GO TO AGENDA

Collin Central Appraisal District

BOARD OF DIRECTORS

SPECIAL MEETING

January 29, 2026

NOTICE OF SPECIAL MEETING

FILED

1/21/2026 8:07:41 AM

STACEY KEMP
COUNTY CLERK
COLLIN COUNTY, TEXAS
BY : KM DEPUTY

BOARD OF DIRECTORS

of the

COLLIN CENTRAL APPRAISAL DISTRICT

CENTRAL APPRAISAL DISTRICT OFFICE
250 ELDORADO PARKWAY, DR. LEO FITZGERALD BOARD ROOM
MCKINNEY, TEXAS 75069

Notice is hereby given that on the 29th day of January, at 6:00 p.m., the Board of Directors of the Collin Central Appraisal District will hold a meeting at the Central Appraisal District Office, 250 Eldorado Parkway, McKinney, Texas 75069. The Board Chairman will direct the meeting from the District's office, in the Dr. Leo Fitzgerald board room. Board members and the public may attend in person or connect via the telephone number and conference ID below. The chief appraiser and selected staff will attend in person, with other members of the District's staff connecting from their individual offices or from a remote location. Board members, staff and the public will have telephone access by dialing 1-833-304-4846, at which time they will be prompted to enter the Phone Conference ID: 132 495 814#. Telephonic access will be available at 6:00 p.m. until the meeting is adjourned by the Board Chairman. The subjects discussed are listed on the agenda which is attached to and made a part of this notice. The Board's agenda packet is available on the District's public website: https://collincad.org/bod. On this 21st day of January 2026, this notice was filed with the County Clerk of Collin County, Texas.

Marty Wright
Chief Appraiser
Phone: (469) 742-9200

AGENDA

BOARD OF DIRECTORS
SPECIAL MEETING

CENTRAL APPRAISAL DISTRICT OFFICE
250 ELDORADO PARKWAY, DR. LEO FITZGERALD BOARD ROOM
MCKINNEY, TEXAS 75069

A. CALL TO ORDER

1. Announcement by presiding officer whether the meeting has been posted in the manner required by law.
2. Roll Call: Announcement by presiding officer whether a quorum is present.

B. AUDIENCE

Receive public comments. Five minute limit per speaker, unless extended by Board vote.

C. EXECUTIVE SESSION

1. Consultation with an attorney regarding pending or contemplated litigation, and / or a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State of Texas clearly conflicts with the [Texas Open Meetings Act]. Pursuant to Texas Open Meetings Act, Section 551.071.
2. Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072. Discussion regarding future building expansion with Deputy Chief Brian Swanson and the District's attorney Mark Walsh.
3. Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074. Discuss appointment of Assistant Chief Appraiser/Chief Appraiser.

D. ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION

1. Action on items pertaining to litigation, if any.
2. Action on items pertaining to real property, if any.
3. Vote on appointment of Assistant Chief Appraiser/Chief Appraiser.

E. CONSENT AGENDA

The Consent Agenda will be acted upon in one motion and contains items which are

routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser or any citizen.

Pg. 5	1. Approval of minutes from the January 08, 2026 special meeting.
Pg. 10	2. Review of December 2025 bills.
Pg. 13	3. Review of December 2025 financial reports.
Pg. 18	4. Review and sign checks for approved purchases requiring Board signature.
Pg. 19	5. Review report of December 2025 checks and electronic transfers greater than $25,000.

F. REGULAR AGENDA

Pg. 20	1. Receive recommendation and vote on ARB Member Appointment.
Pg. 24	2. Receive recommendation and vote on changes to Policy #101.

G. REPORTS

Pg. 28	1. Taxpayer Liaison Officer Report
Pg. 31	2. 4th Quarter 2025 Investment & Collateral Report.
Pg. 40	3. 4th Quarter Vendor Report.
Pg. 44	4. 4th Quarter 2025 Arbitration Report.
Pg. 47	5. 4th Quarter Litigation Report.
Pg. 50	6. Legal Expense Summary totals YTD.

H. CHIEF APPRAISER'S REPORT

1. General Comments

I. ANNOUNCEMENT OF NEXT REGULAR SCHEDULED MEETING

J. ADJOURNMENT

1. Decision to Adjourn

MINUTES

BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

Thursday, January 8, 2026

MEETING LOCATION:	CENTRAL APPRAISAL DISTRICT OFFICE 250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room McKinney, Texas 75069
MEMBERS PRESENT:	Richard Grady, Veronica Yost, Andrew Cook, Scott Grigg, Alvin Benton, Randal Shinn, Doug Bender, Jason Ross
MEMBERS ABSENT:	Sumbel Zeb

APPROVAL OF MINUTES: _____ _____

Chairman Secretary

NATURE OF BUSINESS

[IGNORE_INDENT]

A. CALL TO ORDER

Call to order 6:00 p.m.

1. Announcement by presiding officer whether the meeting has been posted in the manner required by law.

   Discussion: Meeting was called to order by Chief Appraiser, Marty Wright and he announced that the meeting had been posted in the time and manner required by law.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

2. Roll Call: Announcement by presiding officer whether a quorum is present.

   Discussion: Mr. Wright announced that a quorum was present.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

3. Introduction of new board members.

   Discussion: Mr. Wright introduced the new Collin Central Appraisal District board members.

   Motion: N/A — Yes 0, No 0, Abstained 0

Motion By: None Second By: None

4. Administer oath of office to new board members.

   Discussion: Oath of Office was administered by Chris Nickell, TLO, to Doug Bender and Jason Ross.

   Motion: N/A Yes 0, No 0, Abstained 0

   Motion By: None Second By: None

5. Election of 2026 Officers.

   Discussion: Doug Bender motioned to elect Richard Grady as Chairman. Alvin Benton seconded the motion. Motion carried. Andrew Cook motioned to elect Randal Shinn as Secretary. Doug Bender seconded the motion. Motion carried.

   Motion: Carried Yes 0, No 0, Abstained 0

   Motion By: None Second By: None

B. AUDIENCE

Receive public comments. Five minute limit per speaker, unless extended by Board vote.
Nancy Bittner, ARB Chairman
Kendall Yorn, Allen, Tx.
Terrell Knight, Plano, Tx.
Terrance Hill, Celina, Tx.
Jay Joiner
Michael Smith, McKinney, Tx.
Public comments received:
Kendall Yorn, Allen, Tx. property owner

C. EXECUTIVE SESSION

No executive session was needed for this meeting.

D. ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION

No Action taken regarding litigation, real property and/or personnel.

E. CONSENT AGENDA

The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser or any citizen.
Motion by Alvin Benton to accept reports and approve action items contained in consent agenda. Seconded by Randal Shinn.

1. Approval of minutes from the November 13, 2025 special meeting.

   Discussion: Board approved minutes from November 13, 2025, special

meeting.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Alvin Benton	Second By: Randal Shinn

2. Review of November 2025 bills.

   Discussion: Board reviewed the November 2025 bills.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Alvin Benton	Second By: Randal Shinn

3. Review of November 2025 financial reports.

   Discussion: Board reviewed and accepted the November 2025 financial reports.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Alvin Benton	Second By: Randal Shinn

4. Review and sign checks for approved purchases requiring Board signature.

   Discussion: Board authorized the issuance of the check listed and Chairman, Richard Grady signed the check. Ck #7128, SHI Government Solutions (dated 12/31/2025) $38,238.71.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Alvin Benton	Second By: Randal Shinn

5. Review report of November 2025 checks and electronic transfers greater than $25,000.

   Discussion: Board reviewed and accepted the November 2025 report of checks and electronic transfers greater than $25,000.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Alvin Benton	Second By: Randal Shinn

F. REGULAR AGENDA

1. Discuss conflict of interest filing requirements pursuant to the Government Code and CCAD Policy #118.

   Discussion: The Board received the conflict of interest filing requirements pursuant to the Government Code and CCAD Policy #118 as reported by Chief Appraiser, Marty Wright. No action was needed.

Motion: N/A	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

2. Receive Chief Appraiser property owned report, per the requirements of CCAD Policy #118.

Discussion: The Board received Chief Appraiser, Marty Wright's property owned report, per the requirements of CCAD Policy #118. No action was required.

Motion: N/A	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

3. Receive recommendation and vote on appointments to Retiree Advisory Panel, per Board Policy #1007.

   Discussion: Scott Grigg motioned to accept Mr. Wright's recommendation to appoint the following retirees to the Advisory Panel for 2026: Marcia Rohloff, Frank Price, John Silverwise, Kelly Lintner and Robert Burns. Seconded by Alvin Benton.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Scott Grigg	Second By: Alvin Benton

4. Receive recommendation and vote on appointments to AG Advisory Board. Pursuant to 6.12 of Property Tax Code.

   Discussion: Pursuant to 6.12 of Property Tax Code, the Board advised and gave consent to Chief Appraiser, Marty Wright, regarding the appointment of the following gentlemen to the District's Agricultural Appraisal Advisory Board: David McMahan, term January 1, 2026 – December 31, 2027; Randall Brockman, term January 1, 2026 – December 31, 2027; and Scott Bourland, January 1, 2025 – December 31, 2026. The motion was made by Randal Shinn. Seconded by Andrew Cook.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Randal Shinn	Second By: Andrew Cook

G. CHIEF APPRAISER'S REPORT

1. General Comments

   Discussion: Mr. Wright congratulated the newest board members, newly appointed Board of Director Chairman and Secretary.

Motion: N/A	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

H. ANNOUNCEMENT OF NEXT SPECIAL SCHEDULED MEETING

The next meeting is to be held on the date and at the time listed below. The meeting will be held at 250 Eldorado Pkwy., Dr. Leo Fitzgerald Board Room, McKinney, Texas.
Thursday, January 29, 2026, 6:00 p.m.

I. ADJOURNMENT

1. Decision to Adjourn

Discussion: Chairman, Richard Grady, announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 6:24 p.m.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Randal Shinn	Second By: Andrew Cook

Board of Directors Check Detail Report (Operating Account)
December 2025

BACK TO AGENDA

Date	Num	Name	Amount	Description
12/2/2025	ACH-P	AT&T - FIBER	$1,606.89	UTILITIES
12/2/2025	888912	DURHAM, LARRY	$1,500.00	ARBITRATOR
12/2/2025	7082	GRIFFITH JR, BOBBY	$450.00	ARBITRATOR
12/2/2025	888914	GRUSENDORF, ERIC	$305.00	EMPLOYEE REIMBURSEMENT
12/2/2025	888915	JOHNSON, SERMANDO	$1,500.00	ARBITRATOR
12/2/2025	888916	JOHNSON, SERMANDO	$450.00	ARBITRATOR
12/2/2025	888917	NEVAREZ, ALEJANDRO	$990.00	DEPUTY SHERIFF
12/2/2025	888918	ORDONEZ, GORGE	$510.00	DEPUTY SHERIFF
12/2/2025	888919	QUALITY PERSONNEL SERVICE	$797.61	EMPLOYMENT AGENCY (SEASONAL TEMPS)
12/2/2025	888920	RAO, SHASHANK	$450.00	ARBITRATOR
12/2/2025	ACH-P	SAM'S CLUB	$588.10	SUPPLIES OR MISC G&A SERVICES
12/2/2025	888913	VOID	$0.00	VOID
12/3/2025	ACH	TSYS MERCHANT SOLUTIONS	$50.00	CREDIT CARD MERCHANT
12/8/2025	ACH	ADP INC	$9,981.81	PAYROLL, TAXES, OR FEES
12/8/2025	7083	BRENNAN, KEVIN	$68.60	EMPLOYEE REIMBURSEMENT
12/8/2025	7084	GREAT AMERICA FINANCIAL SERVICES	$2,768.69	EQUIPMENT LEASE OR MAINTENANCE
12/8/2025	7090	PROSTAR SERVICES, INC	$2,904.78	SUPPLIES OR MISC G&A SERVICES
12/8/2025	7085	SHI GOVERNMENT SOLUTIONS	$7,372.20	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
12/8/2025	7086	SHRED-IT USA LLC	$131.56	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
12/8/2025	7087	STAPLES BUSINESS CREDIT	$2,449.35	SUPPLIES OR MISC G&A SERVICES
12/8/2025	7088	TAAD	$252.00	MEMBERSHIP, DUES, LICENSES, ETC.
12/8/2025	7089	VOID	$0.00	SUPPLIES OR MISC G&A SERVICES
12/9/2025	TRANSFER	CCAD	$15,956.00	FUNDS TO COVER ARB PAYROLL
12/9/2025	7091	COLLIN COUNTY CHAPTER TAAO	$1,155.00	MEMBERSHIP, DUES, LICENSES, ETC.
12/9/2025	888935	GRUSENDORF, ERIC	$803.34	EMPLOYEE REIMBURSEMENT
12/9/2025	888936	HAMILITON, TAYLOR	$803.34	EMPLOYEE REIMBURSEMENT
12/9/2025	888924	HARRIS GOVERN	$61,285.00	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
12/9/2025	888925	HARRIS GOVERN	$89,800.00	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
12/9/2025	888926	MC PURE CLEANING, LLC	$6,550.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
12/9/2025	888921	NEVAREZ, ALEJANDRO	$510.00	DEPUTY SHERIFF
12/9/2025	888922	ORDONEZ, GORGE	$510.00	DEPUTY SHERIFF
12/9/2025	888923	PENSON, OLIVIA K	$1,590.00	DEPUTY SHERIFF
12/9/2025	888927	QUALITY PERSONNEL SERVICE	$3,002.54	EMPLOYMENT AGENCY (SEASONAL TEMPS)
12/9/2025	888928	RING CENTRAL, INC.	$3,863.92	UTILITIES
12/9/2025	888929	SAUNDERS & WALSH, PLLC	$227,465.30	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
12/9/2025	888930	UBISTOR, INC.	$6,558.19	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
12/9/2025	888931	VAIL & PARK, P.C.	$1,500.00	PROFESSIONAL SERVICES (CPA)
12/9/2025	888932	VALBRIDGE PROPERTY ADVISORS	$6,000.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
12/9/2025	888937	VAN GUNDY, ERIN	$803.34	EMPLOYEE REIMBURSEMENT
12/9/2025	888933	VOID	$0.00	SUPPLIES OR MISC G&A SERVICES
12/9/2025	888934	WEX HEALTH INC	$167.75	EMPLOYEE BENEFITS
12/10/2025	7092	SHI GOVERNMENT SOLUTIONS	$22,817.71	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
12/11/2025	ACH	ADP INC	$100,235.52	PAYROLL, TAXES, OR FEES
12/12/2025	ACH	ADP INC	$5,666.34	PAYROLL, TAXES, OR FEES
12/12/2025	ACH	ADP INC	$468,223.45	PAYROLL, TAXES, OR FEES
12/12/2025	ACH	ADP INC	$60,458.82	PAYROLL, TAXES, OR FEES
12/12/2025	ACH	NATIONWIDE RETIREMENT SOLUTIONS	$7,490.00	EMPLOYEE BENEFITS
12/12/2025	ACH	NATIONWIDE RETIREMENT SOLUTIONS	$3,360.00	EMPLOYEE BENEFITS
12/15/2025	7093	CASH	$200.00	SUPPLIES OR MISC G&A SERVICES (PETTY CASH)
12/15/2025	7094	COSTAR REALTY INFORMATION INC	$6,735.87	PUBLICATIONS AND/OR RESEARCH
12/15/2025	7095	FISH WINDOW CLEANING	$211.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
12/15/2025	7096	IN BLOOM	$215.00	SUPPLIES OR MISC G&A SERVICES
12/15/2025	7097	PROPERTY TAX EDUCATION COALITION, INC	$180.00	EDUCATION, TRAVEL, OR TRAINER
12/15/2025	7098	SUPERIOR VISION OF TEXAS	$1,807.25	EMPLOYEE BENEFITS
12/15/2025	ACH	TCDRS	$202,086.55	EMPLOYEE BENEFITS
12/16/2025	888948	BASKARAN, RUPA	$750.00	ARBITRATOR
12/16/2025	888949	BASKARAN, RUPA	$1,000.00	ARBITRATOR
12/16/2025	888938	BORTON, BRIAN K	$480.00	DEPUTY SHERIFF
12/16/2025	888950	BRENNAN, KEVIN	$500.00	EMPLOYEE REIMBURSEMENT
12/16/2025	888942	CAPITOL APPRAISAL GROUP, LLC	$5,862.75	PROFESSIONAL SERVICES (UTILITIES APPRAISAL SRVS)
12/16/2025	888951	CHEEK, SHANE	$500.00	EMPLOYEE REIMBURSEMENT
12/16/2025	7099	FIRST STOP HEALTH	$1,499.60	EMPLOYEE BENEFITS
12/16/2025	7100	FRONTIER WASTE - MCKINNEY	$561.61	UTILITIES
12/16/2025	888952	HARRIS, JASON	$500.00	EMPLOYEE REIMBURSEMENT
12/16/2025	888939	HENRY, JAMES	$480.00	DEPUTY SHERIFF
12/16/2025	7101	JONES, MICHAEL R	$1,678.90	EDUCATION, TRAVEL, OR TRAINER
12/16/2025	7102	LEGAL SHIELD / ID SHIELD	$1,791.95	EMPLOYEE BENEFITS
12/16/2025	888943	MASSEY SERVICE, INC	$400.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
12/16/2025	7103	MATTHEWS, RYAN	$500.00	EMPLOYEE REIMBURSEMENT
12/16/2025	888944	MURLEY PLUMBING	$583.50	FACILITIES MAINTENANCE, REPAIRS, REMODEL

Board of Directors Check Detail Report (Operating Account)
December 2025

BACK TO AGENDA

Date	Num	Name	Amount	Description
12/16/2025	7104	MYPRINTCHOICE	$140.00	PRINTING AND/OR POSTAGE & DELIVERY
12/16/2025	888940	NEVAREZ, ALEJANDRO	$990.00	DEPUTY SHERIFF
12/16/2025	888941	PENSON, OLIVIA K	$495.00	DEPUTY SHERIFF
12/16/2025	888945	QUALITY PERSONNEL SERVICE	$1,903.85	EMPLOYMENT AGENCY (SEASONAL TEMPS)
12/16/2025	888953	ROJAS, JOSE ANDRES	$500.00	EMPLOYEE REIMBURSEMENT
12/16/2025	888954	STANKOVIC, JADRANKO	$500.00	EMPLOYEE REIMBURSEMENT
12/16/2025	888946	VAIL & PARK, P.C.	$1,500.00	PROFESSIONAL SERVICES (CPA)
12/16/2025	888947	VARIVERGE LLC	$56.45	PRINTING AND/OR POSTAGE & DELIVERY
12/17/2025	ACH-P	AT&T - MAIN LOCAL	$261.86	UTILITIES
12/17/2025	ACH-P	HOME DEPOT	$116.96	SUPPLIES OR MISC G&A SERVICES
12/19/2025	WIRE	AMERICAN NATIONAL BANK	$6,000,000.00	INVESTMENTS (CDs)
12/19/2025	ACH-P	AT&T - FIBER	$53.33	UTILITIES
12/19/2025	ACH-P	CINTAS FIRST AID	$63.35	SUPPLIES OR MISC G&A SERVICES
12/19/2025	ACH-P	CINTAS SANI CLEAN #163	$654.89	FACILITIES MAINTENANCE, REPAIRS, REMODEL
12/19/2025	888955	ROCKIN G DRYWALL & CONSTRUCTION	$7,000.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
12/22/2025	7108	AFLAC	$6,468.30	EMPLOYEE BENEFITS
12/22/2025	888956	BARNES-HENSON, KIMBERLEY	$1,500.00	ARBITRATOR
12/22/2025	888957	BASKARAN, RUPA	$450.00	ARBITRATOR
12/22/2025	888961	BORTON, BRIAN K	$990.00	DEPUTY SHERIFF
12/22/2025	TRANSFER	CCAD	$851.00	FUNDS TO COVER ARB PAYROLL
12/22/2025	7113	COLLIN COUNTY CHAPTER TAAO	$15.00	MEMBERSHIP, DUES, LICENSES, ETC.
12/22/2025	7109	COLORIT GRAPHICS SERVICES	$30.00	PRINTING AND/OR POSTAGE & DELIVERY
12/22/2025	888962	DECK, RANDALL	$495.00	DEPUTY SHERIFF
12/22/2025	888958	DURHAM, LARRY	$450.00	ARBITRATOR
12/22/2025	7110	FEDEX OFFICE	$324.35	PRINTING AND/OR POSTAGE & DELIVERY
12/22/2025	888959	FREEMAN, PAULA	$1,500.00	ARBITRATOR
12/22/2025	7105	GRIFFITH JR, BOBBY	$450.00	ARBITRATOR
12/22/2025	888964	INTEX ELECTRICAL CONTRACTORS, INC	$4,389.25	FACILITIES MAINTENANCE, REPAIRS, REMODEL
12/22/2025	888960	JOHNSON, SERMANDO	$1,000.00	ARBITRATOR
12/22/2025	888963	NEVAREZ, ALEJANDRO	$1,020.00	DEPUTY SHERIFF
12/22/2025	888965	NICKELL, CHRISTOPHER	$2,736.00	TAXPAYER LIASON OFFICER (TLO)
12/22/2025	888966	NICKELL, CHRISTOPHER	$36.72	SUPPLIES OR MISC G&A SERVICES
12/22/2025	ACH-P	PITNEY BOWES LEASE	$326.82	EQUIPMENT LEASE OR MAINTENANCE
12/22/2025	888967	QUALITY PERSONNEL SERVICE	$1,168.20	EMPLOYMENT AGENCY (SEASONAL TEMPS)
12/22/2025	888968	SOUTHERN COMPUTER WAREHOUSE INC	$1,025.37	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
12/22/2025	7111	SWINGLE COLLINS & ASSOCIATES	$3,250.00	EMPLOYEE BENEFITS
12/22/2025	7112	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	$3,707.00	PUBLICATIONS AND/OR RESEARCH
12/22/2025	7106	TSANG, SYLVIA	$450.00	ARBITRATOR
12/22/2025	ACH-P	UNUM LIFE INSURANCE CO OF AMERICA	$1,044.40	EMPLOYEE BENEFITS
12/22/2025	7107	VAN ZANDT III, ROSCOE	$450.00	ARBITRATOR
12/23/2025	ACH	ADP INC	$1,147.67	PAYROLL, TAXES, OR FEES
12/23/2025	ACH	ADP INC	$36.56	PAYROLL, TAXES, OR FEES
12/23/2025	ACH-P	AT&T - FIBER	$1,606.89	UTILITIES
12/23/2025	ACH-P	AT&T - MOBILITY	$5,280.74	UTILITIES
12/23/2025	888969	SMITH, SALLI	$750.00	ARBITRATOR
12/26/2025	ACH	ADP INC	$409,445.77	PAYROLL, TAXES, OR FEES
12/26/2025	ACH	ADP INC	$62,026.58	PAYROLL, TAXES, OR FEES
12/26/2025	3585	NATIONWIDE RETIREMENT SOLUTIONS	$7,490.00	EMPLOYEE BENEFITS
12/26/2025	3585	NATIONWIDE RETIREMENT SOLUTIONS	$3,360.00	EMPLOYEE BENEFITS
12/29/2025	7114	CITY OF MCKINNEY	$941.10	UTILITIES
12/29/2025	7115	PERDUE, BRANDON, FIELDER, COLLINS	$250.00	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
12/29/2025	7116	SPECTRUM ENTERPRISE	$1,356.12	UTILITIES
12/29/2025	7117	STAPLES BUSINESS CREDIT	$2,421.98	SUPPLIES OR MISC G&A SERVICES
12/29/2025	7118	TEXAS DEPARTMENT OF PUBLIC SAFETY	$31.00	SUPPLIES OR MISC G&A SERVICES
12/30/2025	7119	COLORIT GRAPHICS SERVICES	$60.00	PRINTING AND/OR POSTAGE & DELIVERY
12/30/2025	888970	DAVIS, MARISA	$990.00	DEPUTY SHERIFF
12/30/2025	888972	GSO ARCHITECTS	$900.00	PROFESSIONAL SERVICES (ARCHITECH)
12/30/2025	888973	GSO ARCHITECTS	$73.92	PROFESSIONAL SERVICES (ARCHITECH)
12/30/2025	888974	MASSEY SERVICE, INC	$336.00	FACILITIES MAINTENANCE, REPAIRS, REMODEL
12/30/2025	888975	NICKELL, CHRISTOPHER	$3,072.00	TAXPAYER LIASON OFFICER (TLO)
12/30/2025	888971	ORDONEZ, GORGE	$510.00	DEPUTY SHERIFF
12/30/2025	888976	PARAGON ROOFING INC	$792.90	FACILITIES MAINTENANCE, REPAIRS, REMODEL
12/30/2025	888977	QUALITY PERSONNEL SERVICE	$776.16	EMPLOYMENT AGENCY (SEASONAL TEMPS)
12/30/2025	7120	SHI GOVERNMENT SOLUTIONS	$226,216.08	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
12/31/2025	7125	BLUECROSS BLUESHIELD OF TEXAS	$174,186.33	EMPLOYEE BENEFITS
12/31/2025	7129	CANNON, RITA P	$400.00	ARBITRATOR
12/31/2025	7124	CARD SERVICE CENTER	$19,325.44	CREDIT CARD MERCHANT
12/31/2025	7126	DEX IMAGING	$3,765.27	EQUIPMENT LEASE OR MAINTENANCE
12/31/2025	7127	PLANO OFFICE SUPPLY	$2,909.02	SUPPLIES OR MISC G&A SERVICES
12/31/2025	7128	SHI GOVERNMENT SOLUTIONS	$38,238.71	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE

Board of Directors Check Detail Report (Operating Account)
December 2025

BACK TO AGENDA

Date	Num	Name	Amount	Description
12/31/2025	7122	VOID	$0.00	SUPPLIES OR MISC G&A SERVICES
12/31/2025	7123	VOID	$0.00	SUPPLIES OR MISC G&A SERVICES
12/31/2025	7121	WYLIE CITY	$120.00	ENTITY REIMBURSEMENT
			$8,377,405.47	

COMPILED FINANCIAL STATEMENTS

Collin Central Appraisal District

For the One and Twelve Months Ended December 31, 2025

Collin Central Appraisal District

Compiled Financial Statements

For the One and Twelve Months Ended December 31, 2025

Contents

Independent Accountants' Compilation Report 1

Statement of Net Position - Proprietary Fund..... 2

Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund 3

Board of Directors

Collin Central Appraisal District
250 Eldorado Parkway
McKinney, Texas 75069

Management is responsible for the accompanying financial statements of the business-type activities of the Collin Central Appraisal District (the "District") as of December 31, 2025 and for the one and twelve months ended December 31, 2025, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit the government-wide financial statements, substantially all the disclosures, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted government-wide financial statements, disclosures, and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the discussion and analysis, schedule of changes in net pension liability and related ratios, and schedule of contributions that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Vail + Park, P.C

Frisco, Texas

January 12, 2026

COLLIN CENTRAL APPRAISAL DISTRICT
Statement of Net Position - Proprietary Fund
December 31, 2025

Assets	
Current Assets:	
Cash & Cash Equivalents	$ 14,543,185
Certificates of Deposit	22,764,277
Prepaid Items	456,776
Total Current Assets	37,846,285
Noncurrent Assets:	
Land	1,387,232
Building	8,799,372
Computer Equipment	992,278
Furniture & Equipment	538,420
Software	797,859
Right-to-Use Assets	201,660
SBITA Assets	626,457
Less Accumulated Depreciation and Amortization	(5,715,212)
Net Pension Asset	4,485,314
Total Noncurrent Assets	12,113,380
Total Assets	49,959,665
Deferred Outflows of Resources	
Deferred Outflow Related to TCDRS	3,599,827
Total Deferred Outflows of Resources	3,599,827
Liabilities	
Current Liabilities:	
Accounts Payable	219,898
Accrued Liability	148,733
Accrued Wages Payable	403,878
Unearned Revenue - Entities	7,283,208
Compensated Absences Payable, Current	176,801
Operating Lease Liabilities, Current	43,267
SBITA Liabilities, Current	173,633
Total Current Liabilities	8,449,418
Noncurrent Liabilities:	
Operating Lease Liabilities, Net of Current Portion	52,039
SBITA Liabilities, Net of Current Portion	129,113
Compensated Absences Payable, Net of Current Portion	530,403
Total Noncurrent Liabilities	711,555
Total Liabilities	9,160,973
Deferred Inflow of Resources	
Deferred Inflow Related to TCDRS	286,783
Total Deferred Inflows of Resources	286,783
Net Position	
Net Investment in Capital Assets	7,230,014
Unrestricted - Designated	34,340,000
Unrestricted - Undesignated	2,541,722
Total Net Position	$ 44,111,736

See Independent Accountants' Compilation Report.

COLLIN CENTRAL APPRAISAL DISTRICT
Statements of Revenues, Expenses and Changes in Fund Net Position and Budgetary Comparison - Proprietary Fund
For the One and Twelve Months Ended December 31, 2025

	One Month Ended December 31, 2025	Twelve Months Ended December 31, 2025	Budget Fiscal Year 2025	Percentage of Budget	Remaining Budget
Operating Revenues					
Local Support	$ 2,308,838	$ 27,692,449	$ 27,690,100	100.01%	$ (2,349)
Business Personal Property Rendition Penalty Revenue	148	77,693	-		(77,693)
Miscellaneous Revenue	35	4,165	-		(4,165)
Total Revenues	2,309,021	27,774,307	27,690,100	100.30%	(84,207)
Operating Expenses					
Salaries - Full Time	1,122,526	12,247,077	14,608,200	83.84%	2,361,123
Salaries - Part Time and Temp	7,649	414,617	600,000	69.10%	185,383
Overtime	4,370	94,423	140,000	67.45%	45,577
Payroll Taxes	16,569	188,703	214,800	87.85%	26,097
Auto Allowance	67,367	825,452	887,800	92.98%	62,348
Workers' Compensation	3,795	48,223	70,000	68.89%	21,777
Group Insurance	217,385	2,584,115	2,978,000	86.77%	393,885
Employee Retirement	128,573	1,605,896	2,032,900	79.00%	427,004
Unemployment Compensation	15,679	15,679	50,000	31.36%	34,321
Aerial Photography	383,460	383,460	445,000	86.17%	61,540
Appraisal Review Board	16,807	1,004,591	1,017,500	98.73%	12,909
Audit & Accounting	1,500	41,869	42,500	98.52%	631
Board of Directors Meeting	28	28	7,500	0.37%	7,472
Building Maintenance & Repairs	23,271	451,454	760,000	59.40%	308,546
Computer Maintenance	28,495	369,308	395,000	93.50%	25,692
Contract Services	7,916	92,383	150,000	61.59%	57,617
Equipment Repair & Maintenance	3,110	39,542	52,000	76.04%	12,458
General Insurance	5,423	62,871	80,000	78.59%	17,129
Legal Notices & Advertising	33,852	33,852	37,000	91.49%	3,148
Legal Services	242,043	3,076,707	2,765,000	111.27%	(311,707)
Postage	1,068	483,382	520,000	92.96%	36,618
Professional Services	5,808	296,308	500,000	59.26%	203,692
Registration & Dues	465	29,144	45,000	64.76%	15,856
Rent-Equipment	3,096	51,457	115,000	44.75%	63,543
Security	10,560	136,360	165,000	82.64%	28,640
Supplies & Materials	27,853	363,244	570,000	63.73%	206,756
Telephone, Internet, Data Cloud	20,882	158,569	300,000	52.86%	141,431
Travel & Education	11,209	76,460	125,000	61.17%	48,540
Utilities	2,245	107,056	141,900	75.44%	34,844
Equipment & Software - Non-Capital	334,690	1,077,721	1,175,000	91.72%	97,279
Depreciation and Amortization	21,681	260,167	-		(260,167)
Contingency	-	-	-		-
Buy Down of Pension	400,000	400,000	400,000	100.00%	-
Total Operating Expenses	3,169,378	27,025,991	31,390,100	86.10%	4,364,109
Operating Income (Loss)	(860,357)	748,316	(3,700,000)	-20.22%	(4,448,316)
Nonoperating Income (Expenses)					
Interest Income	165,034	1,516,062	-		(1,516,062)
Total Nonoperating Revenues & Expenses	165,034	1,516,062	-		(1,516,062)
Change in Net Position	(695,323)	2,264,378	$ (3,700,000)	-61.20%	$ (5,964,378)
Net Position, Beginning of Period	44,807,059	41,847,358			
Net Position, End of Period	$ 44,111,736	$ 44,111,736			

See Independent Accountants' Compilation Report.

BACK TO AGENDA

Collin Central Appraisal District

Date: 01/20/2026

To: Board of Directors

From: Marty Wright, Chief Appraiser

Subject: Budgeted expenditures requiring signature of Board Officer

ITEM	DESCRIPTION	$ AMOUNT

As of this date, there are no budgeted expenditures that require the signature of a Board Officer.

BACK TO AGENDA

Collin Central Appraisal District

Date: 01/22/2026

To: Board of Directors
From: Marty Wright, Chief Appraiser
Subject: Budgeted expenditures over $25,000 approved by Chief Appraiser

For: December 2025

ITEM	DATE	DESCRIPTION	$ AMOUNT
ACH	12/9/25	Harris Govern (PACS maintenance)	$61,285.00
ACH	12/9/25	Harris Govern (annual renewal BIS online appeals, forms, etc.)	$89,800.00
ACH	12/9/25	Saunders & Walsh (litigation related)	$227,465.30
ACH	12/10/25	ADP (sick pay buy-back and taxes)	$110,217.33
ACH	12/12/25	ADP (payroll and taxes)	$528,682.27
ACH	12/15/25	TCDRS (employee retirement benefit)	$202,086.55
WIRE	12/19/25	American National Bank (CD purchases)	$6,000,000.00
ACH	12/26/25	ADP (payroll and taxes)	$471,472.35
Ck #7120	12/30/25	SHI Government Solutions (4 Lenovo Thinksystem servers)	$226,216.08
Ck #7125	12/31/25	Blue Cross and Blue Shield (employee benefits)	$174,186.33

BACK TO AGENDA

F.1.
Receive recommendation and vote on ARB Member Appointment.

January 29, 2026

Collin ARB

COLLIN APPRAISAL REVIEW BOARD
250 Eldorado Pkwy, McKinney, TX 75069
Phone: 469.742.9288 ● Web: www.collinarb.org

January 13, 2026

Collin Central Appraisal District Board of Directors
The Honorable Chairman Brian Mantzey
250 Eldorado Parkway
McKinney, Texas 75069

Re: Appraisal Review Board (ARB) 2026 Member Additional Recommendations

Board of Directors of the Collin Central Appraisal District (Board):

On behalf of the 2026 ARB officers, I present recommendations to the Board for an additional 4 new ARB members with all appointments to take effect on February 15, 2026.

I. Appointment of New ARB Members

The ARB officer and commissioners recommend the appointment of 4 additional applicants as new ARB members. The appointees are listed in **Table 1**, along with education and experience information as identified in the applicant application and interview process. These recommendations result from the Board-approved application and interview process as conducted by the ARB Commissioners. Based on the ARB Commissioner's review of available information, the recommended applicants meet the eligibility requirements under the Texas Property Tax Code (Code) and are deemed qualified to serve on the ARB. At the November 2025 meeting, 28 members were approved with 24 of those appointed accepting their appointment. This request will bring the total number of new ARB members back to the additional 28 members requested for 2026

A Board motion of approval is requested, followed by notification of appointees as outlined in the attached letter, "Appointments to Collin CAD Appraisal Review Board for 2026-2027."

*The contingent new ARB member recommendations (2 applicants), listed in **Table 2**, are proposed for appointment if any member from **Table 1** or current ARB members are unable to serve. The selection process, eligibility, and qualifications align with those in **Table 1**. If necessary, a Board motion of approval and appointment letter will be requested at a later date.*

The New ARB Member applicants who are either ineligible or not recommended for appointment are listed in **Table 3.**

Thank you for your consideration.

Regards,

Nancy Bittner

Nancy Bittner
Chair, Collin ARB

CC: Marty Wright, Chief Appraiser
Stephanie Cave-Bernal, Deputy Chief Appraiser
Tina Castillo, Director of ARB and Agent Services
Chris Nickell, Taxpayer Liasion Officer

TABLE 1. New Member Applicants recommended by the ARB Commissioners for appointment (subject to completion of Backgroun Check) effective March 1, 2026.

Candidate	Commissioner Interview Comments, Feedback, and Qualification information
1. Timothy Baker	• **Education:** BS MIS • **Experience/Background/Skills:** o Customer director at EDS, VP at Philips Electronics o Small business consultant (retired)
2. James P. Edwards	• **Education:** BS Business Mgmt/Math Engineering • **Experience/Background/Skills:** o Underwriter and site inspector, self employed o Residential, commercial, industrial, land experience
3. Pamela D. Edwards	• **Education:** Accounting Certificate • **Experience/Background/Skills:** o Accounts receivable background o Former family caregiver o Good listening skill, calm demeanor
4. Sheila Patterson	• **Education:** BA Business Administration • **Experience/Background/Skills:** o Small business owner o Active in Collin County service organizations o Very good communication skills, organized

TABLE 2. Contingent New Member Applicants recommended by the ARB Commissioners for appointment (subject to completion of Background Check) effective as needed for a future date.

1. Lisa Broussard	• **Education:** Business Administration Certificate • **Experience/Background/Skills:** o NMLS license (inactive), TX Real Estate Sales Agent (active) o Assistant loan officer experience
2. Damanjit Singh	• **Education:** BS Math, Physics, Chemistry • **Experience/Background/Skills:** o LLC Assistant Manager, Gas Station owner/operator o Tax preparation experience with H&R Block and AARP o Managed residential rental properties

TABLE 3. New Member Applicants that are either not eligible or not recommended for appointment.

Candidates <u>not</u> recommended for appointment	Comments from Candidate Application and/or Commissioner Interview
1. Keith Magee	Skillset mismatch

Collin ARB

COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069

Phone: 469.742.9288 ● Web: www.collinarb.org

January 13, 2026

Nancy Bittner, Chair
Collin Central Appraisal District Appraisal Review Board
250 Eldorado Pkwy
McKinney, TX 75069

Re: Appointments to Collin CAD Appraisal Review Board for 2026 – 2027

Pursuant to Texas Property Tax Code § 6.41 and § 6.414, the following members are appointed to the Appraisal Review Board for the Collin County Appraisal District for a term of the duration, beginning date and ending date as stated below, except and until otherwise provided by law:

New appointments (not currently serving), One-year term, February 15, 2026, and Expiring December 31, 2026:

Regular Members	Auxiliary Members
1. James P. Edwards	1. Pamela D. Edwards (Auxiliary) 2. Timothy Baker (Auxiliary)

New appointments (not currently serving), Two-year term, Beginning February 15, 2026, and Expiring December 31, 2027:

Regular Members	Auxiliary Members
1. Sheila Patterson	

Pursuant to Texas Property Tax Code § 6.41(d-3), please notify the appointees of their appointments, and when and where they are to appear.

Thank you,

_____

Richard Grady
Chairman, Collin CAD Board of Directors

CC: Marty Wright, Chief Appraiser
Stephanie Cave-Bernal, Deputy Chief Appraiser
Tina Castillo, Director of ARB and Agent Services
Chris Nickell, Taxpayer Liaison Officer

BACK TO AGENDA

F.2.
Receive recommendation and vote on changes to Policy #101.

January 29, 2026

Collin Central Appraisal District

POLICY NUMBER: 101

POLICY NAME: BOARD OF DIRECTORS MONTHLY MEETINGS

~~It is the policy of the Board of Directors of the Collin Central Appraisal District that the Board will meet in regular session at least eight (8) times per year in a public meeting.~~ In accordance with Section 6.04(b) of the Property Tax Code, the Board will schedule meetings in such a manner to meet at least once per calendar quarter. The meetings shall be designated at the beginning of each calendar year and so posted as scheduled Board meetings. The Board of Directors may hold additional regular, or special, Board meetings at the call of the Chairman of the Board of Directors as needed by properly posting the regular or special meeting in accordance with the Open Meetings Act. ~~The Board of Directors shall suspend regular Board meetings for the months of July and November each year.~~

Open Meetings and Public Hearing Notices
The administrative duty of posting open meeting notices, including the agenda for Board meetings and public hearings and the delivery of written notices to the presiding officer of the governing body of each taxing entity participating in the district of the date, time, and place for the public hearings and Board meetings, has been delegated by the Board, with consent of the Board Secretary to relinquish such duty, to the Chief Appraiser.

Agenda Items Added at Board Member Request
Under section: New Business, Board of Directors Members can request an agenda item be added to an upcoming meeting agenda by recommending the item in open session of a meeting for consideration by the full Board. After discussion, the Board will vote and require a majority in favor of the item for it to be added to an upcoming meeting. The Board hereby delegates to the Chief Appraiser the task of researching the item and determining when the item will be added to a future agenda based on the complexity of the agenda item.

Property Tax Code Section: 6.04(b)

Date Adopted: September 24, 2009
Resolution #: 2009-2

Date Adopted: January 29, 2026
Resolution #: 2026-96

Collin Central Appraisal District

POLICY NUMBER: 101

POLICY NAME: BOARD OF DIRECTORS MONTHLY MEETINGS

In accordance with Section 6.04(b) of the Property Tax Code, the Board will schedule meetings in such a manner to meet at least once per calendar quarter. The meetings shall be designated at the beginning of each calendar year and so posted as scheduled Board meetings. The Board of Directors may hold additional regular, or special, Board meetings at the call of the Chairman of the Board of Directors as needed by properly posting the regular or special meeting in accordance with the Open Meetings Act.

Open Meetings and Public Hearing Notices
The administrative duty of posting open meeting notices, including the agenda for Board meetings and public hearings and the delivery of written notices to the presiding officer of the governing body of each taxing entity participating in the district of the date, time, and place for the public hearings and Board meetings, has been delegated by the Board, with consent of the Board Secretary to relinquish such duty, to the Chief Appraiser.

Agenda Items Added at Board Member Request
Under section: New Business, Board of Directors Members can request an agenda item be added to an upcoming meeting agenda by recommending the item in open session of a meeting for consideration by the full Board. After discussion, the Board will vote and require a majority in favor of the item for it to be added to an upcoming meeting. The Board hereby delegates to the Chief Appraiser the task of researching the item and determining when the item will be added to a future agenda based on the complexity of the agenda item.

Property Tax Code Section: 6.04(b)

Date Adopted: September 24, 2009
Resolution #: 2009-2

Date Adopted: January 29, 2026
Resolution #: 2026-96

Collin Central Appraisal District

BOARD OF DIRECTORS

Richard Grady-Chairman
Scott Grigg-Assessor
Veronica Yost
Doug Bender
Jason Ross
Randal Shinn-Secretary
Sumbel Zeb
Alvin Benton
Andrew Cook

CHIEF APPRAISER

Marty Wright

BOARD OF DIRECTORS RESOLUTION # 2026 - 96

The Collin Central Appraisal District Board of Directors met in open session on January 29, 2026. The Board, with a quorum present, by a vote of _____ (for) and _____ (against) adopted the following resolution:

"Be it resolved that the Collin Central Appraisal District Board of Directors hereby adopts the changes to Policy #101, in regard to Board of Directors Monthly Meetings."

In witness whereof, I have hereunto set my hand as an Officer of Collin Central Appraisal District Board of Directors, this _____day of _____, 2026.

_____
Richard Grady-Chairman

(and/or)

_____
Randal Shinn-Secretary

BACK TO AGENDA

G.1.
Taxpayer Liaison Officer Report

January 29, 2026

Collin Central Appraisal District
Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly Status Report

DATE:1/29/2026

1. Two new complaints were received this month. The first involved a failure to send notice; the taxpayer was advised to file a 41.411 protest to request a reschedule. The second was submitted by an agent concerning incorrectly filed protests. Responses have been issued, and we are awaiting follow-up.

2. From November through December, we received 188 Customer Service Survey Cards. Of the 940 total response fields, 910 were marked Excellent, 9 Satisfactory, 6 Need Improvement, 1 Unsatisfactory, and 14 were left blank.

3. For calendar year 2025, we received 999 Customer Service Survey Cards. Out of 4,995 response fields, 4,835 were marked Excellent (a 97% Excellent rating), 45 Satisfactory, 17 Need Improvement, 14 Unsatisfactory, and 84 were not marked. This reflects an approximate 33% increase in survey submissions over the prior year. Additionally, 38 surveys specifically related to ARB performance were forwarded to the Comptroller as part of the annual report.

4. I have completed the required two hours of TLO/DTLO training and am submitting the completion certificate to the Board.

Collin Central Appraisal District
Taxpayer Liaison Officer

Memo

TO: Board of Directors

FROM: Chris Nickell, Taxpayer Liaison Officer

RE: Monthly TDLR Status Report

DATE: 1.29.2026

There are no open TDLR complaints as of this date.

www.collincad.org

250 Eldorado Pkwy
McKinney, Texas 75069

Metro 469-742-9200
Toll-Free 866-467-1110

Admin Fax 469-742-9209
Appraisal Fax 469-742-9205

BACK TO AGENDA

G.2.
4th Quarter 2025 Investment & Collateral Report.

January 29, 2026

BACK TO AGENDA

QUARTERLY INVESTMENT AND COLLATERAL REPORT

For the Quarter Ended

December 31, 2025

Prepared by

Valley View Consulting, L.L.C.

The investment portfolio of the Collin Central Appraisal District is in compliance with the Public Funds Investment Act and the District's Investment Policy and Strategies. We certify that we have reviewed this quarterly investment report, as of and for the period stated above, that is being submitted for acceptance by the Board of Directors of the Collin Central Appraisal District. To the best of our knowledge and belief, in all material respects the Investment Report was prepared in accordance with the guidelines presented in the Government Code, Chapter 2256 (Public Funds Investment Act) and the Investment Policy adopted by the Board of Directors of the Collin Central Appraisal District. There have been no material misrepresentations in the report by the inclusion or exclusion of information. An effective system of internal controls has been established to ensure that material financial information is recorded in the accounting system and reported in this report. There were no material weaknesses in internal control during this period covered by the report or thereafter.

Signed copy on file

Brian Swanson, Deputy Chief Appraiser - Business Operations and Compliance Date

Signed copy on file

Toni Bryan - Director of Business Operations and Finance Date

Disclaimer: These reports were compiled using information provided by the District. No procedures were performed to test the accuracy or completeness of this information. The market values included in these reports were obtained by Valley View Consulting, L.L.C. from sources believed to be accurate and represent proprietary valuation. Due to market fluctuations these levels are not necessarily reflective of current liquidation values. Yield calculations are not determined using standard performance formulas, are not representative of total return yields, and do not account for investment advisor fees.

Annual Comparison

FYE Results by Investment Category:

Asset Type	December 31, 2024 Avg. Yield	December 31, 2024 Book Value	December 31, 2024 Market Value	December 31, 2025 Avg. Yield	December 31, 2025 Book Value	December 31, 2025 Market Value
DDA/MMA/NOW	4.47%	$16,550,539	$16,550,539	3.52%	$ 14,987,176	$ 14,987,176
Securities/CDs	5.18%	18,578,247	18,578,247	4.17%	22,674,817	22,674,817
Totals	**4.84%**	**$ 35,128,786**	**$ 35,128,786**	**3.91%**	**$ 37,661,993**	**$ 37,661,993**
Fourth Quarter-End Yield	**4.84%**			**3.91%**		

Average Quarter-End Yields *(1)*:	**2024 Fiscal Year**	**2025 Fiscal Year**
Collin CAD	5.19%	4.31%
Rolling Three Month Treasury	5.18%	4.20%
Rolling Six Month Treasury	5.13%	4.17%
TexPool	5.09%	4.22%
Fiscal YTD interest earnings	$1,656,480 (Approximate)	$ 1,575,607 (Approximate)

(1)Average **Quarter-End Yield** - based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered. The yield for the reporting month is used for bank, pool, and money market balances.

Summary

Quarter End Results by Investment Category:

Asset Type	September 30, 2025 Ave. Yield	Book Value	Market Value	December 31, 2025 Ave. Yield	Book Value	Market Value
DDA/MMA/Pool	4.20%	$ 18,908,177	$ 18,908,177	3.52%	$ 14,987,176	$ 14,987,176
Securities/CDs	4.44%	18,714,902	18,714,902	4.17%	22,674,817	22,674,817
Totals	4.32%	**$ 37,623,079**	**$ 37,623,079**	3.91%	**$ 37,661,993**	**$ 37,661,993**

Current Quarter Average Yield (1)	
Total Portfolio	3.91%
Rolling Three Month Treasury	3.85%
Rolling Six Month Treasury	3.89%
TexPool	4.00%

Fiscal Year-to-Date Average Yield (2)	
Total Portfolio	4.31%
Rolling Three Month Treasury	4.20%
Rolling Six Month Treasury	4.17%
TexPool	4.22%

Interest Earnings (Approximate)	
This Quarter	$ 353,501
Fiscal Year-to-Date	$ 1,575,607

(1) **Current Quarter Average Yield** - based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered. The yield for the reporting month is used for bank, pool, and money market balances.

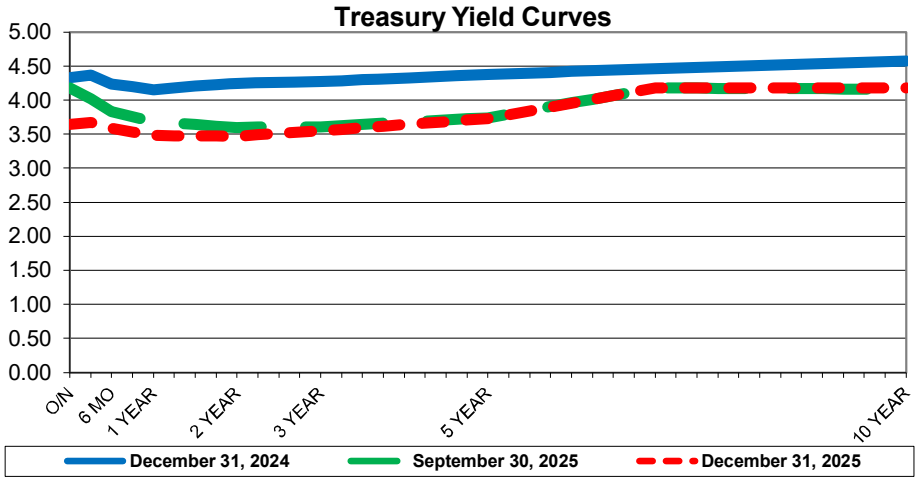
(2) **Fiscal Year-to-Date Average Yield**s - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees..

Valley View Consulting, L.L.C.

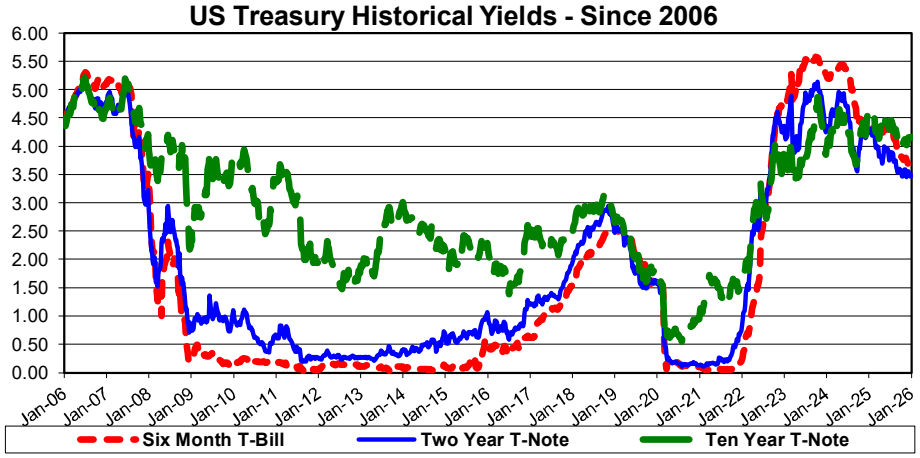
Economic Overview

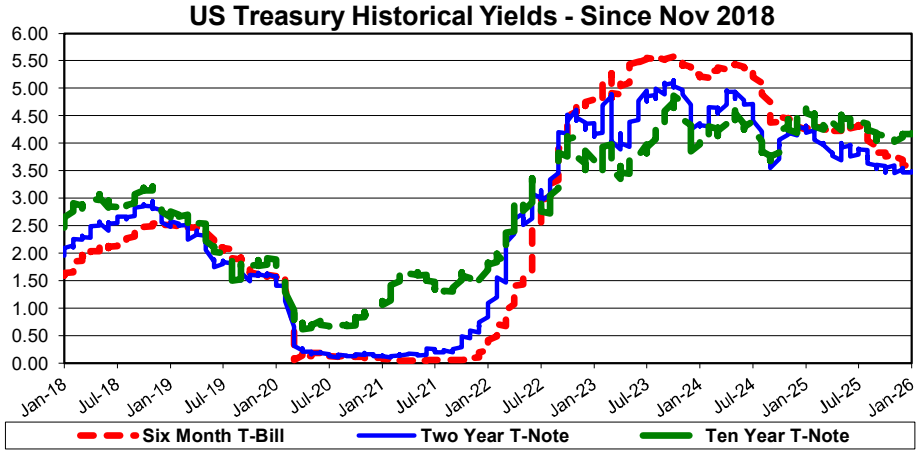
12/31/2025

The Federal Open Market Committee (FOMC) cut the Fed Funds target again 12/10 to 3.50% - 3.75% (Effective Fed Funds trade +/-3.64%). Additional rate cuts during 2026 are uncertain, but could include one spring and one fall. December Non-Farm Payroll only added 50k (slightly below 60k expectation). 2025 averaged 49k per month. The S&P 500 Stock Index almost reached 7,000. The yield curve dips between 1 and 2 years rising thereafter. Crude Oil held steady below $60. Inflation continues above the FOMC 2% target (Core PCE +/-2.8% September). The Markets have had muted reactions to uncertain economic and political events.









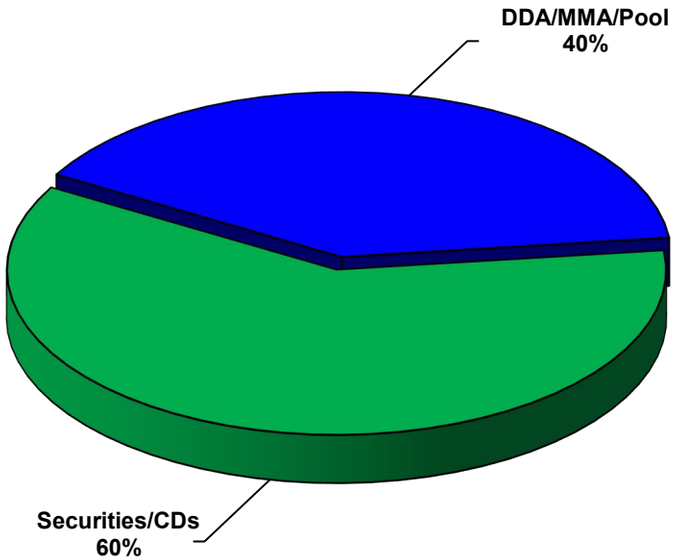
Holdings Report
December 31, 2025

Issuer	Coupon	Settlement Date	Maturity Date	Face Value	Book Value	Market Price	Market Value	YTM @ Cost	Days To Maturity
Texas Capital Bank Operating	0.00	12/31/25	01/01/26	$ 928,930	$ 928,930	1.00	$ 928,930	0.00	1
Texas Capital Bank ARB account	0.00	12/31/25	01/01/26	10,000	10,000	1.00	10,000	0.00	1
Texas Capital Bank MMA	3.76	12/31/25	01/01/26	14,048,245	14,048,245	1.00	14,048,245	3.76	1
East West Bank CD	4.28	01/16/25	01/16/26	2,165,671	2,165,671	100.00	2,165,671	4.37	16
East West Bank CD	4.25	02/18/25	02/18/26	2,053,087	2,053,087	100.00	2,053,087	4.34	49
UBank CD	4.67	10/02/24	04/02/26	2,095,048	2,095,048	100.00	2,095,048	4.75	92
BOK Financial CDARS	4.21	06/26/25	06/25/26	2,022,503	2,022,503	100.00	2,022,503	4.30	176
American Nat'l Bank of TX CD	4.26	01/29/25	07/29/26	2,064,404	2,064,404	100.00	2,064,404	4.33	210
East West Bank CD	3.61	12/23/25	09/23/26	2,153,698	2,153,698	100.00	2,153,698	3.68	266
UBank CD	4.88	10/02/24	10/02/26	2,099,401	2,099,401	100.00	2,099,401	4.97	275
American Nat'l Bank of TX CD	3.69	12/19/25	12/18/26	3,000,000	3,000,000	100.00	3,000,000	3.74	352
BOK Financial CDARS	3.93	06/26/25	06/24/27	1,010,503	1,010,503	100.00	1,010,503	4.01	540
BOK Financial CDARS	3.93	06/26/25	06/24/27	1,010,503	1,010,503	100.00	1,010,503	4.01	540
American Nat'l Bank of TX CD	3.60	12/19/25	12/18/27	3,000,000	3,000,000	100.00	3,000,000	3.65	717
				$37,661,993	**$37,661,993**		**$37,661,993**	**3.91**	**175**
								(1)	**(2)**

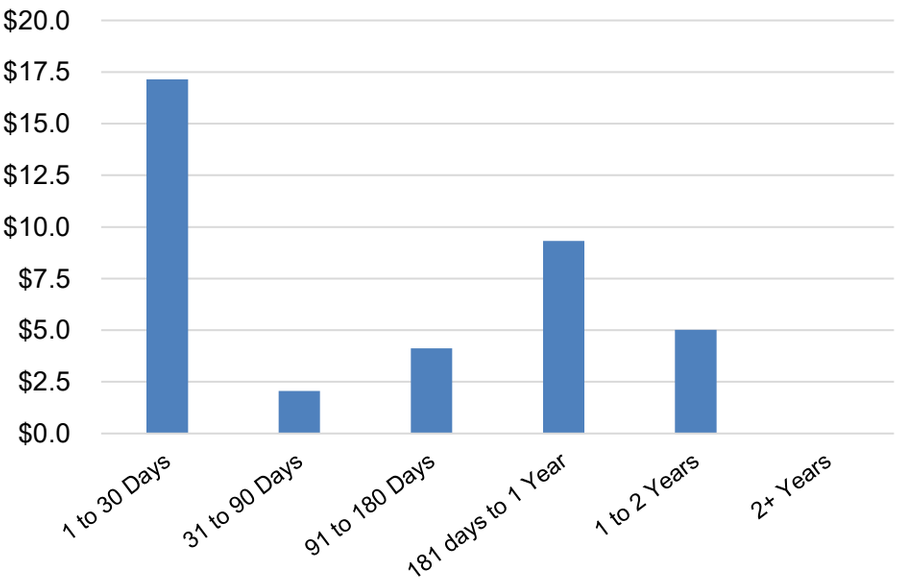
(1) Weighted average yield to maturity - The weighted average yield to maturity is based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered.

(2) Weighted average life - For purposes of calculating weighted average life, pool investments are assumed to have a one day maturity.

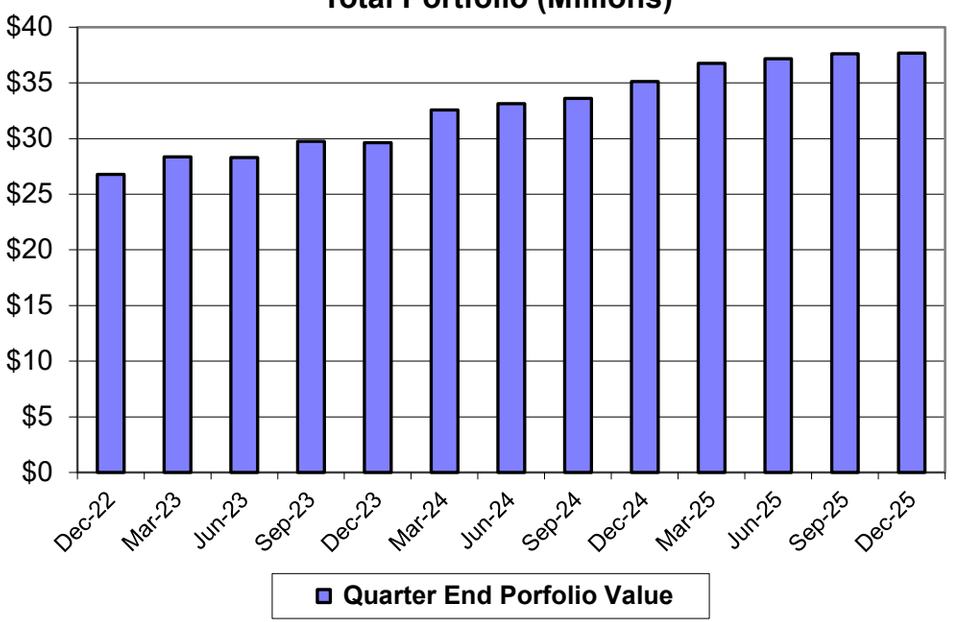
Portfolio Composition



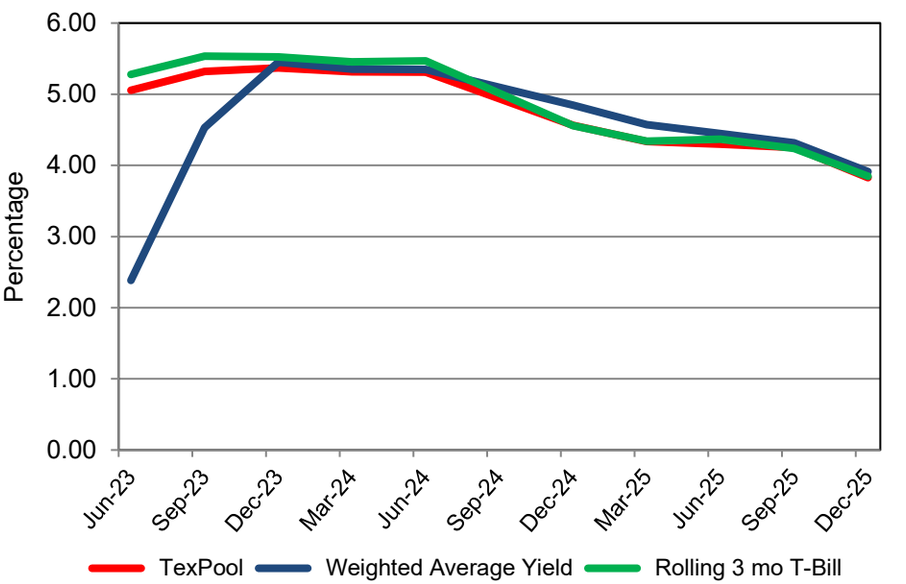
Distribution by Maturity Range (Millions)



Total Portfolio (Millions)



Total Portfolio Performance



Book & Market Value Comparison
December 31, 2025

Issuer	Yield	Maturity Date	Book Value 09/30/25	Increases	Decreases	Book Value 12/31/25	Market Value 09/30/25	Change in Market Value	Market Value 12/31/25
Texas Capital Bank Operating	0.000	01/01/26	$ 437,670	$ 491,261	$ –	$ 928,930	$ 437,670	$ 491,261	$ 928,930
Texas Capital Bank ARB account	0.000	01/01/26	10,000	–	–	10,000	10,000	–	10,000
Texas Capital Bank MMA	3.760	01/01/26	18,460,508	–	(4,412,262)	14,048,245	18,460,508	(4,412,262)	14,048,245
East West Bank CD	4.380	10/17/25	2,061,331	–	(2,061,331)	–	2,061,331	(2,061,331)	–
East West Bank CD	4.460	12/23/25	2,132,452	–	(2,132,452)	–	2,132,452	(2,132,452)	–
East West Bank CD	4.370	01/16/26	2,165,671	–	–	2,165,671	2,165,671	–	2,165,671
East West Bank CD	4.340	02/18/26	2,053,087	–	–	2,053,087	2,053,087	–	2,053,087
UBank CD	4.750	04/02/26	2,095,048	–	–	2,095,048	2,095,048	–	2,095,048
BOK Financial CDARS	4.300	06/25/26	2,022,503	–	–	2,022,503	2,022,503	–	2,022,503
American Nat'l Bank of TX CD	4.330	07/29/26	2,064,404	–	–	2,064,404	2,064,404	–	2,064,404
East West Bank CD	3.680	09/23/26	–	2,153,698	–	2,153,698	–	2,153,698	2,153,698
UBank CD	4.970	10/02/26	2,099,401	–	–	2,099,401	2,099,401	–	2,099,401
American Nat'l Bank of TX CD	3.740	12/18/26	–	3,000,000	–	3,000,000	–	3,000,000	3,000,000
BOK Financial CDARS	4.010	06/24/27	1,010,503	–	–	1,010,503	1,010,503	–	1,010,503
BOK Financial CDARS	4.010	06/24/27	1,010,503	–	–	1,010,503	1,010,503	–	1,010,503
American Nat'l Bank of TX CD	3.648	12/18/27	–	3,000,000	–	3,000,000	–	3,000,000	3,000,000
Total / Average	**3.914**		**$ 37,623,079**	**$ 8,644,958**	**$ (8,606,045)**	**$ 37,661,993**	**$ 37,623,079**	**$ 38,914**	**$ 37,661,993**

Collateral Position
December 31, 2025

	Texas Capital Bank	American National Bank	East West Bank	BOK Financial	UBank
Collateral Value	$ 19,000,000	$ 9,075,085	$ 8,501,000	$ –	$ 4,040,000
+ FDIC Insurance *(1)*	250,000	250,000	250,000	4,293,510	250,000
Total Enhancement	$ 19,250,000	$ 9,325,085	$ 8,751,000	$ 4,293,510	$ 4,290,000
Total Deposits	$ 14,987,176	$ 8,064,404	$ 6,372,455	$ 4,043,510	4,194,449
Collateral Required *(less FDIC Insurance)*	$ 14,737,176	$ 7,814,404	$ 6,122,455	$ 3,793,510	$ 3,944,449
Excess Coverage	**$ 4,262,824**	**$ 1,260,681**	**$ 2,378,545**	**$ 250,000**	**$ 95,551**
Percentage Coverage	128%	116%	137%	106%	102%
Collateral Type:					
Municipal Bonds		$ 9,075,085			
Agency Letter of Credit	$ 19,000,000		$ 8,501,000		$ 4,040,000
(LOC expiration date)	*04/30/26*		*02/23/26*		$ 2,095,000
					Exp: 04/03/26
					$ 1,945,000
					Exp: 10/05/26

(1) Includes Certificate of Deposit Account Registry Service and Insured Cash Sweep balances less than $250,000 per institution.

BACK TO AGENDA

G.3.
4th Quarter Vendor Report.

January 29, 2026

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 4TH QUARTER 2025

Count	Vendor	Description of services
1	ABACUS COMPUTERS INC	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
2	ADP INC	PAYROLL, TAXES, OR FEES
3	AFFILIATED COMMUNITIONS, INC.	UTILITIES
4	AFFILIATED COM-NET, INC.	UTILITIES
5	AFLAC	EMPLOYEE BENEFITS
6	AIRCRAFT BLUEBOOK	PUBLICATIONS AND/OR RESEARCH
7	AIRPAC, INC	PUBLICATIONS AND/OR RESEARCH
8	ALFORD INSURANCE AGENCY	SUPPLIES OR MISC G&A SERVICES
9	ALT SERVICES	SUPPLIES OR MISC G&A SERVICES
10	AMERICA TO GO, LLC	CONFERENCE CENTER RENTAL OR CATERING
11	AMERICAN SERVICES	FACILITIES MAINTENANCE, REPAIRS, REMODEL
12	APPRAISAL INSTITUTE	MEMBERSHIP, DUES, LICENSES, ETC.
13	ARMSTRONG & ARMSTRONG, P.C.	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
14	AT&T - FIBER	UTILITIES
15	AT&T - MAIN LOCAL	UTILITIES
16	AT&T - MOBILITY	UTILITIES
17	AT&T - U VERSE	UTILITIES
18	BATTERIES PLUS	SUPPLIES OR MISC G&A SERVICES
19	BCC SOFTWARE	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
20	BETSY ROSS FLAG GIRLS INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
21	BIS CONSULTING	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
22	BLUECROSS BLUESHIELD (LIFE&STLT)	EMPLOYEE BENEFITS
23	BLUECROSS BLUESHIELD OF TEXAS	EMPLOYEE BENEFITS
24	BUSINESS & LEGAL RESOURCES	PUBLICATIONS AND/OR RESEARCH
25	CAPITOL APPRAISAL GROUP, LLC	PROFESSIONAL SERVICES (UTILITIES APPRAISAL SRVS)
26	CAPITOL BLIND AND DRAPERY CO.	FACILITIES MAINTENANCE, REPAIRS, REMODEL
27	CARD SERVICE CENTER	CREDIT CARD MERCHANT
28	CARENOW CORPORATE	NEW HIRE AND/OR TESTING RELATED
29	CCIM INSTITUTE	MEMBERSHIP, DUES, LICENSES, ETC.
30	CDW-G	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
31	CERBERUS	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
32	CINTAS FIRST AID	SUPPLIES OR MISC G&A SERVICES
33	CINTAS SANI CLEAN #163	FACILITIES MAINTENANCE, REPAIRS, REMODEL
34	CITY OF MCKINNEY	UTILITIES
35	CITY OF MCKINNEY POLICE DEPARTMENT	UTILITIES
36	CIVIC PLUS	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
37	COLLIN COUNTY CHAPTER TAAO	MEMBERSHIP, DUES, LICENSES, ETC.
38	COLLIN COUNTY COMMUNITY COLLEGE DISTRICT	CONFERENCE CENTER RENTAL OR CATERING
39	COLORIT GRAPHICS SERVICES	PRINTING AND/OR POSTAGE & DELIVERY
40	COMPUNETIX, INC.	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
41	CONATSER, DAN E	EDUCATION, TRAVEL, OR TRAINER
42	COSTAR REALTY INFORMATION INC	PUBLICATIONS AND/OR RESEARCH
43	CUSHMAN & WAKEFIELD	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
44	CYPRESS VALLEY LANDSCAPING	FACILITIES MAINTENANCE, REPAIRS, REMODEL
45	DALLAS BUSINESS JOURNAL	PUBLICATIONS AND/OR RESEARCH
46	DALLAS MORNING NEWS	PUBLICATIONS AND/OR RESEARCH
47	DELL MARKETING	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
48	DEX IMAGING	EQUIPMENT LEASE OR MAINTENANCE
49	DLT SOLUTIONS LLC	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
50	DSS	UTILITIES
51	DSS FIRE INC	UTILITIES
52	ELLIOTT ELECTRIC SUPPLY	FACILITIES MAINTENANCE, REPAIRS, REMODEL
53	**Electro Systems Engineers, Inc ("ESEI") (datto srv provider)**	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
54	ESRI INC	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
55	EVERBRIDGE, INC	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
56	EXPERIAN MARKETING SOLUTIONS	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
57	FASTVUE, INC.	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 4TH QUARTER 2025

58	FEDEX OFFICE	PRINTING AND/OR POSTAGE & DELIVERY
59	FERRELLGAS	FACILITIES MAINTENANCE, REPAIRS, REMODEL
60	FIRST STOP HEALTH	EMPLOYEE BENEFITS
61	FISH WINDOW CLEANING	FACILITIES MAINTENANCE, REPAIRS, REMODEL
62	FRONTIER WASTE - MCKINNEY	UTILITIES
63	GREAT AMERICA FINANCIAL SERVICES	EQUIPMENT LEASE OR MAINTENANCE
64	GSO ARCHITECTS	PROFESSIONAL SERVICES (ARCHITECH)
65	HAND, MICHAEL L.	EDUCATION, TRAVEL, OR TRAINER
66	HARRIS GOVERN	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
67	HAVEN TECHNOLOGY CORP	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
68	HAYNES LANDSCAPE & MAINTENANCE, INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
69	HERITAGE BROKERAGE SERVICES	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
70	HEXAGON GEOSPATIAL	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
71	HOLT CAT	FACILITIES MAINTENANCE, REPAIRS, REMODEL
72	HOME DEPOT	SUPPLIES OR MISC G&A SERVICES
73	HUMPHREY & ASSOCIATES, INC.	FACILITIES MAINTENANCE, REPAIRS, REMODEL
74	IAAO LOCK BOX	MEMBERSHIP, DUES, LICENSES, ETC.
75	IDERA	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
76	IN BLOOM	SUPPLIES OR MISC G&A SERVICES
77	INDECO SALES, INC.	FURNITURE, CUBICALS, SMALL EQUIPMENT
78	INSIGHTS PUBLIC SECTOR	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
79	INSURICA EXPRESS	NOTARY PUBLIC RELATED
80	INTEX ELECTRICAL CONTRACTORS, INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
81	IREM	MEMBERSHIP, DUES, LICENSES, ETC.
82	IRON MOUNTAIN	FACILITIES MAINTENANCE, REPAIRS, REMODEL
83	J.D. POWER VALUATION SERVICES	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
84	JONES, MICHAEL R	EDUCATION, TRAVEL, OR TRAINER
85	JOPLIN'S	FACILITIES MAINTENANCE, REPAIRS, REMODEL
86	JUST APPRAISED INC	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
87	JUST FOIA	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
88	JUST TEXAS	PUBLICATIONS AND/OR RESEARCH
89	KATZMANN, TINA	EDUCATION, TRAVEL, OR TRAINER
90	KLEIMAN, MELVYN (formerly Humetrics)	NEW HIRE AND/OR TESTING RELATED
91	LAYER 2 GmbH	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
92	LEGAL SHIELD / ID SHIELD	EMPLOYEE BENEFITS
93	M&M FENCING AND WELDING, INC.	FACILITIES MAINTENANCE, REPAIRS, REMODEL
94	MARSHALL & SWIFT	PUBLICATIONS AND/OR RESEARCH
95	MASSEY SERVICE, INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
96	**MB&B TROPHIES (moved from inactive)**	SUPPLIES OR MISC G&A SERVICES
97	MC PURE CLEANING, LLC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
98	MCROBERTS & COMPANY	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
99	MEDIUM GIANT COMPANY, INC	PUBLICATIONS AND/OR RESEARCH
100	METRO COUNCIL OF APPRAISAL DISTRICTS	MEMBERSHIP, DUES, LICENSES, ETC.
101	MICHAEL'S KEYS, INC.	FACILITIES MAINTENANCE, REPAIRS, REMODEL
102	MURLEY PLUMBING	FACILITIES MAINTENANCE, REPAIRS, REMODEL
103	MYPRINTCHOICE	PRINTING AND/OR POSTAGE & DELIVERY
104	NATIONWIDE RETIREMENT SOLUTIONS	EMPLOYEE BENEFITS
105	NCR PAYMENT SOLUTION, FL LLC	CREDIT CARD MERCHANT OR BANK FEES
106	NORTH CENTRAL TX COG	MEMBERSHIP, DUES, LICENSES, ETC.
107	**ODP BUSINESS SOLUTIONS (formerly Office Depot)**	SUPPLIES OR MISC G&A SERVICES
108	ONE SOURCE COMMERICIAL FLOORING, INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
109	PAPERTONE ENTERPRISES LLC	SUPPLIES OR MISC G&A SERVICES
110	PARAGON ROOFING INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
111	PERDUE, BRANDON, FIELDER, COLLINS, MOTT	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
112	PICTOMETRY	AERIAL PHOTOGRAPHY
113	PITNEY BOWES LEASE	EQUIPMENT LEASE OR MAINTENANCE

COLLIN CENTRAL APPRAISAL DISTRICT
ACTIVE VENDOR LIST
FOR 4TH QUARTER 2025

114	PITNEY BOWES RESERVE ACCOUNT	PRINTING AND/OR POSTAGE & DELIVERY
115	PITNEY BOWES SUPPLIES	SUPPLIES OR MISC G&A SERVICES
116	PLANO OFFICE SUPPLY	SUPPLIES OR MISC G&A SERVICES
117	PLANO PEST CONTROL	FACILITIES MAINTENANCE, REPAIRS, REMODEL
118	PRICEWATERHOUSECOOPERS	PUBLICATIONS AND/OR RESEARCH
119	PROPERTY TAX EDUCATION COALITION, INC	EDUCATION, TRAVEL, OR TRAINER
120	PROSTAR SERVICES, INC	SUPPLIES OR MISC G&A SERVICES
121	QUALITY PERSONNEL SERVICE	EMPLOYMENT AGENCY (SEASONAL TEMPS)
122	RING CENTRAL, INC. (NEW)	UTILITIES
123	ROCKIN G DRYWALL & CONSTRUCTION	FACILITIES MAINTENANCE, REPAIRS, REMODEL
124	ROWE, RONALD	EDUCATION, TRAVEL, OR TRAINER
125	ROYAL CATERING, INC.	SUPPLIES OR MISC G&A SERVICES
126	SAM'S CLUB	SUPPLIES OR MISC G&A SERVICES
127	SAUNDERS & WALSH, PLLC	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
128	SERVICE FIRST	EQUIPMENT LEASE OR MAINTENANCE
129	SHELL ENERGY SOLUTIONS	UTILITIES
130	SHI GOVERNMENT SOLUTIONS	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
131	SHRED-IT USA LLC	SUPPLIES OR MISC G&A SERVICES
132	**SOUTHERN COMPUTER WAREHOUSE INC (signature pads related)**	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
133	SPECTRUM ENTERPRISE	UTILITIES
134	STAPLES BUSINESS CREDIT	SUPPLIES OR MISC G&A SERVICES
135	SUPERIOR VISION OF TEXAS	EMPLOYEE BENEFITS
136	SWINGLE COLLINS & ASSOCIATES	EMPLOYEE BENEFITS
137	TAAD	MEMBERSHIP, DUES, LICENSES, ETC.
138	TAAD-IAAO CHAPTER	MEMBERSHIP, DUES, LICENSES, ETC.
139	TAAO	MEMBERSHIP, DUES, LICENSES, ETC.
140	TASB, INC.	MEMBERSHIP, DUES, LICENSES, ETC.
141	TCDRS	EMPLOYEE BENEFITS
142	TDLR	MEMBERSHIP, DUES, LICENSES, ETC.
143	TEXAS ARCHIVES	SUPPLIES OR MISC G&A SERVICES
144	TEXAS COMPTROLLER CO-OP	MEMBERSHIP, DUES, LICENSES, ETC.
145	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	SUPPLIES OR MISC G&A SERVICES
146	TEXAS DEPARTMENT OF PUBLIC SAFETY	SUPPLIES OR MISC G&A SERVICES
147	THE EXEMPTION PROJECT, INC.	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
148	THOMSON REUTERS	PUBLICATIONS AND/OR RESEARCH
149	TML-IRP	INSURANCE (GENERAL LIAB AND W/C)
150	TOTAL BEVERAGE SYSTEMS	SUPPLIES OR MISC G&A SERVICES
151	TRABOLD COMPANY	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
152	TRANE US INC	FACILITIES MAINTENANCE, REPAIRS, REMODEL
153	TRUE PRODIGY TECH SOLUTIONS LLC	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
154	**TSYS MERCHANT SOLUTIONS (formerly NCR Global Pymts)**	CREDIT CARD MERCHANT OR BANK FEES
155	U.S. POSTAL SERVICE	PRINTING AND/OR POSTAGE & DELIVERY
156	UBISTOR, INC.	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
157	UNUM LIFE INSURANCE CO OF AMERICA	EMPLOYEE BENEFITS
158	USER SCAPE	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
159	VAIL & PARK, P.C.	PROFESSIONAL SERVICES (CPA)
160	VALBRIDGE PROPERTY ADVISORS	LITIGATION, EXPERT WITNESS, OR OTHER LEGAL
161	VALLEY VIEW CONSULTING, LLC	PROFESSIONAL SERVICES (INVESTMENT ADVISORS)
162	VARIVERGE LLC	PRINTING AND/OR POSTAGE & DELIVERY
163	WAITWHILE, INC.	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE
164	WASTE CONNECTIONS OF TEXAS	UTILITIES
165	WEX HEALTH INC	EMPLOYEE BENEFITS
166	YOURMEMBERSHIP.COM, INC.	NEW HIRE AND/OR TESTING RELATED
167	ZOHO CORP	COMPUTER SUBSCRIPTION, LICENSE, HARDWARE/SOFTWARE

NOTES:

1) New vendors are highlighted in bright yellow.

2) This list EXCLUDES employees, deputy sheriffs, arbitrators, ARB members, and other non-vendor names.

3) One vendor was moved from inactive to active, which affects the vendor count; it is highlighted in blue.

BACK TO AGENDA

G.4.
4th Quarter 2025 Arbitration Report.

January 29, 2026

Collin Central Appraisal District

January 15, 2026

TO: Board of Directors

FROM: Tina Castillo, Director of ARB & Agents Services

RE: 4th Quarter 2025 - Arbitration Report

The Texas Property Tax Code Section 41A gives property owners the right to appeal an Appraisal Review Order through binding arbitration.

- There have been 519 Requests for Binding Arbitration filed for 2025.
- The total certified market value of the properties under appeal is $ 178,983,670. The difference between the certified value of the properties and the requestor opinion of value is $ 33,122,425.
- Below is a representation of the current 2025 arbitration case load, along with the 2024 statistics, as reference.

ARBITRATION STATUS	2025	ARBITRATION STATUS	2024
Active	151	Active	0
Rejected	0	Rejected	2
Withdrawn	42	Withdrawn	26
Dismissed	1	Dismissed	0
Settled	216	Settled	98
District	71	District	63
Taxpayer/Agent	38	Taxpayer/Agent	47
TOTAL	**519**	**TOTAL**	**236**

ARBITRATED BY	2025	ARBITRATED BY	2024
Agent	482	Agent	181
Taxpayer	37	Taxpayer	55
TOTAL	**519**	**TOTAL**	**236**

PROPERTY TYPE	2025	PROPERTY TYPE	2024
Residential	229	Residential	116
Land	22	Land	18
Commercial	212	Commercial	98
BPP	56	BPP	4
TOTAL	**519**	**TOTAL**	**236**

BACK TO AGENDA

G.5.
4th Quarter Litigation Report.

January 29, 2026

Collin Central Appraisal District

January 21, 2026

TO: Board of Directors

FROM: Brian Swanson, Deputy Chief of Business Operations and Compliance

RE: 2025 4Q Litigation Report Update

As of the date of this report, we have the following litigation information:

- We have been served 997 lawsuits for 2025 with a total certified value of $30,482,511,913. This number will continue to grow over the next few months as the 60-day deadline to file is always changing this time of year based on the date of hearings throughout the fall and spring. The deadline is a moving target as the rule states the clock starts from the date that the owner/agent receives the ARB Order.

- At this same point last year, we had 892 lawsuits that had been served, which is an increase of 11.7% over 2024. This is another significant increase in lawsuits filed for 2025, which ties into the line item adjustment at the end of 2025 and why the budget line item was increased for the 2026 budget.

- We currently have over 88% of the 2024 suits settled, 97% of the 2023 lawsuits settled, more than 99% of 2022 settled.

- The chart below illustrates the year, current status, citations, total PID's, and certified values over the last five years which were updated as of the January 7, 2026 supplement:

BACK TO AGENDA

COLLIN CENTRAL APPRAISAL DISTRICT
LITIGATION SUMMARY
January 21, 2026

YEAR	STATUS	CITATIONS	PID'S UNDER SUIT	PID'S ON CERTIFIED ROLL	PERCENTAGE OF PID'S UNDER SUIT	CERTIFIED VALUE	CERTIFIED MARKET VALUE FOR THE COUNTY	PERCENTAGE OF CERTIFIED MARKET VALUE
2022	IN PROGRESS	1	10			$ 393,560,008		
	LITIGATION FINALIZED	541	934			$ 18,161,513,080		
		542	944	416,402	0.23%	$ 18,555,073,088	$ 249,788,172,760	7.43%
2023	IN PROGRESS	17	19			$ 1,448,152,927		
	LITIGATION FINALIZED	795	1,606			$ 29,156,123,535		
		812	1,625	432,702	0.38%	$ 30,604,276,462	$ 292,850,007,257	10.45%
2024	IN PROGRESS	106	185			$ 2,619,305,181		
	LITIGATION FINALIZED	826	1,380			$ 28,666,098,881		
		932	1,565	451,483	0.35%	$ 31,285,404,062	$ 315,471,951,538	9.92%
2025	IN PROGRESS	819	1,388			$ 24,431,688,468		
	LITIGATION FINALIZED	178	227			$ 6,050,823,445		
		997	1,615	472,794	0.34%	$ 30,482,511,913	$ 336,008,477,117	9.07%
2022-2025	**IN PROGRESS**	**943**	**1,602**			**$ 28,892,706,584**		
	LITIGATION FINALIZED	**2,340**	**4,147**			**$ 82,034,558,941**		
	GRAND TOTALS>>>>	**3,283**	**5,749**	**1,773,381**	**0.32%**	**$ 110,927,265,525**	**$ 1,194,118,608,672**	**9.22%**

BACK TO AGENDA

G.6.
Legal Expense Summary totals YTD.

January 29, 2026

BACK TO AGENDA

Legal Expense Summary (by expense code and vendor)
Total as of 12/31/2025

LEGAL EXPENSE BY EXPENSE CODE

Name	2025 YTD Total	2025 Budget	2024 YE Total	2023 Total	2022 Total	2021 Total
LITIGATION	**$2,442,895**		$2,158,735	$1,542,499	$1,265,087	$1,282,281
EXPERT/APPRAISAL	**$497,202**		$269,032	$388,942	$278,266	$266,111
GENERAL	**$77,352**		$51,098	$59,600	$47,361	$45,539
PERSONNEL	**$3,157**		$2,173	$7,597	$49,063	$23,216
ARBITRATION	**$44,050**		$64,400	$36,900	$17,100	$15,050
SUBTOTAL	**$3,064,655**	**$2,735,000**	$2,545,438	$2,035,539	$1,656,876	$1,632,197
ARB RELATED	**$12,056**	**$30,000**	$16,860	$8,750	$16,031	$15,015
TOTAL	**$3,076,711**	**$2,765,000**	**$2,562,298**	**$2,044,289**	**$1,672,908**	**$1,647,212**
	111.27%					
	$0					

LEGAL EXPENSE BY VENDOR

	Name	2025 YTD Total	2024 Total	2023 Total	2022 Total	2021 Total
1	ARBITRATION&SUBPOENA RELATED	$44,050	$64,400	$36,900	$17,100	$15,050
2	ARMSTRONG & ARMSTRONG	$12,056	$16,860	$8,750	$16,031	$15,015
3	CUSHMAN & WAKEFIELD	$143,160	$0	$0	$0	$37,600
	FISHER & PHILLIPS LLC	$0	$0	$0	$0	$209
	FRANK PRICE	$0	$0	$0	$4,000	$10,000
4	HBS REAL ESTATE	$9,250	$74,600	$172,750	$85,000	$104,050
	MALIN GROUP, THE	$0	$0	$0	$31,916	$38,461
5	MCROBERTS AND COMPANY	$43,500	$33,450	$95,250	$72,850	$74,500
	NPV ADVISORS	$0	$0	$17,500	$19,500	$0
6	PERDUE, BRANDON, FIELDER	$3,038	$3,029	$2,779	$2,500	$3,036
	PHILLIPS MURRAH PC	$0	$0	$0	$0	$384
7	SAUNDERS & WALSH, PLLC	$2,520,366	$2,208,978	$1,606,918	$1,355,010	$1,337,407
8	VALBRIDGE PROPERTY ADVISORS	$301,292	$160,982	$103,442	$69,000	$11,500
	TOTAL	**$3,076,711**	**$2,562,298**	**$2,044,289**	**$1,672,908**	**$1,647,212**

***Note: On 11/13/25, Board approved a line-item transfer moving the budget for Legal Expense from $2,500,000 to $2,765,000. Board also authorized using up to an additional $435,000 from Reserved Funds making the total Legal Expense authorized $3,200,000.**