

Glenn Hegar

Texas Comptroller of Public Accounts

2014-15 Methods and Assistance Program Review

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

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” and the final score will not be negatively impacted by these questions.

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district have up-to-date appraisal maps?	
2. Is the implementation of the appraisal district’s most recent reappraisal plan current?	
3. Does the appraisal district comply with its written procedures for appraisal?	
4. Are values reproducible using the appraisal district’s written procedures and appraisal records?	
Appraisal District Activities	RATING
Governance	
Taxpayer Assistance	
Operating Procedures	
Appraisal Standards, Procedures and Methodology	

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement - The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total “Yes” Points	Total Score (Total “Yes” Questions/Total Questions) x 100
Governance			
Taxpayer Assistance			
Operating Procedures			
Appraisal Standards, Procedures and Methodology			