



# **BOARD OF DIRECTORS**

## **REGULAR MEETING**

**March 27, 2025**

3/20/2025 8:14:15 AM

STACEY KEMP  
COUNTY CLERK  
COLLIN COUNTY, TEXAS  
BY : SS DEPUTY**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 the 27th day of March 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: 421 714 872#. 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 20th day of March 2025, this notice was filed with the County Clerk of Collin County, Texas.



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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.

#### **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. Discussion regarding future building expansion with attorney Mark Walsh.
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 February 27, 2025 regular meeting.

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

END OF CONSENT AGENDA

**E. REGULAR AGENDA**

1. Discuss and vote on Board of Directors Policy 119
2. Discuss and vote on filling vacant elected board seat.

**F. REPORTS**

1. Taxpayer Liaison Officer Report.
2. ARB Adopted Hearing Procedures for 2025.

**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. April 24, 2025

**J. ADJOURNMENT**

1. Decision to Adjourn

## MINUTES

### BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

**Thursday, February 27, 2025**

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

**MEMBERS PRESENT:** Brian Mantzey, Richard Grady, Sumbel Zeb,  
Andrew Cook, Scott Grigg, Jerry Tartaglino,  
Alvin Benton

**MEMBERS ABSENT:** Veronica Yost

**APPROVAL OF MINUTES:**

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary

### NATURE OF BUSINESS

#### A. CALL TO ORDER

Call to Order 7:00 a.m.

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. Alvin Benton and Mr. Scott Grigg, our new tax assessor.

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 Alvin Benton and Scott Grigg.

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 Scott Grigg. Motion carried.

1. Approval of minutes from the January 23, 2025 regular meeting.

Discussion: Action taken: Board approved minutes from January 23, 2025, regular meeting.

Motion: Carried Yes 6, No 0, Abstained 0

Motion By: Richard Grady Second By: Scott Grigg

2. Review of January 2025 bills.

Discussion: Action taken: Board reviewed the January 2025 bills.

Motion: Carried Yes 6, No 0, Abstained 0

Motion By: Richard Grady Second By: Scott Grigg

3. Review of January 2025 financial reports.

Discussion: Action taken: Board reviewed and accepted the January 2025 financial reports.

Motion: Carried Yes 6, No 0, Abstained 0

Motion By: Richard Grady Second By: Scott Grigg

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 6, No 0, Abstained 0

Motion By: Richard Grady

Second By: Scott Grigg

5. Review report of January 2025 checks and electronic transfers greater than \$25,000.

Discussion: Action taken: Board reviewed and accepted the January 2025 report of checks and electronic transfers greater than \$25,000.

Motion: Carried

Yes 6, No 0, Abstained 0

Motion By: Richard Grady

Second By: Scott Grigg

## **E. REGULAR AGENDA**

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

Discussion: Marty Wright presented publicly elected Board member, Robert Philo's letter of resignation to the Board.

Motion: N/A

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

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

Discussion: Motion by Sumbel Zeb to table the discussion on filling the vacant elected board seat for consideration of other potential applicants/resumes. Alvin Benton seconded the motion.

Motion: Table

Yes 6, No 0, Abstained 0

Motion By: Sumbel Zeb

Second By: Alvin Benton

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

Discussion: The Board agreed to hold the first 2026 budget workshop in conjunction with the April 2025 Board Meeting.

Motion: Carried

Yes 6, No 0, Abstained 0

Motion By: Richard Grady

Second By: Jerry Tartaglino

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

Discussion: The Board received Mr. Wright's recommendation to approve proposed changes to Policy #116, Records Management Policy. The Board voted to adopt Resolution #2025-91, granting permission to the Chief Appraiser to appoint the position of Records Management Officer.

Motion: Carried

Yes 6, No 0, Abstained 0

Motion By: Alvin Benton

Second By: Sumbel Zeb

## **F. REPORTS**

### **1. Taxpayer Liaison Officer Report**

Discussion: Mr. Nickell presented the Monthly Status Report and Monthly TDLR Status Report. There were 68 Customer Service Surveys received in January. Out of 340 possible boxes, 334 were checked excellent, 1 was needs improvement and 5 were N/A. There were no new TDLR complaints to report. The Birt file #PTP 20230007199 is still active with no updates.

Motion:

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

## **G. CHIEF APPRAISER'S REPORT**

### **1. General Comments**

Discussion: Mr. Wright addressed the Board with an update on the passing results for the 2024 Property Value Study (PVS) Report.

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

Nancy Bittner, ARB Vice Chairman

Loren Nelson, Collin County Tax Assessor Office

## **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, March 27, 2025

7:00 a.m.

## **J. ADJOURNMENT**

### **1. Decision to Adjourn**

Discussion: Chairman, Brian Mantzey, announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 7:53 a.m.

Motion: Carried

Yes 6, No 0, Abstained 0



Motion By: Richard Grady

Second By: Alvin Benton

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
February 2025

Num	Date	Name	Amount
<b>Feb 25</b>			
ACH	02/07/2025	ADP INC	-4,392.85
ACH	02/15/2025	TCDRS	-186,021.48
ACH	02/13/2025	TEXAS WORKFORCE COMMISSION	-2,984.01
ACH	02/26/2025	ADP INC	-1,205.60
ACH	02/26/2025	ADP INC	-1,205.60
ACH-P	02/26/2025	AT&T - FIBER	-52.33
FEE	02/11/2025	TEXAS CAPITAL BANK	-28.34
6574	02/04/2025	APPRAISAL INSTITUTE	-1,565.00
6575-P	02/04/2025	AT&T - MAIN LOCAL	-263.01
6576-P	02/04/2025	AT&T - MAIN LOCAL	-2,002.15
6577	02/04/2025	BRENNAN, KEVIN	-88.20
6578	02/04/2025	GREAT AMERICA FINANCIAL SERVICES	-1,963.00
6579	02/04/2025	MYPRINTCHOICE	-350.00
6580	02/04/2025	SHI GOVERNMENT SOLUTIONS	-132.70
6581	02/04/2025	TDLR	-25.00
6582	02/04/2025	UBISTOR, INC.	-4,942.40
6583	02/06/2025	BLUECROSS BLUESHIELD OF TEXAS	-160,655.20
6584	02/06/2025	CINTAS SANI CLEAN #163	-4,415.45
6585	02/06/2025	COLORIT GRAPHICS SERVICES	-105.00
6586	02/06/2025	IDERA	0.00
6587	02/06/2025	IN BLOOM	-98.00
6588	02/06/2025	RING CENTRAL, INC.	-8,898.53
6589	02/06/2025	SHI GOVERNMENT SOLUTIONS	-7,379.61
6590	02/06/2025	SHRED-IT USA LLC	-171.95
6591	02/06/2025	TAAD	-118.50
6592	02/06/2025	VARIVERGE LLC	-897.86
6593	02/11/2025	AFFILIATED COM-NET, INC.	-1,563.56
6594	02/11/2025	BLUECROSS BLUESHIELD (LIFE&STLT)	-11,556.54
6595	02/11/2025	BRYAN, TONI	-250.00
6596	02/11/2025	COLORIT GRAPHICS SERVICES	-365.00
6597	02/11/2025	MEDIUM GIANT COMPANY, INC	-2,520.00
6598	02/11/2025	MICHAEL'S KEYS, INC.	-206.37
6599	02/11/2025	MURLEY PLUMBING	-474.16
6600	02/11/2025	TDLR	-300.00
6601	02/13/2025	COSTAR REALTY INFORMATION INC	-6,421.23
6602	02/13/2025	DALLAS BUSINESS JOURNAL	-220.00
6603	02/13/2025	JUST TEXAS	-13,487.50
6604	02/13/2025	MYPRINTCHOICE	-140.00
6605	02/13/2025	SUPERIOR VISION OF TEXAS	-1,681.42
6606	02/13/2025	VARIVERGE LLC	-18,388.90
6607	02/18/2025	CARENOW CORPORATE	-180.00
6608-P	02/18/2025	FRONTIER WASTE - MCKINNEY	-550.97
6609	02/18/2025	IREM	-325.00
6610	02/18/2025	LEGAL SHIELD / ID SHIELD	-1,732.00
6611	02/18/2025	PAPERTONE ENTERPRISES LLC	-325.92
6612	02/18/2025	VARIVERGE LLC	-1,655.96
6613	02/20/2025	IN BLOOM	-91.00
6614	02/20/2025	MYPRINTCHOICE	-210.00
6615	02/20/2025	SHELL ENERGY SOLUTIONS	-8,032.74
6616	02/20/2025	SHI GOVERNMENT SOLUTIONS	-3,587.50
6617	02/20/2025	UNUM LIFE INSURANCE CO OF AMERICA	-1,098.70
6618	02/24/2025	AT&T - MOBILITY	-5,315.90
6619	02/25/2025	AFLAC	-6,972.43

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
February 2025

Num	Date	Name	Amount
6620	02/25/2025	BLUECROSS BLUESHIELD OF TEXAS	-50.87
6621	02/25/2025	BLUECROSS BLUESHIELD OF TEXAS	-156,805.31
6622	02/25/2025	CITY OF MCKINNEY	-804.45
6623	02/25/2025	DEX IMAGING	-5,094.19
6624	02/25/2025	FIRST STOP HEALTH	-1,416.80
6625	02/25/2025	HARRIS GOVERN	-58,300.25
6626	02/25/2025	INDECO SALES, INC.	-2,748.00
6627	02/25/2025	METRO COUNCIL OF APPRAISAL DISTRICTS	-100.00
6628	02/25/2025	PERDUE, BRANDON, FIELDER, COLLINS, MOTT	-250.00
6629	02/25/2025	SERVICE FIRST	-210.00
6630	02/25/2025	SPECTRUM ENTERPRISE	-1,356.12
6631	02/28/2025	CINTAS FIRST AID	-4,179.08
6632	02/28/2025	PRIMERANO, JORDAN	-30.94
6633	02/28/2025	RING CENTRAL, INC.	-1,600.00
6634	02/28/2025	STAPLES BUSINESS CREDIT	-3,470.78
6635	02/28/2025	CARD SERVICE CENTER	-11,835.12
6636	02/28/2025	PLANO OFFICE SUPPLY	-3,202.21
888356	02/04/2025	DAVIS, MARISA	-412.50
888357	02/04/2025	HENRY, JAMES	-737.50
888358	02/04/2025	THIGPEN, LESLIE MICHAEL	-412.50
888359	02/04/2025	ZEGADLO, MARC	-437.50
888360	02/04/2025	BREWER, DEBORAH KIM	-450.00
888361	02/04/2025	FISHMAN, MARK	-450.00
888362	02/04/2025	WHITED, WAYNE	-1,000.00
888363	02/04/2025	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,379.92
888364	02/04/2025	INTEX ELECTRICAL CONTRACTORS, INC	-250.00
888365	02/04/2025	MC PURE CLEANING, LLC	-6,000.00
888366	02/04/2025	SAUNDERS & WALSH, PLLC	-205,819.00
888367	02/04/2025	SWANSON, BRIAN	-589.80
888368	02/04/2025	SWINGLE COLLINS & ASSOCIATES	-3,250.00
888369	02/04/2025	TRUE PRODIGY TECH SOLUTIONS LLC	-2,257.56
888370	02/04/2025	VALBRIDGE PROPERTY ADVISORS	-14,000.00
888371	02/04/2025	VALLEY VIEW CONSULTING, LLC	-4,912.69
888372	02/06/2025	AT&T - FIBER	-1,600.86
888373	02/06/2025	CINTAS FIRST AID	-539.75
888374	02/06/2025	ROCKIN G DRYWALL & CONSTRUCTION	-4,475.00
888375	02/06/2025	SAM'S CLUB	-63.84
888376	02/10/2025	NCR PAYMENT SOLUTION, FL LLC	-50.00
888377	02/11/2025	ARMSTRONG, WILLIAM	-412.50
888378	02/11/2025	NEVAREZ, ALEJANDRO	-850.00
888379	02/11/2025	THIGPEN, LESLIE MICHAEL	-412.50
888380	02/11/2025	ZEGADLO, MARC	-412.50
888381	02/11/2025	BASKARAN, RUPA	-450.00
888382	02/11/2025	WEX HEALTH INC	-169.75
888383	02/18/2025	ARMSTRONG, WILLIAM	-412.50
888384	02/18/2025	DAVIS, MARISA	-425.00
888385	02/18/2025	NEVAREZ, ALEJANDRO	-850.00
888386	02/18/2025	ZEGADLO, MARC	-437.50
888387	02/18/2025	FLYNN, JAMES STUART	-450.00
888388	02/18/2025	WEST, SUBVET D	-450.00
888389	02/18/2025	WEST, SUBVET D	-450.00
888390	02/18/2025	INTEX ELECTRICAL CONTRACTORS, INC	-574.50
888391	02/18/2025	MURLEY PLUMBING	-2,642.72
888392	02/18/2025	MASSEY SERVICE, INC	-336.00

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**Board of Directors Check Detail Report**  
February 2025

<b>Num</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
888393	02/19/2025	JUST FOIA	-10,768.34
888394	02/18/2025	NICKELL, CHRISTOPHER	-1,872.00
888395	02/18/2025	VAIL & PARK, P.C.	-1,250.00
888396	02/18/2025	WEX HEALTH INC	-10,000.00
888397	02/20/2025	FASTVUE, INC.	-1,187.10
888398	02/20/2025	ROCKIN G DRYWALL & CONSTRUCTION	-500.00
888399	02/20/2025	ROCKIN G DRYWALL & CONSTRUCTION	-4,900.00
888400	02/20/2025	ROCKIN G DRYWALL & CONSTRUCTION	-1,325.00
888401	02/20/2025	VARIVERGE LLC	-188,500.00
888402	02/25/2025	BORTON, BRIAN K	-825.00
888403	02/25/2025	BUNDICK, FRANK	-425.00
888404	02/25/2025	DAVIS, MARISA	-412.50
888405	02/25/2025	GRE AUX, PHILLIP	-1,808.09
888406	02/25/2025	KAMILA HENDERSON LAW FIRM	-1,000.00
888407	02/25/2025	VALBRIDGE PROPERTY ADVISORS	-8,000.00
888408	02/25/2025	VALBRIDGE PROPERTY ADVISORS	0.00
888409	02/27/2025	VALBRIDGE PROPERTY ADVISORS	-6,500.00
888410	02/27/2025	VALBRIDGE PROPERTY ADVISORS	-6,000.00
<b>Feb 25</b>			<b>-1,233,165.61</b>

COMPILED FINANCIAL STATEMENTS

Collin Central Appraisal District

*For the One and Two Months Ended February 28, 2025*

Collin Central Appraisal District

Compiled Financial Statements

For the One and Two Months Ended February 28, 2025

**Contents**

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Board of Directors

**Collin Central Appraisal District**

250 Eldorado Parkway  
McKinney, Texas 75069

Management is responsible for the accompanying financial statements of the business-type activities of the Collin Central Appraisal District (the “District”) as of February 28, 2025 and for the one and two months ended February 28, 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 the Governmental Accounting Standards Board requires 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

March 12, 2025

COLLIN CENTRAL APPRAISAL DISTRICT  
Statement of Net Position - Proprietary Fund  
February 28, 2025

**Assets**

Current Assets:

Cash & Cash Equivalents	\$ 11,268,371
Certificates of Deposit	22,634,538
Prepaid Items	714,501
Total Current Assets	<u>38,905,531</u>

Noncurrent Assets:

Land	1,387,232
Building	8,799,372
Computer Equipment	992,278
Furniture & Equipment	538,420
Software	797,859
Right-to-Use Assets	186,909
SBITA Assets	153,142
Less Accumulated Depreciation and Amortization	(5,098,086)
Net Pension Asset	<u>2,129,604</u>
Total Noncurrent Assets	<u>9,886,730</u>
Total Assets	<u>48,792,261</u>

**Deferred Outflows of Resources**

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

Current Liabilities:

Accounts Payable	235,054
Accrued Liability	150,000
Accrued Wages Payable	365,515
Unearned Revenue - Entities	9,651,994
Compensated Absences Payable	404,550
Operating Lease Liabilities, Current	22,398
SBITA Liabilities, Current	39,041
Total Current Liabilities	<u>10,868,552</u>

**Noncurrent Liabilities:**

Operating Lease Liabilities, Net of Current Portion	<u>5,956</u>
Total Noncurrent Liabilities	<u>5,956</u>
Total Liabilities	<u>10,874,508</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	7,689,731
Unrestricted - Designated	29,400,000
Unrestricted - Undesignated	5,006,620
Total Net Position	<u>\$ 42,096,351</u>

COLLIN CENTRAL APPRAISAL DISTRICT  
Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund  
For the One and Two Months Ended February 28, 2025

	One Month Ended February 28, 2025	Two Months Ended February 28, 2025	Budget Fiscal Year 2025	Percentage of Budget	Remaining Budget
<b>Operating Revenues</b>					
Local Support	\$ 2,307,508	\$ 4,615,016	\$ 27,690,100	16.67%	\$ 23,075,084
Business Personal Property Rendition Penalty Revenue	267	14,231	-		(14,231)
Miscellaneous Revenue	283	654	-		(654)
<b>Total Revenues</b>	<b>2,308,058</b>	<b>4,629,901</b>	<b>27,690,100</b>	<b>16.72%</b>	<b>23,060,199</b>
<b>Operating Expenses</b>					
Salaries - Full Time	915,781	1,856,929	14,608,200	12.71%	12,751,271
Salaries - Part Time and Temp	4,923	10,717	600,000	1.79%	589,283
Overtime	6,361	8,735	140,000	6.24%	131,265
Payroll Taxes	14,226	28,793	214,800	13.40%	186,007
Auto Allowance	63,770	127,831	887,800	14.40%	759,969
Workman's Compensation	3,591	11,698	70,000	16.71%	58,302
Group Insurance	206,624	430,998	2,978,000	14.47%	2,547,002
Employee Retirement	123,205	244,923	2,032,900	12.05%	1,787,977
Unemployment Compensation	-	-	50,000	0.00%	50,000
Aerial Photography	-	-	445,000	0.00%	445,000
Appraisal Review Board	2,100	10,830	1,000,000	1.08%	989,170
Audit & Accounting	1,250	13,750	25,000	55.00%	11,250
Board of Directors Meeting	-	-	7,500	0.00%	7,500
Building Maintenance & Repairs	29,072	46,595	760,000	6.13%	713,405
Computer Maintenance	28,181	56,363	375,000	15.03%	318,637
Contract Services	10,142	15,972	150,000	10.65%	134,028
Equipment Repair & Maintenance	5,094	7,009	52,000	13.48%	44,991
General Insurance	5,363	10,475	80,000	13.09%	69,525
Legal Notices & Advertising	2,520	2,520	37,000	6.81%	34,480
Legal Services	228,869	405,619	2,500,000	16.22%	2,094,381
Postage	24,746	47,096	520,000	9.06%	472,904
Professional Services	1,872	12,532	500,000	2.51%	487,468
Registration & Dues	1,399	3,311	45,000	7.36%	41,689
Rent-Equipment	2,443	4,406	115,000	3.83%	110,594
Security	5,875	13,900	165,000	8.42%	151,100
Supplies & Materials	61,982	78,677	570,000	13.80%	491,323
Telephone, Internet, Data Cloud	13,089	24,086	300,000	8.03%	275,914
Travel & Education	2,700	5,270	125,000	4.22%	119,730
Utilities	12,439	22,551	141,900	15.89%	119,349
Equipment & Software - Non-Capital	(87,364)	88,966	1,195,000	7.44%	1,106,034
Depreciation and Amortization	21,680	43,361	-		(43,361)
Contingency	-	-	300,000	0.00%	300,000
Buy Down of Pension	-	-	400,000	0.00%	400,000
<b>Total Operating Expenses</b>	<b>1,711,933</b>	<b>3,633,913</b>	<b>31,390,100</b>	<b>11.58%</b>	<b>27,756,187</b>
<b>Operating Income (Loss)</b>	<b>596,125</b>	<b>995,988</b>	<b>(3,700,000)</b>	<b>-26.92%</b>	<b>(4,695,988)</b>
<b>Nonoperating Income (Expenses)</b>					
Interest Income	103,436	212,899	-		(212,899)
<b>Total Nonoperating Revenues &amp; Expenses</b>	<b>103,436</b>	<b>212,899</b>	<b>-</b>		<b>(212,899)</b>
<b>Change in Net Position</b>	<b>699,561</b>	<b>1,208,887</b>	<b>\$ (3,700,000)</b>	<b>-32.67%</b>	<b>\$ (4,908,887)</b>
Net Position, Beginning of Period	41,396,790	40,887,464			
<b>Net Position, End of Period</b>	<b>\$ 42,096,351</b>	<b>\$ 42,096,351</b>			

See Independent Accountants' Compilation Report.



# Collin Central Appraisal District

Date: 3/20/2025

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: 3/20/2025

To: Board of Directors

From: Marty Wright, Chief Appraiser

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

For: February 2025

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH-IB	2/07/25	ADP (payroll and taxes)	\$496,588.99
ACH-IB	2/15/25	TCDRS	\$186,021.48
ACH-IB	2/21/25	ADP (payroll and taxes)	\$457,352.70
ACH-TCB	2/04/25	Saunders & Walsh	\$205,819.00
Ck #6583	2/06/25	Blue Cross and Blue Shield (February)	\$160,655.20
ACH-TCB	2/20/25	Variverge LLC	\$188,500.00
Ck #6621	2/25/25	Blue Cross and Blue Shield (March)	\$156,805.31
Ck #6625	2/25/25	Harris Govern	\$58,300.25

**E.1.**  
**Discuss and vote on Board of Directors Policy**  
**119**

**March 27, 2025**





# Collin Central Appraisal District

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**POLICY NUMBER: 119**

**POLICY NAME: BOARD OF DIRECTORS AND CCAD STAFF ARB HEARINGS**

To prevent any perception of impropriety the ARB Chairman shall seat a panel of (7) experienced ARB members to conduct the hearings when a member of the Board of Directors or an employee of Collin Central Appraisal District files a protest.

The following requirements shall also be met:

- The protesting party or designated agent shall be present; however, the protesting party may submit a notarized affidavit instead of making a personal appearance as permitted in the Code Section 41.45 (K) & (L).
- The chief/director or senior appraiser shall be present.
- The ARB hearing procedures and policies shall be applicable.
- The ARB Chairman or Vice-Chairman (in the absence of the Chairman) shall select a panel Chair and six (6) experienced ARB members that have no conflict of interest.



# 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 - 92**

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

***Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts Policy 119 regarding Board of Directors and CCAD staff ARB hearings.***

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

**E.2.**  
**Discuss and vote on filling vacant elected  
board seat.**

**March 27, 2025**

ROBERT.E.PHILO@GMAIL.COM

(469) 667-1206

1309 CENTURY TREE LANE.  
ANNA, TEXAS 75409

**LADIES AND GENTLEMEN,**

23 JANUARY 2025

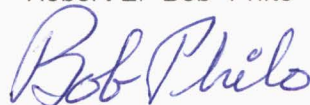
My wife and I will be moving from the above address in Collin County to our new home in Katy, Fort Bend County, Texas the last week in February. So, this will be the last Board meeting for me as I will no longer be qualified to serve.

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**



# Collin Central Appraisal District

March 27, 2025

TO: Board of Directors

FROM: Marty Wright, Chief Appraiser

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

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.



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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 27<sup>th</sup> board meeting.

Please send resumes to: [marty.wright@cadcollin.org](mailto:marty.wright@cadcollin.org) before the end of day March 19<sup>th</sup>, 2025.

Board packets will be sent on March 20<sup>th</sup> and the Board meeting is March 27<sup>th</sup> 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](http://www.collincad.org)  
Email: [marty.wright@cadcollin.org](mailto: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



## **JOHN F. WYSASKI**

919 Sycamore Ct  
Fairview, TX 75069  
214-315-0912 (C)

### **RECENT EXPERIENCE**

#### **Collin County ARB**

**01/2018 – 12/2023**

- Participated in and chaired ARB hearings for Residential, Commercial, Land & BPP protests, including special 7 member panels reviewing high value protests
- Successfully interacted with agents, taxpayers, and attorneys
- Successfully interacted with CAD appraisers
- Created materials and provided training in Residential, Commercial, Land and BPP protests
- Interviewed and recommended board applicants for appointment
- Mentored newly appointed board members

### **PRIOR BUSINESS EXPERIENCE AND ACCOMPLISHMENTS**

#### **GE Money/GE Consumer Finance**

**12/1999 – 04/2011**

**Manager, Marketing Research and Analytics:** Directed the efforts of analytic teams in India and Shanghai. Mentored individuals in business strategy, economics and profitability of marketplace data driven decision making. I take pride that several subsequently moved on to internal and external organizations in leadership positions. Highlights include:

- Analyzed customer lifecycle performance to develop ongoing forecasts for OP Plan, NPV and acquisition strategies
- Created Cost Benefit analysis of customer retention program. Determined payback period exceeded tactical budgetary constraints and recommended discontinuing the program
- Forecasted ongoing revenue streams for use in amortization analysis to take advantage of SOP-93 benefits
- Worked closely with Finance team, Corporate Audit Staff and Client Marketing teams to provide audit capabilities of program results
- Assisted in valuing the sale of our insurance runoff business to deliver \$45 MM in PTPCS revenue



- Led team and provided strategic direction for using Yankelovich Segmentation targeting strategy
- Developed 10 response and revenue models used for offering marketing of services via incoming calls and direct mail with an expected return of \$500,000 in incremental annual NPV
- Provided client portfolio analysis that supported contract renegotiation worth \$700+ MM over 10 years

#### **JCPenney Company, Inc.**

**12/1972 – 11/1999**

Various positions with increasing levels of responsibility in the following:

- |                           |                        |
|---------------------------|------------------------|
| • Competitive analysis    | • Performance analysis |
| • Market research         | • Project management   |
| • Strategic planning      | • System design        |
| • New Product development | • Vendor relations     |

### **EDUCATION AND PROFESSIONAL TRAINING**

MBA - University of Chicago, 1977

#### **COMPANY SPONSORED PROFESSIONAL TRAINING -**

Finance for Non-Financial Managers

Advanced Finance for Non-Financial

Understanding Economic Value Added

Effect of Economic Value Added on

Credit

Black Belt Certified

# RANDAL SHINN

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(469)222-1537

[shinnteam@shinnteam.com](mailto:shinnteam@shinnteam.com)

14411 County Road 618  
Farmersville Tx 75442

## PROFILE

Dedicated community member with deep roots in Collin County, cultivated through a fourth generation family heritage of community service and farming and ranching since the 1870's. A long history of experience representing clients in matters of property valuation and market values in the capacity as a Real Estate Broker.

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## EDUCATION AND CERTIFICATION

- \*Bachelor of Science, Agriculture Economics-Real Estate Appraisal Minor from Texas A&M University College Station. 1980
- \*Texas Real Estate Broker License 2011
- \*Graduate Real Estate Institute (GRI) 2007
- \*Texas Realtor Leadership Training (TRLP) 2014

## ACTIVITIES AND HONORS

- \*Director of Collin County Association of Realtors (CCAR) 2011 to 2019. Chair of the CCAR Government Affairs Committee, Chair of CCAR Political Action Committee, past CCAR Secretary/Treasury.
- \*Twice past president of Farmersville Chamber of Commerce and Active member.
- \*City of Wylie volunteer of the Year.
- \*Active in the Masonic Lodge, 4 time Master of the Lodge, Twice recipient of the Masonic Golden Trowel Award. Past District Deputy of the Grand Lodge of Texas.
- \*Race Director of the Farmersville Audie Murphy Hero Run for 18 Years

## JOB HISTORY

- \*President of Farmersville Real Estate Company (Shinn Real Estate Company) January 2007 to present. Property Appraisal and Valuation, Regional Real estate knowledge. Executed more than 800 property transactions with sales exceeding \$200 Million dollars.
- \*Pharmaceutical Sales Representative-King Pharmaceuticals July 2003 to January 2007
- \*Sales Manager Bob Tedford Chevrolet August 1997 to July 2003.
- \*Branch Claims Supervisor-Farmers Insurance January 1991 to August 1997
- \*Shinn Insurance Agency, Owner, 1982 to 1991.
- \*Real Estate Agent, Bob Shinn Real Estate 1981 to 1987

**F.1.**  
**Taxpayer Liaison Officer Report.**

**March 27, 2025**



# Collin Central Appraisal District Taxpayer Liaison Officer

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## Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: March 27, 2025

- 1) We have received no new complaints in the last month.
- 2) We received 54 comment cards in February. With 270 possible boxes checked all were Excellent.
- 3) I have included the current Excel spreadsheet for March Customer Service Survey Cards (up to 3/18/2025) with the taxpayer and employee columns redacted for privacy. These are entered verbatim from the cards submitted.

	Professional ism & Helpfulness	Knowled ge	Ability to Explai n info Clearly	Promptn ess of Service	Problem Resolution	
20	P	K	E	S	R	COMMENTS
3/3/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/3/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/3/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/3/2025	Excellent	<b>Excellent!</b>	Excellent	Excellent	Excellent	Efficient & professional helpful w/ questions. Govt money (taxes) that your location receives- worth every penny Thank you They are very nice and helpful
3/4/2025	Excellent	Excellent	Excellent	Satisfactory	Excellent	
3/4/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Every was extremely welcoming and Dianne explained everything clearly. The progress was seamless and very easy B/C of everyone clear direction + assistance.
3/5/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Sydney was very professional and helpful! She took time to be friendly on a situation that was very stressful to me. I really appreciate her going beyond and friendly manner.
3/5/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Amazing experience! Shanel was extremely helpful
3/5/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Shanel was awesome
3/5/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Everyone -Very efficient
3/5/2025	Excellent	Excellent	Excellent	Excellent	Excellent	All staff members in the office were very friendly.
3/5/2025	Excellent	Excellent	Excellent	Excellent	Excellent	She was kind + professional!
3/5/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/5/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/5/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/6/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/6/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Never seen such friendly & helpful staff Door To Door!
3/6/2025	Excellent	N/A	N/A	N/A	N/A	N/A
3/6/2025	Excellent	Excellent	Excellent	Excellent	Excellent	I need to say thank you for your good service!
3/6/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/6/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Arion was productive, knowledgeable and helpful. I appreciate her kindness and professionalism. Sherrie is friendly, professional and welcoming- Love her!

3/6/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Erica is friendly + very helpful. I thank her very much
3/6/2025	Excellent	Excellent	Excellent	Excellent	Excellent	So kind and helpful
3/6/2025	Excellent	Excellent	Excellent	Excellent	Excellent	One of the most efficiently run offices
3/7/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Pleasant + efficient! Great service here!
3/7/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Natalie is accompanied by a colleague But she completed & helped us very well.
3/7/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Kind & through
3/7/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/7/2025	Excellent	Excellent	Excellent	Excellent	Excellent	World Class service and Great attitude with Seniors Citizens
3/7/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Mason saw that I was clueless where to go & promptly directed & guided me to the correct location .
3/7/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Very professional
3/7/2025	Excellent	Excellent	Excellent	Excellent	Unsatisfactory	Misha helped me with a smile, she was friendly. <b>Problem Resolution, Unsatisfactory: Not her Fault</b>
3/7/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Andrea and Mason were extremely helpful & courteous during my first visit to Collin CAD office
3/7/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/7/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/8/2025	Excellent	Excellent	N/A	Excellent	Excellent	Entire staff handicap knowledge and friendly.!!
3/10/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/10/2025	Excellent	Excellent	Excellent	Excellent	Excellent	only takes too long!
3/10/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/10/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/10/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Liked TV screen in back with written information instead of typed!! Excellent Idea
3/11/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Wonderful customer service! WOW!!
3/12/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Everyone is awesome
3/14/2025	Excellent	Excellent	Excellent	Excellent	Excellent	TOTALLY EXCELLENT SERVICE
3/14/2025	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/14/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Misty C. was excellent & so efficient! Really made my visit simple & easy. Answered all my questions with such grace & kindness. Thank you Misty
3/14/2025	Excellent	Excellent	Excellent	Excellent	Excellent	Very detailed explanation. Couldn't have asked for more

3/14/20 24	Excellent	Excellent	Excellent	Excellent	Excellent	Extremely professional, knowledgeable & Kind! Thank you.
3/14/20 25	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/17/20 25	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/17/20 25	Excellent	Excellent	Excellent	Excellent	Excellent	Helpful
3/17/20 25	Excellent	Satisfactory	Excellent	Excellent	Excellent	She was amazing!
3/17/20 25	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/17/20 25	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/17/20 25	Excellent	Excellent	Excellent	Excellent	Excellent	Very fast & helpful
3/17/20 25	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/18/20 25	Excellent	Excellent	Excellent	Excellent	Excellent	N/A
3/18/20 25	Excellent	Excellent	Excellent	Excellent	Excellent	Super nice staff



# Collin Central Appraisal District Taxpayer Liaison Officer

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## Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly TDLR Status Report

DATE: March 27, 2025

We received one new TDLR complaint in March. This was the follow up to the previous reported to the board for disaster relief filed by the new owner, Surender Kakkireni. Mr. Swanson has replied with evidence on 3/19/2025.

The Bint file #PTP 20230007199 is still active with no updates.



**F.2.**  
**ARB Adopted Hearing Procedures for 2025.**

**March 27, 2025**



# COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9288 • Web: [www.collinarb.org](http://www.collinarb.org)

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03/12/2025

(CARB—Adopted 2025 Hearing Procedures)

Collin Central Appraisal District  
Board of Directors  
250 Eldorado Pkwy  
McKinney, TX 75069

RE: Collin Appraisal Review Board Hearing Procedures- Adopted March 6, 2025

Chairman Mantzey & Board Members:

I am submitting to you the Collin Appraisal Review Board hearing procedures, on behalf of the ARB Chairman, George Chollar.

Please let me know if you have any questions or concerns.

Regards,

*Tina Castillo*

Tina Castillo,  
*Director of ARB & Agent Services*  
Phone: 469.742.9288  
Email: [tina.castillo@cadcollin.org](mailto:tina.castillo@cadcollin.org)

**SUBMISSION OF 2025 COLLIN ARB HEARING PROCEDURES**

I, **George Chollar**, posted and held a public hearing to consider the adoption of the proposed hearing procedures. The proposed procedures incorporated the Comptroller's Model Hearing Procedures, as required by Section 5.103 (d) of the Texas Property Tax Code.

I, **George Chollar**, with a quorum of the ARB present, held the public hearing on March 06, 2025, where the Collin ARB adopted the proposed hearing procedures.

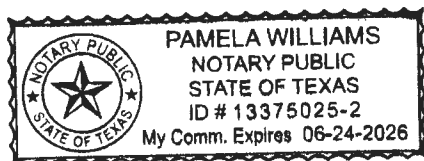
I, **George Chollar**, Chairman for the Collin Appraisal Review Board do hereby submit the adopted 2025 Collin ARB Hearing Procedures, within 15 days of adoption, as required by Section 41.01 of the Texas Property Tax Code.



George Chollar,  
Chairman, Collin ARB

Before me, the undersigned authority, personally appeared **George Chollar** who, being by me, duly sworn, say that all the statements set out above are true and correct.

SWORN TO AND SUBSCRIBED before me this the 6<sup>th</sup> day of March, 2025.



Notary Public, State of Texas

6/24/26

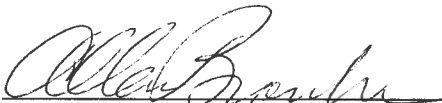
My Commission Expires

Pamela Williams

Notary's Printed Name

SUBMISSION OF 2025 COLLIN ARB HEARING PROCEDURES

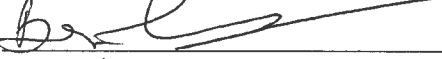
BOARD MEMBERS

  
Allan Branham (A)

Azaliah Ton - remote  
Azaliah Ton (A)

Barbara Martinez

Barbra Brooks-Barker

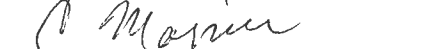
  
Bert Leatch

Betty Hartman - remote  
Betty Hartman


Bradley Sadler - remote  
Bradley Sadler

Brian DeVries

Brian Seals

  
Charlotte Majzner

Corina Bergeron

  
Craig Perry

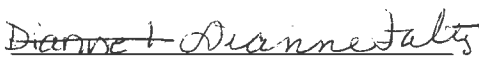
Daniel Reich

David Morgan

David Porter


  
David Richard


Deborah Daniel

  
Dianne Faltys

Don Lasher - remote  
Don Lasher

Dorota Jarzabek

  
Floyd Smith

  
Forrest Ward

  
George Chollar

George Mortenson


Gwendolyn Munder

Henry Bell - remote  
Henry Bell

Huong Rachel Tran

Jack Pryor - remote  
Jack Pryor

James Nagy

  
James Trewin

Janet Hobart Welborn

Janice Robins - remote  
Janice Robins

Jeffrey Pertle

Jerry Shepherd

Joseph Blum

Judith Augustine - remote  
Judith Augustine

Kacey Judd

Karyn Farthing - remote  
Karyn Farthing

Keith Felker

Kennan Iyer

Kenneth Holmes

Kevin Maher

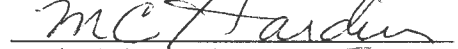
Kopek Yuen

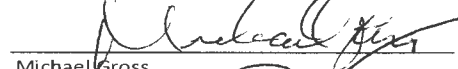
Larry Uberta

Lawrence Curfman

Lawrence Ferrill

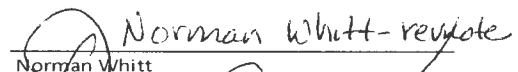
Lewis Wolfson

  
Marilyn Carleen Hardin

  
Michael Gross

Nancy Bittner

Nasima Chowdhury

  
Norman Whitt

Olin Jaye

  
Peter Stringer

Rajeev Talwar - remote  
Rajeev Talwar

  
Richard DiVirgilio

Richard Hill

Robert Gardner

Steve Hager

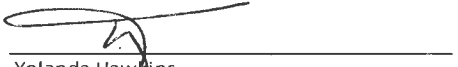
Steven Hubbard

Susie Granger

  
Thomas Hanson

Thomas McAndrew

Thomas Zinn

  
Yolanda Hawkins

# COLLIN CENTRAL APPRAISAL REVIEW BOARD (ARB) HEARING PROCEDURES

## I. ARB Membership

### [Tax Code Section 5.103(b)(12), (15), and (16)]

#### 1. Administration of ARB Appointments

ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for ARB appointment.

#### 2. Conflicts of Interest

Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair in addition to any other individual or entity as required by law. The chair must ensure prompt notification of reported conflicts of interest to the appropriate individuals.

If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member cannot participate in a protest hearing. If the conflict exists due to the provisions of Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The ARB member must file the affidavit as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary.

ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member has interest (i.e. Tax Code Section 41.69 does not require the interest to be substantial). While a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether he or she has a conflict of interest that might prohibit his or her involvement, the member must immediately contact the ARB chair to address the matter.

In the recusal process, the ARB member cannot hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

#### 3. Ex Parte and Other Prohibited Communications

ARB members must not engage in prohibited ex parte or other communications. If one or more individuals approach the ARB member and appear to engage or attempt to engage in a prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

## II. ARB Duties

### [Tax Code Section 5.103(b) (1), (5), and (6)]

#### 1. Statutory Duties of an ARB

Each ARB member must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member. Tax Code Section 41.01 addresses the duties of the ARB and the actions they are authorized to make.

#### 2. Notices Required Under the Property Tax Code

Each ARB member must obtain and maintain familiarity with the property tax notices required under the Tax Code. If an ARB member believes that any required notice is not being provided or does not meet the requirements of applicable law, the ARB member must promptly notify the ARB chair. The ARB chair must investigate each report and take appropriate action to correct all verified problems.

#### 3. Determination of Good Cause Under Tax Code Section 41.44(b)

"Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must be uniformly applied. The ARB should give due consideration to good cause claims in a manner that properly respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

## III. ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

### [Tax Code Section 5.103(b)(3), (4), (7), and (14)]

#### 1. Scheduling Hearings Generally

The ARB must schedule a hearing when a timely notice of protest is filed and, in doing so, the appraisal district can provide the ARB with clerical assistance.

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section 1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

2. Scheduling Hearings for Property Owners, Agents and Qualifying Lessees Pursuant to Tax Code Section 41.66(i), the ARB must schedule hearing requests filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date.

#### 3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or designated agent, the ARB must schedule consecutive hearings on the same day on protests concerning up to 20 designated properties. The request must meet all requirements of Tax Code Section 41.66(j), including the required statement in boldfaced type: "request for same-day protest hearings." A property owner or designated agent can file more than one such request in the same tax year. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule protest hearings concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the

ARB's customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Tax Code Section 41.66(j).

#### 4. ARB Panel Assignments [Tax Code sections 41.66 (k)(k-1) and 41.45(d)(d-1)]

Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), it must randomly assign protests.

Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of 1.2 million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment.

#### 5. Postponements Under Tax Code Section 41.45(e)

A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause. The property owner must request the postponement before the hearing date in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may act on the request for postponement without the

necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought. Without limit, the ARB must postpone a hearing to a later date if the property owner or designated agent shows good cause for the postponement, as defined in Tax Code Section 41.45(e-2). The property owner or designated agent must request the postponement in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair.

If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought. Without limit, the ARB must postpone a hearing to a later date if the chief appraiser consents to the postponement. The chief appraiser must request the postponement in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone a hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

6. Postponements Under Tax Code Section 41.45(e-1)

A property owner or owner's agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

7. Postponements Under Tax Code Section 41.45(g)

The ARB must postpone a hearing to a later date if:

- (1) the property owner or the owner's agent is also scheduled to appear at an ARB protest hearing in another appraisal district;
- (2) the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB;
- (3) the hearing notice delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the hearing notice delivered by this ARB or, if the postmark date is identical, the property owner or agent has not requested a postponement of the other hearing; and
- (4) the property owner or the owner's agent includes with the postponement request a copy of the hearing notice delivered to the property owner or the owner's agent by the other ARB.

8. Postponements Under Tax Code Section 41.66(h)

The ARB must postpone a hearing (one time only) if the property owner or the designated agent requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(i)

The ARB must schedule protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, a property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

10. Postponements Under Tax Code Section 41.66(k)(k-1)

Once the ARB schedules a hearing by a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute panel reassignment.

A property owner or agent must consent to a special panel ARB hearing reassignment or

request a postponement if they disagree with the reassignment. A change of special panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

#### IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

This introductory statement must be read at the beginning of each hearing:

We are the appraisal review [board or panel] that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey regarding your experience today [provide instructions on how to fill out the survey]. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

The ARB or ARB panel does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for the ARB for that county that same day.

ARBs should conduct most protest hearings in the following order:

- a. Commence the hearing and announce the assigned protest number, property location, property owner and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45(h), the parties must provide all written and electronic material that has not been provided.
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Inform witnesses that they must give all testimony under oath and swear-in all witnesses who plan to testify.
- g. Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- h. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the property owner or agent must state an opinion of the property's value (if applicable).

- i. Next, the appraisal district representative may cross-examine the property owner, the agent or representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the appraisal district representative must state an opinion of the property's value (if applicable).
- k. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
- l. The parties cannot examine or cross-examine the ARB members.
- m. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. The ARB or panel chair must state that the hearing is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. The ARB or panel chairman must ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue protested. The ARB must take a vote and a designated appraisal district staff person or ARB member must record
  - it. The parties must make separate motions and the ARB must make separate determinations for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations). Single-member panels must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of someone who did not hear the original protest. Special panels appointed in certain counties must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination or refer the matter for rehearing to another special panel composed of members who did not hear the original protest. If the ARB does not have at least three other special panel members available, the ARB may make the determination.
  - t. Thank the parties for their participation and announce the ARB determination(s) and that an order determining protest will be sent by certified mail or email in counties with populations greater than 120,000 where property owners can submit a request form for electronic delivery of the notice of determination from the ARB. Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit.

If the ARB members use computer screens during ARB hearings for reviewing evidence and other information, the ARB must make computer screens available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the ARB provide the property owner or agent with a separate screen).

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind and character for the use of the property owner or agent during the hearing. See section VI, Other Issues, for more information regarding audiovisual equipment requirements.

The property owner or agent and the appraisal district representative are prohibited from debating each other. The parties must direct all communications to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing.

For taxing unit challenges, motions to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings, the ARB should follow the order of conducting hearings above but may make exceptions for the type of hearing.

Tax Code Section 41.68 and Comptroller Rule 9.803 require that the ARB keep records for each ARB proceeding. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Section 41.45 and Comptroller rules 9.803 and 9.805. The ARB secretary is responsible for ensuring proper record keeping, maintenance and retention.

#### 2. Conducting Hearings by Telephone or Videoconference Call

Tax Code Section 41.45(n) allows a property owner initiating a protest to offer evidence or argument by affidavit without physically appearing. Tax Code Section 41.45(b-1) requires a property owner to notify the ARB by written request not later than the 10th day before the date of the hearing if the property owner intends to appear remotely.

To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the videoconference (if offered in that county). The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and, if applicable, see the property owner's argument.

#### 3. Conducting Hearings Closed to the Public

Tax Code Section 41.66(d) states that hearings conducted under this chapter are open to the public. Tax Code Section 41.66(d-1) allows the hearing to be closed to the public by mutual agreement between the property owner and the chief appraiser. The chief appraiser and the property owner must file a joint motion to request a closed hearing due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

The ARB or panel chair must convene the hearing as an open meeting and then announce the closed meeting as permitted by Tax Code Section 41.66(d) and (d-1). Only the parties to the protest, their witnesses and the ARB members are permitted to stay in the hearing room. The ARB must follow the same order of proceedings as for hearings open to the public. The ARB secretary must keep a separate tape recording or written summary of testimony for the closed meeting in accordance with Comptroller Rule 9.803, generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27. The ARB must mark as "confidential" and maintain it as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The ARB members must maintain the confidentiality of the information and disclose only as provided by law. After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. The ARB and parties cannot mention the proprietary or confidential information during the open meeting.

#### 4. Right to Examine and Cross-examine Witnesses or Other Parties Tax Code Section 41.66(b) states that "each party to a hearing is entitled to offer

evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing."

The ARB cannot prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and cross-examination. To the extent possible, the ARB should advise the parties in advance of any time limitations that the ARB intends to impose regarding the presentation of evidence.

#### 5. Party's Right to Appear by Agent

The designation of an agent made by Tax Code Section 1.111(b) requires written authorization on a form prescribed by the Comptroller and signed by the owner, a property manager authorized to act on behalf of the owner other than the person being designated as agent, and must clearly indicate that the person is authorized to act on behalf of the property owner in property tax matters relating to the property or the property owner. The designation may authorize the agent to represent the owner in all property tax matters or in specific property tax matters as identified in the designation.

#### 6. Protest by Person Leasing Property

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property can file a protest if the property owner does not and



to designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

## **V. Evidence Considerations**

### **[Tax Code Section 5.103(8), (11), and (13)]**

#### **1. A Party's Right to Offer Evidence and Argument**

The ARB cannot prohibit a party's right to offer evidence and argument but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.

#### **2. Prohibition of Consideration of Information Not Provided at the ARB Hearing [Tax Code Section 41.66(e)]**

In a protest hearing, the ARB cannot consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards), one of the parties must present it as evidence (e.g. chief appraiser, appraisal district representative, property owner, agent or witness) at the protest hearing.

#### **3. Exclusion of Evidence [Tax Code Section 41.67(d), (e)]**

If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any form as evidence in the hearing. The ARB must exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that:

- 1) the information sought to be excluded as evidence was not delivered at least 14 days before the hearing; and
- 2) the information sought to be excluded as evidence was previously requested by the protesting party.

Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless:

- 1) the chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14th day before the hearing date; and
- 2) evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

## **VI. Other Issues**

### **[Tax Code Section 5.103(17)]**

#### **1. Compliance with the Law, Integrity, and Impartiality**

ARB members must comply with the law and always act in a manner that promotes public confidence in the integrity and impartiality of the ARB.

#### **2. Patience and Courtesy**

ARB members must be patient, dignified and courteous to parties appearing before the ARB.

#### **3. Bias or Prejudice**

ARB members must perform their ARB duties without bias or prejudice.

#### **4. Confidential Information**

ARB members must not disclose or use confidential information acquired in the performance of ARB duties **for any purpose unrelated to ARB duties.**

#### **5. Required Contents that Vary by ARB**

##### **(a) Evidence exchange and retention and audiovisual equipment requirements.**

Exchange of evidence. Before or immediately after an ARB hearing begins, the appraisal district and the property owner or the owner's agent shall each provide the other party with a duplicated set of the evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing. The materials is to be exchanged with and retained by the ARB as evidence for its records as required. The ARB requests a complete copy of evidence at the time of registration for scanning. The ARB is required to retain a record of all evidence offered or submitted. The material shall be produced in either paper or electronic form. For security purposes, the electronic files produced shall be capable of being scanned or reviewed for the presence of malicious software or computer viruses before acceptance by or exposure to the recipient's computer system.

##### **(b) Electronic file format types and Audiovisual requirements.**

- (1) The ARB will accept evidence on USB flash drive or CD/DVD, which will become property of the ARB.
- (2) The ARB requests electronic evidence be submitted in PDF format for optimal visual presentation to the Board. If unable to produce in PDF format the ARB will accept Microsoft Word, Excel & PowerPoint, or only the following image/photo types: BMP, JPG, JPEG, PNG, or TIFF; The ARB will not accept special image compression formats such as HEIC/HEIF used by some Apple & Samsung devices. Multiple files may be submitted; however, the total combined size must not exceed 20MB per property.
- (3) The ARB will not accept evidence on SD memory cards or any other type of memory cards, cameras, video cameras, phones, computers, tablets, or another medium that cannot be retained for record.
- (4) The ARB does not accept nor have the ability to view or listen to audio and video files.