

Methods and Assistance Program (MAP) Review Preliminary Data Request List

As part of the MAP review process, your appraised district must submit electronic copies of the documents listed below, **if your office has these items**. Electronic copies must be submitted on CDs or flash drives, or directly to the Property Tax Assistance Division's FTP site (<ftp://ftp.cpa.state.tx.us/incoming/ptad>). You must submit the copies by Dec. 1, 2010, to the division (ATTN: Stephanie Mata, 1711 San Jacinto Blvd., 3rd Floor, Austin, Texas 78701).

Some documentation, such as maps and sample appraisal cards, will be collected at the time of the initial on-site visit. MAP reviewers may collect additional information during the visits if they determine it is needed to complete the review.

Please complete the chart below by placing a checkmark next to the items that are included in your electronic submission. You may place a checkmark in more than one box if your documentation will cover more than one area. Please submit the most current data available, unless stated otherwise.

GOVERNANCE

Appointment of a Chief Appraiser

Mark included items

CAD board of directors policies and procedures	
Job description for the chief appraiser	
Evaluation instrument for the chief appraiser	

Appointment of the Appraisal Review Board

CAD board of directors meeting minutes for the last two years	
Written procedures for selecting ARB members	
Application from a person wishing to serve on the ARB	

CAD Budget

Most recent notices of hearings on the budget	
Most recent proposed budget	
Most recent adopted budget	
Minutes showing budget amendments approved by the CAD board	
Procedures for refunding unobligated funds to the taxing units	

Appointment of Taxpayer Liaison and Agricultural Appraisal Advisory Board

Job description for the taxpayer liaison (if the county has a population over 125,000)	
Minutes of the agricultural appraisal advisory board meetings for the last year (if minutes are kept)	

CAD Board of Director's Oversight of Appraisal District Contracts and Operations

Notices of CAD board meetings for the last year	
Bank depository contract	
Copy of the CAD's most recent financial audit	
Auditor contract	
Evidence of Open Meetings training completion by the chief appraiser and board of directors' members	

Evidence of Open Records training completion by the chief appraiser and board of directors members	
Public information officer delegation form(s) (Gov. Code Section 552.012) (if applicable)	
Conflicts disclosure statement(s) for the board of directors' members (if applicable)	
Completed CAD Board of Directors survey	

TAXPAYER ASSISTANCE

CAD Responsiveness

Written policies that provide the public with the opportunity to speak at scheduled board meetings for a reasonable period of time	
Brochures or other public information describing reasonable access to the CAD board of directors for a person who does not speak English or who is disabled	
Print, video and/or website materials describing the functions of the CAD board created for public awareness	
Written policies that provide the public with a reasonable opportunity to appear before the board to speak on any issue within its jurisdiction	
Written procedures that explain how taxpayer complaints are handled	
Written policies that allow property owners to inspect and obtain a copy of data, schedules, formulas and all other information that may be introduced at an appraisal review board hearing	
Job descriptions for employees that are responsible for customer service	
Agendas or advertisements from events where chief appraiser or CAD employees have spoken	
Invitations and acknowledgements from events where chief appraiser or CAD employees have spoken	
List of boards on which chief appraiser or CAD staff members hold seats in connection with their CAD duties	
Internal staff training manuals for Open Meetings and Open Records training	
Training certificates for customer service/public relations classes attended	
Website development policies and contract	
Internet provider agreement	

Taxpayer Notifications

Most recent, dated, notice of appraised value form sent to property owners	
Procedures for producing and mailing notices of appraised value	
Rendition form for business personal property	
Comptroller letter indicating approval of the CAD's rendition form (if applicable)	
Annual notice of rendition requirements	
Procedures for sending exemption forms	
Public notification of the requirements of Tax Code Section 11.43	
Procedures for denying, modifying and cancelling exemptions	
Notice of hearing for the most recent reappraisal plan	

OPERATING PROCEDURES

Appraisal Office Administration

Master or strategic plan or any other planning document	
Records management plan	

Records destruction schedule	
Records control schedule	
Documentation showing the CAD submitted the records retention schedule to the Texas State Library and Archives Commission	
Certificate for the CAD's public information officer	
Board approved public funds investment plan	
Policies and procedures on addressing conflicts of interest situations	
Conflict disclosure statements for CAD staff and chief appraiser	
Conflict of interest questionnaire the CAD requires of businesses or individuals in order to do business with the CAD	
Personnel policies and procedures	
Competitive wage schedules	
Most recent wage comparability study that the CAD conducted	
FMLA policy	
Purchasing policies and procedures	
Documentation showing the date the appraisal roll was submitted to each taxing unit	
Computer policies (pertaining to non-business use of office computers)	
Completed ARB survey	
Proof that the CAD uses DIR's <i>Go Direct</i> program	

Value Defense

Staff procedures for informal meetings concerning protests	
Staff procedures for participating in appraisal review board hearings	
Screen prints from the CAD's appraisal system showing its capabilities and features relative to defense of values and equity issues	

Reappraisal Plan

Most recent reappraisal plan	
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Exemptions

A list of the total amounts of each partial exemption type for each taxing unit in the CAD	
All exemption forms used by the CAD	
Card the CAD uses to notify property owners that they do not have to claim homestead exemptions annually	
Procedures on maintaining confidential information	
Procedures for applying "capped" homestead property values	
Procedures for granting pollution control exemptions (if applicable)	

Abatements and Reinvestment Zones

Policies and procedures for granting tax abatements and value limitations	
Report of reinvestment zones and tax abatement agreements that is sent to the Comptroller's office	

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Identification and Listing of New Property

Policies and procedures for preparing the supplemental appraisal roll	
Most recent supplemental appraisal roll indicating omitted property, and supporting documentation	

Procedures for discovering new property, including new utility property (if applicable)	
Procedures for identifying upgrades and new improvements to existing properties	

Mapping

Procedures for updating maps	
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Property Appraisal Manuals

Appraisal manuals and procedures for all categories of property	
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Land Appraisal

Procedures for collecting and verifying land sales	
Land schedules	
Analysis of trends or other factors used in the creation of land schedules	

Personal Property

Procedures for the discovery of personal property	
Procedures for inspecting new accounts in the year they are created	
Procedures for verifying the accuracy of work done by appraisers	
Depreciation tables for personal property and instructions on how to use them	
Procedures on accepting renditions and assessing or waiving penalties	

Oil and Gas Appraisals and Procedures (only applicable if the CAD appraises these properties in-house)

Procedures for appraising oil and gas property	
Procedures for identifying new oil and gas property	

Ratio Studies

Internal ratio studies for the last year	
Policies and procedures for performing, analyzing and using internal ratio studies	
An example of an independent appraisal that has been used in the CAD's internal ratio studies	
Documentation of changes made to schedules as a result of internal ratio studies	

Uniform Standards of Professional Appraisal Practice (USPAP)

Current written procedures for developing a mass appraisal	
Current procedures for data collection and analysis used for developing a mass appraisal	
Calibration models used in developing a mass appraisal	
Most recent mass appraisal report	
Signed mass appraisal report certification	

Sales Gathering

Sample trend analysis report showing methods of time adjusting	
Procedures for gathering, analyzing and adjusting sales	

Income Approach

Written procedures for using the income approach	
Procedures for collecting data for use in the income approach	
Written procedures for developing market capitalization and discount rates	
Written procedures for developing market rents and market expenses	

Real Property

Depreciation schedules used for appraising real property	
Procedures for appraising real property	
Cost schedules used in appraising real property	
Written procedures for identifying intangible value for commercial property	

Agricultural Use Appraisals and Procedures

Procedures for appraising agricultural land	
Procedures for applying capitalization rates	
Worksheets used in applying capitalization rates	
Procedures for five year average net-to-land calculations	
Survey used to gather agricultural income and expense data	
Procedures for requesting new agricultural special appraisal applications	
Agricultural land schedules	
Procedures for determining change of use in order to impose a rollback penalty	
Procedures for notifying property owners when a change of use determination is made	

Wildlife Management

Procedures for wildlife management appraisal	
Procedures for requiring and accepting wildlife management plans	
Procedures for qualifying land for wildlife management use	

Timberland Appraisals and Procedures

Documents used to determine the capitalization rate for timberland appraisal	
Procedures the CAD uses to calculate five-year average net-to-land for timberland	
Data the CAD used to calculate the most recent five-year average net-to-land	
Timberland schedules	
Procedures for timber appraisal	

Contracted Appraisal Services

Sample of appraisal documentation that the contractor delivers to the CAD	
Copies of all appraisal contracts	
Copy of the reappraisal plan provided to the CAD by the contractor	
Procedures for reviewing, verifying or evaluating that the contractors are following their written procedures	
Contractor's procedures for appraising oil and gas property (if applicable)	
Contractor's procedures for identifying new property (if applicable)	
Procedures for evaluating results of the contractor's property discovery process (if applicable)	

REQUESTED SAMPLES

Five responses to requests for information filed by property owners pursuant to Tax Code Section 41.461	
Documentation for five property files that contain changes made during the informal meeting process related to protests	
Documentation for five property files that were protested based on equal and uniform concerns	
Five appraisal cards that show the last date of appraisal	
Five appraisal cards showing the appraised value limitation	
Five appraisal cards for properties granted a pollution control exemption (if applicable)	
Five letters of determination the CAD received from TCEQ regarding a property's eligibility for a pollution control exemption (if applicable)	
Five appraisal cards for properties receiving tax abatements and tax increment financing	
Five sales that have been collected and verified	
Five appraisal cards for properties that have sold and sales prices for those properties	
Five appraisal cards for unsold homes in a an area where there were sales of similar homes, and copies of the appraisal cards for at least 5 sales of similar homes (if applicable)	
Five agricultural appraisal cards	
Five agricultural special appraisal applications and corresponding appraisal records	
Five wildlife use appraisals	
Five wildlife management plans filled out by wildlife management associates (if applicable)	
Five timber appraisal cards and the corresponding applications	
Five sample appraisal cards in which the CAD determined a change of use of land and copies of the appraisal files	
Sample of market rents, vacancy and expense ratios and rates and multipliers for five properties that are appraised using the income approach	
Agricultural income and expense data collected for five properties	