

**2020-21 METHODS AND ASSISTANCE PROGRAM
GUIDELINES AND CHECKLISTS**

Tier 2

January 9, 2020

The Property Tax Assistance Division (PTAD) publishes these guidelines to assist the Methods and Assistance Program (MAP) reviewers in answering MAP questions during the course of a review. PTAD trains MAP reviewers on the use of these guidelines. That training includes gathering and evaluating information, using professional judgment and determining when to contact management concerning processes, procedures or policies that may not, at first sight, meet the requirements of the MAP instrument. Appraisal district staff may use these guidelines to better understand the MAP reviewers' activities and better understand the MAP instrument. PTAD does not intend these guidelines to serve as specific instructions to appraisal districts.

PTAD periodically reviews these guidelines and reserves the right to change or add to the MAP instrument. Additionally, PTAD may provide further explanations in areas affected by variation among appraisal districts in complexity, size, topography, property types and duties. Instrument additions or changes may result from:

- law and rule changes;
- changes in appraisal standards;
- changes in generally accepted appraisal practices;
- court and attorney general opinions; or
- opinions issued by appraisal organizations and entities.

The most current version of these procedures is the version with the most recent date.

The MAP reviewer, with management approval, may request a larger sample on any question if the MAP reviewer determines a larger sample will help effectively answer the question. The MAP reviewer may request the larger sample while on site or at any time prior to the completion of the review. In cases where fewer properties or files exist in a category the county than required by these instructions, the MAP reviewer will look at all properties or files that exist to satisfy the requirement.

Under review questions, PTAD lists steps that a MAP reviewer can take to determine the answers to the questions. PTAD does not require a specific outcome to each of those steps to determine the answer to the question.

Each MAP reviewer has discretion to customize MAP report recommendations as needed to be applicable to an appraisal district's situation.

GOVERNANCE

1. Does the appraisal district board of directors regularly evaluate the chief appraiser? TIER(S) 1-3

If the current chief appraiser has not been in place for at least a year as of the date of the onsite visit, the answer to this question is NOT APPLICABLE

Data Needs

- Board of directors' meeting minutes for the previous two years

Steps

- Review appraisal district board meeting minutes to determine if an evaluation of the chief appraiser was discussed with the chief appraiser in either an open or closed session at least once within the previous two years
- If proof of an evaluation discussion is not found, the appraisal district board chair may provide a written statement explaining when and how the most recent chief appraiser's evaluation was conducted

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the appraisal district board of directors regularly evaluates the chief appraiser.
- Ensure that the appraisal district board of directors discusses the results of the chief appraiser's evaluation with him or her.

2. Has the chief appraiser completed the Chief Appraiser Institute prescribed by Section 1151.164 Occupations Code as required by Tax Code Section 6.05(c)? TIER(S) 1-3

If the current chief appraiser has not been in place for at least one year as of the date of the onsite visit, the answer to this question is NOT APPLICABLE

If the current chief appraiser was hired by the board of directors at THIS APPRAISAL DISTRICT before June 2005, the answer to this question is NOT APPLICABLE

Data Needs

- Certificate of completion from Chief Appraiser Institute

Steps

- Review a certificate of completion from Chief Appraiser Institute
- Determine if the chief appraiser has attended the Chief Appraiser Institute

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure the chief appraiser has completed the Chief Appraiser Institute as prescribed by Section 1151.164 of the Occupations Code as required by Tax Code Section 6.05(c).

3. Has the board of directors and appraisal review board completed Open Meetings training pursuant to Government Code Section 551.005? TIER(S) 1-3

Data Needs

- Certificate of completion for Open Meetings training for BOD and ARB members

Steps

- Review the certificates for all BOD and ARB members to ensure the members have completed the required training
 - Ensure the training was completed not later than the 90th day after the date the member either:
 - Takes oath of office; or
 - Assumes responsibilities as a member of the governmental body, if the person is not required to take an oath of office
 - For purposes of our review, Open Meetings training is only required to be completed once, does not have to be completed in subsequent terms.

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that all appraisal district board of director members complete Open Meetings training pursuant to Government Code Section 551.005.
- Ensure that all appraisal review board members complete Open Meetings training pursuant to Government Code Section 551.005.

4. Does the appraisal district have a professional development program as discussed in IAAO's *Standard on Professional Development*? TIER(S) 1-2

Data Needs

- Management training or development plan

Steps

- Review the appraisal district's management training or development plan
 - The plan does not have to be in writing
 - Examples of management training are sending employees to training classes or the chief appraiser institute or developing a succession plan or development plan
- Interview the chief appraiser or designee and have them walk you through the appraisal district's management training or development program
 - Ask for examples of employees that have gone through the process and have them describe their process
- Determine if the appraisal district has a management training or development plan in place

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Develop a management training or professional development plan for employees as discussed in IAAO's *Standard on Professional Development*.

5. Do the current appraisal district board of director members meet the criteria listed in Tax Code Section 6.03(a), 6.035(a)(2) and 6.035(a-1)? TIER(S) 1-3

The county assessor-collector serving as a nonvoting director does not apply to this question

If the delinquent taxes and any penalties and interest are being paid under an installment payment agreement or if a suit to collect the delinquent taxes is deferred or abated on an applicable board member, make notation on applicable checklist item

Data Needs

- List of current board of director members
- Documentation of appraisal district board member qualifications

Steps

- Review the appraisal district's list of current board of director members and complete the checklist
 - The answer to each checklist item must be YES to get a YES on this question

	Board of Director Member:	Member has resided in the district for at least two years immediately preceding the date office was taken per Tax Code Section 6.03(a)? (Yes/No)	Member is NOT an employee of a taxing unit that participates in the district per Tax Code Section 6.03(a)? (Yes/No)	Member currently has NO delinquent taxes per Tax Code Section 6.035(a)(2)? (Yes/No)	Member has NOT engaged in appraising property or represented property owners for compensation in the preceding three years per Tax Code Section 6.035(a-1)?
Member 1					
Member 2					
Member 3					
Member 4					
Member 5					

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure appraisal district board of director members are qualified to serve on the Board of Directors in accordance with Tax Code Section 6.03(a).
- Ensure appraisal district board of director members are qualified to serve on the Board of Directors in accordance with Tax Code Section 6.035(a)(2).
- Ensure appraisal district board of director members are qualified to serve on the Board of Directors in accordance with Tax Code Section 6.035(a-1).

6. Has the chief appraiser calculated the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement before October 1st of the most recent odd-numbered year as described in Tax Code Section 6.03(e) or if the appraisal district falls under 6.031, have they received nominating resolutions by December 31st? TIER(S) 1-3

If the appraisal district elects their BOD under 6.034, they must follow this process annually, not every odd year. Therefore, you will review the previous year even if it is an even-numbered year

Data Needs

- Written notices to taxing units of voting entitlement

Steps

- Determine if, before October 1 of the most recent odd-numbered year, the chief appraiser calculated the number of votes to which each taxing unit (other than a conservation or reclamation district) is entitled
- Determine if written notices were sent to each of those units of its voting entitlement
 - If the chief appraiser did not calculate the number of votes to which each taxing unit is entitled and deliver written notices to each of those taxing units notifying them of entitlement **BEFORE** October 1, the answer to this question is NO
- Notices should be sent to:
 - The county judge and each county commissioner
 - The presiding officer of the governing body of each city or town participating in the appraisal district
 - The city manager, if they have one
 - The city secretary or clerk if they do not have a city manager
 - The presiding officer of the governing body of each school district participating in the appraisal district
 - The superintendent
- The presiding officer of the governing body of each junior college district participating in the appraisal district
 - The president, chancellor, or other chief executive officer

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Calculate the number of votes to which each taxing unit is entitled and deliver written notice of the voting entitlement before October 1 of each odd-numbered year as described in Tax Code Section 6.03(e).

- Ensure nominating resolutions have been received from taxing units by December 31st if appraisal district is following Tax Code Section 6.031 for board of director membership or selection.

7. Before October 30, did the chief appraiser prepare a ballot, listing the candidates whose names were timely submitted and deliver a copy to each taxing unit that is entitled to vote in accordance with Tax Code Section 6.03(j)? TIER(S) 1-3

If the method or procedure for appointing board members was changed according to the requirements of Tax Code Section 6.031, the answer to this question will be NOT APPLICABLE

Data Needs

- Most recent ballots sent to taxing entities for board of director candidates

Steps

- Determine if ballots were prepared listing candidates alphabetically by surname
- Determine if ballots were delivered to each taxing unit before October 30.
 - If the chief appraiser did not prepare a ballot and deliver a copy to each taxing unit **BEFORE** October 30, the answer to this question is NO

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Prepare ballots in accordance with Tax Code Section 6.03(j).
- Deliver ballots to each taxing unit before October 30.

8. Did the appraisal district receive nominating resolutions before December 15th and did the chief appraiser submit the results to the governing body of each taxing units entitled to vote and the candidates before December 31st as required by Tax Code Sections 6.03(k)? TIER(S) 1-3

***If BOD members are appointed under 6.031 the answer to this question is N/A**

Data Needs

- Most recent nominating resolutions received before December 15.
- Notification of the voting results sent to each taxing unit in the district and the candidates.

Steps

- Determine if the chief appraiser counted the votes and submitted the results to each taxing unit and the candidates before December 31.

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Submit voting results to each entity and candidate prior to December 31.

9. Did the board of directors meet at least quarterly and with a quorum present at every meeting in the previous year as required by Tax Code Section 6.04(b)? TIER(S) 1-3

Data Needs

- Board of directors' meeting minutes for the prior calendar year

Steps

- Review all meeting minutes and make sure that each appraisal district board meeting consisted of a quorum in the prior year
 - If the board of directors had at least one meeting in the previous year that did not consist of a quorum, the answer to this question is NO
 - The minutes should show at least one meeting in:
 - January, February or March;

- April, May or June;
- July, August or September; and
- October, November or December
- If the board of directors did not meet at least once in each month grouping above, the answer to this question is NO
- Ensure that each meeting consisted of a quorum
 - To determine a quorum, use the total number of board positions (including non-voting members and vacancies) and determine if at least 50 percent plus 1 of that number is present
 - Non-voting members **do** count towards the quorum
 - The minimum number of voting board members is five
 - If the county tax assessor-collector is a voting board member, the minimum number of members is five
 - If the county tax assessor-collector is a non-voting board member, the minimum number of members is six
 - If the chief appraiser is the tax assessor-collector or if the county has a contract with the appraisal district for all collection functions, they are not included in the count
 - If each meeting did not consist of a quorum, the answer to this question is NO

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the appraisal district board of directors meets at least once each calendar quarter with a quorum, as required by Tax Code Section 6.04(b).

10. Was the most recent written reappraisal plan adopted by the appraisal district’s board of directors by the Sept. 15 deadline listed in Tax Code Section 6.05(i)? TIER(S) 1-3

If the reappraisal plan covers the wrong two-year period, the answer to this question is NO

Data needs

- Board of directors’ meeting minutes for the most recent even-numbered year

Steps

- Review the board of directors’ meeting minutes for the most recent even-numbered year and determine if the most recent reappraisal plan was adopted by the Sept. 15 deadline
- Determine if a quorum was present
- If the board of directors did not adopt the most recent reappraisal plan BY September 15, the answer to this question is NO

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the appraisal district board of directors adopts the written reappraisal plan by the Sept. 15 deadline listed in Tax Code Section 6.05(i) in each even-numbered year.
- Ensure a quorum is present when the appraisal district board of directors adopts the reappraisal plan.

11. Did the appraisal district board of directors provide notice of and host a public hearing for the 2019-20 reappraisal plan by September 15, 2018 or the 2021-22 reappraisal plan by September 15, 2020 pursuant to Tax Code Section 6.05(i)? TIER(S) 1-3

If the answer to this question is NO, the answer to Mandatory question 2 is a FAIL

Data Needs

- Most recent notice to the entities of the public hearing to approve reappraisal plan
- Board of director agendas and minutes

Steps

- Determine if the secretary of the board of directors delivered to the governing body of each taxing units participating in the district a written notice of the date, time and place of the public hearing to approve the reappraisal plan
 - Email is acceptable
- If the board of directors has given the authority to the chief appraiser, view documentation making that designation

- Determine if notices were delivered not later than the 10th day before the date of the hearing
- Determine if the public hearing to consider the proposed reappraisal plan was held on the date, time and place listed in the notice

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Host a public hearing on the appraisal district’s reappraisal plan according to the requirements of Tax Code Section 6.05(i).
- Deliver notices of the public hearing to consider the reappraisal plan as required by Tax Code Section 6.05(i).

12. Was the appraisal district’s most recent preliminary budget produced and delivered to the taxing units according to the requirements of Tax Code Section 6.06(a)? TIER(S) 1-3

Data needs

- Most recent preliminary budget

Steps

- Review the most recent preliminary budget and determine if it contains the following:
 - A list of each proposed position
 - The salary for each position (a range is acceptable)
 - All benefits for each position
 - Each proposed capital expenditure
 - Estimate of the amount of the budget that will be allocated to each taxing unit
- Determine if copies of the proposed budget were sent to each taxing unit participating in the appraisal district and to the board of directors before June 15
- If the appraisal district did not submit copies of the proposed budget to each taxing unit and to the board of directors BEFORE June 15, the answer to this question is NO
- If the appraisal district’s fiscal year is not the calendar year, determine if the proposed budget was prepared and submitted to the taxing units before the 15th day of the seventh month preceding the first day of the fiscal year
 - **Example: if the fiscal year is Sept. 1 – Aug. 30, the preliminary budget shall be delivered before Feb. 15. If the fiscal year is Oct. 1 – Sept. 30, the preliminary budget shall be delivered before March 15**

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the appraisal district’s preliminary budget contains the items listed in Tax Code Section 6.06(a).
- Ensure that the chief appraiser sends copies of the proposed budget to the entities listed in Tax Code Section 6.06(a) before June 15.
- If the appraisal district follows a fiscal year other than a calendar year, ensure that the chief appraiser sends copies of the proposed budget to entities listed in Tax Code Section 6.06(a) before the 15th day of the seventh month preceding the first day of the fiscal year.

13. Did the appraisal district prepare and post the most recent budget notice according to the requirements of Tax Code Section 6.062? TIER(S) 1-3

Data Needs

- Most recent budget notice

Steps

- Review the most recent budget notice and determine if it contains the following:
 - The time, date, and place of the public hearing
 - The total amount of the proposed budget
 - The amount of increase proposed from the budget adopted for the current year
 - The number of employees compensated under the current budget and the number of employees to be compensated under the proposed budget

- A statement that the appraisal district is supported solely by payments from the local taxing units served by the appraisal district
- This statement:
 - “If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities, and towns served by the appraisal district. A copy of the proposed budget is available for public inspection in the office of each of those governing bodies.”
- Determine if the notice was published not later than the 10th day before the date of the hearing
- Determine if the notice was published in a newspaper having general circulation in the county for which the appraisal district is established
- Determine if the notice is at least one-quarter page of a standard or tabloid-size newspaper
- Make sure that the notice was not published in the part of the paper in which legal notices and classified advertisements appear

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the appraisal district prepares its budget notice according to the requirements of Tax Code Section 6.062.
- Ensure that the appraisal district posts its budget notice according to the requirements of Tax Code Section 6.062.

14. Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve a budget before September 15 according to the requirements of Tax Code Section 6.06(b)? TIER(S) 1-3

Data Needs

- Most recent notice to the entities of the public hearing to consider the budget
- BOD meeting minutes

Steps

- Determine if the secretary of the board of directors delivered to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the public hearing to consider the budget
 - Email is acceptable
 - If the board of directors has given the authority to the chief appraiser, view documentation making that designation
 - For purposes of our review, the notice may be addressed to the entity.
- Determine if the notices were delivered not later than the 10th day before the date of the hearing
- Determine if the public hearing to consider the budget was held on the date, time and place listed in the notice
- Determine if the budget was approved before September 15th.
 - If the appraisal district board of directors did not approve the budget BEFORE September 15, the answer to this question is NO.
- If the appraisal district’s fiscal year is not the calendar year, determine if the budget was approved before the 15th day of the fourth month preceding the first day of the fiscal year.
 - **Example: if the fiscal year is Sept. 1 – Aug. 30, the budget shall be approved before May 15. If the fiscal year is Oct. 1 – Sept. 30, the budget shall be approved before June 15.**
- Determine if a quorum was present

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Host a public hearing on the appraisal district’s proposed budget according to the requirements of Tax Code Section 6.06(b).
- Deliver notices of the public hearing to consider the proposed budget as required by Tax Code Section 6.06(b).
- Ensure appraisal district board of directors adopts a budget before September 15 as required by Tax Code Section 6.06(b).
 - Ensure a quorum is present when the appraisal district board of directors adopts the budget.

15. Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12? TIER(S) 1-3

Data Needs

- Board of directors’ meeting minutes for the previous two years
- Meeting minutes for the most recent agricultural advisory board meeting (not required)
- Documentation of agricultural appraisal advisory board member qualifications

Steps

- Review the board of directors’ meeting minutes and determine if advice and consent was given about the appointment of an agricultural appraisal advisory board
- Determine if the agricultural appraisal advisory board met at least once within the previous year
- Review the documentation of agricultural appraisal advisory board member qualifications and complete the checklist
 - The answer to each checklist item must be YES to get a YES on this question

Agricultural Appraisal Advisory Board Member Qualifications:	Member 1	Member 2	Member 3
Is the member a landowner in the county?			
Does the member’s land qualify for agricultural use, timberland or restricted-use timberland special appraisal?			
Has the member been a resident of the county for at least five years?			

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Appoint an agricultural appraisal advisory board and call them to meet at least once per year as required by Tax Code Section 6.12.
- Ensure that the agricultural appraisal advisory board meets at least once per year as required by Tax Code Section 6.12.
- Ensure that the agricultural appraisal advisory board members meet the qualifications listed in Tax Code Section 6.12.

16. Did the appraisal district deliver a copy of the most recent financial audit report to each taxing unit eligible to vote on the appointment of district directors as described in Tax Code Section 6.063(b)? TIER(S) 1-3

If the appraisal district has not had an independent financial audit within the last 12 months, the answer to this question is NO

Data Needs

- Most recent financial audit report and evidence it was sent to entities
- Board of director agendas and minutes

Steps

- Determine if the most recent financial audit was presented to the appraisal district board of directors
- Determine if the most recent financial audit was delivered to each taxing unit
 - Email is acceptable

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Deliver the financial audit to the governing body of each taxing unit as required by Tax Code Section 6.063(b).

17. Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)? TIER(S) 1-3

*** If the chief appraiser states that the governing body and the appraisal district have agreed to a different process for payment, notify management***

Tax Code Section 6.06(k) states that for good cause shown, the board of directors may waive the penalty and interest on a delinquent payment

Data Needs

- Quarterly allocation statements for the previous year
- Dates in which quarterly allocation payments were received for the previous year
 - 2020 cycle: Use 2019 budgetyear
 - 2021 cycle: Use 2020 budgetyear

Steps

- Determine if notification is made to each entity of the quarterly allocation amount and the date payment is due (email is acceptable). Payments are due at the end of each calendar quarter.
 - **First quarter allocation due: December 31st**
 - **Second quarter allocation due: March 31st**
 - **Third quarter allocation due: June 30th**
 - **Fourth quarter allocation due: September 30th**
- Determine that the appraisal district has applied penalty and interest to delinquent payments (see note above)
- Complete the checklist
 - The answer to each checklist item must be YES to get a YES on this question

Taxing Entity Participating in the Appraisal District	Was the allocation payment received by December 31st from all taxing units? (Yes/No)	Was the allocation payment received by March 31st from all taxing units? (Yes/No)	Was the allocation payment received by June 30th from all taxing units? (Yes/No)	Was the allocation payment received by September 30th from all taxing units? (Yes/No)	Did the appraisal district apply penalty and interest to delinquent payments? (Yes /No)
Entity 1					
Entity 2					
Entity 3					
Entity 4					
Entity 5					

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure the appraisal district applies penalty and interest to delinquent allocation payments if not waived per Tax Code Section 6.06(k).
- Ensure the appraisal district board of directors adopts a resolution outlining procedures and policy if diverting from Tax Code Section 6.06(k) procedures.

18. Does the appraisal district have updated board of director policies that include a written plan that describes how a person who does not speak English or has a physical, mental, or developmental disability may be provided reasonable access to the board as described in Tax Code Section 6.04(e)? TIER(S) 1-3

Data Needs

- Appraisal district’s board of directors policy regarding reasonable access to the board by non-English speaking persons or disabled persons.

Steps

- Review the board of directors policies and procedures to determine if it mentions accommodations for people who do not speak English or for people who are disabled.

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Update the policies and procedures for the appraisal district board of directors to include a plan describing how a person that does not speak English or is disabled may be provided reasonable access to the board.

TAXPAYER ASSISTANCE

19. Is the information on the appraisal district’s website up-to-date? TIER(S) 1-3

If the appraisal district does not have a website at the time of the onsite visit, the answer to this question is NOT APPLICABLE

Data Needs

- Access to the appraisal district’s website

Steps

- Review the appraisal district’s website at some time between January of the review year and the date of the onsite visit
- Complete the checklist
 - If the appraisal district does not have checklist items on their website you will answer checklist N/A

Website Items To Be Checked :	YES/NO/N/A
Are all links live and direct user to the correct location?	
For Comptroller documents, are the most current links used and is the linked version the most current version on the Property Tax Assistance Division’s website?	
Are mass appraisal reports current?	
Are annual reports current?	
Is the current reappraisal plan the plan that is available via website?	
Are tax rates current?	
Is the current amount of metered electricity, water or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services up to date?	
Are certified values current?	
Are ARB and BOD members identified on website current?	
Are BOD minutes and agendas up-to-date?	
Are there any documents on the website that are NOT up-to-date?	

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the information on the appraisal district’s website is up-to-date.

20. Does the appraisal district maintain contact with the public by providing written publications and annual reports as described in IAAO’s *Standard on Public Relations*? TIER(S) 1-3

*** In order to get a YES on this question, the appraisal district must provide an annual report AND written publications. The annual report is mandatory, and is not the same thing as the mass appraisal report, and not the same as the public relations plan. The instructions reference that the annual report is described in the IAAO *Standard on Public Relations*. That standard states that appraisal districts should have a written public relations plan and it states that appraisal districts should provide annual reports.***

If an appraisal district has special publications AND annual reports on their website then the question can be answered YES. But, it will be a NO if the website only provides general property information and no types of special publications and annual reports, and the appraisal district does not provide these in print.

*** The mass appraisal report does not count as an annual report, and this question cannot be answered YES based on a mass appraisal report.***

Data Needs

- Copies of annual reports for the previous two years

- Publications the appraisal district provides to the public (on-site access)

Steps

- Conduct an on-site interview of the chief appraiser, or designee, and review of reports and/or publications
 - Determine if the appraisal district makes these documents available to the public
 - The documents must be on the appraisal district’s website, on the front counter or in the lobby by the end of the reviewer’s onsite visit
 - If the documents are not made available to the public until after the end of the onsite visit, the reviewer will go back or check the website after the release of the preliminary report to ensure the documents are still available to the public
 - The information should be updated or provided annually at a minimum
- Review the appraisal district’s annual reports for the previous two years
 - A mass appraisal report does not count as an annual report
 - The report can be a combination report if the appraisal district is advised to combine reports by its attorney
- Use the reports to complete the following checklist and determine if the reports contain a minimum of five of the items listed in IAAO’s *Standard on Public Relations*

Information that should be included in the report (must contain a minimum of five of these items)	Annual Report 1	Annual Report 2
Total number of parcels in the county		
Total value of the parcels in the county		
Types of property in the county		
Uses of property in the county		
Exemption data		
Appeals data		
Ratio study analysis		
New construction		
Legislative changes		
Relevant operations data		

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Provide the public with annual publications and reports as described in IAAO’s *Standards on Public Relations*.
- Ensure that the appraisal district’s annual report contains the items listed in Section 6.5.1 of the IAAO’s *Standard on Public Relations*.

21. Does the appraisal district report, and make available to the public, the metered amount of electricity, water or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services as required by Government Code Section 2265.001? TIER(S) 1-3

For more information on this question, see [Government Code Section 2265.001](#)

If the appraisal district is not responsible for payments for electricity, water and natural gas utility services, the answer to this question is NOT APPLICABLE

Data Needs

- Access to the appraisal district’s electronic repository of water, electricity and natural gas consumption
- Access to the appraisal district’s website

Steps

- Review the appraisal district’s website and determine if it lists the metered amount of electricity, water and natural gas consumed by the appraisal district and the aggregate costs for those utility services.

- If the appraisal district does not have a website, determine if the information is available at another publicly accessible location.
- It must be available on the appraisal district's website or in the lobby by the end of the reviewer's onsite visit
- If the information is not made available to the public until after the end of the onsite visit, the reviewer will go back or check the website after the release of the preliminary report to ensure the documents are still available to the public.

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the appraisal district reports, and makes available to the public, the metered amount of electricity, water and natural gas consumed and the aggregate cost for those utility services.

22. Did the appraisal district publicize the notices required by Tax Code Sections 11.44(b), 22.21, 23.43(f), 23.54(g) and 23.75(g) in a manner designed to reasonably notify all property owners? TIER(S) 1-3

The Appraisal District Public Information Packet can be found on the PTAD website [here](#)

Data Needs

- Most recent notice of the rendition requirement
- Most recent homestead exemptions notice
- Most recent productivity appraisal notice

Steps

- Determine if the appraisal district created notices of the rendition requirements, homestead exemptions and productivity appraisals in the current or prior year
 - The appraisal district's notice must contain the information listed in the sample notices on PTAD's website
- If the appraisal district does not have a copy of the ads, it may provide copies of the press releases
- Determine if the notices/press releases were publicized
 - The following are acceptable methods of publicizing:
 - Newspaper
 - Posting on a website (a link to the Comptroller's notice is not acceptable)
 - Mass mailing
 - T.V./radio public service announcement
 - Have the chief appraiser provide documentation that the announcement was played/displayed

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- 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.
- Publicize in a manner reasonably designed to notify all property owners of the requirements of law for filing exemption applications and the availability of application forms as required by Tax Code Section 11.44(b).

23. Did the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70? TIER(S) 1-3

Data Needs

- Most recent public notice of protest and appeal procedures

Steps

- Determine if the appraisal district published a notice of the manner in which a protest may be brought by a property owner
- Determine if the notice was published on or after May 1 but not later than May 15
- Determine if the notice contained the required information as stated in Tax Code Section 41.70 and Comptroller Rule 9.3064
- Determine if the notice was published in a newspaper having general circulation in the county for which the appraisal district is established.

- The notice may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper, and may not be published in the part of the paper in which the legal notices and classified advertisements appear
- If the appraisal district does not have a copy of the notice, it may provide copies of the press releases as long as it includes all required items
- Complete the checklist below
 - The answer to each checklist item must be YES to get a YES on this question

Required Items:	YES/NO
Did the appraisal district publish the notice of protest and appeals in the previous year?	
Was the notice published on or after May 1 but not later than May 15?	
Did the notice describe how to initiate a protest AND the deadline for filing a protest?	
Did the notice describe the manner in which an order of the appraisal review board may be appealed?	
Was the notice published in a newspaper having general circulation in the county for which the appraisal district is established?	
Was the notice at least one-quarter page of a standard size or tabloid-size newspaper, and NOT published in the part of the paper in which legal notices and classified advertisements appear?	

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Publish the notice of protest and appeal procedures as required by Tax Code Section 41.70.

24. Does the appraisal district offer training to employees for customer service/public relations as described in IAAO’s *Standard on Public Relations*? TIER(S) 1-3

Data Needs

- Training materials for customer service/public relations classes offered in the previous 2 years by the appraisal district (on-site access)

Steps

- Review copies of any internal training materials and/or certificates to determine if training has been offered for customer service/public relations during the past 2 years
- It is acceptable to send appraisal district employees to outside customer service training in lieu of internal training

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Offer training to appraisal district staff on customer service/public relations as described in IAAO’s *Standard on Public Relations*.

25. Does the appraisal district have a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552 and is the procedure being followed? TIER(S) 1-3

For more information relating to this question, please see [Government Code Chapter 552](#)

If the appraisal district has not received any open records requests within the previous two years, the answer to this question is NOT APPLICABLE

Data Needs

- Written procedure for receiving and responding to open records requests (not required)
- List of all written open records requests received within the previous year the previous two years

Steps

- Determine if the appraisal district has a procedure for receiving and responding to open records requests
- Choose a sample of five open records requests from the list of all open records requests received within the previous year, or two years if none were received within the previous year

- Interview the person in the office who handles the open records requests and have them walk you through the process used in receiving and responding to the five requests in the sample
- Complete the checklist for the sample requests and determine if the appraisal district is following the requirements of Government Code Chapter 552

Open Records Request Requirements:	Request 1	Request 2	Request 3	Request 4	Request 5
Information requested					
Was the request clarified? (yes/no/N/A)					
Were copies given or was the data viewed in person? (yes/no)					
Was the information denied? (yes/no)					
If the information was denied, was it for one of the following reasons (yes/no and list reason): <ul style="list-style-type: none"> • Confidential • Certain Personnel Information • Litigation or Settlement Negotiations • Information Related to Competitive Bidding • Information Related to Location or Price of Property 					
Did it take more than 10 days to complete the request? (yes/no)					
If it took more than 10 days to complete the request, is there documentation showing that was communicated to the requestor? (yes/no)					
Was the appraisal district's procedure followed? (yes/no)					

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Develop a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552.
- Follow the appraisal districts procedure for receiving and responding to open records requests.

26. Does the appraisal district have a process for updating or maintaining homestead exemptions? TIER(S) 1-3

Data Needs

- Procedures for updating or maintaining homestead exemptions

Steps

- Determine if the appraisal district has a procedure for updating or maintaining homestead exemptions
 - If the appraisal district does not have a written procedure, a systematic verbal process is acceptable
- Interview the chief appraiser or designee and have them walk through the process or procedure used by the appraisal district for updating or maintaining homestead exemptions and complete the first column of the checklist
- Have the appraisal district walk through the steps of how the appraisal district is updating or maintaining homestead exemptions, **with examples**
 - Complete the checklist using the examples provided in the walkthrough

Elements of the appraisal district’s procedures or process for updating or maintaining homestead exemptions.	Was the process described in the walkthrough (yes/no)?	Example Observed

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Establish a procedure or process for updating or maintaining homestead exemptions.
- Follow the appraisal district’s procedure or process for updating or maintaining homestead exemptions.

27. Does the homestead exemption form used by the appraisal district comply with Comptroller Rule 9.415? TIER(S) 1-3

Data Needs

- Appraisal district’s homestead exemption forms

Steps

- Review the appraisal district’s exemption application for residence homestead and determine if the following is included with the application:
 - A list of taxing units served by the appraisal districts, together with all residential homestead exemptions each offers; OR
 - The appraisal district’s name and phone number with instructions that the property owner may call the appraisal district to determine what homestead exemptions are offered by the property owner’s taxing units
- Review the appraisal district’s homestead exemption forms and complete the checklist
 - Appraisal districts must use either the most recently prescribed Comptroller form OR a comparable form created by the appraisal district
 - A link to the Comptroller’s forms website is acceptable for this question
 - **If the appraisal district is not using the Comptroller’s form, ensure that any additional data that is requested is listed as optional and not required**
 - Interview the chief appraiser or designee and have them explain how the appraisal district processes exemption applications and ensure that optional data is not a requirement for exemption approval

Appraisal District Using Comptroller’s Homestead Exemption Form	Yes/No/N/A
If the appraisal district is using a link on their website to the Comptroller’s website for the homestead form, is the link valid?	
If the appraisal district is using the comptroller’s homestead form, is the form the most recently prescribed form?	

Appraisal District Using Custom Homestead Exemption Form	Yes/No/N/A
Does the appraisal district’s homestead exemption form include a list of taxing units served by the appraisal districts, together with all residential homestead exemptions each offers; OR the appraisal district’s name and phone number with instructions that the property owner may call the appraisal district to determine what homestead exemptions are offered by the property owner’s taxing units?	
Does the appraisal district’s homestead exemption form allow the property owner to make application for more than one year?	
If the appraisal district’s homestead exemption form requests additional information, is it listed as optional and not required?	

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the appraisal district uses the most current exemption forms, in accordance with Comptroller Rule 9.415.
- Ensure that the residence homestead exemption application contains the requirements of Comptroller Rule 9.415.

28. Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)? TIER(S) 1-3

If there were not any denied, modified or cancelled exemptions in the current or previous year, the answer to this question is NOT APPLICABLE

Data Needs

- Access to mailing records or returned mail
- Copies of notices of modification, denial and cancellation of exemptions
- Listing of accounts that had modified, denied and cancelled exemptions in the current or previous year

Steps

- Choose a sample of five exemptions that were modified, five exemptions that were denied and five exemptions that were cancelled from the listing of accounts that had modified, denied and cancelled exemptions in the current or previous year
- Determine if a cancellation notice was sent to each property owner in the sample and complete the checklist
 - The 5-day requirement will not be checked for this question
- Determine if a modification notice was sent to each property owner in the sample and complete the checklist
 - The 5-day requirement will not be checked for this question
- Determine if a denial notice was sent to each property owner in the sample and complete the checklist
 - The 5-day requirement will not be checked for this question

Sample Properties:	Property ID Number	Was the notice sent? (yes/no)	Was the notice sent via certified mail? (yes/no)	Documentation observed (copy of notice, mailing records, etc.)	Was an explanation of the procedures for protesting included? (yes/no/N/A)
Cancellation 1			N/A		N/A
Cancellation 2			N/A		N/A
Cancellation 3			N/A		N/A
Cancellation 4			N/A		N/A
Cancellation 5			N/A		N/A
Modification 1					
Modification 2					
Modification 3					
Modification 4					
Modification 5					
Denial 1					
Denial 2					
Denial 3					
Denial 4					
Denial 5					

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Deliver notices to property owners whose exemptions the appraisal district cancelled as required by Tax Code Section 11.43(h).
- Deliver notices to property owners whose exemptions the appraisal district modified as required by Tax Code Section 11.45(d).

- Deliver notices to property owners whose exemptions the appraisal district denied as required by Tax Code Section 11.45(d).

29. Did the appraisal district follow the procedure described in Tax Code Section 11.43(q) when cancelling homestead exemptions for individuals who are 65 years of age or older? TIER(S) 1-3

If there were not any cancelled residence homestead exemptions for individuals aged 65 in the previous two years, go back another two years.

Data Needs

- Access to mailing records or returned mail
- Copies of notices of cancellation of residence homestead exemptions for individuals who are 65 years of age or older
- Listing of accounts that had cancelled residence homestead exemptions of individuals who are 65 years of age or older within the previous two years

Steps

- Choose a sample of five residence homestead exemptions for individuals who are 65 years of age or older that were cancelled from the listing of accounts since Sept. 1, 2015
- Determine if the procedures in Tax Code Section 11.43(q) were followed by completing the checklist

Sample Properties:	Property ID Number	Was the notice sent via certified mail? (yes/no)	Documentation observed (copy of notice, mailing records, etc.)	Was an application form included with the notice? (yes/no)	Was a self-addressed postage prepaid envelope included with the notice? (yes/no)	Did the chief appraiser wait until the 30 th day after the expiration of the 60-day waiting period? (yes/no)	Did the chief appraiser make a reasonable effort to locate the individual before cancelling the exemption?* (yes/no)
Cancellation 1							
Cancellation 2							
Cancellation 3							
Cancellation 4							
Cancellation 5							

reasonable effort means sending an additional notice of cancellation that includes, in bold font equal to or greater in size than the surrounding text, the date on which the chief appraiser is authorized to cancel the exemption to the individual receiving the exemption immediately after the expiration of the 60-day period by first class mail in an envelope on which is written, in all capital letters, "RETURN SERVICE REQUESTED," or another appropriate statement directing the United States Postal Service to return the notice if it is not deliverable as addressed, or providing the additional notice in another manner that the chief appraiser determines is appropriate

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Follow the procedure described in Tax Code Section 11.43(q) when cancelling residence homestead exemptions for individuals who are 65 years of age or older.

30. Did the chief appraiser deliver notices of denial of applications for open-space land designation that include a brief explanation 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)? TIER(S) 1-3

If the chief appraiser has not denied any open-space land applications in the current or prior year, the answer to this question is NOT APPLICABLE

Data Needs

- Access to mailing records or returned mail
- Copies of notices of denial of applications for open-space land designation
- Listing of accounts that were denied open-space land designation in the current or prior year

Steps

- Choose a sample of 5 accounts that were denied open-space land designation in the current or prior year
- Determine if a notice of denial was sent to each property owner in the sample and complete the checklist
 - A copy of the specific notices can be observed
 - Mailing records can be observed
- Determine if the notice of denial included a brief explanation of the procedures for protesting the action and a full explanation of the reasons for denial
- Complete the checklist

Property ID Number	Was the notice sent via certified mail (yes/no)?	Documentation (viewed notice, viewed mailing records or returned mail, etc.)	Procedures for Protesting (yes/no)?	Reason for Denial (yes/no)?

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Deliver notices to property owners whose open-space land designation application the appraisal district denied as required by Tax Code Section 23.57(d).
- Include a brief explanation of the procedures for protesting the denial of an application for open-space land designation when sending out denial notices.
- When the appraisal district denies open-space land designation applications, include a full explanation of the reason for denial when sending out denial notices to property owners.
- Deliver notices of denial of applications for open-space land via certified mail as required by Tax Code Section 1.07(d).

31. 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)? TIER(S) 1-3

This question should be answered after Feb. 1

If the appraisal district does not have any properties with any of the exemption types listed below, the answer to this question is NOT APPLICABLE

Data Needs

- Access to mailing records or returned mail
- Listing of all accounts with exemptions that require an annual application

Steps

- Review and become familiar with the exemptions that require an annual application:

Tax Code Section	Exemption
11.111	Public Property Used to Provide Transitional Housing for Indigent Persons
11.1801	Charity Care and Community Benefits Requirements for Charitable Hospital
11.181	Charitable Organizations Improving Property for Low-Income Housing
11.1825	Organizations Constructing for Rehabilitating Low-Income Housing: Property Not Previously Exempt (Note: See provisions of 11.1826)
11.184	Organizations Engaged Primarily in Performing Charitable Functions (Note: Reapplication required every fifth tax year instead of annually.)
11.185	Colonia Model Subdivision Program
11.23(b)-(g), (i), (k) or (l)	Miscellaneous Exemptions: Federation of Women’s Clubs; Nature Conservancy of Texas; Congress of Parents and Teachers; Private Enterprise Demonstration Associations; Bison, Buffalo and Cattalo; Theater Schools; Community Service Clubs; Scientific Research Corporations; and Incomplete Improvements
11.24	Historic Sites
11.251	Tangible Personal Property Exempt
11.252	Motor Vehicles Leased for Personal Use
11.253	Tangible Personal Property in Transit
11.28	Property Exempted from City Taxation by Agreement
11.311	Landfill-Generated Gas Conversion Facilities
11.32	Certain Water Conservation Initiatives

- Choose a sample of 5 accounts with exemptions that require an annual application
- Determine if exemption application forms were sent to each property owner in the sample by Feb. 1 of the current year and complete the checklist
 - A copy of the specific notices can be observed
 - Mailing records or returned mail can be observed

Property ID Number	Type of Exemption	Application sent? (yes/no)	If application sent electronically, is there a directive from the property owner requesting electronic deliver? (yes/no)	Documentation (viewed notice, viewed mailing records or returned mail, etc.)	Date Application was Sent

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Deliver exemption application forms to property owners for whom the chief appraiser approved exemptions requiring annual applications in the preceding year as required by Tax Code Section 11.44(a).

32. Does the appraisal district comply with the requirements for granting solar and wind power energy devices exemptions under Tax Code Section 11.27? TIER(S) 1-3

If the appraisal district does not have any properties with current exemptions for solar and wind powered energy devices, the answer to this question is NOT APPLICABLE

Data Needs

- Listing of all properties with current exemptions for solar and wind powered energy devices and supporting documentation (access on-site)
- Appraisal records (access on-site)

Steps

- If there are applications on file, look at the appraisal records to make sure a market value was placed on the devices
- Request a listing of all account numbers that have this exemption and choose a sample of 5 of those accounts
- Request to see the applications and supporting documentation for the sample accounts
- Review a sample of 5 solar and wind power energy devices exemption applications (50-123) and the supporting documentation
- Complete the checklist
 - If the answer to all checklist questions is YES for all 5 sample applications, the answer to this question is YES

Property ID Number	Application is completely filled out and signed. (yes/no)	Pictures of the devices are attached to the application. (yes/no)	Invoices for the device, installation and construction are included with the application. (yes/no)	If the application is for business personal property, a rendition is attached to the application. (yes/no/NA)

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Comply with the requirements for granting solar and wind power energy devices exemptions under Tax Code Section 11.27.

33. Does the appraisal district maintain documentation for deferrals as required by Tax Code Section 33.06(b)? TIER(S) 1-3

If the appraisal district has not had any deferrals, the answer to this question is NOT APPLICABLE

Data Needs

- Listing of properties with deferrals
- Access to deferral documentation

Steps

- Choose a sample of five properties from the list of properties with deferrals
- Have the appraisal district pull the deferral documentation for the properties in the sample
- Determine if there is an affidavit from the property owner and a notice to the taxing units for each of the properties in the sample
 - Ensure that the affidavit on file is complete and matches the current property owner.
- Complete the checklist for the sample requests and determine if the appraisal district is following the requirements of Tax Code Section 33.06(b)

Property ID Number	Is the affidavit complete and signed? (Yes/No)	Does affidavit on file match the current property owner? (Yes/No)	Did the chief appraiser notify each taxing unit participating in the district of the filing? (Yes/No)

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Maintain documentation for deferrals as required by Tax Code Section 33.06(b).

34. Does the appraisal district comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18? TIER(S) 1-3

Data Needs

- List of properties that have charitable exemptions
- Access to appraisal records

Steps

- Choose a sample of 10 properties with charitable exemptions
- Request to see the applications and supporting documentation for the sample accounts
- Review the appraisal records and applications for the sample properties and complete the checklist for the sample requests
 - If the answer to all checklist items is YES for all 10 sample applications, the answer to this question is YES

Property ID Number	Does the application match the current owner of the property? (Yes/No)	Is the application completely filled out AND signed? (Yes/No)	Is a copy of the charter, bylaws or other documents adopted by the organization which governs its affairs included with the application? (Yes/No)	Is schedule A and/or B is filled out and included with the application? (Yes/No)

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18.

35. Does the appraisal district maintain the required information stated in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead? TIER(S) 1-3

Data Needs

- Listing of mobile home properties with homestead exemptions (can be category A, E or M)

Employee Name	Name of taxing unit employee is an officer of or employed by.	Does the taxing unit participate in the appraisal district? (Yes/No)

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure the appraisal district does not employ an officer of a taxing unit or an employee of a taxing unit that participates in the appraisal district as required by Tax Code Section 6.054.

38. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation? TIER(S) 1-3

If there is no disaster recovery and mitigation plan or procedures, this answer is NO

Data Needs

- Disaster recovery and mitigation plan or procedures

Steps

- Review the appraisal district’s disaster recovery and mitigation plan or procedures and determine if it addresses both recovery and mitigation by completing the checklists
 - Mitigation planning involves lessening the impact of a disaster by taking action now
 - Disaster recovery means having a plan to recovery once a disaster has occurred
- If the review shows the appraisal district has a written plan or procedures, meets **ALL** the criteria in the first checklist and includes at least **SEVEN** items from the second checklist, the answer to this question is YES

Disaster Recovery and Mitigation Plan or Procedures:	Addressed in appraisal district’s plan (Yes/No) include page numbers
Plan or procedures is in written form	
Plan or procedures specifically mentions appraisal district name	
Plan or procedures includes some steps related to recovery	
Plan or procedures includes more than one instance outlining mitigation	
Plan or procedures identifies a decision maker in the event of a disaster	
Plan or procedures provide for offsite recovery – how and where the appraisal district will function and operate if normal operations at the office are interrupted	
Plan or procedures include a recovery timeline – details of which systems and functions will be recovered, including timeframes for recovery (i.e. 24 hours, 48 hours, 72 hours, one week, two weeks, one month, etc. after the disaster has occurred); may be listed by department or work type	
Plan or procedures include a discussion of employee preparedness – could include responsibilities of employees, training of employees, drills that are run, etc.	
Plan or procedures include a contact list or call tree – list of managers and staff, including names and contact information	

Elements of a Disaster Recovery Plan:	Addressed in appraisal district’s plan (Yes/No) include page numbers
Plan or procedures include a process for testing the plan – to make sure the plan is detailed enough to be viable, including a test where not all staff identified in the plan are available	

Elements of a Disaster Recovery Plan:	Addressed in appraisal district's plan (Yes/No) include page numbers
Data storage – how data is stored (where are backup copies of the data stored, etc.)	
Data backup – how data is backed up (on tapes, location onsite, offsite server, etc.)	
Identifies systems and software – list of the computer systems and software used to maintain and backup data	
Contact procedures – procedures explaining who to contact and when, may include call scripts for specific incidents	
Offsite location established – actual offsite location identified	
Software and hardware – specific lists of hardware and software, including the types, numbers, license agreements, etc. to purchase or lease equipment during and after the recovery period	
Disaster declaration policies and procedures – what is a disaster, who decides, who is notified	
Procedures for contacting the press – written procedures and contact information, including press releases to use to provide information to the press and the public	
Procedures for contacting vendors	
Procedures for contacting property owners	
Software license agreements and purchase orders	
Hardware purchase agreements and purchase orders	
Reclamation of useable hardware and software	
Reclamation of existing work	
Reclamation of records not stored offsite	
Procedures for protecting records offsite	
Offsite floor plans for staff	
Copies of work procedures	
Copies of reference materials used in work	
List of assumptions – list the assumptions that the plan is based on.	
List of objectives for the plan	
Disaster recovery center	
Completed and ongoing mitigation efforts	
Funding	
Safety assessments	
Damage assessments	

NOTE: This review does not determine whether a disaster recovery and mitigation plan is viable or operational. Only that a plan is in place and includes some items, as some level of description, of what is typically included in a disaster recovery and mitigation plan or procedures. Under no circumstances should the answer of this question as yes assure any individual that a plan or procedures has any likelihood of guaranteeing an appraisal district can recover from a disaster using its existing plan.

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Develop written procedures concerning disaster recovery and mitigation.
- Amend the appraisal district's disaster recovery plan to address mitigation.

39. Did the appraisal district timely submit the Comptroller's most recent appraisal district operations survey? TIER(S) 1-3

Data Needs

- Access to PTAD's operations survey tracking spreadsheet for the previous year

Steps

- Access the PTAD operations survey tracking spreadsheet for the previous year on the Common drive
- Determine if the appraisal district timely submitted the operations survey from the previous year

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Timely submit the Comptroller's operations survey.

40. Did the appraisal district send copies of the most recent reappraisal plan to the presiding officers of the governing body of each taxing unit participating in the district and to the Comptroller by the date described in Tax Code Section 6.05(i)? TIER(S) 1-3

If the reappraisal plan covers the wrong two-year period, the answer to this question is NO

Data Needs

- Documentation showing that the most recent reappraisal plan was sent to the governing body of each taxing unit participating in the appraisal district
- Documentation showing that the most recent reappraisal plan was sent to the Comptroller's office

Steps

- Determine the date that the most recent reappraisal plan was adopted by the board of directors
- Determine if copies of the most recent reappraisal plan were sent to the governing body of each taxing unit participating in the appraisal district within 60 days of the approval date
 - For purposes of our review, if the reappraisal plan was sent to the governing body of each taxing unit, it will suffice even if it was not specifically addressed to the presiding officer.
 - Email is acceptable
- Determine if a copy of the most recent reappraisal plan was sent to the Comptroller's office within 60 days of the approval date
 - Email is acceptable

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Send copies of the approved reappraisal plan to the governing bodies of each taxing unit participating in the appraisal district within 60 days of the approval date, as required by Tax Code Section 6.05(i).
- Send a copy of the approved reappraisal plan to the Comptroller's office within 60 days of the approval date, as required by Tax Code Section 6.05(i).
- Send copies of the approved reappraisal plan to the governing bodies of each taxing unit participating in the appraisal district and to the Comptroller's office within 60 days of the approval date, as required by Tax Code Section 6.05(i).

41. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.4254? TIER(S) 1-3

If the appraisal district did not receive any requests for binding arbitration in the previous year, the answer to this question is NOT APPLICABLE

Refer to the list of appraisal districts that received requests for binding arbitration in the previous year.

Data Needs

- Access to mailing records for requests for binding arbitration
- Listing of all requests for binding arbitration received within the previous year
- Access to binding arbitration documentation and orders of determination

Steps

- Select a sample of ten requests for binding arbitration from the previous year from the list provided by the appraisal district
- If the appraisal district received fewer than ten requests, the sample size will be all requests received
- Complete the checklist

2020-21 MAP Guidelines

- If a request in the sample was not sent to the Comptroller’s office, have the chief appraiser provide a written explanation of the reason
- If a request in the sample was rejected by the appraisal district because the deposit was not sufficient, eliminate that request from this sample and pull another request
- All checklist items must be answered YES in order to get a YES on this question

Arbitration Requirements	Sample 1	Sample 2	Sample 3	Sample 4	Sample 5	Sample 6	Sample 7	Sample 8	Sample 9	Sample 10
Is the date the request was received by the appraisal district and the date the request was sent via certified mail to the Comptroller within <u>10 calendar days</u> ? (Yes/No/N/A)										
Does the request for binding arbitration have an 11-digit number on the upper right-hand corner consisting of the county number and year of the appeal and the final six numbers created by the appraisal district? (Yes/No)										
Does the address on the request for binding arbitration match the address to where the copy was sent by regular first-class mail or by electronic mail? (Yes/No)										
Was the entire appraisal district section labeled “TO BE COMPLETED BY APPRAISAL DISTRICT” completed? *Note: Some blanks are ok on the checklist* (Yes/No)										
For any boxes that were not checked in the sections labeled “TO BE COMPLETED BY APPRAISAL DISTRICT”, was documentation sent with the application to PTAD, if appropriate? (Yes/No)										
Was the request for binding arbitration signed by the chief appraiser or an appraisal district employee? (Yes/No)										

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the appraisal district submits arbitration requests to the Comptroller within 10 calendar days of the receipt of the request and deposit from a property owner, as required by Tax Code Section 41A.05.
- Ensure that the appraisal district assigns an arbitration number to arbitrations sent to the Comptroller.
- Ensure that the appraisal district submits arbitration requests to the Comptroller by hand delivery or certified first-class mail, and simultaneously delivers a copy of the submission to the owner by regular first-class mail or by electronic mail as required by Comptroller Rule 9.4254.
- Comply with the requirements of Tax Code Section 41A.05 and Comptroller Rule 9.4254 with regard to receiving and processing arbitration requests.

42. Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the appeal and certify the change to the assessor for each affected taxing unit no later than the 45th day after the date an appeal is finally determined as required by Tax Code Section 42.41(a)(1) and 42.41(a)(2)? TIER(S) 1-3

If the appraisal district did not receive any requests for binding arbitration in the previous year, the answer to this question is NOT APPLICABLE

Refer to the list of appraisal districts that received requests for binding arbitration in the previous year.

Data Needs

- Listing of closed binding arbitrations from the previous year
- Arbitrator final determinations
- Documentation of change made and sent to tax assessor collector

Steps

- Select a sample of ten closed requests for binding arbitration from the previous year from the list provided by the appraisal district
 - If the appraisal district received fewer than ten requests, the sample size will be all requests received
- Complete the checklist
- View final determinations and note the dates the final determinations were made
- Determine if the appraisal district corrected the appraisal roll and other appropriate records as necessary to reflect the final determination of the appeal not later than the 45th day after the date a determination is received
- Determine if the appraisal district certified the change to the assessor for each affected taxing unit not later than the 45th day after the date an appeal is finally determined

	PID	Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the appeal not later than the 45th day after the date an appeal is finally determined? (Yes/No)	Did the appraisal district certify the change to the assessor for each affected taxing unit not later than the 45th day after the date an appeal is finally determined? (Yes/No)
Sample 1			
Sample 2			
Sample 3			
Sample 4			
Sample 5			
Sample 6			
Sample 7			
Sample 8			
Sample 9			
Sample 10			

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

2020-21 MAP Guidelines

- Correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the appeal not later than the 45th day after the date an appeal is finally determined, as required by Tax Code Section 42.41(a)(1).
- Certify the change to the assessor for each affected taxing unit not later than the 45th day after the date an appeal is finally determined, as required by Tax Code Section 42.41(a)(b).

43. Did the appraisal district compile a partial exemption list as described in Tax Code Section 11.46 and Comptroller Rule 9.3010 and was the most recent list made available to the public? TIER(S) 1-3

For more information on partial exemption list requirements, see the [Rules Handbook](#)

Data Needs

- Most recent partial exemption list

Steps

- Review the appraisal district’s partial exemption list and complete the following checklist
 - If no entities in the county offer one of the optional exemptions, those may be marked as Not Applicable
- Review and become familiar with the taxing units in the appraisal district
 - A list of the taxing units in each appraisal district can be found in the [appraisal district directory](#)
 - If there is not a list of partial exemptions for a taxing unit, interview the chief appraiser or designee and determine if those units offer any partial exemptions
- Complete the checklist
- Determine if the partial exemption list is made available to the public
 - The list must be on the appraisal district’s website, on the front counter or in the lobby by the end of the reviewer’s onsite visit
 - If the list is not made available to the public until after the end of the onsite visit, the reviewer will go back or check the website after the release of the preliminary report to ensure the list is still available to the public

Exemption Type	Total Number for Each Taxing Unit (Yes/No)?	Observed Total Value Exempted for Each Taxing Unit (Yes/No)?
State-Mandated Homestead Exemption		
State-Mandated Over-65 Homestead Exemption		
State-Mandated Disability Homestead Exemption		
Local-Option Percentage Homestead Exemption		
Optional Over-65 or Disability Homestead Exemption		
Disabled Veteran’s Exemption		

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Maintain a partial exemption list as required by Tax Code Section 11.46 and Comptroller Rule 9.3010.
- Ensure that the appraisal district makes the partial exemption list available to the public.

44. Not later than April 30 of the most recent year, did the appraisal district prepare and certify to the assessor for each county, municipality and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit as described by Tax Code Section 26.01(e)? TIER(S) 1-3

Data Needs

- Estimates of the taxable value of property in each taxing unit for the most recent year

Steps

- Review and become familiar with the taxing units in the appraisal district
 - A list of the taxing units in each appraisal district can be found in the [appraisal district directory](#)
- Review copies of the requested estimates of taxable value
- Determine if the appraisal district sent an estimate of the total taxable value in the taxing unit to the assessor of the county, municipalities and school districts participating in the appraisal district
 - Email is acceptable

2020-21 MAP Guidelines

- If an estimate was not sent to one or more of the assessors of the municipalities or the county, have the appraisal district show you the notice(s) from the taxing units electing not to receive the estimate
- Determine if the estimates were sent no later than April 30

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Prepare and certify to the assessor for each county, municipality and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit as described by Tax Code Section 26.01(e).
- Ensure that the appraisal district sends estimates required by Tax Code Section 26.01(e) not later than April 30.

45. Did the chief appraiser prepare and certify the two most recent appraisal rolls to the assessor for each taxing unit participating in the district as described in Tax Code Section 26.01(a)? TIER(S) 1-3

Data Needs

- Documentation of appraisal roll certification for the previous two years
- Copies of notifications to the taxing units about the form in which the roll will be provided for the previous two years

Steps

- Review and become familiar with the taxing units in the appraisal district
 - A list of the taxing units in each appraisal district can be found in the [appraisal district directory](#)
- Review the appraisal roll certifications for each of the taxing units participating in the appraisal district for the previous two years
- Determine if the certifications were made by the following dates, as applicable:
 - 2018: July 25
 - 2019: July 25
 - 2020: July 27
- Determine if written notifications were sent to the assessor for each taxing unit by April 1 of the form in which the roll would be provided in the previous two years
 - E-mail notification is acceptable

NOTE: The appraisal district board of directors with a county population of one million or more may, by resolution, postpone a hearing and determining all or substantially all timely filed protests, determination of all timely filed challenges, submission of approved changes to the chief appraiser and approving records to not later than August 30 or the Appraisal Review Board may approve the appraisal records if the sum of appraised values as determined by the chief appraiser, of all properties where a protest has been filed but not determined, does not exceed 10 percent of the total value of all other taxable properties. Verify that the August 30 deadline was met.

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the chief appraiser certifies the appraisal roll to the assessor for each taxing unit participating in the appraisal district by the date listed in Tax Code Section 26.01(a).
- Ensure that the chief appraiser sends written notifications of the form in which the appraisal roll will be provided to the assessors of each taxing unit participating in the appraisal district by the date listed in Tax Code Section 26.01(a).

46. For changes made to the appraisal roll under Tax Code Section 25.25, are the changes coded by the appropriate subsection that authorizes the change? TIER(S) 1-3

Data Needs

- Report of appraisal roll changes for the previous two years.
 - Appraisal roll changes may be Journal Entries, Supplements, Etc.

Steps

- Select a sample of twenty 25.25 appraisal roll changes from the previous two years from the list provided by the appraisal district
- Review appraisal roll changes and determine if changes are coded by tax code section. Example: 25.25(b), 25.25(c), 25.25(d), etc.
 - There must be a section of the Tax Code listed which authorizes the change for each entry
- Complete the checklist
- If one change does not indicate which section of the Tax Code authorizes the change the answer to this question is NO

Sample Number	Property ID Number	Does the appraisal roll change (supplement, journal entry, etc.) identify the section of the Tax Code which authorizes the change? (Yes/No)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Code appraisal roll changes in accordance with the section of the code that authorizes the change.

47. Are corrections of the appraisal roll presented to the appraisal district’s board of directors and Appraisal Review Board as described in Tax Code Section 25.25(b)? TIER(S) 1-3

If the appraisal district has not made any changes to the appraisal roll under Tax Code Section 25.25(b) that decreases the tax liability of the owner of a property in the previous four quarters, go back four more quarters. If there were not any changes in the previous eight quarters, the answer to this question is NOT APPLICABLE.

Data Needs

- Board of directors’ meeting minutes for the previous two years
- Report of appraisal roll changes made under Tax Code Section 25.25(b) that decreases the tax liability of the owner of the property for the previous four quarters
 - Appraisal roll changes may be Journal Entries, Supplements, Etc

Steps

- Review the reports to the ARB and to the board of directors of each change made under Tax Code Section 25.25(b) that decreased the tax liability of the owner of a property
- Determine if the reports are presented quarterly
 - The first calendar quarter ends March 31
 - The second calendar quarter ends June 30
 - The third calendar quarter ends September 30
 - The fourth calendar quarter ends December 31
- Determine if each report includes the following:
 - The description of each property
 - The name of the owner of that property

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Present corrections of the appraisal roll that decrease the tax liability of property owners to the Appraisal Review Board and appraisal district board of directors as required by Tax Code Section 25.25(b).

48. Are 25.25 (c) changes to the appraisal roll permissible changes in accordance with Tax Code Section 25.25(c)? TIER(S) 1-3

If the appraisal district has not made any changes to the appraisal roll under Tax Code Section 25.25(c) in the previous four quarters, go back four more quarters. If there were not any changes in the previous eight quarters, the answer to this question is NOT APPLICABLE.

Data Needs

- Report of appraisal roll changes made under Tax Code Section 25.25(c) for the previous four quarters
 - Appraisal roll changes may be Journal Entries, Supplements, Etc.

Steps

- Review the reports to the ARB to change the appraisal roll for any of the five preceding years
- Choose a sample of 5 properties from the motions and view the appraisal records for those properties
- Ensure the changes were to correct at least one of the following:
 - clerical errors that affect a property owner’s liability for a tax imposed in that tax year
 - multiple appraisals of a property in that tax year
 - the inclusion of property that does not exist in the form or at the location described in the appraisal roll
 - an error in which property is shown as owned by a person who did not own the property on January 1 of that tax year
- Complete the checklist

- If all changes in the sample were made to correct at least one of the permissible errors listed, the answer to this question is YES
- Select Reason For Appraisal Roll Change Under 25.25(c)

Property ID Number	Clerical error that affects the property owner’s liability for a tax imposed in that tax year.	Multiple appraisal of the property in that tax year.	Property does not exist in the form or at the location described in the appraisal roll.	Property is shown as owned by a person who did not own the property on January 1 of that tax year.

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure 25.25(c) appraisal roll changes are permissible changes according to Tax Code Section 25.25(c).

49. Does the chief appraiser submit the completed appraisal records to the Appraisal Review Board for review and determination of protests as described in Tax Code Section 25.22? TIER(S) 1-3

If the appraisal district did not send the appropriate notices required by Tax Code Sections 11.45(d), 23.44(d), 23.57(d), 23.79(d), 23.85(d), 23.95(d), 23.9805(d) and 25.19, the answer to this question is NO

Data Needs

- Documentation of the appraisal records being sent to the Appraisal Review Board for review and determination for the previous year

Steps

- Determine if the completed appraisal records were submitted to the Appraisal Review Board for review and determination of protests by May 15 for the previous year
 - If the records were not sent by May 15, determine if they were sent within four weeks from the date that residential notices were sent out to property owners
 - Individual submissions to the Appraisal Review Board members is acceptable if documentation of delivery is provided
- Determine if an affidavit was included with the submission
 - The affidavit language should be as follows “I _____, (Chief Appraiser) for _____ solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of at an appraised value determined as required by law.”

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Submit the completed appraisal records to the Appraisal Review Board for review and determination of protests as described in Tax Code Section 25.22.
- Include an affidavit with the language specified in Tax Code Section 25.22(b) with the completed appraisal records.

50. Do the appraisal review board’s orders of determination comply with the requirements of Tax Code Sections 41.47(c)(1) and (2) and the Comptroller’s model hearing procedures as they relate to Tax Code Section 5.103(b)(2)? TIER(S) 1-3

This question is addressing administrative functions and is not a review of the performance of the appraisal review board

The Comptroller’s model Order Determining Protest can be found on the Property Tax Assistance Division [website](#)

Data Needs

- Listing of properties that received an order of determination in the previous year
- Copies of appraisal notices for residential, land and commercial properties
- Copies of the original protest for the selected properties
- Access to appraisal review board records for the previous year

Steps

- Select a random sample of properties that had an ARB hearing in the previous year
 - Select 10 properties from EACH of the following categories: A, C, E, F, G, L
- Request copies of the original filed protests and the orders of determination for the properties in the sample
- Determine if each order of determination has both the original noticed value from the appraisal district and the value as determined by the appraisal review board
 - If one or the other is missing, the answer to this question is NO
- Compare the original protest to the order of determination and determine if, for each protested area, a determination by the appraisal review board is listed on the order of determination
 - If any orders of determination are missing any item protested, review the appraisal review board records to determine whether or not the appraisal review board made a decision on the protest or if the property owner withdrew the protest during the hearing
- If the orders of determination have both noticed and appraisal review board values, and all protest items were addressed on the order of determination, the answer to this question is YES
- Complete the checklist
 - All answers in the checklist must be answered as YES for the answer to this question to be YES

	10 Category A	10 Category C	10 Category E	10 Category F	10 Category G	10 Category L
Does the order of determination have both the original noticed value from the appraisal district and the value as determined by the ARB?						
For each protested area, is there a determination made by the ARB listed on the order of determination?						

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Comply with Tax Code Section 41.47(c) (1) and (2) and the Comptroller’s model hearing procedures as they relate to Tax Code Section 5.103(b) (2).
- Comply with Tax Code Section 41.47(c) (1) and (2).
- Comply with Tax Code Sections 5.103(b) (2).

51. Does the appraisal district provide evidence during the appeals process? TIER(S) 1-3

*** The ARB is required to retain all evidence presented at each hearing. If evidence is not readily available either in hard copy or electronic format, the answer to this question is NO***

Data Needs

- Listing of properties that had an ARB hearing in the previous year

Steps

- Select a random sample of properties that had an ARB hearing in the previous year
 - Select 10 properties from EACH of the following categories: A, C, E, F, G, L
- Request each properties ARB file for the previous year (file may be electronic)
- Determine if evidence was presented in each case by the appraisal district during the hearing
- Complete the checklists
 - All answers in the checklist must be answered as YES for the answer to this question to be YES

Sample Number	Category A Property ID Number	Did the appraisal district provide evidence for the case during the appeals process? (Yes/No)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

Sample Number	Category C Property ID Number	Did the appraisal district provide evidence for the case during the appeals process? (Yes/No)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

Sample Number	Category E Property ID Number	Did the appraisal district provide evidence for the case during the appeals process? (Yes/No)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

Sample Number	Category F Property ID Number	Did the appraisal district provide evidence for the case during the appeals process? (Yes/No)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

Sample Number	Category G Property ID Number	Did the appraisal district provide evidence for the case during the appeals process? (Yes/No)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

Sample Number	Category L Property ID Number	Did the appraisal district provide evidence for the case during the appeals process? (Yes/No)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure the appraisal district presents evidence in each case during the appeals process.

52. Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)? TIER(S) 1-3

* If the form in your sample is signed and dated earlier than 2011, you may skip this sample property and move on to the next*

Data Needs

- Listing of properties represented by tax agents

Steps

- Select a random sample of 5 category A, 5 category F, 5 category L and 5 category G properties
- Determine if Comptroller form 50-162 is on file
- Determine if Comptroller form 50-162 has been completed for each sample
- Complete the checklists
 - All answers in the checklists must be answered as YES for the answer to this question to be YES

Sample Number	Category A Property ID Number	Is Comptroller form 50-162 on file? (Yes/No)	Is Comptroller form 50-162 complete? (Yes/No)
1			
2			
3			
4			
5			

Sample Number	Category F Property ID Number	Is Comptroller form 50-162 on file? (Yes/No)	Is Comptroller form 50-162 complete? (Yes/No)
1			
2			
3			
4			
5			

Sample Number	Category L Property ID Number	Is Comptroller form 50-162 on file? (Yes/No)	Is Comptroller form 50-162 complete? (Yes/No)
1			
2			
3			
4			
5			

Sample Number	Category G Property ID Number	Is Comptroller form 50-162 on file? (Yes/No)	Is Comptroller form 50-162 complete? (Yes/No)
1			
2			
3			
4			
5			

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the agent authorization form 50-162 is on file for properties represented by a tax agent.
- Ensure that the agent authorization form 50-162 is complete for properties represented by a tax agent.

53. Did the appraisal district submit completed forms and required documentation for designated re-investment zones and abatement agreements before July 1st of the year following the year in which the zone is designated or the agreement is executed as required by Tax Code Section 312.005(a)? Tier(s) 1-2

Data Needs

- List of current designated re-investment zones
- List of current abatements

Steps

- Go to website and verify all required documentation for abatements and reinvestment zones are included in the report by completing the applicable checklists below
 - [Registries of Reinvestment Zones for Tax Abatements](#)
- If you find an abatement OR reinvestment zone that is not included in this report, the answer to this question is No

Reinvestment Zone	Is form 50-275 included and complete? (Yes/No)	Is a copy of the ordinance included? (Yes/No)	Is a copy of the guidelines included? (Yes/No)	Is a copy of the criteria included? (Yes/No)
1				
2				
3				
4				
5				

Abatement Agreement	Is form 50-276 included and complete? (Yes/No)	Is a copy of the abatement agreement included? (Yes/No)
1		
2		
3		
4		
5		

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Complete form 50-275 and submit to Comptroller along with required documentation for all current reinvestment zones.
- Submit completed form and required documentation for designated reinvestment zones before July 1st of the year following the year in which the zone is designated as required by Tax Code Section 312.005(a).
- Complete form 50-276 and submit to Comptroller along with required documentation for all current abatements.
- Submit completed form and required documentation for abatement agreements before July 1st of the year following the year in which the agreement is executed as required by Tax Code Section 312.005(a).

54. Is the appraisal district compliant with Tax Code Section 11.13(g) as it relates to FMFC exemptions? TIER(S)1-3

If the county does not have a farm to market or flood control (FMFC) fund, the answer to this question will be NOT APPLICABLE

This only applies to county tax

Data Needs

- List of counties that have FMFC funds
 - List will be provided by PTAD
- List of properties that have optional disabled persons and over 65 exemptions

Steps

- Determine if the optional disabled persons/over 65 exemption has been adopted by the county
 - If the county has **NOT** adopted an optional disabled persons/over 65 exemption, the answer to this question will be NOT APPLICABLE
- Choose a sample of 5 properties from the list of accounts with current disabled persons and over 65 exemptions for the county taxing entity
- Review each account and determine if both the FMFC **AND** optional disabled persons or over 65 exemptions have been applied

- If at least one of the accounts in the sample have **BOTH** exemptions, the answer to this question will be NO.
- Complete the checklist below:
 - If the second column has a YES **AND** either the third or fourth column has a YES, the answer to this question is NO.

Property ID Number	Does the property have the \$3,000 FMFC exemption applied to the county taxing entity? (Yes/No)	Does the property have the optional disabled persons exemption applied to the county taxing entity? (Yes/No)	Does the property have an Over 65 exemption applied to the county taxing entity? (Yes/No)

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure the appraisal district is compliant with Tax Code Section 11.13(g).

55. Are properties correctly categorized according to PTAD classification guidelines? TIER(S) 1-3

Data Needs

- Access to appraisal cards
- PTAD Property Classification Guide

Steps

- Choose a random sample of 10 Category D properties, 10 Category E properties and 10 Category F properties
 - Use sample from Mandatory Question 1
 - **Ensure more than one ISD is represented in each sample category**
- Review and become familiar with the Property Classification Guide
- Determine if the land and improvement codes (if applicable) are in compliance with the Property Classification Guide
- Complete the checklists
 - All answers in the checklists must be answered as YES for the answer to this question to be YES

Sample Number	Category D Property ID Number	Is the land coded correctly?(Yes/No)	Is the improvement coded correctly? (Yes/No)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Sample Number	Category E Property ID Number	Is the land coded correctly?(Yes/No)	Is the improvement coded correctly? (Yes/No) *Pay Close Attention to Sheds/Outbuilding/Barns; they should be coded Cat D, not E*
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Sample Number	Category F Property ID Number	Is the land coded correctly?(Yes/No)	Is the improvement coded correctly? (Yes/No)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Correctly categorize properties according to PTAD classification guidelines.

56. Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03? TIER(S) 1-3

Use the same sample used for question #35 regarding the appraisal district maintaining the required information stated in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead

Data Needs

- List of mobile home properties with homestead exemptions (can be category A, E or M)
- Access to appraisal records

Steps

- Review appraisal records and complete the checklist
 - Information may be maintained electronically
- If there is no serial number, label number or state seal number as identified, the appraisal district must provide evidence showing it was investigated

Sample Number	Property ID Number	Do the appraisal records include the correct identification OR serial number of the home OR the Department of Housing and Urban Development label number OR the state seal number? (Yes/No)	If there is no serial number, label number or state seal number as identified, did the appraisal district provide evidence showing it was investigated? (Yes/No)	Do the appraisal records include the description of the manufactured home which include all of the following: the approximate square footage, the approximate age, the general physical condition, and any characteristics which distinguish the particular manufactured home? (Yes/No)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Include the required descriptive information for manufactured homes in the appraisal records as required by Tax Code Section 25.03.

57. Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller timely? TIER(S) 1-3

Data Needs

- EPTS submission dates

Steps

- A list of EPTS submission dates from PTAD’s Property Value Study Team are located on the common drive in the MAP folder
 - Using the submission dates found on the common drive, determine if the appraisal district submitted the two most recent EPTS submissions timely

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Submit the electronic property transaction submissions to the Comptroller by the required due dates.

58. Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller timely? TIERS(S) 1-3

Data Needs

- EARS submission dates

Steps

- A list of EARS submission dates from PTAD’s Data Security and Analysis Team are located on the common drive in the MAP folder
 - Using the submission dates found on the common drive, determine if the appraisal district submitted the two most recent EARS submissions timely

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Submit the electronic appraisal roll submissions to the Comptroller by the required due date.

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

59. Have the physical inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's *Standard on Mass Appraisal of Real Property*? TIER (S) 1-3

If the answer to this question is NO, the answer to Mandatory question 4 is a FAIL

Data Needs

- Access to the appraisal system

Steps

- Use sample properties used for Mandatory Question 4
- Refer to inspection dates entered in Cost Calculation Tab in reviewer notes
- Review the appraisal system for each of the properties in the sample and determine if they were inspected within the previous six years
 - If the appraisal system inspection dates are not updated, have the appraisal district show other proof of the inspection dates for the sample properties (field notes, property records, data entry logs, etc.)

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the appraisal district re-inspects all properties at least every six years as discussed in IAAO's *Standard on Mass Appraisal of Real Property*.

60. Did the appraisal district complete and produce written mass appraisal reports in the previous two years as required by USPAP Standard 6? TIER(S) 1-3

Data Needs

- Mass appraisal reports for the previous two years

Steps

- Determine if the appraisal district completed and produced written mass appraisal reports for the previous two years.
- Ensure the report includes a signed certification.

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Complete and produce annual mass appraisal reports that are in compliance as required by USPAP Standards Rule 6-8.
- Include a signed certification as required by USPAP Standards Rule 6-8.

61. Do the appraisal district's contracts contain the items described in IAAO's *Standard on Contracting for Assessment Services*? TIER(S) 1-3

This does not include contracts for software services

If the appraisal district does not have any appraisal services or mapping contracts, the answer to this question is NOT APPLICABLE

For more information relating to this question, please see IAAO's [Standard on Contracting for Assessment Services](#)

If any of the contracts are with a non-profit, notify management

Data Needs

- Copies of all **current** appraisal services and mapping contracts

- If the appraisal district cannot produce the **current** version of their appraisal services or mapping contracts the answer to this question is NO
- Use all current contracts appraisal district has except contracts for software services

Steps

- Interview the chief appraiser or designee and have them provide evidence that legal guidance was sought or considered before entering into the contracts
- Review each of the appraisal district’s appraisal services and mapping contracts and complete the checklists
 - All checklist items must be a YES or N/A for the answer to this question to be YES

IAAO Contract Provisions	Elements contained in contract 1 (Yes/No/N/A)?	Elements contained in contract 2 (Yes/No/N/A)?
Detailed description of the work to be performed		
The time frame, delivery date, and other requirements of the project		
The amount and terms of the contract delineating all expenses (travel and other), including all billable expenses		
Authorized signatures of the assessment agency and other parties		
Performance standards		
Testing standards and procedures		
Performance bonds and other insurance coverage, including indemnification and hold harmless clauses		
Required documentation		
Implementation, installation, and delivery dates		
Responsibility for maintenance and upgrades		
Payment provisions		
Termination rights and compensation or penalty payments to the agency in the event of failure to perform, unavailability of funds, liquidation, or other factors		
Dispute resolution options/description		
Confidentiality agreements		

- For mapping contracts, in addition to the checklist above, also complete the checklist below

IAAO Contract Provisions – Mapping Contracts	Elements contained in mapping contract (Yes/No/N/A)?
Specify geographic areas to be mapped	
Process for constructing base maps and aerial images	
Specifics of digital deliverables – file formats, map data/layers, annotation and attribution, metadata, and expected map accuracy	
For cadastral compilation – procedures to be followed in researching parcel boundary information and resolving gaps, overlaps, and closure errors	

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the appraisal districts contracts comply with IAAO’s Standard on Contracting for Assessment Services.

62. Does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO’s *Standard on Verification and Adjustment of Sales*, Sections 3.1 through 3.4? TIER(S) 1-3

Data Needs

- Data collection manual or procedures for data collection
- Sales files (access on-site)

Steps

- Choose a sample of 5 residential, 5 land (not category D) and 5 commercial properties that sold in the previous two years from appraisal district’s sales file
- Review the appraisal district’s data collection procedures pertaining to gathering sales documentation and sales files
- Determine if the appraisal district gathers real estate transfer documents and sales information from all available third-party sources
- Complete the checklists:

Sample Number	Residential Property ID Number	Did the appraisal district gather real estate transfer documents and sales information from all available third-party sources (Yes/No)	Documentation Observed
1			
2			
3			
4			
5			

Sample Number	Land Property ID Number	Did the appraisal district gather real estate transfer documents and sales information from all available third-party sources (Yes/No)	Documentation Observed
1			
2			
3			
4			
5			

Sample Number	Commercial Property ID Number	Did the appraisal district gather real estate transfer documents and sales information from all available third-party sources (Yes/No)	Documentation Observed
1			
2			
3			
4			
5			

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Gather available real estate transfer documents and use available third-party sources in gathering sales information according to IAAO’s *Standard on Verification and Adjustment of Sales*.

63. Do sold and unsold “like” properties within the same market area have similar noticed values? TIER(S)1-3

If appraisal district values have been adjusted on sold properties, then similar adjustments should have been made to similar properties that have not sold; this review question is for the purpose of making that determination

Data Needs

- Appraisal records (access on-site)
- Appraisal manuals (access on-site)

Steps

- Choose a sample of category A and category C properties recently sold

- Tier 1: 15 category A and 15 category C
- Tier 2: 10 category A and 10 category C
- Tier 3: 5 category A and 5 category C
- Ask for a listing of sales from the previous year and choose the required samples based on applicable tiers
- Complete the checklists
- If the appraisal cards/appraisal system contains photos of properties, look at similar properties in the same market area as the sold properties
 - Determine if sold properties have similar noticed values to unsold properties in the same neighborhoods /market areas
 - **Look at per square foot prices, if there is more than a 10 percent difference in the market values of the sold and unsold properties, ask for an explanation with documentation for this difference**
 - Look for modifiers or adjustment factors that seem out of place
- If the appraisal cards/appraisal system does not contain photos of properties, drive around the neighborhoods/market areas of the sample properties and note which properties are similar to the sample properties
 - Access the similar properties in the appraisal system and determine if those properties have similar noticed values as the sample properties using the step above
- All answers in last column must be answered Yes for this question to be answered YES

Sample Number	Category A Sample PID (Sold)	Category A Sample PID (Unsold)	Price Per Square Foot on Sold Property	Price Per Square Foot on Unsold Property	Is the percent difference LESS than 10%? (Yes/No)
1					
2					
3					
4					
5					

Sample Number	Category C Sample PID (Sold)	Category C Sample PID (Unsold)	Price Per Acre/Lot/Sq Ft on Sold Property	Price Per Acre/Lot/Sq Ft on Unsold Property	Is the percent difference LESS than 10%? (Yes/No)
1					
2					
3					
4					
5					

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure sold and unsold “like” properties within the same market areas have similar noticed values.

64. Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum? TIER(S)

1-3 Data Needs

- Copies of ratio studies for the previous year
- Copy of the most recent reappraisal plan

Steps

- Review the appraisal district’s written reappraisal plan and determine the market areas for the county
- Review the appraisal district’s ratio studies and determine if they are running them by market areas of the county AND by at least one of the following: neighborhood, property class or stratum

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Run ratio studies by market areas and by neighborhood, property class or stratum.

65. Are the appraisal district's cost schedules and appraisal models used in such a way that adjustments are made for neighborhood factors and property specific factors? TIER(S) 1-3

Data Needs

- Cost schedules
- Access to appraisal models

Steps

- Interview the chief appraiser or designee and have them walk through the process of how the appraisal district updates and adjusts its cost schedules and appraisal models
- Review examples of cost schedule adjustments made based on neighborhood and property specific factors
- Review examples of appraisal model adjustments made based on neighborhood factors and property specific factors

NOTE: There are various neighborhood factors that an appraisal district may use as a basis for adjustments to cost schedules or appraisal models. These may be adjustments made to entire neighborhoods based on sales data, or adjustments made to portions of neighborhoods based on various factors such as improvement quality or class, lot size or location, water frontage, etc. This question will be answered as YES if the appraisal district has adjusted cost schedules and appraisal models based on neighborhood factors.

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Adjust cost schedules using neighborhood and property specific factors.
- Adjust appraisal models using neighborhood and property specific factors.
- Adjust cost schedules and appraisal models using neighborhood and property specific factors.

66. Has the appraisal district adjusted its residential property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years? TIER(S) 1-3

If the appraisal district provides evidence that an analysis was performed and it was determined that no adjustments were needed to the cost schedules for the previous two years, the answer to this question is NOT APPLICABLE

Data Needs

- Residential cost schedules
- Access to ratio studies and other data used to adjust residential property cost schedules

Steps

- Interview the chief appraiser or designee and have them walk through the process used to update residential cost schedules
- Observe examples of ratio studies, sales data, local conditions or market factors, etc. used to make adjustments to residential cost schedules
- Determine if the residential cost schedules have been adjusted within the previous two years

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Regularly adjust residential cost schedules using sales data, ratio studies, local conditions and market factors.
- Perform an analysis on a regular basis to determine if the appraisal district needs to adjust residential cost schedules.

67. Has the appraisal district adjusted its commercial property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years? TIER(S) 1-3

If the appraisal district provides evidence that an analysis was performed and it was determined that no adjustments were needed to the cost schedules for the previous two years, the answer to this question is NOT APPLICABLE

Data Needs

- Commercial cost schedules

- Access to ratio studies and other data used to adjust commercial property cost schedules

Steps

- Interview the chief appraiser or designee and have them walk through the process used to update commercial cost schedules
- If Marshall and Swift cost schedules are used, have the designee show you how they have been adjusted
- Observe examples of ratio studies, sales data, local conditions or market factors, etc. used to make adjustments to commercial cost schedules
- Determine if the commercial cost schedules have been adjusted within the previous two years

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Regularly adjust commercial cost schedules using sales data, ratio studies, local conditions and market factors.
- Perform an analysis on a regular basis to determine if the appraisal district needs to adjust commercial cost schedules.

68. Does the appraisal district follow its written procedures for inspecting new personal property accounts in the 12 months after they are created, as discussed in IAAO’s *Standard on Valuation of Personal Property*? TIER(S)1-3

For more information relating to this question, please see IAAO’s [Standard on Valuation of Personal Property](#)

This does not include commercial vehicles or leased equipment

Data Needs

- Listing of new personal property accounts in the current and previous year
- Personal property appraisal manual and procedures
- Access to appraisal records

Steps

- Review the appraisal district’s written procedures for inspecting new personal property accounts and fill in the steps in the first column of the checklist
 - If the appraisal district does not have written procedures that address inspecting new personal property accounts, the answer to this question is NO
- Select a sample of five new personal property accounts
- Interview the chief appraiser or designee and have them walk through the process the appraisal district uses to inspect new personal property accounts, using the five sample properties as examples and complete the checklist
 - If procedures set a value limitation for inspections, inspections do not have to be performed for any sample properties falling into those limitations

Steps in the appraisal district’s written procedures for inspecting new personal property accounts in the year they are created:	Step followed for sample 1 (Yes/No)?	Step followed for sample 2 (Yes/No)?	Step followed for sample 3 (Yes/No)?	Step followed for sample 4 (Yes/No)?	Step followed for sample 5 (Yes/No)?

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Develop written personal property procedures that address inspecting new personal property accounts within 12 months after they are created.
- Ensure that the appraisal district inspects new personal property accounts within 12 months after they are created.

69. Does the appraisal district apply the rendition penalty for taxpayers who do not render timely according to Tax Code Section 22.28 and are penalties waived when necessary, as described in Tax Code Section 22.30? TIER(S)1-3

Data Needs

- Listing of all personal property accounts that did not render or rendered late in the previous year
- Copies of notices of imposition of rendition penalties
- Copies of the certification to the assessor for each taxing unit participating in the appraisal district of the imposed penalty for failing to render timely
- Copies of documentation for waived rendition penalties where applicable

Steps

- Choose a sample of five properties from the list of personal property accounts that did not render or rendered late in the previous year
- Request copies of the notices of the imposition of penalties and a copy of the certification to the assessor for each taxing unit participating in the appraisal district of the imposed penalties for failing to render timely
- Determine if the appraisal district imposed penalties for persons who failed to file a timely rendition
- If the penalties were waived, determine if a written request, accompanied by supporting documentation, stating the grounds on which penalties should be waived were sent to the chief appraiser by June 1 or not later than the 30th day after the date the person received notification of the imposition of the penalty, whichever is later
 - Complete the checklist:

Category L Property ID Number	Did the appraisal district impose a penalty for rendering late? (Yes/No)	Did the appraisal district send a notice of imposition of the penalty to the property owner (Yes/No)?	Did the chief appraiser certify to the assessor for each taxing unit that a penalty imposed under 22.28 has become final? (Yes/No)

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Apply a 10 percent penalty for taxpayers who do not render timely according to Tax Code Section 22.28.
- If the appraisal district waives rendition penalties, ensure that the appraisal district follows the process outlined in Tax Code Section 22.30.
- Deliver a notice of imposition of a penalty to any person who fails to timely file a rendition statement, according to Tax Code Section 22.28(a).

70. Has the chief appraiser established procedures for the equitable and uniform appraisal of residential inventory for taxation as required by Tax Code Section 23.12? TIER 1-2

If the appraisal district does not have any category O properties, the answer to this question is NOT APPLICABLE

Data Needs

- Listing of all category O properties
- Procedures for appraisal of residential inventory for taxation

Steps

- Review the appraisal district’s procedures for appraising residential inventory for taxation and fill in the steps in the first column of the checklist
 - If the appraisal district does not have written procedures for appraising residential inventory for taxation, the answer to this question is NO
- Select a sample of five category O properties

- Interview the chief appraiser or designee and have them walk through the process the appraisal district uses to appraise residential inventory for taxation, using the five sample properties as examples and complete the checklist

Steps in the appraisal district's procedures for appraising inventory for taxation:	Steps followed for sample 1 (Yes/No)?	Steps followed for sample 2 (Yes/No)?	Steps followed for sample 3 (Yes/No)?	Steps followed for sample 4 (Yes/No)?	Steps followed for sample 5 (Yes/No)?

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Establish procedures for the equitable and uniform appraisal of residential inventory for taxation as required by Tax Code Section 23.12(b).
- Ensure that the appraisal district follows its procedures for appraising residential inventory for taxation as required by Tax Code Section 23.12(c).

71. Does the appraisal district comply with appraisal requirements for heavy equipment inventory (Tax Code Section 23.1241)? TIER(S) 1-3

*** If the appraisal district does not have any heavy equipment inventory sales or leases, the answer to this question is NOT APPLICABLE***

Data Needs

- Listing of heavy equipment inventory accounts.
- Appraisal records (access on-site)

Steps

- Select a sample of five completed dealer heavy equipment declaration forms from the list
- Review the sample forms (50-265) and make sure that the most recent version was used
 - The most recent form is 11/2019 version 9 (11/19-9)
- Determine if the forms are filled out completely
- Compare the market value on the form to the market value in the appraisal records
 - The numbers may not match if it's a first year business
- Interview the chief appraiser, or designee, and have them walk you through the process that the appraisal district uses to discover new heavy equipment dealers

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Comply with the appraisal requirements for heavy equipment inventory.
- Develop a process for discovering new heavy equipment dealers.

72. Does the appraisal district comply with appraisal requirements for motor vehicle inventory (Tax Code Section 23.121)? TIER(S) 1-3

Data Needs

- Listing of motor vehicle inventory accounts
- Appraisal cards (access on-site)

Steps

- Select a sample of five completed motor vehicle inventory accounts form from the list

- Review the sample forms (50-244) and make sure that the most recent version was used
 - The most recent form is 3/2017 version 13 (03/17-13)
- Determine if the forms are filled out completely
- Compare the market value on the form to the market value in the appraisal records
- The numbers may not match if it's a first year business
- Interview the chief appraiser, or designee, and have them walk you through the process that the appraisal district uses to discover new motor vehicle dealers (ex. Texas Department of Motor Vehicles)

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Comply with the appraisal requirements for motor vehicle inventory.

73. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family properties? TIER(S) 1-3

If there are not any apartments in the county, the answer to this question is NOT APPLICABLE

Data Needs

- Access to income and expense data used in the income approach
- Listing of all category B properties

Steps

- Determine if the appraisal district gathers income and expense data for multi-family properties
 - If the appraisal district can provide evidence that they have made an attempt to gather income and expense information **within the previous three years** (questionnaires and/or surveys sent) from Category B property owners **AND** received no response, the answer to this question is YES.
 - If appraisal district has received responses with income and expense information continue with steps below.
- Using category B samples, check for income and expense data on five samples.
- Interview the chief appraiser or designee and have them show you income and expense data used to value multi-family properties
- Have them walk you through five examples where the income approach was calculated for multi-family properties
- Determine if the appraisal district calculates values for multi-family properties using the income approach
- Complete the checklist:

Sample Number	Category B PID Number:	Did appraisal district attempt to gather income and expense information? (Yes/No)	If response received, can appraisal district produce income and expense information received? (Yes/No/N/A)	If response received, did appraisal district calculate values for multi-family properties using the income approach? (Yes/No/N/A)
1				
2				
3				
4				
5				

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Gather income and expense information for multi-family properties.
- Calculate values for multi-family properties using the income approach to value.

74. Does the appraisal district gather income and expense data and calculate values using the income approach for office properties? TIER(S) 1-2

If there are only owner-occupied offices in the county, the answer to this question is NOT APPLICABLE

Data Needs

- Access to income and expense data used in the income approach
- Listing of all office properties

Steps

- Determine if the appraisal district gathers income and expense data for office properties
 - If the appraisal district can provide evidence that they have made an attempt to gather income and expense information **within the previous three years** (questionnaires and/or surveys sent) from office property owners **AND** received no response, the answer to this question is YES.
 - If appraisal district has received responses with income and expense information continue with steps below.
- Using office properties samples, check for income and expense data on five samples.
- Interview the chief appraiser or designee and have them show you income and expense data used to value office properties
- Have them walk you through five examples where the income approach was used to value office properties
- Determine if the appraisal district calculates values for office properties using the income approach
- Complete the checklist:

Sample Number	Office Property PID Number:	Did appraisal district attempt to gather income and expense information? (Yes/No)	If response received, can appraisal district produce income and expense information received? (Yes/No/N/A)	If response received, did appraisal district calculate values for office properties using the income approach? (Yes/No/N/A)
1				
2				
3				
4				
5				

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Gather income and expense information for office properties.
- Calculate values for office properties using the income approach to value.

75. Does the appraisal district gather income and expense data and calculate values using the income approach for retail properties? TIER(S) 1-2

If there are only owner-occupied retail properties in the county, the answer to this question is NOT APPLICABLE

Data Needs

- Access to income and expense data used in the income approach
- Listing of all retail properties

Steps

- Determine if the appraisal district gathers income and expense data for retail properties
 - If the appraisal district can provide evidence that they have made an attempt to gather income and expense information **within the previous three years** (questionnaires and/or surveys sent) from retail property owners **AND** received no response, the answer to this question is YES.
 - If appraisal district has received responses with income and expense information continue with steps below.
- Using retail properties samples, check for income and expense data on five samples.
- Interview the chief appraiser or designee and have them show you income and expense data used to value retail properties
- Have them walk you through five examples where the income approach was used to value retail properties
- Determine if the appraisal district calculates values for retail properties using the income approach
- Complete the checklist:

Sample Number	Retail Property PID Number:	Did appraisal district attempt to gather income and expense information? (Yes/No)	If response received, can appraisal district produce income and expense information received? (Yes/No/N/A)	If response received, did appraisal district calculate values for retail properties using the income approach? (Yes/No/N/A)
1				
2				
3				
4				
5				

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Gather income and expense information for retail properties.
- Calculate values for retail properties using the income approach to value.

76. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse properties/mini storages? TIER(S) 1-3

If there are only owner-occupied warehouse properties in the county, the answer to this question is NOT APPLICABLE

Data Needs

- Access to income and expense data used in the income approach
- Listing of all warehouse properties/mini storages

Steps

- Determine if the appraisal district gathers income and expense data for warehouse properties, this includes mini storages
 - If the appraisal district can provide evidence that they have made an attempt to gather income and expense information **within the previous three years** (questionnaires and/or surveys sent) from warehouse/mini storage property owners **AND** received no response, the answer to this question is YES.
 - If appraisal district has received responses with income and expense information continue with steps below.
- Using warehouse/mini storage samples, check for income and expense data on five samples
- Interview the chief appraiser or designee and have them show you income and expense data used to value warehouse properties, this includes mini storages
- Have them walk you through five examples where the income approach was used to value warehouse properties, this includes mini storages
- Determine if the appraisal district calculates values for warehouse properties/mini storages using the income approach
- Complete the checklist:

Sample Number	Warehouse/Mini Storage Property PID Number:	Did appraisal district attempt to gather income and expense information? (Yes/No)	If response received, can appraisal district produce income and expense information received? (Yes/No/N/A)	If response received, did appraisal district calculate values for warehouse/mini storage properties using the income approach? (Yes/No/N/A)
1				
2				
3				
4				
5				

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Gather income and expense information for warehouse properties/mini storages.

- Calculate values for warehouse properties/mini storages using the income approach to value.

77. Are exempt and nonexempt multi-family low income properties appraised in accordance with Section 23.215 and 11.1825(q) of the Property Tax Code? TIER(S) 1-3

If the appraisal district has no multi-family low income properties, the answer will be NOT APPLICABLE

Data Needs

- Listing of low income multi-family properties

Steps

- Choose a sample of 5 properties from appraisal district’s list of low income multi-family properties
- Determine if the appraisal district has collected current income and expense data for each property
- Determine if the same cap rate was used for each property
- Determine if the income approach was used to determine value on the appraisal roll
- Complete the checklist:

Sample Number	PID Number:	Has the appraisal district gathered current income and expense data on property? (Yes/No)	Was the same cap rate used for this property as for other properties? (Yes/No)	Was the income approach used to determine the value for the property that is indicated the appraisal roll? (Yes/No)
1				
2				
3				
4				
5				

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Use the income method of appraisal as described by Section 23.012 to determine the appraised value of the property as indicated in Tax Code Section 11.1825(q).
- Use the same capitalization rate that the chief appraiser uses to appraise other rent-restricted properties as indicated in Tax Code Section 11.1825(q).

78. Does the appraisal district post exempt low-income capitalization rates on their website by January 31st and is the capitalization rate that is posted the one that is used on exempt multi-family low income housing as described in Tax Code Section 11.1825(r)? TIER(S) 1-3

If the appraisal district has no multi-family low income properties, the answer will be NOT APPLICABLE

Data Needs

- Access to the appraisal district’s website
- Listing of **exempt** low income multi-family properties

Steps

- Review the appraisal district’s website and determine if the appraisal district has posted their exempt low-income capitalization rate for the current appraisal year.
 - If the capitalization rate is not posted on the website or if the capitalization rate is not current, the answer to this question is NO.
- Review all exempt low income multi-family properties to determine whether the appraisal district used the published capitalization rate on their website to value the properties.

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Not later than January 31st of each year, post the capitalization rate to be used in that year on the district’s website as required by Tax Code Section 11.1825(r).
- Use the published capitalization rate to value all exempt low income multi-family properties as required by 11.1825(r).

79. Are net-to-land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district’s records and is the appraisal district following their dry and/or irrigated cropland schedule? TIER(S) 1-3

If the appraisal district does not have any open-space land properties designated as dry or irrigated cropland, the answer to this question is NOT APPLICABLE

Data Needs

- Resource materials used in determining productivity values for dry and irrigated cropland (survey data/third-party data)
- Spreadsheets or other documents used to compile survey results for dry and irrigated cropland
- Most current calculations of net-to-land for dry and irrigated cropland
- Listing of properties with land on dry and/or irrigated cropland schedule

Steps

- Determine which income and expense items the appraisal district uses in its calculations of net-to-land
- Using resource materials, determine if you can reproduce the expense items and the income items
- Sum the income items, sum the expense items, and subtract expense items from income items
 - This is net-to-land
- Determine if the appraisal district calculated net-to-land for each of the five years in the appropriate period and determined a five-year average net-to-land as stated in Tax Code Section 23.51(4)
 - The appropriate period for 2019 is 2013-2017; for 2020 is 2014-2018; for 2021 is 2015-2019
- Determine if the appraisal district determined the values by applying the appropriate cap rate to the five-year average net-to-land
 - The appropriate cap rate for 2019 and 2020 is 10 percent
- Using the listing of properties with land on dry and/or irrigated cropland schedule, pull five samples and determine if appraisal district is following their dry and/or irrigated cropland schedule
 - If any of the properties in the sample are not correctly following the appraisal districts dry and/or irrigated cropland schedule, the answer to this question is NO
 - Complete the checklist:

Sample Number	Dry and/or Irrigated Cropland PID Number:	Is appraisal district following their dry and/or irrigated cropland schedule? (Yes/No)
1		
2		
3		
4		
5		

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Use the correct five-year averages when calculating net-to-land values for dry and irrigated cropland.
- Use the correct cap rate when calculating net-to-land values for dry and irrigated cropland.
- Ensure that net-to-land calculations are reproducible from the appraisal district’s appraisal records.
- Use current dry and/or irrigated cropland schedule as calculated by the appraisal district.

80. Are net-to-land calculations for agricultural use land designated as native pasture reproducible from the appraisal district’s appraisal records and is the appraisal district following their native pasture schedule? TIER(S)1-3

If the appraisal district does not have any open-space land properties designated as native pasture, the answer to this question is NOT APPLICABLE

Data Needs

- Resource materials used in determining productivity values for native pastureland (survey data/third-party data)
- Spreadsheets or other documents used to compile survey results for native pastureland
- Most current calculations of net-to-land for native pastureland
- Listing of properties with land on native pasture schedule

Steps

- Determine which income and expense items the appraisal district uses in its calculations of net-to-land
- Using resource materials, determine if you can reproduce the expense items and the income items
- Sum the income items, sum the expense items, and subtract expense items from income items
- This is net-to-land
- Determine if the appraisal district calculated net-to-land for each of the five years in the appropriate period and determined a five-year average net-to-land as stated in Tax Code Section 23.51(4)
 - The appropriate period for 2019 is 2013-2017; for 2020 is 2014-2018; for 2021 is 2015-2019
- Determine if the appraisal district determined the values by applying the appropriate cap rate to the five-year average net-to-land
 - The appropriate cap rate for 2019 and 2020 is 10 percent
- Using the listing of properties with land on native pasture schedule, pull five samples and determine if appraisal district is following their native pasture schedule
 - If any of the properties in the sample are not correctly following the appraisal districts native pasture schedule, the answer to this question is NO
 - Complete the checklist:

Sample Number	Native Pasture PID Number:	Is appraisal district following their native pasture schedule? (Yes/No)
1		
2		
3		
4		
5		

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Use the correct five-year averages when calculating net-to-land values for native pasture.
- Use the correct cap rate when calculating net-to-land values for native pasture.
- Ensure that net-to-land calculations are reproducible from the appraisal district’s appraisal records.
- Use current native pasture schedule as calculated by the appraisal district.

81. Does the appraisal district perform inspections of properties as a result of receiving wildlife management use appraisal applications? TIER(S) 1-3

If the appraisal district does not have any properties with Wildlife Management Use Appraisal, the answer to this question is NOT APPLICABLE

Data Needs

- Listing of all wildlife management use appraisal applications received within the previous two years

Steps

- Choose a sample of five wildlife management use applications received within the previous two years

- Interview the chief appraiser or designee and have them provide documentation that inspections were performed as a result of receiving wildlife management use appraisal applications
- Pictometry and/or aerials can be used instead of a physical inspection if the wildlife management activities listed on the application can be verified using Pictometry and/or aerials
- Complete the checklist:

Sample Number	Wildlife Property ID Number	Did the appraisal district perform an inspection of the property as a result of receiving wildlife management use appraisal application? (Yes/No)	Documentation Viewed
1			
2			
3			
4			
5			

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Perform inspections of properties as a result of receiving wildlife management use appraisal applications.

82. Does the appraisal district perform inspections of properties as a result of receiving agricultural use appraisal applications? TIER(S) 1-3

Data Needs

- Listing of all agricultural use appraisal applications received within the previous two years

Steps

- Choose a sample of five agricultural use applications received within the previous two years
- Interview the chief appraiser or designee and have them provide documentation that inspections were performed as a result of receiving agricultural use appraisal applications
 - Pictometry and/or aerials can be used instead of a physical inspection if the agricultural use activities listed on the application can be verified using Pictometry and/or aerials
- Complete the checklist:

Sample Number	Agricultural Use Property ID Number	Did the appraisal district perform an inspection of the property as a result of receiving agricultural use appraisal application? (Yes/No)	Documentation Viewed
1			
2			
3			
4			
5			

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Perform inspections of properties as a result of receiving agricultural use appraisal applications.

83. For properties that have been granted agricultural use appraisal, are completed applications and required documentation on file? TIER(S) 1-3

Data Needs

- Sample of qualified open-space land (category D1) properties used in Mandatory Question 1
- Access to applications and documentation for all properties that have been granted agricultural use appraisal

Steps

- Use category D1 sample properties used in Mandatory Question 1
- Request to see the applications and required documentation for the properties in the sample
- Determine if the current owner of the property is the owner listed on the application
- Determine if the application matches the legal description of the property
- Determine if there are complete applications and required documentation for all of the properties in the sample
- If any of the applications are not complete or any required documentation is not included, the answer to this question is NO
- Complete the checklist:

Sample Number	Category D1 Property ID Number	Is the application that is on file match the current property owner? (Yes/No)	Is the application that is on file match the legal description of the property? (Yes/No)	Is the applications that is on file complete and signed by the property owner? (Yes/No)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the appraisal district maintains completed applications and required documentation for all properties that the appraisal district grants agricultural use appraisal.

84. Is the appraisal district following their current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timberland use? TIER(S) 1-3

If the appraisal district does not have current intensity standards or intensity standards from the previous two years, the answer to this question is NO

If the special valuation application is incomplete, the answer to this question is NO

Data Needs

- Listing of appraisal district’s active agricultural categories
- Listing of special valuation applications received within the previous 2 years **in all applicable categories of special valuation**
- Appraisal districts current agricultural intensity standards
 - If intensity standards have changed in the previous 2 years, request previous intensity standards along with current standards

Steps

- Become familiar with the appraisal district’s agricultural intensity standards
- Pull a sample of 5 recently approved applications from the each of the categories
 - If a category is not applicable to the appraisal district, enter N/A in the checklist
- Determine if the information contained on the application conforms to the intensity standards
- Complete the checklists:

Irrigated Crop Property ID Number	Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for irrigated crop use? (Yes/No/N/A)	Documentation Viewed

Dry Crop Property ID Number	Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for dry crop use? (Yes/No/N/A)	Documentation Viewed

Barren Property ID Number	Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for barren use? (Yes/No/N/A)	Documentation Viewed

Orchard Property ID Number	Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for orchard use? (Yes/No/N/A)	Documentation Viewed

Improved Pasture Property ID Number	Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for improved pasture use? (Yes/No/N/A)	Documentation Viewed

Native Pasture Property ID Number	Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for native pasture use? (Yes/No/N/A)	Documentation Viewed

Hardwood Timberland Property ID Number	Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for hardwood timberland use? (Yes/No/N/A)	Documentation Viewed

Pine Timberland Property ID Number	Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for pine timberland use? (Yes/No/N/A)	Documentation Viewed

Mixed Timberland Property ID Number	Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for mixed timberland use? (Yes/No/N/A)	Documentation Viewed

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Form degree of intensity standards.
- Ensure the appraisal district receives complete special valuation applications prior to granting special valuation appraisal.
- Ensure that approved special valuation applications meet the appraisal district’s degree of intensity standards.

85. Has the appraisal district updated and implemented timber guidelines to include the qualification of productivity appraisal under Tax Code Sections 23.72(b) and 23.9802(d)? TIER(S) 1-3

If the appraisal district does not have timberland in productivity, the answer to this question is N/A

Refer to the list of counties with timber at productivity

Data Needs

- Current timber guidelines
- List of properties for which timber productivity appraisal was granted after September 1, 2019
- List of properties for which timber productivity appraisal was denied after September 1, 2019

Steps

- Determine if the appraisal district’s most current timber guidelines include procedures for qualifying timber productivity appraisal as described in Tax Code Section 23.72(b) and 23.980(d).
 - If the appraisal district’s most current timber productivity manual does not include these procedures, the answer to this question is NO
 - If the appraisal district does not have a timber productivity manual, the answer to this question is NO
- Randomly select 5 properties from the list of timber granted after September 1, 2019
 - Determine if there are any roads, rights-of-way, buffer areas or firebreaks on the parcel(s) applied for
 - If so, ensure the appraisal district included those areas when granting the productivity appraisal
 - If the appraisal district did not include those areas when granting the productivity appraisal, the answer to this question is NO
 - Complete the checklist below:

Sample Number	Timber Productivity Granted Property ID Number	Does a portion of the land include a road, a right-of-way, buffer area or firebreak? (Yes/No)	Did the CAD include roads, rights-of-way, buffer areas or firebreaks when granting the productivity appraisal? (Yes/No)
1			
2			
3			
4			
5			

- Randomly select 5 properties from the list of timber productivity denials
 - If the land is currently and actively devoted principally to the production of timber or forest products to the degree of intensity set forth by the appraisal district, ensure that the denial was not due to any of the following:
 - A portion of the land includes a road, a right-of-way, buffer area or firebreak or
 - Subject to a right-of-way that was taken through the exercise of the power of eminent domain
 - If the application for productivity appraisal was denied due to any of the reasons listed above, the answer to this question is NO
 - Complete checklist below:

Sample Number	Timber Productivity Denial Property ID Number	Did the CAD deny the application due to a portion of the land including a road, a right-of-way, buffer area or firebreak? (Yes/No)	Did the CAD deny the application due to a portion of the land being subject to a right-of-way that was taken through the exercise of the power of eminent domain? (Yes/No)
1			
2			
3			
4			
5			

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Include procedures for qualifying timber productivity appraisal that are described in Tax Code Section 23.72(b) and 23.9802(d) in the appraisal district’s timber productivity manual.
- Ensure that the chief appraiser did include land used for the production of timber or forest products, including a road, right-of-way, buffer area, or firebreak; or land subject to a right-of-way that was taken through the exercise of the power of eminent domain when granting productivity appraisal are required by Tax Code Section 23.72(d).
- Ensure that the chief appraiser did not consider a portion of a parcel of land used for the production of timber or forest products, including a road, right-of-way, buffer area, or firebreak; or land subject to a right-of-way that was taken through the exercise of the power of eminent domain to deny timber productivity appraisal are required by Tax Code Section 23.9802(d).

86. Does the appraisal district make an entry on the appraisal records when agricultural applications are received after April 30 and deliver written notice of imposition of the penalty as described in Tax Code Section 23.431? TIER(S) 1-3

If the appraisal district states they have received no late agricultural applications in the previous two years, have them walk you through the process that is followed when a late application is received

If it cannot be demonstrated how the appraisal district makes an entry on the appraisal record that an agricultural application has been received after the deadline OR if it cannot be demonstrated how a written notice of imposition of the penalty would be delivered to the property owner, the answer to this question is NO

Data Needs

- Listing of agricultural applications received after the April 30 deadline for the previous two years

Steps

- Choose a sample of 5 agricultural applications received after the April 30 deadline from listing
- Determine if entry was made in the system that the application was received after April 30
- Determine if the taxpayer was notified of the imposition of penalty
- Determine if the tax assessor/collector was provided notification of the imposition of penalty
- Complete the checklist:

Sample Number	PID Number:	Was entry made into the appraisal districts system that the application was received after April 30? (Yes/No)	Was the taxpayer notified of the imposition of penalty? (Yes/No)	Was the tax assessor/collector notified of the imposition of the penalty? (Yes/No)
1				
2				
3				
4				
5				

Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)

- Make entry in the appraisal records and provide written notification of the imposition of penalty in accordance with Tax Code Section 23.431.