



Collin Central Appraisal District

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July 10, 2015

Keith Self, County Judge
Collin County
2300 Bloomdale Rd.
McKinney, TX 75071

RE: 2015 Appraisal Roll Certification Process and Workshop

Dear Judge Self:

The purpose of this letter is to update you on the 2015 appraisal roll certification process and to invite key members of your entity's staff to a workshop, hosted by CCAD at our office, to discuss the calculation of taxable value at the time the appraisal roll is certified.

The first step leading into certification of the Appraisal Roll is the ARB approving the Appraisal Records. The ARB cannot approve the Appraisal Records until at least 95% of the appraised value for the entire appraisal district has been finalized. Once the Appraisal Records are approved by the ARB, typically around July 20th, we will make the final data input to the appraisal database to reflect changes ordered by the ARB. Then, on or before July 25th, I will certify the Appraisal Rolls to the Assessor/Collector for each taxing entity, with a copy delivered to each entity.

The Certified Appraisal Roll will have two components: First, the Appraisal Records that have been completed by the ARB, and second, the Appraisal Records that have pending protests at the time of certification. This second component is where the confusion arises since the value is not finalized. Since there is a protest pending on these accounts, the Property Tax Code gives specific instruction on how the certified value is calculated. The value to be used in the certification for accounts with pending protests, is the lower of the prior year's assessed value, the current year's assessed value or the owner's opinion of value. Then, exemptions already approved on these protest-pending accounts, are subtracted from the appropriate assessed value.

On July 29, 2015, at 9:30a.m., CCAD will host a workshop at our office, located at 250 Eldorado Pkwy., McKinney, to review how the certified taxable values are calculated. To register your entity for the workshop, please send an email to Ms. Valerie Hyden at valerie.hyden@cadcollin.org. Please be sure to identify your entity name and number of staff that you plan to send.

To assist our entities, and the tax office receiving your certified rolls, we have developed an Excel spreadsheet to complete the calculated taxable value at roll certification. We will demonstrate the input and calculations at the meeting. After the meeting, I will post a downloadable version of the calculation spreadsheet on the entity website.

www.collincad.org

250 Eldorado Pkwy
McKinney, Texas 75069

Direct Line 469-742-9223
Metro 469-742-9200
Toll-Free 866-467-1110

Admin Fax 469-742-9209
Appraisal Fax 469-742-9205

I understand that the Certified Appraisal Roll is delivered to the Tax Assessor/Collector and he/she then certifies the Tax Roll to each entity. The Certified Tax Roll for each entity is then utilized in the Effective Tax Rate process. I know that CCAD's Excel spreadsheet is simply a tool to assist my staff, the Tax Office staff and our member entities to arrive at a taxable value, at the time of certification, and that your official taxable value comes from the Tax Assessor/Collector.

For our school districts I will be issuing two certifications, as follows:

1. The week of July 25th, I will certify each school's Appraisal Roll, with the existing \$15,000 homestead exemption, at the same time all entities receive their Certified Appraisal Roll.
2. We will then update each school district's exemption control record in our database to reflect the \$25,000 homestead exemption amount and generate new totals.
3. Before the July 29th meeting, outlined above, I will certify the updated, "Provisional Certified Appraisal Roll", for each school district, with the \$25,000 homestead exemption in place. This will negate the need for my office to issue more than 180,000 supplemental change orders to the tax office to adjust the original certification.
 - a. It is my understanding that the provisional roll will actually drive the effective rate calculations and tax billing.

Please contact me at your earliest convenience if you have questions or comments.

Regards,



Bo Daffin, RPA, CTA, CCA
Chief Appraiser