

COOKE COUNTY APPRAISAL DISTRICT

ANNUAL REPORT

2017

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 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 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 2017, 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 2017 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 2017 budget for the appraisal department as well as 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

2017 BOARD MEMBERS

Chairperson
Eddie Hadlock

Vice Chairperson
Randell Reed

Secretary
Jason Snuggs

Jerry Fleitman
Joe Knight

2017 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:

- Update Ownerships and Maps
- Appraise all real and personal property
- Administer Exemptions & Special Valuation
- Notify property owner of Proposed Values and the Appeals Process
- Certify Values to the Taxing Entities

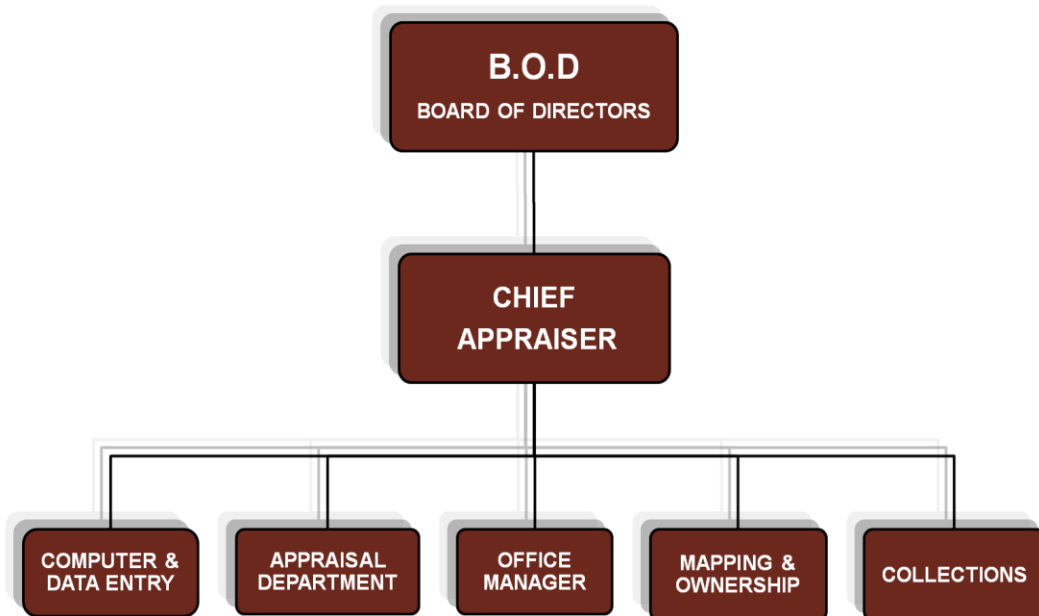
Total Salaries	\$629,961
Appraisal Review Board	\$9,000
Vehicle Expenses	\$14,400
Attorney, BOD & Auditors	\$9,980
Building Expenses	\$10,000
Computer Expenses	\$100,300
Miscellaneous Office Expenses	\$49,100
Taxes, Insurance, Benefits	\$224,853
Mineral & Utility Appraisal	\$85,220
Education, Dues & Memberships	\$18,000
Utilities	\$12,800
Other Income	-\$2,000
TOTAL	\$1,102,185
Number of Parcels	60,550
Cost per Parcel	\$19.22

The collections part of budget:

- Provide information to the taxing entities so they can 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	\$158,876
Vehicles Expenses	\$1,800
Auditors	\$9,800
Building Expenses	\$4,700
Computer Expenses	\$28,500
Miscellaneous Office Expenses	\$39,050
Taxes, Insurance, Benefits	\$69,691
Education, Dues & Memberships	\$5,700
Utilities	\$5,500
Other income	-\$2,000
TOTAL	\$321,897
Number of Parcels	60,550
Cost per Parcel	\$5.32

ORGANIZATIONAL CHART



The appraisal department has 6 people: 1 supervisor and 5 appraisers.

The computer & data entry department has 3 people: the computer coordinator and 2 data entry clerks.

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

There is one office manager.

The collections department has 3 people: 1 supervisor and 2 collection clerks.

TAXPAYER APPEAL RESULTS

	2017	2016	2015	2014
Notices Mailed - Cooke CAD	23715	22,665	18,560	16,157
Notices Mailed - Mineral	1416	3,409	4,329	1,580
TOTAL Notices Mailed	25131	26,074	22,889	17,737
Inquiries Opened	947	657	412	821
Protests - Real, Commercial, BPP	1035	1,404	843	1011
Protests - Mineral	805	812	825	585
TOTAL Protests	1840	2,216	1,668	1,596
Protests Withdrawn	925	1,424	1,006	621
Protest Settled	691	511		
No Shows	327	171	577	312
Cases Heard	52	58	44	64
ARB Did NOT Change Value	35	46	36	47
ARB Changed Value	17	12	5	36

**EXEMPTION
BREAKDOWN
FOR COOKE COUNTY**

EXEMPTIONS	COUNT	LOCAL	STATE	TOTAL
AB	23	102,782,293	0	102,782,293
DP	310	0	0	-
DV1	22	0	145,000	145,000
DV2	19	0	156,000	156,000
DV3	17	0	168,000	168,000
DV4	242	0	2,036,364	2,036,364
DV4S	12	0	60,000	60,000
DVHS	83	0	11,234,055	11,234,055
DVHSS	9	0	1,875,941	1,875,941
EX	27	0	170,582	170,582
EX (Prorated)	1	0	4,873	4,873
EX-XG	11	0	1,255,954	1,255,954
EX-XL	10	0	988,526	988,526
EX-XR	22	0	671,856	671,856
EX-XU	47	0	2,422,831	2,422,831
EX-XV	850	0	233,080,854	233,080,854
EX-XV (Prorated)	14	0	131,973	131,973
EX366	6808	0	548,916	548,916
LIH	1	0	2,465,000	2,465,000
LVE	109	10,251,274	-	10,251,274
MASSS	1	0	134,785	134,785
OV65	3702	28,657,483	0	28,657,483
OV65S	140	1,061,103	0	1,061,103
PC	7	1,487,674	0	1,487,674
PPV	139	3,028,416	0	3,028,416
SO	4	699,156	0	699,156
TOTALS		147,967,399	257,551,510	405,518,909

CERTIFIED ASSESSED TOTALS

ENTITY	YEAR 2017	YEAR 2016	YEAR 2015
	Certified Assessed	Certified Assessed	Certified Assessed
<i>Cooke County</i>	\$ 3,983,758,562	\$ 3,755,232,661	\$ 3,126,171,117
<i>FM & Lateral Road</i>	\$ 3,983,758,562	\$ 3,755,320,271	\$ 3,686,106,634
<i>Road & Bridge Fund</i>	\$ 3,983,758,562	\$ 3,755,320,271	\$ 3,686,106,634
<i>North Central Texas College</i>	\$ 3,976,445,656	\$ 3,748,127,242	\$ 36,800,167,402
<i>Gainesville Hospital</i>	\$ 3,315,497,187	\$ 3,249,361,300	\$ 3,073,859,053
<i>Muenster Hospital</i>	\$ 660,871,572	\$ 498,776,204	\$ 606,322,106
<i>Callisburg ISD</i>	\$ 768,451,487	\$ 733,205,438	\$ 724,220,571
<i>Collinsville ISD</i>	\$ 1,969,558	\$ 1,849,045	\$ 1,763,714
<i>Era ISD</i>	\$ 170,514,050	\$ 160,957,824	\$ 210,419,541
<i>Gainesville ISD</i>	\$ 1,237,518,341	\$ 1,211,062,991	\$ 1,196,923,218
<i>Lindsay ISD</i>	\$ 503,423,730	\$ 530,922,358	\$ 419,759,299
<i>Muenster ISD</i>	\$ 524,104,007	\$ 366,246,835	\$ 415,933,024
<i>Pilot Point ISD</i>	\$ 168,351,923	\$ 158,984,388	\$ 152,359,303
<i>Sivells Bend ISD</i>	\$ 136,874,297	\$ 121,385,251	\$ 125,810,250
<i>Saint Jo ISD</i>	\$ 38,166,062	\$ 38,604,183	\$ 39,506,654
<i>Slidell ISD</i>	\$ 5,172,756	\$ 6,086,899	\$ 11,714,736
<i>Valley View ISD</i>	\$ 311,335,524	\$ 313,442,420	\$ 273,949,578
<i>Walnut Bend ISD</i>	\$ 29,043,367	\$ 27,845,575	\$ 32,841,826
<i>Whitesboro ISD</i>	\$ 81,371,526	\$ 77,366,985	\$ 74,785,116
<i>Callisburg, Town of</i>	\$ 11,730,557	\$ 11,446,092	\$ 11,380,932
<i>Gainesville, Town of</i>	\$ 1,337,365,224	\$ 1,353,019,721	\$ 1,227,392,630
<i>Lindsay, Town of</i>	\$ 80,353,470	\$ 78,250,786	\$ 74,322,818
<i>Muenster, Town of</i>	\$ 137,321,916	\$ 132,450,119	\$ 126,175,170
<i>Oak Ridge, Town of</i>	\$ 8,488,007	\$ 7,716,713	\$ 6,668,517
<i>Valley View, Town of</i>	\$ 45,880,451	\$ 45,429,455	\$ 42,928,807
<i>Clear Creek Watershed</i>	\$ 136,722,759	\$ 125,979,954	\$ 203,531,343
<i>Muenster Water District</i>	\$ 137,323,158	\$ 132,450,119	\$ 126,175,170

BREAKDOWN BY CATEGORY

State	Description	Count	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	12,153	\$21,792,365	\$1,414,326,916
B	MULTIFAMILY RESIDENCE	148	\$3,177,055	\$34,766,905
C1	VACANT LOTS AND LAND TRACT	2,211	\$1,452	\$42,448,398
D1	QUALIFIED OPEN-SPACE LAND	9,799	\$0	\$1,974,715,039
D2	IMPROVEMENTS ON QUALIFIED	2,922	\$2,550,049	\$65,835,549
E	RURAL LAND, NON QUALIFIED O	5,562	\$19,371,716	\$616,757,608
F1	COMMERCIAL REAL PROPERTY	1,168	\$3,796,388	\$281,379,616
F2	INDUSTRIAL AND MANUFACTUR	83	\$148,707,390	\$276,888,684
G1	OIL AND GAS	18,237	\$0	\$108,791,560
J1	WATER SYSTEMS	13	\$0	\$193,100
J2	GAS DISTRIBUTION SYSTEM	17	\$0	\$6,817,640
J3	ELECTRIC COMPANY (INCLUDING	178	\$0	\$56,725,456
J4	TELEPHONE COMPANY (INCLUDING	84	\$0	\$11,659,596
J5	RAILROAD	13	\$0	\$20,889,556
J6	PIPELAND COMPANY	222	\$0	\$38,000,900
J7	CABLE TELEVISION COMPANY	82	\$0	\$4,726,320
J8	OTHER TYPE OF UTILITY	14	\$0	\$11,062,220
L1	COMMERCIAL PERSONAL PROPE	1,878	\$628,365	\$199,703,327
L2	INDUSTRIAL AND MANUFACTUR	931	\$0	\$462,190,435
M1	TANGIBLE OTHER PERSONAL, MO	752	\$618,289	\$14,281,586
O	RESIDENTIAL INVENTORY	367	\$0	\$5,314,026
S	SPECIAL INVENTORY TAX	39	\$0	\$13,381,378
X	TOTALLY EXEMPT PROPERTY	8,039	\$3,367,455	\$255,021,055
			\$204,010,524	\$5,915,876,870

TOTAL NUMBER OF PARCELS IN COOKE COUNTY; 64,912

METHODS AND ASSISTANCE PROGRAM (MAPS) 2015 RESULTS



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 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 are shown above and can also be viewed at the Comptrollers’ website.

<https://www.comptroller.texas.gov/taxes/property-tax/map/2015/cooke-MAP.pdf>

Property Value Study

Cooke CAD is reviewed on 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 sold properties to compare 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, 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.

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

<https://www.comptroller.texas.gov/taxes/property-tax/pvs/2016f/049index.php>

2017 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 2017 audit will be completed in early 2017, 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:

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

ADDITIONAL INFORMATION

Cooke CAD's 2017-2018 **Reappraisal Plan** can be viewed on the Appraisal District's website.

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

TAX RATES

ENTITIES	TAX RATES
<i>Cooke County</i>	\$ 0.37870
<i>FM & Lateral Road</i>	\$ 0.00010
<i>Road & Bridge Fund</i>	\$ 0.11500
<i>North Central Texas College</i>	\$ 0.12120
<i>Gainesville Hospital</i>	\$ 0.11130
<i>Muenster Hospital</i>	\$ 0.18870
<i>Callisburg ISD</i>	\$ 1.23259
<i>Collinsville ISD</i>	\$ 1.42960
<i>Era ISD</i>	\$ 1.24500
<i>Gainesville ISD</i>	\$ 1.28000
<i>Lindsay ISD</i>	\$ 1.06750
<i>Muenster ISD</i>	\$ 1.39540
<i>Pilot Point ISD</i>	\$ 1.37000
<i>Sivells Bend ISD</i>	\$ 1.04000
<i>Saint Jo ISD</i>	\$ 1.17000
<i>Slidell ISD</i>	\$ 1.14000
<i>Valley View ISD</i>	\$ 1.41000
<i>Walnut Bend ISD</i>	\$ 1.04000
<i>Whitesboro ISD</i>	\$ 1.38500
<i>Callisburg, Town of</i>	\$ 0.21720
<i>Gainesville, Town of</i>	\$ 0.72254
<i>Lindsay, Town of</i>	\$ 0.48620
<i>Muenster, Town of</i>	\$ 0.36850
<i>Oak Ridge, Town of</i>	\$ 0.15390
<i>Pilot Point, Town of</i>	\$ 0.561698
<i>Valley View, Town of</i>	\$ 0.21200
<i>Clear Creek Watershed</i>	\$ 0.03900
<i>Muenster Water District</i>	\$ 0.27038

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