



BOARD OF DIRECTORS

SPECIAL MEETING

August 21, 2025

NOTICE OF SPECIAL MEETING

BOARD OF DIRECTORS

of the

COLLIN CENTRAL APPRAISAL DISTRICT

CENTRAL APPRAISAL DISTRICT OFFICE

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

Notice is hereby given that on the 21st day of August 2025, at 6:00 p.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: 792 689 230#. Telephonic access will be available at 6:00 p.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/bod>. On this 14th day of August 2025, this notice was filed with the County Clerk of Collin County, Texas.



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

FILED

8/14/2025 9:47:23 AM

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



AGENDA

BOARD OF DIRECTORS SPECIAL MEETING

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

A. CALL TO ORDER

1. Announcement by presiding officer whether the meeting has been posted in the manner required by law.
2. Roll Call: Announcement by presiding officer whether a quorum is present.

B. AUDIENCE

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

C. WORK SESSION

Board Member E&O Insurance and CCAD Purchasing

D. EXECUTIVE SESSION

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

E. 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.

F. 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 June 26, 2025 regular meeting.
2. Review of June 2025 and July 2025 bills.
3. Review of June 2025 and July 2025 financial reports.
4. Review and sign checks for approved purchases requiring Board signature.
5. Review reports of June 2025 and July 2025 checks and electronic transfers greater than \$25,000.

G. REGULAR AGENDA

1. "No actionable items"

H. REPORTS

1. Taxpayer Liaison Officer Report
2. Report of Activities and Events for ARB Officer Selection and ARB Member Applications
3. 2025 Protest & Inquiry Report
4. 2nd Quarter Arbitration Report
5. 2nd Quarter Investment & Collateral Report
6. Vendor Report
7. Litigation Report & Expense Summary

I. CHIEF APPRAISER'S REPORT

1. General Comments

J. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING

K. ADJOURNMENT

1. Decision to Adjourn

MINUTES

BOARD OF DIRECTORS COLLIN CENTRAL APPRAISAL DISTRICT

Thursday, June 26, 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,
Sumbel Zeb, Andrew Cook, Scott Grigg, Jerry
Tartaglino, Alvin Benton, Randal Shinn

MEMBERS ABSENT:

APPROVAL OF MINUTES:

Chairman

Secretary

NATURE OF BUSINESS

A. CALL TO ORDER

Call to order 6:00 p.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: N/A 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: N/A Yes 0, No 0, Abstained 0
Motion By: None Second By: None
3. Conduct 2026 BUDGET HEARING.
Discussion: The Board of Directors conducted the third 2026 Budget Workshop.
Motion: N/A Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

4. Adjourn 2026 BUDGET HEARING.

Discussion: The Board of Directors adjourned the third 2026 Budget Workshop.

Motion: N/A

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

B. AUDIENCE

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

Mark Walsh, Saunders, Walsh & Beard, District's Legal Counsel

Loren Nelson, Collin County Tax Assessor Office

Steve Wilson, McKinney MUD 1

Candace Collier, Farmersville, Tx.

Kendall Yorn, Allen, Tx.

Daniel Nunnally, Blue Ridge, Tx.

David Schwarze, Allen, Tx.

Nicole, McKinney, Tx.

Public comments received:

Candace Collier, Farmersville, TX property owner

Kendall Yorn, Allen, TX property owner

C. EXECUTIVE SESSION

No executive session was needed for this meeting.

D. ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION

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

E. 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 May 22, 2025 regular meeting.

Discussion: Action taken: Board approved minutes from May 22, 2025, regular meeting. *Chairman Mantzey confirmed his preference to change the Board of Directors meeting time was a "no" and not an official vote. Update to reflect May 22, 2025 minutes.*

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Alvin Benton

Second By: Scott Grigg

2. Review of May 2025 bills.

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

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Randal Shinn

3. Review of May 2025 financial reports.

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

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Randal Shinn

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 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Randal Shinn

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

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

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Randal Shinn

F. REGULAR AGENDA

Call to order 7:01 p.m.

1. Discuss final Draft of the 2026 budget from the Public Hearing and vote on approval of the 2026 budget.

Discussion: The Board voted to approve the final draft of the 2026 Proposed Budget as presented in the Public Hearing. Jerry Tartaglino motioned to adopt the 2026 Budget by Resolution #2025-94, in the total amount of \$33,900,500, and add a line-item to the budget for Board of Director's budget of \$200,000. It will also include travel, training, expense reimbursement, legal and other professional services. Andrew Cook seconded the motion.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Jerry Tartaglino

Second By: Andrew Cook

2. Receive recommendation and vote on adopting the 2026 employer contribution rate to the Texas County District Retirement System (TCDRS).

Discussion: Chief Appraiser, Marty Wright, presented a TCERS Current Plan and Proposed Plan Comparison for plan year 2026. After discussing the projected valuation results, the Board voted to adopt by resolution an elected contribution rate of 13.25%. Richard Grady motioned to adopt Resolution

#2025-1144 for the 2026 employer contribution rate for the Texas County District Retirement System (TCDRS). Veronica Yost seconded the motion.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Veronica Yost

3. Receive recommendation and vote on not granting a 2026 retiree COLA.

Discussion: Mr. Wright addressed the Board with his recommendation for the Board not to grant a retiree COLA for budget year 2026, based on the guidelines found in Policy #1007. Andrew Cook motioned to accept the chief appraiser's recommendation. Alvin Benton seconded the motion.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Andrew Cook

Second By: Alvin Benton

4. Receive recommendation and vote on remitting budget funds to the Texas County District Retirement System (TCDRS) to offset future COLA costs and Unfunded Actuarial Liability (UAAL).

Discussion: The Board received Mr. Wright's recommendation to make a lump sum payment in the amount \$400,000 to the Texas County District Retirement System (TCDRS) during the fourth quarter to offset future COLA costs and Unfunded Actuarial Accrued Liability (UAAL). Alvin Benton motioned to adopt Resolution #2025-1145. Sumbel Zeb seconded the motion.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Alvin Benton

Second By: Sumbel Zeb

5. Receive recommendation and vote on the designation of reserve funds, based on the year-end 2024 audit.

Discussion: The Board received Mr. Wright's recommendation for the designation of budget reserve funds below the line, based on the year-end 2024 audit. Randal Shinn motioned to adopt Resolution #2025-1147 designating budget reserve funds below the line as outlined. Andrew Cook seconded the motion.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Randal Shinn

Second By: Andrew Cook

6. Receive recommendation and vote on adopting a Resolution under 41.12 of the Property Tax Code, allowing the Appraisal Review Board to approve the Appraisal Records with 10% of protests not determined.

Discussion: The Board received the chief appraiser's recommendation and voted to adopt a Resolution under 41.12 of the Property Tax Code, allowing the Appraisal Review Board to approve the Appraisal Records with 10% of protests not determined. Motion made by Scott Grigg and seconded by Alvin Benton.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Scott Grigg

Second By: Alvin Benton

7. Discuss and vote on bank depository contract.

Discussion: The Board received and voted to approve Deputy Chief Appraiser of Business Operations and Compliance, Brian Swanson's recommendation regarding the District's bank depository contract. Richard Grady made a motion to adopt Resolution #2025-1148, designating Texas Capital Bank (TCB) to serve as the District's depository for a two-year term, from September 1, 2025 to August 31, 2027. Veronica Yost seconded the motion.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Veronica Yost

8. Discuss and vote on requesting audit firm engagement letter.

Discussion: The Board received Mr. Swanson's recommendation to engage Vail & Park, P.C. for the 2025 financial audit. Sumbel Zeb motioned to approve an engagement letter to the Board for consideration at the August 2025 regular meeting. Seconded by Richard Grady.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Sumbel Zeb

Second By: Richard Grady

9. Discuss and vote on adopting changes to Policy #101. Tabled from May 2025 meeting.

Discussion: Following discussion, a motion made by Randal Shinn to table the discussion on adopting changes to Policy #101 in a future work session. Andrew Cook seconded the motion.

Motion: Table

Yes 8, No 0, Abstained 0

Motion By: Randal Shinn

Second By: Andrew Cook

G. REPORTS

1. Taxpayer Liaison Officer Report

Discussion: Chris Nickell, Taxpayer Liaison Officer, presented the Monthly Status Report. There were 7 new complaints from taxpayers: 5 were settled for various reasons and 2 are ongoing for rehearing. Of the 4 complaints reported last month, only one remains open. The other 3 have been settled. There were 127 Customer Service Surveys received from May through June 15th. There were no new TDLR complaints to report. There has been no response from the new owner who filed a TDLR complaint for disaster relief following Mr. Swanson's reply with evidence on 3/19/2025.

Motion: N/A

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

H. CHIEF APPRAISER'S REPORT

1. General Comments

Discussion: Mr. Wright addressed the Board with a 2025 Protest and Appraisal Roll certification update.

Motion: N/A

Yes 0, No 0, Abstained 0

Motion By: None

Second By: None

I. ANNOUNCEMENT OF NEXT SPECIAL 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, August 21, 2025, 6:00 p.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 7:50 p.m.

Motion: Carried

Yes 8, No 0, Abstained 0

Motion By: Richard Grady

Second By: Alvin Benton

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

Date	Num	Name	Amount	Description
06/15/2025	ACH	TCDRS	-280,982.69	EMPLOYEE BENEFITS
06/13/2025	ACH	ADP INC	-433,073.24	PAYROLL, TAXES, OR FEES
06/13/2025	ACH	ADP INC	-60,571.45	PAYROLL, TAXES, OR FEES
06/13/2025	ACH	ADP INC	-4,492.60	PAYROLL, TAXES, OR FEES
06/13/2025	ACH	PITNEY BOWES RESERVE ACCOUNT	-20,000.00	PRINTING AND/OR POSTAGE & DELIVERY
06/13/2025	ACH	NATIONWIDE RETIREMENT SOLUTIONS	-6,010.00	EMPLOYEE BENEFITS
06/13/2025	ACH	NATIONWIDE RETIREMENT SOLUTIONS	-2,960.00	EMPLOYEE BENEFITS
06/27/2025	ACH	ADP INC	-385,864.77	PAYROLL, TAXES, OR FEES
06/27/2025	ACH	ADP INC	-60,469.42	PAYROLL, TAXES, OR FEES
06/27/2025	ACH	NATIONWIDE RETIREMENT SOLUTIONS	-6,010.00	PAYROLL, TAXES, OR FEES
06/27/2025	ACH	NATIONWIDE RETIREMENT SOLUTIONS	-2,960.00	PAYROLL, TAXES, OR FEES
06/06/2025	ACH-P	CINTAS SANI CLEAN #163	-4,415.45	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/06/2025	ACH-P	SAM'S CLUB	-1,175.95	SUPPLIES OR MISC G&A SERVICES
06/09/2025	ACH-P	NCR PAYMENT SOLUTION, FL LLC	-50.00	CREDIT CARD MERCHANT
06/12/2025	ACH-P	HOME DEPOT	-194.36	SUPPLIES OR MISC G&A SERVICES
06/12/2025	ACH-P	AT&T - MAIN LOCAL	-263.24	UTILITIES
06/24/2025	ACH-P	PITNEY BOWES SUPPLIES	-446.57	SUPPLIES OR MISC G&A SERVICES
06/24/2025	ACH-P	PITNEY BOWES LEASE	-326.82	EQUIPMENT LEASE OR MAINTENANCE
06/30/2025	ACH-P	AT&T - FIBER	-52.38	UTILITIES
06/30/2025	ACH-P	AT&T - FIBER	-1,608.86	UTILITIES
06/26/2025	WIRE	BOK FINANCIAL	-4,000,000.00	INVESTMENTS (CD PURCHASE)
06/06/2025	6794	DEX IMAGING	-3,404.44	EQUIPMENT LEASE OR MAINTENANCE
06/06/2025	6795	PROSTAR SERVICES, INC	-495.92	SUPPLIES OR MISC G&A SERVICES
06/06/2025	6796	SHRED-IT USA LLC	-279.61	SUPPLIES OR MISC G&A SERVICES
06/11/2025	6797	COLORIT GRAPHICS SERVICES	-120.00	PRINTING AND/OR POSTAGE & DELIVERY
06/11/2025	6798	FALTYS, DIANNE	-89.70	ARB SUPPLIES OR REIMBURSEMENTS
06/11/2025	6799	GREAT AMERICA FINANCIAL SERVICES	-1,963.00	EQUIPMENT LEASE OR MAINTENANCE
06/11/2025	6800	IN BLOOM	-90.00	SUPPLIES OR MISC G&A SERVICES
06/11/2025	6801	JOPLIN'S	-172.50	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/11/2025	6802	MEDIUM GIANT COMPANY, INC	-4,480.00	PUBLICATIONS AND/OR RESEARCH
06/11/2025	6803	PROSTAR SERVICES, INC	-500.31	SUPPLIES OR MISC G&A SERVICES
06/11/2025	6804	ROCKIN G DRYWALL & CONSTRUCTION	-2,050.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/11/2025	6805	MEDIUM GIANT COMPANY, INC	-2,520.00	PUBLICATIONS AND/OR RESEARCH
06/17/2025	6806	BLUECROSS BLUESHIELD (LIFE&STLT)	-14,996.37	EMPLOYEE BENEFITS
06/17/2025	6807	FISH WINDOW CLEANING	-211.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/17/2025	6808	LEGAL SHIELD / ID SHIELD	-1,702.20	EMPLOYEE BENEFITS
06/17/2025	6809	SUPERIOR VISION OF TEXAS	-1,705.27	EMPLOYEE BENEFITS
06/17/2025	6810	CARENOW CORPORATE	-60.00	NEW HIRE AND/OR TESTING RELATED
06/17/2025	6811	COSTAR REALTY INFORMATION INC	-6,735.87	PUBLICATIONS AND/OR RESEARCH
06/17/2025	6812	JOPLIN'S	-1,836.06	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/18/2025	6813	UNITED STATES DEPT OF TREASURY	-38.17	EMPLOYEE BENEFITS (relating to HRA benefits)
06/24/2025	6814	BATTERIES PLUS	-200.50	SUPPLIES OR MISC G&A SERVICES
06/24/2025	6815	CHEEK, SHANE	-111.51	EMPLOYEE REIMBURSEMENT
06/24/2025	6816	CINTAS FIRST AID	-82.73	SUPPLIES OR MISC G&A SERVICES
06/24/2025	6817	CITY OF MCKINNEY	-1,301.85	UTILITIES
06/24/2025	6818	FIRST STOP HEALTH	-1,398.40	EMPLOYEE BENEFITS
06/24/2025	6819	FRONTIER WASTE - MCKINNEY	-498.47	UTILITIES
06/24/2025	6820	SPECTRUM ENTERPRISE	-1,356.12	UTILITIES
06/24/2025	6821	FEDEX OFFICE	-351.11	PRINTING AND/OR POSTAGE & DELIVERY
06/26/2025	6822	SHI GOVERNMENT SOLUTIONS	-3,991.99	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
06/26/2025	6823	AFLAC	-6,658.11	EMPLOYEE BENEFITS
06/26/2025	6824	BLUECROSS BLUESHIELD OF TEXAS	-153,551.35	EMPLOYEE BENEFITS
06/26/2025	6825	JOPLIN'S	-225.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/26/2025	6826	PAPERTONE ENTERPRISES LLC	-327.92	SUPPLIES OR MISC G&A SERVICES
06/26/2025	6827	PERDUE, BRANDON, FIELDER, COLLINS, MOTT	-250.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
06/26/2025	6828	PROSTAR SERVICES, INC	-363.95	SUPPLIES OR MISC G&A SERVICES
06/26/2025	6829	AT&T - MOBILITY	-5,130.29	UTILITIES
06/30/2025	6830	DEX IMAGING	-7,510.11	EQUIPMENT LEASE OR MAINTENANCE
06/30/2025	6831	FALTYS, DIANNE	-89.70	ARB SUPPLIES OR REIMBURSEMENTS
06/30/2025	6832	JOPLIN'S	-375.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/30/2025	6833	PLANO OFFICE SUPPLY	-2,176.64	SUPPLIES OR MISC G&A SERVICES
06/30/2025	6834	PROSTAR SERVICES, INC	-3,713.13	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/30/2025	6835	SHELL ENERGY SOLUTIONS	-7,134.80	UTILITIES
06/30/2025	6836	CARD SERVICE CENTER	-12,328.48	CREDIT CARD MERCHANT

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

Date	Num	Name	Amount	Description
06/30/2025	6837	STAPLES BUSINESS CREDIT	-3,632.91	SUPPLIES OR MISC G&A SERVICES
06/03/2025	888597	ARMSTRONG, WILLIAM	-400.00	DEPUTY SHERIFF
06/03/2025	888598	DECK, RANDALL	-450.00	DEPUTY SHERIFF
06/03/2025	888599	NEVAREZ, ALEJANDRO	-937.50	DEPUTY SHERIFF
06/03/2025	888600	ORDONEZ, GORGE	-475.00	DEPUTY SHERIFF
06/03/2025	888601	PENSON, OLIVIA K	-462.50	DEPUTY SHERIFF
06/03/2025	888602	SALAH, ANTON	-462.50	DEPUTY SHERIFF
06/03/2025	888603	CUSHMAN & WAKEFIELD	-6,625.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
06/03/2025	888604	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,379.92	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/03/2025	888605	MASSEY SERVICE, INC	-400.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/03/2025	888606	MC PURE CLEANING, LLC	-8,400.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/03/2025	888607	QUALITY PERSONNEL SERVICE	-35,872.24	EMPLOYMENT AGENCY (SEASONAL TEMPS)
06/03/2025	888608	RING CENTRAL, INC.	-3,859.37	UTILITIES
06/03/2025	888609	VALBRIDGE PROPERTY ADVISORS	-6,000.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
06/03/2025	888610	VARIVERGE LLC	-123.84	PRINTING AND/OR POSTAGE & DELIVERY
06/03/2025	888611	TOTAL BEVERAGE SYSTEMS	-5,955.00	ASSET: BUILDING EQUIPMENT
06/04/2025	888612	SAUNDERS & WALSH, PLLC	-148,034.50	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
06/04/2025	888613	VOID	0.00	VOID
06/06/2025	888614	UBISTOR, INC.	-4,942.40	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
06/10/2025	888615	DECK, RANDALL	-450.00	DEPUTY SHERIFF
06/10/2025	888616	DIAZ, STEPHEN ERIK	-1,100.00	DEPUTY SHERIFF
06/10/2025	888617	NEVAREZ, ALEJANDRO	-425.00	DEPUTY SHERIFF
06/10/2025	888618	ORDONEZ, GORGE	-462.50	DEPUTY SHERIFF
06/10/2025	888619	SALAH, ANTON	-437.50	DEPUTY SHERIFF
06/10/2025	888620	VALDEZ, CHRISTIAN	-400.00	DEPUTY SHERIFF
06/10/2025	888621	NICKELL, CHRISTOPHER	-3,504.00	TLO OFFICER
06/10/2025	888622	QUALITY PERSONNEL SERVICE	-52,355.40	EMPLOYMENT AGENCY (SEASONAL TEMPS)
06/10/2025	888623	VARIVERGE LLC	-9,809.28	PRINTING AND/OR POSTAGE & DELIVERY
06/11/2025	888624	CUSHMAN & WAKEFIELD	-7,500.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
06/11/2025	888625	INTEX ELECTRICAL CONTRACTORS, INC	-753.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/11/2025	888626	MASSEY SERVICE, INC	-336.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/11/2025	888627	MURLEY PLUMBING	-420.80	FACILITIES MAINTENANCE, REPAIRS, REMODEL
06/11/2025	888628	VALBRIDGE PROPERTY ADVISORS	-6,000.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
06/11/2025	888629	VALBRIDGE PROPERTY ADVISORS	-6,000.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
06/11/2025	888630	2 KINGS 2 QUEENS LLC	-450.00	ARBITRATOR
06/17/2025	888631	ARMSTRONG, WILLIAM	-412.50	DEPUTY SHERIFF
06/17/2025	888632	DAVIS, MARISA	-912.50	DEPUTY SHERIFF
06/17/2025	888633	NEVAREZ, ALEJANDRO	-1,362.50	DEPUTY SHERIFF
06/17/2025	888634	ORDONEZ, GORGE	-425.00	DEPUTY SHERIFF
06/17/2025	888635	PENSON, OLIVIA K	-462.50	DEPUTY SHERIFF
06/17/2025	888636	POLK, MATTHEW	-412.50	DEPUTY SHERIFF
06/17/2025	888637	VALDEZ, CHRISTIAN	-462.50	DEPUTY SHERIFF
06/17/2025	888638	VAIL & PARK, P.C.	-1,500.00	PROFESSIONAL SERVICES (CPA)
06/17/2025	888639	VALBRIDGE PROPERTY ADVISORS	-20,000.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
06/17/2025	888640	VARIVERGE LLC	-3,176.44	PRINTING AND/OR POSTAGE & DELIVERY
06/17/2025	888641	QUALITY PERSONNEL SERVICE	-45,532.80	EMPLOYMENT AGENCY (SEASONAL TEMPS)
06/18/2025	888642	VARIVERGE LLC	-93,791.84	PRINTING AND/OR POSTAGE & DELIVERY
06/24/2025	888643	ARMSTRONG, WILLIAM	-400.00	DEPUTY SHERIFF
06/24/2025	888644	DAVIS, MARISA	-450.00	DEPUTY SHERIFF
06/24/2025	888645	DECK, RANDALL	-850.00	DEPUTY SHERIFF
06/24/2025	888646	NEVAREZ, ALEJANDRO	-475.00	DEPUTY SHERIFF
06/24/2025	888647	PENSON, OLIVIA K	-475.00	DEPUTY SHERIFF
06/24/2025	888648	SARTOR, LIAM D.	-400.00	DEPUTY SHERIFF
06/24/2025	888649	VALDEZ, CHRISTIAN	-450.00	DEPUTY SHERIFF
06/24/2025	888650	QUALITY PERSONNEL SERVICE	-34,367.99	EMPLOYMENT AGENCY (SEASONAL TEMPS)
06/24/2025	888651	VALBRIDGE PROPERTY ADVISORS	-8,000.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
06/24/2025	888652	VALBRIDGE PROPERTY ADVISORS	-13,000.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
06/24/2025	888653	KAMILA HENDERSON LAW FIRM	-450.00	ARBITRATOR
06/30/2025	888654	QUALITY PERSONNEL SERVICE	-50,410.51	EMPLOYMENT AGENCY (SEASONAL TEMPS)
06/30/2025	888655-888668	INTENTIONALLY OMITTED	0.00	NOTE: These ACH numbers were dated 7/1/25
06/30/2025	888669	GSO ARCHITECTS	-90,992.00	PROFESSIONAL SERVICES (ARCHITECH)
			<u>-6,212,493.12</u>	

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report (Operating Account)
July 2025

Date	Num	Name	Amount	Description
07/01/2025	888655	DECK, RANDALL	-812.50	DEPUTY SHERIFF
07/01/2025	888656	HENRY, JAMES	-900.00	DEPUTY SHERIFF
07/01/2025	888657	NEVAREZ, ALEJANDRO	-1,350.00	DEPUTY SHERIFF
07/01/2025	888658	PENSON, OLIVIA K	-637.50	DEPUTY SHERIFF
07/01/2025	888659	SARTOR, LIAM D.	-450.00	DEPUTY SHERIFF
07/01/2025	888660	THIGPEN, LESLIE MICHAEL	-212.50	DEPUTY SHERIFF
07/01/2025	888661	ZEGADLO, MARC	-450.00	DEPUTY SHERIFF
07/01/2025	888662	CAPITOL APPRAISAL GROUP, LLC	-5,747.75	PROFESSIONAL SERVICES (UTILITIES APPRAISAL SRVS)
07/01/2025	888663	INTEX ELECTRICAL CONTRACTORS, INC	-570.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
07/01/2025	888664	PARAGON ROOFING INC	-545.02	FACILITIES MAINTENANCE, REPAIRS, REMODEL
07/01/2025	888665	PICTOMETRY	-383,460.00	AERIAL PHOTOGRAPHY
07/01/2025	888666	SWINGLE COLLINS & ASSOCIATES	-3,250.00	EMPLOYEE BENEFITS
07/01/2025	888667	TRUE PRODIGY TECH SOLUTIONS LLC	-6,772.69	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
07/01/2025	888668	VARIVERGE LLC	-1,997.72	PRINTING AND/OR POSTAGE & DELIVERY
	888669	INTENTIONALLY OMITTED	0.00	NOTE: This ACH number was recorded in June
07/02/2025	ACH-P	UNUM LIFE INSURANCE CO OF AMERICA	-1,127.30	EMPLOYEE BENEFITS
07/03/2025	888670	MC PURE CLEANING, LLC	-7,200.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
07/03/2025	888671	MCROBERTS & COMPANY	-20,000.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
07/03/2025	888672	RING CENTRAL, INC.	-3,807.65	UTILITIES
07/03/2025	888673	THE EXEMPTION PROJECT, INC.	-42,375.00	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
07/03/2025	888674	UBISTOR, INC.	-4,942.40	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
07/08/2025	ACH-P	CINTAS SANI CLEAN #163	-2,649.27	FACILITIES MAINTENANCE, REPAIRS, REMODEL
07/08/2025	ACH-P	CINTAS FIRST AID	-240.00	EQUIPMENT LEASE OR MAINTENANCE
07/08/2025	6838	BRENNAN, KEVIN	-98.00	EMPLOYEE REIMBURSEMENT
07/08/2025	6839	DSS	-98.88	FACILITIES MAINTENANCE, REPAIRS, REMODEL
07/08/2025	6840	DSS FIRE INC	-90.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
07/08/2025	6841	IN BLOOM	-295.00	SUPPLIES OR MISC G&A SERVICES
07/08/2025	6842	IRON MOUNTAIN	-560.49	FACILITIES MAINTENANCE, REPAIRS, REMODEL
07/08/2025	6843	SHRED-IT USA LLC	-169.23	SUPPLIES OR MISC G&A SERVICES
07/08/2025	6844	GREAT AMERICA FINANCIAL SERVICES	-1,963.00	EQUIPMENT LEASE OR MAINTENANCE
07/08/2025	6845	ONE SOURCE COMMERCIAL FLOORING, INC	-1,079.99	FACILITIES MAINTENANCE, REPAIRS, REMODEL
07/08/2025	6846	REED, DANIELLE	-82.00	EMPLOYEE REIMBURSEMENT
07/08/2025	6847	YOURMEMBERSHIP.COM, INC.	-359.00	NEW HIRE AND/OR TESTING RELATED
07/08/2025	888675	DAVIS, MARISA	-462.50	DEPUTY SHERIFF
07/08/2025	888676	DECK, RANDALL	-875.00	DEPUTY SHERIFF
07/08/2025	888677	NEVAREZ, ALEJANDRO	-925.00	DEPUTY SHERIFF
07/08/2025	888678	PENSON, OLIVIA K	-475.00	DEPUTY SHERIFF
07/08/2025	888679	SALAH, ANTON	-425.00	DEPUTY SHERIFF
07/08/2025	888680	VALDEZ, CHRISTIAN	-475.00	DEPUTY SHERIFF
07/08/2025	888681	NICKELL, CHRISTOPHER	-7,152.00	TLO OFFICER
07/08/2025	888682	QUALITY PERSONNEL SERVICE	-30,544.39	EMPLOYMENT AGENCY (SEASONAL TEMPS)
07/08/2025	888683	SAUNDERS & WALSH, PLLC	-140,996.40	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
07/09/2025	ACH	PITNEY BOWES RESERVE ACCOUNT	-20,000.00	PRINTING AND/OR POSTAGE & DELIVERY
07/09/2025	ACH-P	HOME DEPOT	-196.94	SUPPLIES OR MISC G&A SERVICES
07/09/2025	ACH-P	AT&T - MAIN LOCAL	-263.06	UTILITIES
07/09/2025	ACH-P	SAM'S CLUB	-3,973.65	SUPPLIES OR MISC G&A SERVICES
07/09/2025	ACH-P	NCR PAYMENT SOLUTION, FL LLC	-50.00	CREDIT CARD MERCHANT
07/11/2025	ACH	ADP INC	-4,352.86	PAYROLL, TAXES, OR FEES
07/11/2025	888684	WEX HEALTH INC	-172.00	EMPLOYEE BENEFITS
07/11/2025	888685	WEX HEALTH INC	-173.05	EMPLOYEE BENEFITS
07/15/2025	ACH	TCDRS	-185,568.25	EMPLOYEE BENEFITS
07/15/2025	6848	HYDEN, VALERIE	-516.60	EMPLOYEE REIMBURSEMENT
07/15/2025	6849	BLUECROSS BLUESHIELD (LIFE&STLT)	-11,440.06	EMPLOYEE BENEFITS
07/15/2025	6850	COSTAR REALTY INFORMATION INC	-6,735.87	PUBLICATIONS AND/OR RESEARCH
07/15/2025	6851	LEGAL SHIELD / ID SHIELD	-1,682.30	EMPLOYEE BENEFITS
07/15/2025	888686	VOID	0.00	VOID
07/15/2025	888687	DAVIS, MARISA	-237.50	DEPUTY SHERIFF
07/15/2025	888688	DIAZ, STEPHEN ERIK	-850.00	DEPUTY SHERIFF
07/15/2025	888689	NEVAREZ, ALEJANDRO	-1,712.50	DEPUTY SHERIFF
07/15/2025	888690	ORDONEZ, GORGE	-462.50	DEPUTY SHERIFF
07/15/2025	888691	SARTOR, LIAM D.	-487.50	DEPUTY SHERIFF
07/15/2025	888692	VALDEZ, CHRISTIAN	-462.50	DEPUTY SHERIFF
07/15/2025	888693	CUSHMAN & WAKEFIELD	-7,500.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
07/15/2025	888694	GLASS, TAMERA	-516.60	EMPLOYEE REIMBURSEMENT
07/15/2025	888695	QUALITY PERSONNEL SERVICE	-36,412.95	EMPLOYMENT AGENCY (SEASONAL TEMPS)
07/15/2025	888696	RICHARDS, BRAD	-1,449.12	EMPLOYEE REIMBURSEMENT

COLLIN CENTRAL APPRAISAL DISTRICT
Board of Directors Check Detail Report (Operating Account)
July 2025

Date	Num	Name	Amount	Description
07/15/2025	888697	SWANSON, BRIAN	-516.60	EMPLOYEE REIMBURSEMENT
07/15/2025	888698	VARIVERGE LLC	-17,780.32	PRINTING AND/OR POSTAGE & DELIVERY
07/22/2025	6852	CITY OF MCKINNEY	-1,741.65	UTILITIES
07/22/2025	6853	FRONTIER WASTE - MCKINNEY	-534.87	UTILITIES
07/22/2025	6854	PROSTAR SERVICES, INC	-1,087.75	SUPPLIES OR MISC G&A SERVICES
07/22/2025	6855	SPECTRUM ENTERPRISE	-1,356.12	UTILITIES
07/22/2025	888699	ARMSTRONG, WILLIAM	-337.50	DEPUTY SHERIFF
07/22/2025	888700	NEVAREZ, ALEJANDRO	-837.50	DEPUTY SHERIFF
07/22/2025	888701	PENSON, OLIVIA K	-425.00	DEPUTY SHERIFF
07/22/2025	888702	SARTOR, LIAM D.	-412.50	DEPUTY SHERIFF
07/22/2025	888703	CUSHMAN & WAKEFIELD	-7,500.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
07/22/2025	888704	CUSHMAN & WAKEFIELD	-7,500.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
07/22/2025	888705	CUSHMAN & WAKEFIELD	-7,500.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
07/22/2025	888706	HAYNES LANDSCAPE & MAINTENANCE, INC	-1,379.92	FACILITIES MAINTENANCE, REPAIRS, REMODEL
07/22/2025	888707	MASSEY SERVICE, INC	-336.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
07/22/2025	888708	MCROBERTS & COMPANY	-10,000.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
07/22/2025	888709	SWINGLE COLLINS & ASSOCIATES	-3,250.00	EMPLOYEE BENEFITS
07/22/2025	888710	VAIL & PARK, P.C.	-1,500.00	PROFESSIONAL SERVICES (CPA)
07/22/2025	888711	VARIVERGE LLC	-1,281.59	PRINTING AND/OR POSTAGE & DELIVERY
07/22/2025	888712	QUALITY PERSONNEL SERVICE	-1,064.25	EMPLOYMENT AGENCY (SEASONAL TEMPS)
07/23/2025	ACH-P	PITNEY BOWES SUPPLIES	-733.50	SUPPLIES OR MISC G&A SERVICES
07/23/2025	ACH-P	AT&T - MOBILITY	-5,127.34	UTILITIES
07/23/2025	ACH-P	AT&T - FIBER	-1,600.86	UTILITIES
07/23/2025	ACH-P	AT&T - FIBER	-52.23	UTILITIES
07/23/2025	888713	BRYAN, TONI	-933.50	EMPLOYEE REIMBURSEMENT
07/25/2025	ACH-P	UNUM LIFE INSURANCE CO OF AMERICA	-784.60	EMPLOYEE BENEFITS
07/25/2025	6856	MOORE, ERIC	-706.00	EMPLOYEE REIMBURSEMENT
07/28/2025	6857	CARD SERVICE CENTER	-15,379.48	CREDIT CARD MERCHANT
07/29/2025	6858	AFLAC	-6,658.11	EMPLOYEE BENEFITS
07/29/2025	6859	BLUECROSS BLUESHIELD OF TEXAS	-157,313.00	EMPLOYEE BENEFITS
07/29/2025	6860	DELL MARKETING	-11,968.82	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
07/29/2025	6861	FIRST STOP HEALTH	-1,398.40	EMPLOYEE BENEFITS
07/29/2025	6862	INDECO SALES, INC.	-16,851.03	FURNITURE, CUBICALS, SMALL EQUIPMENT
07/29/2025	6863	SHELL ENERGY SOLUTIONS	-7,514.03	UTILITIES
07/29/2025	6864	SUPERIOR VISION OF TEXAS	-1,705.27	EMPLOYEE BENEFITS
07/29/2025	6865	MEDIUM GIANT COMPANY, INC	-1,068.00	PUBLICATIONS AND/OR RESEARCH
07/29/2025	888714	HENRY, JAMES	-837.50	DEPUTY SHERIFF
07/29/2025	888715	THIGPEN, LESLIE MICHAEL	-425.00	DEPUTY SHERIFF
07/29/2025	888716	BORTON, BRIAN K	-812.50	DEPUTY SHERIFF
07/28/2025	888717	QUALITY PERSONNEL SERVICE	-1,127.61	EMPLOYMENT AGENCY (SEASONAL TEMPS)
07/30/2025	6866	DELL MARKETING	-18,020.00	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
07/30/2025	6867	GRAYSON CAD	-300.00	EDUCATION, TRAVEL, OR TRAINER
07/30/2025	6868	STAPLES BUSINESS CREDIT	-1,701.49	SUPPLIES OR MISC G&A SERVICES
07/30/2025	6869	INSURICA EXPRESS	-100.00	SUPPLIES OR MISC G&A SERVICES
07/31/2025	6870	MICHAEL'S KEYS, INC.	-329.95	FACILITIES MAINTENANCE, REPAIRS, REMODEL
			<u>-1,281,628.78</u>	

COMPILED FINANCIAL STATEMENTS

Collin Central Appraisal District

For the One and Six Months Ended June 30, 2025

Collin Central Appraisal District

Compiled Financial Statements

For the One and Six Months Ended June 30, 2025

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Board of Directors

Collin Central Appraisal District
250 Eldorado Parkway
McKinney, Texas 75069

Management is responsible for the accompanying financial statements of the business-type activities of the Collin Central Appraisal District (the “District”) as of June 30, 2025 and for the one and six months ended June 30, 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

July 16, 2025

COLLIN CENTRAL APPRAISAL DISTRICT
Statement of Net Position - Proprietary Fund
June 30, 2025

Assets

Current Assets:

Cash & Cash Equivalents	\$ 14,076,175
Certificates of Deposit	22,711,399
Prepaid Items	382,706
Total Current Assets	<u>37,170,280</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	201,660
SBITA Assets	626,457
Less Accumulated Depreciation and Amortization	(5,463,467)
Net Pension Asset	4,485,314
Total Noncurrent Assets	<u>12,365,125</u>
Total Assets	<u>49,535,405</u>

Deferred Outflows of Resources

Deferred Outflow Related to TCDRS	3,599,827
Total Deferred Outflows of Resources	<u>3,599,827</u>

Liabilities

Current Liabilities:

Accounts Payable	597,179
Accrued Liability	150,000
Accrued Wages Payable	365,515
Unearned Revenue - Entities	7,133,471
Compensated Absences Payable, Current	176,801
Operating Lease Liabilities, Current	50,028
SBITA Liabilities, Current	178,899
Total Current Liabilities	<u>8,651,893</u>

Noncurrent Liabilities:

Operating Lease Liabilities, Net of Current Portion	73,490
SBITA Liabilities, Net of Current Portion	216,119
Compensated Absences Payable, Net of Current Portion	530,403
Total Noncurrent Liabilities	<u>820,012</u>
Total Liabilities	<u>9,471,905</u>

Deferred Inflow of Resources

Deferred Inflow Related to TCDRS	286,783
Total Deferred Inflows of Resources	<u>286,783</u>

Net Position

Net Investment in Capital Assets	7,361,275
Unrestricted - Designated	34,340,000
Unrestricted - Undesignated	1,675,269
Total Net Position	<u>\$ 43,376,544</u>

COLLIN CENTRAL APPRAISAL DISTRICT
Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund
For the One and Six Months Ended June 30, 2025

	One Month Ended June 30, 2025	Six Months Ended June 30, 2025	Budget Fiscal Year 2025	Percentage of Budget	Remaining Budget
Operating Revenues					
Local Support	\$ 4,614,548	\$ 13,845,048	\$ 27,690,100	50.00%	\$ 13,845,052
Business Personal Property					
Rendition Penalty Revenue	62,532	62,532	-		(62,532)
Miscellaneous Revenue	1,106	2,953	-		(2,953)
Total Revenues	<u>4,678,186</u>	<u>13,910,533</u>	<u>27,690,100</u>	<u>50.24%</u>	<u>13,779,567</u>
Operating Expenses					
Salaries - Full Time	2,272,315	6,000,577	14,608,200	41.08%	8,607,623
Salaries - Part Time and Temp	251,850	295,386	600,000	49.23%	304,614
Overtime	48,642	62,372	140,000	44.55%	77,628
Payroll Taxes	35,730	93,150	214,800	43.37%	121,650
Auto Allowance	156,622	412,189	887,800	46.43%	475,611
Workman's Compensation	7,182	26,063	70,000	37.23%	43,937
Group Insurance	419,153	1,283,304	2,978,000	43.09%	1,694,696
Employee Retirement	305,274	795,564	2,032,900	39.13%	1,237,336
Unemployment Compensation	1,730	1,730	50,000	3.46%	48,270
Aerial Photography	383,460	383,460	445,000	86.17%	61,540
Appraisal Review Board	428,003	446,919	1,000,000	44.69%	553,081
Audit & Accounting	4,000	32,869	42,500	77.34%	9,631
Board of Directors Meeting	-	-	7,500	0.00%	7,500
Building Maintenance & Repairs	148,287	272,932	760,000	35.91%	487,068
Computer Maintenance	44,188	170,024	375,000	45.34%	204,976
Contract Services	12,931	45,566	150,000	30.38%	104,434
Equipment Repair & Maintenance	9,531	20,964	52,000	40.32%	31,036
General Insurance	10,388	31,088	80,000	38.86%	48,912
Legal Notices & Advertising	7,000	9,520	37,000	25.73%	27,480
Legal Services	391,218	1,283,546	2,500,000	51.34%	1,216,454
Postage	143,241	405,212	520,000	77.93%	114,788
Professional Services	133,373	177,287	500,000	35.46%	322,713
Registration & Dues	1,559	7,832	45,000	17.40%	37,168
Rent-Equipment	5,060	13,872	115,000	12.06%	101,128
Security	35,025	71,625	165,000	43.41%	93,375
Supplies & Materials	64,742	217,316	570,000	38.13%	352,684
Telephone, Internet, Data Cloud	23,694	81,684	300,000	27.23%	218,316
Travel & Education	3,249	25,543	125,000	20.43%	99,457
Utilities	17,974	57,514	141,900	40.53%	84,386
Equipment & Software - Non-Capital	85,612	308,755	1,195,000	25.84%	886,245
Depreciation and Amortization	43,362	130,084	-		(130,084)
Contingency	-	-	282,500	0.00%	282,500
Buy Down of Pension	-	-	400,000	0.00%	400,000
Total Operating Expenses	<u>5,494,395</u>	<u>13,163,947</u>	<u>31,390,100</u>	<u>41.94%</u>	<u>18,226,153</u>
Operating Income (Loss)	<u>(816,209)</u>	<u>746,586</u>	<u>(3,700,000)</u>	<u>-20.18%</u>	<u>(4,446,586)</u>
Nonoperating Income (Expenses)					
Interest Income	281,382	782,600	-		(782,600)
Total Nonoperating Revenues & Expenses	<u>281,382</u>	<u>782,600</u>	<u>-</u>		<u>(782,600)</u>
Change in Net Position	<u>(534,827)</u>	<u>1,529,186</u>	<u>\$ (3,700,000)</u>	<u>-41.33%</u>	<u>\$ (5,229,186)</u>
Net Position, Beginning of Period	<u>43,911,371</u>	<u>41,847,358</u>			
Net Position, End of Period	<u>\$ 43,376,544</u>	<u>\$ 43,376,544</u>			

See Independent Accountants' Compilation Report.

COMPILED FINANCIAL STATEMENTS

Collin Central Appraisal District

For the One and Seven Months Ended July 31, 2025

Collin Central Appraisal District

Compiled Financial Statements

For the One and Seven Months Ended July 31, 2025

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Board of Directors

Collin Central Appraisal District
250 Eldorado Parkway
McKinney, Texas 75069

Management is responsible for the accompanying financial statements of the business-type activities of the Collin Central Appraisal District (the "District") as of July 31, 2025 and for the one and seven months ended July 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 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

August 11, 2025

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

Assets

Current Assets:

Cash & Cash Equivalents	\$ 16,018,758
Certificates of Deposit	18,555,736
Prepaid Items	383,358
Total Current Assets	<u>34,957,852</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	201,660
SBITA Assets	626,457
Less Accumulated Depreciation and Amortization	(5,494,540)
Net Pension Asset	<u>4,485,314</u>
Total Noncurrent Assets	<u>12,334,052</u>
Total Assets	<u>47,291,904</u>

Deferred Outflows of Resources

Deferred Outflow Related to TCDRS	<u>3,599,827</u>
Total Deferred Outflows of Resources	<u>3,599,827</u>

Liabilities

Current Liabilities:

Accounts Payable	214,017
Accrued Liability	150,000
Accrued Wages Payable	365,515
Unearned Revenue - Entities	4,827,259
Compensated Absences Payable, Current	176,801
Operating Lease Liabilities, Current	50,215
SBITA Liabilities, Current	178,108
Total Current Liabilities	<u>5,961,915</u>

Noncurrent Liabilities:

Operating Lease Liabilities, Net of Current Portion	68,601
SBITA Liabilities, Net of Current Portion	212,220
Compensated Absences Payable, Net of Current Portion	530,403
Total Noncurrent Liabilities	<u>811,224</u>
Total Liabilities	<u>6,773,139</u>

Deferred Inflow of Resources

Deferred Inflow Related to TCDRS	<u>286,783</u>
Total Deferred Inflows of Resources	<u>286,783</u>

Net Position

Net Investment in Capital Assets	7,339,594
Unrestricted - Designated	34,340,000
Unrestricted - Undesignated	2,152,215
Total Net Position	<u>\$ 43,831,809</u>

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

	One Month Ended July 31, 2025	Seven Months Ended July 31, 2025	Budget Fiscal Year 2025	Percentage of Budget	Remaining Budget
Operating Revenues					
Local Support	\$ 6,922,056	\$ 16,152,556	\$ 27,690,100	58.33%	\$ 11,537,544
Business Personal Property					
Rendition Penalty Revenue	7,964	70,496	-		(70,496)
Miscellaneous Revenue	1,467	3,315	-		(3,315)
Total Revenues	<u>6,931,487</u>	<u>16,226,367</u>	<u>27,690,100</u>	<u>58.60%</u>	<u>11,463,733</u>
Operating Expenses					
Salaries - Full Time	3,171,175	6,899,437	14,608,200	47.23%	7,708,763
Salaries - Part Time and Temp	297,964	341,500	600,000	56.92%	258,500
Overtime	63,123	76,853	140,000	54.90%	63,147
Payroll Taxes	49,723	107,143	214,800	49.88%	107,657
Auto Allowance	217,775	473,342	887,800	53.32%	414,458
Workman's Compensation	10,773	29,654	70,000	42.36%	40,346
Group Insurance	627,710	1,491,861	2,978,000	50.10%	1,486,139
Employee Retirement	425,824	916,114	2,032,900	45.06%	1,116,786
Unemployment Compensation	1,730	1,730	50,000	3.46%	48,270
Aerial Photography	383,460	383,460	445,000	86.17%	61,540
Appraisal Review Board	539,218	558,134	1,000,000	55.81%	441,866
Audit & Accounting	5,500	34,369	42,500	80.87%	8,131
Board of Directors Meeting	-	-	7,500	0.00%	7,500
Building Maintenance & Repairs	158,820	283,465	760,000	37.30%	476,535
Computer Maintenance	64,905	190,741	375,000	50.86%	184,259
Contract Services	19,335	51,970	150,000	34.65%	98,030
Equipment Repair & Maintenance	9,531	20,964	52,000	40.32%	31,036
General Insurance	15,500	36,200	80,000	45.25%	43,800
Legal Notices & Advertising	8,068	10,588	37,000	28.62%	26,412
Legal Services	597,969	1,490,297	2,500,000	59.61%	1,009,703
Postage	174,391	436,362	520,000	83.92%	83,638
Professional Services	172,059	215,973	500,000	43.19%	284,027
Registration & Dues	1,926	8,199	45,000	18.22%	36,801
Rent-Equipment	7,023	15,835	115,000	13.77%	99,165
Security	46,963	83,563	165,000	50.64%	81,437
Supplies & Materials	95,118	247,692	570,000	43.45%	322,308
Telephone, Internet, Data Cloud	39,381	97,371	300,000	32.46%	202,629
Travel & Education	9,520	31,814	125,000	25.45%	93,186
Utilities	27,956	67,496	141,900	47.57%	74,404
Equipment & Software - Non-Capital	154,365	377,508	1,195,000	31.59%	817,492
Depreciation and Amortization	65,042	151,764	-		(151,764)
Contingency	-	-	282,500	0.00%	282,500
Buy Down of Pension	-	-	400,000	0.00%	400,000
Total Operating Expenses	<u>7,461,847</u>	<u>15,131,399</u>	<u>31,390,100</u>	<u>48.20%</u>	<u>16,258,701</u>
Operating Income (Loss)	<u>(530,360)</u>	<u>1,094,968</u>	<u>(3,700,000)</u>	<u>-29.59%</u>	<u>(4,794,968)</u>
Nonoperating Income (Expenses)					
Interest Income	388,265	889,483	-		(889,483)
Total Nonoperating Revenues & Expenses	<u>388,265</u>	<u>889,483</u>	<u>-</u>		<u>(889,483)</u>
Change in Net Position	<u>(142,095)</u>	<u>1,984,451</u>	<u>\$ (3,700,000)</u>	<u>-53.63%</u>	<u>\$ (5,684,451)</u>
Net Position, Beginning of Period	<u>43,973,904</u>	<u>41,847,358</u>			
Net Position, End of Period	<u>\$ 43,831,809</u>	<u>\$ 43,831,809</u>			

See Independent Accountants' Compilation Report.



Collin Central Appraisal District

Date: 8/14/2025

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: 7/11/2025

To: Board of Directors

From: Marty Wright, Chief Appraiser

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

For: June 2025 (page 1 of 2)

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	06/03/25	Quality Personnel Service (seasonal temp employment agency)	\$35,872.24
ACH	06/04/25	Saunders & Walsh (litigation)	\$148,034.50
ACH	6/10/25	Quality Personnel Service (seasonal temp employment agency)	\$52,355.40
ACH	06/13/25	ADP (payroll and taxes)	\$493,644.69
ACH	6/15/25	TCDRS (employee retirement system)	\$280,982.69
ACH	6/17/25	Quality Personnel Service (seasonal temp employment agency)	\$45,532.80
ACH	06/18/25	Variverge (printing and postage for mailings)	\$93,791.84
ACH	06/24/25	Quality Personnel Service (seasonal temp employment agency)	\$34,367.99
WIRE	06/26/25	BOK Financial (CD purchase)	\$4,000,000.00
Ck #6824	06/26/25	Blue Cross and Blue Shield (employee benefits)	\$153,551.35



Collin Central Appraisal District

Date: 7/11/2025

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 in the "From" line.

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

For: June 2025 (page 2 of 2)

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	06/27/25	ADP (payroll and taxes)	\$446,334.19
ACH	06/30/25	Quality Personnel Service (seasonal temp employment agency)	\$50,410.51
ACH	06/30/25	GSO Architects (future expansion plans)	\$90,992.00



Collin Central Appraisal District

Date: 8/14/2025

To: Board of Directors

From: Marty Wright, Chief Appraiser

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

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

For: July 2025

ITEM	DATE	DESCRIPTION	\$ AMOUNT
ACH	7/01/25	Pictometry (annual aerial photography)	\$383,460.00
ACH	7/03/25	The Exemption Project (homestead exemption software related)	\$42,375.00
ACH	7/08/25	Saunders & Walsh (litigation related)	\$140,996.40
ACH	7/11/25	ADP (payroll and taxes)	\$497,293.46
ACH	7/15/25	TCDRS (employee retirement benefit)	\$185,568.25
ACH	7/15/25	Quality Personnel Services(employment agency for seasonal temps)	\$36,412.95
ACH	7/25/25	ADP (payroll and taxes)	\$439,022.60
Ck #6859	7/29/25	Blue Cross & Blue Shield (employee benefits)	\$157,313.00

H.1.

Taxpayer Liaison Officer Report

August 21, 2025



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE: 8.21.2025

1. We received 128 Customer Service Survey Cards from June 16th through July. With 595 possible boxes checked, 587 were Excellent, 1 was Satisfactory, 3 Need Improvement, 2 Unsatisfactory and 2 were not marked.
2. We have received 13 new complaints during this period. 8 were settled for various reasons and 5 are ongoing for rehearings.



Collin Central Appraisal District Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly TDLR Status Report

DATE: 8.21.2025

1. We received one TDLR complaint (PTP20250016185) in late June involving Solar Exemptions, which was responded to July 10th. This owner has again contacted Mr. Wright with the same issues we have responded to many times.
2. TDLR complaint PTP20250008265 for disaster relief filed by the new owner, Surender Kakkireni. Mr. Swanson replied with evidence on 3/19/2025 and has not received a response yet.

H.2.

Report of Activities and Events for ARB Officer Selection and ARB Member Applications

August 21, 2025



COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9288 • Web: www.collinarb.org

August 13, 2025

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

In accordance with Tax Code Section 6.42(a) and CCAD Policy Number 114, the appointment of the ARB Chairman, Vice Chairman, and Secretary from the members of the ARB is performed by the Board of Directors, as the Appointing Authority. The ARB Officer recommendation process includes the following events;

September 15, 2025 – ARB Chairman announces to members the opening of candidacy for the ARB officer Chairman, Vice Chairman, and Secretary positions. Candidates will make their candidacy known by submission of an email to the current ARB Chairman.

September 29, 2025 – Officer candidate submission period ends. All candidates identified for each office will be placed on the ballot for an election by a quorum of ARB members.

November 3, 2025 – At a meeting of a quorum of the ARB members, each candidate shall provide a presentation on their qualifications and plans for the desired officer position. The qualifications for each officer position and election procedures are defined in the ARB Policies and Internal Procedures document approved by the members in January 2025. Following the completion of the candidate presentations, an electronic or written ballot election period will begin.

November 4, 2025 – ARB Officer election period ends at 12:00pm. The results will be recorded by a District employee and provided to the ARB Chairman for announcement to the ARB members.

November 20, 2025 Board of Directors meeting – The results of the ARB Officer elections will be provided to the Board of Directors for evaluation, approval, and appointment in accordance with CCAD Policy Number 114.

Regards,

George Chollar

George Chollar
Chairman, Collin ARB

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

August 13, 2025

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

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

- A. **New ARB Member Requirements** – Based on the number of protests filed and cases heard in 2025 and expectations for 2026, the ARB is requesting that the total number of members remain the same as planned for 2025, at a minimum of 65 members. During 2025, three (3) ARB members resigned due to personal reasons. At the end of 2025, twelve (12) current members will complete their 3rd term and their appointment will expire. In addition, at the end of 2025, twenty-one (21) current members will complete either their 1st or 2nd term and will need to reapply and be reappointed. In November 2025, the ARB will be requesting that 15-20 New ARB members be appointed by the Board of Directors for 2026.
- B. **New ARB Member Term Appointments** – In accordance with Tax Code Section 6.41(e) appointments shall be such that the “board of directors by resolution shall provide for staggered terms, so that the terms of as close to one-half of the members as possible expire each year.” For 2025, with 33 member terms expiring, the expiring-to-total member ratio will be 55%. For 2026, based on planned member appointments, the expiring-to-total member ratio is forecasted to be 51%. To continue satisfaction of this provision in future years, the ARB will be requesting that the member appointments for 1st Term members be 1-year terms for 4-7 of the New members and 2-year terms for the remaining New members.
- C. **ARB Commissioner Appointments** – In 2024, a total of 11 New members were selected from a field of 21 applicants. To facilitate the application review and interview process, the Tax Code in prior years has allowed the appointment of 3-5 ARB Commissioners to provide whatever reasonable assistance is needed to the appointing authority. The ARB plans to continue the use of Commissioners to review applications, interview candidates and provide a list of recommended candidates to the Board of Directors. Subject to the number of applications received, the Commissioners will also identify five (5) additional candidates for the appointing authority’s future consideration, if needed. The following ARB members have been identified as ARB Commissioners for the 2025 member selection process:
1. Nancy Bittner – 4-year member, ARB Vice Chair, Commissioner for 2024
 2. Dianne Faltys – 6-year member, ARB Secretary, Commissioner for 2024
 3. Bert Leatch – 3-year member
 4. Peter Stringer – 2-year member
 5. Forrest (Bud) Ward - 6-year member

D. Announcements/Application for New & Reapplying ARB Members – The documents and events listed below define the process to be used by the ARB Officers and Commissioners for the solicitation and selection of New and Returning members.

1. New Member Announcement – A New Member Announcement will be distributed through local newspapers, County/City websites, and social media. (See Attachment 1)
2. New Member Announcement Flyer – A New Member Announcement Flyer that will be printed and provided to ARB members, CAD Customer Service, and others for distribution. (See Attachment 2)
3. New/Returning Member Application – A New/Returning Member Application that will be made available through ARB sources for on-line or hardcopy submission. (See Attachment 3)
4. Media Release – A Media Release of the New Member Announcement (Attachment 1) effective August 22, 2025, will specify receipt of candidate Member Applications from August 25, 2025 to September 30, 2025.

Planned New Member Announcement Distribution

County Online Postings	Online/Printed Media	City Online Postings	
<ul style="list-style-type: none"> • CollinCountyTx.gov • CollinARB.org • CollinCAD.org • TexasPublicNotices.com • NextDoor.com • Facebook.com 	<ul style="list-style-type: none"> • Dallas Morning News • C&S Media Newspapers – Wylie News, Sachse News, Murphy Monitor, Farmersville Times • Star Local Media – Allen American, Celina Record, Frisco Enterprise, Plano Star Courier, McKinney Courier Gazette • Community Impact – Frisco McKinney, Plano North, Plano South, Prosper-Celina, Richardson 	<ul style="list-style-type: none"> • Allen • Anna • Blue Ridge • Celina • Fairview • Farmersville • Frisco • Josephine City • Lavon • Lowry Crossing • Lucas • McKinney • Melissa 	<ul style="list-style-type: none"> • Murphy • Nevada • New Hope • Parker • Plano • Princeton • Prosper • Richardson • Sachse • Saint Paul • Westminster • Weston • Wylie

5. Returning Member Application – Provide the Member Application (Attachment 3) to current ARB members with an expiring 1st or 2nd Term, for submission from August 25, 2025 to September 15, 2025.

E. Updates to BoD on New/Reapplying Member Process – The status of the New and Returning member activities will be reported to the Board of Directors at future Board meetings with the appointment of New and Returning ARB Members planned for November 2025.

Regards,

George Chollar

George Chollar
Chairman, Collin ARB

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

ATTACHMENT 1

New Member Announcement for distribution through local printed/online news media, County websites, and social media.

Collin County Appraisal Review Board Accepting Applications for 2026

The Collin Central Appraisal District Board of Directors is now accepting applications for appointment to the Collin County Appraisal Review Board (ARB) for a 1- or 2-year term, to begin on Jan. 1, 2026, and end Dec. 31, 2026 or 2027. The ARB is a board of citizens that determines taxpayer protests of property appraisals made by the Collin Central Appraisal District (CAD). ARB service requires a full-time commitment during the spring and summer months. In 2025, the Collin County ARB had over 50,000 hearings. Additionally, although members may not be scheduled every day, they must be available to serve every day if needed, including some Saturdays in June and July. Hearings are usually held one week per month throughout the other months of the year. Members are compensated per-diem for meetings and are reimbursed for expenses incurred in the performance of their duties. ARB members are also required to attend training sessions.

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

Requirements for members and additional information about the Appraisal Review Board can be found in the Texas Property Tax Code (Section 6.41), Texas Comptroller website (<https://comptroller.texas.gov/taxes/property-tax/arb/>), or Collin ARB website (<https://collinarb.org/>).

Applications must be submitted to the Board of Directors through the Collin CAD Taxpayer Liaison Officer and must be received by September 30, 2025, to be considered.

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

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

If not submitted online, send applications to:

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

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

Applicants selected as finalists may be scheduled for interviews.

ATTACHMENT 2

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

Collin Appraisal Review Board

January 1, 2026 – Open Positions – Applications due no later than 9/30/2025

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

ATTACHMENT 3

New and Returning ARB Member Application to be made available at collinarb.org for online submission or printing by applicants.

(Also available at: <https://collinarb.org/wp-content/uploads/CollinARB-Application2.5.pdf>)

Ver. 2.5

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

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

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

1. Applicant Information

Full Name (First, Middle Initial, Last)

Telephone Number

Evening

Cell

Daytime

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

(Primary Residence) Street address if different from above

City

State

Zip Code

Email Address

2. Service Required

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

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

Yes ☐ No ☐ If yes, please

explain _____

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

Yes ☐ No ☐ If no, please

explain _____

3. Education and Training

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

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

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

- ☐ Law Degree
 - ☐ Accredited Senior Appraiser by American Society of Appraisers
 - ☐ MBA
 - ☐ MAI Appraiser
 - ☐ Licensed CPA
 - ☐ Certified Assessment Evaluator designation from IAAO
 - ☐ Licensed Real Estate Broker
 - ☐ At least 10 Years of property tax appraisal or consulting experience
 - ☐ Licensed Real Estate Sales Agent
 - ☐ None

4. Most Current Employment

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

Summary of Duties	
1. [Duty 1]	[Description 1]
2. [Duty 2]	[Description 2]
3. [Duty 3]	[Description 3]
4. [Duty 4]	[Description 4]
5. [Duty 5]	[Description 5]
6. [Duty 6]	[Description 6]
7. [Duty 7]	[Description 7]
8. [Duty 8]	[Description 8]
9. [Duty 9]	[Description 9]
10. [Duty 10]	[Description 10]
11. [Duty 11]	[Description 11]
12. [Duty 12]	[Description 12]
13. [Duty 13]	[Description 13]
14. [Duty 14]	[Description 14]
15. [Duty 15]	[Description 15]
16. [Duty 16]	[Description 16]
17. [Duty 17]	[Description 17]
18. [Duty 18]	[Description 18]
19. [Duty 19]	[Description 19]
20. [Duty 20]	[Description 20]
21. [Duty 21]	[Description 21]
22. [Duty 22]	[Description 22]
23. [Duty 23]	[Description 23]
24. [Duty 24]	[Description 24]
25. [Duty 25]	[Description 25]
26. [Duty 26]	[Description 26]
27. [Duty 27]	[Description 27]
28. [Duty 28]	[Description 28]
29. [Duty 29]	[Description 29]
30. [Duty 30]	[Description 30]
31. [Duty 31]	[Description 31]
32. [Duty 32]	[Description 32]
33. [Duty 33]	[Description 33]
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35. [Duty 35]	[Description 35]
36. [Duty 36]	[Description 36]
37. [Duty 37]	[Description 37]
38. [Duty 38]	[Description 38]
39. [Duty 39]	[Description 39]
40. [Duty 40]	[Description 40]
41. [Duty 41]	[Description 41]
42. [Duty 42]	[Description 42]
43. [Duty 43]	[Description 43]
44. [Duty 44]	[Description 44]
45. [Duty 45]	[Description 45]
46. [Duty 46]	[Description 46]
47. [Duty 47]	[Description 47]
48. [Duty 48]	[Description 48]
49. [Duty 49]	[Description 49]
50. [Duty 50]	[Description 50]
51. [Duty 51]	[Description 51]
52. [Duty 52]	[Description 52]
53. [Duty 53]	[Description 53]
54. [Duty 54]	[Description 54]
55. [Duty 55]	[Description 55]
56. [Duty 56]	[Description 56]
57. [Duty 57]	[Description 57]
58. [Duty 58]	[Description 58]
59. [Duty 59]	[Description 59]
60. [Duty 60]	[Description 60]
61. [Duty 61]	[Description 61]
62. [Duty 62]	[Description 62]
63. [Duty 63]	[Description 63]
64. [Duty 64]	[Description 64]
65. [Duty 65]	[Description 65]
66. [Duty 66]	[Description 66]
67. [Duty 67]	[Description 67]
68. [Duty 68]	[Description 68]
69. [Duty 69]	[Description 69]
70. [Duty 70]	[Description 70]
71. [Duty 71]	[Description 71]
72. [Duty 72]	[Description 72]
73. [Duty 73]	[Description 73]
74. [Duty 74]	[Description 74]
75. [Duty 75]	[Description 75]
76. [Duty 76]	[Description 76]
77. [Duty 77]	[Description 77]
78. [Duty 78]	[Description 78]
79. [Duty 79]	[Description 79]
80. [Duty 80]	[Description 80]
81. [Duty 81]	[Description 81]
82. [Duty 82]	[Description 82]
83. [Duty 83]	[Description 83]
84. [Duty 84]	[Description 84]
85. [Duty 85]	[Description 85]
86. [Duty 86]	[Description 86]
87. [Duty 87]	[Description 87]
88. [Duty 88]	[Description 88]
89. [Duty 89]	[Description 89]
90. [Duty 90]	[Description 90]
91. [Duty 91]	[Description 91]
92. [Duty 92]	[Description 92]
93. [Duty 93]	[Description 93]
94. [Duty 94]	[Description 94]
95. [Duty 95]	[Description 95]
96. [Duty 96]	[Description 96]
97. [Duty 97]	[Description 97]
98. [Duty 98]	[Description 98]
99. [Duty 99]	[Description 99]
100. [Duty 100]	[Description 100]

5. Eligibility and Conflict of Interest Disclosure

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

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

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

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

10. Do you have a spouse, parent, child, son-in-law, daughter-in-law, grandparent, grandchild, brother, sister, spouse of a brother or sister, step-child, step-parent, father-in-law, mother-in-law, or a brother or sister of your spouse who:	
10a. Is a member of the Board of Directors or an officer or employee of CCAD?	▼
10b. Represents clients within Collin County as a paid property tax consultant?	▼
10c. Performs appraisals for use in the property tax proceedings in the CCAD?	▼
10d. Is currently serving as a member of the Collin ARB?	▼
11. Have you previously served three terms on the Collin County ARB?	▼
12. Have you, in the past two years, appeared before the Collin ARB for compensation (i.e., tax consultant, accountant or representative of a property owner)?	▼
13. Do you or your spouse have a contract with a local government or an appraisal district?	▼
14. Does a business in which you or your spouse own a substantial interest have a contract with a local government or an appraisal district?	▼
15. Are you presently under a criminal charge or indictment or have previously been convicted of a felony or a misdemeanor involving moral turpitude?	▼
15a. If "Yes", explain: _____	
16. Are you legally eligible to work in the United States? (Proof of eligibility will be required upon appointment.)	▼

Answering "No" disqualifies applicant*

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

6. Properties Owned In Collin County

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

ACCOUNT NUMBER	LOCATION	OWNER OR BUSINESS NAME

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

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

7. Why do you want to serve?

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

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

18a. ARB Chairperson?

18b. ARB Secretary?

8. Additional Comments (Optional)

9. Signature and Affirmation

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

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

Please initial: YES _____

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

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

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

Applicant Signature

Date

Printed Name

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

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

COLLIN APPRAISAL REVIEW BOARD

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

Qualifications for Appointment

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

H.3.

2025 Protest & Inquiry Report

August 21, 2025



Collin Central Appraisal District

August 11, 2025

TO: Board of Directors



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

RE: 2025 Protest Report

- As of August 7, 2025, a total of 137,147 have been filed, indicating an 16% increase from 2024.
- Of these protests, approximately 107,202 were Residential properties, 8249 Commercial properties, 16,923 Land, and 4773 Business Personal Property (BPP).
- Approximately 117,073 protests were filed by agents, while 20,074 were filed by property owners.
- The Appraisal Department settled approximately 36,000 protests, avoiding hearings and post ARB appeals on those properties.
- The total number of no shows in 2025 is 4546, compared to 6815 last year.
- The Appraisal Review Board (ARB) approved the Appraisal Records on July 11th with 6.55% remaining under appeal.
- There are approximately 33,000 properties under review, with only 1300 of those filed by property owners.
- The total assessed value of the properties under appeal is estimated at \$21 billion with around \$20 billion of that being Residential properties.
- The ARB will be in session monthly, running 15 panels concurrently to hear the outstanding protests.

COLLIN CENTRAL APPRAISAL DISTRICT

2025 Inquiry and Protest Stats

August 11, 2025	2021	2022	2023	2024	2025	2025 MORE INFO
<u>INQUIRY STATS</u>						<i>Per Day</i>
PHONE	498	389	1,993	735	639	21
CHANGE FROM PRIOR YR	-50.89%	-21.89%	412.34%	-63.12%	-13.06%	
COUNTER (INCLUDES KIOSK)	205	643	6,944	4,896	5,598	187
TOTAL INQUIRIES	703	1,032	8,937	5,631	6,237	 606
CHANGE FROM PRIOR YR	-47.77%	46.80%	765.99%	-36.99%	10.76%	<i>more inquiries</i>
<u>EFILE PROTEST STATS</u>						
ELIGIBLE PROPERTIES	324,032	335,938	347,533	361,193	459,393	
EFILE PROTESTS	20,896	24,430	21,023	14,546	14,938	
CHANGE FROM PRIOR YR	-4.81%	16.91%	-13.95%	-30.81%	2.69%	
% OF EFILE TO ELIGIBLE	6.45%	7.27%	6.05%	4.03%	3.25%	
<u>PROTEST STATS</u>						
TAXPAYER PROTESTS	26,721	32,990	30,574	20,218	20,074	
AGENT PROTESTS	52,712	65,987	84,741	98,410	117,073	<i>Yr-over-Yr</i>
TOTAL PROTESTS	79,433	98,977	115,315	118,628	137,147	 18,519
CHANGE FROM PRIOR YR	-2.81%	24.60%	16.51%	2.87%	15.61%	<i>more protest</i>
<u>ARB HEARING STATS</u>						
TAXPAYER HEARINGS	4,055	8,057	7,350	3,671	4,417	
WITHDRAWALS-PFWD	1,521	3,312	2,479	1,233	1,271	
S&W's	14,818	10,475	11,198	8,795	8,019	
NO-SHOWS	5,520	10,500	8,605	5,794	4,546	
PHONE HEARINGS (TP and AGT)	7,259	6,703	11,559	11,507	3,695	
AGENT HEARINGS	23,176	36,632	43,981	56,660	40,819	
WITHDRAWALS-PFWD	8,884	7,661	10,539	10,150	8,009	
S&W's	16,678	16,756	23,964	25,141	28,361	<i>ARB Hearings</i>
NO-SHOWS	1,436	2,149	1,380	1,021	1,297	
TOPLINES	15,663	25,335	26,043	33,611	29,889	
TOTAL HEARINGS	27,231	44,689	51,331	60,331	45,236	<i>of protest</i>
CHANGE FROM PRIOR YR	16.75%	64.11%	14.86%	17.53%	-25.02%	<i>had a hearing</i>
TOTAL NO-SHOW RATE	20.35%	22.06%	16.28%	10.15%	11.44%	

H.4. 2nd Quarter Arbitration Report

August 21, 2025



Collin Central Appraisal District

August 11, 2025

TO: Board of Directors

FROM: Tina Castillo, Director of ARB & Agents Services

RE: 2nd Quarter 2025 - Arbitration Report

The Texas Property Tax Code Section 41A gives property owners the right to appeal an Appraisal Review Order through binding arbitration.

- There have been 158 Requests for Binding Arbitration filed for 2025.
- The total certified market value of the properties under appeal is \$241,212,215. The difference between the certified value of the properties and the requestor opinion of value is \$39,583,338.
- Below is a representation of the current 2025 arbitration case load, along with the 2024 statistics, as reference.

ARBITRATION STATUS	2025	ARBITRATION STATUS	2024
Active	147	Active	1
Rejected	0	Rejected	2
Withdrawn	1	Withdrawn	26
Dismissed	0	Dismissed	0
Settled	10	Settled	99
District	0	District	63
Taxpayer/Agent	0	Taxpayer/Agent	46
TOTAL	158	TOTAL	237

ARBITRATED BY	2025	ARBITRATED BY	2024
Agent	144	Agent	182
Taxpayer	14	Taxpayer	55
TOTAL	158	TOTAL	237

PROPERTY TYPE	2025	PROPERTY TYPE	2024
Residential	90	Residential	110
Land	9	Land	18
Commercial	57	Commercial	105
BPP	2	BPP	4
TOTAL	158	TOTAL	237

H.5. 2nd Quarter Investment & Collateral Report

August 21, 2025



QUARTERLY INVESTMENT AND COLLATERAL REPORT

For the Quarter Ended

June 30, 2025

Prepared by

Valley View Consulting, L.L.C.

The investment portfolio of the Collin Central Appraisal District is in compliance with the Public Funds Investment Act and the District's Investment Policy and Strategies. We certify that we have reviewed this quarterly investment report, as of and for the period stated above, that is being submitted for acceptance by the Board of Directors of the Collin Central Appraisal District. To the best of our knowledge and belief, in all material respects the Investment Report was prepared in accordance with the guidelines presented in the Government Code, Chapter 2256 (Public Funds Investment Act) and the Investment Policy adopted by the Board of Directors of the Collin Central Appraisal District. There have been no material misrepresentations in the report by the inclusion or exclusion of information. An effective system of internal controls has been established to ensure that material financial information is recorded in the accounting system and reported in this report. There were no material weaknesses in internal control during this period covered by the report or thereafter.

Signed copy on file

Brian Swanson, Deputy Chief Appraiser - Business Operations and Compliance

Date

Signed copy on file

Toni Bryan - Director of Business Operations and Finance

Date

Disclaimer: These reports were compiled using information provided by the District. No procedures were performed to test the accuracy or completeness of this information. The market values included in these reports were obtained by Valley View Consulting, L.L.C. from sources believed to be accurate and represent proprietary valuation. Due to market fluctuations these levels are not necessarily reflective of current liquidation values. Yield calculations are not determined using standard performance formulas, are not representative of total return yields, and do not account for investment advisor fees.

Summary

Quarter End Results by Investment Category:

Asset Type	December 31, 2024			June 30, 2025		
	Ave. Yield	Book Value	Market Value	Ave. Yield	Book Value	Market Value
DDA/MMA/Pool	4.24%	\$ 16,167,517	\$ 16,167,517	4.23%	\$ 14,456,235	\$ 14,456,235
Securities/CDs	4.83%	20,592,419	20,592,419	4.58%	22,713,630	22,713,630
Totals	4.57%	\$ 36,759,937	\$ 36,759,937	4.45%	\$ 37,169,865	\$ 37,169,865

Current Quarter Average Yield (1)

Total Portfolio	4.45%
Rolling Three Month Treasury	4.37%
Rolling Six Month Treasury	4.27%
TexPool	4.30%

Fiscal Year-to-Date Average Yield (2)

Total Portfolio	4.45%
Rolling Three Month Treasury	4.35%
Rolling Six Month Treasury	4.31%
TexPool	4.32%

Interest Earnings (Approximate)

This Quarter	\$ 395,573
Fiscal Year-to-Date	\$ 784,831

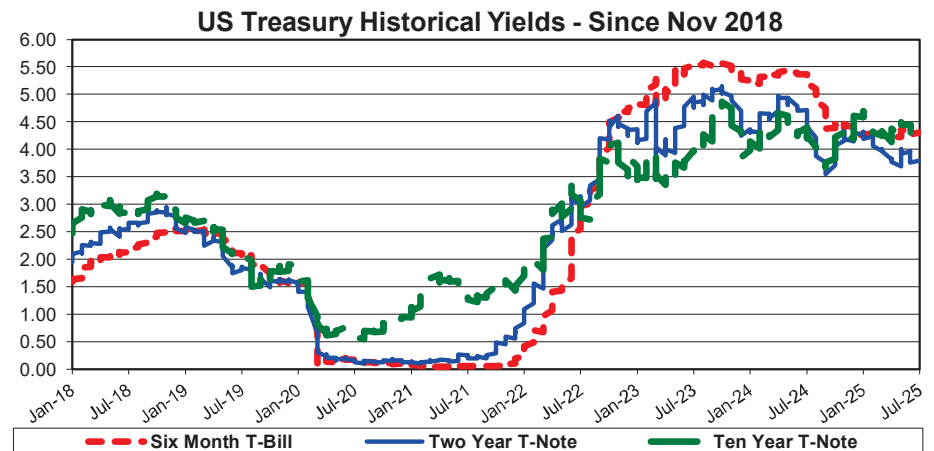
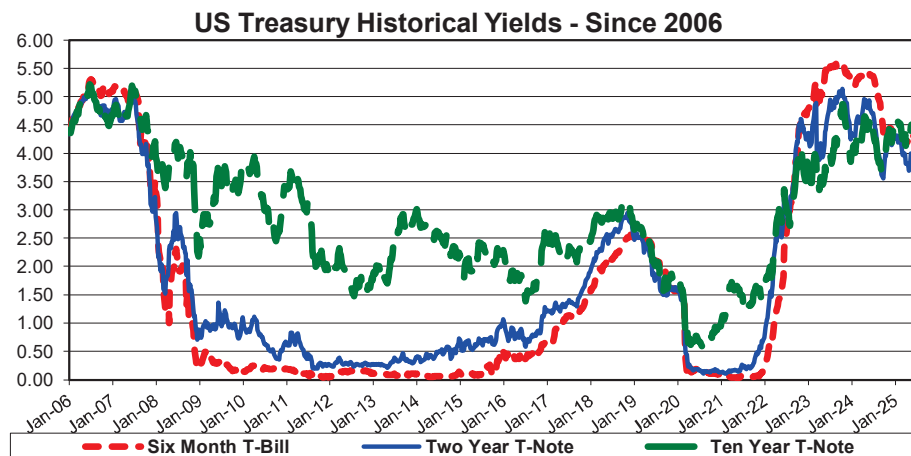
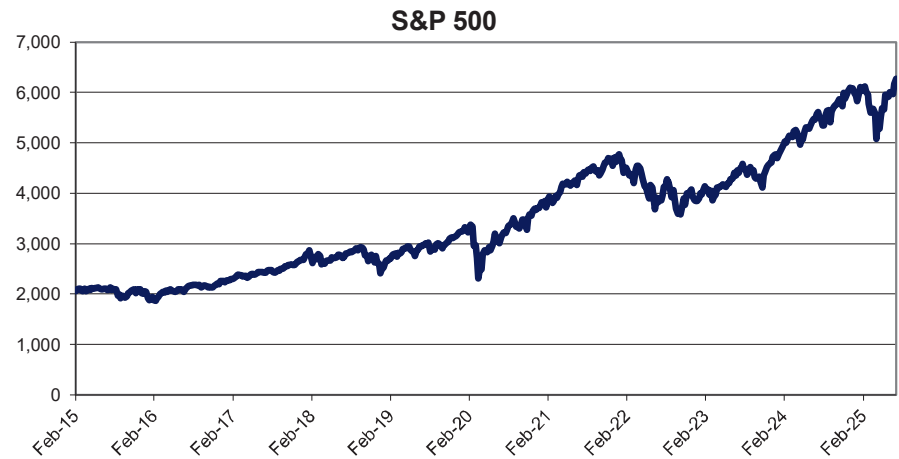
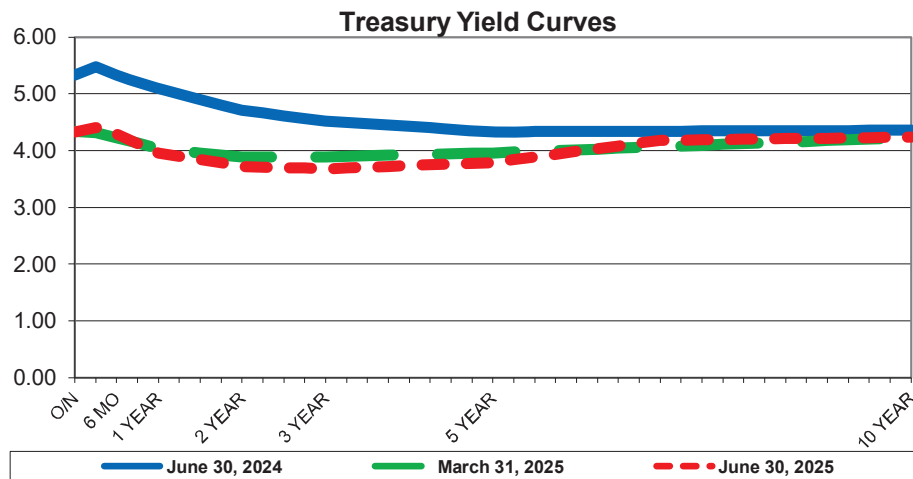
(1) **Current Quarter Average Yield** - based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered. The yield for the reporting month is used for bank, pool, and money market balances.

(2) **Fiscal Year-to-Date Average Yields** - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees..

Economic Overview

6/30/2025

The Federal Open Market Committee (FOMC) kept the Fed Funds target range at 4.25% - 4.50% (Effective Fed Funds trade +/-4.33%). Expectations for additional rate cuts are volatile with current estimates for two 0.25% cuts projected late 2025. June Non-Farm Payroll added +147k new jobs, prior months' revisions increased the Three Month Rolling Average to +150k (from the previous +135k). First Quarter 2025 final estimate GDP declined slightly to -0.5%. An Import surge increased the trade deficit. The S&P 500 Stock Index reached a new high (+/-6,175) from February's previous high (over 6,115). The yield curve still bottoms out in the 2-3 year maturity section. Crude Oil remains below \$70 per barrel. Inflation continues above the FOMC 2% target (Core PCE +/-2.7% and Core CPI +/-2.8%). Uncertainty abounds throughout global economic outlooks, tariff negotiations and violent political disruptions.



Holdings Report
June 30, 2025

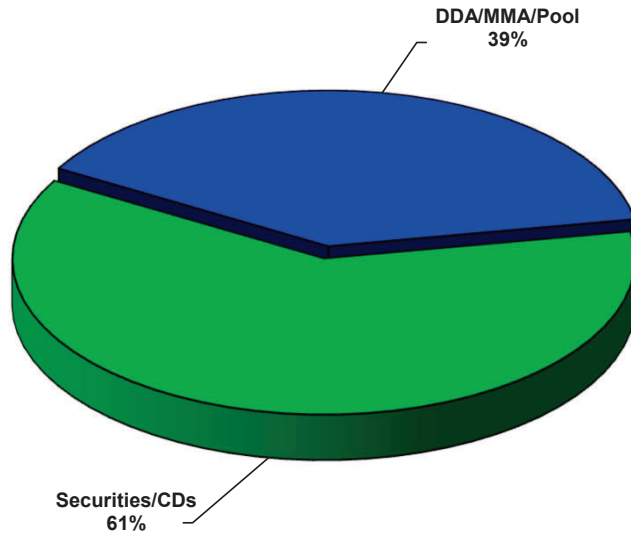


Issuer	Coupon	Settlement Date	Maturity Date	Face Value	Book Value	Market Price	Market Value	YTM @ Cost	Days To Maturity
South State Bank Operating	0.00	06/30/25	07/01/25	\$ 500,000	\$ 500,000	1.00	\$ 500,000	0.00	1
South State Bank sweep	4.59	06/30/25	07/01/25	983,797	983,797	1.00	983,797	4.59	1
Texas Capital Bank Operating	0.00	06/30/25	07/01/25	107,289	107,289	1.00	107,289	0.00	1
Texas Capital Bank ARB account	0.00	06/30/25	07/01/25	10,000	10,000	1.00	10,000	0.00	1
Texas Capital Bank MMA	4.41	06/30/25	07/01/25	12,855,149	12,855,149	1.00	12,855,149	4.41	1
East West Bank CD	5.09	07/12/24	07/14/25	4,202,405	4,202,405	100.00	4,202,405	5.22	14
East West Bank CD	4.29	01/17/25	10/17/25	2,039,163	2,039,163	100.00	2,039,163	4.38	109
East West Bank CD	4.36	06/23/25	12/23/25	2,109,147	2,109,147	100.00	2,109,147	4.46	176
East West Bank CD	4.28	01/16/25	01/16/26	2,142,434	2,142,434	100.00	2,142,434	4.37	200
East West Bank CD	4.25	02/18/25	02/18/26	2,031,212	2,031,212	100.00	2,031,212	4.34	233
UBank CD	4.67	10/02/24	04/02/26	2,070,675	2,070,675	100.00	2,070,675	4.75	276
BOK Financial CDARS	4.21	06/26/25	06/25/26	2,001,154	2,001,154	100.00	2,001,154	4.30	360
American Nat'l Bank of TX CD	4.26	01/29/25	07/29/26	2,042,473	2,042,473	100.00	2,042,473	4.33	394
UBank CD	4.88	10/02/24	10/02/26	2,073,891	2,073,891	100.00	2,073,891	4.97	459
BOK Financial CDARS	3.93	06/26/25	06/24/27	1,000,539	1,000,539	100.00	1,000,539	4.01	724
BOK Financial CDARS	3.93	06/26/25	06/24/27	1,000,539	1,000,539	100.00	1,000,539	4.01	724
				\$37,169,865	\$37,169,865			4.45	163
								(1)	(2)

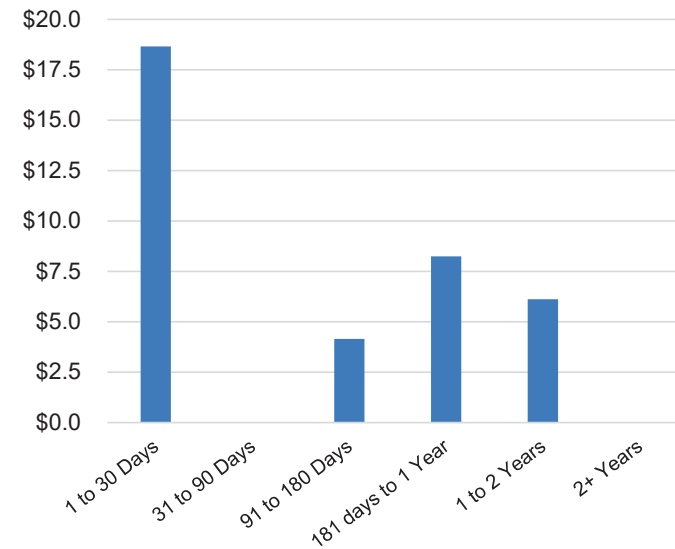
(1) Weighted average yield to maturity - The weighted average yield to maturity is based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered.

(2) Weighted average life - For purposes of calculating weighted average life, pool investments are assumed to have a one day maturity.

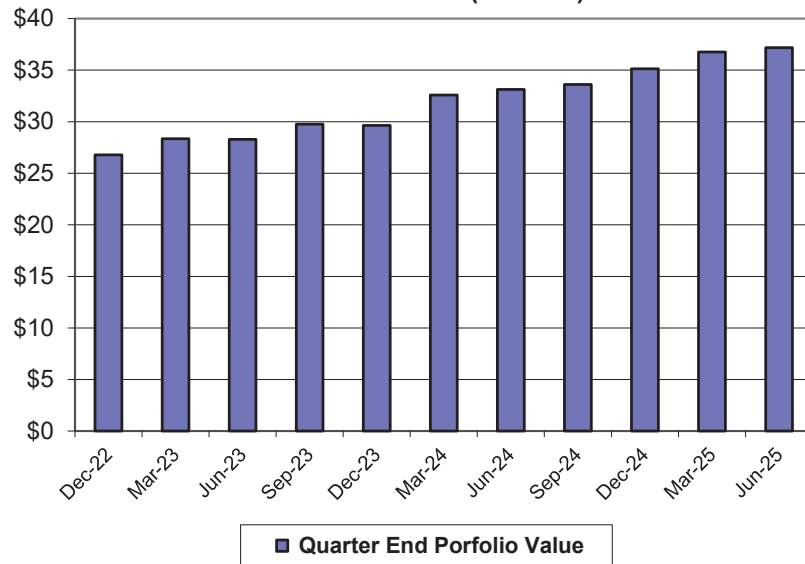
Portfolio Composition



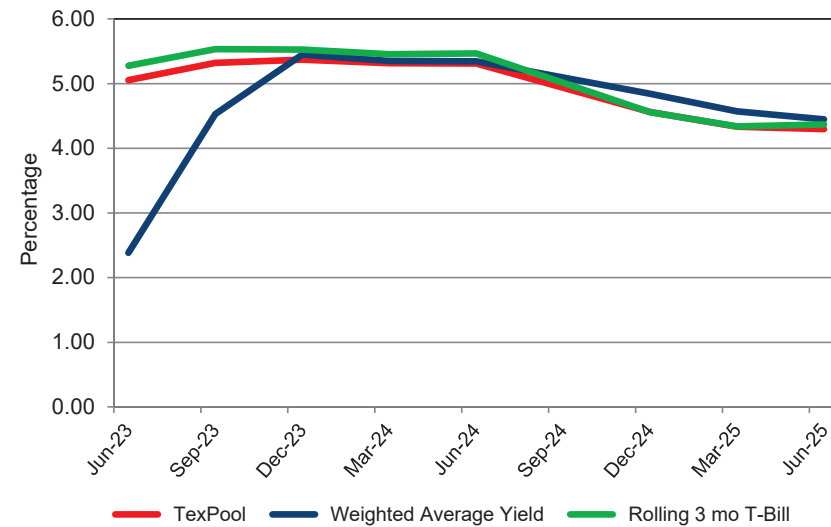
Distribution by Maturity Range (Millions)



Total Portfolio (Millions)



Total Portfolio Performance



Book & Market Value Comparison
June 30, 2025



Issuer	Yield	Maturity Date	Book Value 12/31/24	Increases	Decreases	Book Value 06/30/25	Market Value 12/31/24	Change in Market Value	Market Value 06/30/25
South State Bank Operating	0.000	07/01/25	\$ 500,000	\$ —	\$ —	\$ 500,000	\$ 500,000	\$ —	\$ 500,000
South State Bank sweep	4.590	07/01/25	3,912,082	—	(2,928,285)	983,797	3,912,082	(2,928,285)	983,797
Texas Capital Bank Operating	0.000	07/01/25	304,906	—	(197,618)	107,289	304,906	(197,618)	107,289
Texas Capital Bank ARB account	0.000	07/01/25	10,000	—	—	10,000	10,000	—	10,000
Texas Capital Bank MMA	4.410	07/01/25	11,440,529	1,414,620	—	12,855,149	11,440,529	1,414,620	12,855,149
East West Bank CD	5.379	04/22/25	2,101,242	—	(2,101,242)	—	2,101,242	(2,101,242)	—
East West Bank CD	5.330	06/23/25	2,082,412	—	(2,082,412)	—	2,082,412	(2,082,412)	—
East West Bank CD	5.220	07/14/25	4,149,416	52,988	—	4,202,405	4,149,416	52,988	4,202,405
East West Bank CD	4.380	10/17/25	2,017,470	21,693	—	2,039,163	2,017,470	21,693	2,039,163
East West Bank CD	4.460	12/23/25	—	2,109,147	—	2,109,147	—	2,109,147	2,109,147
East West Bank CD	4.370	01/16/26	2,119,696	22,738	—	2,142,434	2,119,696	22,738	2,142,434
East West Bank CD	4.340	02/18/26	2,009,804	21,408	—	2,031,212	2,009,804	21,408	2,031,212
UBank CD	4.750	04/02/26	2,046,843	23,831	—	2,070,675	2,046,843	23,831	2,070,675
BOK Financial CDARS	4.300	06/25/26	—	2,001,154	—	2,001,154	—	2,001,154	2,001,154
American Nat'l Bank of TX CD	4.330	07/29/26	2,016,573	25,900	—	2,042,473	2,016,573	25,900	2,042,473
UBank CD	4.970	10/02/26	2,048,962	24,929	—	2,073,891	2,048,962	24,929	2,073,891
BOK Financial CDARS	4.010	06/24/27	—	1,000,539	—	1,000,539	—	1,000,539	1,000,539
BOK Financial CDARS	4.010	06/24/27	—	1,000,539	—	1,000,539	—	1,000,539	1,000,539
Total / Average	4.447		\$ 36,759,937	\$ 7,719,485	\$ (7,309,557)	\$ 37,169,865	\$ 36,759,937	\$ 409,929	\$ 37,169,865

Collateral Position
June 30, 2025



	South State Bank	Texas Capital Bank	American National Bank	East West Bank	BOK Financial	UBank
Collateral Value	\$ 3,010,582	\$ 17,600,000	\$ 2,822,915	\$ 12,787,000	\$ —	\$ 4,040,000
+ FDIC Insurance (1)	250,000	250,000	250,000	250,000	4,252,231	250,000
Total Enhancement	\$ 3,260,582	\$ 17,850,000	\$ 3,072,915	\$ 13,037,000	\$ 4,252,231	\$ 4,290,000
Total Deposits	\$ 1,483,797	\$ 12,972,438	\$ 2,042,473	\$ 12,524,360	\$ 4,002,231	4,144,566
Collateral Required (less FDIC Insurance)	\$ 1,233,797	\$ 12,722,438	\$ 1,792,473	\$ 12,274,360	\$ 3,752,231	\$ 3,894,566
Excess Coverage	\$ 1,776,785	\$ 4,877,562	\$ 1,030,442	\$ 512,640	\$ 250,000	\$ 145,434
Percentage Coverage	220%	138%	150%	104%	106%	104%
Collateral Type:						
Municipal Bonds			\$ 2,822,915			
Agency Pools	\$ 2,562,969					
Agency Collateralized Mortgage Obligation (2)	\$ 447,613					
Agency Letter of Credit		\$ 17,600,000		\$ 12,787,000		\$ 4,040,000
(LOC expiration date)		04/30/26		02/23/26		\$ 2,095,000
						Exp: 04/03/26
						\$ 1,945,000
						Exp: 10/05/26

(1) Includes Certificate of Deposit Account Registry Service and Insured Cash Sweep balances less than \$250,000 per institution.

(2) The Public Funds Collateral act requires all REMIC/CMOs to have an expected weighted average life of 10 years or less and not constitute a high-risk security as determined by a 300 basis point market movement high risk test.

H.6. Vendor Report

August 21, 2025

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 2ND QUARTER 2025

Count	Vendor	Description of services
1	ADP INC	PAYROLL, TAXES, OR FEES
2	AFFILIATED COMMUNITONS, INC.	UTILITIES
3	AFFILIATED COM-NET, INC.	UTILITIES
4	AFLAC	EMPLOYEE BENEFITS
5	AIRCRAFT BLUEBOOK	PUBLICATIONS AND/OR RESEARCH
6	AIRPAC, INC	PUBLICATIONS AND/OR RESEARCH
7	ALFORD INSURANCE AGENCY	SUPPLIES OR MISC G&A SERVICES
8	ALT SERVICES	SUPPLIES OR MISC G&A SERVICES
9	AMERICA TO GO, LLC	CONFERENCE CENTER RENTAL OR CATERING
10	AMERICAN SERVICES	FACILITIES MAINTENANCE, REPAIRS, REMODEL
11	APPRAISAL INSTITUTE	MEMBERSHIP, DUES, LICENSES, ETC.
12	ARMSTRONG & ARMSTRONG, P.C.	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
13	AT&T - FIBER	UTILITIES
14	AT&T - MAIN LOCAL	UTILITIES
15	AT&T - MOBILITY	UTILITIES
16	AT&T - U VERSE	UTILITIES
17	BATTERIES PLUS	SUPPLIES OR MISC G&A SERVICES
18	BCC SOFTWARE	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
19	BETSY ROSS FLAG GIRLS INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
20	BIS CONSULTING	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
21	BLUECROSS BLUESHIELD (LIFE&STLT)	EMPLOYEE BENEFITS
22	BLUECROSS BLUESHIELD OF TEXAS	EMPLOYEE BENEFITS
23	BUSINESS & LEGAL RESOURCES	PUBLICATIONS AND/OR RESEARCH
24	CAPITOL APPRAISAL GROUP, LLC	PROFESSIONAL SERVICES (UTILITIES APPRAISAL SRVS)
25	CAPITOL BLIND AND DRAPERY CO.	FACILITIES MAINTENANCE, REPAIRS, REMODEL
26	CARD SERVICE CENTER	CREDIT CARD MERCHANT
27	CARENOW CORPORATE	NEW HIRE AND/OR TESTING RELATED
28	CCIM INSTITUTE	MEMBERSHIP, DUES, LICENSES, ETC.
29	CDW-G	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
30	CERBERUS	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
31	CINTAS FIRST AID	SUPPLIES OR MISC G&A SERVICES
32	CINTAS SANI CLEAN #163	FACILITIES MAINTENANCE, REPAIRS, REMODEL
33	CITY OF MCKINNEY	UTILITIES
34	CITY OF MCKINNEY POLICE DEPARTMENT	UTILITIES
35	CIVIC PLUS	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
36	COLLIN COUNTY CHAPTER TAAO	MEMBERSHIP, DUES, LICENSES, ETC.
37	COLLIN COUNTY COMMUNITY COLLEGE DISTRICT	CONFERENCE CENTER RENTAL OR CATERING
38	COLORIT GRAPHICS SERVICES	PRINTING AND/OR POSTAGE & DELIVERY
39	COMPUNETIX, INC.	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
40	CONATSER, DAN E	EDUCATION, TRAVEL, OR TRAINER
41	COSTAR REALTY INFORMATION INC	PUBLICATIONS AND/OR RESEARCH
42	CUSHMAN & WAKEFIELD	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
43	DALLAS BUSINESS JOURNAL	PUBLICATIONS AND/OR RESEARCH
44	DALLAS MORNING NEWS	PUBLICATIONS AND/OR RESEARCH
45	DELL MARKETING	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
46	DEX IMAGING	EQUIPMENT LEASE OR MAINTENANCE
47	DLT SOLUTIONS LLC	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
48	DSS	UTILITIES
49	DSS FIRE INC	UTILITIES
50	ELLIOTT ELECTRIC SUPPLY	FACILITIES MAINTENANCE, REPAIRS, REMODEL
51	ESRI INC	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
52	EVERBRIDGE, INC	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
53	EXPERIAN MARKETING SOLUTIONS	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
54	FASTVUE, INC.	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
55	FEDEX OFFICE	PRINTING AND/OR POSTAGE & DELIVERY
56	FERRELLGAS	FACILITIES MAINTENANCE, REPAIRS, REMODEL

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 2ND QUARTER 2025

Count	Vendor	Description of services
57	FIRST STOP HEALTH	EMPLOYEE BENEFITS
58	FISH WINDOW CLEANING	FACILITIES MAINTENANCE, REPAIRS, REMODEL
59	FRONTIER WASTE - MCKINNEY	UTILITIES
60	GREAT AMERICA FINANCIAL SERVICES	EQUIPMENT LEASE OR MAINTENANCE
61	GSO ARCHITECTS	PROFESSIONAL SERVICES (ARCHITECH)
62	HAND, MICHAEL L.	EDUCATION, TRAVEL, OR TRAINER
63	HARRIS GOVERN	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
64	HAVEN TECHNOLOGY CORP	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
65	HAYNES LANDSCAPE & MAINTENANCE, INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
66	HERITAGE BROKERAGE SERVICES	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
67	HEXAGON GEOSPATIAL	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
68	HOLT CAT	FACILITIES MAINTENANCE, REPAIRS, REMODEL
69	HOME DEPOT	SUPPLIES OR MISC G&A SERVICES
70	IAAO LOCK BOX	MEMBERSHIP, DUES, LICENSES, ETC.
71	IDERA	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
72	IN BLOOM	SUPPLIES OR MISC G&A SERVICES
73	INDECO SALES, INC.	FURNITURE, CUBICALS, SMALL EQUIPMENT
74	INSIGHTS PUBLIC SECTOR	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
75	INSURICA EXPRESS (from inactive)	NOTARY PUBLIC RELATED
76	INTEX ELECTRICAL CONTRACTORS, INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
77	IREM	MEMBERSHIP, DUES, LICENSES, ETC.
78	IRON MOUNTAIN	FACILITIES MAINTENANCE, REPAIRS, REMODEL
79	J.D. POWER VALUATION SERVICES	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
80	JONES, MICHAEL R	EDUCATION, TRAVEL, OR TRAINER
81	JOPLIN'S	FACILITIES MAINTENANCE, REPAIRS, REMODEL
82	JUST APPRAISED INC	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
83	JUST FOIA	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
84	JUST TEXAS	PUBLICATIONS AND/OR RESEARCH
85	KATZMANN, TINA	EDUCATION, TRAVEL, OR TRAINER
86	KLEIMAN, MELVYN (formerly Humetrics)	NEW HIRE AND/OR TESTING RELATED
87	LAYER 2 GmbH	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
88	LEGAL SHIELD / ID SHIELD	EMPLOYEE BENEFITS
89	M&M FENCING AND WELDING, INC.	FACILITIES MAINTENANCE, REPAIRS, REMODEL
90	MARSHALL & SWIFT	PUBLICATIONS AND/OR RESEARCH
91	MASSEY SERVICE, INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
92	MC PURE CLEANING, LLC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
93	MCROBERTS & COMPANY	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
94	MEDIUM GIANT COMPANY, INC	PUBLICATIONS AND/OR RESEARCH
95	METRO COUNCIL OF APPRAISAL DISTRICTS	MEMBERSHIP, DUES, LICENSES, ETC.
96	MICHAEL'S KEYS, INC.	FACILITIES MAINTENANCE, REPAIRS, REMODEL
97	MURLEY PLUMBING	FACILITIES MAINTENANCE, REPAIRS, REMODEL
98	MYPRINTCHOICE	PRINTING AND/OR POSTAGE & DELIVERY
99	NATIONWIDE RETIREMENT SOLUTIONS	EMPLOYEE BENEFITS
100	NCR PAYMENT SOLUTION, FL LLC	CREDIT CARD MERCHANT OR BANK FEES
101	NORTH CENTRAL TX COG	MEMBERSHIP, DUES, LICENSES, ETC.
102	ONE SOURCE COMMERCIAL FLOORING, INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
103	PAPERTONE ENTERPRISES LLC	SUPPLIES OR MISC G&A SERVICES
104	PARAGON ROOFING INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
105	PERDUE, BRANDON, FIELDER, COLLINS, MOTT	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
106	PICTOMETRY	AERIAL PHOTOGRAPHY
107	PITNEY BOWES LEASE	EQUIPMENT LEASE OR MAINTENANCE
108	PITNEY BOWES RESERVE ACCOUNT	PRINTING AND/OR POSTAGE & DELIVERY
109	PITNEY BOWES SUPPLIES	SUPPLIES OR MISC G&A SERVICES
110	PLANO OFFICE SUPPLY	SUPPLIES OR MISC G&A SERVICES
111	PLANO PEST CONTROL	FACILITIES MAINTENANCE, REPAIRS, REMODEL
112	PRICEWATERHOUSECOOPERS	PUBLICATIONS AND/OR RESEARCH

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 2ND QUARTER 2025

Count	Vendor	Description of services
113	PROPERTY TAX EDUCATION COALITION, INC	EDUCATION, TRAVEL, OR TRAINER
114	PROSTAR SERVICES, INC	SUPPLIES OR MISC G&A SERVICES
115	QUALITY PERSONNEL SERVICE	EMPLOYMENT AGENCY (SEASONAL TEMPS)
116	RING CENTRAL, INC. (NEW)	UTILITIES
117	ROCKIN G DRYWALL & CONSTRUCTION	FACILITIES MAINTENANCE, REPAIRS, REMODEL
118	ROWE, RONALD	EDUCATION, TRAVEL, OR TRAINER
119	SAM'S CLUB	SUPPLIES OR MISC G&A SERVICES
120	SAUNDERS & WALSH, PLLC	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
121	SERVICE FIRST	EQUIPMENT LEASE OR MAINTENANCE
122	SHELL ENERGY SOLUTIONS	UTILITIES
123	SHI GOVERNMENT SOLUTIONS	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
124	SHRED-IT USA LLC	SUPPLIES OR MISC G&A SERVICES
125	SPECTRUM ENTERPRISE	UTILITIES
126	STAPLES BUSINESS CREDIT	SUPPLIES OR MISC G&A SERVICES
127	SUPERIOR VISION OF TEXAS	EMPLOYEE BENEFITS
128	SWINGLE COLLINS & ASSOCIATES	EMPLOYEE BENEFITS
129	TAAD	MEMBERSHIP, DUES, LICENSES, ETC.
130	TAAD-IAAO CHAPTER	MEMBERSHIP, DUES, LICENSES, ETC.
131	TAAO	MEMBERSHIP, DUES, LICENSES, ETC.
132	TASB, INC.	MEMBERSHIP, DUES, LICENSES, ETC.
133	TCDRS	EMPLOYEE BENEFITS
134	TDLR	MEMBERSHIP, DUES, LICENSES, ETC.
135	TEXAS ARCHIVES	SUPPLIES OR MISC G&A SERVICES
136	TEXAS COMPTROLLER CO-OP	MEMBERSHIP, DUES, LICENSES, ETC.
137	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	SUPPLIES OR MISC G&A SERVICES
138	TEXAS DEPARTMENT OF PUBLIC SAFETY	SUPPLIES OR MISC G&A SERVICES
139	THE EXEMPTION PROJECT, INC.	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
140	THOMSON REUTERS	PUBLICATIONS AND/OR RESEARCH
141	TML-IRP	INSURANCE (GENERAL LIAB AND W/C)
142	TOTAL BEVERAGE SYSTEMS	SUPPLIES OR MISC G&A SERVICES
143	TRABOLD COMPANY	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
144	TRANE US INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
145	TRUE PRODIGY TECH SOLUTIONS LLC	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
146	U.S. POSTAL SERVICE	PRINTING AND/OR POSTAGE & DELIVERY
147	UBISTOR, INC.	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
148	UNUM LIFE INSURANCE CO OF AMERICA	EMPLOYEE BENEFITS
149	USER SCAPE	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
150	VAIL & PARK, P.C.	PROFESSIONAL SERVICES (CPA)
151	VALBRIDGE PROPERTY ADVISORS	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
152	VALLEY VIEW CONSULTING, LLC	PROFESSIONAL SERVICES (INVESTMENT ADVISORS)
153	VARIVERGE LLC	PRINTING AND/OR POSTAGE & DELIVERY
154	WAITWHILE, INC.	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
155	WASTE CONNECTIONS OF TEXAS	UTILITIES
156	WEX HEALTH INC	EMPLOYEE BENEFITS
157	YOURMEMBERSHIP.COM, INC.	NEW HIRE AND/OR TESTING RELATED
158	ZOHO CORP	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
159		
160		

NOTES:

- 1) New vendors are highlighted in bright yellow.
- 2) In 2nd quarter, two vendors were moved to inactive status, thus, coming off the list and reducing the total count.
- 3) This list EXCLUDES employees, deputy sheriffs, arbitrators, ARB members, and other non-vendor names.
- 4) Two vendors were marked inactive which reduced the total count compared to last quarter.

H.7.
Litigation Report & Expense Summary

August 21, 2025



Collin Central Appraisal District

August 13, 2025

TO: Board of Directors

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

RE: 2025 2Q Litigation Report Update

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

- We have been served 234 lawsuits for 2025 with a total certified value of \$8,023,131,287. This number will continue to grow over the next month as the 60-day deadline to file is in mid-September. The deadline is always a moving target as the rule states the clock starts from the date that the owner/agent receives the ARB Order.
- At this same point last year, we had 210 lawsuits that had been served, so we expect to have a similar number of lawsuits as we have in 2024. The district court website shows 326 lawsuits have been filed, meaning that 92 are waiting to be served.
- We currently have over 64% of the 2024 suits settled, 96% of the 2023 lawsuits settled, more than 99% of 2022 settled.
- The chart below illustrates the year, current status, citations, total PID's, and certified values over the last five years which were updated as of the July 9, 2025 supplement:

**COLLIN CENTRAL APPRAISAL DISTRICT
LITIGATION SUMMARY
August 13, 2025**

YEAR	STATUS	CITATIONS	PID'S UNDER SUIT	PID'S ON CERTIFIED ROLL	PERCENTAGE OF PID'S UNDER SUIT	CERTIFIED VALUE	CERTIFIED MARKET VALUE FOR THE COUNTY	PERCENTAGE OF CERTIFIED MARKET VALUE
2022	IN PROGRESS	3	11			\$ 468,967,130		
	LITIGATION FINALIZED	539	933			\$ 18,086,105,958		
		542	944	416,383	0.23%	\$ 18,555,073,088	\$ 249,801,377,906	7.43%
2023	IN PROGRESS	26	46			\$ 1,878,376,577		
	LITIGATION FINALIZED	786	1611			\$ 28,725,899,885		
		812	1657	432,588	0.38%	\$ 30,604,276,462	\$ 292,939,046,780	10.45%
2024	IN PROGRESS	333	484			\$ 11,696,163,256		
	LITIGATION FINALIZED	596	1094			\$ 19,522,739,146		
		929	1578	451,193	0.35%	\$ 31,218,902,402	\$ 316,668,170,056	9.86%
2025	IN PROGRESS	234	366			\$ 8,023,131,287		
	LITIGATION FINALIZED	0	0			\$ -		
		234	366	472,071	0.08%	\$ 8,023,131,287	\$ 336,754,896,623	2.38%
2022-2025	IN PROGRESS	596	907			\$ 22,066,638,250		
	LITIGATION FINALIZED	1,921	3,638			\$ 66,334,744,989		
	GRAND TOTALS>>>>	2,879	5,086	1,772,235	0.26%	\$ 88,401,383,239	\$ 1,196,163,491,365	7.53%

Legal Expense Summary (by expense code and vendor)
Total as of 8/11/2025

LEGAL EXPENSE BY EXPENSE CODE

Name	2025 YTD Total	2025 Budget	2024 YE Total	2023 Total	2022 Total	2021 Total
LITIGATION	\$1,287,089		\$2,158,735	\$1,542,499	\$1,265,087	\$1,282,281
EXPERT/APPRaisal	\$326,502		\$269,032	\$388,942	\$278,266	\$266,111
GENERAL	\$53,133		\$51,098	\$59,600	\$47,361	\$45,539
PERSONNEL	\$2,040		\$2,173	\$7,597	\$49,063	\$23,216
ARBITRATION	\$14,200		\$64,400	\$36,900	\$17,100	\$15,050
SUBTOTAL	\$1,682,964	\$2,470,000	\$2,545,438	\$2,035,539	\$1,656,876	\$1,632,197
ARB RELATED	\$600	\$30,000	\$16,860	\$8,750	\$16,031	\$15,015
TOTAL	\$1,683,564	\$2,500,000	\$2,562,298	\$2,044,289	\$1,672,908	\$1,647,212
	67.34%					
	\$0					

LEGAL EXPENSE BY VENDOR

Name	2025 YTD Total	2024 Total	2023 Total	2022 Total	2021 Total
1 ARBITRATION&SUBPOENA RELATED	\$14,200	\$64,400	\$36,900	\$17,100	\$15,050
2 ARMSTRONG & ARMSTRONG	\$600	\$16,860	\$8,750	\$16,031	\$15,015
3 CUSHMAN & WAKEFIELD	\$90,660	\$0	\$0	\$0	\$37,600
FISHER & PHILLIPS LLC	\$0	\$0	\$0	\$0	\$209
FRANK PRICE	\$0	\$0	\$0	\$4,000	\$10,000
4 HBS REAL ESTATE	\$6,000	\$74,600	\$172,750	\$85,000	\$104,050
MALIN GROUP, THE	\$0	\$0	\$0	\$31,916	\$38,461
5 MCROBERTS AND COMPANY	\$43,500	\$33,450	\$95,250	\$72,850	\$74,500
NPV ADVISORS	\$0	\$0	\$17,500	\$19,500	\$0
6 PERDUE, BRANDON, FIELDER	\$1,788	\$3,029	\$2,779	\$2,500	\$3,036
PHILLIPS MURRAH PC	\$0	\$0	\$0	\$0	\$384
7 SAUNDERS & WALSH, PLLC	\$1,340,474	\$2,208,978	\$1,606,918	\$1,355,010	\$1,337,407
8 VALBRIDGE PROPERTY ADVISORS	\$186,342	\$160,982	\$103,442	\$69,000	\$11,500
TOTAL	\$1,683,564	\$2,562,298	\$2,044,289	\$1,672,908	\$1,647,212