

CAD : _____
CONDUCTED BY: _____
RELEASE DATE: _____

**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), effective Jan. 1, 2010, and related Comptroller rule 9.301. The Comptroller is required to review appraisal districts:

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

As part of the MAP review process, the CAD is required to submit, in advance of the review, electronic copies of procedures, policies, notices, manuals and related materials necessary for the completion of this review. Electronic copies may be submitted on DVDs, CDs or via the Property Tax Assistance Division’s FTP Web site. Comptroller reviewers also collect related information at the time of the on-site review, compare appraisal district records to existing property and locate property using district maps. Each CAD is reviewed every other year. This report details the results of the review for the appraisal district named above.

Note: All bolded questions represent practices that exceed minimum requirements and will be scored as extra points in the total point scoring system.

GOVERNANCE

Appraisal district governance is evaluated in five subsections concerning CAD board of director’s responsibilities: appointment of the chief appraiser; appointment of the appraisal review board; approval of the appraisal district budget; appointment of the taxpayer liaison and the agricultural appraisal advisory board; and oversight of contracts and appraisal district operations. The CAD board of directors is responsible for setting policy and hiring the chief appraiser. The chief appraiser establishes a preliminary budget and the CAD board approves the budget and maintains a review of the budget and its expenditure over the course of each fiscal year. The CAD board of directors appoints the appraisal review board to hear property disputes. The CAD board of directors appoints the taxpayer liaison and provides advice and consent to the appointment of the agricultural appraisal advisory board. The CAD board of directors also maintains oversight of contracts and operations.

Appointment of a Chief Appraiser

- | | |
|---|--------------------|
| 1. Does the CAD board of directors have a written process for seeking qualified applicants when a chief appraiser vacancy arises? | YES _____ NO _____ |
| 2. Does the CAD board of directors have selection criteria for appointing a chief appraiser? | YES _____ NO _____ |
| 3. Does the CAD board of directors have a written job description for the chief appraiser? | YES _____ NO _____ |

4. Does the CAD board of directors consider comparable salaries when determining chief appraiser compensation? YES _____ NO _____

5. Does the CAD board of directors regularly evaluate the chief appraiser? YES _____ NO _____

Bonus Question

6. Does the CAD board of directors require the chief appraiser to be a registered professional appraiser at the time of hire? YES _____ NO _____

Appointment of the Appraisal Review Board

1. Does the CAD board of directors have written policies for the selection and appointment of appraisal review board candidates? YES _____ NO _____

2. Does the CAD board of directors consider professional credentials when selecting appraisal review board members? YES _____ NO _____

3. Does the CAD board of directors take written applications for appraisal review board service? YES _____ NO _____

4. Does the CAD board of directors discuss candidates for the appraisal review board in a public meeting? YES _____ NO _____

5. Does the CAD board of directors have written policies and procedures for evaluating complaints filed against individual appraisal review board members and for taking action? YES _____ NO _____

CAD Budget

1. Does the CAD publish a notice of its budget pursuant to Tax Code Section 6.062(a)? YES _____ NO _____

2. Does the CAD include the information in its budget notice that is required by Tax Code Section 6.062(b)? YES _____ NO _____

3. Does the CAD board of directors host a public hearing on the CAD's budget pursuant to Tax Code Section 6.06(b)? YES _____ NO _____

4. Is the preliminary budget produced according to requirements outlined in the Tax Code Section 6.06(a)? YES _____ NO _____

5. Does the CAD board of directors approve the CAD budget before Sept. 15 pursuant to Tax Code Section 6.06(b)? YES _____ NO _____

6. Does the CAD board of directors adopt budget amendments pursuant to Tax Code Section 6.06(c)? YES _____ NO _____

7. Does the CAD comply with Tax Code Section 6.06(j)? YES _____ NO _____

Bonus Question

8. Does the CAD budget have separate accounting or a separate budget for ARB expenditures as provided in Tax Code Sections 6.42 and 6.43? YES _____ NO _____

Appointment of Taxpayer Liaison and Agricultural Appraisal Advisory Board

- | | | | | |
|---|-----|-------|----|-------|
| 1. In a county with a population of more than 125,000, does the CAD board of directors ensure that the position of taxpayer liaison is always filled pursuant to Tax Code Section 6.052? | YES | _____ | NO | _____ |
| 2. In a county with a population of more than 125,000, does the CAD have a currently appointed taxpayer liaison officer meeting the eligibility requirements of Tax Code Section 6.052(e)? | YES | _____ | NO | _____ |
| 3. In a county with a population of more than 125,000, does the CAD board of directors require that the liaison officer make a report at each board meeting pursuant to Tax Code Section 6.052(c)? | YES | _____ | NO | _____ |
| 4. Has the CAD board of directors provided advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board in the last five years in an open meeting pursuant to Tax Code Section 6.12(a)? | YES | _____ | NO | _____ |

CAD Board of Director’s Oversight of Appraisal District Contracts and Operations

- | | | | | |
|--|------------|--------------|-----------|--------------|
| 1. Has the CAD board of directors adopted the CAD’s most recent reappraisal plan by the Sept. 15 deadline pursuant to Tax Code Section 6.05(i)? | YES | _____ | NO | _____ |
| 2a. Does the CAD board of directors post board meetings notices according to the Open Meetings Act, Government Code Sections 551.041 and 551.043(a) at both the appraisal office and at the county clerk’s office? | YES | _____ | NO | _____ |
| 2b. Has the chief appraiser and the CAD board of directors completed Open Meetings training pursuant to Government Code Section 551.005? | YES | _____ | NO | _____ |
| 2c. Has the chief appraiser, or delegated public information coordinator, and the CAD board of directors completed Open Records training pursuant to Government Code Section 552.012? | YES | _____ | NO | _____ |
| 3. Does the CAD board of directors meet at least quarterly pursuant to Tax Code Section 6.04(b)? | YES | _____ | NO | _____ |
| 4. Does the CAD board of directors select an auditor annually to prepare the CAD’s annual financial audit pursuant to Tax Code Section 6.063? | YES | _____ | NO | _____ |
| 5. Does the CAD board of directors solicit bids for a depository every two years pursuant to Tax Code Section 6.09(c)? | YES | _____ | NO | _____ |
| 6. Has the CAD board of directors implemented the disclosure requirements according to Local Government Code Chapter 176 since its enactment in 2007? | YES | _____ | NO | _____ |
| 7. Did the CAD complete the CAD board of director’s survey? | YES | _____ | NO | _____ |
| *Bonus Question* | | | | |
| 8. Does the CAD board of directors involve taxing entities in the budget process by soliciting entity nominees to serve on a budget committee prior to the adoption of the next year’s budget? | YES | _____ | NO | _____ |

TAXPAYER ASSISTANCE

Taxpayer assistance in this review means keeping property owners aware of what they need to know, according to the Tax Code and Comptroller Rules. The public needs to receive effective customer service through responsive appraisal district personnel.

CAD Responsiveness

1. Has the CAD board of directors adopted and implemented written policies that provide the public with the opportunity to speak at scheduled board meetings for a reasonable period of time pursuant to Tax Code Section 6.04(d)?

YES _____ NO _____

2. Has the CAD board of directors prepared and maintained a written plan describing how a person who does not speak English or who is disabled may be provided reasonable access to the board pursuant to Tax Code Section 6.04(e)?

YES _____ NO _____

3a. Has the CAD board of directors prepared written information of public interest describing the functions of the board and the board's procedures by which complaints are filed and resolved pursuant to Tax Code Section 6.04(f)?

YES _____ NO _____

3b. Has the CAD board of directors made the information in question 3a available to the public and taxing entities pursuant to Tax Code Section 6.04(f)?

YES _____ NO _____

4a. Does the CAD have written policies that provide the public with a reasonable opportunity to appear before the CAD board of directors to speak on any issue within its jurisdiction pursuant to Tax Code Section 6.04(d)?

YES _____ NO _____

4b. Does the CAD have written procedures that explain how taxpayer complaints are handled, pursuant to Tax Code Sections 6.04(f) and (g)?

YES _____ NO _____

5. Does the CAD allow property owners to inspect and obtain a copy of data, schedules, formulas and all other information that may be introduced at an appraisal review board protest hearing pursuant to Tax Code Section 41.461(a)(2)?

YES _____ NO _____

6. Are any CAD employees assigned to and responsible for assisting the public with questions, completing applications or related customer service functions?

YES _____ NO _____

Bonus Question

7. Does the CAD maintain contact with the public by interacting with neighborhood associations, fraternal organizations, citizen groups and other venues?

YES _____ NO _____

Bonus Question

8. Does the CAD offer training to employees for customer service/public relations?

YES _____ NO _____

Bonus Question

9. Does CAD have e-mail as recommended by IAAO's *Standard on Public Relations*?

YES _____ NO _____

Bonus Question

10. Does the CAD have a Web site where property owners can look up their property values, as recommend by IAAO's *Standard on Public Relations*?

YES _____ NO _____

Bonus Question

11. Does the CAD provide training to staff on Open Meetings and Open Records?

YES _____ NO _____

Bonus Question

12. Does the CAD provide public information computers or terminals for property owners to use?

YES _____ NO _____

Taxpayer Notifications

1. Are notices of appraised value timely sent to property owners as provided by Tax Code Section 25.19?

YES _____ NO _____

2. Is information concerning rendition requirements and availability of rendition forms published annually in the manner required by Tax Code Section 22.21?

YES _____ NO _____

3. Does the business personal property rendition form used by the CAD comply with Comptroller Rule 9.3031?

YES _____ NO _____

4. Before Feb. 1 each year, does the CAD deliver appropriate exemption application forms to persons who in the preceding year were allowed an exemption for which an application must be filed annually pursuant to Tax Code Section 11.44(a)?

YES _____ NO _____

5. Does the CAD publicize annually, in a manner reasonably designed to notify all residents of the district, the requirement of Tax Code Section 11.44(b) to apply for property tax exemptions?

YES _____ NO _____

6. Does the CAD notify taxpayers when denying, modifying or cancelling exemptions pursuant to Tax Code Sections 11.43(h) and 11.45(d)?

YES _____ NO _____

7. Does the CAD conduct a public hearing to consider the biennial reappraisal plan of the CAD pursuant to Tax Code Section 6.05(i)?

YES _____ NO _____

Bonus Question

8. Are residence homestead exemption forms mailed to new owners when identified by the CAD?

YES _____ NO _____

OPERATING PROCEDURES

Written operating procedures are used by appraisal districts to manage workloads and secondarily are available to property owners who question why a particular appraisal district performs a function according to one procedure rather than another. To help guarantee consistency and fairness, appraisal districts need clear written procedures that detail how values are derived, how exemptions are administered, what tax abatement programs exist and how the protest procedure works.

Appraisal Office Administration

1. Does the CAD engage in written formal planning as described in IAAO's *Property Appraisal and Assessment Administration*, Chapter 16? YES _____ NO _____
 2. Does the CAD have a written records retention plan pursuant to Tax Code Section 6.13 and Local Government Code Section 203.042? YES _____ NO _____
 3. Does the CAD have a public information officer/records manager? YES _____ NO _____
 4. Does the CAD have a written public funds investment plan pursuant to Government Code Sections 2256.009 through 2256.019? YES _____ NO _____
 5. Does the chief appraiser ensure compliance of the CAD staff with procurement disclosure requirements pursuant to Local Government Code Chapter 176? YES _____ NO _____
 6. Does the CAD have a written personnel policies manual, as described in IAAO's *Property Appraisal and Assessment Administration*, Chapter 16? YES _____ NO _____
 7. Does the CAD have competitive wage schedules, as described in IAAO's *Property Appraisal and Assessment Administration*, Chapter 16? YES _____ NO _____
 8. Does the CAD comply with Public Law 103-3, the Family and Medical Leave Act (FMLA)? YES _____ NO _____
 9. Does the CAD have written purchasing policies pursuant to Local Government Code Chapter 252? YES _____ NO _____
 10. Does the CAD bid out all goods and services that exceed \$50,000 pursuant to Local Government Code Section 252.021 (which does not apply to professional services, such as legal and appraisal services)? YES _____ NO _____
 11. Did the chief appraiser deliver the appraisal roll for each taxing unit by the date required by Tax Code Section 26.01? YES _____ NO _____
 12. Does the CAD use computers consistent with IAAO's *Standard on Facilities, Computers, Equipment, and Supplies*? YES _____ NO _____
 13. Did the CAD or the ARB complete the ARB survey? YES _____ NO _____
- *Bonus Question***
14. Does CAD use the Department of Information Resources' (DIR) *Go DIRect* Program? YES _____ NO _____

Value Defense

1. Does the CAD have written procedures to be used in informal meetings to ensure consistency in the appeals process consistent with IAAO's *Standard on Assessment Appeal*? YES _____ NO _____
2. Does the CAD have written procedures to be used in formal hearings before the ARB to ensure consistency in the appeals process consistent with IAAO's *Standard on Assessment Appeal*? YES _____ NO _____
3. Does the CAD have evidence to support value changes resulting from informal meetings? YES _____ NO _____
4. Does the CAD have standard evidence, either electronic or written, to assist staff appraisers in market value protests before the ARB? YES _____ NO _____
5. Does the CAD have standard evidence, either electronic or written, to assist staff appraisers in equal and uniform value protests before the ARB? YES _____ NO _____

Reappraisal Plan

1. Does the CAD's written reappraisal plan identify properties to be appraised through physical inspection or other reliable means of identification pursuant to Tax Code Section 25.18(b)(1)? YES _____ NO _____
2. Does the CAD's written reappraisal plan explain how the CAD will identify and update relevant characteristics of each property in the appraisal record pursuant to Tax Code Section 25.18(b)(2)? YES _____ NO _____
3. Does the CAD's written reappraisal plan define market areas pursuant to Tax Code Section 25.18(b)(3)? YES _____ NO _____
4. Does the CAD's written reappraisal plan identify property characteristics that affect property value in each market area pursuant to Tax Code Section 25.18(b)(4)? YES _____ NO _____
5. Does the CAD's written reappraisal plan include an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics pursuant to Tax Code Section 25.18(b)(5)? YES _____ NO _____
6. Does the CAD's written reappraisal plan explain how it identifies and considers market characteristics in appraising property pursuant to Tax Code Section 25.18(b)(6)? YES _____ NO _____
7. Does the CAD's written reappraisal plan explain how the CAD reviews the appraisal results pursuant to Tax Code Section 25.18(b)(7)? YES _____ NO _____
8. Does the CAD have written verification as to the last date a parcel was reappraised? YES _____ NO _____

Exemptions

1. Does CAD maintain a partial exemption list pursuant to Tax Code Section 11.46 and Comptroller Rule 9.3010? YES _____ NO _____

2. Are all exemption forms used by the CAD in compliance with Comptroller Rule 9.415? YES _____ NO _____
3. Does the CAD have written procedures for applying “capped” homestead property values as provided by Tax Code Section 23.23? YES _____ NO _____
4. Did the CAD properly calculate and apply the new improvement values and final capped values pursuant to Tax Code Section 23.23? YES _____ NO _____
5. If applicable, does the CAD grant pollution control exemptions as determined by the Texas Commission on Environmental Quality (TCEQ)? YES _____ NO _____
6. If applicable, does the CAD establish market value for the account prior to applying the pollution control exemption? YES _____ NO _____

Abatements and Reinvestment Zones

1. Does the CAD establish market value for real and personal property receiving a tax abatement pursuant to Tax Code Chapter 312? YES _____ NO _____
2. Does the CAD properly apply the abatement percentage or other limit on the abated value (if any) to the total market value? YES _____ NO _____
3. Does the CAD record the total number of properties granted tax abatements pursuant to Tax Code Chapter 312? YES _____ NO _____
4. Does the CAD annually require an exemption application for each abatement in the county pursuant to Tax Code Section 11.28? YES _____ NO _____
5. Does the CAD report reinvestment zones and tax abatement agreements to the Comptroller’s office pursuant to Tax Code Section 312.005? YES _____ NO _____
6. Is each tax abatement and value limitation in the county located within a reinvestment zone as discussed in Tax Code Chapters 311 and 312? YES _____ NO _____

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

The following section assesses the appraisal activities and practices of an appraisal district and the standards and methodologies used by the appraisal district to guide its work. Appraisal districts are required to maintain files on all property, locate property, assess its value according to requirements set forth in the Tax Code and according to generally accepted appraisal practices and standards, and to use the most effective method for determining the value of each specific property. It must also assess how well the appraisal district staff are performing their appraisal duties and how well the appraised value of property matches the value of local markets. Unless an appraisal district lacks a specific type of property, such as timber or oil and gas, it is responsible for performing all the duties as outlined in the questions below.

Identification and Listing of New Property

1. Does the CAD have written procedures for identifying new property as discussed in IAAO’s *Standard on Ratio Studies*? YES _____ NO _____
2. Do these written procedures include methods for identifying new utility properties, such as pipelines and new producing oil wells? YES _____ NO _____

3. Does the CAD have written procedures for identifying upgrades and new improvements to existing properties? YES _____ NO _____

4. Does the CAD supplement prior year's appraisal records with newly discovered omitted property pursuant to Tax Code Section 25.21? YES _____ NO _____

Mapping

1. Does each parcel have a unique identifier pursuant to Comptroller Rule 9.3002(b)? YES _____ NO _____

2. Are parcel numbers tied to the mapping system pursuant to Comptroller Rule 9.3002(d)? YES _____ NO _____

3. Does the CAD comply with Comptroller Rule 9.3002 regarding land? YES _____ NO _____

Property Appraisal Manuals

1. Does the CAD have current written and workable property appraisal manuals for all categories of property in the CAD, either produced internally or acquired from commercially available sources and published in the last five years? YES _____ NO _____

2. Does the CAD have written supporting procedures for these appraisal manuals to comply with Tax Code Section 23.01(b) and USPAP Standard 6? YES _____ NO _____

Land Appraisal

1. Does the CAD collect and verify land sales as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 7? YES _____ NO _____

2. Does the CAD use the verified land sales to create a land schedule as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 7? YES _____ NO _____

3. Is the schedule arranged so that an adjustment for location, size, utilities, topography, frontage, etc., can be made as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 7? YES _____ NO _____

4a. When appraising land on which an improvement is located, is the improvement valued using the cost approach? YES _____ NO _____

4b. When appraising land on which an improvement is located, is the remaining value after appraising the improvement attributed to the land? YES _____ NO _____

Personal Property

1. Does the CAD use discovery techniques for personal property accounts each year as discussed in IAAO's *Standard on Valuation of Personal Property*? YES _____ NO _____

2. Does the CAD have written procedures for inspecting new accounts in the year they are created as discussed in IAAO's *Standard on Valuation of Personal Property*? YES _____ NO _____

3. Are the written personal property manuals developed or modified to reflect local conditions as discussed in IAAO's *Standard on Valuation of Personal Property*? YES _____ NO _____
4. Does the CAD have a written internal control mechanism to ensure the accuracy and uniformity of the appraisal work performed by the personal property staff as discussed in IAAO's *Standard on Valuation of Personal Property*? YES _____ NO _____
5. Do the written manuals have updated depreciation tables and instructions on how to use them as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 8? YES _____ NO _____
6. Does the CAD apply the rendition penalty for taxpayers that do not render or do not render timely according to Tax Code Section 22.28? YES _____ NO _____
7. Does the CAD waive the rendition penalty according to Tax Code Section 22.30 if the property owner proves that they exercised reasonable diligence to comply with or has substantially complied with rendition requirements? YES _____ NO _____

Oil and Gas Appraisals and Procedures (This section applies only if the CAD does not enter into a contract for these appraisal services.)

1. Does the CAD use a discounted cash flow analysis to value oil and gas producing properties? YES _____ NO _____
2. Does the CAD use the Comptroller's Manual for Discounting Oil and Gas Income pursuant to Tax Code Section 23.175? YES _____ NO _____
3. Does the CAD determine prices used in the appraisal according to Tax Code Section 23.175? YES _____ NO _____
4. Does the CAD have written procedures for identifying new property in this category? YES _____ NO _____

Ratio Studies

1. Does the CAD conduct ratio studies as described in IAAO's *Standard on Ratio Studies*? YES _____ NO _____
2. Does the CAD use ratio studies in the appraisal process as described in IAAO's *Standard on Ratio Studies*? YES _____ NO _____
3. Does the CAD verify the sales data used in its ratio study as described in IAAO's *Standard on Ratio Studies*? YES _____ NO _____
4. Does the CAD have written ratio study procedures as described in IAAO's *Standard on Ratio Studies*? YES _____ NO _____
5. Does the CAD compute measures of variability in its ratio studies as described in IAAO's *Standard on Ratio Studies*? YES _____ NO _____
6. Does the CAD compute measures of central tendency in its ratio studies as described in IAAO's *Standard on Ratio Studies*? YES _____ NO _____

7. Has the CAD identified market segments as described in IAAO's *Standard on Ratio Studies*? YES _____ NO _____

8. Does the CAD calculate measures of central tendency for each market segment as described in IAAO's *Standard on Ratio Studies*? YES _____ NO _____

9. Does the CAD calculate measures of variability for each market segment as described in IAAO's *Standard on Ratio Studies*? YES _____ NO _____

10. Does the CAD identify and research very high or very low (outlier) ratios to determine whether the outlier samples should be adjusted or excluded from its ratio study as described in IAAO's *Standard on Ratio Studies*? YES _____ NO _____

Bonus Question

11. Does the CAD use independent appraisals in its ratio study? YES _____ NO _____

Uniform Standards of Professional Appraisal Practice (USPAP)

1. Does the CAD have written procedures for developing a mass appraisal that meets USPAP Standard 6? YES _____ NO _____

2. In developing a mass appraisal does the CAD use standardized data collection and analysis that meets USPAP Standard 6? YES _____ NO _____

3. In developing a mass appraisal does the CAD use properly specified and calibrated valuation models that meet USPAP Standard 6? YES _____ NO _____

4. In developing a mass appraisal does the CAD use standards and measures of the accuracy of the data collected and value produced that meet USPAP Standard 6? YES _____ NO _____

5. Do the CAD's sold and unsold "like" properties have similar values? YES _____ NO _____

6. Does the CAD identify any special limiting conditions that affect its ability to comply with USPAP Standard 6? YES _____ NO _____

7. Does the CAD complete and produce a written mass appraisal report that includes a signed certification according to USPAP Standard 6? YES _____ NO _____

Sales Gathering

1. Does the CAD gather sales using reasonable available methods as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 5? YES _____ NO _____

2. Does the CAD verify its sales using reasonable available methods as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 5? YES _____ NO _____

3. Does the CAD record the sales data with a code that allows it to provide the information to the Comptroller's office using the Electronic Property Transfer Submission (EPTS) pursuant to Comptroller Rule 9.3059? YES _____ NO _____

4. Does the CAD keep all sales in its sales file? YES _____ NO _____
5. Does the CAD tie its sales file to the parcel numbering system as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 5? YES _____ NO _____
6. Does the CAD analyze sales prices to determine whether the prices should be adjusted for time as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 5? YES _____ NO _____
7. Does the CAD analyze sales terms, when available, to determine whether sales prices should be adjusted as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 5? YES _____ NO _____
8. When sold properties are used as comparables in determining value, does the CAD make appropriate adjustments for individual property characteristics pursuant to Tax Code Section 23.01(b)? YES _____ NO _____

Income Approach

1. Does the CAD use the income approach to value pursuant to Tax Code Section 23.0101? YES _____ NO _____
2. Does the CAD annually collect data necessary for use in the income approach pursuant to Tax Code Section 23.012? YES _____ NO _____
3. Does the CAD have written procedures for using the income approach as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 1? YES _____ NO _____
4. Does the CAD have written procedures for developing market capitalization and discount rates as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 12? YES _____ NO _____
5. Does the CAD consider individual property characteristics in determining market rents pursuant to Tax Code Section 23.012? YES _____ NO _____
6. Does the CAD consider individual property characteristics in determining market expenses pursuant to Tax Code Section 23.012? YES _____ NO _____
7. Does the CAD use market rents rather than actual rents in the income approach pursuant to Tax Code Section 23.012? YES _____ NO _____
8. Does the CAD consider individual property characteristics in determining capitalization or discount rates pursuant to Tax Code Section 23.012? YES _____ NO _____

Real Property

1. Does the CAD's appraisal process ensure that values are equal and uniform pursuant to Tax Code Section 23.01? YES _____ NO _____
2. Does the CAD have depreciation schedules as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 8? YES _____ NO _____

3. Are individual property characteristics reviewed and updated at least every three years as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 13? YES _____ NO _____

4. Do values developed using the cost approach reflect individual property characteristics as required by Tax Code Section 23.01? YES _____ NO _____

5. Does the CAD have a written internal control mechanism to ensure the accuracy and uniformity of the appraisal work performed by the staff pursuant to Tax Code Section 23.01? YES _____ NO _____

6. Does the CAD update cost schedules used in the cost approach at least every three years as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 8? YES _____ NO _____

7. Does the CAD verify its cost schedules by using market analysis as discussed in IAAO's *Property Appraisal and Assessment Administration*, Chapter 8? YES _____ NO _____

Bonus Question

8. For commercial property, does the CAD have written procedures to identify intangible value? YES _____ NO _____

Agricultural Use Appraisals and Procedures

1. Did the CAD use the correct capitalization rate for 2008 pursuant to Tax Code Section 23.53? YES _____ NO _____

2. Does the CAD comply with procedures on how to calculate five-year average net-to-land pursuant to Tax Code Section 23.51? YES _____ NO _____

3. Do productivity values reflect schedule values as discussed in the *Guidelines for Appraisal of Agricultural Land*? YES _____ NO _____

4. Does the CAD collect income and expense data, including hunting information, for use in the appraisal of qualified ag-land as discussed in the *Guidelines for Appraisal of Agricultural Land*? YES _____ NO _____

5. Does the CAD inspect each property before it is granted ag-use appraisal to ensure compliance with Tax Code Section 23.51? YES _____ NO _____

6. Do the CAD's agricultural special appraisal applications match the information on the appraisal records as discussed in the *Guidelines for Appraisal of Agricultural Land*? YES _____ NO _____

7. Does the CAD request a new agricultural special appraisal application when the type of agricultural use changes as discussed in the *Guidelines for Appraisal of Agricultural Land*? YES _____ NO _____

8. Does the CAD have written procedures for determining change of use in order to impose a rollback penalty according to Tax Code Section 23.55? YES _____ NO _____

9. Does the CAD notify the property owner timely when it makes a change in use determination on land previously qualified for agricultural appraisal pursuant to Tax Code Sections 23.55 and 25.23(e)? YES _____ NO _____

10. Does the CAD divide each category of open-space land according to soil type, soil capability, irrigation, general topography, geographical factors and other factors that influence the productive capability of the category according to Tax Code Section 23.51(3)?

YES _____ NO _____

Wildlife Management

1. Did the chief appraiser select a wildlife use percentage based on requirements in Comptroller Rule 9.2005?

YES _____ NO _____

2. Does the chief appraiser use the formula set out in Comptroller Rule 9.2005 to calculate wildlife use requirements?

YES _____ NO _____

3. Does the CAD require plans filed by wildlife management associations to be signed by each member owner or their agent and that detail management activities on each tract pursuant to Comptroller Rule 9.2003?

YES _____ NO _____

4. Does the chief appraiser review wildlife management plans to verify wildlife management activities are consistent with the guidelines for the appropriate ecoregion pursuant to Comptroller Rule 9.2004?

YES _____ NO _____

5. Does the chief appraiser require landowners to file annual reports detailing actions taken to implement the wildlife management plan during the year pursuant to Comptroller Rule 9.2003?

YES _____ NO _____

6. Does the chief appraiser qualify land in a manner consistent with the Comptroller's *Manual for the Appraisal of Agricultural Land*, its wildlife management guidelines, Texas Parks and Wildlife's ecoregion guidelines and Comptroller Rule 9.2005?

YES _____ NO _____

7. Does the chief appraiser determine productivity value for wildlife management use based on the land's use before wildlife management began pursuant to Comptroller Rule 9.2004?

YES _____ NO _____

Timberland Appraisals and Procedures

1. Is the CAD using the capitalization rate required by Tax Code Section 23.74?

YES _____ NO _____

2. Does the CAD calculate five-year average net-to-land in performing timberland appraisals pursuant to Tax Code Section 23.71?

YES _____ NO _____

3. Do the CADs timber productivity values reflect the schedule of timberland values developed according to Chapter IV of the Comptroller's *Manual for the Appraisal of Timberland*?

YES _____ NO _____

4. Does the CAD collect data from the sources specified in Tax Code Section 23.71 for use in the appraisal of timberland?

YES _____ NO _____

5. Does the CAD inspect each property before it is granted agricultural use (Ag use) appraisal to ensure compliance with the Comptroller's *Manual for Appraisal of Timberland*?

YES _____ NO _____

6. Do the CAD's timber special appraisal applications match the information on the appraisal records? YES _____ NO _____

Contracted Appraisal Services

1. Does the CAD have a written contract with the appraisal services contractor that identifies which types of properties will be appraised as discussed in IAAO's *Standard on Contracting for Assessment Services*? YES _____ NO _____

2. For each property category appraised by the appraisal services contractor, are all items listed in the contract as deliverables at the CAD as discussed in IAAO's *Standard on Contracting for Assessment Services*? YES _____ NO _____

3. For each property category appraised by the appraisal services contractor, does the contractor provide a reappraisal plan outlining what will be reappraised and when as discussed in IAAO's *Standard on Contracting for Assessment Services*? YES _____ NO _____

4. Does the CAD have written procedures for reviewing, verifying or evaluating that the appraisal services contractor is using their written procedures when determining appraised values, as discussed in IAAO's *Standard on Contracting for Assessment Services*? YES _____ NO _____

5. Does the CAD have documentation to show that a sample of appraisals was reviewed, verified or evaluated according to the procedures for evaluating the appraisal services contractor? YES _____ NO _____

6. Does the appraisal services contractor have market data to support its values on properties it appraises? YES _____ NO _____

7. Does the appraisal services contractor make the market data available for inspection by the CAD and property owners upon request? YES _____ NO _____

8a. If the contract is for the appraisal of oil and gas properties, does the contractor use a discounted cash flow analysis to value oil and gas producing properties? YES _____ NO _____

8b. Does the appraisal services contractor use the Comptroller's Manual for Discounting Oil and Gas Income pursuant to Tax Code Section 23.175? YES _____ NO _____

8c. Does the appraisal services contractor determine oil and gas prices used in the appraisal according to Tax Code Section 23.175? YES _____ NO _____

8d. If the appraisal services contractor is responsible for identifying new property, does the contractor have written procedures for identifying new properties? YES _____ NO _____

8e. Does the CAD have written procedures for evaluating results of the appraisal services contractor's property discovery process? YES _____ NO _____

General Comments:

