

COOKE COUNTY APPRAISAL DISTRICT

ANNUAL REPORT

2021

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 2021 appraisal roll, appraisal and collection, 2022 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 2021, 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 2021 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 2022 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

2021 BOARD MEMBERS

Chairman – Joe Knight

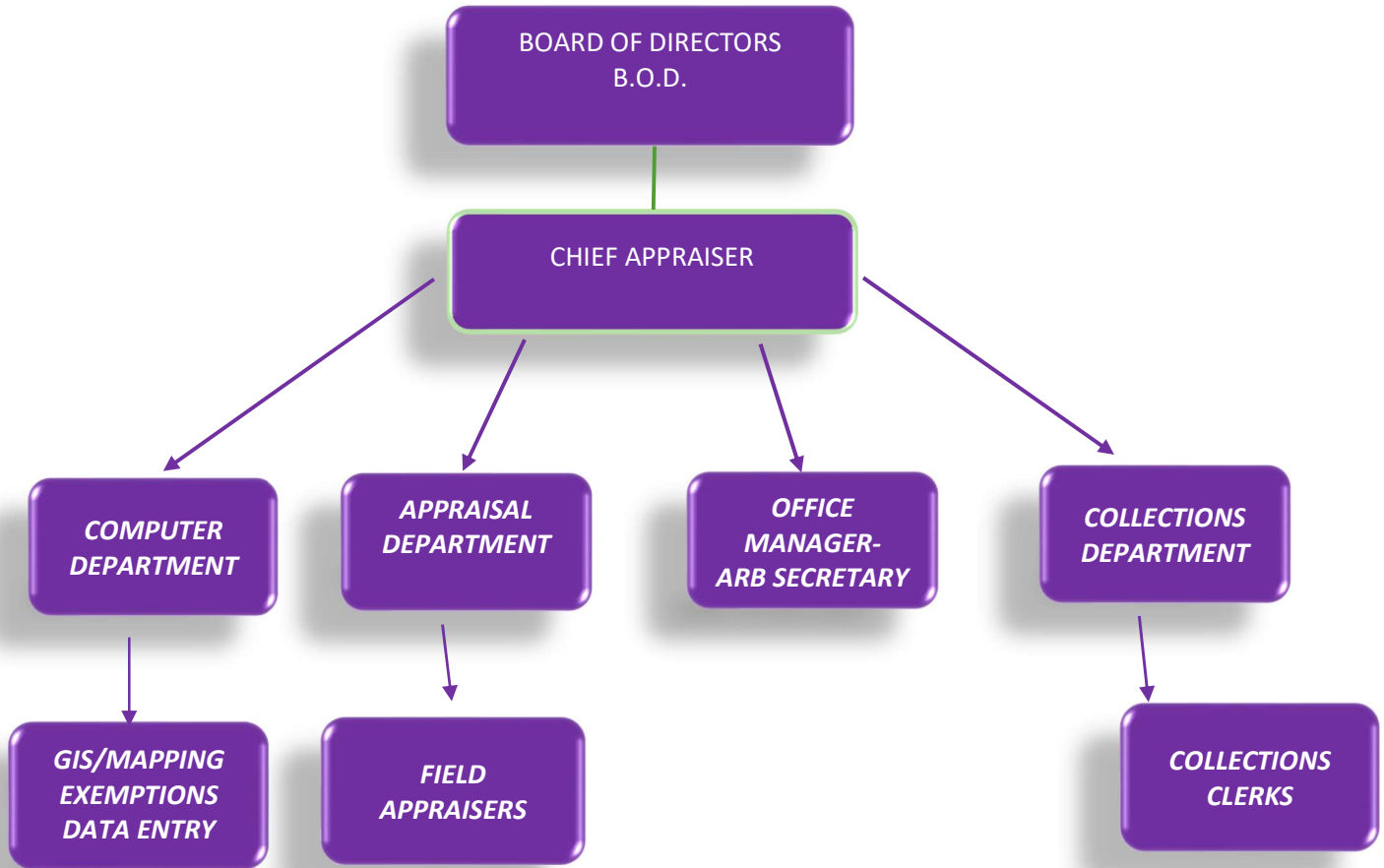
Vice Chairperson – James Collins

Secretary – Jerry Fleitman

Nancy Brannon

Nathan D Dempsey

ORGANIZATIONAL CHART



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

- Chief Appraiser
- Office Manager
- Appraisal department real property with 6 employees: 1 supervisor and 5 appraisers
- Business Personal Property has 1 FTE appraiser, 1 PTE appraiser.
- Computer department with 5 employees: 1 FTE supervisor, 1 PTE 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.

2022 ADOPTED BUDGET

2022**APPRAISAL BUDGET**

<i>Total Salaries</i>	\$	764,020.00
<i>Appraisal Review Board</i>	\$	25,000.00
<i>Vehicle Expenses</i>	\$	24,000.00
<i>Attorney, BOD & Auditors</i>	\$	13,450.00
<i>Building Expenses</i>	\$	12,000.00
<i>Computer Expenses</i>	\$	130,300.00
<i>Miscellaneous Office Expenses</i>	\$	72,700.00
<i>Taxes, Insurance, Benefits</i>	\$	320,552.00
<i>Mineral & Utility Appraisal</i>	\$	90,000.00
<i>Other Insurance</i>	\$	10,300.00
<i>Education, Dues & Memberships</i>	\$	20,500.00
<i>Utilities</i>	\$	13,700.00
<i>Other Income</i>	\$	(3,000.00)
TOTAL	\$	1,493,522.00
<i>Number of Parcels</i>		68,787
<i>Cost per Parcel</i>	\$	21.71

2022 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

	2021	2020	2019	2018
Notices Mailed - Cooke CAD	29,663	30,027	29,166	28,303
Notices Mailed - Mineral	23,044	23,885	3,700	3,478
TOTAL Notices Mailed	54,728	53,912	32,866	31,328
Inquiries Opened	1,233	659	1,525	861
Protests - Real, Commercial, BPP	2,732	3,438	3,089	2,311
Protest - Mineral	706	1,080	1,033	1,169
TOTAL Protests	3,438	4,518	4,127	3,480
Appraisal Review Board Statistical Breakdown				
Total Protest Filed Online (E-File)	1180	1123		
Total Affidavits	127	53		
Total ARB Hearings by Phone	149	179		
ARB No Change Value	180	100	47	59
ARB E-Filed No Change	51	4		
ARB Changed Value	47	107	37	30
ARB E-Filed Changed Value	39	4		
ARB Topline Approved	186	242		
ARB No Shows	230	449	705	551
ARB E-Filed Protest No Shows	141	103		
Protests Withdrawn	817	1,036	1,235	1,500
E-Filed Protest Withdrawn	232	170		
Protest Settled	1,024	1,522	2,023	878
E-Filed Protest Settled	232	558		

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

2021 Exemptions

Exemption	Count	Local	State	Total
AB	9	\$67,425,072	\$-	\$67,425,072
DP	232	\$-	\$-	\$-
DSTRS	2	\$-	\$34,560	\$34,560
DV1	32	\$-	\$255,622	\$255,622
DV1S	3	\$-	\$15,000	\$15,000
DV2	26	\$-	\$231,000	\$231,000
DV3	1	\$-	\$7,500	\$7,500
DV3S	25	\$-	\$262,000	\$262,000
DV4	1	\$-	\$10,000	\$10,000
DV4S	272	\$-	\$1,972,649	\$1,972,649
DVHS	27	\$-	\$192,000	\$192,000
DVHSS	129	\$-	\$27,943,637	\$27,943,637
EX	12	\$-	\$2,114,455	\$2,114,455
EX (Prorated)	127	\$-	\$7,065,074	\$7,065,074
EX-XD	4	\$-	\$897,664	\$897,664
EX-XG	1	\$-	\$11,900	\$11,900
EX-XG (Prorated)	12	\$-	\$2,726,691	\$2,726,691
EX-XL	9	\$-	\$1,366,881	\$1,366,881
EX-XR	25	\$-	\$5,012,507	\$5,012,507
EX-XU	48	\$-	\$2,143,623	\$2,143,623
EX-XV	860	\$-	\$310,094,190	\$310,094,190
EX-XV (Prorated)	10201	\$-	\$571,353	\$571,353
EX366	4	\$-	\$-	\$-
LIH	1	\$-	\$2,465,000	\$2,465,000
LVE	75	\$7,730,785	\$-	\$7,730,785
MASSS	1	\$-	\$211,575	\$211,575
OV65	4,182	\$31,645,944	\$-	\$31,653,944
OV65S	348	\$2,645,684	\$-	\$2,654,684
PC	8	\$1,145,010	\$-	\$1,145,010
PPV	96	\$1,406,579	\$-	\$1,406,579
SO	32	\$973,747	\$-	\$973,747
		\$112,972,821	\$330,447,564	\$418,540,022

2021 Certified Assessed Totals

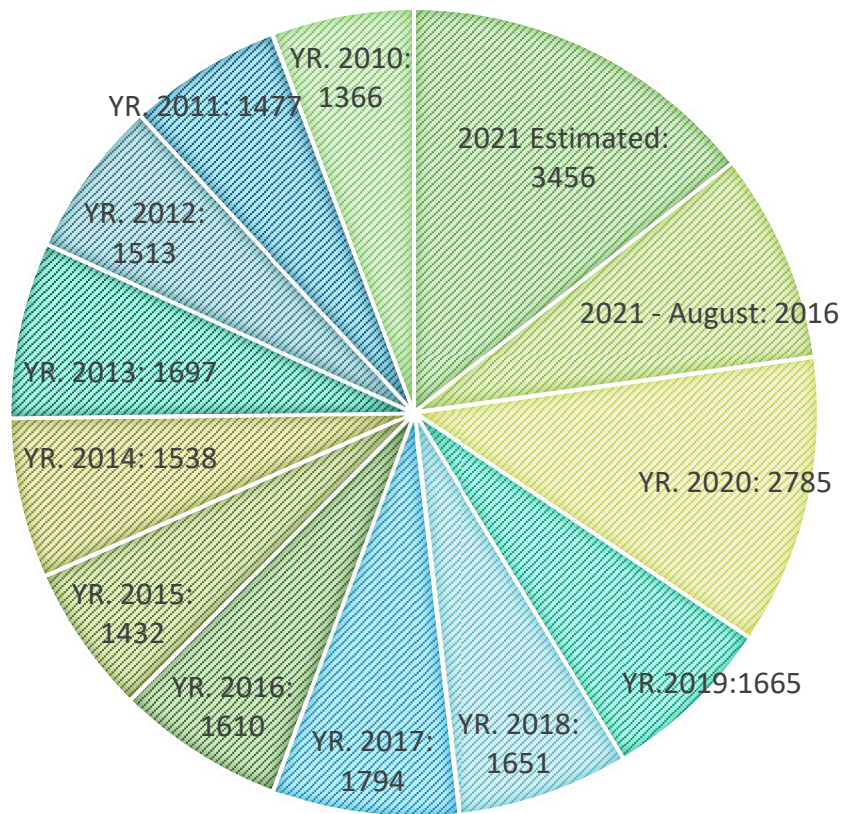
ENTITY	YEAR 2021 Certified Taxable	YEAR 2020 Certified Taxable	YEAR 2019 Certified Taxable
<i>Cooke County</i>	\$ 4,945,801,676.00	\$ 4,469,004,565.00	\$ 4,235,244,803.00
<i>FM & lateral Road</i>	\$ 4,943,142,077.00	\$ 4,452,901,976.00	\$ 4,219,066,946.00
<i>Road & Bridge Fund</i>	\$ 4,945,378,879.00	\$ 4,469,016,009.00	\$ 4,235,244,803.00
<i>North Central Texas College</i>	\$ 4,915,077,660.00	\$ 4,420,664,969.00	\$ 4,182,235,311.00
<i>Gainesville Hospital</i>	\$ 4,074,203,650.00	\$ 3,733,388,590.00	\$ 3,474,055,121.00
<i>Muenster Hospital</i>	\$ 821,369,447.00	\$ 670,375,763.00	\$ 691,157,740.00
<i>Callisburg ISD</i>	\$ 1,032,697,360.00	\$ 948,392,195.00	\$ 840,951,059.00
<i>Collinsville ISD</i>	\$ 3,883,587.00	\$ 2,885,266.00	\$ 1,972,478.00
<i>Era ISD</i>	\$ 281,646,200.00	\$ 196,278,517.00	\$ 195,475,818.00
<i>Gainesville ISD</i>	\$ 1,533,204,343.00	\$ 1,417,671,897.00	\$ 1,305,718,937.00
<i>Lindsay ISD</i>	\$ 383,603,559.00	\$ 347,595,636.00	\$ 373,466,839.00
<i>Muenster ISD</i>	\$ 482,208,535.00	\$ 413,331,940.00	\$ 388,703,900.00
<i>Pilot Point ISD</i>	\$ 200,387,668.00	\$ 175,380,363.00	\$ 156,031,795.00
<i>Sivells Bend ISD</i>	\$ 204,141,085.00	\$ 179,594,263.00	\$ 158,842,022.00
<i>Saint Jo ISD</i>	\$ 55,470,999.00	\$ 37,894,212.00	\$ 45,346,943.00
<i>Slidell ISD</i>	\$ 5,844,538.00	\$ 8,728,829.00	\$ 5,769,633.00
<i>Valley View ISD</i>	\$ 391,350,749.00	\$ 356,886,009.00	\$ 349,058,155.00
<i>Walnut Bend ISD</i>	\$ 12,696,790.00	\$ 13,168,617.00	\$ 14,563,038.00
<i>Whitesboro ISD</i>	\$ 96,653,104.00	\$ 87,296,446.00	\$ 77,853,940.00
<i>Callisburg, Town of</i>	\$ 15,850,029.00	\$ 13,945,466.00	\$ 11,722,779.00
<i>Gainesville, Town of</i>	\$ 1,378,039,284.00	\$ 1,277,942,750.00	\$ 1,235,379,602.00
<i>Lindsay, Town of</i>	\$ 104,177,846.00	\$ 96,710,479.00	\$ 87,757,505.00
<i>Muenster, Town of</i>	\$ 183,953,345.00	\$ 173,570,967.00	\$ 153,151,611.00
<i>Oak Ridge, Town of</i>	\$ 15,951,414.00	\$ 13,540,411.00	\$ 12,439,743.00
<i>Pilot Point, Town of</i>	\$ 9,554.00	\$ 9,554.00	\$ 9,397.00
<i>Road Runner, Town of</i>	\$ 16,062,092.00	\$ 13,044,995.00	\$ 11,533,451.00
<i>Valley View, Town of</i>	\$ 65,361,737.00	\$ 58,214,172.00	\$ 54,887,370.00
<i>Clear Creek Watershed</i>	\$ 256,152,477.00	\$ 175,926,900.00	\$ 181,772,489.00
<i>Muenster Water District</i>	\$ 184,015,206.00	\$ 173,570,967.00	\$ 153,151,611.00

2021 State Category Breakdown

STATE CODE	DESCRIPTION	COUNT	NEW VALUE MARKET	MARKET VALUE
2021	TOTAL NUMBER OF PARCELS:	68,787		
<i>A</i>	SINGLE FAMILY	12,536	\$ 45,104,945	\$ 2,297,046,018
<i>B</i>	MULTIFAMILY RESIDENCE	150	\$ 657,348	\$ 61,947,904
<i>C1</i>	VACANT LOTS AND LAND TRACTS	2,227	\$ -	\$ 67,803,033
<i>D1</i>	QUALIFIED OPEN-SPACE LAND	10,146	\$ -	\$ 2,794,725,894
<i>D2</i>	IMPROVEMENT ON QUALIFIED OPEN SPACE	3,010	\$ 2,507,343	\$ 79,432,359
<i>E</i>	RURAL LAND, NON-QUALIFIED OPEN SPACE	6,087	\$ 32,455,306	\$ 1,030,639,412
<i>F1</i>	COMMERCIAL REAL PROPERTY	1,189	\$ 5,573,645	\$ 406,993,369
<i>F2</i>	INDUSTRIAL AND MANUFACTURING REAL	90	\$ 103,384,954	\$ 306,588,085
<i>G1</i>	OIL AND GAS	22,300	\$ -	\$ 118,274,566
<i>J1</i>	WATER SYSTEMS	13	\$ -	\$ 385,828
<i>J2</i>	GAS DISTRIBUTION SYSTEM	16	\$ -	\$ 10,401,803
<i>J3</i>	ELECTRIC COMPANY (INCLUDING CO-OP)	175	\$ -	\$ 77,217,511
<i>J4</i>	TELEPHONE COMPANY (INCLUDING CO-OP)	76	\$ -	\$ 11,583,129
<i>J5</i>	RAILROAD	13	\$ -	\$ 27,274,593
<i>J6</i>	PIPELINE COMPANY	226	\$ -	\$ 54,627,513
<i>J7</i>	CABLE TELEVISION COMPANY	2	\$ -	\$ 12,624,119
<i>J8</i>	OTHER TYPE OF UTILITY	9	\$ -	\$ 13,261,706
<i>L1</i>	COMMERCIAL PERSONAL PROPERTY (BPP)	1,833	\$ -	\$ 167,176,837
<i>L2</i>	INDUSTRIAL AND MANUFACTURING BPP	467	\$ -	\$ 362,819,650
<i>MI</i>	TANGIBLE OTHER PERSONAL, MOBILE HOME	931	\$ 3,740,217	\$ 28,839,703
<i>O</i>	RESIDENTIAL INVENTORY	154	\$ 532,747	\$ 4,160,079
<i>S</i>	SPECIAL INVENTORY TAX	43	\$ -	\$ 17,901,337
<i>X</i>	TOTALLY EXEMPT PROPERTY	11,457	\$ -	\$ 341,492,247
		TOTALS	\$ 193,956,505	\$ 8,293,216,695

2021 Ownership Transfer Report

TRANSFERS PER YEAR



2021 Tax Rates

TAXING ENTITIES	TAXING ENTITIES CODE	M & O	I & S	2021 TAX RATE
<i>Cooke County</i>	CCOK	0.271100	0.016800	0.287900
<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	0.073100	0.021800	0.094900
<i>Gainesville Hospital</i>	HOGV	0.036000	0.093700	0.129700
<i>Muenster Hospital</i>	HOMU	0.180500	0.000000	0.180500
<i>Callisburg ISD</i>	SDCL	0.872000	0.136100	1.008100
<i>Collinsville ISD *</i>	SDCV	0.960300	0.219645	1.179945
<i>Era ISD</i>	SDER	0.872000	0.170000	1.042000
<i>Gainesville ISD</i>	SDGV	0.982000	0.080000	1.062000
<i>Lindsay ISD</i>	SDLI	0.939100	0.000000	0.939100
<i>Muenster ISD</i>	SDMU	0.872000	0.310000	1.182000
<i>Pilot Point ISD *</i>	SDPP	0.960300	0.200000	1.160300
<i>Sivells Bend ISD</i>	SDSB	0.878000	0.000000	0.878000
<i>Saint Jo ISD *</i>	SDSJ	0.994700	0.270000	1.264700
<i>Slidell ISD *</i>	SDSL	0.963400	0.084000	1.047400
<i>Valley View ISD</i>	SDVV	0.962800	0.222200	1.185000
<i>Walnut Bent ISD</i>	SDWB	0.963400	0.000000	0.963400
<i>Whitesboro ISD *</i>	SDWH	1.000400	0.195000	1.195400
<i>Callisburg, Town of</i>	TNCL	0.148400	0.000000	0.148400
<i>Gainesville, Town of</i>	TNGV	0.497400	0.174700	0.672100
<i>Lindsay, Town of</i>	TNLI	0.213710	0.272490	0.486200
<i>Muenster, Town of</i>	TNMU	0.317800	0.000000	0.317800
<i>Oak Ridge, Town of</i>	TNOK	0.200000	0.000000	0.200000
<i>Pilot Point, Town of *</i>	TNPP	0.442828	0.193432	0.636260
<i>Road Runner, Town of</i>	TNRR	1.000000	0.000000	1.000000
<i>Valley View, Town of</i>	TNVV	0.200016	0.000000	0.200016
<i>Clear Creek Watershed</i>	WACC	0.036500	0.000000	0.036500
<i>Muenster Water District</i>	WAMU	0.064400	0.143400	0.207800
* COOKE CAD DOES NOT COLLECT FOR THIS ENTITY				

*** 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 find 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 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:

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

2020 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 2020 audit for the full year ending December 31, 2020 was reported to the district's Board of Directors during their August 11th 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 2021-2022 Reappraisal **Plan** can be viewed on the Appraisal District's website.

Cooke CAD's 2021 **Mass Appraisal Report** can be viewed on the Appraisal District's website.