

Susan Combs

Texas Comptroller of Public Accounts

Methods and Assistance Program Review

<Month Year>

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

This review is designed to determine whether appraisal districts are meeting minimum requirements for performing statutory and appraisal duties. This review is conducted in accordance with Tax Code Section 5.102(a), effective Jan. 1, 2010, and related Comptroller rule 9.301. The Comptroller is required by statute to review appraisal districts for governance; taxpayer assistance; operating procedures; and appraisal standards and methodology.

Details concerning the actual activities performed by the CAD can be found in the remainder of the report. Because of the diversity of land within Texas, some parts of the MAP 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 have up-to-date appraisal maps from which property may be located pursuant to Comptroller Rule 9.3002?	
2. Do property inspections match appraisal district records?	
3. Does the appraisal district have written procedures for appraisal?	
4. Are values reproducible using the written procedures and appraisal records?	
5. Were all appraisal district documents requested by PTAD made available to the reviewer by the required date?	
Appraisal District Activities	RATING
Governance	
Taxpayer Assistance	
Operating Procedures	
Appraisal Standards, Procedures and Methodology	

Appraisal District Ratings:

Exceeds – The total point score exceeds 100.

Meets – The total point score ranges from 90 to 100.

Needs Improvement – The total point score ranges from 75 to less than 90.

Unsatisfactory – The total point score is less than 75.

Review Areas	Total Questions in Review Area (excluding Bonus Questions and N/A Questions)	Total “Yes” Points	Total Score (Total “Yes” Questions/Total Questions)
Governance			
Appointment of Chief Appraiser			
Appointment of Appraisal Review Board			
CAD Budget			
Appointment of Taxpayer Liaison and Agricultural Appraisal Advisory Board			
Board Oversight of Appraisal District Contracts and Operations			
Taxpayer Assistance			
CAD Responsiveness			
Taxpayer Notifications			
Operating Procedures			
Appraisal Office Administration			
Value Defense			
Reappraisal Plan			
Exemptions			
Abatements			
Appraisal Standards, Procedures and Methodology			
Identification and Collection of New Property			
Mapping			
Property Appraisal Methods			
Land Appraisal			
Personal Property			
Oil and Gas Appraisals and Procedures			
Ratio Studies			
Uniform Standards of Professional Appraisal Practice			
Sales Gathering			
Income Approach			
Real Property			
Agricultural Use Appraisals and Procedures			
Wildlife Management			
Timberland Appraisals and Procedures			
Contracted Appraisal Services			