



CITY OF PLANO

MAY 23, 2016

Presented by: Bo Daffin, Chief Appraiser

AGENDA

- HISTORY OF APPRAISAL DISTRICTS.
- COLLIN CAD GENERAL STATS.
- ANNUAL CYCLES & KEY DATES.
 - WWW.COLLINCAD.ORG
- “ACTIVITY” IS THE KEY WORD.
- COLLIN COUNTY & CITY OF PLANO 2016 TAXABLE VALUE ESTIMATES.
- APPRAISAL NOTICE RECEIVED. NOW WHAT?
- ARB PROTEST HEARINGS.
- DISCUSSION.

APPRAISAL DISTRICTS

HISTORY & STRUCTURE

ESTABLISHMENT

- ▣ Established in 1981, following passage of *The Property Tax Code* (SB 621) during the 1979 Legislative Session.
 - Legislation to restructure the property tax system was pushed by Representative Wayne Peveto and Senator Grant Jones.
 - Peveto's House version became law and thereafter was called the "Peveto bill".
 - 254 appraisal districts created.
 - 1982 was the first year for taxes to be levied on the basis of the appraised values provided by the newly created appraisal districts.
 - Eliminated duplicate appraisal of property by counties, school districts, cities and special districts.

APPRAISAL DISTRICT STRUCTURE

- PRIMARY GOVERNANCE:

- CONSTITUTION, PROPERTY TAX CODE & GOVERNMENT CODE.

- COLLIN:

- SIX MEMBER BOARD OF DIRECTORS:
- BOARD OF DIRECTOR MEMBERS ARE NOT PAID.
- TWO YEAR TERMS, BEGINNING EVEN # YEARS.
- FIVE BOARD MEMBERS ELECTED BY OUR TAXING ENTITIES.
- COUNTY TAX ASSESSOR/COLLECTOR AUTOMATICALLY ON THE BOARD AS NON-VOTING MEMBER.

COLLIN CAD GENERAL STATS

COLLIN CAD

- ▣ Collin CAD is a political subdivision of the State.
- ▣ 58 Member taxing entities:
 - Collin County
 - Collin County College District
 - 22 School Districts
 - 29 Cities/Towns
 - 5 Special Districts

Currently located at 250 Eldorado Pkwy, McKinney. Prior to constructing our current facility we occupied lease spaces in Plano or Allen.

COLLIN CAD

- ▣ 886 Square miles total.
 - ▣ 567,040 acres.
 - ▣ 554 Square miles east of Hwy. 75 (62.50%)
 - ▣ 332 Square miles west of Hwy. 75 (37.50%)
- ▣ Five largest cities based on area.
 - ▣ Plano, 69.67 square miles.
 - ▣ McKinney, 66.63 square miles.
 - ▣ Frisco (Collin County), 42.51 square miles.
 - ▣ Wylie, 35.99 square miles.
 - ▣ Allen, 26.33 square miles.

ANNUAL CYCLES & KEY DATES

WWW.COLLINCAD.ORG



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[Forms](#)
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You are here: Home

What's new?

Here you'll find a list of the most recent changes to our website.

- Our 2016 Residential Homestead Application form is now online and can be found [here](#).
- Our 2016 Business Personal Property Rendition Form and Depreciation Schedule are now online and can be found [here](#).

Mission Statement

The mission of the Collin Central Appraisal District is to appraise all property in the Collin County Appraisal District at market value equally and uniformly, and to communicate that value annually to each taxpayer and taxing jurisdiction.

Key Annual Cycles

Below is a visual representation of where we are in several Appraisal District related calendar cycles.

Appraisal & Informal Review Cycle



Exemption & Rendition Cycle



ARB Protest & Roll Certification Cycle



* denotes the active phase within a cycle.

Each of the nine buttons displayed in the “Key Annual Cycles” section of our website link to a summary page that describes each process. The information below, from “THE ARB PROTEST AND ARB HEARING PHASE” is being used to demonstrate the website structure.

The ARB Protest and ARB Hearing Phase

May 1 - July 20

The Notice of Appraised Value will list the protest filing deadline for the subject property. The following bullet points outline how the deadline is determined and the general workflow for conducting protest hearings.

- The statutory deadline for filing your written protest, per the Texas Property Tax Code, is May 31 or 30 days after the Notice of Appraised Value date, whichever is later. If the deadline falls on a weekend or legal holiday the deadline is automatically extended to the next business day.
- Protests must be written and must be signed by the owner or someone authorized to protest on behalf of the owner. The ARB will not accept protests via fax or email.
- Many residential properties are eligible for eFile protests. If eFile is available on your property the Notice of Appraised Value mailing will contain a PIN and instructions regarding protest filing via eFile.
- The ARB’s scheduling staff will notify you at least 15 days prior to your ARB hearing.
- Typically, residential hearings will be conducted from early June to early July. Commercial real property hearings are generally conducted from mid June to mid July. Business Personal Property hearings are generally conducted in mid July.
- The ARB schedules hearings by dockets, with several properties in each docket. The ARB scheduling notice will advise you of the hearing date, docket time and sign-in procedures for your docket.
- The ARB conducts its hearings at the offices of the Appraisal District, located at 250 Eldorado Parkway, McKinney, TX 75069.
- Protests are heard by three member panels, with as many as eight ARB dockets running concurrently.
- ARB hearings are open to the public and your protest will be decided during your hearing, by a public vote of the panel members conducting the hearing. You will know the outcome of your protest hearing immediately and the ARB will send you formal written notice of their protest determination.
- There will be information in the formal ARB hearing determination notice regarding your avenues of appealing the ARB's determination. These include litigation in District court and based on the property value you will have an option for binding Arbitration. The District will provide information about the process, but we cannot provide legal advice.
- The Appraisal Review Board has a separate website with more detailed information about the ARB. The ARB’s website is available at the following URL: <http://www.collinarb.org> 

2016 KEY DATES

- January 1..... Assessment date**
- April 29.....Mail 2016 ‘Notices of Appraised Value’**
- May 2Deadline for chief appraiser to certify estimates of taxable value to entities**
- May 2 – May 31.....Informal appraisal reviews by CCAD appraisers with property owners and tax agents**
- May 16..... Last filing deadline for BPP Renditions**
- May 31.....Deadline to file formal written protests to ARB**
- June 6 - July 18..... Appraisal Review Board Hearings**
- July 20.....Deadline for ARB to approve 2016 appraisal records**
- July 25.....Deadline for chief appraiser to certify 2016 appraisal rolls**

ACTIVITY



ACTIVITY

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- LAND DEVELOPMENT ACTIVITY IS UP.
 - AG ROLLBACKS ARE UP.
- RESIDENTIAL ACTIVITY IS UP.
 - RESIDENTIAL INVENTORY SUPPLY IS VERY LOW.
 - AVERAGE DAYS ON MARKET IS LOW.
- COMMERCIAL ACTIVITY IS UP.
- NEW BUSINESS PERSONAL PROPERTY ACCOUNTS ARE UP.
- EXEMPTION FILINGS ARE UP, WITH 10,000+/- NEW EXEMPTION APPLICATIONS EXPECTED.
- NEW CONSTRUCTION IS UP.
- IN GENERAL, EXISTING PROPERTY VALUES ARE UP.

ACTIVITY



- COLLIN CAD MAILES A NOTICE OF APPRAISED VALUE TO EVERY PROPERTY OWNER, EVERY YEAR.
 - THIS EXCEEDS THE GENERAL REQUIREMENTS OF THE TAX CODE.
 - THE APPRAISED VALUE IS HIGHER THAN PREVIOUS YEAR. THE BOARD OF DIRECTORS CAN WAIVE THIS REQUIREMENT, IF THE VALUE INCREASE IS LESS THAN \$1,000.
 - APPRAISED VALUE IS GREATER THAN VALUE RENDERED BY THE OWNER.
 - THE PROPERTY WAS NOT ON THE APPRAISAL ROLL LAST YEAR.
 - AN EXEMPTION APPROVED LAST YEAR WAS CANCELED OR REDUCED FOR THE CURRENT YEAR.
- APPRAISAL NOTICE COUNTS ARE UP.
 - 2016 Total Notice Count Estimate: 324,082.
 - 226,983 of the total are eFile eligible residential properties.
 - 2015 Total Notice Count: 305,539
 - 219,267 of the total were eFile eligible residential properties.

ACTIVITY



- **FORMAL PROTESTS ARE EXPECTED TO BE UP.**
 - 2015 Total Protest Count: 42,689 (13.97% of total parcel count)
 - 24,107 of the 42,689 were filed by property tax agents.
 - 2016 Estimated Protest Count:
 - Estimated range is 46,000 to 50,000 protests filed.
 - Protest count, based on 15% of 324,082 Appraisal Notices = 48,612
 - We expect 55% to 60% of the total protests filed to be filed by property tax agents. Using the calculated estimate of 48,612 protests, approximately 27,000 to 29,000 will be tax agent protests.
 - 2016 Estimated Protest Market Value (at the beginning of ARB hearings):
 - Estimated range, using 2015 as a guide, is \$36,000,000,000 to \$38,000,000,000 in market value protested.
 - On June 8, 2015, just as ARB hearings were beginning, there was \$33,188,000,000 under protest. This represented approximately 27% of market value.

SINGLE FAMILY RESIDENTIAL

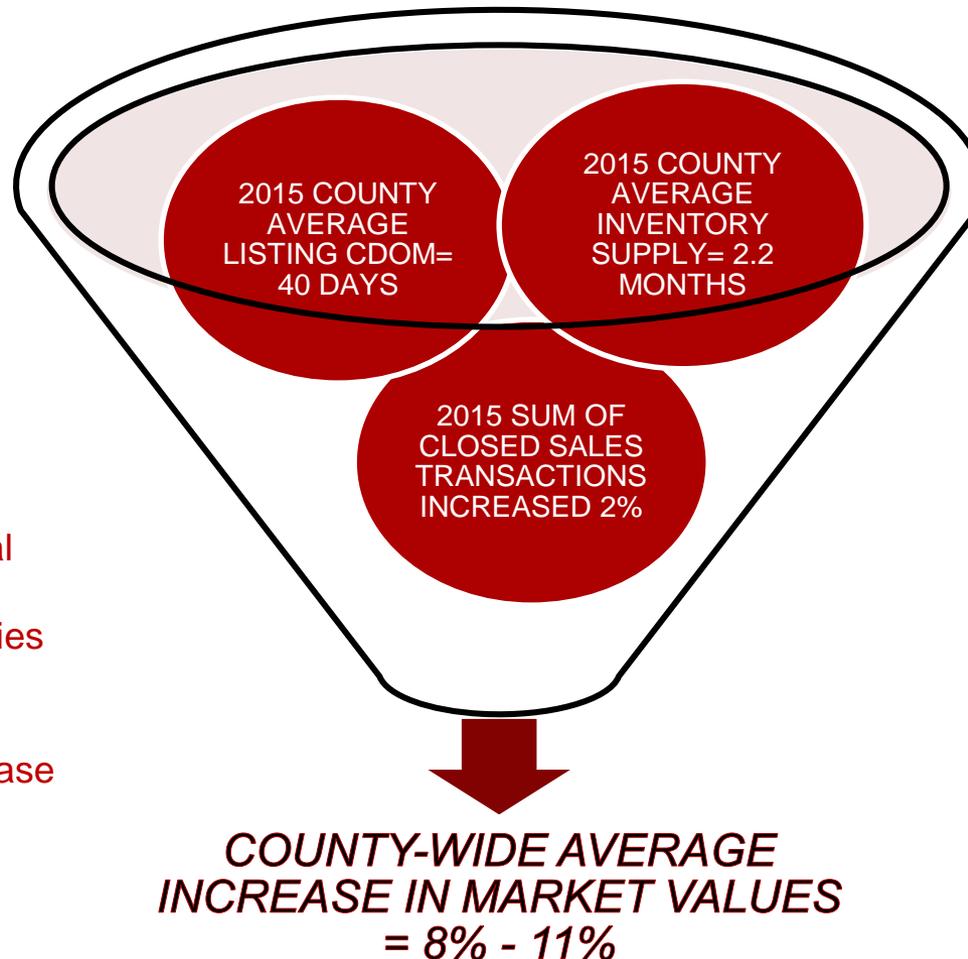


COLLIN COUNTY RESIDENTIAL SALES INFORMATION

CITY	AVERAGE MONTHS SUPPLY OF INVENTORY			AVERAGE CUMULATIVE DAYS ON MARKET			CLOSED SALES		
	2014	2015	% CHNG	2014	2015	% CHNG	2014	2015	% CHNG
ALLEN	2.1	1.8	-14%	39	41	5%	1,654	1,657	0%
ANNA	2.3	1.8	-22%	42	38	-10%	358	445	24%
BLUE RIDGE	7.1	4.8	-32%	86	91	6%	33	45	36%
CELINA	4.6	3.8	-17%	70	57	-19%	274	366	34%
DALLAS	2	1.8	-10%	40	33	-18%	646	584	-10%
FAIRVIEW	3.7	3	-19%	46	53	15%	189	209	11%
FARMERSVILLE	5.4	4.8	-11%	78	69	-12%	77	93	21%
FRISCO	1.7	1.9	12%	41	35	-15%	1,803	1,572	-13%
JOSEPHINE	4.5	2.4	-47%	76	73	-4%	36	30	-17%
LAVON	2.7	2	-26%	54	49	-9%	134	161	20%
LOWRY CROSSING	3	1.8	-40%	27	31	15%	26	24	-8%
LUCAS	6.4	4.9	-23%	73	67	-8%	107	128	20%
MCKINNEY	2.1	1.8	-14%	41	39	-5%	3,755	3,779	1%
MELISSA	3.2	2.4	-25%	55	50	-9%	215	283	32%
MURPHY	1.9	2.1	11%	40	40	0%	321	290	-10%
NEVADA	4.2	5.8	38%	74	45	-39%	69	59	-14%
NEW HOPE	2.6	2.1	-19%	77	68	-12%	5	12	140%
PARKER	7.1	8.2	15%	85	50	-41%	65	57	-12%
PLANO	1.7	1.5	-12%	33	32	-3%	3,437	3,478	1%
PRINCETON	3	1.9	-37%	52	37	-29%	234	233	0%
PROSPER	4.8	4.3	-10%	75	92	23%	426	505	19%
RICHARDSON	2.1	1.6	-24%	41	34	-17%	363	344	-5%
ROYSE CITY	5.1	2.4	-53%	83	52	-37%	77	79	3%
SACHSE	2.1	2	-5%	44	39	-11%	164	169	3%
ST PAUL	1.9	9	374%	70	57	-19%	11	38	245%
WYLIE	1.7	1.7	0%	38	33	-13%	919	1,005	9%
COUNTY	2.1	2.2	5%	42	40	-5%	15,418	15,672	2%

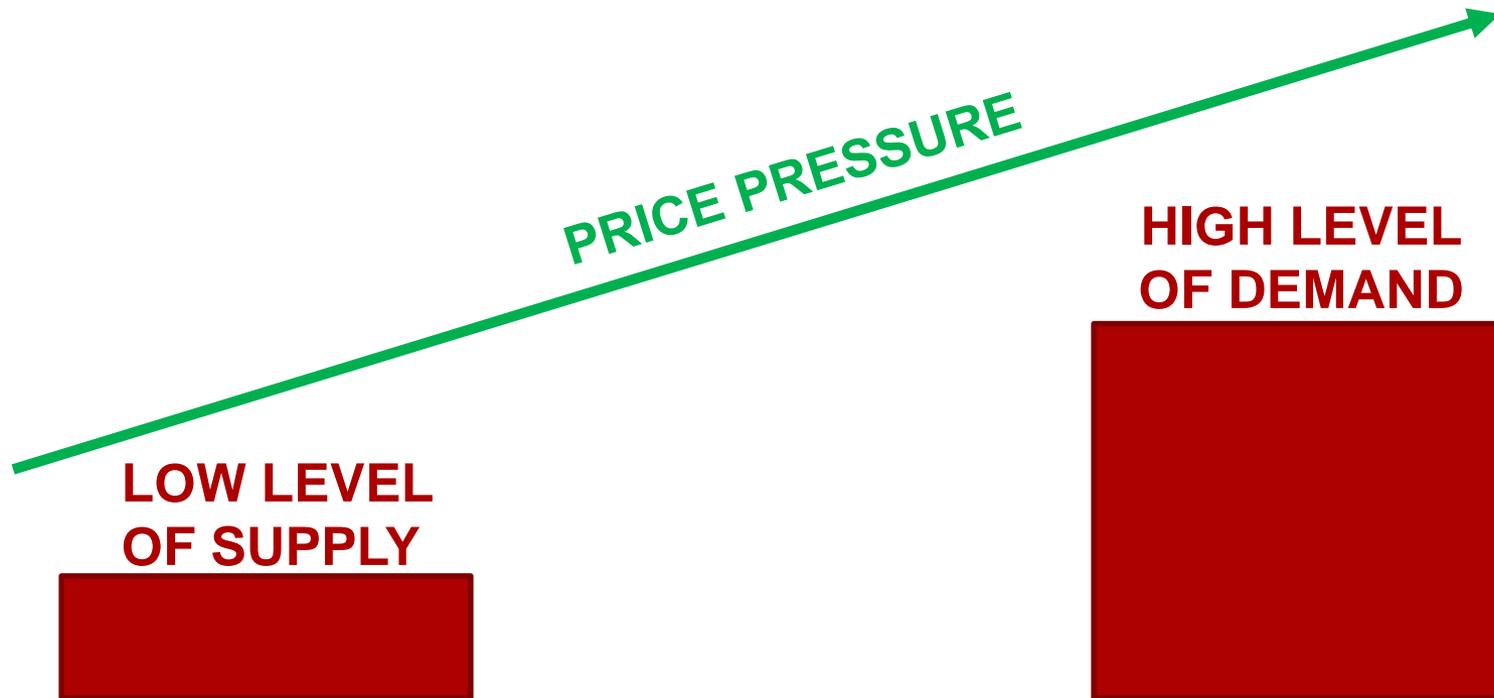
State-wide home inventory at 3.6 months. National average is 5.5 months. Around 6.5 months of inventory is considered balanced.

2016 RESIDENTIAL OUTLOOK



The 10% residential appraisal cap, on homestead properties & exemptions will impact the actual taxable value increase realized.

RESIDENTIAL SUPPLY & DEMAND



Collin County single family home inventory at around 2.2 months. State-wide 3.6 months. National avg. 5.5 months. 6.0 to 6.5 months of inventory is considered balanced.

COMMERCIAL

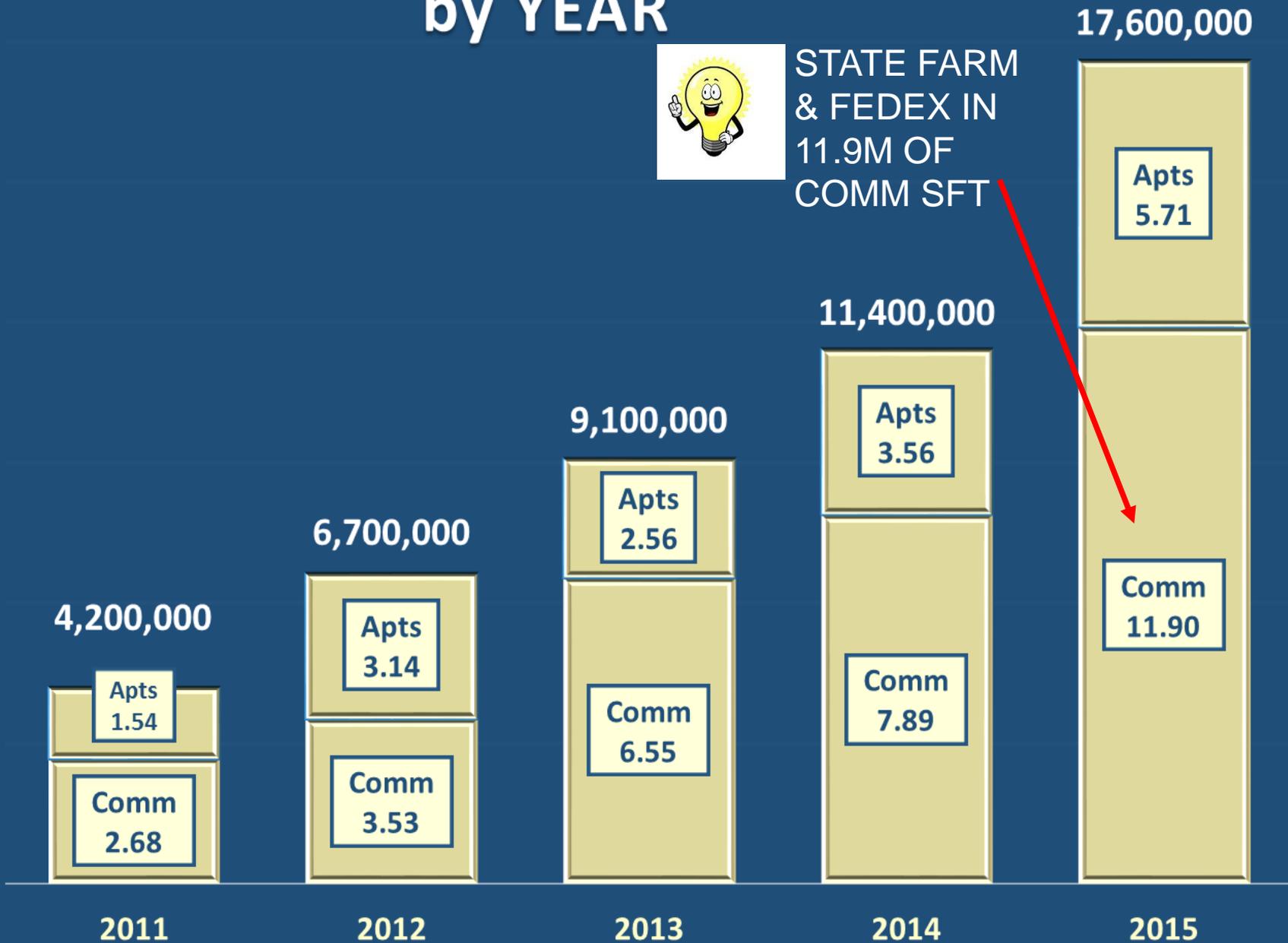
New Commercial Square Feet Built by YEAR

MILLIONS

18.00
15.00
12.00
9.00
6.00
3.00
0.00



STATE FARM
& FEDEX IN
11.9M OF
COMM SFT



2011

2012

2013

2014

2015

2.1M SFT.

TOYOTA NORTH AMERICAN HEADQUARTERS



14 STORY OFFICE, 15 STORY HOTEL

LEGACY WEST



COWBOYS, 12K SEAT INDOOR STADIUM

FORD CENTER AT THE STAR IN FRISCO



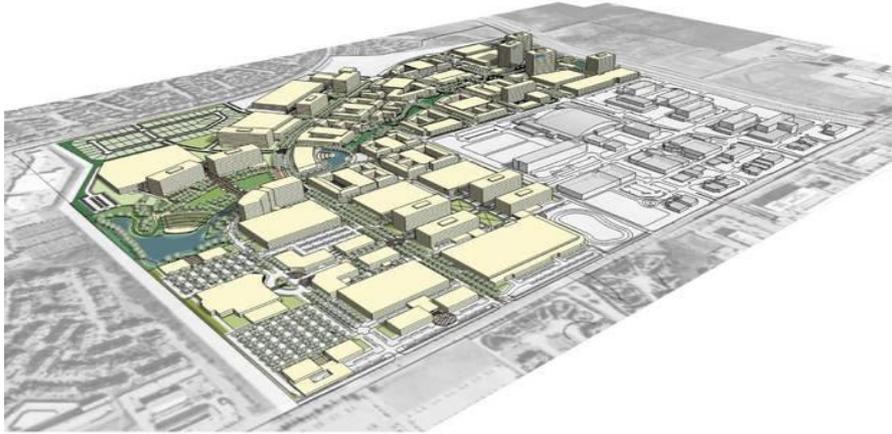
93 AC. MIXED USE, START WITH 300K SFT.

RETAIL

GATES OF PROSPER



**242 AC. MIXED USE, 4M SFT. OFFICE
FRISCO STATION**



**42 AC. MIXED USE, 4M SFT. OFFICE
THE GATE**



**175 AC. MIXED USE, 6M SFT. OFFICE
WADE PARK**



**FIVE BUILDING 1M SFT. OFFICE CAMPUS
JP MORGAN CHASE**



**2 LUXURY HOTELS, 1300 UNITS MULTI
FAMILY & 600K SFT. RETAIL**

**CITY OF PLANO
&
COLLIN COUNTY**

2016 ESTIMATED TAXABLE VALUE

CITY OF PLANO

*Note: 2016 Market
Value Estimate
\$39,000,000,000*

**TAXABLE:**

2015 CERTIFIED TAXABLE VALUE, SUPP#13, MARCH 2, 2016	2016 CERTIFIED ESTIMATE OF TAXABLE VALUE, APRIL 29, 2016	2016 CERTIFIED TAXABLE VALUE CHANGE COMPARED TO 2015 SUPP #13	ESTIMATED TAXABLE VALUE % INCREASE ATTRIBUTED TO NEW CONSTRUCTION
\$30,351,109,465	\$33,000,000,000	8.73%	2.44%
2016 ESTIMATED NEW CONSTRUCTION (INCLUDED IN CERTIFIED EST TAXABLE)	2016 ANNEXATIONS TAXABLE (INCLUDED IN CERTIFIED EST TAXABLE)	2016 TAXABLE VALUE OF EXISTING PROPERTY, AFTER ESTIMATED NEW EXEMPTIONS LOSSES	CALCULATED (ESTIMATE) PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR, AFTER NEW EXEMPTIONS
\$741,000,000	\$0	\$32,259,000,000	6.29%

FREEZE ADJUSTED TAXABLE:

ESTIMATED 2016 OVER-65 FREEZE TAXABLE LOSS	2016 ESTIMATED OF FREEZE ADJUSTED TAXABLE VALUE	2015 OVER-65 FREEZE TAXABLE LOSS, AS OF SUPP#13, MARCH 2, 2016	2015 FREEZE ADJUSTED TAXABLE VALUE, AS OF SUPP#13, MARCH 2, 2016
\$2,596,771,350	\$30,403,228,650	\$2,237,572,389	\$28,113,537,076

HOMESTEAD, AVERAGE MARKET VALUE:

2016 AVG HOMESTEAD MARKET VALUE	2015 AVG HOMESTEAD MARKET VALUE
\$311,000	\$291,717

<u>COLLIN COUNTY</u>			
TAXABLE:	<i>Note: 2016 Market Value Estimate</i>  \$125,000,000,000		
2015 TAXABLE VALUE	2016 PRELIMINARY ESTIMATE OF TAXABLE VALUE	ESTIMATED YEAR-OVER-YEAR TAXABLE VALUE CHANGE	ESTIMATED TAXABLE VALUE % INCREASE ATTRIBUTED TO NEW CONSTRUCTION
\$96,570,037,325	\$106,700,000,000	10.49%	3.47%
2016 ESTIMATED NEW CONSTRUCTION (INCLUDED IN ESTIMATED TAXABLE)	2016 ANNEXATIONS ESTIMATED TAXABLE VALUE	2016 TAXABLE VALUE OF EXISTING PROPERTY, AFTER ESTIMATED NEW EXEMPTIONS	CALCULATED (ESTIMATE) PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR, AFTER NEW EXEMPTIONS
\$3,346,570,000	\$0	\$103,353,430,000	7.02%
HOMESTEAD, AVERAGE MARKET VALUE:			
2016 AVG HOMESTEAD MARKET VALUE, ESTIMATE	2015 AVG HOMESTEAD MARKET VALUE		
\$305,000 TO \$312,000	\$285,338		

**YOU HAVE THE NOTICE OF APPRAISED
VALUE. NOW WHAT?**

CHECKLIST, pg. 1

- MAKE NOTE OF THE PROTEST DEADLINE IN YOUR CALENDAR. WHEN IN DOUBT, FILE A PROTEST TO PROTECT YOURSELF. YOU CAN ALWAYS AGREE TO WITHDRAW THE PROTEST PRIOR TO YOUR ARB HEARING.
- VERIFY RECORD KEEPING ITEMS. NAME, ADDRESS, LEGAL DESCRIPTION, Etc.
- VERIFY TAXING UNITS THAT ARE LISTED TO TAX THE PROPERTY.
- VERIFY THAT YOUR HOMESTEAD AND/OR OTHER EXEMPTIONS ARE LISTED CORRECTLY.
- FOR THOSE WITH 65&OLDER OR DISABLED EXEMPTIONS, VERIFY THE FREEZE CEILING TAX AMOUNT.

CHECKLIST, pg. 2

- CHECK TO SEE IF PROPERTY IS eFILE ELIGIBLE. THIS WILL ALLOW YOU TO PROTEST, PROVIDE EVIDENCE AND COMMUNICATE WITH CCAD ELECTRONICALLY.
- IF THE MARKET VALUE INCREASED MORE THAN 10% AND YOU HAD A HOMESTEAD ON THE PROPERTY LAST YEAR, AND YOU DID NOT ADD IMPROVEMENTS, THEN THE APPRAISED VALUE (NOT THE MARKET VALUE) SHOULD HAVE CAPPED AT +10%.
- SCHEDULING NOTE:
 - IN PERSON INFORMAL MEETINGS ARE BASED ON “FIRST COME BASIS”, “BY YOUR APPRAISER”.
 - THE ARB SCHEDULES IN DOCKETS FOR 8 – 10 CONCURRENT HEARING PANELS.
 - ARB SCHEDULER MUST GIVE YOU 15-DAY ADVANCE NOTICE OF YOUR HEARING, UNLESS YOU WAIVE THE 15-DAY REQUIREMENT.
 - YOU CAN SIGN-IN TO YOUR DOCKET 30 MINUTES PRIOR TO DOCKET START TIME.
 - THERE IS THE ABILITY TO GET A HEARING RESCHEDULED. REVIEW THE ARB SCHEDULING PACKET AND CONTACT THE ARB SCHEDULER.
- TAX NOTE:
 - I WOULD VERIFY THE AMOUNT GOING INTO YOUR PROPERTY TAX ESCROW TO BE SURE THE ACCOUNT IS PROPERLY FUNDED WHEN THE TAX BILL ARRIVES IN OCTOBER..

CHECKLIST, pg. 3

- MARKET VALUE REVIEW.
 - START WITH PHYSICAL COMPONENTS. NUMBER OF IMPROVEMENTS, LIVING SFT, GARAGE SFT, PORCHES ETC., USING DETAIL FROM COLLINCAD.ORG.
 - FOR NEW CONSTRUCTION, FIND OUT FROM THE BUILDER WHETHER THE IMPROVEMENTS WERE LESS THAN 100% COMPLETE ON JANUARY 1ST.
 - MORE PHYSICAL COMPONENTS. COMPILE PICTURES & CURRENT REPAIR ESTIMATES FOR SUCH ITEMS AS FOUNDATION ISSUES, WATER LEAKS AND OTHER CONDITIONS AFFECTING VALUE, WHICH WERE EXISTING ON JANUARY 1ST.
 - ENLIST THE ASSISTANCE OF REAL ESTATE EXPERTS, REGARDING SALES AND LIST PRICES FOR YOUR AREA.
 - OR, DECIDE WHETHER YOU WANT A PROPERTY TAX AGENT, ATTORNEY OR OTHER ELIGIBLE PERSON TO REPRESENT YOU IN THE PROCESS.
 - REVIEW YOUR DATA AND DETERMINE WHETHER AN INFORMAL MEETING, FORMAL PROTEST OR BOTH MIGHT BE NEEDED.

CHECKLIST, pg. 4

- IN PERSON, INFORMAL REVIEW WITH YOUR APPRAISER. (IF YOU CHOOSE NOT TO USE EFILE PROCESS)
 - START WITH PHYSICAL COMPONENTS. NUMBER OF IMPROVEMENTS, LIVING SFT, GARAGE SFT, PORCHES ETC., COMPARING YOUR HOME TO DETAILS IN CCAD'S DATABASE.
 - FOR NEW CONSTRUCTION, TALK ABOUT WHETHER THE IMPROVEMENTS WERE LESS THAN 100% COMPLETE ON JANUARY 1ST AND/OR IN THE NAME OF THE BUILDER ON JANUARY 1ST.
 - PRESENT YOUR PICTURES & CURRENT REPAIR ESTIMATES FOR SUCH ITEMS AS FOUNDATION ISSUES, WATER LEAKS AND OTHER CONDITIONS AFFECTING VALUE, WHICH WERE EXISTING ON JANUARY 1ST.
 - PRESENT MARKET DATA YOU OR YOUR EXPERT COMPILED.
 - OR, AUTHORIZE YOUR PROPERTY TAX AGENT, ATTORNEY OR OTHER ELIGIBLE PERSON TO REPRESENT YOU AT THE MEETING.
 - REVIEW THE DISTRICT'S INFORMATION AND POTENTIAL SETTLEMENT OFFER.
 - REMEMBER IT IS OK TO GET THE DISTRICT'S COMPS AND DATA, AND TELL THE APPRAISER YOU WANT TO STUDY THE MATTER. THE APPRAISER CAN PRINT A SETTLEMENT FORM AND SEND IT WITH YOU. LATER YOU CAN SIGN AND FAX BACK TO US OR DISCARD AND PROCEED TO ARB HEARING. **BE SURE THIS HAPPENS PRIOR TO THE PROTEST DEADLINE OR SCHEDULED ARB HEARING DATE, WHICHEVER IS EARLIER.**

ARB

FORMAL ARB HEARINGS, pg. 1

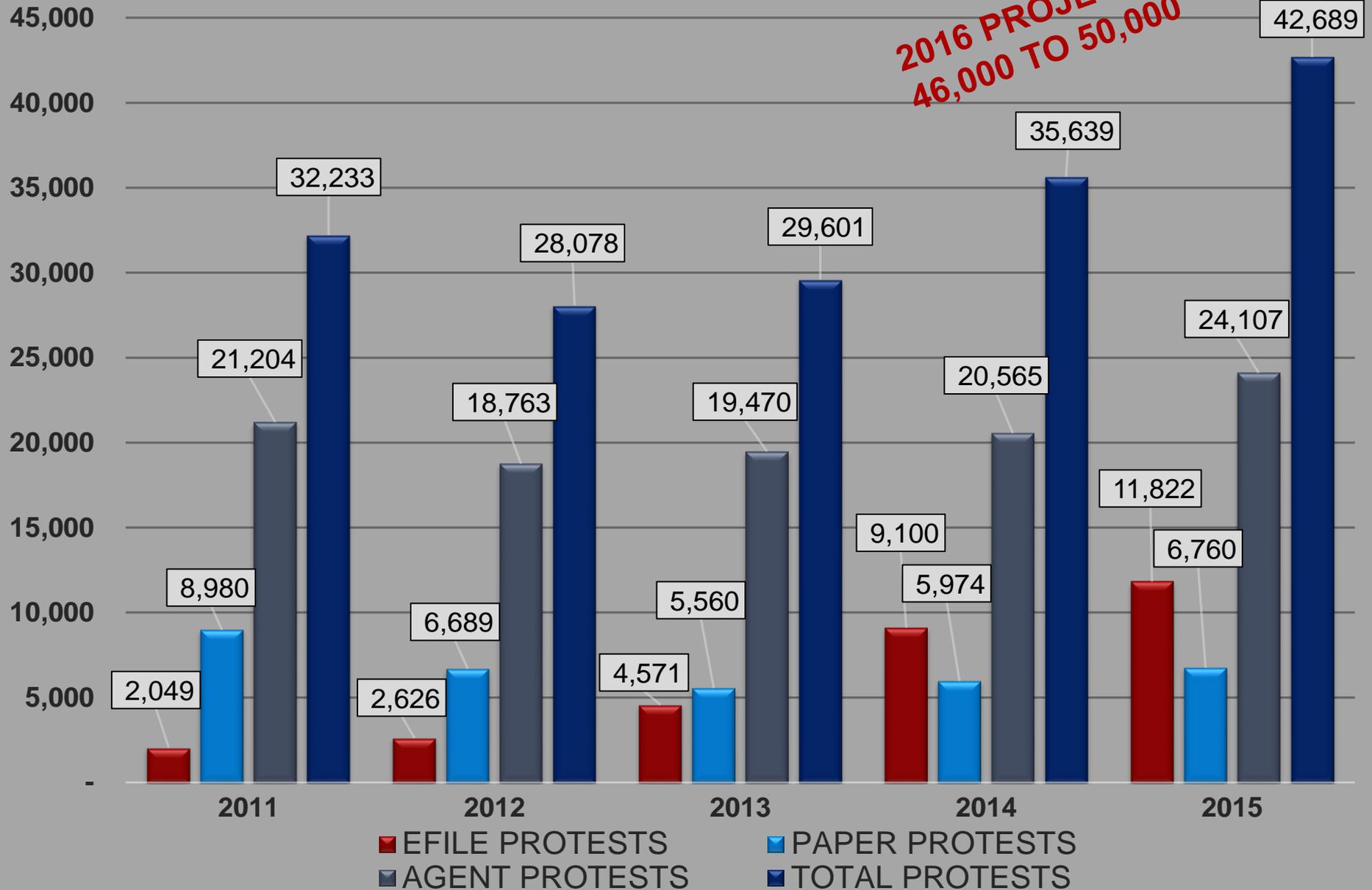
- THE ARB IS NOT HIRED BY THE CHIEF APPRAISER, DISTRICT OR BOARD OF DIRECTORS. A DISTRICT JUDGE APPOINTS THE ARB.
- THREE MEMBER PANELS HEAR SWORN TESTIMONY AND RECEIVE EVIDENCE FROM THE OWNER, AND/OR OWNER'S AGENT, AND THE DISTRICT'S APPRAISER.
- SCHEDULED FOR AROUND 15 - 20 MINUTES PER HEARING.
- THE TAX CODE REQUIRES THAT BOTH PARTIES EXCHANGE EVIDENCE PRIOR TO THE HEARING.
 - DISTRICT'S EVIDENCE IS UPLOADED TO OUR eDOCS SITE. THE OWNER OR OWNER'S AGENT IS NOTIFIED THAT THE DISTRICT'S DOCUMENTS FOR THE ARB ARE READY TO VIEW AND/OR PRINT.
 - THE PROPERTY OWNER PRESENTS THEIR EVIDENCE AT CHECK-IN AND IT IS UPLOADED OR SCANNED TO THE ARB RECORD.

FORMAL ARB HEARINGS, pg. 2

- ALL ARB HEARINGS MUST BE HELD IN AN OPEN MEETING.
- ALL ARB DECISIONS MUST BE MADE IN AN OPEN MEETING.
- ONCE AN ACTION IS TAKEN BY THE ARB, THE ARB MUST NOTIFY THE OWNER OR OWNER'S AGENT, IN WRITING, REGARDING THE ACTION.
 - THIS NOTIFICATION STARTS THE CLOCK ON THE TIMEFRAME TO APPEAL TO THE NEXT LEVEL.

FIVE YEAR HISTORY OF PROTESTS FILED

PROTEST TOTALS



DISCUSSION
