MAP

METHODS AND ASSISTANCE PROGRAM 2014 REPORT

Live Oak County Appraisal District

Glenn Hegar Texas Comptroller of Public Accounts

Live Oak County Appraisal District

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district have up-to-date appraisal maps?	PASS
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
3. Does the appraisal district comply with its written procedures for appraisal?	PASS
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

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

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 Not Applicable questions and Not Evaluated questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	5	5	100
Taxpayer Assistance	14	13	93
Operating Procedures	4	4	100
Appraisal Standards, Procedures and Methodology	13	13	100

Live Oak CAD
Review Questions and Answers

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required to review appraisal district:

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

Each CAD is reviewed every other year. This report details the results of the review for the appraisal district named above.

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. Some questions will be marked as "Not Evaluated" when an appraisal district meets the criteria set forth in the Methods and Assistance Program review guidelines.

GOVERNANCE

1.	Did the board of directors meet at least quarterly in the prior year, as required by Tax Code Section 6.04(b)?	YES	X	NO	
2.	If the board of directors held an executive or closed session in the prior year, was it shown on the meeting agenda for one of the purposes authorized by law?	YES	X	NO	
3.	Did the board of directors evaluate the performance of the chief appraiser and discuss the evaluation with him or her at any time from Jan. 1, 2012 to the time of the issuance of the preliminary MAP report in 2014 or 2015?	YES	X	NO	
4.	Did the board of directors take official action to select an auditor to prepare the annual financial audit as required by Tax Code Section 6.063 in the prior year?	YES		NO	

NOT EVALUATED

5.	Did the board of directors solicit bids for a bank depository in any year since 2009 as required by Tax Code Section 6.09(c)?	YES	X	NO	
6.	Did the board of directors designate a bank depository by official action in any year since 2009 as required by Tax Code Section 6.09(b)?	YES	X	NO	

TAXPAYER ASSISTANCE

7. Has the appraisal district implemented its public relations plan described in the IAAO *Standard on Public Relations*?	YES	X	NO	
8. Does the appraisal district have written documents explaining how property is appraised for use by property owners?	YES	X	NO	
9. Does the appraisal district's website offer the ability to file protests to the appraisal review board online as required by Tax Code Section 41.415?	YES	X	NO	
10. Did the chief appraiser publicize in a manner reasonably designed to notify all property owners of the requirements of law relating to the filing of rendition statements and reports and the availability of forms, as required by Tax Code Section 22.21 in the current or prior year?	YES	X	NO	
11. Did the chief appraiser publicize in a manner reasonably designed to notify all residents in the appraisal district of the legal requirements for filing exemption applications and the availability of application forms, as required by Tax Code Section 11.44(b), in the current or prior year?	YES	X	NO	
12. Did the chief appraiser publicize in a manner reasonably designed to notify all residents of the appraisal district of the requirements for special appraisal of land used for agricultural, timber, and open-space purposes and the availability of application forms, as required by Tax Code Sections 23.43(f), 23.54(g), and 23.75(g), in the current or prior year?	YES	X	NO	
13. Did the chief appraiser deliver notices to the property owners who were required to receive them stating that exemption applications were required and provide appropriate application forms in the current year, as required by Tax Code Section 11.43(c)?	YES	X	NO	
14. Did the chief appraiser deliver notices to property owners whose exemptions were cancelled in the prior or current year, as required by Tax Code Section 11.43(h)?	YES	X	NO	
15. Did the chief appraiser deliver appropriate exemption application forms in the current year to persons who in the preceding year were allowed exemptions requiring annual applications, as required by Tax Code Section 11.44(a)?	YES	X	NO	
16. Did the chief appraiser deliver notices of modifications or denials of exemption applications that included brief explanations of the procedures for protesting the actions in the current or prior year, as required by Tax Code Section 11.45(d)?	YES	X	NO	
17. If the chief appraiser received a report of decreased value from a property owner, was a notice of value determination delivered to the property owner, as required by Tax Code Section 22.03(c)?	YES		NO	

NOT APPLICABLE

18. Did the chief appraiser deliver notices and application forms to property owners whose open-space land use changed or eligibility ended for special appraisal in any year since Jan. 1, 2010, as required by Tax Code Section 23.54(e)? YES X NO ____

19. If the chief appraiser imposed a penalty for failure of a property owner to notify the appraisal district that land no longer qualifies for open-space special appraisal in any year since Jan. 1, 2010, was a notice of imposition of the penalty and an explanation of the procedures for protesting the imposition of the penalty delivered to the owner, as required by Tax Code Section 23.54(i)? YES ____ NO ____

NOT APPLICABLE

20. Did the chief appraiser deliver notices of denials of applications for open-space land designation that include brief explanations of the procedures for protesting the denials and full explanations of the reasons for the denials in the current or prior year, as required by Tax Code Section 23.57(d)? YES ____ NO X

Recommendation: Include a brief explanation of the procedures for protesting the denial of an application for open-space land designation when sending out denial notices.

21. In the current or prior year, did the chief appraiser deliver notices of determinations that a change in use of open-space land has occurred and include in the notices an explanation of the owner's right to protest the determinations, as required by Tax Code Section 23.55(e)? YES X NO ____

22. In the current or prior year, did the chief appraiser include with the notice of appraised value an application form for a residence homestead exemption if the property did not qualify for a residence homestead exemption in the current tax year, as required by Tax Code Section 25.19(b-2)? YES X NO ____

23. Has the appraisal district's board of directors implemented its procedures explaining how taxpayer complaints are handled, as required by Tax Code Sections 6.04(f) and (g)? YES ____ NO ____

NOT APPLICABLE

OPERATING PROCEDURES

24. Did the appraisal district maintain a partial exemption list as required by Tax Code Section 11.46 and Comptroller Rule 9.3010 in the current or prior year? YES X NO ____

25. Do the exemption forms used by the appraisal district comply with Comptroller Rule 9.415? YES X NO ____

26. Has the appraisal district implemented written procedures for applying "capped" homestead property values as required by Tax Code Section 23.23? YES X NO ____

27. Does the appraisal district have written procedures concerning disaster recovery and mitigation? YES X NO ____

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

28. Has the appraisal district begun implementation of the *2013 Texas Property Tax Assistance Property Classification Guide*?	YES	X	NO	
29. Did the appraisal district supplement its appraisal records with omitted property in the prior or current year, according to the requirements of Tax Code Section 25.21?	YES	X	NO	
30. Do the appraisal district's appraisal practices conform to its appraisal manual and procedures for residential property?	YES	X	NO	
31. Do the appraisal district's appraisal practices conform to its appraisal manual and procedures for land valuation?	YES	X	NO	
32. Do the appraisal district's appraisal practices conform to its appraisal manual and procedures for commercial property?	YES	X	NO	
33. Do the appraisal district's appraisal practices conform to its appraisal manual and procedures for business personal property?	YES	X	NO	
34. Do the appraisal district's appraisal manual and procedures for business personal property include up-to-date depreciation tables?	YES	X	NO	
35. Do the appraisal district's appraisal practices conform to its appraisal manual and procedures for open-space or agricultural land?	YES	X	NO	
36. Do the appraisal district's procedures comply with the *Manual for the Appraisal of Timberland* with regard to classifying qualified timberland by forest and soil type?	YES		NO	

NOT APPLICABLE

37. Does the appraisal district properly value qualified timberland based on forest and soil type?	YES		NO	

NOT APPLICABLE

38. Do the appraisal district's appraisal practices conform to its appraisal manual and procedures for the qualification and appraisal of land used for wildlife management?	YES	X	NO	
39. Did the appraisal district use internally prepared ratio studies in the preparation or implementation of its reappraisal plan?	YES	X	NO	
40. Are net-to-land calculations for the open-space land designated as native pasture reproducible from the appraisal records?	YES	X	NO	
41. Are net-to-land calculations for the open-space land designated as dry and irrigated cropland reproducible from the appraisal records?	YES	X	NO	

42. Since Jan. 1, 2012, did the appraisal district recognize that beekeeping is an agricultural use for 5 - 20 acres devoted to such a purpose for purposes of open-space land designations through the creation of guidelines and/or the approval of applications, pursuant to Tax Code Section 23.51(2)? YES __X__ NO ____

43. Did the appraisal district provide all the data in the format requested relating to Tax Code Sections 23.01(e) and 41.43(a-3)? YES ____ NO ____

NOT APPLICABLE

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