METHODS AND ASSISTANCE PROGRAM 2011 REPORT

Stonewall County Appraisal District

Susan Combs Texas Comptroller of Public Accounts

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

SUSAN COMBS

January 23, 2012

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 2011.

Your appraisal district's MAP report is enclosed and includes: an assessment of how well your appraisal district performs; recommendations that will allow your appraisal district to comply with laws, rules, regulations, appraisal practices or operating best practices; results of surveys concerning the board of directors, the appraisal review board and information technology; taxpayer comment card feedback, if received; and board chairman comments. In certain cases, taxpayer and chief appraiser comments are also provided.

The recommendations must be implemented within one year from the release of this report per Tax Code Section 5.102. The MAP review team will return to the appraisal district in December 2012 to document the implementation. 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 against the chief appraiser and/or appraisal district staff who are licensed through TDLR. Your appraisal district should make every effort to complete all recommendations in a timely manner.

The Comptroller's office is committed to supporting the MAP review process and helping appraisal districts come into compliance 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

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Stonewall County Appraisal District

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?	FAIL
2. Do property inspections match appraisal district records?	PASS
3. Does the appraisal district have written procedures for appraisal?	FAIL
4. Are values reproducible using the written procedures and appraisal records?	PASS
5. Were all appraisal district documents requested by PTAD made available to the reviewer by the required date?	PASS

Appraisal District Activities	RATING
Governance	UNSATISFACTORY
Taxpayer Assistance	UNSATISFACTORY
Operating Procedures	UNSATISFACTORY
Appraisal Standards, Procedures and Methodology	UNSATISFACTORY

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.

Governance

Review Areas	Total Questions in Review Area (excluding Bonus Questions and N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/ Total Questions)
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	17	11	64

Taxpayer Assistance

Review Areas	Total Questions in Review Area (excluding Bonus Questions and N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/ Total Questions)
CAD Responsiveness Taxpayer Notifications	15	11	73

Operating Procedures

Review Areas	Total Questions in Review Area (excluding Bonus Questions and N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/ Total Questions)
Appraisal Office Administration Value Defense Reappraisal Plan Exemptions Abatements	30	22	73

Appraisal Standards, Procedures and Methodology

Review Areas	Total Questions in Review Area (excluding Bonus Questions and N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/ Total Questions)
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	88	52	59

Stonewall CAD Review Questions and Answers

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 to review appraisal districts:

- governance;
- taxpayer assistance;
- operating procedures; and
- appraisal standards, procedures and methodology.

As part of the MAP review process, the CAD is required to submit, in advance of the review, electronic copies of procedures, policies, notices, manuals and related materials necessary for the completion of this review. Electronic copies may be submitted on DVDs, CDs or via the Property Tax Assistance Division's FTP Web site. Comptroller reviewers also collect related information at the time of the on-site review, compare appraisal district records to existing property and locate property using district maps. Each CAD is reviewed every other year. This report details the results of the review for the appraisal district named above.

Note: All bolded questions represent practices that exceed minimum requirements and will be scored as extra points in the total point scoring system.

GOVERNANCE

Appraisal district governance is evaluated in five subsections concerning CAD board of director's responsibilities: appointment of the chief appraiser; appointment of the appraisal review board; approval of the appraisal district budget; appointment of the taxpayer liaison and the agricultural appraisal advisory board; and oversight of contracts and appraisal district operations. The CAD board of directors is responsible for setting policy and hiring the chief appraiser. The chief appraiser establishes a preliminary budget and the CAD board approves the budget and maintains a review of the budget and its expenditure over the course of each fiscal year. The CAD board of directors appoints the appraisal review board to hear property disputes. The CAD board of directors appoints the taxpayer liaison and provides advice and consent to the appointment of the agricultural appraisal advisory board. The CAD board of directors also maintains oversight of contracts and operations.

This section contains nine questions that are not specifically required by law. They are considered "best practices" for appraisal districts, and are, in fact, used in many districts.

The specific questions are the first five questions under "Appointment of Chief Appraiser" and the first four questions under "Appointment of the Appraisal Review Board." If this report reflects "no" answers to these questions, it includes recommendations for implementing these "best practices."

In this final Methods and Assistance Program (MAP) report, the answers and recommendations concerning these nine questions have not been included in the calculation of the score. Your MAP score may be higher than the preliminary draft score, even though the report still contains the same recommendations. Appraisal districts are encouraged to comply with the recommendations associated with these nine questions.

Appointment of a Chief Appraiser

1. Does the CAD board of directors have a written process for seeking qualified applicants when a chief appraiser vacancy arises? YES X NO ____

2. Does the CAD board of directors have selection criteria for appointing a chief appraiser? YES ____ NO X

Recommendation: Develop CAD board approved written selection criteria for appointing a chief appraiser.

3. Does the CAD board of directors have a written job description for the chief appraiser? YES X NO ____

4. Does the CAD board of directors consider comparable salaries when determining chief appraiser compensation? YES ____ NO X

Recommendation: Consider comparable salaries when determining chief appraiser compensation and include a description of the process in the board of directors' written procedures.

5. Does the CAD board of directors regularly evaluate the chief appraiser? YES ____ NO X

Recommendation: Develop written procedures for regularly evaluating the chief appraiser.

Bonus Question

6. **Does the CAD board of directors require the chief appraiser to be a registered professional appraiser at the time of hire? YES ____ NO X**

Appointment of the Appraisal Review Board

1. Does the CAD board of directors have written policies for the selection and appointment of appraisal review board candidates? YES X NO ____

2. Does the CAD board of directors consider professional credentials when selecting appraisal review board members? YES ____ NO X

Recommendation: Establish specific minimum qualifications related to property valuation to be used when selecting appraisal review board members and include a description of the process in the CAD board of directors' written procedures.

3. Does the CAD board of directors take written applications for appraisal review board service? YES X NO ____

4. Does the CAD board of directors discuss candidates for the appraisal review board in a public meeting? YES X NO ____

5. Does the CAD board of directors have written policies and procedures for evaluating complaints filed against individual appraisal review board members and for taking action? YES ____ NO X

Recommendation: Develop written policies and procedures for evaluating complaints filed against appraisal review board members and taking action on those complaints.

CAD Budget

1. Does the CAD publish a notice of its budget pursuant to Tax Code Section 6.062(a)? YES ____ NO X

Recommendation: Publish budget notices as required by Tax Code Section 6.062(a).

2. Does the CAD include the information in its budget notice that is required by Tax Code Section 6.062(b)? YES X NO ____

3. Does the CAD board of directors host a public hearing on the CAD's budget pursuant to Tax Code Section 6.06(b)? YES X NO ____

4. Is the preliminary budget produced according to requirements outlined in the Tax Code Section 6.06(a)? YES ____ NO X

Recommendation: Prepare a proposed budget that includes all items required by Tax Code Section 6.06(a).

5. Does the CAD board of directors approve the CAD budget before Sept. 15 pursuant to Tax Code Section 6.06(b)? YES X NO ____

6. Does the CAD board of directors adopt budget amendments pursuant to Tax Code Section 6.06(c)? YES ____ NO ____

NOT APPLICABLE

7. Does the CAD board of directors direct that unobligated funds be refunded to the taxing units participating in the CAD pursuant to Tax Code Section 6.06(j)? YES X NO ____

Bonus Question

8. **Does the CAD budget have separate accounting or a separate budget for ARB expenditures as provided in Tax Code Sections 6.42 and 6.43? YES ____ NO X**

Appointment of Taxpayer Liaison and Agricultural Appraisal Advisory Board

1. In a county with a population of more than 125,000, does the CAD board of directors ensure that the position of taxpayer liaison is always filled pursuant to Tax Code Section 6.052? YES ____ NO ____

NOT APPLICABLE

2. In a county with a population of more than 125,000, does the CAD have a currently appointed taxpayer liaison officer meeting the eligibility requirements of Tax Code Section 6.052(e)? YES ____ NO ____

NOT APPLICABLE

3. In a county with a population of more than 125,000, does the CAD board of directors require that the liaison officer make a report at each board meeting pursuant to Tax Code Section 6.052(c)? YES ____ NO ____

NOT APPLICABLE

4. Has the CAD board of directors provided advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board in the last five years in an open meeting pursuant to Tax Code Section 6.12(a)? YES X NO ___

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

1. Has the CAD board of directors adopted the CAD's most recent reappraisal plan by the Sept. 15 deadline pursuant to Tax Code Section 6.05(i)? YES ___ NO X

Recommendation: Establish a board policy requiring that the CAD board of directors adopt the CAD's reappraisal plan by the Sept. 15 deadline every even numbered year.

2a. Does the CAD board of directors post board meetings notices according to the Open Meetings Act, Government Code Sections 551.041 and 551.043(a) at both the appraisal office and at the county clerk's office? YES X NO ___

2b. Has the chief appraiser and the CAD board of directors completed Open Meetings training pursuant to Government Code Section 551.005? YES X NO ___

2c. Has the chief appraiser and the CAD board of directors completed Open Records training or delegated a public information coordinator pursuant to Government Code Section 552.012? YES X NO ___

3. Does the CAD board of directors meet at least quarterly pursuant to Tax Code Section 6.04(b)? YES X NO ___

4. Does the CAD board of directors select an auditor annually to prepare the CAD's annual financial audit pursuant to Tax Code Section 6.063? YES X NO ___

5. Does the CAD board of directors solicit bids for a depository every two years pursuant to Tax Code Section 6.09(c)? YES ___ NO X

Recommendation: Solicit bids for depository pursuant to Tax Code Section 6.09(c).

6. Has the CAD board of directors implemented the disclosure requirements according to Local Government Code Chapter 176 since its enactment in 2007? YES ___ NO X

Recommendation: Comply with the disclosure requirements of Local Government Code Chapter 176, and include a written procedure in the CAD board of directors' policy and procedures manual.

7. Did the CAD complete the CAD board of director's survey? YES X NO ___

Bonus Question

8. Does the CAD board of directors involve taxing entities in the budget process by soliciting entity nominees to serve on a budget committee prior to the adoption of the next year's budget? YES ___ NO X

TAXPAYER ASSISTANCE

Taxpayer assistance in this review means keeping property owners aware of what they need to know, according to the Tax Code and Comptroller Rules. The public needs to receive effective customer service through responsive appraisal district personnel.

CAD Responsiveness

1. Has the CAD board of directors adopted and implemented written policies that provide the public with the opportunity to speak at scheduled board meetings for a reasonable period of time pursuant to Tax Code Section 6.04(d)? YES ____ NO X

Recommendation: Update the CAD board of directors' policies and procedures to include information about providing the public with the opportunity to speak at scheduled board meetings pursuant to Tax Code Section 6.04(d).

2. Has the CAD board of directors prepared and maintained a written plan describing how a person who does not speak English or who is disabled may be provided reasonable access to the board pursuant to Tax Code Section 6.04(e)? YES ____ NO X

Recommendation: Update the CAD board of director's policies and procedures to include a plan describing how a person that does not speak English or is disabled may be provided reasonable access to the board pursuant to Tax Code Section 6.04(e).

3a. Has the CAD board of directors prepared written information of public interest describing the functions of the board and the board's procedures by which complaints are filed and resolved pursuant to Tax Code Section 6.04(f)? YES ____ NO X

Recommendation: Prepare information of public interest describing the functions of the board and the board's procedures for handling complaints and include the procedure in the CAD board of directors' policies and procedures.

3b. Has the CAD board of directors made the information in question 3a available to the public and taxing entities pursuant to Tax Code Section 6.04(f)? YES X NO ____

4a. Does the CAD have written policies that provide the public with a reasonable opportunity to appear before the CAD board of directors to speak on any issue within its jurisdiction pursuant to Tax Code Section 6.04(d)? YES X NO ____

4b. Does the CAD have written procedures that explain how taxpayer complaints are handled, pursuant to Tax Code Sections 6.04(f) and (g)? YES ____ NO X

Recommendation: Update the CAD board of directors' policy for handling taxpayer complaints to include quarterly status updates until the complaint is resolved.

5. Does the CAD 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 protest hearing pursuant to Tax Code Section 41.461(a)(2)? YES ____ NO X

Recommendation: Develop written procedures for allowing 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 protest hearing pursuant to Tax Code Section 41.461(a)(2).

6. Are any CAD employees assigned to and responsible for assisting the public with questions, completing applications or related customer service functions?	YES	____	NO	X

Recommendation: Assign customer service duties to specific individuals in the CAD and update their job descriptions to reflect those duties.

Bonus Question **7. Does the CAD maintain contact with the public by interacting with neighborhood associations, fraternal organizations, citizen groups and other venues?**	**YES**	____	**NO**	**X**
Bonus Question **8. Does the CAD offer training to employees for customer service/public relations?**	**YES**	____	**NO**	**X**
Bonus Question **9. Does CAD have e-mail as recommended by IAAO's Standard on Public Relations?**	**YES**	**X**	**NO**	____
Bonus Question **10. Does the CAD have a Web site where property owners can look up their property values, as recommend by IAAO's Standard on Public Relations?**	**YES**	____	**NO**	**X**
Bonus Question **11. Does the CAD provide training to staff on Open Meetings and Open Records?**	**YES**	**X**	**NO**	____
Bonus Question **12. Does the CAD provide public information computers or terminals for property owners to use?**	**YES**	**X**	**NO**	____

Taxpayer Notifications

1. Are notices of appraised value timely sent to property owners as provided by Tax Code Section 25.19?	YES	X	NO	____
2. Is information concerning rendition requirements and availability of rendition forms published annually in the manner required by Tax Code Section 22.21?	YES	X	NO	____
3. Does the business personal property rendition form used by the CAD comply with Comptroller Rule 9.3031?	YES	X	NO	____
4. Before Feb. 1 each year, does the CAD deliver appropriate exemption application forms to persons who in the preceding year were allowed an exemption for which an application must be filed annually pursuant to Tax Code Section 11.44(a)?	YES	X	NO	____
5. Does the CAD publicize annually, in a manner reasonably designed to notify all residents of the district, the requirement of Tax Code Section 11.44(b) to apply for property tax exemptions?	YES	X	NO	____

6. Does the CAD notify taxpayers when denying, modifying or cancelling exemptions pursuant to Tax Code Sections 11.43(h) and 11.45(d)?	YES	X	NO	
7. Does the CAD conduct a public hearing to consider the biennial reappraisal plan of the CAD pursuant to Tax Code Section 6.05(i)?	YES		NO	X

Recommendation: Develop written procedures for conducting a public hearing to consider the biennial reappraisal plan of the CAD pursuant to Tax Code Section 6.05(i).

Bonus Question

8. Are residence homestead exemption forms mailed to new owners when identified by the CAD?	**YES**		**NO**	**X**

OPERATING PROCEDURES

Written operating procedures are used by appraisal districts to manage workloads and secondarily are available to property owners who question why a particular appraisal district performs a function according to one procedure rather than another. To help guarantee consistency and fairness, appraisal districts need clear written procedures that detail how values are derived, how exemptions are administered, what tax abatement programs exist and how the protest procedure works.

Appraisal Office Administration

1. Does the CAD engage in written formal planning as described in IAAO's *Property Appraisal and Assessment Administration*, Chapter 16?	YES	X	NO	
2. Does the CAD have a written records retention plan pursuant to Tax Code Section 6.13 and Local Government Code Section 203.042?	YES	X	NO	
3. Does the CAD have a public information officer/records manager?	YES	X	NO	
4. Does the CAD have a written public funds investment plan pursuant to Government Code Sections 2256.009 through 2256.019?	YES	X	NO	
5. Does the chief appraiser ensure compliance of the CAD staff with procurement disclosure requirements pursuant to Local Government Code Chapter 176?	YES	X	NO	
6. Does the CAD have a written personnel policies manual, as described in IAAO's *Property Appraisal and Assessment Administration*, Chapter 16?	YES	X	NO	
7. Does the CAD have competitive wage schedules, as described in IAAO's *Property Appraisal and Assessment Administration*, Chapter 16?	YES		NO	X

Recommendation: Conduct a wage comparability study, adopt competitive wage schedules and convey to employees the manner in which they can be promoted or rewarded for meritorious performance.

8. Does the CAD comply with Public Law 103-3, the Family and Medical Leave Act (FMLA)?	YES	X	NO	

9. Does the CAD have written purchasing policies pursuant to Local Government Code Chapter 252?	YES	X	NO	
10. Does the CAD bid out all goods and services that exceed $50,000 pursuant to Local Government Code Section 252.021?	YES	X	NO	
11. Did the chief appraiser deliver the appraisal roll for each taxing unit by the date required by Tax Code Section 26.01?	YES		NO	X

Recommendation: Deliver the appraisal roll to each taxing unit by the date required by Tax Code Section 26.01.

12. Does the CAD use computers consistent with IAAO's *Standard on Facilities, Computers, Equipment, and Supplies*?	YES	X	NO	
13. Did the CAD or the ARB complete the ARB survey?	YES	X	NO	
Bonus Question **14. Does CAD use the Department of Information and Communications Technology's (ICT) Cooperative (Co-op) Contracts Program?**	**YES**		**NO**	**X**

Value Defense

1. Does the CAD have written procedures to be used in informal meetings to ensure consistency in the appeals process consistent with IAAO's Standard on Assessment Appeal?	YES		NO	X

Recommendation: Develop comprehensive written procedures to be used in informal meetings to ensure consistency in the appeals process consistent with IAAO's *Standard on Assessment Appeal*.

2. Does the CAD have written procedures to be used in formal hearings before the ARB to ensure consistency in the appeals process consistent with IAAO's Standard on Assessment Appeal?	YES	X	NO	
3. Does the CAD have evidence to support value changes resulting from informal meetings?	YES		NO	X

Recommendation: Include market evidence in property files and appraisal records to support any value changes made during informal meetings related to protests.

4. Does the CAD have standard evidence, either electronic or written, to assist staff appraisers in market value protests before the ARB?	YES		NO	X

Recommendation: Develop standard evidence, either electronic or written, to assist staff appraisers in market value protests before the ARB.

5. Does the CAD have standard evidence, either electronic or written, to assist staff appraisers in equal and uniform value protests before the ARB?	YES		NO	X

Recommendation: Develop standard evidence, either electronic or written, to assist staff appraisers in equal and uniform value protests before the ARB.

Reappraisal Plan

1. Does the CAD's written reappraisal plan identify properties to be appraised through physical inspection or other reliable means of identification pursuant to Tax Code Section 25.18(b)(1)?	YES	X	NO	
2. Does the CAD's written reappraisal plan explain how the CAD will identify and update relevant characteristics of each property in the appraisal record pursuant to Tax Code Section 25.18(b)(2)?	YES	X	NO	
3. Does the CAD's written reappraisal plan define market areas pursuant to Tax Code Section 25.18(b)(3)?	YES		NO	X

Recommendation: Define market areas in the written reappraisal plan, pursuant to Tax Code Section 25.18(b)(3).

4. Does the CAD's written reappraisal plan identify property characteristics that affect property value in each market area pursuant to Tax Code Section 25.18(b)(4)?	YES		NO	X

Recommendation: Identify property characteristics that affect property value in each market area in the written reappraisal plan, pursuant to Tax Code Section 25.18(b)(4).

5. Does the CAD's written reappraisal plan include an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics pursuant to Tax Code Section 25.18(b)(5)?	YES	X	NO	
6. Does the CAD's written reappraisal plan explain how it identifies and considers market characteristics in appraising property pursuant to Tax Code Section 25.18(b)(6)?	YES	X	NO	
7. Does the CAD's written reappraisal plan explain how the CAD reviews the appraisal results pursuant to Tax Code Section 25.18(b)(7)?	YES	X	NO	
8. Does the CAD have written verification as to the last date a parcel was reappraised?	YES	X	NO	

Exemptions

1. Does CAD maintain a partial exemption list pursuant to Tax Code Section 11.46 and Comptroller Rule 9.3010?	YES	X	NO	
2. Are all exemption forms used by the CAD in compliance with Comptroller Rule 9.415?	YES	X	NO	

3. Does the CAD have written procedures for applying "capped" homestead property values as provided by Tax Code Section 23.23? YES __X__ NO ____

4. Did the CAD properly calculate and apply the new improvement values and final capped values pursuant to Tax Code Section 23.23? YES __X__ NO ____

5. If applicable, does the CAD grant pollution control exemptions as determined by the Texas Commission on Environmental Quality (TCEQ)? YES ____ NO ____

NOT APPLICABLE

6. If applicable, does the CAD establish market value for the account prior to applying the pollution control exemption? YES ____ NO ____

NOT APPLICABLE

Abatements and Reinvestment Zones

1. Does the CAD establish market value for real and personal property receiving a tax abatement pursuant to Tax Code Chapter 312? YES ____ NO ____

NOT APPLICABLE

2. Does the CAD properly apply the abatement percentage or other limit on the abated value (if any) to the total market value? YES ____ NO ____

NOT APPLICABLE

3. Does the CAD record the total number of properties granted tax abatements pursuant to Tax Code Chapter 312? YES ____ NO ____

NOT APPLICABLE

4. Does the CAD annually require an exemption application for each abatement in the county pursuant to Tax Code Section 11.28? YES ____ NO ____

NOT APPLICABLE

5. Does the CAD report reinvestment zones and tax abatement agreements to the Comptroller's office pursuant to Tax Code Section 312.005? YES ____ NO ____

NOT APPLICABLE

6. Is each tax abatement and value limitation in the county located within a reinvestment zone as discussed in Tax Code Chapters 311 and 312? YES ____ NO ____

NOT APPLICABLE

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

The following section assesses the appraisal activities and practices of an appraisal district and the standards and methodologies used by the appraisal district to guide its work. Appraisal districts are required to maintain files on all property, locate property, assess its value according to requirements set forth in the Tax Code and according to generally accepted appraisal practices and standards, and to use the most effective method for determining the value of each specific property. It must also assess how well the appraisal district staff are performing their appraisal duties and how well the appraised value of property matches the value of local markets. Unless an appraisal district lacks a specific type of property, such as timber or oil and gas, it is responsible for performing all the duties as outlined in the questions below.

Identification and Listing of New Property

1. Does the CAD have written procedures for identifying new property as discussed in IAAO's Standard on Ratio Studies?	YES	X	NO	
2. Do these written procedures include methods for identifying new utility properties, such as pipelines and new producing oil wells?	YES	X	NO	
3. Does the CAD have written procedures for identifying upgrades and new improvements to existing properties?	YES	X	NO	
4. Does the CAD supplement prior year's appraisal records with newly discovered omitted property pursuant to Tax Code Section 25.21?	YES		NO	

NOT APPLICABLE

Mapping

1. Does each parcel have a unique identifier pursuant to Comptroller Rule 9.3002(b)?	YES	X	NO	
2. Are parcel numbers tied to the mapping system pursuant to Comptroller Rule 9.3002(d)?	YES		NO	X

Recommendation: Tie each unique parcel identifier to the mapping system.

3. Does the CAD comply with Comptroller Rule 9.3002 regarding land?	YES		NO	X

Recommendation: Develop a mapping system that complies with Tax Code 9.3002.

Property Appraisal Manuals

1. Does the CAD have current written and workable property appraisal manuals for all categories of property in the CAD, either produced internally or acquired from commercially available sources and published in the last five years?	YES		NO	X

Recommendation: Update the CAD's appraisal manuals for all categories of property to make them current and workable.

2.	Does the CAD have written supporting procedures for these appraisal manuals to comply with Tax Code Section 23.01(b) and USPAP Standard 6?	YES	____	NO	X

Recommendation: Develop local procedures for using the CAD's commercially acquired appraisal manuals.

Land Appraisal

1.	Does the CAD collect and verify land sales as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter 7?	YES	X	NO	____
2.	Does the CAD use the verified land sales to create a land schedule as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter7?	YES	X	NO	____
3.	Is the schedule arranged so that an adjustment for location, size, utilities, topography, frontage, etc., can be made as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter7?	YES	____	NO	X

Recommendation: Arrange the CAD's land schedules to allow for adjustments.

4a.	When appraising land on which an improvement is located, is the improvement valued using the cost approach?	YES	X	NO	____
4b.	When appraising land on which an improvement is located, is the remaining value after appraising the improvement attributed to the land?	YES	X	NO	____

Personal Property

1.	Does the CAD use discovery techniques for personal property accounts each year as discussed in IAAO's Standard on Valuation of Personal Property?	YES	X	NO	____
2.	Does the CAD have written procedures for inspecting new accounts in the year they are created as discussed in IAAO's Standard on Valuation of Personal Property?	YES	X	NO	____
3.	Are the written personal property manuals developed or modified to reflect local conditions as discussed in IAAO's Standard on Valuation of Personal Property?	YES	____	NO	X

Recommendation: Develop a personal property manual that reflects local conditions.

4.	Does the CAD have a written internal control mechanism to ensure the accuracy and uniformity of the appraisal work performed by the personal property staff as discussed in IAAO's Standard on Valuation of Personal Property?	YES	X	NO	____
5.	Do the written manuals have updated depreciation tables and instructions on how to use them as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter 8?	YES	____	NO	X

Recommendation: Develop updated depreciation tables and instructions on how to use them.

6. Does the CAD apply the rendition penalty for taxpayers that do not render or do not render timely according to Tax Code Section 22.28? YES ____ NO __X__

Recommendation: Apply the rendition penalty described in Tax Code Section 22.28 for taxpayers that do not render or do not render timely.

7. Does the CAD waive the rendition penalty according to Tax Code Section 22.30 if the property owner proves that they exercised reasonable diligence to comply with or has substantially complied with rendition requirements? YES ____ NO __X__

Recommendation: Waive the rendition penalty for property owners that exercised reasonable diligence to comply with or have substantially complied with rendition requirements.

Oil and Gas Appraisal and Procedures

(This section applies only if the CAD does not enter into a contract for these appraisal services.)

1. Does the CAD use a discounted cash flow analysis to value oil and gas producing properties? YES ____ NO ____

NOT APPLICABLE

2. Does the CAD use the Comptroller's Manual for Discounting Oil and Gas Income pursuant to Tax Code Section 23.175? YES ____ NO ____

NOT APPLICABLE

3. Does the CAD determine prices used in the appraisal according to Tax Code Section 23.175? YES ____ NO ____

NOT APPLICABLE

4. Does the CAD have written procedures for identifying new property in this category? YES ____ NO ____

NOT APPLICABLE

Ratio Studies

1. Does the CAD conduct ratio studies as described in IAAO's Standard on Ratio Studies? YES ____ NO __X__

Recommendation: Perform ratio studies to evaluate the level of appraisal and uniformity of appraisals at least semi-annually.

2. Does the CAD use ratio studies in the appraisal process as described in IAAO's Standard on Ratio Studies? YES ____ NO __X__

Recommendation: Use ratio studies to make effective reappraisal decisions and use the results in the appraisal process.

3. Does the CAD verify the sales data used in its ratio study as described in IAAO's Standard on Ratio Studies? YES ____ NO X

Recommendation: Adjust sales for commercial properties included in local ratio studies to take into account adjustments to value as a result of aged sales data.

4. Does the CAD have written ratio study procedures as described in IAAO's Standard on Ratio Studies? YES ____ NO X

Recommendation: Establish comprehensive written ratio study procedures that allow proper reappraisal and maintenance planning.

5. Does the CAD compute measures of variability in its ratio studies as described in IAAO's Standard on Ratio Studies? YES X NO ____

6. Does the CAD compute measures of central tendency in its ratio studies as described in IAAO's Standard on Ratio Studies? YES X NO ____

7. Has the CAD identified market segments as described in IAAO's Standard on Ratio Studies? YES ____ NO X

Recommendation: Establish written procedures to analyze the local market in order to delineate markets.

8. Does the CAD calculate measures of central tendency for each market segment as described in IAAO's Standard on Ratio Studies? YES ____ NO X

Recommendation: Measure the central tendency within each market segment.

9. Does the CAD calculate measures of variability for each market segment as described in IAAO's Standard on Ratio Studies? YES ____ NO X

Recommendation: Measure the variability within each market segment.

10. Does the CAD identify and research very high or very low (outlier) ratios to determine whether the outlier samples should be adjusted or excluded from its ratio study as described in IAAO's Standard on Ratio Studies? YES ____ NO X

Recommendation: Either adjust or exclude very high or very low (outlier) ratios from ratio studies.

Bonus Question

11. Does the CAD use independent appraisals in its ratio study? YES ____ NO X

Uniform Standards of Professional Appraisal Practice (USPAP)

1. Does the CAD have written procedures for developing a mass appraisal that meets USPAP Standard 6? YES X NO ____

2. In developing a mass appraisal does the CAD use standardized data collection and analysis that meets USPAP Standard 6? YES X NO ____

3. In developing a mass appraisal does the CAD use properly specified and calibrated valuation models that meet USPAP Standard 6?	YES	X	NO	
4. In developing a mass appraisal does the CAD use standards and measures of the accuracy of the data collected and value produced that meet USPAP Standard 6?	YES	X	NO	
5. Do the CAD's sold and unsold "like" properties have similar values?	YES	X	NO	
6. Does the CAD identify any special limiting conditions that affect its ability to comply with USPAP Standard 6?	YES	X	NO	
7. Does the CAD complete and produce a written mass appraisal report that includes a signed certification according to USPAP Standard 6?	YES	X	NO	

Sales Gathering

1. Does the CAD gather sales using reasonable available methods as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter 5?	YES	X	NO	
2. Does the CAD verify its sales using reasonable available methods as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter 5?	YES	X	NO	
3. Does the CAD record the sales data with a code that allows it to provide the information to the Comptroller's office using the Electronic Property Transfer Submission (EPTS) pursuant to Comptroller Rule 9.3059?	YES	X	NO	
4. Does the CAD keep all sales in its sales file?	YES	X	NO	
5. Does the CAD tie its sales file to the parcel numbering system as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter 5?	YES	X	NO	
6. Does the CAD analyze sales prices to determine whether the prices should be adjusted for time as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter 5?	YES		NO	X

Recommendation: Develop written procedures for analyzing and adjusting sales. Time adjust sales prices to appraisal date of subject property.

7. Does the CAD analyze sales terms, when available, to determine whether sales prices should be adjusted as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter 5?	YES		NO	X

Recommendation: Analyze sales terms and adjust for personal property, financing, etc., as necessary.

8. When sold properties are used as comparables in determining value, does the CAD make appropriate adjustments for individual property characteristics pursuant to Tax Code Section 23.01(b)?	YES	X	NO	

Income Approach

1. Does the CAD use the income approach to value pursuant to Tax Code Section 23.0101? YES ____ NO X

Recommendation: Consider all three approaches to value when appraising property and use the income approach when appropriate.

2. Does the CAD annually collect data necessary for use in the income approach pursuant to Tax Code Section 23.012? YES ____ NO X

Recommendation: Annually collect data necessary for applying the income approach.

3. Does the CAD have written procedures for using the income approach as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter 1? YES X NO ____

4. Does the CAD have written procedures for developing market capitalization and discount rates as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter 12? YES X NO ____

5. Does the CAD consider individual property characteristics in determining market rents pursuant to Tax Code Section 23.012? YES ____ NO X

Recommendation: Establish market rents for different properties in different areas.

6. Does the CAD consider individual property characteristics in determining market expenses pursuant to Tax Code Section 23.012? YES ____ NO X

Recommendation: Establish market expenses for different properties in different areas.

7. Does the CAD use market rents rather than actual rents in the income approach pursuant to Tax Code Section 23.012? YES ____ NO X

Recommendation: Use market rents instead of actual rents when using the income approach.

8. Does the CAD consider individual property characteristics in determining capitalization or discount rates pursuant to Tax Code Section 23.012? YES ____ NO X

Recommendation: Establish discount or capitalization rates for different properties in different areas.

Real Property

1. Does the CAD's appraisal process ensure that values are equal and uniform pursuant to Tax Code Section 23.01? YES ____ NO X

Recommendation: Develop and document a process that ensures appraised values are equal and uniform.

2. Does the CAD have depreciation schedules as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter 8? YES ____ NO X

Recommendation: Develop depreciation tables and document instructions for using them.

3. Are individual property characteristics reviewed and updated at least every three years as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter 13?	YES	X	NO	
4. Do values developed using the cost approach reflect individual property characteristics as required by Tax Code Section 23.01?	YES	X	NO	
5. Does the CAD have a written internal control mechanism to ensure the accuracy and uniformity of the appraisal work performed by the staff pursuant to Tax Code Section 23.01?	YES	X	NO	
6. Does the CAD update cost schedules used in the cost approach at least every three years as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter 8?	YES	X	NO	
7. Does the CAD verify its cost schedules by using market analysis as discussed in IAAO's Property Appraisal and Assessment Administration, Chapter 8?	YES		NO	X

Recommendation: Verify cost schedules using market data analysis.

Bonus Question

8. For commercial property, does the CAD have written procedures to identify intangible value?	**YES**		**NO**	**X**

Agricultural Use Appraisals and Procedures

1. Did the CAD use the correct capitalization rate for 2008 pursuant to Tax Code Section 23.53?	YES	X	NO	
2. Does the CAD comply with procedures on how to calculate five-year average net-to-land pursuant to Tax Code Section 23.51?	YES	X	NO	
3. Do productivity values reflect schedule values as discussed in the Guidelines for Appraisal of Agricultural Land?	YES		NO	X

Recommendation: Develop written procedures for updating productivity values to reflect schedule values.

4. Does the CAD collect income and expense data, including hunting information, for use in the appraisal of qualified ag-land as discussed in the Guidelines for Appraisal of Agricultural Land?	YES	X	NO	
5. Does the CAD inspect each property before it is granted ag-use appraisal to ensure compliance with Tax Code Section 23.51?	YES		NO	X

Recommendation: Develop written procedures that include instruction to inspect each property before granting agricultural use appraisal.

6. Do the CAD's agricultural special appraisal applications match the information on the appraisal records as discussed in the Guidelines for Appraisal of Agricultural Land? YES ____ NO __X__

Recommendation: Develop written procedures for updating appraisal records with information from agricultural special appraisal applications.

7. Does the CAD request a new agricultural special appraisal application when the type of agricultural use changes as discussed in the Guidelines for Appraisal of Agricultural Land? YES __X__ NO ____

8. Does the CAD have written procedures for determining change of use in order to impose a rollback penalty according to Tax Code Section 23.55? YES __X__ NO ____

9. Does the CAD notify the property owner timely when it makes a change in use determination on land previously qualified for agricultural appraisal pursuant to Tax Code Sections 23.55 and 25.23(e)? YES __X__ NO ____

10. Does the CAD divide each category of open-space land according to soil type, soil capability, irrigation, general topography, geographical factors and other factors that influence the productive capability of the category according to Tax Code Section 23.51(3)? YES __X__ NO ____

WIldlife Management

1. Did the chief appraiser select a wildlife use percentage based on requirements in Comptroller Rule 9.2005? YES __X__ NO ____

2. Does the chief appraiser use the formula set out in Comptroller Rule 9.2005 to calculate wildlife use requirements? YES ____ NO __X__

Recommendation: Develop written procedures for using the correct formula when calculating wildlife requirements.

3. Does the CAD require plans filed by wildlife management associations to be signed by each member owner or their agent and that detail management activities on each tract pursuant to Comptroller Rule 9.2003? YES ____ NO __X__

Recommendation: Develop written procedures that ensure plans filed by wildlife management associations are signed by each member owner or their agent and detail management activities on each tract.

4. Does the chief appraiser review wildlife management plans to verify wildlife management activities are consistent with the guidelines for the appropriate eco-region pursuant to Comptroller Rule 9.2004? YES ____ NO __X__

Recommendation: Develop written procedures that include verifying wildlife management activities are consistent with the guidelines for the appropriate eco-region.

5. Does the chief appraiser require landowners to file annual reports detailing actions taken to implement the wildlife management plan during the year pursuant to Comptroller Rule 9.2003? YES ____ NO ____

NOT APPLICABLE

6. Does the chief appraiser qualify land in a manner consistent with the Comptroller's Manual for the Appraisal of Agricultural Land, its wildlife management guidelines, Texas Parks and Wildlife's eco-region guidelines and Comptroller Rule 9.2005? YES X NO ____

7. Does the chief appraiser determine productivity value for wildlife management use based on the land's use before wildlife management began pursuant to Comptroller Rule 9.2004? YES X NO ____

Timberland Appraisals and Procedures

1. Is the CAD using the capitalization rate required by Tax Code Section 23.74? YES ____ NO ____

NOT APPLICABLE

2. Does the CAD calculate five-year average net-to-land in performing timberland appraisals pursuant to Tax Code Section 23.71? YES ____ NO ____

NOT APPLICABLE

3. Do the CADs timber productivity values reflect the schedule of timberland values developed according to Chapter IV of the Comptroller's *Manual for the Appraisal of Timberland*? YES ____ NO ____

NOT APPLICABLE

4. Does the CAD collect data from the sources specified in Tax Code Section 23.71 for use in the appraisal of timberland? YES ____ NO ____

NOT APPLICABLE

5. Does the CAD inspect each property before it is granted agricultural use (Ag use) appraisal to ensure compliance with the Comptroller's *Manual for Appraisal of Timberland*? YES ____ NO ____

NOT APPLICABLE

6. Do the CAD's timber special appraisal applications match the information on the appraisal records? YES ____ NO ____

NOT APPLICABLE

Contracted Appraisal Services

1. Does the CAD have a written contract with the appraisal services contractor that identifies which types of properties will be appraised as discussed in IAAO's Standard on Contracting for Assessment Services? YES X NO ____

2.	For each property category appraised by the appraisal services contractor, are all items listed in the contract as deliverables at the CAD as discussed in IAAO's Standard on Contracting for Assessment Services?	YES	X	NO	
3.	For each property category appraised by the appraisal services contractor, does the contractor provide a reappraisal plan outlining what will be reappraised and when as discussed in IAAO's Standard on Contracting for Assessment Services?	YES	X	NO	
4.	Does the CAD have written procedures for reviewing, verifying or evaluating that the appraisal services contractor is using their written procedures when determining appraised values, as discussed in IAAO's Standard on Contracting for Assessment Services?	YES	X	NO	
5.	Does the CAD have documentation to show that a sample of appraisals was reviewed, verified or evaluated according to the procedures for evaluating the appraisal services contractor?	YES		NO	X

Recommendation: Maintain documentation that shows that appraisals are reviewed according to the procedures for evaluating the appraisal firm.

6.	Does the appraisal services contractor have market data to support its values on properties it appraises?	YES	X	NO	
7.	Does the appraisal services contractor make the market data available for inspection by the CAD and property owners upon request?	YES	X	NO	
8a.	If the contract is for the appraisal of oil and gas properties, does the contractor use a discounted cash flow analysis to value oil and gas producing properties?	YES	X	NO	
8b.	Does the appraisal services contractor use the Comptroller's Manual for Discounting Oil and Gas Income pursuant to Tax Code Section 23.175?	YES	X	NO	
8c.	Does the appraisal services contractor determine oil and gas prices used in the appraisal according to Tax Code Section 23.175?	YES	X	NO	
8d.	If the appraisal services contractor is responsible for identifying new property, does the contractor have written procedures for identifying new properties?	YES	X	NO	
8e.	Does the CAD have written procedures for evaluating results of the appraisal services contractor's property discovery process?	YES		NO	X

Recommendation: Develop written procedures for evaluating the results of the appraisal services contractor's property discovery process.

Appendix 1
Appraisal District Board of Directors (BOD) Informational Survey Results

Key Findings of the Stonewall County Appraisal District's

Board of Directors Informational Survey

- The Stonewall CAD board of directors consists of seven members.
- None of the seven members were nominated by more than one taxing unit.
- The median years of service of the members is 7.
- The average years of service of the members is 7.28.
- One of the members has a professional background in property appraisal.

BOD Informational Survey

Property Tax
Form 50-794

Appraisal District Board of Directors (BOD) Informational Survey

Appraisal District Name: Stonewall County Central Appraisal Dist

Your County Appraisal District (CAD) is receiving a Methods and Assistance Program review under provision of Tax Code Section 5.102. The Comptroller's Property Tax Assistance Division (PTAD) requests this survey be completed and provided to PTAD as part of the preliminary data request submission.

This survey should be completed by the chief appraiser. Please select the answer that best describes your response to the survey question.

1. Was any member of the BOD nominated by more than one taxing unit? ☑ Yes ☐ No

2. Please list your BOD members by name and indicate which taxing unit(s) nominated him or her. Please provide the number of votes that each received in the most recent selection process, based on the district's allocation process and how many years each member has served.

Name	Taxing Unit	Nominated by More Than One Unit	No. of Votes	Years of Service
Tammy Lachey	Aspermont ISD	5	1063.5	3
Renee Spikes	Aspermont ISD	4	707.5	7
Larry Coats	Aspermont ISD	1	904	1
Keith Moore	Aspermont ISD	1	975	1
Jim Ward	County (Stonewall)	3	937	11
Jim Heckt	County (Stonewall)	3	935	16
Bill Meador	City (Aspermont)	3	925	12

Please attach an additional page if needed.

3. Does any member of the BOD have a professional background in property appraisal? ☑ Yes ☐ No

4. Please list your BOD members by name and indicate their professional credentials in property appraisal (fee appraiser, real estate agent, real estate broker, etc.).

Name	Credentials
Jim Heckt	Real Estate Agent
Jim Ward	
Tammy Lachey	
Renee Spikes	
Bill Meador	
Larry Coats	
Keith Moore	

Please attach an additional page if needed.

Name: Ozella E Skinner Title: Chief Appraiser

Telephone Number: 940-989-3363 Date: 10-7-10

Thank you for taking the time to complete this survey.

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For more information, visit our website:
www.window.state.tx.us/taxinfo/proptax

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Appendix 2
Board of Directors Chair Interview Results

Meeting Notes for Board Chair Interview

Date of Interview: May 19, 2011

CAD Name: Stonewall

Board Chair Name: Jim Hecht

Interviewer Name: Liz Lankford

Names of Others Present During Interview:
None

Items of Concern Noted by Board Chair:

Mr. Hecht discussed being concerned about additional unfunded mandates that may come from the state legislature. He said there are too many items passed by the legislature, such as a mapping system being required by the appraisal districts, which are costly and difficult for poorer, rural areas to implement.

Board Chair Hecht also stated he was concerned about the entire appraisal process being moved to Austin.

Another issue Mr. Hecht is concerned about in the future is the possible necessity of market value taxation on land.

Questions Asked by Board Chair:

None

Resources, Information, Training or Help Needed from Comptroller's Office as Stated by Board Chair:

According to Mr. Hecht, the board member training video offered through the Comptroller's website is adequate training.

General Notes and Any Other Items of Interest that Should be Noted:

The board chair stated the appraisal district has good communication with the board and with the public. He said he doesn't know how it could run smoother. He believes the function of the board is general oversight of the appraisal districts operations from the budget on.

Mr. Hecht further says the board does not have too much trouble finding people to serve on the Appraisal Review Board. The board did not consider consolidating the ARB.

Appendix 3
Appraisal Review Board (ARB) Informational Survey Results

Key Findings of the Stonewall County Appraisal District's

Appraisal Review Board Informational Survey

- The Stonewall ARB has written procedures and does not review and update them.
- The ARB procedures recognize that the CAD must prove by a preponderance of the evidence that its value is correct.
- The percentage of protests filed for homeowners is 0 percent.
- The average value reduction for all other types of properties is 0 percent.
- Stonewall CAD has four ARB members none of them have professional credentials in property appraisal.
- Fifty percent of protests are represented by agents.
- In 2009, the ARB reported that they worked 16 hours.
- One hundred percent of ARB orders were issued for properties valued at less than $50,000.

ARB Informational Survey

Property Tax
Form 50-795

Appraisal Review Board (ARB) Informational Survey

Appraisal District Name: Stonewall Central Appraisal District

Your County Appraisal District (CAD) is receiving a Methods and Assistance Program review under provision of Tax Code Section 5.102. The Comptroller's Property Tax Assistance Division (PTAD) requests this survey be completed and provided to PTAD as part of the preliminary data request submission.

This survey requests information regarding the practices and procedures of the ARB. Please identify on the back of this survey who is completing this survey: the chief appraisear, the ARB coordinator or the ARB chairman.

Please place a check mark in the appropriate box to record your response to the survey question.

1. Does the ARB have written hearing procedures?	☑ Yes	☐ No
a. Are ARB hearings scheduled for certain times?	☑ Yes	☐ No
b. Do the ARB procedures provide for hearing time limits that are strictly enforced?	☑ Yes	☐ No
c. Do the ARB procedures provide for hearing times on protests during evening hours or weekends?	☑ Yes	☐ No
d. Does the ARB post written ARB hearing procedures in a prominent place in each room in which it holds hearings?	☑ Yes	☐ No
e. Does the ARB provide its hearing procedures to protesting property owners?	☑ Yes	☐ No
f. Does the ARB review the current written procedures when terms of office for new members begin?	☑ Yes	☐ No
g. Does the ARB annually review and update its procedures?	☑ Yes	☐ No
2. Are the hearing procedures delivered to a protesting property owner?	☑ Yes	☐ No
a. Does the ARB, before a protest hearing is scheduled, deliver written notice to the property owner initiating a protest of the date, time and place fixed for the hearing on the protest?	☑ Yes	☐ No
b. Does the ARB notify the property owner of his or her right to postponement of the hearing?	☑ Yes	☐ No
c. Does the ARB deliver the notice not later than the 15th day before the date of the hearing?	☑ Yes	☐ No
3. Do the hearing procedures provide for each party to offer evidence, examine or cross-examine witnesses or other parties and present arguments on the matters subject to the protest hearing?	☑ Yes	☐ No
a. Do the ARB procedures provide for each party to exchange documentary evidence prior to the hearing?	☑ Yes	☐ No
b. Does the chief appraiser provide, before the hearing on a protest or immediately after the hearing begins, the property owner with a copy of any written material the CAD intends to offer or submit to the ARB at the hearing?	☑ Yes	☐ No
c. Does the chief appraiser inform the property owner he or she may inspect and may obtain a copy of the data, schedules, formulas and all other information the chief appraiser plans to introduce at the hearing to establish any matter at issue?	☑ Yes	☐ No
4. Do the ARB procedures provide information concerning how the ARB will weigh evidence?	☑ Yes	☐ No
a. Do ARB procedures point out that the CAD has the burden of proof regarding protests related to appraised value or market value, as well as unequal appraisal?	☑ Yes	☐ No
b. Do ARB procedures recognize that the CAD must prove by a preponderance of the evidence that its value is correct?	☑ Yes	☐ No
c. Do ARB procedures point out that the ARB is prohibited from considering any evidence supplied by the CAD unless the evidence is presented at the protest hearing?	☑ Yes	☐ No

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Property Tax
Form 50-795

Appraisal Review Board (ARB) Informational Survey

d. Do the ARB procedures note that neither the CAD nor the property owner may provide information to an ARB member about the property, except during the protest hearing and that an ARB member who violates this rule must be removed from the hearing? ☑ Yes ☐ No

e. Do ARB procedures provide for the chairman of the ARB to postpone a hearing at least once if the property owner requests it prior to the date of the hearing? ☑ Yes ☐ No

5. Do the ARB procedures address the scheduling of hearings and customer service? ☑ Yes ☐ No

6. What percentage of protests filed is for homeowners? -0-

7. What is the average percentage value reduction for homeowners? -0-

8. What is the average percentage value reduction for all other types of properties? -0- land

9. What percentage of protests is represented by agents? 50%

10. In 2009, how many total hours did the ARB work?
([number of hours worked per day] x [number of ARB members] x [the number of days worked]). 12
Certify date 4
16

11. In 2009, how many ARB orders were issued for each category of property value?

a. Less than $50,000

b. $50,000 – $300,000

c. $300,001 – $600,000

d. $600,001 – $999,999

e. $1 million – $5 million

f. Over $5 million

Please list your ARB members by name and indicate his or her professional credentials in property appraisal, if applicable (fee appraiser, real estate agent, real estate broker, etc.).

Name	Credentials
Marcia Duggan	Retired Legal Asst for Law firm collecting
Todd Spitzer	
Doug Nuding	
Ralph Riddel	

Name: _____ Title: _____

Telephone Number: _____ Date: _____

Please attach a copy of the ARB procedures to this questionnaire.

Thank you for taking the time to complete this survey.

For more information, visit our Web site: **www.window.state.tx.us/taxinfo/proptax**

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Appendix 4
Appraisal District Hardware and Software Informational Survey Results

No summary is provided for this survey.

Appraisal District Hardware and Software Informational Survey

Property Tax
Form 50-796

Appraisal District Name: Stonewall County Central Appraisal District

Your County Appraisal District (CAD) is receiving a Methods and Assistance Program review under provision of Tax Code Section 5.102. The Comptroller's Property Tax Assistance Division (PTAD) requests this survey be completed and provided to PTAD as part of the preliminary data request submission.

This survey should be completed by the chief appraiser or the Information Technology Department. Please select the answer that best describes your response to the survey question.

1. Does the CAD have a separate in-house information technology department?
   - [ ] Yes
   - [x] No
2. If not, how does the CAD get its information technology services?
   Pritchard + Abbott
3. What information technology services are provided by the CAD's Information Technology Section? *Select all that apply.*
   - [ ] Hardware Maintenance
   - [x] Data Manipulation
   - [x] Query / Report Writing
   - [ ] Programming
   - [ ] Web Site Development
   - [x] E-mail
4. How many employees does the CAD have?
   2
5. How many of the CAD's employees are primarily responsible for Information Technology related work?
   1

Hardware

6. What is the nature of the information technology equipment in the CAD?
   - [ ] Mainframe
   - [x] Client/Server
   - [x] Personal Computer
   - [ ] Other
7. What type(s) of personal computer(s) does the CAD have?
   1 PC
8. How many personal computers does the CAD have?
   1 PC
9. On average, how much memory capacity is on each computer?
   enough
10. Do the CAD's personal computers share a network or server?
    - [x] Yes
    - [ ] No
11. How old is the CAD's existing computer equipment?
    several years ago

Software

12. What operating system does the CAD use?
    AS 400
13. What is the name of the automated mass appraisal system software that is used in the CAD?
    AS 400
14. Which automated mass appraisal system software vendor does the CAD use?
    Pritchard + Abbott
15. When was the CAD's automated mass appraisal system purchased?
    Leased

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Form 50-796

Appraisal District Hardware and Software Informational Survey

16. What was the cost of the CAD's automated mass appraisal system?
    - ○ < $50,000
    - ○ $50,001 – $100,000
    - ○ $100,001 – $150,000
    - ○ $150,001 – $200,000
    - ○ $200,001 – $500,000
    - ○ > $500,000

    Leased

17. Does the CAD have a Geographic Information System (GIS)?
    - ☐ Yes ☑ No

18. What is the name of the GIS software that is used in the CAD?

    _____

19. When was the CAD's GIS purchased?

    _____

20. What was the cost of the CAD's GIS?
    - ○ < $50,000
    - ○ $50,001 – $100,000
    - ○ $100,001 – $150,000
    - ○ $150,001 – $200,000
    - ○ $200,001 – $500,000
    - ○ > $500,000

21. Are the CAD's appraisal system and GIS integrated?
    - ☐ Yes ☐ No

22. Does the CAD maintain a website?
    - ☐ Yes ☑ No

23. What is the CAD's website address?

    _____

24. What services are provided on the CAD's website? *Select all that apply.*
    - ○ Public Information
    - ○ Property Search
    - ○ Forms
    - ○ Maps
    - ○ Online Protests

25. Who filled out this survey?

    Name: Opella E Turner

    Title: Chief Appraiser

    Telephone Number: 940-989-3363

    Date: 10-7-10

Thank you for taking the time to complete this survey.

For more information, visit our Web site: **www.window.state.tx.us/taxinfo/proptax**

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Appendix 5
Taxpayer Comment Card Results

As part of the MAP process, appraisal districts receiving a review were provided with comment cards to be used by appraisal district customers to report on the service provided to them. The Comptroller requested the cards be placed where property owners could access them easily. The pre-addressed, pre-paid comment cards could be filled out and dropped in the mail by customers without appraisal district assistance. The results of the comment cards received for this appraisal district are as follows.

Each appraisal district was rated on four categories and extra space was included for spontaneous comments. Comments that were included are also included here. The opinions expressed by the respondents reflect the respondent's perceptions of the service they received.

Stonewall County

Number of Cards Received – 1

	Excellent	Percent	Satisfactory	Percent	Needs Imp	Percent	Unsatisfactory	Percent
Professionalism and helpfulness	1	100%		0%		0%		0%
Knowledge	1	100%		0%		0%		0%
Ability to explain information clearly	1	100%		0%		0%		0%
Promptness of service	1	100%		0%		0%		0%
Problem resolution	1	100%		0%		0%		0%

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