

COOKE COUNTY APPRAISAL DISTRICT

ANNUAL REPORT

2022

This Annual Report provides information about the operations of the CCAD. The report has been designed to provide a compilation of information which is published and printed in many different documents by the appraisal district.

The information in this report highlights the structure of the appraisal district, certification of the 2022 appraisal roll, appraisal and collection, 2023 budgets, a comparison of the last 4 years of the appeals process, statistical comparisons from the Property Tax Assistance Division Property Value Study and trends in ownership transfers.

CCAD Mission Statement

- To uphold the standards 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 maintaining current up to date deed changes, a GIS mapping system, state reports, required manuals and procedures as directed by *Texas Property Tax Law and Comptrollers' Rules* and tax collections. Different than many appraisal districts, Cooke CAD also collects 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 commuting back and forth between different offices when questions arise. CCAD believes this saves the taxpayers money by funding only one office instead of two. It enables the whole system to 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 2022, the CCAD 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.

While Cooke CAD is proud of our many accomplishments, we are always striving to improve. We realize that we are stewards of the taxpayers' money and we are here to provide a service for all 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

TAXING ENTITIES

Cooke County Appraisal District services 26 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, Road Runner, Valley View
- ➔ **County** – Cooke
- ➔ **Hospital Districts** – Gainesville, Muenster
- ➔ **Water Districts** – Clear Creek Watershed, Muenster Water District
- ➔ **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
- Hiring a “Chief Appraiser”
- Appoint the Appraisal Review Board (ARB) members
- Make General Policy
- Adopt a Budget

2022 BOARD MEMBERS

Chairman – Joe Knight

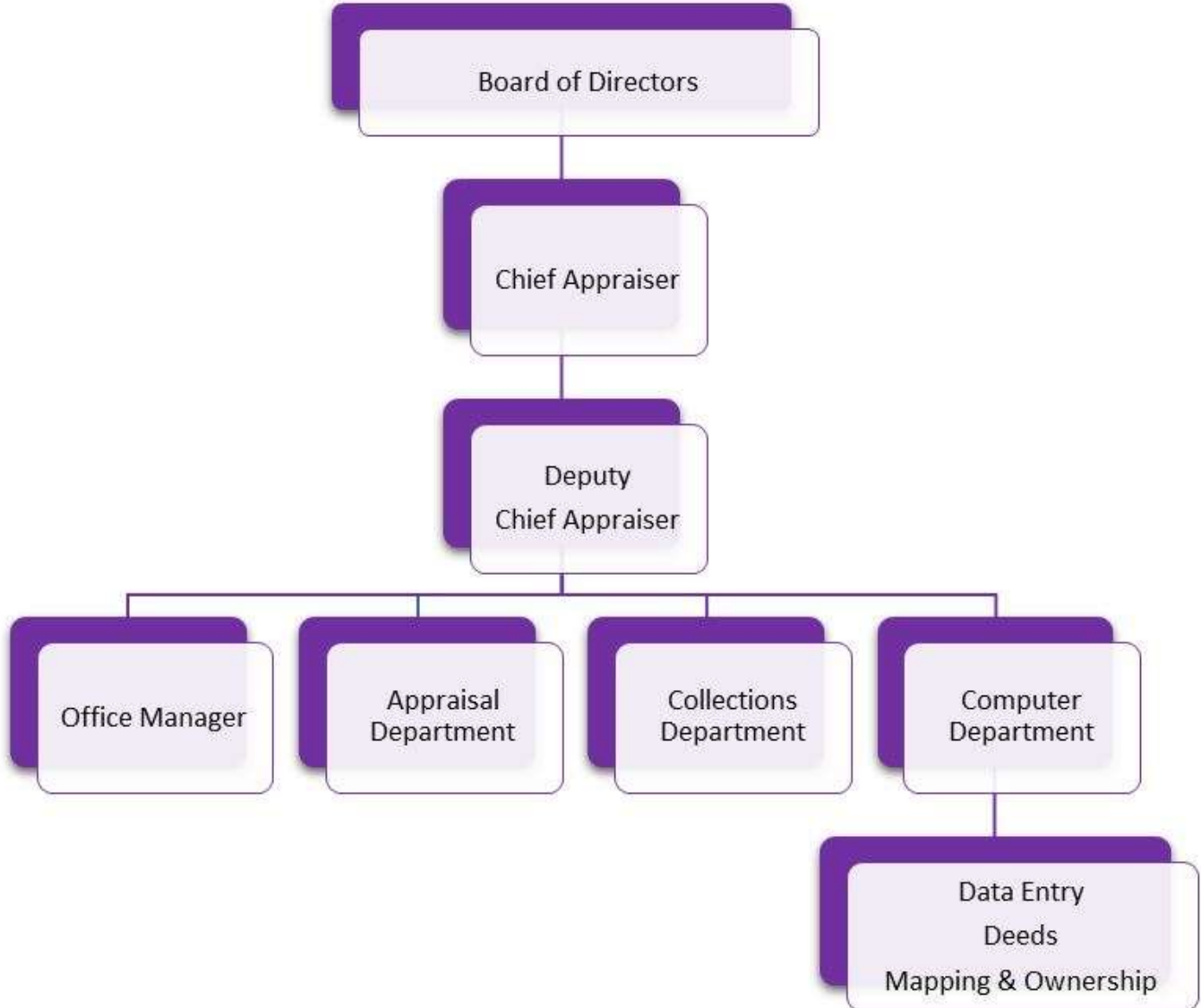
Secretary – Jerry Fleitman

James Collin

Nancy Brannon

Nathan D Dempsey

ORGANIZATIONAL CHART



The appraisal district is made up of 16 full-time employees, 2 part time:

- Chief Appraiser
- Deputy Chief Appraiser
- Office Manager
- Appraisal department real property with 5 FTE employees: 5 appraisers
- Business Personal Property has 1 FTE appraiser.
- Computer department with 4 employees: 1 FTE supervisor, 2 appraisal support clerks and 1 mapping/GIS & ownership transfers.
- Collections department with 3 employees: 1 supervisor and 2 collection clerks.

The chief appraiser will prepare and submit two individual budgets to the district's Board of Directors. One for the appraisal district the other for assessment and collections for taxes. The Board of Directors will then review, approve and adopt the budgets.

2023 ADOPTED BUDGET

Appraisal Expenses		
		2023
CHIEF APPRAISER		\$107,612
BUSINESS MGR		\$39,640
APPRAISERS		\$477,730
COMPUTER/DATA ENTRY		\$238,700
LONGEVITY		\$8,870
TOTAL SALARIES		\$872,552
EXPENSES		
CAR ALLOWANCE-CHIEF APPRAISER		\$6,000
FICA & MEDICARE TAX		\$15,000
GROUP HEALTH INS		\$235,000
RETIREMENT		\$150,000
PART TIME		\$40,000
TWC UNEMPLOYMENT TAX		\$6,000
APPRAISAL REVIEW BOARD		\$32,000
BOARD OF DIRECTORS		\$4,000
AUDITING		\$5,000
AUDIT-EXEMPTIONS-TRUE ROLL		\$6,500
ARB ATTY		\$2,500
ATTORNEY		\$2,300
BUILDING MAINTENANCE		\$15,000
CUSTODIAL SERVICES		\$10,000
COMPUTER HARDWARE MAINTENANCE		\$5,000
COMPUTER UPGRADES		\$12,000
DUES & MEMBERSHIPS		\$6,000
LEGAL NOTICE		\$5,000
OFFICE SUPPLIES		\$17,000
PRINTING/NOTICES/ROLLS		\$15,000
TNT MAILING (TRUTH AND TAXATION)		\$0
MISC EQUIPMENT MAINTENANCE		\$8,000
EQUIPMENT LEASE/POSTAGE		\$4,500
FF&E		\$4,000
POSTAGE EQUIPMENT MAINTENANCE		\$1,200
POSTAGE & FREIGHT		\$25,000
DEEDS		\$1,200
DEEDS-JUST APPRAISED		\$15,000
GIS ESRI LICENSE		\$1,800
PICTOMETRY		\$38,000
MINERAL & UTILITY APPRAISAL		\$90,000
SOFTWARE MAINTENANCE-TRUE AUTOMATION		\$100,100
SOFTWARE MAINTENANCE-BIS		\$12,000
SOFTWARE MAINTENANCE-IPAD		\$3,500
SCHOOLS & SEMINARS		\$15,000
INSURANCE-DISHONESTY BOND		\$800
INSURANCE-LIABILITY		\$3,500
INSURANCE-PROPERTY		\$3,100
INSURANCE-WORK COMP		\$5,300
INSURANCE-VEHICLE		\$4,000
ELECTRIC		\$8,500
TELEPHONE		\$6,000
WATER		\$2,800
VEHICLE FUEL & MAINTENANCE		\$10,000
VEHICLE MILEAGE ALLOWANCE		\$8,000
VEHICLE**		\$ 25,000
TOTAL OPERATIONS		\$985,600
TOTAL SALARIES & OPERATIONS		\$1,858,152
Other Income		-\$3,000
		\$1,855,152

*1999 FORD PURCHASED 9/02

2022 Taxpayer Appeal Stats

	2022	2021	2020	2019
Notices Mailed - Cooke CAD	27,140	29,663	30,027	29,166
Notices Mailed - Mineral	25,247	23,044	23,885	3,700
TOTAL Notices Mailed	52,385	54,409	53,912	32,866
Inquiries Opened	1,596	1,233	659	1,525
Protests - Real, Commercial, BPP	4,776	2,732	3,438	3,089
Protest - Mineral	718	706	1,080	1,033
TOTAL Protests	5,494	3,438	4,518	4,122
Appraisal Review Board Statistical Breakdown				
Total Protest Filed Online (E-File)	693	1180	1123	
Total Affidavits	227	127	53	
Total ARB Hearings by Phone	591	149	179	
ARB No Change Value	175	180	100	47
ARB E-Filed No Change	2	51	4	
ARB Changed Value	242	47	107	37
ARB E-Filed Changed Value	1	39	4	
ARB TopLine Approved	387	186	242	
ARB No Shows	376	230	449	705
ARB E-Filed Protest No Shows	228	141	103	
Protests Withdrawn	789	817	1,036	1,235
E-Filed Protest Withdrawn	38	232	170	
Protest Settled	2,660	1,024	1,522	2,023
E-Filed Protest Settled	423	232	558	

****Data used in the next 3 charts were taken from the Cooke County Certified Totals.

2022 Exemptions

Exemption	Count	Local	State	Total
AB	8	\$54,506,024	\$ -	\$54,506,024
DP	232	\$ -	\$ -	\$-
DSTRS	2	\$ 195,439	\$-	\$195,439
DV1	43	\$ -	\$ 373,622	\$373,622
DV1S	5	\$ -	\$25,000	\$25,000
DV2	26	\$ -	\$ 235,500	\$235,500
DV3	33	\$ -	\$ 344,000	\$344,000
DV3S	1	\$ -	\$ 10,000	\$10,000
DV4	286	\$ -	\$ 2,060,171	\$2,060,171
DV4S	29	\$ -	\$ 158,631	\$158,631
DVHS	148	\$ -	\$38,918,593	\$38,918,593
DVHSS	12	\$ -	\$ 2,354,421	\$2,354,421
EX	160	\$ -	\$14,103,106	\$14,103,106
EX (Prorated)	6	\$ -	\$227,075	\$227,075
EX-XD	1	\$ -	\$21,420	\$21,420
EX-XG	13	\$ -	\$ 2,322,237	\$2,322,237
EX-XG (Prorated)	0	\$ -	\$-	\$-
EX-XL	9	\$ -	\$ 2,591,681	\$2,591,681
EX-XR	24	\$ -	\$ 5,618,361	\$5,618,361
EX-XU	10	\$ -	\$ 1,354,860	\$1,354,860
EX-XV	856	\$ -	\$ 375,381,273	\$375,381,273
EX-XV (Prorated)	5	\$ -	\$ 210,889	\$210,889
EX366	9,128	\$ -	\$ 903,452	\$903,452
LIH	1	\$ -	\$ 2,974,503	\$2,974,503
LVE	72	\$7,052,962	\$ -	\$7,052,962
MASSS	1	\$ -	\$232,733	\$232,733
OV65	4,280	\$32,314,794	\$ -	\$32,314,794
OV65S	409	\$3,057,680	\$ -	\$3,057,680
PC	13	\$5,883,605	\$ -	\$5,883,605
PPV	96	\$1,334,614	\$ -	\$1,334,614
SO	45	\$1,246,764	\$ -	\$1,246,764
		\$105,591,882	\$330,447,564	\$418,540,022

2022 Certified Assessed Totals

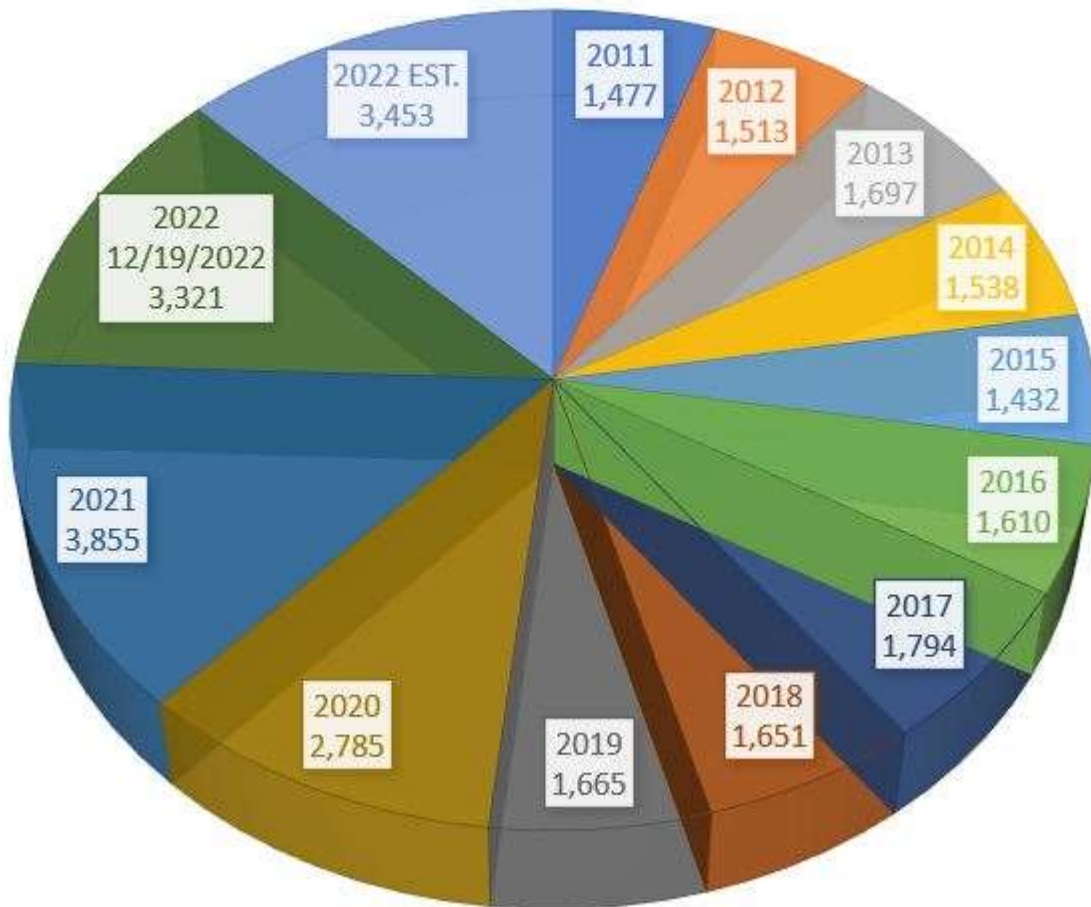
ENTITY	YEAR 2022	YEAR 2021	YEAR 2020
	Certified Taxable	Certified Taxable	Certified Taxable
<i>Cooke County</i>	\$ 5,172,820,077.00	\$ 4,945,801,676.00	\$ 4,469,004,565.00
<i>FM & lateral Road</i>	\$ 5,158,820,113.00	\$ 4,943,142,077.00	\$ 4,452,901,976.00
<i>Road & Bridge Fund</i>	\$ 5,171,858,932.00	\$ 4,945,378,879.00	\$ 4,469,016,009.00
<i>North Central Texas College</i>	\$ 5,138,439,609.00	\$ 4,915,077,660.00	\$ 4,420,664,969.00
<i>Gainesville Hospital</i>	\$ 4,994,351,668.00	\$ 4,074,203,650.00	\$ 3,733,388,590.00
<i>Muenster Hospital</i>	\$ 1,036,141,579.00	\$ 821,369,447.00	\$ 670,375,763.00
<i>Callisburg ISD</i>	\$ 1,012,141,090.00	\$ 1,032,697,360.00	\$ 948,392,195.00
<i>Collinsville ISD</i>	\$ 4,830,375.00	\$ 3,883,587.00	\$ 2,885,266.00
<i>Era ISD</i>	\$ 408,681,237.00	\$ 281,646,200.00	\$ 196,278,517.00
<i>Gainesville ISD</i>	\$ 1,569,257,645.00	\$ 1,533,204,343.00	\$ 1,417,671,897.00
<i>Lindsay ISD</i>	\$ 347,425,513.00	\$ 383,603,559.00	\$ 347,595,636.00
<i>Muenster ISD</i>	\$ 505,890,910.00	\$ 482,208,535.00	\$ 413,331,940.00
<i>Pilot Point ISD</i>	\$ 194,086,051.00	\$ 200,387,668.00	\$ 175,380,363.00
<i>Sivells Bend ISD</i>	\$ 240,291,214.00	\$ 204,141,085.00	\$ 179,594,263.00
<i>Saint Jo ISD</i>	\$ 56,243,107.00	\$ 55,470,999.00	\$ 37,894,212.00
<i>Slidell ISD</i>	\$ 11,892,422.00	\$ 5,844,538.00	\$ 8,728,829.00
<i>Valley View ISD</i>	\$ 412,457,873.00	\$ 391,350,749.00	\$ 356,886,009.00
<i>Walnut Bend ISD</i>	\$ 17,472,494.00	\$ 12,696,790.00	\$ 13,168,617.00
<i>Whitesboro ISD</i>	\$ 107,768,002.00	\$ 96,653,104.00	\$ 87,296,446.00
<i>Callisburg, Town of</i>	\$ 18,401,138.00	\$ 15,850,029.00	\$ 13,945,466.00
<i>Gainesville, Town of</i>	\$ 1,391,611,822.00	\$ 1,378,039,284.00	\$ 1,277,942,750.00
<i>Lindsay, Town of</i>	\$ 122,858,227.00	\$ 104,177,846.00	\$ 96,710,479.00
<i>Muenster, Town of</i>	\$ 219,809,826.00	\$ 183,953,345.00	\$ 173,570,967.00
<i>Oak Ridge, Town of</i>	\$ 20,642,133.00	\$ 15,951,414.00	\$ 13,540,411.00
<i>Pilot Point, Town of</i>	\$ 5,445,998.00	\$ 9,554.00	\$ 9,554.00
<i>Road Runner, Town of</i>	\$ 22,629,882.00	\$ 16,062,092.00	\$ 13,044,995.00
<i>Valley View, Town of</i>	\$ 79,083,493.00	\$ 65,361,737.00	\$ 58,214,172.00
<i>Clear Creek Watershed</i>	\$ 505,299,891.00	\$ 256,152,477.00	\$ 175,926,900.00
<i>Muenster Water District</i>	\$ 219,809,826.00	\$ 184,015,206.00	\$ 173,570,967.00

2022 State Category Breakdown

STATE CODE	DESCRIPTION	COUNT	NEW VALUE MARKET	MARKET VALUE
2022	TOTAL NUMBER OF PARCELS:			
<i>A</i>	SINGLE FAMILY	12,572	\$ 69,826,546	\$ 3,157,060,053
<i>B</i>	MULTIFAMILY RESIDENCE	156	\$ 3,562,716	\$ 79,935,458
<i>C1</i>	VACANT LOTS AND LAND TRACTS	2,315	\$ -	\$ 106,194,837
<i>D1</i>	QUALIFIED OPEN-SPACE LAND	10,067	\$ -	\$ 4,671,792,369
<i>D2</i>	IMPROVEMENT ON QUALIFIED OPEN SPACE	2,970	\$ 4,178,831	\$ 90,596,564
<i>E</i>	RURAL LAND, NON QUALIFIED OPEN SPACE	6,007	\$ 47,971,259	\$ 1,415,686,190
<i>F1</i>	COMMERCIAL REAL PROPERTY	1,183	\$ 19,072,732	\$ 496,269,638
<i>F2</i>	INDUSTRIAL AND MANUFACTURING REAL	91	\$ 16,915,775	\$ 480,688,714
<i>G1</i>	OIL AND GAS	24,165	\$ -	\$ 206,115,616
<i>J1</i>	WATER SYSTEMS	12	\$ -	\$ 562,999
<i>J2</i>	GAS DISTRIBUTION SYSTEM	16	\$ -	\$ 12,429,616
<i>J3</i>	ELECTRIC COMPANY (INCLUDING CO-OP)	176	\$ -	\$ 77,196,406
<i>J4</i>	TELEPHONE COMPANY (INCLUDING CO-OP)	78	\$ -	\$ 11,409,427
<i>J5</i>	RAILROAD	13	\$ -	\$ 29,486,413
<i>J6</i>	PIPELINE COMPANY	227	\$ -	\$ 46,995,258
<i>J7</i>	CABLE TELEVISION COMPANY	2	\$ -	\$ 13,303,043
<i>J8</i>	OTHER TYPE OF UTILITY	8	\$ -	\$ 3,307,638
<i>L1</i>	COMMERCIAL PERSONAL PROPERTY (BPP)	1,620	\$ -	\$ 175,733,466
<i>L2</i>	INDUSTRIAL AND MANUFACTURING BPP	425	\$ -	\$ 323,994,484
<i>M1</i>	TANGIBLE OTHER PERSONAL, MOBILE HOME	913	\$ 5,376,718	\$ 50,523,322
<i>O</i>	RESIDENTIAL INVENTORY	345	\$ 676,836	\$ 5,946,532
<i>S</i>	SPECIAL INVENTORY TAX	39	\$ -	\$ 17,007,174
<i>X</i>	TOTALLY EXEMPT PROPERTY	10,368	\$ 31,800	\$ 414,096,433
	TOTALS		\$ 167,613,213	\$ 11,886,331,650

2022 Ownership Transfer Report

TRANSFERS PER YEAR



2022 Tax Rates

TAXING ENTITIES	TAXING ENTITIES CODE	M & O	I & S	2022 TAX RATE
<i>Cooke County</i>	CCOK	0.199300	0.012000	0.211300
<i>FM & Lateral Road</i>	FMRD	0.000100	0.000000	0.000100
<i>Road & Bridge Fund</i>	RDBD	0.125000	0.000000	0.125000
<i>North Central Texas College</i>	NCTC	0.064200	0.020900	0.085100
<i>Gainesville Hospital</i>	HOGV	0.032300	0.076400	0.108700
<i>Muenster Hospital</i>	HOMU	0.150000	0.000000	0.150000
<i>Callisburg ISD</i>	SDCL	0.854600	0.098500	0.953100
<i>Collinsville ISD *</i>	SDCV	0.942900	0.190000	1.132900
<i>Era ISD</i>	SDER	0.854600	0.170000	1.024600
<i>Gainesville ISD</i>	SDGV	0.942900	0.080000	1.022900
<i>Lindsay ISD</i>	SDLI	0.938000	0.000000	0.938000
<i>Muenster ISD</i>	SDMU	0.924600	0.250000	1.174600
<i>Pilot Point ISD *</i>	SDPP	0.942900	0.268760	1.211660
<i>Sivells Bend ISD</i>	SDSB	0.854600	0.000000	0.854600
<i>Saint Jo ISD *</i>	SDSJ	0.942900	0.270000	1.212900
<i>Slidell ISD *</i>	SDSL	0.864600	0.084000	0.948600
<i>Valley View ISD</i>	SDVV	0.909600	0.174500	1.084100
<i>Walnut Bent ISD</i>	SDWB	0.854600	0.000000	0.854600
<i>Whitesboro ISD *</i>	SDWH	0.942900	0.195000	1.137900
<i>Callisburg, Town of</i>	TNCL	0.121300	0.000000	0.121300
<i>Gainesville, Town of</i>	TNGV	0.466600	0.157300	0.623900
<i>Lindsay, Town of</i>	TNLI	0.192700	0.240200	0.432900
<i>Muenster, Town of</i>	TNMU	0.282334	0.000000	0.282334
<i>Oak Ridge, Town of</i>	TNOK	0.200000	0.000000	0.200000
<i>Pilot Point, Town of *</i>	TNPP	0.426846	0.200000	0.626846
<i>Road Runner, Town of</i>	TNRR	0.850000	0.000000	0.850000
<i>Valley View, Town of</i>	TNVV	0.171490	0.000000	0.171490
<i>Clear Creek Watershed</i>	WACC	0.030500	0.000000	0.030500
<i>Muenster Water District</i>	WAMU	0.061700	0.000000	0.061700

* COOKE CAD DOES NOT COLLECT FOR THESE ENTITIES

Method and Assistance Program (MAP)

Cooke CAD is reviewed on 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 appraisal district has begun working on the 2023 Methods and Assistance review. The results of the review will not be available until early 2023. If you want to look at the complete review for 2021 you can find it on the Comptroller’s website using the website address below. Scroll down until you find Cooke.

[2021 MAP Review Results \(texas.gov\)](#)

Glenn Hegar
Texas Comptroller of Public Accounts
2020-21 Final Methods and Assistance Program Review

Cooke County Appraisal District

Current MAP Cycle Chief Appraiser(s): Doug Smithson

Previous MAP Cycle Chief Appraiser(s): Doug Smithson

This review is conducted in accordance with Tax Code Section 5.102(a-1) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

The appraisal district is established in a county located in an area declared by the governor to be a disaster area during the tax year in which the review is required. Therefore, a limited-scope review has been conducted.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
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 N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	16	16	100
Taxpayer Assistance	8	8	100
Operating Procedures	13	13	100
Appraisal Standards, Procedures and Methodology	18	18	100

Property Value Study

The **Property Value Study** is conducted by the comptroller's office every even year. The most recent Property Value Study for Cooke CAD was 2020. The Property Value Study takes a random sample of sold and unsold properties within each school district. A ratio study is done by the comptroller's office using all sold properties within the different categories

A ratio study is the study of the relationship between appraised value and market value. Indicators of market value may be either sales or independent "expert" appraisals.

Under section 5.10 of the Texas Property Tax Code "*the comptroller shall conduct a study in each appraisal district to determine the degree of uniformity of and the median level of appraisals by the appraisal district within each major category of property*". The published findings of a ratio study is then distributed to all members of the legislature and to all appraisal district.

A ratio study is calculated by taking the selling price of property sold on either side of January 1, then compared to CCAD's value for the same property. Sold properties are then compared to unsold properties to check for uniformity in the unsold property. When there are not enough sales within a school district, the comptroller's appraiser will randomly pull properties, do an appraisal on the property to compare their estimate of market value with CCAD's, then determine a ratio. 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.

The comptroller's office has completed the process of a ratio study for 2020.

A copy of CCAD's last "Property Value Study" can be found on the Texas Comptrollers' website:

[School District Property Value Study \(texas.gov\)](https://www.texas.gov)

2021 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 taxpayers, 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 2021 audit for the full year ending December 31, 2021 was reported to the district's Board of Directors during their August 10th board meeting. A copy of the audit is available at the appraisal district for review.

Tax Calendar

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

[Property Tax Calendars \(texas.gov\)](https://www.texas.gov)

Additional Information

Cooke CAD's 2022-2023 Reappraisal **Plan** can be viewed on the Appraisal District's website.

Cooke CAD's 2022 **Mass Appraisal Report** can be viewed on the Appraisal District's website.