

**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) 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.

Electronic copies of procedures, policies, notices, documents, screen prints, manuals and related materials necessary for the completion of this review may be submitted on DVDs, CDs or via the Property Tax Assistance Division’s FTP website. Comptroller reviewers collect preliminary information as well as information at the time of the on-site reviews. Each CAD is reviewed every other year. This report details the results of the review for the appraisal district named above.

**Tier 3 Questions**

**GOVERNANCE**

The CAD board of directors is responsible for setting policy, hiring the chief appraiser and selecting the appraisal review board (ARB). The chief appraiser prepares a preliminary budget, hires staff, manages the appraisal district, produces the appraisal roll and administers exemptions. The CAD board approves the budget and maintains a review of the budget and the CAD’s expenditures over the course of each fiscal year.

Appraisal district governance is evaluated in three subsections: (1) appraisal district budgeting and financial auditing practices and (2) oversight by the board of directors.

**Appraisal District Budget and Financial Audit**

- |  |                    |
|--|--------------------|
| 1. Does the CAD credit unobligated payments to each taxing unit’s budget allocation for the following year pursuant to Tax Code Section 6.06(j)? | YES _____ NO _____ |
| 2. Are the results of the CAD’s financial audit presented to the CAD board of directors’ in a public meeting?                                    | YES _____ NO _____ |
| 3. If applicable, did the CAD respond to each audit finding by taking corrective actions timely?   | YES _____ NO _____ |
| 4. Does the chief appraiser provide a financial report to the board of directors at every regular meeting of the board?                          | YES _____ NO _____ |

**CAD Board of Directors Oversight**

5. Does the CAD board of directors comply with Tax Code Section 6.09 when selecting a depository? YES \_\_\_\_\_ NO \_\_\_\_\_
6. Did the CAD board of directors comply with Tax Code Section 6.11 and Local Government Code Chapter 252 when bidding out goods and services (other than legal or appraisal services)? YES \_\_\_\_\_ NO \_\_\_\_\_
7. Does the CAD board of directors comply with Tax Code Section 6.15 regarding ex parte communication? YES \_\_\_\_\_ NO \_\_\_\_\_
8. Does the CAD board of directors comply with Government Code Chapter 551 regarding records of open meetings? YES \_\_\_\_\_ NO \_\_\_\_\_
9. Does the CAD board of directors comply with Government Code Chapter 551 by ensuring that meetings are not held without a quorum present? YES \_\_\_\_\_ NO \_\_\_\_\_

**TAXPAYER ASSISTANCE**

Taxpayer assistance in this review relates directly to the International Association of Assessing Officers (IAAO) *Standard on Public Relations*. This standard sets minimum requirements and duties of an appraisal district to keep the public informed of its actions. It also establishes how to address concerns of property owners as they relate to the duties of the appraisal district.

10. Does the CAD have, or is it developing, a written public relations plan as described in IAAO's *Standard on Public Relations* for implementation in 2014? YES \_\_\_\_\_ NO \_\_\_\_\_
11. Does the CAD make use of available media to communicate with taxpayers? YES \_\_\_\_\_ NO \_\_\_\_\_
12. Does the CAD maintain contact with the public by providing written publications and annual reports as described in IAAO's *Standard on Public Relations*? YES \_\_\_\_\_ NO \_\_\_\_\_
13. Does the CAD offer training to employees for customer service/public relations as described in IAAO's *Standard on Public Relations*? YES \_\_\_\_\_ NO \_\_\_\_\_
14. Does the CAD respond to e-mails or phone messages from the public as described in IAAO's *Standard on Public Relations*? YES \_\_\_\_\_ NO \_\_\_\_\_

**OPERATING PROCEDURES**

Operating procedures in this review concern: (1) reappraisal plans; (2) appraisal roll production; (3) administration of exemptions; (4) how the staff performs its duties; and (5) office operations.

**Reappraisal Plan**

15. Does the written reappraisal plan clearly demonstrate how the CAD will conduct the reappraisal? YES \_\_\_\_\_ NO \_\_\_\_\_

16. Does the CAD's reappraisal plan reflect the actual reappraisal activities of the CAD? YES \_\_\_\_\_ NO \_\_\_\_\_

17. Are the properties identified in the CAD's reappraisal plan inspected and reappraised in accordance with the reappraisal plan? YES \_\_\_\_\_ NO \_\_\_\_\_

18. Does the CAD identify and update relevant characteristics of each property in accordance with the reappraisal plan? YES \_\_\_\_\_ NO \_\_\_\_\_

19. Does the CAD use its appraisal results in the manner described in the reappraisal plan? YES \_\_\_\_\_ NO \_\_\_\_\_

**Appraisal Roll Production**

20. Does the chief appraiser certify the appraisal roll to the taxing units and the Comptroller according to Tax Code Sections 26.01 and 41.12(c)? YES \_\_\_\_\_ NO \_\_\_\_\_

21. Does the chief appraiser submit the completed appraisal records to the appraisal review board for review and determination according to Tax Code Section 25.22? YES \_\_\_\_\_ NO \_\_\_\_\_

22. Does the CAD have a systematic approach for producing supplemental appraisal rolls? YES \_\_\_\_\_ NO \_\_\_\_\_

**Exemptions**

23. Does the CAD comply with the requirements for granting residence homestead exemptions for disabled veterans under Tax Code Section 11.131? YES \_\_\_\_\_ NO \_\_\_\_\_

24. Does the CAD comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18? YES \_\_\_\_\_ NO \_\_\_\_\_

25. Does the appraisal district issue a transfer of tax ceiling certificate for homeowners 65 or older, a surviving spouse of 55 or older or disabled property owner according to Tax Code 11.26 (h)? YES \_\_\_\_\_ NO \_\_\_\_\_

26. Does the CAD verify the accuracy of information on residence homestead applications? YES \_\_\_\_\_ NO \_\_\_\_\_

27. Does the CAD comply with the administrative requirements of Tax Code Section 11.45? YES \_\_\_\_\_ NO \_\_\_\_\_

**Value Defense**

28. Does the CAD have evidence to support value changes resulting from informal staff meetings? YES \_\_\_\_\_ NO \_\_\_\_\_

29. Does the CAD present evidence to support its value during appraisal review board hearings as required by Tax Code Section 41.43(a)? YES \_\_\_\_\_ NO \_\_\_\_\_

**Appraisal District Staffing**

30. Does the chief appraiser ensure all appraisal staff completes all requirements for becoming a Registered Professional Appraiser by the Texas Department of Licensing and Regulation? YES \_\_\_\_\_ NO \_\_\_\_\_

**APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY**

The appraisal standards, procedures and methodology section reviews the appraisal activities and practices of an appraisal district. Appraisal districts are required to maintain files on all property, locate and appraise property and to use the most effective method for determining the value of each specific property.

**Mass Appraisal**

31. Are cost schedules (models) used in mass appraisal evaluated and updated annually as recommended in IAAO's *Standard on Mass Appraisal of Real Property*? YES \_\_\_\_\_ NO \_\_\_\_\_

32. Are benchmarks established for each neighborhood as recommended in IAAO's *Standard on Mass Appraisal of Real Property*? YES \_\_\_\_\_ NO \_\_\_\_\_

33. Does the mass appraisal include a well-defined property classification system as recommended in IAAO's *Standard on Mass Appraisal of Real Property*? YES \_\_\_\_\_ NO \_\_\_\_\_

**Equal and Uniform Appraisal**

34. Do sold and unsold "like" properties within the same market area have similar noticed values? YES \_\_\_\_\_ NO \_\_\_\_\_

35. Does a sampling of residential neighborhoods show that similar properties have similar noticed appraised values? YES \_\_\_\_\_ NO \_\_\_\_\_

**Agricultural Use Appraisal**

36. Are net-to-land calculations for all agricultural use categories reproducible from the CAD's documentation? YES \_\_\_\_\_ NO \_\_\_\_\_

37. Are the results of the written agricultural use surveys reflected in the net-to-land calculations? YES \_\_\_\_\_ NO \_\_\_\_\_

38. Do CAD records show that open-space land applications resulted in property inspections? YES \_\_\_\_\_ NO \_\_\_\_\_

39. Is open-space land valued according to the subcategories established by Tax Code Section 23.51(3)? YES \_\_\_\_\_ NO \_\_\_\_\_

40. Are open-space land values on property records reproducible using the CAD's schedule of productivity values? YES \_\_\_\_\_ NO \_\_\_\_\_

41. Is open-space land designated as used for wildlife management inspected regularly? YES \_\_\_\_\_ NO \_\_\_\_\_

**Special Appraisal**

42. Does the appraisal district comply with appraisal requirements for heavy equipment inventory (Tax Code Section 23.1241)? YES \_\_\_\_\_ NO \_\_\_\_\_

**Ratio Studies**

43. Does the CAD use ratio studies to calibrate schedule values? YES \_\_\_\_\_ NO \_\_\_\_\_

44. Does the CAD prepare ratio studies by appropriate market segments? YES \_\_\_\_\_ NO \_\_\_\_\_

**Identification and Listing of New Property**

45. Does the CAD follow its written procedures for identifying new property in compliance with IAAO's *Standard on Ratio Studies*? YES \_\_\_\_\_ NO \_\_\_\_\_

46. Does the CAD maintain evidence showing that appraisal records are supplemented with newly discovered omitted property pursuant to Tax Code Section 25.21? YES \_\_\_\_\_ NO \_\_\_\_\_

47. Does the CAD use more than one technique to locate new property? YES \_\_\_\_\_ NO \_\_\_\_\_

**Mapping**

48. Does the CAD have a written procedure and schedule for updating maps? YES \_\_\_\_\_ NO \_\_\_\_\_

49. Are maps updated within 180 days of the receipt of ownership changes? YES \_\_\_\_\_ NO \_\_\_\_\_

**Land Appraisal**

50. Does the CAD maintain documentation for land sales that support land schedules? YES \_\_\_\_\_ NO \_\_\_\_\_

51. Does the CAD regularly update land schedules? YES \_\_\_\_\_ NO \_\_\_\_\_

**Income**

52. Was the income approach considered in appraising income producing properties, exclusive of rent houses? YES \_\_\_\_\_ NO \_\_\_\_\_

**Sales Verification**

53. Does the CAD verify sales according to IAAO's *Standard on Verification and Adjustment of Sales*? YES \_\_\_\_\_ NO \_\_\_\_\_

54. Does the CAD adjust sales according to IAAO's *Standard on Verification and Adjustment of Sales*? YES \_\_\_\_\_ NO \_\_\_\_\_

55. Does the CAD gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's *Standard on Verification and Adjustment of Sales*, Sections 3.1 and 3.4? YES \_\_\_\_\_ NO \_\_\_\_\_

**General Comments:**