

CAD : _____

CONDUCTED BY: _____

**2016-17 METHODS AND ASSISTANCE PROGRAM (MAP) REVIEW [CAD NAME]
COUNTY APPRAISAL DISTRICT ([CAD NAME] CAD) REVIEW QUESTIONS AND
ANSWERS**

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required to review appraisal district:

- governance;
- taxpayer assistance;
- operating procedures; and
- appraisal standards, procedures and methodology.

Each appraisal district is reviewed every other year. This report details the results of the review for the appraisal district named above.

Tier 1

GOVERNANCE

1. By Jan. 1 of the current year, did the chief appraiser notify the Comptroller in writing that he or she is eligible to be appointed or serve as the chief appraiser, as described in Tax Code Section 6.05(c)? YES _____ NO _____
2. Does the appraisal district board of directors regularly evaluate the chief appraiser? YES _____ NO _____
3. Has the chief appraiser completed a chief appraiser ethics course within the previous two years as required by TDLR Rule 94.25? YES _____ NO _____
4. Has the current chief appraiser completed open meetings training as described in Government Code Section 551.005 and open records training as described in Government Code Section 552.012? YES _____ NO _____
5. Has the appraisal district's investment officer attended investment training as required by Government Code Section 2256.008? YES _____ NO _____
6. Does the appraisal district have a management training or professional development program as discussed in IAAO's *Standard on Professional Development*? YES _____ NO _____
7. Has the chief appraiser calculated the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement by Oct. 1 of the most recent odd-numbered year as described in Tax Code Section 6.03(e)? YES _____ NO _____
8. Did the board of directors meet at least quarterly with a quorum in the previous year as required by Tax Code Section 6.04(b)? YES _____ NO _____

9. Do the appraisal district's board of directors' meeting agendas match what was discussed in the meetings? YES _____ NO _____
10. Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units according to the requirements of Tax Code Section 6.06(a)? YES _____ NO _____
11. Did the appraisal district prepare and post the most recent budget notice according to the requirements of Tax Code Section 6.062? YES _____ NO _____
12. Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget according to the requirements of Tax Code Section 6.06(b)? YES _____ NO _____
13. Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12? YES _____ NO _____
14. Does the appraisal district's taxpayer liaison officer perform the duties described in Tax Code Section 6.052? YES _____ NO _____

TAXPAYER ASSISTANCE

15. Did the appraisal district follow its public relations plan timeline in the previous year? YES _____ NO _____
16. Is the information on the appraisal district's website up-to-date? YES _____ NO _____
17. Does the appraisal district report, and make available to the public, the metered amount of electricity, water or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services as required by Government Code Section 2265? YES _____ NO _____
18. Has the appraisal district developed an annual report in each of the previous two calendar years, and is it made available to the public as described in IAAO's *Standard on Public Relations*? YES _____ NO _____
19. Are the written documents provided by the appraisal district to property owners, which explain how residential property is appraised, specific to the county in which the appraisal district is located and are those documents made available to the public? YES _____ NO _____
20. Does the appraisal district gather and use information collected from public feedback mechanisms as described in IAAO's *Standard on Public Relations*? YES _____ NO _____
21. If the appraisal district mails survey cards to property owners who have a residence homestead exemption, was the process described in Tax Code Section 11.47 followed in the previous year? YES _____ NO _____
22. Are the written complaint procedures for the appraisal district made available to the public? YES _____ NO _____
23. Are the complaint procedures for the appraisal review board made available to the public upon request? YES _____ NO _____

24. Does the appraisal district have a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552, and is the procedure being followed? YES _____ NO _____
25. Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)? YES _____ NO _____
26. For residence homestead exemptions cancelled after Sept.1, 2015, did the appraisal district follow the procedure described in Tax Code Section 11.43(q) for individuals who are 65 years of age or older? YES _____ NO _____
27. Did the appraisal district publicize the notices required by Tax Code Sections 11.44(b), 22.21, 23.43(f), 23.54(g) and 23.75(g) in a manner designed to reasonably notify all property owners? YES _____ NO _____
28. Does the appraisal district include, with each notice sent under Tax Code Section 25.19 to an eligible property owner, instructions for accessing and using the electronic protest system as described in Tax Code Section 41.415? YES _____ NO _____
29. Has the appraisal district implemented a system that allows the owner of a property that has been granted a homestead exemption to electronically receive and review comparable sales data and other evidence that the chief appraiser intends to use at the protest hearing before the appraisal review board, as required by Tax Code Section 41.415(b)(2)? YES _____ NO _____
30. Did the appraisal district include an application form for a residence homestead exemption with the most recent notice of appraised value if the property did not qualify for a residence homestead exemption in that year, as described in Tax Code Section 25.19(b-2)? YES _____ NO _____

OPERATING PROCEDURES

31. Did the appraisal district accurately and timely complete the Comptroller's most recent appraisal district operations survey? YES _____ NO _____
32. If anyone in the appraisal district calculates and prepares tax bills, agricultural appraisal rollbacks, corrected or supplemental tax bills, tax ceilings or ported percentage tax bills, is someone on staff a registered tax assessor-collector? YES _____ NO _____
33. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.804(b)(5)? YES _____ NO _____
34. Do the exemption applications for homestead exempt properties match the appraisal records for those properties? YES _____ NO _____
35. Does the appraisal district follow a procedure or policy for performing a periodic review of exempt properties? YES _____ NO _____

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36. Did the appraisal district compile a partial exemption list as described in Tax Code Section 11.46 and Comptroller Rule 9.3010 and was the most recent list made available to the public? YES _____ NO _____
37. Does the appraisal district maintain documentation for deferrals as required by Tax Code Section 33.06(b)? YES _____ NO _____
38. Not later than April 30 of the most recent year, did the appraisal district prepare and certify to the assessor for each county, municipality and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit as described by Tax Code Section 26.01(e)? YES _____ NO _____
39. Did the chief appraiser prepare and certify the two most recent appraisal rolls to the assessor for each taxing unit participating in the district as described in Tax Code Section 26.01(a)? YES _____ NO _____
40. Are corrections of the appraisal roll presented to the appraisal district's board of directors and appraisal review board as described in Tax Code Section 25.25(b)? YES _____ NO _____
41. When the appraisal roll is changed according to Tax Code Section 25.25(d), does the appraisal district notify the tax assessor-collector that a 10 percent penalty should be charged to the property owner and, if the appraisal district also performs collection functions, is a 10 percent penalty assessed according to the requirements of Tax Code Section 25.25(d)? YES _____ NO _____
42. Has the appraisal district's records retention schedule that is on file with the State Library and Archives Commission, as described in Local Government Code Section 203.041, been implemented? YES _____ NO _____
43. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation? YES _____ NO _____
44. Does the appraisal district's disaster recovery plan address how recovery will occur if the chief appraiser is incapacitated during the disaster? YES _____ NO _____
45. Does the chief appraiser submit the completed appraisal records to the appraisal review board for review and determination of protests as described in Tax Code Section 25.22? YES _____ NO _____
46. Did all members serving on the appraisal review board in the previous two years attend the training and complete the statement required by Tax Code Sections 5.041(b) , (b-1), (e) and (e-1)? YES _____ NO _____
47. Do the appraisal review board's orders of determination comply with the requirements of Tax Code Sections 41.47(c)(1) and (2) and the Comptroller's model hearing procedures as they relate to Tax Code Section 5.102(b)(2)? YES _____ NO _____

48. Did the appraisal review board hear and determine all or substantially all timely filed protests; determine all timely filed challenges; submit a list of approved changes in the records to the chief appraiser; and approve the appraisal records by the deadline established in Tax Code Section 41.12 in the previous year? YES _____ NO _____
49. Was the most recent written reappraisal plan adopted by the appraisal district's board of directors by the Sept. 15 deadline listed in Tax Code Section 6.05(i)? YES _____ NO _____
50. Did the appraisal district send copies of the most recent reappraisal plan to the presiding officers of the governing body of each taxing unit participating in the district and to the Comptroller by the date described in Tax Code Section 6.05(i)? YES _____ NO _____
51. Does the appraisal district's written reappraisal plan define the market areas in the county as required by Tax Code Section 25.18? YES _____ NO _____
52. Does the appraisal district's written reappraisal plan identify the properties to be appraised in each year covered by the plan and have those been reappraised as identified in the plan as required by Tax Code Section 25.18? YES _____ NO _____
53. Does the appraisal district's written reappraisal plan reference or include a work schedule, calendar, timeline or other means to determine work completion dates? YES _____ NO _____
54. Did the appraisal district submit the two most recent electronic appraisal roll and electronic property transaction submissions to the Comptroller timely? YES _____ NO _____
55. Are properties identified as sales in the most recent electronic property transaction submission correctly coded as sales? YES _____ NO _____

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

56. Have the inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's *Standard on Mass Appraisal of Real Property*? YES _____ NO _____
57. Does the appraisal district add previously omitted real property to the appraisal roll for the previous five years as described in Tax Code Section 25.21? YES _____ NO _____
58. Did the appraisal district complete and produce a written mass appraisal report in the previous two years as required by USPAP Standard 6? YES _____ NO _____
59. Do the appraisal district's contracts contain the items described in IAAO's *Standard on Contracting for Assessment Services*? YES _____ NO _____
60. Does the appraisal district follow a procedure or process for reviewing, verifying or evaluating the work of their appraisal services and mapping contractors? YES _____ NO _____

61. Does the appraisal district have appraisal related criteria and a process for determining whether the factors affecting market value of real property are unusually complex in certain areas of the county, as discussed in Tax Code Section 41.415(g)? YES _____ NO _____
62. Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum? YES _____ NO _____
63. Does the appraisal district use ratio studies effectively? YES _____ NO _____
64. Are the appraisal district's cost schedules and appraisal models used in such a way that adjustments are made for neighborhood factors and property specific factors? YES _____ NO _____
65. Has the appraisal district adjusted its residential property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years? YES _____ NO _____
66. Has the appraisal district adjusted its commercial property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years? YES _____ NO _____
67. Did the appraisal district use discovery techniques for personal property accounts in the current or previous year, as discussed in IAAO's *Standard on Valuation of Personal Property*? YES _____ NO _____
68. Does the appraisal district follow its written procedures for inspecting new personal property accounts in the 12 months after they are created, as discussed in IAAO's *Standard on Valuation of Personal Property*? YES _____ NO _____
69. Does the appraisal district have an up-to-date personal property manual or procedures as discussed in IAAO's *Standard on Valuation of Personal Property*? YES _____ NO _____
70. Does the appraisal district apply the rendition penalty for taxpayers who do not render timely according to Tax Code Section 22.28 and are penalties waived when necessary, as described in Tax Code Section 22.30? YES _____ NO _____
71. Does the appraisal district perform multiple quality control steps to ensure the accuracy and uniformity of property valuations? YES _____ NO _____
72. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family properties? YES _____ NO _____
73. Does the appraisal district gather income and expense data and calculate values using the income approach for office properties? YES _____ NO _____
74. Does the appraisal district gather income and expense data and calculate values using the income approach for retail properties? YES _____ NO _____
75. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse properties? YES _____ NO _____

76. Does the appraisal district collect land sales and maintain a verified land sales file? YES _____ NO _____
77. Does the appraisal district collect residential property sales and maintain a verified residential sales file? YES _____ NO _____
78. Does the appraisal district collect commercial property sales and maintain a verified commercial sales file? YES _____ NO _____
79. Does the appraisal district collect multi-family property sales and maintain a verified multi-family sales file? YES _____ NO _____
80. Does the appraisal district adjust land sales? YES _____ NO _____
81. Does the appraisal district adjust residential property sales? YES _____ NO _____
82. Does the appraisal district adjust commercial property sales? YES _____ NO _____
83. Does the appraisal district adjust multi-family sales? YES _____ NO _____
84. Does the appraisal district perform inspections of properties as a result of receiving wildlife management use appraisal applications? YES _____ NO _____
85. Does the appraisal district perform inspections of properties as a result of receiving agricultural use appraisal applications? YES _____ NO _____
86. For properties that have been granted agricultural use appraisal, are completed applications and required documentation on file? YES _____ NO _____
87. Have agricultural appraisal intensity-of-use standards been evaluated or updated within the previous five years? YES _____ NO _____
88. Did the appraisal district use information obtained from the sources listed in Tax Code Section 23.51(3) to establish subcategories for agricultural use appraisal, as described in that section? YES _____ NO _____
89. Are net-to-land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records? YES _____ NO _____
90. Are net-to-land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records? YES _____ NO _____
91. Does the appraisal district notify the tax assessor-collector that an agricultural use appraisal change of use has occurred according to the Comptroller's *Manual for the Appraisal of Agricultural Land* and, if the appraisal district also performs collection functions, are rollback taxes calculated according to the requirements of Tax Code Section 23.55? YES _____ NO _____