Taxing Unit Request for Performance Audit of Appraisal District

Property Tax
Form 50-239

Name of Appraisal District

Tax Code Section 5.12(b) allows that at the written request of the governing bodies of a majority of the taxing units participating in an appraisal district or of a majority of the taxing units entitled to vote on the appointment of appraisal district directors, the comptroller shall audit the performance of the appraisal district. The governing bodies may request a general audit of the performance of the appraisal district or may request an audit of only one or more particular duties, practices, functions, departments, or other appraisal district matters.

Certain conditions must be met in order to request a performance audit. A request for a performance audit of an appraisal district may not be made under Section 5.12(b) if according to each of the two most recently published studies conducted by the Texas Comptroller of Public Accounts under Section 5.10:

(1) the overall median level of appraisal for all property in the district for which the Comptroller determines a median level of appraisal is more than 0.90 and less than 1.10;

(2) the coefficient of dispersion around the overall median level of appraisal of the properties used to determine the overall median level of appraisal for all property in the district for which the comptroller determines a median level of appraisal is less than 0.15; and

(3) the difference between the highest and lowest median levels of appraisal in the district for the classes of property for which the comptroller determines a median level of appraisal is less than 0.20.

A request for a performance audit of an appraisal district may not be made under Section 5.12(b):

(1) during the two years immediately following the publication of the second of two consecutive studies according to which the Comptroller is required to conduct an audit of the district under Section 5.12(a);

(2) during the year immediately following the date the results of an audit of the district conducted by the Comptroller under Section 5.12 (a) are reported to the chief appraiser of the district; or

(3) during a year in which the Comptroller is conducting a review of the district under Section 5.102.

For purposes of this section, "class of property" means a major kind of property for which the Comptroller determines a median level of appraisal under Section 5.10 of this code.

Any performance audit request not using this form will not be considered.

If the audit is requested under Section 5.12(b), the appraisal district shall reimburse the comptroller for the costs incurred in conducting the audit and making its report of the audit. The costs shall be allocated among the taxing units participating in the district in the same manner as an operating expense of the district.

The following taxing units *(attach additional pages if necessary)* request a performance audit of the appraisal district.

Unit | Presiding Officer's Name

sign here

Presiding Officer's Signature

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sign here

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The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:
comptroller.texas.gov/taxinfo/proptax

Taxing Unit Request for Performance Audit of Appraisal District

If official action was taken by the governing body, please attach a copy. The requestors represent a majority of the taxing units either

- ☐ Participating in the _____ Appraisal District, or
- ☐ Entitled to vote on the appointment of appraisal district directors.

☐ Special Audit *(check the item(s) requested to be audited)*

- ☐ CAD compliance with applicable laws
- ☐ Duplication of CAD operational effort
- ☐ Quality of taxpayer service
- ☐ Uniformity and level of appraisal overall
- ☐ Effectiveness and efficiency of policies
- ☐ Effectiveness and efficiency of operations
- ☐ CAD compliance with generally accepted appraisal standards
- ☐ General efficiency
- ☐ District personnel qualifications
- ☐ Uniformity and level of appraisal by specific category _____
- ☐ Effectiveness and efficiency of management

Note: CAD – County Appraisal District

☐ General Audit

A general audit includes a review of:

- the extent to which the district complies with applicable law or generally accepted standards of appraisal or other relevant practice;
- the uniformity and level of appraisal of major kinds of property and the cause of any significant deviations from ideal uniformity and equality of appraisal of major kinds of property;
- duplication of effort and efficiency of appraisal district operations;
- the general efficiency, quality of service, and qualification of appraisal district personnel.

The Comptroller shall complete an audit requested under Section 5.12(b) as soon as practicable after the request is made. The Comptroller may not audit the financial condition of an appraisal district or a district's tax collections. If the request is for an audit limited to one or more particular matters, the comptroller's audit must be limited to those matters.

The Comptroller will conduct an audit according to Tax Code Section 5.13 and Comptroller Rule 9.201.

The following person is authorized to represent the above taxing units for this request. All matters pertaining to the audit and requiring communications or transactions between the Comptroller and the parties making the request will be directed to the taxing units through the designated representative.

Authorized Agent's Name _____ Phone *(area code and number)* _____

Mailing Address _____ Email _____

City, State, ZIP Code _____