

Susan Combs

Texas Comptroller of Public Accounts

Methods and Assistance Program Review

<Month Year>

[COUNTY NAME] COUNTY APPRAISAL DISTRICT ([COUNTY NAME] CAD)

Tier 3

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Because of the diversity of property within Texas, some parts of the review may not be applicable to a county. If questions or a section of questions do not apply, such as when a county has no timber, the question or questions will be marked as “Not Applicable” or “NA” and the final score will not be negatively impacted by these questions.

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district board of directors, through the chief appraiser, ensure that the appraisal district budget is prepared and followed according to Tax Code Chapter 6?	
2. Do the chief appraiser and appraisal district staff communicate with the public concerning appraisal district duties and responsibilities and the role of taxpayers in the property tax system?	
3. Do the appraisal district personnel or contractors have the education, training and experience to perform the duties of the appraisal district?	
4. Is the implementation of the appraisal district’s most recent reappraisal plan current?	
Appraisal District Activities	RATING
Governance	
Taxpayer Assistance	
Operating Procedures	
Appraisal Standards, Procedures and Methodology	

Appraisal District Ratings:

Exceeds – The total point score is 90 or above.

Meets – The total point score ranges from 80 to less than 90.

Needs Improvement – The total point score ranges from 70 to less than 80.

Unsatisfactory – The total point score is less than 70.

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total “Yes” Points	Total Score (Total “Yes” Questions/Total Questions) x 100
Governance			
Appraisal District Budget and Financial Audit			
CAD Board of Directors Oversight			
Taxpayer Assistance			
Taxpayer Assistance			
Operating Procedures			
Reappraisal Plan			
Appraisal Roll Production			
Exemptions			
Value Defense			
Appraisal District Staffing			
Appraisal Standards, Procedures and Methodology			
Mass Appraisal			
Equal and Uniform Appraisal			
Agricultural Use Appraisal			
Special Appraisal			
Ratio Studies			
Identification and Listing of New Property			
Mapping			
Land Appraisal			
Income Approach			
Sales Verification			