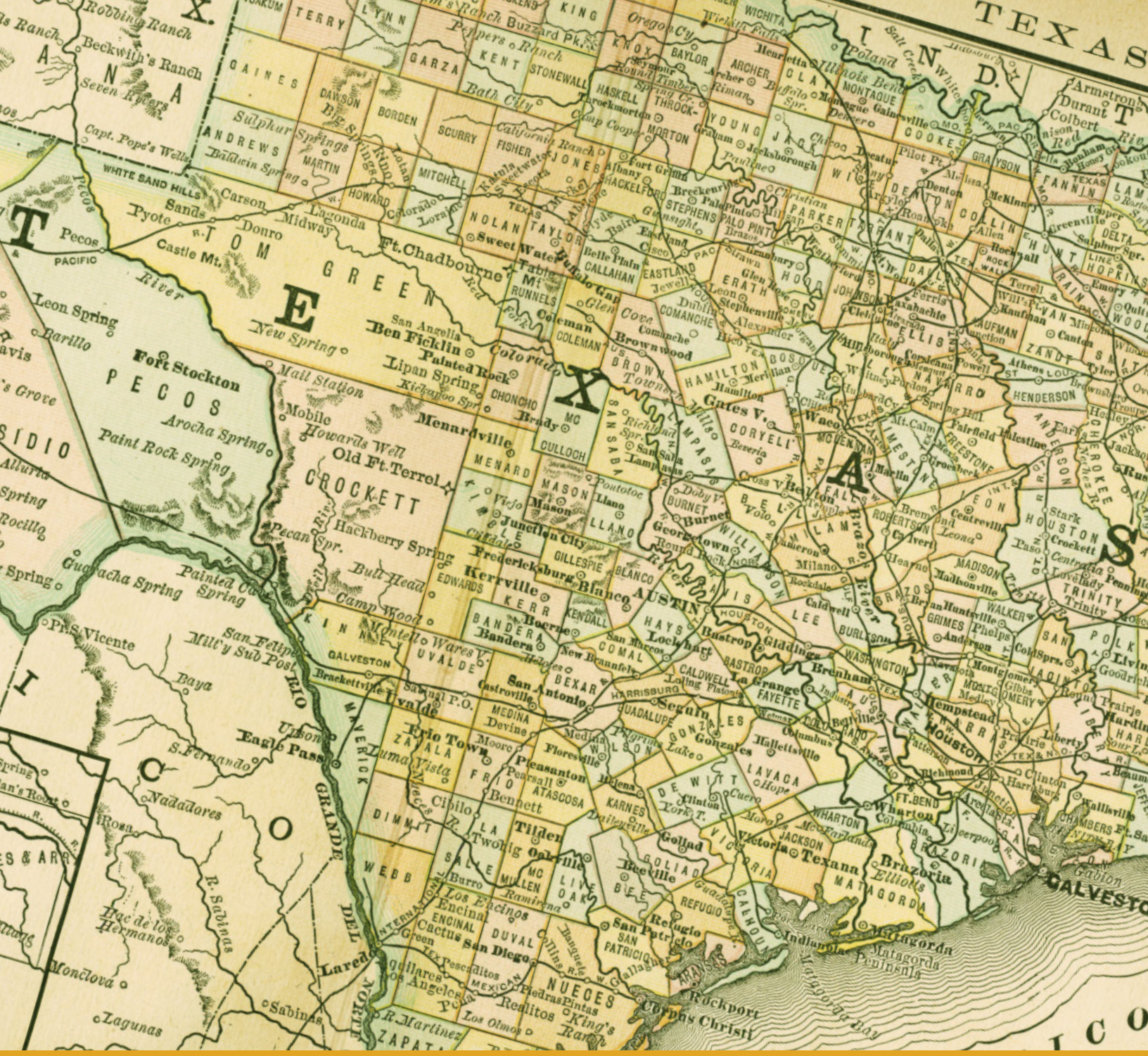
TEXAS
Fort Stockton
Ft. Chadbourne
Menardville
Old Ft. Terrel
Kerrville
Junction City
Frederickburg
Blanco
AUSTIN
San Antonio
Eagle Pass
Uvalde
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Rockport
Brownwood
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Seguin
Bastrop
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Bandera
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Oakville
Beeville
Refugio
San Patricio
Matagorda
Matagorda Peninsula
Indianola
Gatesville
Coleman
Ben Ficklin
Painted Rock
Lipan Spring
Mobile
Howards Well
Paint Rock Spring
Arocha Spring
Leon Spring
Castle Mt.
Sweet Water
Carson
Sands
Pecos
Pyote
Donro
Midway
Lagonda
Colorado
Lorenzo
Sulphur Springs
Beckwith's Ranch
Robbins Ranch
Capt. Pope's Wells
WHITE SAND HILLS
Seven Rivers
Pecan Spr.
Hackberry Spring
Bull Head
Camp Wood
Guadacha Spring
Painted Cave Spring
Mill'y Sub Post
San Felipe
Baya
Nadadores
Hac de los Hermanos
Monclova
Lagunas
Sabinas
Los Olmos
Realitos
Pedras Pintas
Los Angeles
Los Pescaditos
Los Encinos
Encinal
Cactus
Green
Burro
Twohig
Cibilo
Luna Vista
Rio Town
Pearsall
Bennett
Floresville
Medina
Devine
Castroville
Helotes
Comal
New Braunfels
San Marcos
Lockhart
Bastrop
Gidding
Brenham
La Grange
Columbus
Hallettsville
Lavaca
Cuero
Hope
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Gabion
Matagorda Bay
Matagorda Peninsula
Rio Grande
Nueces
Colorado
Brazos
Trinity
Sabine
Red River
Pecos River
Llano
Guadalupe
Medina
Frio
Atascosa
Karnes
Dewitt
Victoria
Jackson
Wharton
Fort Bend
Brazoria
Matagorda
Calhoun
Refugio
Aransas
San Patricio
Nueces
Kleberg
Kenedy
Jim Wells
Duval
Webb
Zapata
Maverick
Dimmit
Zavala
Frio
Medina
Bexar
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Karnes
Gonzales
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Shelby
Sabine
San Augustine
Jasper
Newton

Texas Comptroller of Public Accounts

Susan Combs

January 22, 2014

Chief Appraiser
County Appraisal District Board of Directors
Superintendents
School District Boards of Trustees

Ladies and Gentlemen:

In 2009, the Texas Legislature enacted a new law that amended Tax Code Section 5.102. It requires the Comptroller of Public Accounts to review appraisal districts every two years. Called the Methods and Assistance Program (MAP), the reviews study the governance, taxpayer assistance, operating procedures and the appraisal standards, procedures and methodology of each appraisal district. The Property Tax Assistance Division (PTAD) performed the reviews for 125 appraisal districts in 2013.

Your appraisal district's MAP report is enclosed and includes an assessment of how well your appraisal district performs. It may include recommendations that will allow your appraisal district to comply with laws, rules, regulations, appraisal practices or operating best practices.

If recommendations are offered, they must be implemented within one year from the release of this report. Recommendations that are not complete, or not substantially complete, by that time will result in notification to the Texas Department of Licensing and Regulation (TDLR). The appraisal district will have another year to complete the outstanding recommendations. Recommendations still incomplete after one year could result in sanctions.

The Comptroller's office is committed to supporting the MAP review process and helping appraisal districts comply with existing laws, rules and regulations. PTAD will work with appraisal districts to improve their operations and to comply with each recommendation. We want to thank the chief appraiser, board chairman and the staff of the appraisal district for their help in making this new program a success.

For more information about the Property Tax Assistance Division, please see our website at www.window.state.tx.us/taxinfo/proptax/. If you have questions about your review, please feel free to contact Steve Atkinson, Methods and Assistance Program supervisor, at 1-888-207-3668 or steve.atkinson@cpa.state.tx.us.

Sincerely,

Susan Combs

cc: Steve Atkinson

www.window.state.tx.us • P.O. Box 13528 • Austin, TX 78711-3528 • 512-463-4000 • toll free: 1-800-531-5441 • fax: 512-463-4965

Brooks County Appraisal District

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?	PASS
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?	PASS
3. Do the appraisal district personnel or contractors have the education, training and experience to perform the duties of the appraisal district?	PASS
4. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS

Appraisal District Activities	RATING
Governance	EXCEEDS
Taxpayer Assistance	EXCEEDS
Operating Procedures	NEEDS IMPROVEMENT
Appraisal Standards, Procedures and Methodology	MEETS

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.

Governance

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Appraisal District Budget and Financial Audit CAD Board of Directors Oversight	6	6	100

Taxpayer Assistance

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Taxpayer Assistance	5	5	100

Operating Procedures

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Reappraisal Plan Appraisal Roll Production Exemptions Value Defense Appraisal District Staffing	16	12	75

Appraisal Standards, Procedures and Methodology

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
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	23	19	83

Brooks 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 districts:

- 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.

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 two 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 ____
NOT APPLICABLE			
2.	Are the results of the CAD's financial audit presented to the CAD board of directors' in a public meeting?	YES __X__	NO ____
3.	If applicable, did the CAD respond to each audit finding by taking corrective actions timely?	YES ____	NO ____
NOT APPLICABLE			
4.	Does the chief appraiser provide a financial report to the board of directors at every regular meeting of the board?	YES __X__	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 X 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 ___

NOT APPLICABLE

7. Does the CAD board of directors comply with Tax Code Section 6.15 regarding ex parte communication? YES X NO ___

8. Does the CAD board of directors comply with Government Code Chapter 551 regarding records of open meetings? YES X 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 X 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 X NO ___

11. Does the CAD make use of available media to communicate with taxpayers? YES X 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 X NO ___

13. Does the CAD offer training to employees for customer service/public relations as described in IAAO's *Standard on Public Relations*? YES X 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 X 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 X NO ___

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

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

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

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

Recommendation: Revise the reappraisal plan to include a description of how the CAD uses the reappraisal results.

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 X 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 X

Recommendation: Ensure submission of the completed appraisal records to the ARB for review and determination per Tax Code 25.22.

22. Does the CAD have a systematic approach for producing supplemental appraisal rolls? YES X 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 X

Recommendation: Comply with the requirements for granting residence homestead exemptions for disabled veterans under Tax Code Section 11.131.

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

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

Recommendation: Verify the accuracy of information on residence homestead exemption applications.

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

Value Defense

28. Does the CAD have evidence to support value changes resulting from informal staff meetings?	YES	X	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	X	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	X	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	X	NO	
32. Are benchmarks established for each neighborhood as recommended in IAAO's *Standard on Mass Appraisal of Real Property*?	YES	X	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	X	NO	

Equal and Uniform Appraisal

34. Do sold and unsold "like" properties within the same market area have similar noticed values?	YES	X	NO	
35. Does a sampling of residential neighborhoods show that similar properties have similar noticed appraised values?	YES	X	NO	

Aqricultural Use Appraisal

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

Recommendation: Ensure that net-to-land calculations for all agricultural use categories are reproducible from the CAD's documentation.

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

Recommendation: Use the results of the written agricultural surveys in the net-to-land calculations.

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

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

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

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

Special Appraisal

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

NOT APPLICABLE

Ratio Studies

43. Does the CAD use ratio studies to calibrate schedule values? YES ____ NO __X__

Recommendation: Use ratio studies to calibrate schedule values.

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

NOT APPLICABLE

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 __X__ 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 __X__ NO ____

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

Mapping

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

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

Land Appraisal

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

51. Does the CAD regularly update land schedules? YES X NO ____

Income Approach

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

Recommendation: Consider the income approach in the appraisal process for income producing properties.

Sales Verification

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

Recommendation: Verify sales according to IAAO's *Standard on Verification and Adjustment of Sales*.

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

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http://www.window.state.tx.us/taxinfo/proptax/map/2013.html

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