000	0.97%	594,206
Overtime	2,374	140,000	1.70%	137,626
Payroll Taxes	14,567	214,800	6.78%	200,233
Auto Allowance	64,061	887,800	7.22%	823,739
Workman's Compensation	8,107	70,000	11.58%	61,893
Group Insurance	224,374	2,978,000	7.53%	2,753,626
Employee Retirement	121,718	2,032,900	5.99%	1,911,182
Unemployment Compensation	-	50,000	0.00%	50,000
Aerial Photography	-	445,000	0.00%	445,000
Appraisal Review Board	8,730	1,000,000	0.87%	991,270
Audit & Accounting	12,500	25,000	50.00%	12,500
Board of Directors Meeting	-	7,500	0.00%	7,500
Building Maintenance & Repairs	17,523	760,000	2.31%	742,477
Computer Maintenance	28,182	375,000	7.52%	346,818
Contract Services	5,830	150,000	3.89%	144,170
Equipment Repair & Maintenance	1,915	52,000	3.68%	50,085
General Insurance	5,112	80,000	6.39%	74,888
Legal Notices & Advertising	-	37,000	0.00%	37,000
Legal Services	176,750	2,500,000	7.07%	2,323,250
Postage	22,350	520,000	4.30%	497,650
Professional Services	10,660	500,000	2.13%	489,340
Registration & Dues	1,912	45,000	4.25%	43,088
Rent-Equipment	1,963	115,000	1.71%	113,037
Security	8,025	165,000	4.86%	156,975
Supplies & Materials	16,695	570,000	2.93%	553,305
Telephone, Internet, Data Cloud	10,997	300,000	3.67%	289,003
Travel & Education	2,570	125,000	2.06%	122,430
Utilities	10,112	141,900	7.13%	131,788
Equipment & Software - Non-Capital	176,330	1,195,000	14.76%	1,018,670
Depreciation and Amortization	21,681	-		(21,681)
Contingency	-	300,000	0.00%	300,000
Buy Down of Pension	-	400,000	0.00%	400,000
Total Operating Expenses	1,921,980	31,390,100	6.12%	29,468,120
Operating Income (Loss)	399,863	(3,700,000)	-10.81%	(4,099,863)
Nonoperating Income (Expenses)				
Interest Income	109,463	-		(109,463)
Total Nonoperating Revenues & Expenses	109,463	-		(109,463)
Change in Net Position	509,326	\$ (3,700,000)	-13.77%	\$ (4,209,326)
Net Position, Beginning of Period	40,900,511			
Net Position, End of Period	\$ 41,409,837			

See Independent Accountants' Compilation Report.



Collin Central Appraisal District

Date: 02/20/2025

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: 02/20/2025

To: Board of Directors

From: Marty Wright, Chief Appraiser

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

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

For: January 2025

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH-IB	01/10/25	ADP (payroll and taxes)	\$524,492.60
ACH-IB	01/15/25	TCDRS	\$185,886.00
ACH-IB	01/24/25	ADP (payroll and taxes)	\$450,412.74
Ck #6526	01/07/25	Just Appraised Inc	\$90,000.00
Ck #6528	01/07/25	The Exemption Project, Inc.	\$42,375.00
ACH-TCB	01/07/25	Saunders & Walsh	\$157,866.00
Wire-TCB	01/17/25	East West Bank (CD purchase)	\$2,000,000.00

E.1.

Present letter of resignation from Robert Philo. Resignation from Board of Directors effective January 23, 2025.

February 27, 2025

ROBERT.E.PHILO@GMAIL.COM

(469) 667-1206

1309 CENTURY TREE LANE.
ANNA, TEXAS 75409

LADIES AND GENTLEMEN,

23 JANUARY 2025

My wife and I will be moving from the above address in Collin County to our new home in Katy, Fort Bend County, Texas the last week in February. So, this will be the last Board meeting for me as I will no longer be qualified to serve.

While my term here has been short, I have learned a lot and continue to be impressed by the strength of the Board Members and appraisal staff. When I read SB 2 which created the three elected members, I thought that my previous experience on the ARB would be useful in selecting new ARB members and renewing appointments. I have since determined that the ARB has an excellent system of recruiting new qualified members and for evaluating the performance of existing members.

I encourage you to select and appoint my replacement with someone familiar with MUD districts as I know there will be many new ones here and they will require more accurate location determinations and information for their tax assessor/collectors. I would be happy to share with you my experience as a MUD director and my own suggestions for improving CCAD's future service to MUDs and similar taxing entities.

I apologize for this short notice but feel it is best as the 2025 Board will be organizing around several new members as a result of the recent elections.

Best,
Robert E. "Bob" Philo



Robert E. Philo

E.2.

**Discuss and vote on filling vacant elected
board seat.**

February 27, 2025



Collin Central Appraisal District

February 27, 2025

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.

RE: Board of Directors Vacancy

Directors,

The details of the vacancy are as follows:

Name: Robert Philo

Nature: Moving out of County

Date of Resignation: January 23, 2025

Original Term of Office: July 1, 2024 – December 31, 2026

Vacated Board Term to Complete: March 27, 2025 – December 31, 2026

Property Tax Code Section 6.0301(q)

If a vacancy occurs in an elective position on the board of directors, the board of directors shall appoint by the majority vote of its members a person to fill the vacancy. A person appointed to fill a vacancy in an elective position must have the qualifications required of a director elected at a general election.

Property Tax Code Section 6.0301(d)

To be eligible to serve on the board of directors, an individual other than the county assessor-collector must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office. An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. An employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

Notes:

The process for filling an elected vacancy on the District's Board of Directors is outlined in the Texas Property Tax Code, 6.03(g) and differs from the original appointed board members whereas the taxing units nominate candidates and the Board of Directors vote in one of those candidates.

Board Members,

As you may know or not know, Robert Philo, one of our elected board members has resigned from office due to moving out of the county. I have attached a memo that goes into some detail about the terms of that vacancy, filling of the vacancy and requirements. Since the vacancy is for an elected board member, it will be up to all of you to decide the candidates and to have a majority vote to fill the vacancy. If you have someone in mind that meets the eligible requirements, please have them send me a copy of their resume. All resumes collected will be added to the next board packet for all current board members to review before the 27th board meeting.

Please send resumes to: marty.wright@cadcollin.org before the end of day February 19th, 2025.

Board packets will be sent on February 20th and the Board meeting is February 27th at 7:00a.m.

If you have any questions, please contact me at my direct number or email.

Thanks again,
Marty

Marty Wright, CCA, RPA
Chief Appraiser



250 W Eldorado Pkwy
McKinney, TX 75069-8023

Main: 469-742-9200
Direct: 469-742-9223

Web: www.collincad.org
Email: marty.wright@cadcollin.org

GARY FRANK PRICE
1207 GIBSON DRIVE
MELISSA, TEXAS 75454
(479) 381-7005
frankprice15@currently.com

EMPLOYMENT

Part Time assignments since retiring:

J C PENNEY, Plano, Texas, March 2019-November 2019

Real Estate Property Tax Manager, Monitor and manage real estate property taxes for various Penney's stores and warehouses, as assigned by Chris Strawbridge, Director Tax Services Worked closely with other tax managers and outside property tax consultants on pending property tax appeals and lawsuits. Traveled, as needed, to achieve the goals set for me.

COLLIN CENTRAL APPRAISAL DISTRICT, McKinney Texas, June 2021-

March 2022, Litigation Report Auditor, Reviewing Fee Appraisals done by outside Independent Fee Appraisers. These reports were commissioned by Collin CAD for the purpose of settling lawsuits on contested properties. My responsibilities included looking for errors or inconsistencies in the reports before going to trial in District Court. The audit included a 12-page document, completed by me, and forwarded to Collin CAD prior to a formal settlement conference. This was normally accomplished at least 6 to 8 weeks before the scheduled trial date. These properties ranged in value from \$10 million to \$350 million in assessed value with annual property tax bills ranging from \$200,000 to \$7 million. I was an independent contractor, compensated on a per assignment basis.

Previous full-time employment

WALMART STORES, INC., Bentonville, Arkansas, April 2003-April 2015

Senior Tax Manager I, Specialty Tax-Finance, Monitor and manage real estate property taxes for 1,250+/- leased or owned parcels in Texas, OK, NM, WY, and Hawaii. Properties were Walmart Stores, Sam's Clubs, Regional Distribution Centers, Neighborhood Markets and vacant land parcels. Reviewed and evaluated Market Value estimates based on assessments from the various taxing entities. Participated in informal negotiations and formal appeals to achieve assessments reflective of market value. Sought to establish and maintain working relationships within the assessment community. Also worked with store, club and distribution center managers to forecast future tax liabilities. Filed appeals and appeared at formal hearings in the following states over my 12 year career with Walmart. TX, NM, OK, AR, NV, KS, NE, MO, TN, NC, IA, MN, WI, MI, IN, ND, SD, IL, WV, HI, UT.

COLLIN CENTRAL APPRAISAL DISTRICT, McKinney, Texas, March 1984-

April 2003 Senior Commercial Real Estate Appraiser/Appraisal Coordinator, Valuation of commercial real estate for ad valorem taxes. Supervised appraisal staff for 10 years during my tenure with CCAD.

TARRANT APPRAISAL DISTRICT, Fort Worth, Texas, January 1983-

March 1984. Regional Property Tax Manager SW quadrant Tarrant County, Managed a staff of 12 property tax appraisers, Arlington, Texas. Valuation of properties for ad valorem taxes.

ARLINGTON ISD, Arlington, Texas, March 1979-January 1983, Principal Appraiser, Valuation of commercial and residential real estate for ad valorem taxes. Peveto legislation created appraisal districts in Texas and school tax office was absorbed into Tarrant Appraisal District.

TEXAS EMPLOYMENT COMMISSION, Fort Worth, Texas, 1975-1979.

Contract Administrator

MAYFIELD REALTOR-APPRAISERS, Bedford, Texas, 1973-1975, Real Estate Brokerage and Appraisals

PROFESSIONAL ACHIEVEMENTS

Bottom Line Award, Walmart Tax Department 2007, Property Tax Savings to the company of \$8.5 million dollars.

\$1 Million + refund to the company, Wisconsin Distribution Center 2007

\$220,000 refund to the company, Honolulu, HI combo site 2010 (without legal assistance)

EDUCATION

West Texas A&M University, Canyon, Texas, Bachelor of Science, Government/Economics, May 1971, ROTC graduate commissioned as a 2nd Lt. United States Army Reserve (1971-1978)

Society of Real Estate Appraisers- Courses 101, 102, 201, 202

Several IPT courses during my employment with Walmart

All courses required for the Registered Professional Appraiser certification. (Board of Tax Professional Examiners-Texas)

LICENSES/CERTIFICATIONS PREVIOUSLY HELD

Texas Real Estate Broker 1973-2003

Registered Professional Appraiser, Texas Board of Tax Professional Examiners 1982-2003

Certified Texas Assessor 1985-2003.

Civic Involvement

I am currently serving as the president of the Villages of Melissa HOA where my wife and I reside.

Prior to moving to Melissa, I served as the treasurer and vice-president of Saddle Club HOA in McKinney.

PROFESSIONAL SUMMARY

Dynamic and results-driven leader with extensive experience in Municipal Utility District (MUD) management, regional governance, and infrastructure planning. Currently serving as President of McKinney MUD 1, General Manager for MUD 1 and the Master District, and Executive Consultant at Collin County MUD 1, overseeing strategic planning, financial stewardship, and operational efficiencies across multiple districts. Dedicated to enhancing community development, Actively contribute to the City of McKinney as a member of the Capital Improvements Advisory Committee and previously served on the Airport Bond Committee. Adept at collaborating with government entities, stakeholders, and community leaders to drive sustainable growth and infrastructure improvements. Recognized for a strong ability to navigate complex regulatory environments, optimize resources, and implement long-term planning initiatives that benefit both residents and businesses.

BOARDS AND ADVISORY COMMITTEES

McKinney Municipal Utility District No. 1 of Collin County

President and General Manager

2019 – Present

- Successfully reduced the overall tax rate year over year while maintaining fiscal responsibility.
- Strengthened relationships with neighboring cities and districts to enhance regional collaboration.
- Negotiated and established interlocal agreements with the City of McKinney and the City of Melissa to improve infrastructure and service delivery.
- Expanded community impact in the Trinity Falls neighborhood by increasing amenities within the BB Owen Park system without increasing the tax burden.
- Secured an interlocal agreement with the Collin County Sheriff's Office to enhance law enforcement presence within the district.
- Led a comprehensive evaluation of district consultants and employees to ensure fiscal compliance and operational efficiency.
- Spearheaded annexation of additional land into the district in collaboration with multiple developers.
- Oversight and review of contract totals exceeding \$100 million to ensure alignment with district objectives and financial prudence.

Collin County Municipal Utility District No. 1

Executive Consultant

2024 – Present

- Reduced costs by optimizing contractor agreements and improving operational efficiencies.
- Identified and secured experienced consultants and contractors to enhance service quality and project execution.
- Assess new and existing contracts to ensure compliance, cost-effectiveness, and alignment with district goals.
- Restructured project priorities to maintain budget control while ensuring work is completed correctly and efficiently.
- Provided executive-level guidance to the board, leveraging industry expertise to support decision-making and strategic planning.

The City of McKinney Capital Improvement Advisory Committee

Committee Member

2022 – Present

- Evaluate large-scale capital improvement projects, including multimillion-dollar infrastructure investments, to ensure strategic alignment with city growth and community needs.
- Review project proposals and provide recommendations to the City of McKinney City Council regarding funding allocations and financial feasibility.

The City of McKinney Airport Bond Advisory Committee

Committee Member

2022

- Advised on airport infrastructure improvements by assessing project scope, feasibility, and funding strategies.
- Provided recommendations on bond issuance to support aviation growth and enhance city transportation infrastructure.

Trinity Falls Park Foundation (Non-Profit Organization)

President

2024 – Present

- Oversee the strategic allocation of donated funds to enhance and expand park amenities within the Trinity Falls master planned community.
- Collaborate with stakeholders, donors, and city officials to maximize the impact of foundation resources on public spaces and recreational infrastructure.

EDUCATION

Master of Science in Electrical Engineering

Stanford University, Stanford, CA

Bachelor of Science in Computer and Electrical Engineering

Purdue University, West Lafayette, IN

E.3.

Discuss and vote on scheduling the Board's first 2026 budget workshop in conjunction with the April 27th 2025 Board Meeting.

February 27, 2025



Collin Central Appraisal District

February 27, 2025

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

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

RE: 2026 Budget Workshop

Discuss and vote on scheduling the Board's first 2026 budget workshop in conjunction with the April 24th 2025 Regular Board Meeting.

E.4.

**Receive recommendation and vote on
proposed changes to Policy #116.**

February 27, 2025



Collin Central Appraisal District

POLICY NUMBER: 116

POLICY NAME: RECORDS MANAGEMENT OFFICER POLICY

~~The Board of Directors shall appoint a Records Management Officer (RMO) from the District's staff. The RMO will be responsible for filing their name and contact information with the Librarian of the Texas State Library and Archives Commission, in accordance with the requirements of *Title 6, Subchapter A, Texas Local Government Code, Section 203.025*.~~

~~The duties of the RMO include assisting in the establishment of and administration of the District's records management program. The RMO shall adhere with the duties of the position as described in *Title 6, Subchapter A, Texas Local Government Code, Section 203.023*.~~

The Texas Local Government Records Act (Title 6, Subtitle C, Local Government Code), provides that each local government must establish an active and continuing records management program; and the Collin Central Appraisal District (CCAD) desires to adopt a plan to prescribe policies and procedures consistent with the Local Government Records Act and in the interests of cost-effective and efficient recordkeeping; now therefore:

SECTION 1. DEFINITION OF RECORDS OF THE COLLIN CENTRAL APPRAISAL DISTRICT. All documents, papers, letters, books, maps, photographs, sound or video recordings, microfilm, magnetic tape, electronic media, or other information-recording media, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the CCAD or any of its officers or employees pursuant to law or in the transaction of public business, are declared to be the records of the CCAD and shall be created, maintained, and disposed of in accordance with the provisions of this ordinance or procedures authorized by it and in no other manner.

SECTION 2. RECORDS DECLARED PUBLIC PROPERTY. All records as defined in Sec. 1 of this plan are declared to be the property of the CCAD. No official or employee of the CCAD has, by virtue of his or her position, any personal or property right to such records even though he or she may have developed or compiled them. The unauthorized destruction, removal from files, or use of such records is prohibited.

SECTION 3. POLICY. It is declared to be the policy of the CCAD to provide for efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, and disposition of all records of this office through a comprehensive system of integrated procedures for the management of records from their creation to their ultimate disposition, consistent with the requirements of the Local Government Records Act and accepted records management practice. This policy shall apply to all employees, agents, independent contractors, and volunteers of the CCAD.

SECTION 4. RECORDS MANAGEMENT OFFICER. The Compliance Manager will serve as Records Management Officer for the CCAD as provided by law and will develop policies and procedures to ensure that the maintenance, preservation, security, destruction, electronic storage, and other disposition of the records of this office are carried out in accordance with the requirements of the Local Government Records Act.

SECTION 5. RECORDS CONTROL SCHEDULES. Appropriate records control schedules issued by the Texas State Library and Archives Commission shall be adopted by the Records Management Officer for use in CCAD, as provided by law. The Records Management Officer shall prepare amendments to the schedules as needed to reflect new records created or received by this office, or revisions to retention periods established in a records retention schedule issued by the Commission. Any destruction of records of the CCAD will be in accordance with these schedules and the Local Government Records Act.

Local Government Code: Title 6, Subchapter A **B**, Section 203.025

Date Adopted: September 24, 2009

Resolution #: 2009-17

Date Amended: August 23, 2012

Resolution #: 2012-27

Date Amended: February 27, 2025

Resolution #: 2025-91



Collin Central Appraisal District

POLICY NUMBER: 116

POLICY NAME: RECORDS MANAGEMENT POLICY

The Texas Local Government Records Act (Title 6, Subtitle C, Local Government Code), provides that each local government must establish an active and continuing records management program; and the Collin Central Appraisal District (CCAD) desires to adopt a plan to prescribe policies and procedures consistent with the Local Government Records Act and in the interests of cost-effective and efficient recordkeeping; now therefore:

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Local Government Code: Title 6, Subchapter B, Section 203.025

Date Adopted: September 24, 2009

Resolution#: 2009-17

Date Amended: August 23, 2012

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Date Amended: February 27, 2025

Resolution#: 2025-91



Collin Central Appraisal District

BOARD OF DIRECTORS

Brian Mantzey-Chairman
Scott Grigg-Assessor
Andrew Cook
Jerry Tartaglino

Richard Grady-Secretary
Veronica Yost
Sumbel Zeb
Alvin Benton

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2025 - 91

The Collin Central Appraisal District Board of Directors met in open session on February 27, 2025. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

“Be it resolved, in accordance with the Local Government Code Title 6, Subchapter B, Section 203.025 and Board Policy #116, that the Collin Central Appraisal District Board of Directors hereby grants permission to the chief appraiser to appoint the position of Records Management Officer.”

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this _____ day of _____, 2025.

Brian Mantzey-Chairman

(and/or)

Richard Grady-Secretary

F.1.
Taxpayer Liaison Officer Report

February 27, 2025



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: February 27, 2025

- 1) We have received 2 new protests in the last month..
- 2) We received 68 comment cards in January. Out of 340 possible boxes checked 334 were Excellent and 1 was needs improvement and 5 were 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: February 27, 2025

There are no new TDLR complaints to report. The Bint file #PTP 20230007199 is still active with no updates.