

COOKE COUNTY APPRAISAL DISTRICT

ANNUAL REPORT

2015

This Annual Report endeavors to provide some information about the operations of the CCAD. The report has been designed to provide the reader a summarization of information which is published and printed in many different formats by the appraisal district. It highlights the results of our appraisal operations, our collections operations, our taxpayer assistance programs, our financial stewardship, statistical comparisons in the appeals process in the last four years, and statistical comparisons from the Property Tax Assistance Division Property Value Study.

CCAD Mission Statement

- To uphold a professionalism fitting the dignity and honor of our profession
- To treat the public and co-workers with courtesy and respect
- To appraise property at market value in an equal and uniform manner using professional standards, practices and procedures
- To produce an appraisal roll
- To administer exemptions and special use valuation in an equal manner adhering to the law and guidelines we must follow

There are many functions within the appraisal district, other than appraising property, that help to produce an appraisal roll. These duties include staying current on deed changes, our GIS mapping system, state reports, required manuals and procedures as directed in Texas Property Tax Law and Comptrollers' Rules and tax collections. Unlike many "appraisal districts", Cooke CAD also collects the tax revenue that is generated through the appraisal processes. By having the collections as part of the appraisal district office it saves the taxpayer from going back and forth to different offices when questions arise. CCAD feels this saves the taxpayers money by funding only one office instead of two. It makes the whole system function better when you are able to apply homesteads, change addresses, ask questions, etc. at one office. A collection clerk is always available to greet you. CCAD strives to keep all our staff knowledgeable, courteous, and helpful.

In 2015 the CCAD once again successfully certified a timely appraisal roll. We believe it is our highest priority to not only efficiently serve our taxing units, but to humbly serve the citizens of Cooke County by providing a supportable estimate of market value that is also equal and uniform so that the tax burden can be equitably distributed.

This annual report for 2015 endeavors to provide information about the operations of CCAD. Within this report the reader will find statistical information on our appraisal operations, appeals process, and the 2015 budget for the appraisal department and a separate budget for the collections department.

TAXING ENTITIES

Cooke County Appraisal District services 25 taxing entities. They are as follows;

- ➔ **Independent School Districts** - Callisburg, Collinsville, Era, Gainesville, Lindsay, Muenster, Pilot Point, Saint Jo, Sivells Bend, Slidell, Valley View, Walnut Bend, Whitesboro
- ➔ **Cities** – Callisburg, Gainesville, Lindsay, Muenster, Oakridge, Valley View
- ➔ **County** – Cooke
- ➔ **Hospital Districts** – Gainesville, Muenster
- ➔ **Water Districts** – Clear Creek, Muenster
- ➔ **College** – North Central Texas College

BOARD OF DIRECTORS

The Cooke CAD **Board of Directors (BOD)** are individuals who are appointed by the taxing entities. These individuals are not compensated; they take on the job of a public servant. Their primary responsibilities are to:

- Establish an office
- Appoint a “Chief Appraiser”
- Appoint the Appraisal Review Board “ARB”
- Make General Policy
- Adopt a Budget

2015 BOARD MEMBERS

Chairperson
Larry Partain

Vice Chairperson
Randell Reed

Secretary
Beverly Snuggs

Jerry Fleitman
Ashley Clifton

2015 BOD ADOPTED BUDGET

The chief appraiser prepares and submits two separate budgets (appraisal & collections) to the Board of Directors. The Board of Directors review, approve and adopt the budgets. Cooke CAD's budget is divided into two parts; appraisal and collections.

The appraisal part of the budget:

- Updating Ownerships and Maps
- Appraisal of all real and personal property
- Administering Exemptions & Special Valuation
- Notification of Proposed values and Appeals Process
- Certifying Values to the Taxing Entities

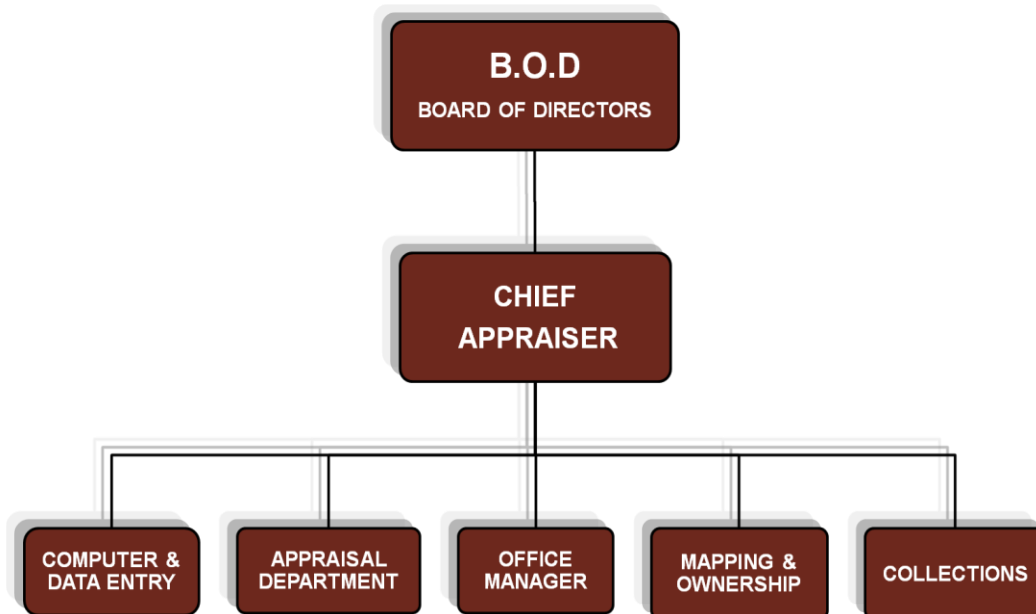
Total Salaries	\$600,389
Appraisal Review Board	\$9,000
Vehicle Expenses	\$13,000
Attorney, BOD & Auditors	\$9,860
Building Expenses	\$9,800
Computer Expenses	\$95,115
Miscellaneous Office Expenses	\$53,801
Taxes, Insurance, Benefits	\$208,900
Mineral & Utility Appraisal	\$73,520
Education, Dues & Memberships	\$16,000
Utilities	\$12,800
TOTAL	\$1,102,185
Number of Parcels	60,267
Cost per Parcel	\$18.29

The collections part of budget:

- Provides information to the taxing entities to set their “effective” tax rate
- Create & Mail the Tax Bills
- Collect the Tax Revenue and disburse to the Taxing Entities
- Work with the Delinquent Tax Attorney

Total Salaries	\$151,188
Vehicles Expenses	\$1,800
Auditors	\$9,800
Building Expenses	\$4,500
Computer Expenses	\$26,250
Miscellaneous Office Expenses	\$35,550
Taxes, Insurance, Benefits	\$65,800
Education, Dues & Memberships	\$5,000
Utilities	\$5,500
TOTAL	\$305,388
Number of Parcels	60,267
Cost per Parcel	\$5.07

ORGANIZATIONAL CHART



The appraisal department staff is a total of 6 individuals 1 supervisor, and 5 appraisers.

The computer & data entry department staff is a total of 3, the computer coordinator and 2 data entry.

The mapping/GIS & ownership is a one person operation.

The office manager totals 1 person

The collections department staff is a total of 3; 1 supervisor and 2 collection clerks

TAXPAYER APPEAL RESULTS

	2015	2014	2013	2012
Notices Mailed - Cooke CAD	18560	16,157	23,099	23,099
Notices Mailed - Mineral	4329	1,580	16,622	19,118
TOTAL Notices Mailed	22889	17,737	39,721	37,338
Inquiries Opened	412	821	998	844
Protests - Real, Commercial, BPP	843	1011	977	387
Protests - Mineral	825	585	482	450
TOTAL Protests	1668	1,596	1,459	837

Protests Withdrawn	1006	621	593	429
No Shows	577	312	151	184
Cases Heard	44	64	68	79
ARB Did NOT Change Value	36	47	32	48
ARB Changed Value	5	17	36	31

CERTIFIED TOTALS

	2015	2014	2013
<i>ENTITY</i>	CERTIFIED	CERTIFIED	CERTIFIED
Cooke County	\$ 3,686,106,634	\$ 3,775,353,747	\$ 3,727,471,419
FM & Lateral Road	\$ 3,686,106,634	\$ 3,775,353,747	\$ 3,727,471,419
Road & Bridge Fund	\$ 3,686,106,634	\$ 3,775,353,747	\$ 3,727,471,419
North Central Texas College	\$ 3,680,167,402	\$ 3,770,212,645	\$ 3,722,947,932
Gainesville Hospital	\$ 3,073,859,053	\$ 3,115,154,495	\$ 3,061,032,957
Muenster Hospital	\$ 606,322,106	\$ 655,059,060	\$ 661,915,885
Callisburg ISD	\$ 724,220,571	\$ 719,181,634	\$ 700,767,948
Collinsville ISD	\$ 1,763,714	\$ 1,703,320	\$ 1,638,889
Era ISD	\$ 210,419,541	\$ 226,351,962	\$ 201,076,901
Gainesville ISD	\$ 1,196,923,218	\$ 1,188,536,482	\$ 1,171,682,589
Lindsay ISD	\$ 419,759,299	\$ 459,197,049	\$ 448,096,026
Muenster ISD	\$ 415,933,024	\$ 445,946,609	\$ 470,395,612
Pilot Point ISD	\$ 152,359,303	\$ 146,207,283	\$ 142,070,117
Sivells Bend ISD	\$ 125,810,250	\$ 138,530,420	\$ 137,067,491
Saint Jo ISD	\$ 39,506,654	\$ 41,492,210	\$ 44,347,013
Slidell ISD	\$ 11,714,736	\$ 9,082,622	\$ 10,596,081
Valley View ISD	\$ 273,949,578	\$ 276,559,487	\$ 279,462,317
Walnut Bend ISD	\$ 32,841,826	\$ 43,459,935	\$ 44,198,105
Whitesboro ISD	\$ 74,785,116	\$ 73,779,814	\$ 71,361,635
Callisburg, Town of	\$ 11,380,932	\$ 10,977,029	\$ 10,798,976
Gainesville, Town of	\$ 1,227,392,630	\$ 1,263,468,443	\$ 1,228,567,333
Lindsay, Town of	\$ 74,322,818	\$ 72,004,140	\$ 66,464,788
Muenster, Town of	\$ 126,175,170	\$ 120,773,826	\$ 115,609,564
Oak Ridge, Town of	\$ 6,668,517	\$ 6,231,480	\$ 6,211,129
Valley View, Town of	\$ 42,928,807	\$ 44,420,339	\$ 45,760,488
Clear Creek Watershed	\$ 203,531,343	\$ 228,519,786	\$ 195,503,307
Muenster Water District	\$ 126,175,170	\$ 120,773,826	\$ 115,609,564

BREAKDOWN BY CATEGORY

State	Description	Count	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	12,065	\$16,428,793	\$ 1,302,607,843
B	MULTIFAMILY RESIDENCE	155	83891	\$ 31,891,731
C1	VACANT LOTS AND LAND TRACTS	2178	0	\$ 33,756,423
D1	QUALIFIED OPEN SPACE LAND	9406	0	\$ 1,744,716,243
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE	2894	1537143	\$ 61,902,021
E	RURAL LAND, NON QUALIFIED OPEN SPACE	5328	14538092	\$ 557,084,638
F1	COMMERCIAL REAL PROPERTY	1192	2757508	\$ 288,525,316
F2	INDUSTRIAL AND MANUFACTURING REAL	81	1047104	\$ 147,953,362
G1	OIL AND GAS	19908	0	\$ 239,286,270
J1	WATER SYSTEMS	13	0	\$ 167,965
J2	GAS DISTRIBUTION SYSTEM	17	0	\$ 5,017,576
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	139	0	\$ 93,083,637
J4	TELEPHONE COMPANY (INCLUDING CO_OP)	82	0	\$ 11,081,734
J5	RAILROAD	13	0	\$ 18,441,206
J6	PIPELINE COMPANY	218	0	\$ 27,919,990
J7	CABLE TELEVISION COMPANY	71	0	\$ 3,777,510
J8	OTHER TYPE OF UTILITY	19	0	\$ 17,427,612
L1	COMMERCIAL PERSONAL PROPERTY	1850	0	\$ 216,238,671
L2	INDUSTRIAL AND MANUFACTURING PERSONAL	865	0	\$ 389,724,789
M1	TANGIBLE OTHER PERSONAL, MOBILE HOME	729	853816	\$ 13,004,788
O	RESIDENTIAL INVENTORY	382	0	\$ 1,935,075
S	SPECIAL INVENTORY TAX	42	0	\$ 13,488,939
X	TOTALLY EXEMPT PROPERTY	7010	1155052	\$ 241,319,202
Totals				\$ 5,460,352,541

METHODS AND ASSISTANCE PROGRAM (MAPS) 2015 RESULTS



Cooke County Appraisal District

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district have up-to-date appraisal maps?	PASS
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
3. Does the appraisal district comply with its written procedures for appraisal?	PASS
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	MEETS ALL
Taxpayer Assistance	MEETS ALL
Operating Procedures	MEETS ALL
Appraisal Standards, Procedures and Methodology	MEETS ALL

Appraisal District Ratings:

Meets All – The total point score is 100.

Meets – The total point score ranges from 90 to less than 100.

Needs Some Improvement – The total point score ranges from 85 to less than 90.

Needs Significant Improvement – The total point score ranges from 75 to less than 85.

Unsatisfactory – The total point score is less than 75.

Review Areas	Total Questions in Review Area (excluding Not Applicable questions and Not Evaluated questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	3	3	100
Taxpayer Assistance	14	14	100
Operating Procedures	10	10	100
Appraisal Standards, Procedures and Methodology	18	18	100

Methods and Assistance Program (MAP)

Cooke CAD is reviewed on the odd years with a **Methods and Assistance Program (MAP)** Review. Under Section 5.102 of the Property Tax Code, “the comptroller shall review the governance of each appraisal district, the taxpayer assistance provided, and operating and appraisal standards, procedures, and methodology used by each appraisal district”. This information is to determine compliance with generally accepted standards, procedures, and methodology. The results of the 2015 MAP review is shown above and can also be viewed at the Comptrollers’ website.

<http://www.window.state.tx.us/taxinfo/proptax/map/2013/cooke-MAP.pdf>

Property Value Study

Cooke CAD is reviewed on the even years with a **Property Value Study**. The “Property Value Study” takes a random sample of sold and unsold properties within each school district. A ratio study is done on the sold properties to CCAD’s value to the sales price of the property. When there are not enough sales within a school district the comptrollers’ appraiser will randomly pull properties and do an appraisal on the property to compare their estimate of market value with CCAD’s and then determine a ration. This ratio tells the comptroller and the appraisal district how closely the appraisal district is appraising properties to market value. It is also used to determine whether the appraisal district is appraising similar properties in a similar manner.

A copy of CCAD’s “Property Value Study” can be found on the Texas Comptrollers’ website:

<http://www.window.state.tx.us/propertytax/administration/pvs/findings/2013f/049index.html>

2015 AUDIT

A financial audit is performed at least once each year as required by the Property Tax Code Sec. 6.063. The audit is performed by an independent certified public accountant. A copy of the report shall be given to each taxing unit that is eligible to vote on the appointment of district directors, with copies available for review at the appraisal district office.

The report is designed to provide the citizens, taxpayers, customers, supporting tax units, creditors, and Cooke County Appraisal District Board of Directors with a general overview of the District’s finances showing accountability for the money it receives. The 2015 audit will be completed in early 2016, and then given to the district board of directors for review.

TAX CALENDAR

A copy of the tax calendar can be found on the Comptrollers' website:

<http://www.window.state.tx.us/taxinfo/proptax/taxcalendar/index.html>

ADDITIONAL INFORMATION

Cooke CAD's 2015-2016 **Reappraisal Plan** can be viewed on the Appraisal District's website at http://www.cookecad.org/index.php/Appraisal_Reports

Cooke CAD's **Mass Appraisal Report** can be viewed on the Appraisal District's website at http://www.cookecad.org/index.php/Appraisal_Reports

TAX RATES

Tax Rates can be viewed on the appraisal district's website at http://www.cookecad.org/index.php/Tax_Information

While Cooke CAD is proud of our many accomplishments we are always striving to improve. We realize that we are stewards of the tax payer's money and that we are here to provide a service for all the property owners and taxing entities. Because "*improvements can always be made*", we welcome your ideas and suggestions. Thank you for allowing us to serve you!

Respectfully,

Doug Smithson

Chief Appraiser