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METHODS AND ASSISTANCE PROGRAM 2022 REPORT



Glenn Hegar Texas Comptroller of Public Accounts

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Texas Comptroller of Public Accounts
2022-23 Final Methods and Assistance Program Review
Live Oak County Appraisal District
Current MAP Cycle Chief Appraiser(s): Irene Gonzales
Previous MAP Cycle Chief Appraiser(s): Debra Morin

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	FAIL
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets
Taxpayer Assistance	Meets All
Operating Procedures	Needs Some Improvement
Appraisal Standards, Procedures and Methodology	Needs Some Improvement

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement - The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	15	14	93
Taxpayer Assistance	16	16	100
Operating Procedures	23	20	87
Appraisal Standards, Procedures & Methodology	25	22	88

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Texas Comptroller of Public Accounts
2022-23 Final Methods and Assistance Program Tier 3 Review
Live Oak County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required to review appraisal districts' governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology. Each appraisal district is reviewed every other year. This report details the results of the review for the appraisal district named above.

GOVERNANCE

Review Question	Answer	Recommendation
1. Does the appraisal district board of directors regularly evaluate the chief appraiser?	N/A	No Recommendation
2. Has the chief appraiser completed a Chief Appraiser Institute prescribed by Occupations Code Section 1151.164 as required by Tax Code Section 6.05(c)?	Yes	No Recommendation
3. Have the appraisal district board members and appraisal review board members completed Open Meetings training pursuant to Government Code Section 551.005?	Yes	No Recommendation
4. Do the current appraisal district board members meet the criteria listed in Tax Code Section 6.03(a), 6.035(a)(2), 6.035(a-1) and 6.035(a-1)(4)?	Yes	No Recommendation
5. 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 Oct. 1 of the most recent odd-numbered year as described in Tax Code Section 6.03(e) or if the appraisal district falls under Tax Code Section 6.031, have they received nominating resolutions by Dec. 31?	Yes	No Recommendation

Review Question	Answer	Recommendation
6. Before Oct. 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)?	Yes	No Recommendation
7. Did the appraisal district receive nominating resolutions before Dec. 15 and did the chief appraiser submit the results to the governing body of each taxing unit entitled to vote and the candidates before Dec. 31 as required by Tax Code Section 6.03(k)?	Yes	No Recommendation
8. 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)?	Yes	No Recommendation
9. Was the most recent written reappraisal plan adopted by the appraisal district's board of directors by the Sept. 15 deadline as required by Tax Code Section 6.05(i)?	Yes	No Recommendation
10. Did the appraisal district board of directors provide notice of and host a public hearing for the 2021-22 reappraisal plan by Sept. 15, 2020 or the 2023-24 reappraisal plan by Sept. 15, 2022 pursuant to Tax Code Section 6.05(i)?	Yes	No Recommendation
11. 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)?	Yes	No Recommendation
12. Did the appraisal district prepare and post the most recent budget notice according to the requirements of Tax Code Section 6.062?	Yes	No Recommendation

Review Question	Answer	Recommendation
13. 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 Sept. 15 according to the requirements of Tax Code Section 6.06(b)?	Yes	No Recommendation
14. Did the board of directors of the appraisal district hold a public meeting to discuss the receipt of notice under Government Section 403.302(k)?	N/A	No Recommendation
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?	No	Appoint an agricultural appraisal advisory board and call the board to meet at least once per year as required by 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 appraisal district directors as described in Tax Code Section 6.063(b)?	Yes	No Recommendation
17. Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?	Yes	No Recommendation

TAXPAYER ASSISTANCE

Review Question	Answer	Recommendation
18. Is the information on the appraisal district's website up-to-date?	Yes	No Recommendation
19. 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?	Yes	No Recommendation

Review Question	Answer	Recommendation
20. 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?	Yes	No Recommendation
21. Does the chief appraiser include the required information in the notice of estimated taxes required under Tax Code Sections 26.04(e-2) and (e-3) and Comptroller Rule 9.3006?	Yes	No Recommendation
22. Does 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?	Yes	No Recommendation
23. Does the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	Yes	No Recommendation
24. Does the appraisal district offer training to employees for customer service/public relations as described in IAAO's Standard on Public Relations?	Yes	No Recommendation
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?	Yes	No Recommendation
26. Does the appraisal district have a process for updating or maintaining homestead exemptions?	Yes	No Recommendation
27. Does the homestead exemption form used by the appraisal district comply with Comptroller Rule 9.415?	Yes	No Recommendation

Review Question	Answer	Recommendation
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)?	Yes	No Recommendation
29. Does 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?	Yes	No Recommendation
30. Does the appraisal district follow their procedures to address heir property claimed as an individual’s residence homestead?	N/A	No Recommendation
31. 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)?	Yes	No Recommendation
32. 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)?	N/A	No Recommendation
33. Does the appraisal district comply with the requirements for granting solar and wind power energy devices exemptions under Tax Code Section 11.27?	N/A	No Recommendation
34. Does the appraisal district maintain documentation for deferrals as required by Tax Code Section 33.06(b)?	Yes	No Recommendation
35. Does the appraisal district comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	Yes	No Recommendation

Review Question	Answer	Recommendation
36. Does the appraisal district maintain the required information stated in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	Yes	No Recommendation
37. For properties that submitted a rendition penalty waiver request that was denied, does the chief appraiser deliver by first class mail written notice of the denial of the rendition penalty waiver request to the property owner as described in Tax Code Section 22.30 (a-1)?	N/A	No Recommendation

OPERATING PROCEDURES

Review Question	Answer	Recommendation
38. Is the appraisal district in compliance with Tax Code Section 6.054, restriction on employment by appraisal district?	Yes	No Recommendation
39. Did the appraisal district timely submit its response the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
40. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation
41. Have appraisal district employees with access to a local government computer system or database completed a cybersecurity training program certified under Government Code 2054.519 or offered under 2054.519(f) annually as required by Government Code 2054.5191(a-1)?	Yes	No Recommendation

Review Question	Answer	Recommendation
42. 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 appraisal district and to the Comptroller’s office by the date described in Tax Code Section 6.05(i)?	Yes	No Recommendation
43. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.4254?	N/A	No Recommendation
44. 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)?	N/A	No Recommendation
45. 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?	Yes	No Recommendation
46. 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)?	Yes	No Recommendation

Review Question	Answer	Recommendation
47. Did the chief appraiser prepare and certify the two most recent appraisal rolls or a certified estimate of the taxable value in the taxing unit to the assessor for each taxing unit participating in the appraisal district as described in Tax Code Section 26.01(a) and 26.01(a-1)?	Yes	No Recommendation
48. Has the chief appraiser created and maintained a property tax database as required by Tax Code Section 26.17?	Yes	No Recommendation
49. Are changes made to the appraisal roll under Tax Code Section 25.25, coded by the appropriate subsection that authorizes the change?	Yes	No Recommendation
50. 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)?	Yes	No Recommendation
51. Are 25.25 (c) changes to the appraisal roll permissible changes in accordance with Tax Code Section 25.25(c)?	Yes	No Recommendation
52. 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?	Yes	No Recommendation
53. 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)?	No	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).
54. Does the appraisal district provide evidence during ARB hearings?	Yes	No Recommendation

Review Question	Answer	Recommendation
55. Does the chief appraiser deliver required documentation to the property owner/agent requested under Tax Code Section 41.461 at least 14 days before the hearing on the protest?	No	Deliver all documentation requested under Tax Code Section 41.461 at least 14 days before the hearing on a protest.
56. Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	No	Retain agent authorization form 50-162 on file for properties represented by a tax agent.
57. 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)?	N/A	No Recommendation
58. Is the appraisal district compliant with Tax Code Section 11.13(g) as it relates to FMFC exemptions?	Yes	No Recommendation
59. Are category D and E properties correctly categorized according to the Comptroller's property classification guidelines?	Yes	No Recommendation
60. Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03?	Yes	No Recommendation
61. Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller's office timely?	Yes	No Recommendation
62. Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller's office timely?	Yes	No Recommendation

Review Question	Answer	Recommendation
63. Did the appraisal district report the total tax rate imposed by each taxing unit within its jurisdiction to the Comptroller's office by Oct. 5 or Nov. 15 of the previous year as required by Tax Code Section 5.091 and prescribed by EARS manual?	Yes	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Review Question	Answer	Recommendation
64. 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?	Yes	No Recommendation
65. Did the appraisal district complete and produce written mass appraisal reports in the previous two years as required by USPAP Standard 6?	Yes	No Recommendation
66. Do the appraisal district's contracts contain the items described in IAAO's Standard on Contracting for Assessment Services?	Yes	No Recommendation
67. Are deeds and other ownership documents processed within 90 days of recording?	Yes	No Recommendation
68. 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?	Yes	No Recommendation
69. Do sold and unsold "like" properties within the same market area have similar noticed values?	Yes	No Recommendation
70. Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum?	Yes	No Recommendation

Review Question	Answer	Recommendation
71. 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?	Yes	No Recommendation
72. 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?	Yes	No Recommendation
73. 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?	N/A	No Recommendation
74. 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?	Yes	No Recommendation
75. 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?	Yes	No Recommendation
76. 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?	No	Follow procedures for appraising residential inventory for taxation as required by Tax Code Section 23.12(c).
77. Does the appraisal district comply with appraisal requirements for heavy equipment inventory (Tax Code Section 23.1241)?	Yes	No Recommendation
78. Does the appraisal district comply with appraisal requirements for motor vehicle inventory (Tax Code Section 23.121)?	Yes	No Recommendation

Review Question	Answer	Recommendation
79. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family property?	Yes	No Recommendation
80. Does the appraisal district gather income and expense data and calculate values using the income approach for office property?	N/A	No Recommendation
81. Does the appraisal district gather income and expense data and calculate values using the income approach for retail property?	N/A	No Recommendation
82. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse /mini storage property?	Yes	No Recommendation
83. Are exempt and nonexempt multi-family low income properties appraised in accordance with Tax Codes Section 23.215 and 11.1825(q)?	No	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).
84. Does the appraisal district post exempt low-income capitalization rates on its website by Jan. 31 and, if so, is the posted capitalization rate the one that is used on exempt multi-family low income housing as described in Tax Code Section 11.1825(r)?	Yes	No Recommendation
85. 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 its dry and/or irrigated cropland schedule?	Yes	No Recommendation

Review Question	Answer	Recommendation
86. 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 its native pasture schedule?	Yes	No Recommendation
87. Does the appraisal district perform property inspections as a result of receiving wildlife management use appraisal applications?	Yes	No Recommendation
88. Does the appraisal district perform property inspections as a result of receiving agricultural use appraisal applications?	Yes	No Recommendation
89. Does the appraisal district have completed applications and required documentation on file for properties granted agricultural use appraisal?	Yes	No Recommendation
90. Is the appraisal district following its current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timberland use?	Yes	No Recommendation
91. Does the appraisal districts timber guidelines include the qualification of productivity appraisal under Tax Code Sections 23.72(b) and 23.9802(d)?	N/A	No Recommendation
92. 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 Sections 23.431 and 23.541?	No	Make an entry in the appraisal records and provide written notification of the imposition of penalty as required by Tax Code Section 23.431.