

COOKE COUNTY APPRAISAL DISTRICT

ANNUAL REPORT

2020

This Annual Report provides some 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 2020 appraisal roll, appraisal or collection 2021 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 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 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 2020, 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 2020 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 2020 budget for the appraisal department as well as a separate budget for the collections department.

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 in the following report. 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

2020 BOARD MEMBERS

Chairperson – Joe Knight

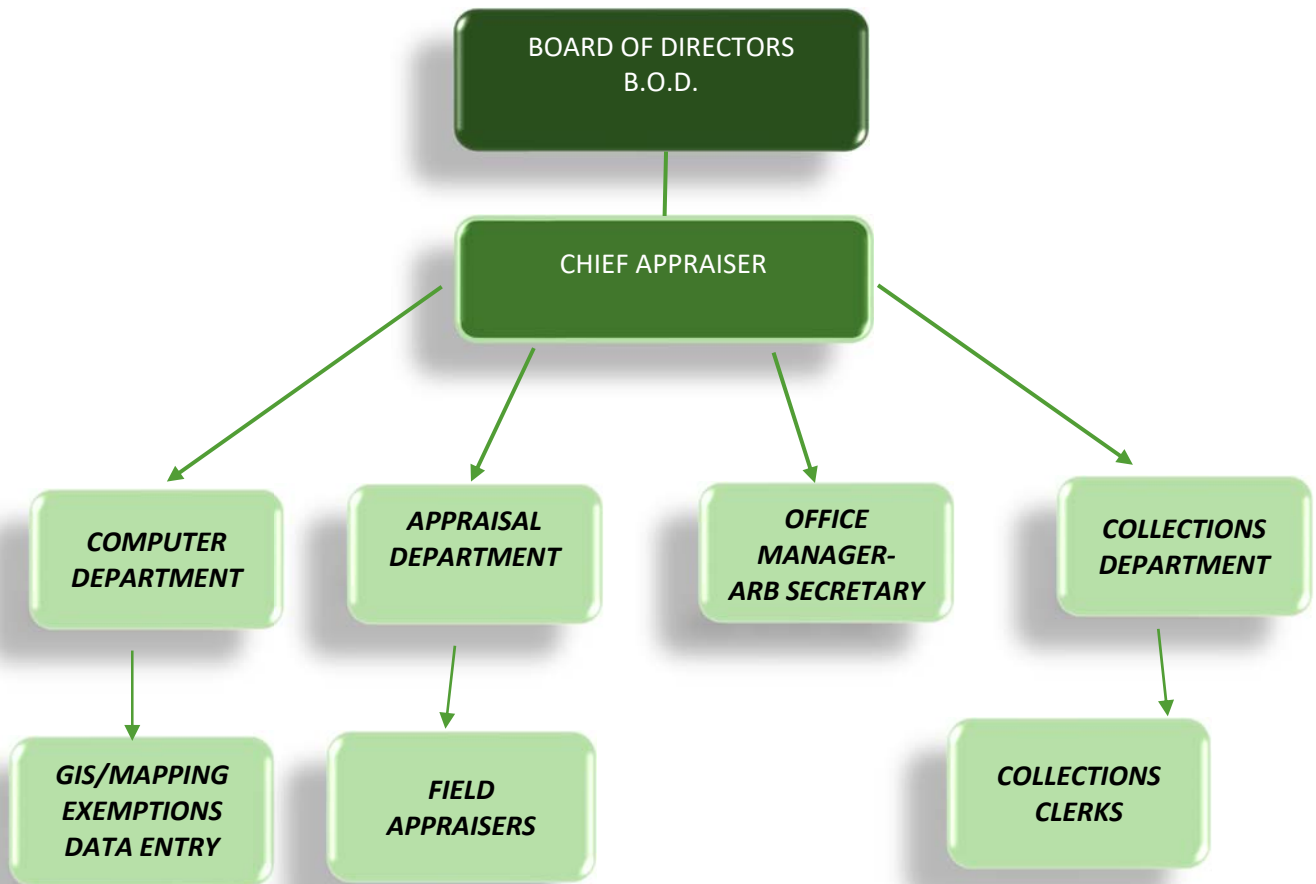
Vice Chairperson – James Collins

Secretary – Jerry Fleitman

Nancy Brannon

Nathan D Dempsey

ORGANIZATIONAL CHART



The appraisal district is made up of 15 employees.

- Chief Appraiser
- Office Manager
- Appraisal department real property with 1 supervisor and 5 appraisers
- Business Personal Property has 1 appraiser
- Computer department with 4 employees: 1 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.

2021 ADOPTED BUDGET

2021 ADOPTED BUDGET - APPRAISAL EXPENSES			
SALARIES			
Chief Appraiser/Business Manger			\$ 94,000
Business Manager			\$ 34,615
Appraisers			\$ 425,700
Computer/Data Entry			\$ 199,620
Longevity			\$ 10,085
TOTAL SALARIES			\$ 764,020
EXPENSES			
Car Allowance-Chief Appraiser			\$ 6,000
FICA & Medicare Tax			\$ 11,500
Group Health Insurance			\$ 196,452
Retirement			\$ 109,600
TWC Unemployment Tax			\$ 3,000
Appraisal Review Board			\$ 25,000
Board of Directors/Travel			\$ 4,000
Auditing			\$ 4,650
ARB Attorney			\$ 2,500
Appraisal District Attorney			\$ 2,300
Building Maintenance			\$ 6,000
Custodial Services			\$ 6,000
Computer Hardware Maintenance			\$ 4,000
IPAD Internet			\$ 3,200
Computer Upgrades			\$ 7,500
Dues & Memberships			\$ 5,500
Legal Notice			\$ 3,500
Office Supplies			\$ 15,000
Printing / Notices / Rolls			\$ 10,000
TNT Mailing (Truth and Taxation)			\$ 6,500
Misc Equipment Maintenance			\$ 6,000
Equipment Lease / Postage			\$ 4,000
FF&E			\$ 1,000
Postage Equipment Maintenance			\$ 500
Postage & Freight			\$ 25,000
Deeds			\$ 1,200
GIS ESRI License			\$ 1,800
Mapping Software Maintenance			\$ 1,800
Pictometry			\$ 25,000
Mineral & Utility Appraisal			\$ 90,000
Software Maintenance - True Automation			\$ 78,000
Software Maintenance - BIS			\$ 9,000
Schools & Seminars			\$ 15,000

Insurance - Dishonesty Bond			\$ 700
Insurance - Liability			\$ 2,500
Insurance - Property			\$ 2,300
Insurance - Workman Comp			\$ 4,800
Insurance - Vehicle			\$ 3,500
Electric			\$ 7,500
Telephone			\$ 3,700
Water			\$ 2,500
Vehicle Fuel & Maintenance			\$ 8,500
Vehicle Mileage Allowance			\$ 6,000
TOTAL OPERATIONS			\$ 732,502
TOTAL SALARIES & OPERATIONS			\$ 1,496,522
Other Income			\$ (3,000)
			\$ 1,493,522

2021 ADOPTED BUDGET - COLLECTION EXPENSES			
SALARIES			
Chief Appraiser			\$ 14,282
Business Manager			\$ 27,619
Salaries			\$ 130,100
Longevity			\$ 10,000
TOTAL SALARIES			\$ 182,001
EXPENSES			
FICA & Medicare Tax			\$ 3,000
Group Health Insurance			\$ 70,000
Retirement			\$ 29,000
TWC Unemployment Tax			\$ 1,200
Auditing			\$ 10,850
Building Maintenance			\$ 3,500
Custodial Services			\$ 2,500
Computer Hardware Maintenance			\$ 500
Computer Upgrades			\$ 4,500
Dues & Memberships			\$ 1,000
Legal Notice			\$ 500
Office Supplies			\$ 7,000
Tax Statements / Envelopes			\$ 12,000
Printing / Notices/ Rolls			\$ 4,500
Equipment Maintenance			\$ 2,800
Equipment Lease / Postage			\$ 2,200
FF&E			\$ 500
Postage Equipment Maintenance			\$ 250
Postage & Freight			\$ 17,000
Software Maintenance - True Automation			\$ 36,000
Software Maintenance - BIS			\$ 7,000
Schools & Seminars			\$ 5,500
Insurance - Dishonesty Bond			\$ 450
Insurance - Liability			\$ 1,200
Insurance - Property			\$ 1,500
Insurance - Workman Comp			\$ 4,200
Electric			\$ 4,000
Telephone			\$ 1,500
Water			\$ 1,300
Vehicle Mileage Allowance			\$ 1,800
TOTAL OPERATIONS			\$ 237,250
TOTAL SALARIES & OPERATIONS			\$ 419,251
Other Income			\$ (2,000)
			\$ 417,251

Taxpayer Appeal Stats

	2020	2019	2018	2017
Notices Mailed - Cooke CAD	30,027	29,166	28,303	23,715
Notices Mailed - Mineral	23,885	3,700	3,478	3,347
TOTAL Notices Mailed	53,912	32,866	31,328	27,062
Inquiries Opened	659	1,525	861	947
Protests - Real, Commercial, BPP	3,438	3,089	2,311	1,035
Protest - Mineral	1,080	1,033	1,169	805
TOTAL Protests	4,518	4,127	3,480	1,840
Appraisal Review Board Statistical Breakdown				
Total Protest Filed Online (E-File)	1123			
Total Affidavits	53			
Total ARB Hearings by Phone	179			
ARB No Change Value	100	47	59	35
ARB E-Filed No Change	4			
ARB Changed Value	107	37	30	17
ARB E-Filed Changed Value	4			
ARB TopLine Approved	242			
ARB No Shows	449	705	551	327
ARB E-Filed Protest No Shows	103			
Protests Withdrawn	1,036	1,235	1,500	925
E-Filed Protest Withdrawn	170			
Protest Settled	1,522	2,023	878	691
E-Filed Protest Settled	558			

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

2020 Exemptions

Exemption	Count	Local	State	Total
AB	7	\$42,638,467		\$42,638,467
DP	249			
DV1	27		\$ 188,727	\$188,727
DV1S	1		\$5,000	\$5,000
DV2	25		\$ 223,500	\$223,500
DV3	23		\$ 238,000	\$238,000
DV3S	1		\$ 10,000	\$10,000
DV4	263		\$ 1,957,426	\$1,957,426
DV4S	25		\$ 144,980	\$144,980
DVHS	114		\$20,564,276	\$20,564,276
DVHSS	12		\$ 2,986,517	\$2,986,517
EX	107		\$ 3,557,729	\$3,557,729
EX (Prorated)	1		\$9,444	\$9,444
EX-XD	1		\$11,900	\$11,900
EX-XG	9		\$ 755,675	\$755,675
EX-XG (Prorated)	0			
EX-XL	10		\$ 1,183,688	\$1,183,688
EX-XR	22		\$ 1,005,987	\$1,005,987
EX-XU	47		\$ 2,697,464	\$2,697,464
EX-XV	863		\$ 291,656,507	\$291,656,507
EX-XV (Prorated)	0			
EX366	10,280		\$ 593,403	\$593,403
LIH	1		\$ 2,465,000	\$2,465,000
LVE	84	\$8,410,665		\$8,410,665
MASSS	1		\$192,341	\$192,341
OV65	4,079	\$31,018,425		\$31,018,425
OV65S	283	\$2,172,667		\$2,172,667
PC	9	\$1,613,965		\$1,613,965
PPV	95	\$1,423,365		\$1,423,365
SO	20	\$814,904		\$814,904
	Totals	\$88,092,458	\$330,447,564	\$418,540,022

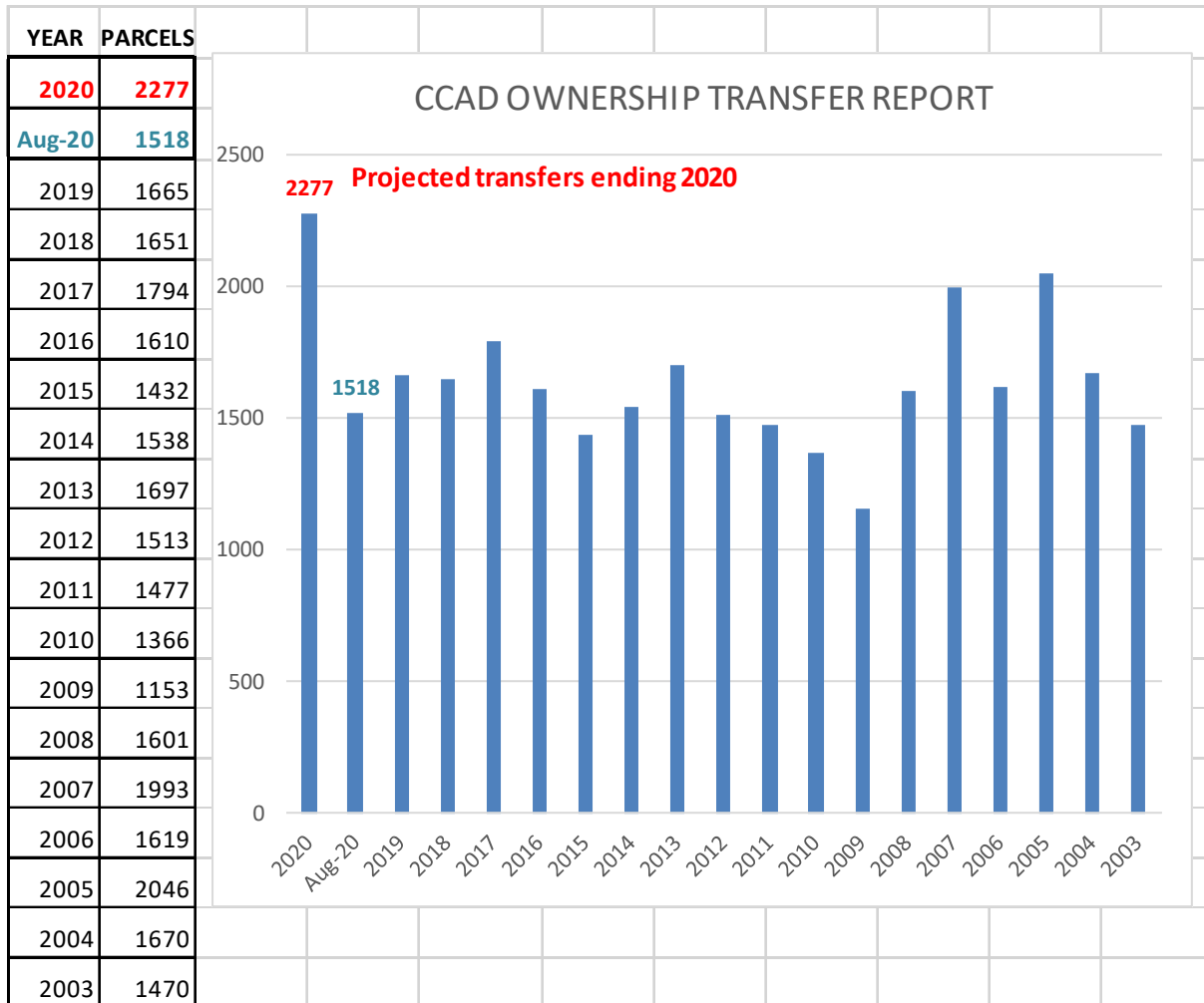
2020 Certified Assessed Totals

ENTITY	YEAR 2020 Certified Taxable	YEAR 2019 Certified Taxable	YEAR 2018 Certified Taxable
<i>Cooke County</i>	\$ 4,469,004,565	\$ 4,235,244,803	\$ 3,899,127,378
<i>FM & lateral Road</i>	\$ 4,452,901,976	\$ 4,219,066,946	\$ 3,882,415,343
<i>Road & Bridge Fund</i>	\$ 4,469,016,009	\$ 4,235,244,803	\$ 3,899,127,368
<i>North Central Texas College</i>	\$ 4,420,664,969	\$ 4,182,235,311	\$ 3,840,309,386
<i>Gainesville Hospital</i>	\$ 3,733,388,590	\$ 3,474,055,121	\$ 3,151,638,227
<i>Muenster Hospital</i>	\$ 670,375,763	\$ 691,157,740	\$ 671,326,499
<i>Callisburg ISD</i>	\$ 948,392,195	\$ 840,951,059	\$ 742,958,355
<i>Collinsville ISD</i>	\$ 2,885,266	\$ 1,972,478	\$ 1,929,487
<i>Era ISD</i>	\$ 196,278,517	\$ 195,475,818	\$ 177,692,551
<i>Gainesville ISD</i>	\$ 1,417,671,897	\$ 1,305,718,937	\$ 1,168,994,621
<i>Lindsay ISD</i>	\$ 347,595,636	\$ 373,466,839	\$ 505,537,607
<i>Muenster ISD</i>	\$ 413,331,940	\$ 388,703,900	\$ 378,505,588
<i>Pilot Point ISD</i>	\$ 175,380,363	\$ 156,031,795	\$ 134,913,294
<i>Sivells Bend ISD</i>	\$ 179,594,263	\$ 158,842,022	\$ 142,736,559
<i>Saint Jo ISD</i>	\$ 37,894,212	\$ 45,346,943	\$ 46,484,894
<i>Slidell ISD</i>	\$ 8,728,829	\$ 5,769,633	\$ 5,305,219
<i>Valley View ISD</i>	\$ 356,886,009	\$ 349,058,155	\$ 298,243,224
<i>Walnut Bend ISD</i>	\$ 13,168,617	\$ 14,563,038	\$ 13,411,662
<i>Whitesboro ISD</i>	\$ 87,296,446	\$ 77,853,940	\$ 63,621,167
<i>Callisburg, Town of</i>	\$ 13,945,466	\$ 11,722,779	\$ 10,203,722
<i>Gainesville, Town of</i>	\$ 1,277,942,750	\$ 1,235,379,602	\$ 1,149,994,176
<i>Lindsay, Town of</i>	\$ 96,710,479	\$ 87,757,505	\$ 79,210,817
<i>Muenster, Town of</i>	\$ 173,570,967	\$ 153,151,611	\$ 137,099,563
<i>Oak Ridge, Town of</i>	\$ 13,540,411	\$ 12,439,743	\$ 10,784,222
<i>Pilot Point, Town of</i>	\$ 9,554	\$ 9,397	\$ 643,238
<i>Road Runner, Town of</i>	\$ 13,044,995	\$ 11,533,451	\$ 9,881,263
<i>Valley View, Town of</i>	\$ 58,214,172	\$ 54,887,370	\$ 48,199,346
<i>Clear Creek Watershed</i>	\$ 175,926,900	\$ 181,772,489	\$ 167,621,400
<i>Muenster Water District</i>	\$ 173,570,967	\$ 153,151,611	\$ 137,068,305

2020 State Category Breakdown

STATE CODE	DESCRIPTION	COUNT	NEW VALUE MARKET	MARKET VALUE
	TOTAL NUMBER OF PARCELS:	71,754		
<i>A</i>	SINGLE FAMILY	12,357	\$ 38,166,522	\$ 2,043,599,671
<i>B</i>	MULTIFAMILY RESIDENCE	151	\$ 347,678	\$ 57,991,197
<i>C1</i>	VACANT LOTS AND LAND TRACTS	2,177	\$ -	\$ 62,901,756
<i>D1</i>	QUALIFIED OPEN-SPACE LAND	10,007		\$ 2,478,241,560
<i>D2</i>	IMPROVEMENT ON QUALIFIED OPEN SPACE	2,936	\$ 3,554,214	\$ 77,363,351
<i>E</i>	RURAL LAND, NON QUALIFIED OPEN SPACE	5,989	\$ 29,424,268	\$ 912,243,064
<i>F1</i>	COMMERCIAL REAL PROPERTY	1,193	\$ 15,260,535	\$ 397,458,363
<i>F2</i>	INDUSTRIAL AND MANUFACTURING REAL	85	\$ 1,212,180	\$ 195,061,104
<i>G1</i>	OIL AND GAS	25,394		\$ 139,057,171
<i>J1</i>	WATER SYSTEMS	13		\$ 352,390
<i>J2</i>	GAS DISTRIBUTION SYSTEM	16		\$ 8,288,062
<i>J3</i>	ELECTRIC COMPANY (INCLUDING CO-OP)	183		\$ 71,756,009
<i>J4</i>	TELEPHONE COMPANY (INCLUDING CO-OP)	86		\$ 13,537,275
<i>J5</i>	RAILROAD	13		\$ 26,339,155
<i>J6</i>	PIPELINE COMPANY	290		\$ 45,922,332
<i>J7</i>	CABLE TELEVISION COMPANY	2		\$ 12,886,901
<i>J8</i>	OTHER TYPE OF UTILITY	9		\$ 10,898,688
<i>L1</i>	COMMERCIAL PERSONAL PROPERTY (BPP)	1,815		\$ 164,563,653
<i>L2</i>	INDUSTRIAL AND MANUFACTURING BPP	545	\$ 2,952,356	\$ 343,528,773
<i>MI</i>	TANGIBLE OTHER PERSONAL, MOBILE HOME	886	\$ 2,090,637	\$ 24,359,838
<i>O</i>	RESIDENTIAL INVENTORY	274	\$ 631,005	\$ 5,015,664
<i>S</i>	SPECIAL INVENTORY TAX	37		\$ 16,204,121
<i>X</i>	TOTALLY EXEMPT PROPERTY	11,516	\$ 680,856	\$ 313,770,827
	TOTALS		\$ 91,136,393	\$ 7,421,340,925

2020 Ownership Transfer Report



2020 Tax Rates

TAXING ENTITIES	TAXING ENTITIES CODE	M & O	I & S	2020 TAX RATE
<i>Cooke County</i>	CCOK	0.280200	0.017200	0.297400
<i>FM & Lateral Road</i>	FMRD	0.000100	0.000000	0.000100
<i>Road & Brodge Fund</i>	RDBD	0.125000	0.000000	0.125000
<i>North Central Texas College</i>	NCTC	0.072833	0.024982	0.097815
<i>Gainesville Hospital</i>	HOGV	0.038300	0.102300	0.140600
<i>Muenster Hospital</i>	HOMU	0.197500	0.000000	0.197500
<i>Callisburg ISD</i>	SDCL	0.902800	0.140000	1.042800
<i>Collinsville ISD *</i>	SDCV	1.004400	0.266500	1.270900
<i>Era ISD</i>	SDER	0.966400	0.170000	1.136400
<i>Gainesville ISD</i>	SDGV	1.021600	0.080000	1.101600
<i>Lindsay ISD</i>	SDLI	0.966400	0.000000	0.966400
<i>Muenster ISD</i>	SDMU	0.966400	0.360000	1.326400
<i>Pilot Point ISD *</i>	SDPP	1.018600	0.200000	1.218600
<i>Sivells Bend ISD</i>	SDSB	0.893100	0.000000	0.893100
<i>Saint Jo ISD *</i>	SDSJ	1.054700	0.270000	1.324700
<i>Slidell ISD *</i>	SDSL	0.976400	0.084000	1.060400
<i>Valley View ISD</i>	SDVV	1.021400	0.251500	1.272900
<i>Walnut Bent ISD</i>	SDWB	0.966400	0.000000	0.966400
<i>Whitesboro ISD *</i>	SDWH	1.054700	0.195000	1.249700
<i>Callisburg, Town of</i>	TNCL	0.160100	0.000000	0.160100
<i>Gainesville, Town of</i>	TNGV	0.495200	0.192300	0.687500
<i>Lindsay, Town of</i>	TNLI	0.217100	0.269100	0.486200
<i>Muenster, Town of</i>	TNMU	0.317800	0.000000	0.317800
<i>Oak Ridge, Town of</i>	TNOK	0.123000	0.000000	0.123000
<i>Pilot Point, Town of *</i>	TNPP	0.434579	0.206649	0.641228
<i>Road Runner, Town of</i>	TNRR	1.000000	0.000000	1.000000
<i>Valley View, Town of</i>	TNVV	0.204228	0.000000	0.204228
<i>Clear Creek Watershed</i>	WACC	0.036500	0.000000	0.036500
<i>Muenster Water District</i>	WAMU	0.062500	0.138900	0.201400

* 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 2021 Methods and Assistance review. The results of the review will not be available until early 2022. The results of the 2019 MAPs’ review are stated below. If you want to look at the complete review for 2019 you can find it on the Comptroller’s website using the website address below. Scroll down until you from Cooke.

<https://comptroller.texas.gov/taxes/property-tax/map/2019/index.php>

The results of the 2019 under “Mandatory Requirements” shows that the appraisal district did not pass this question. The appraisal district did have the recent reappraisal plan current however it was not submitted to and approved by the Board of Directors prior to September 15, 2018.

Under the category of “Governance” the appraisal districts score was 13 out of a total of 15. One of the failing points was due to the reappraisal plan submission date after September 15th, see above. The second the appraisal district budget was not submitted and approved by the Board of Directors prior to September 15th. All of these points of failure have been corrected.

The appraisal district encourages the reader to visit the comptroller’s website and read the questions and results of the full Methods and Assistance Report.

Glenn Hegar
Texas Comptroller of Public Accounts
2018-19 Final Methods and Assistance Program
Review

Cooke County Appraisal District

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

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?	FAIL
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	Needs Some Improvement
Taxpayer Assistance	Meets All
Operating Procedures	Meets
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	15	13	87
Taxpayer Assistance	11	11	100
Operating Procedures	22	21	95
Appraisal Standards, Procedures and Methodology	29	29	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 2018. 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 is currently in the process of a ratio study for 2020. The preliminary results of the study will not be available until January 31, 2021.

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

<https://www.comptroller.texas.gov/taxes/property-tax/pvs/2018f/049index.php>

2019 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 2019 audit for the full year ending December 31, 2019 was reported to the district's Board of Directors during their August 12th 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:

<https://www.comptroller.texas.gov/taxes/property-tax/calendars/imp-dates.php>

Additional Information

Cooke CAD's 2020-2021 **Reappraisal Plan** can be viewed on the Appraisal District's website.

Cooke CAD's 2020 **Mass Appraisal Report** can be viewed on the Appraisal District's website.