

# COOKE COUNTY APPRAISAL DISTRICT

## ANNUAL REPORT

### 2013

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This Annual Report for 2013 endeavors to provide specific 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 taxpayer assistance programs, our financial stewardship, the appeals process, 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 administer exemptions and special use valuation in an equal manner adhering to the law and guidelines we must follow

There are many other job duties that fall under our main “mission” i.e., deed changes, mapping, and tax collection. Unlike many “appraisal districts”, Cooke CAD also collects the tax revenue that is generated through the appraisal processes. We think this serves our customers well. 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. We think you will find our staff to be knowledgeable, friendly, and helpful.

In 2013 the CCAD once again successfully certified a timely and accurate appraisal roll. CCAD finished the 2012 year with a budget surplus and continually strives to be fiscally responsible. We believe it is our highest priority to not only efficiently serve our participating taxing units, but to humbly serve the citizens of Cooke County and provide an accurate and fair appraisal roll so that the tax burden can be equitably distributed.

## GOVERNED BY THE STATE

**Appraisal Districts** were established in each county effective January 1, 1980. An “appraisal district” is a political subdivision of the state. The state legislature sets the laws and guidelines the “appraisal districts” are to follow. These laws change every 2 years when the legislature meets. The **Property Tax Assistance Division of Glenn Hegar -Texas Comptroller of Public Accounts** oversees the operations of the “appraisal districts”. The **Texas Property Tax Code** and the **Texas Property Tax Law** contain most of our rules and guidelines. These publications and others can be viewed on the state web site at:

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

Cooke CAD also subscribes to the standards of the **Uniform Standards of Professional Appraisal Practice (USPAP)**. The **International Association of Assessing Officers (IAAO)** is a sponsoring organization of **The Appraisal Foundation**. Cooke CAD is a member of IAAO.

Other government laws and guidelines that Cooke CAD follows are: **Governmental Codes, Ethical Laws, Open Meeting Laws, and Open Records Laws.**

The state comptroller reviews the appraisal districts every year. There are two different and distinct types of review:

- 1) Cooke CAD is reviewed on the even years with a **Property Value Study**. The “Property Value Study” looks at CCAD’s value on individual properties and compares that value to either the sale or appraisal of the same property. They random properties. They sort and compile the information into statistical studies. They look at the overall median level of appraisal and the coefficient of dispersion. A complete explanation can be found under Section 5.12 of the “Property Tax Code”. A copy of CCAD’s “Property Value Study” can be found on this web site under: “Information” – “Appraisal Reports” – “State Property Value Study”, [or by clicking on this link](#). This report is for the 2014 year.
- 2) Cooke CAD is reviewed on the odd years with a **Methods and Assistance Program (MAP) Review**. The 2013 Review will not be available until January 2014. Under Section 5.102 of the Property Tax Code, “the comptroller shall review the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology ...”. The 2011 Review can be found on this web site under: “Information” – “Appraisal Reports” – “State Property Value Study” [or click this link](#).

# 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
- Provide for Services
- Adopt a Budget

**Additional information** can be found on this website under: “Organization” – “Board Members”.

## 2013 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.

One budget is for funding the “appraisal district”. These costs are funded by all of the taxing entities. The appraisal budget is for performing the following functions:

- Updating Ownerships and Maps
- Appraising Property
- Administering Exemptions & Special Valuation
- Explaining Values & Funding the ARB
- Certifying Values to the Taxing Entities

### APPRAISAL BUDGET

Total Salaries	524,620
Appraisal Review Board	10,000
Vehicle Expenses	32,000
Attorney, BOD & Auditors	6,390
Building Expenses	30,300
Computer Expenses	79,000
Miscellaneous Office Expenses	33,300
Taxes, Insurance, Benefits	182,150
Mineral & Utility Appraisal	54,920
Education, Dues & Memberships	19,000
Utilities	12,650
<b>TOTAL</b>	<b>984,330</b>

Number of Parcels / Accounts	54,262
Cost per Parcel	\$18.14

The second budget is for the collection of taxes. The taxing entities can choose who they want to collect their portion of the tax revenue. In Cooke County most of the taxing entities enter a contract with CCAD's collection department. The collection's department of CCAD performs the following functions:

- Helps the taxing entities set their "effective" tax rate
- Creates & Mails the Tax Bills
- Collects the Tax Revenue and disburses to the Taxing Entities
- Works with the Delinquent Tax Attorneys

### COLLECTIONS BUDGET

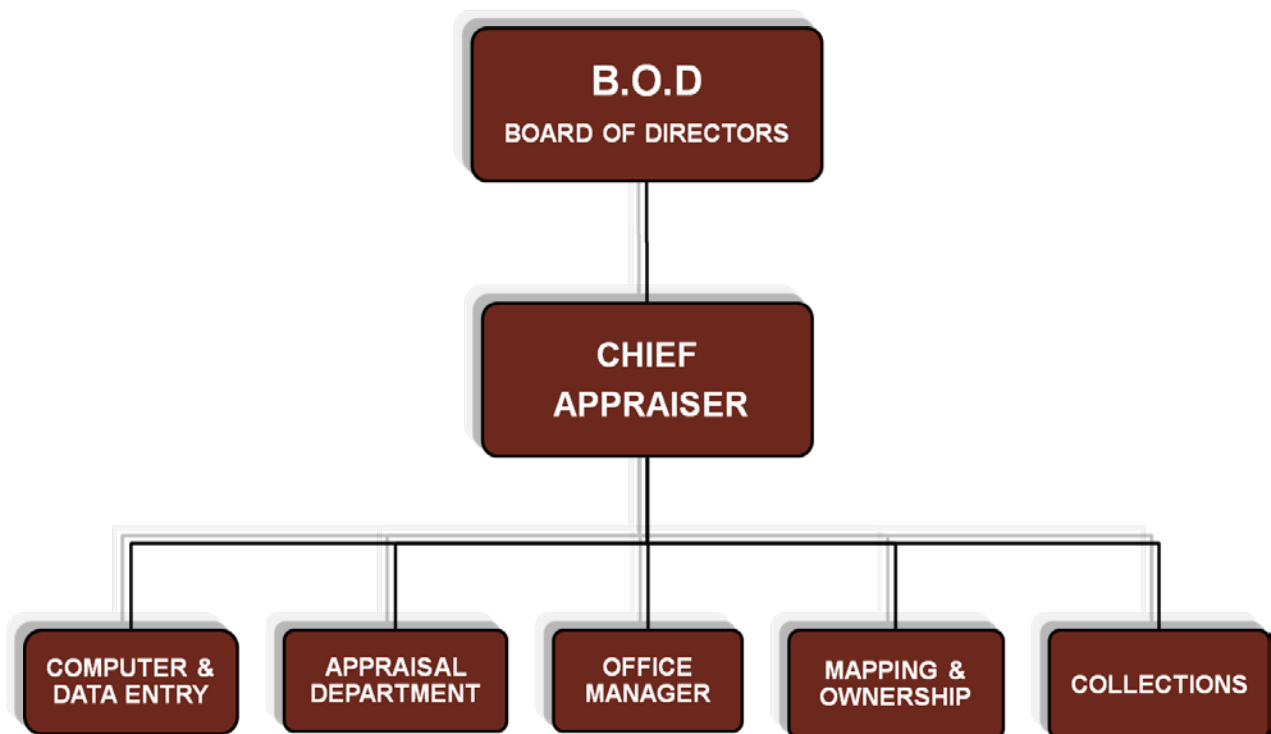
Total Salaries	127,594
Vehicle Expenses	1,900
Auditors	8,960
Building Expenses	13,050
Computer Expenses	23,100
Miscellaneous Office Expenses	27,250
Taxes, Insurance, Benefits	55,490
Education, Dues & Memberships	4,875
Utilities	5,500
<b>TOTAL</b>	<b>267,719</b>

Number of Parcels / Accounts	54,262
Cost per Account	\$4.93

## 2012 AUDIT

Cooke CAD has a financial audit performed every year. This financial 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 to show the District's accountability for the money it receives. This audit was approved by the BOD on July 18, 2013.

## ORGANIZATIONAL CHART



Cooke CAD has a total of 7 appraisers. 5 appraisers have obtained their **Registered Professional Appraiser (RPA)** designations and 2 of the appraisers are a “Level 3” appraiser. To obtain their **RPA** they must take and pass 9 individual classes, pass their level 3 test, and pass their level 4 test. All appraisers are registered with the **Texas Department of Licensing and Regulation**.

Cooke CAD has 2 staff members that have obtained their **Registered Tax Assessor (RTA)** designation. To obtain their **RTA** designation they must take and pass 8 individual classes, pass their level 3 test, and pass their level 4 test. They are also registered with the **Texas Department of Licensing and Regulation**.

## TAX CALENDAR

PHASE	START	END	DESCRIBE
APPRAISAL	January	April	Actual discovery and appraisal done all year
EQUALIZATION	May	July 20	Informal Review and ARB Hearings
ASSESSMENT	July 25	October 1	Tax Entities set Tax Rates
COLLECTION	October 1	January 31	Tax Bills are mailed and due by January 31

## ADDITIONAL INFORMATION

Cooke CAD's 2013-2014 **Reappraisal Plan** can be [viewed on this link](#).

Cooke CAD's **Mass Appraisal Report** can be [viewed on this link](#).

Cooke CAD has added PDF file **FORMS** for your convenience on this website. If you need exemptions, special valuation or other forms you will find them under **FORMS**.

## APPRAISAL REVIEW BOARD

The **Appraisal Review Board (ARB)** is an independent board. They are appointed by the Cooke County Appraisal District's Board of Directors to serve in a judicial manner. The ARB is separate and apart from the Cooke CAD. The ARB in Cooke County has 5 members on their board. They are knowledgeable individuals who live in the county. They are compensated for the performance of their official duties. The primary responsibility of the ARB is to: Resolve **value** disputes between the property owner (or their agent) and the Cooke CAD – based on evidence. Below is a table summarizing the 2013 ARB hearings and protested property.

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
Notices Mailed - Cooke CAD	23,099	18,220	16,012	13,229
Notices Mailed - Mineral	16,622	19,118	19,114	13,904
<b>TOTAL Notices Mailed</b>	<b>39,721</b>	<b>37,338</b>	<b>35,126</b>	<b>27,133</b>
Inquiries Opened	998	844	995	1,030
Protests - Real, Commercial, BPP	977	387	570	742
Protests - Mineral	482	450	508	578
<b>TOTAL Protests</b>	<b>1,459</b>	<b>837</b>	<b>1,078</b>	<b>1,320</b>
Protests Withdrawn	593	429	616	770
No Shows	151	184	80	79
Cases Heard	68	79	63	62
ARB Did NOT Change Value	32	48	38	34
ARB Changed Value	36	31	25	28

## CERTIFIED VALUES

Cooke CAD's **2013 Certified Values** can be [viewed by this link.](#)

# TAXING ENTITIES

The taxing entities in Cooke CAD are comprised of the following:

- ➔ **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

The taxing entity duties in relation to Cooke CAD include the following:

- Appoint the BOD members for Cooke CAD
- Approve or disapprove the Cooke CAD budget
- Set their budget to provide services
- Adopt a tax rate to satisfy their budget
- Receive & disperse the tax revenue

# TAX RATES

Cooke CAD's **Current 2013 Tax Rates** can be [viewed on this link](#).

Cooke CAD's **History of Tax Rates** can be viewed on these links.

[2012](#)

[2011](#)

[2010](#)

[2009](#)

[2008](#)

[2007](#)

[2006](#)

[2005](#)

[2004](#)

[2003](#)

[2002](#)

[2001](#)

[2000](#)



## CLOSING REMARKS

In closing, 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