



A RESOLUTION AUTHORIZING THE COLLIN COUNTY APPRAISAL DISTRICT CHIEF APPRAISER OR OTHER EMPLOYEE OF APPRAISAL DISTRICT TO ACT AS AGENT IN REGARD TO FILING A PROTEST AGAINST THE COMPTROLLER'S 2022 PROPERTY VALUE STUDY FOR CELINA ISD:

WHEREAS, the Board of Trustees of said Independent School District intend to protest the Comptroller's Property Value Study for tax year 2022;

WHEREAS, 34 TEX. ADMIN. CODE § 9.4302 permits the governing body of a school district to designate the Chief Appraiser and other employees of the appraisal district to act as its agent for the school district in the protest of the Comptroller's Property Value Study;

WHEREAS, the Board of Trustees of said Independent School District have unanimously voted to approve and grant authority to the Chief Appraiser of the Collin County Central Appraisal District and all other appraisal district employees, as delegated and determined by the Chief Appraiser, to act as its agent regarding its protest of the Comptroller's Property Value Study for tax year 2022;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of said Independent School District hereby authorize and otherwise grant authority to the Chief Appraiser and all other employees of appraisal district to act as its agent in its protest of the Comptroller's Property Value Study for tax year 2022.

This resolution shall become effective upon its passage.

Passed, adopted and resolved by the Board of Trustees, at a meeting at which a quorum was present and a majority of the trustees voting for and at which meeting this resolution, in written form, was before the Board at the time of its adoption.

ADOPTED on the 27th, day of February, 2023.

CELINA INDEPENDENT SCHOOL DISTRICT

ATTEST:

Kelly Juergens
President, Board of Trustees

 **Taxes**

Property Tax Assistance

2022 ISD Summary Worksheet

043-Collin /Collin County

043-903/Celina ISD

| Category | Local Tax Roll Value | 2022 WTD Mean Ratio | 2022 PTAD Value Estimate | 2022 Value Assigned |
|--------------------------------------|----------------------|---------------------|--------------------------|---------------------|
| A - SINGLE-FAMILY | 2,351,239,108 | 0.9129 | 2,575,571,375 | 2,351,239,108 |
| B - MULTIFAMILY | 55,378,852 | N/A | 55,378,852 | 55,378,852 |
| C1 - VACANT LOTS | 81,135,590 | N/A | 81,135,590 | 81,135,590 |
| C2 - COLONIA LOTS | 0 | N/A | 0 | 0 |
| D1 ACRES - QUALIFIED OPEN-SPACE LAND | 5,722,915 | 1.3835 | 4,136,636 | 5,722,915 |
| D2 - FARM & RANCH IMP | 11,263,501 | N/A | 11,263,501 | 11,263,501 |
| E - NON-AG LAND AND IMPROVEMENTS | 522,603,324 | 0.7682 | 680,295,918 | 522,603,324 |
| F1 - COMMERCIAL REAL | 143,511,951 | 0.9261 | 154,963,774 | 143,511,951 |
| F2 - INDUSTRIAL REAL | 16,107,903 | N/A | 16,107,903 | 16,107,903 |
| G - ALL MINERALS | 0 | N/A | 0 | 0 |
| J - ALL UTILITIES | 70,840,149 | N/A | 70,840,149 | 70,840,149 |
| L1 - COMMERCIAL PERSONAL | 64,397,971 | N/A | 64,397,971 | 64,397,971 |
| L2 - INDUSTRIAL PERSONAL | 6,295,908 | N/A | 6,295,908 | 6,295,908 |
| M1 - MOBILE HOMES | 769,386 | N/A | 769,386 | 769,386 |
| N - INTANGIBLE PERSONAL PROPERTY | 0 | N/A | 0 | 0 |
| O - RESIDENTIAL INVENTORY | 189,522,261 | N/A | 189,522,261 | 189,522,261 |
| S - SPECIAL INVENTORY | 37,243 | N/A | 37,243 | 37,243 |

| | | | | |
|------------------------------|---------------|---|---------------|---------------|
| Subtotal | 3,518,826,062 | 0 | 3,910,716,467 | 3,518,826,062 |
| Less Total Deductions | 636,904,673 | 0 | 704,587,758 | 636,904,673 |
| Total Taxable Value | 2,881,921,389 | 0 | 3,206,128,709 | 2,881,921,389 |

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

| T1 | T2 | T3 | T4 | T13 |
|---------------|---------------|---------------|---------------|---------------|
| 2,937,159,475 | 2,881,921,389 | 2,937,159,475 | 2,881,921,389 | 2,975,429,475 |

| Loss to the Increase in the State-Mandated Homestead Exemption | 50% of the loss to the Local Optional Percentage Homestead Exemption | Loss to the Previous Increase in the State-Mandated Homestead Exemption |
|---|---|--|
| 55,238,086 | 0 | 38,270,000 |

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

| T7 | T8 | T9 | T10 | T14 |
|---------------|---------------|---------------|---------------|---------------|
| 2,937,159,475 | 2,881,921,389 | 2,937,159,475 | 2,881,921,389 | 2,975,429,475 |

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE INVALID, BUT LOCAL VALUE WAS CERTIFIED BECAUSE YOUR SCHOOL DISTRICT IS IN YEAR ONE OF THE GRACE PERIOD

061-Denton /Denton County

043-903/Celina ISD

| Category | Local Tax Roll Value | 2022 WTD Mean Ratio | 2022 PTAD Value Estimate | 2022 Value Assigned |
|--------------------------------------|----------------------|---------------------|--------------------------|---------------------|
| A - SINGLE-FAMILY | 66,900,707 | N/A | 66,900,707 | 66,900,707 |
| B - MULTIFAMILY | 0 | N/A | 0 | 0 |
| C1 - VACANT LOTS | 18,367,448 | N/A | 18,367,448 | 18,367,448 |
| C2 - COLONIA LOTS | 0 | N/A | 0 | 0 |
| D1 ACRES - QUALIFIED OPEN-SPACE LAND | 543,472 | N/A | 543,472 | 543,472 |
| D2 - FARM & RANCH IMP | 349,675 | N/A | 349,675 | 349,675 |
| E - NON-AG LAND AND IMPROVEMENTS | 19,645,841 | N/A | 19,645,841 | 19,645,841 |
| F1 - COMMERCIAL REAL | 3,352,484 | N/A | 3,352,484 | 3,352,484 |
| F2 - INDUSTRIAL REAL | 0 | N/A | 0 | 0 |
| G - ALL MINERALS | 0 | N/A | 0 | 0 |
| J - ALL UTILITIES | 4,693,510 | N/A | 4,693,510 | 4,693,510 |
| L1 - COMMERCIAL PERSONAL | 1,338,865 | N/A | 1,338,865 | 1,338,865 |
| L2 - INDUSTRIAL PERSONAL | 28,030 | N/A | 28,030 | 28,030 |
| M1 - MOBILE HOMES | 414,140 | N/A | 414,140 | 414,140 |
| N - INTANGIBLE PERSONAL PROPERTY | 0 | N/A | 0 | 0 |
| O - RESIDENTIAL INVENTORY | 35,982,804 | N/A | 35,982,804 | 35,982,804 |
| S - SPECIAL INVENTORY | 0 | N/A | 0 | 0 |
| Subtotal | 151,616,976 | 0 | 151,616,976 | 151,616,976 |

| | | | | |
|------------------------------|-------------|---|-------------|-------------|
| Less Total Deductions | 10,647,722 | 0 | 10,647,722 | 10,647,722 |
| Total Taxable Value | 140,969,254 | 0 | 140,969,254 | 140,969,254 |

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

| T1 | T2 | T3 | T4 | T13 |
|-------------|-------------|-------------|-------------|-------------|
| 141,955,843 | 140,969,254 | 141,955,843 | 140,969,254 | 142,745,843 |

| Loss to the Increase in the State-Mandated Homestead Exemption | 50% of the loss to the Local Optional Percentage Homestead Exemption | Loss to the Previous Increase in the State-Mandated Homestead Exemption |
|--|--|---|
| 986,589 | 0 | 790,000 |

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

| T7 | T8 | T9 | T10 | T14 |
|-------------|-------------|-------------|-------------|-------------|
| 141,955,843 | 140,969,254 | 141,955,843 | 140,969,254 | 142,745,843 |

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

043-903-02/Celina ISD

| Category | Local Tax Roll Value | 2022 WTD Mean Ratio | 2022 PTAD Value Estimate | 2022 Value Assigned |
|--------------------------------------|----------------------|---------------------|--------------------------|---------------------|
| A - SINGLE-FAMILY | 2,418,139,815 | 0.9151 | 2,642,472,082 | 2,418,139,815 |
| B - MULTIFAMILY | 55,378,852 | N/A | 55,378,852 | 55,378,852 |
| C1 - VACANT LOTS | 99,503,038 | N/A | 99,503,038 | 99,503,038 |
| C2 - COLONIA LOTS | 0 | N/A | 0 | 0 |
| D1 ACRES - QUALIFIED OPEN-SPACE LAND | 6,266,387 | 1.3389 | 4,680,108 | 6,266,387 |
| D2 - FARM & RANCH IMP | 11,613,176 | N/A | 11,613,176 | 11,613,176 |
| E - NON-AG LAND AND IMPROVEMENTS | 542,249,165 | 0.7747 | 699,941,759 | 542,249,165 |
| F1 - COMMERCIAL REAL | 146,864,435 | 0.9277 | 158,316,258 | 146,864,435 |
| F2 - INDUSTRIAL REAL | 16,107,903 | N/A | 16,107,903 | 16,107,903 |
| G - ALL MINERALS | 0 | N/A | 0 | 0 |
| J - ALL UTILITIES | 75,533,659 | N/A | 75,533,659 | 75,533,659 |
| L1 - COMMERCIAL PERSONAL | 65,736,836 | N/A | 65,736,836 | 65,736,836 |
| L2 - INDUSTRIAL PERSONAL | 6,323,938 | N/A | 6,323,938 | 6,323,938 |
| M1 - MOBILE HOMES | 1,183,526 | N/A | 1,183,526 | 1,183,526 |
| N - INTANGIBLE PERSONAL PROPERTY | 0 | N/A | 0 | 0 |
| O - RESIDENTIAL INVENTORY | 225,505,065 | N/A | 225,505,065 | 225,505,065 |
| S - SPECIAL INVENTORY | 37,243 | N/A | 37,243 | 37,243 |
| Subtotal | 3,670,443,038 | | 4,062,333,443 | 3,670,443,038 |
| Less Total Deductions | 647,552,395 | | 715,235,480 | 647,552,395 |
| Total Taxable Value | 3,022,890,643 | | 3,347,097,963 | 3,022,890,643 |

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

| T1 | T2 | T3 | T4 | T13 |
|---------------|---------------|---------------|---------------|---------------|
| 3,079,115,318 | 3,022,890,643 | 3,079,115,318 | 3,022,890,643 | 3,118,175,318 |

| Loss to the Increase in the State-Mandated Homestead Exemption | 50 % of the loss to the Local Optional Percentage Homestead Exemption | Loss to the Previous Increase in the State-Mandated Homestead Exemption |
|--|---|---|
| 56,224,675 | 0 | 39,060,000 |

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

| T7 | T8 | T9 | T10 | T14 |
|---------------|---------------|---------------|---------------|---------------|
| 3,079,115,318 | 3,022,890,643 | 3,079,115,318 | 3,022,890,643 | 3,118,175,318 |

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

T14 = T13 plus the loss to the chapter 313 agreement