**2018-19 METHODS AND ASSISTANCE PROGRAM GUIDELINES AND CHECKLISTS**

**Tier 2**

**January 2, 2018**

**These guidelines are meant to assist the Methods and Assistance Program (MAP) reviewers in answering MAP questions during the course of a review. They are not intended to give specific instructions to appraisal districts, although they may be used by appraisal districts to better understand the reviewers’ activities and better understand the MAP instrument. Reviewers are trained 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.**

**Variation among appraisal districts in complexity, size, topography, property types and duties can result in additional explanation in some areas. These guidelines are periodically reviewed and are subject to changes or additions. 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 one with the most recent date.**

**The reviewer, with management approval, may request a larger sample on any question if it’s determined a larger sample will help effectively answer the question. The larger sample may be requested while on site or at any time prior to the completion of the review. In cases where these instructions state that the reviewer will look at a sample of 5 of certain type of property, exemption file, etc., if there are fewer than 5 of those present in the county, the reviewer will look at all that exist.**

**The steps listed under review questions are steps that can be taken to determine the answers to the questions. A specific outcome to each of those steps is not necessarily required to determine the answer to the question.**

**Recommendations included in MAP reports will be customized as needed to be applicable to an appraisal district’s situation.**

**GOVERNANCE**

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| 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 chief appraiser is evaluated regularly.
* Ensure that the appraisal district board of directors discusses the results of the chief appraiser’s evaluation with him or her.
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| 1. **Has the appraisal district’s investment officer attended investment training as required by Government Code Section 2256.008?**
 | **TIER(S)** | **1-3** |
| **\*For more information relating to this question, please see** [**Government Code Section 2256.008**](http://www.statutes.legis.state.tx.us/Docs/GV/htm/GV.2256.htm#2256.008)**\*****\*If the current chief appraiser has not been in place for at least 12 months as of the date of the onsite visit, and the chief appraiser is the investment officer for the appraisal district, the answer to this question is NOT APPLICABLE\*****Data needs*** Certificate of completion from an investment training course
* Training materials or outline of training topics for the investment training attended

**Steps*** Determine if the appraisal district has a designated investment officer
	+ - The chief appraiser is the investment officer if another person has not been designated
* Review a certificate of completion from an investment training course
* Determine if the investment officer has attended investment training within the previous two years

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Ensure that the appraisal district’s investment officer attended investment training meeting the requirements of Government Code Section 2256.008.

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| 1. **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*.

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| 1. **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 1 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 1st?**
 | **TIER(S)** | **1-3** |
| **\*If CAD elects their BOD under 6.034, this process is followed 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 Dec. 1st if appraisal district is following Tax Code Section 6.031 for board of director membership or selection.

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| **5. Before October 30, did the chief appraisal 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 will be N/A.****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
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| **6. Did the board of directors meet at least quarterly with a quorum 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).
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| **7. 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
* 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.

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| **8. Did the appraisal district board of directors provide notice of and host a public hearing for the 2017-18 reappraisal plan by September 15, 2016 or the 2019-20 reappraisal plan by September 15, 2018 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 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 approve the reappraisal plan was held on the date, time and place listed in the notice
* 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 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)
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| **9. 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
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	+ - 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

**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 copies of the proposed budget are sent to the entities listed in Tax Code Section 6.06(a) before June 15.
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| **10. 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’s budget notice is prepared according to the requirements of Tax Code Section 6.062.
* Ensure that the appraisal district’s budget notice is posted according to the requirements of Tax Code Section 6.062.

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| 1. **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 of the public hearing to consider the budget

**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.

**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 approves a budget before September 15 as required by Tax Code Section 6.06(b).
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| 1. **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 below
	+ - The answer to each checklist item must be yes to get a YES on this question

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| **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, timber land or restricted-use timber land 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.
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| **13. Did the appraisal district deliver a copy of the CADs most recent financial audit report to each taxing unit 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
* 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)
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|  **14. Do the current appraisal district board of director members meet the criteria listed in Tax Code Section 6.03(a) and 6.035(a)(2)?** | **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 below
	+ - The answer to each checklist item must be yes to get a YES on this question

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|  | **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 1** |  |  |  |  |
| **Member 2** |  |  |  |  |
| **Member 3** |  |  |  |  |
| **Member 4** |  |  |  |  |
| **Member 5** |  |  |  |  |

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Ensure BOD members are qualified to serve on the Board of Directors in accordance with Tax Code Section 6.03(a)
* Ensure BOD members are qualified to serve on the Board of Directors in accordance with Tax Code Section 6.035(a)(2)
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| **15. Did the chief appraiser prepare and deliver to the board of directors a list of nominees submitted by the entities to fulfill a BOD vacancy and did the board of directors elect, by majority vote, one of the nominees in accordance with Tax Code Section 6.03(l)?** | **TIER(S)** | **1-3** |
| **\*If there have been no board of director vacancies within the last two years, the answer to this question will be NOT APPLICABLE\*****Data Needs*** Board of director agendas and minutes for the previous two years

**Steps*** Determine if the chief appraiser received a nominee to fill the vacancy within 45 days after notification to the BOD of the vacancy
* Determine if the chief appraiser prepared and delivered a list of nominees to the BOD within 5 days of the 45 day deadline
* Determine if the vacancy was filled by majority vote of the board of directors

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Prepare and deliver a list of nominees to the BOD within 5 days of the 45 day deadline
* Ensure the board of directors selects, by majority vote of its members, one of the nominees to fill the vacancy.
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| **16. Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?** | **TIER(S)** | **1-3** |
| **\*Note: If the chief appraiser states that the governing body and the appraisal district have agreed to a different process for payment, notify management.****\*Note: 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 payments were received for the previous year
* 2018 cycle: Use 2017 budget year
* 2019 cycle: Use 2018 budget year

**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 CAD has applied penalty and interest to delinquent payments (see note above)
* The answer to each checklist item must be yes to get a YES on this question

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| **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)** |
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**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Ensure allocations statements are sent to each taxing unit at the first day of the last month of each quarter for the next quarterly payment.
* Ensure penalty and interest is applied to delinquent tax payments if not waived per Tax Code Section 6.06(k).
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**TAXPAYER ASSISTANCE**

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| **17. 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 checklist:
* If the appraisal district does not have checklist items on their website you will answer checklist N/A

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| **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.
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| **18. 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**](http://www.statutes.legis.state.tx.us/Docs/GV/htm/GV.2265.htm)**.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.
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|  **19. Has the appraisal district developed an annual report in each of the previous two calendar years, and is it made available to the public as described in IAAO’s *Standard on Public Relations*?** | **TIER(S)** | **1-3** |
| **Data needs*** Annual reports for the previous two years

**Steps*** 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*
* Determine if the most current annual report is made 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

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| **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)*** Ensure that the appraisal district develops an annual report each year as described in IAAO’s *Standard 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*.
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| **20. Are the written complaint procedures for the appraisal district made available to the public?**  | **TIER(S)** | **1-3** |
| **Data needs*** Complaint procedures
* Access to the appraisal district’s website

**Steps*** Determine if the appraisal district has written complaint procedures
* Determine if those procedures are made available to the public
	+ - The procedures 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 procedures 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 procedures are still available to the public

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Develop written procedures for the complaint process and make them available to the public.
* Make the appraisal district’s written complaint procedures available to the public.
 |
| **21. Are the complaint procedures for the appraisal review board made available to the public upon request?**  | **TIER(S)** | **1-3** |
| **NOTE:** Appraisal review board complaint procedures may be included in the appraisal district board of directors’ policy manual section relating to Tax Code Section 6.04(d), in the policies or procedures for the taxpayer liaison officer relating to Tax Code Section 6.052, in the appraisal review board hearing procedures relating to Tax Code Section 5.103 or as a stand-alone document.**Data needs*** Copy of appraisal review board complaint procedures
* Copy of written complaints about the appraisal review board and requests for the complaint procedures

**Steps*** Determine if there are complaint procedures for the appraisal review board
* Determine if the complaint procedures are made available to the public
	+ - Acceptable documentation can be correspondence, viewing the procedures posted in the office, hearing rooms or on the website, etc.

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Ensure that complaint procedures for the appraisal review board are made available to the public upon request.
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| **22. 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**](http://www.statutes.legis.state.tx.us/Docs/GV/htm/GV.552.htm)**\*****\*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, or the previous two years if none were received in the previous year

**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 below 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):*** **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.
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| **23. 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 below
	+ - 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 below
	+ - 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 below
	+ - The 5-day requirement will not be checked for this question

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Sample Properties:** | **Account 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 are cancelled as required by Tax Code Section 11.43(h).
* Deliver notices to property owners whose exemptions were modified as required by Tax Code Section 11.45(d).
* Deliver notices to property owners whose exemptions were denied as required by Tax Code Section 11.45(d).
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| **24. For residence homestead exemptions cancelled after Sept. 1, 2015, did the appraisal district follow the procedure described in Tax Code Section 11.43(q) 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 years or older since Sept. 1, 2015, the answer to this question is NOT APPLICABLE\*****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 since Sept. 1, 2015

**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 below:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Sample Properties:** | **Account 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 30th 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.
 |
| **25. 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**](http://www.comptroller.texas.gov/taxinfo/proptax/infopack/)**\*****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).
* Publicize in a manner reasonably designed to notify all property owners of the requirements for special appraisal of land used for agricultural, timber and open-space purposes and the availability of application forms as required by Tax Code Sections 23.43(f), 23.54(g) and 23.75(g).
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| **26. Does the appraisal district include with each notice sent under Tax Code Section 25.19 to an eligible property owner, instructions for accessing and using the electronic protest system as described in Tax Code Section 41.415?** | **TIER(S)** | **1-3** |
| **\*If the appraisal district does not have a website, ask the chief appraiser for a written statement that the appraisal district has not had a website at any time since Jan. 1, 2008, and the answer to this question is NOT APPLICABLE\*****Data needs*** Appraisal notices for the previous year
* List of properties that had a residence homestead exemption in the previous year

**Steps*** Choose a sample of five properties that had homestead exemptions in the previous year and received appraisal notices
* Determine if, with each appraisal notice sent to each of the sample properties, the information about the appraisal district’s electronic protest system was included
	+ - The information must include instructions for accessing and using the system

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Include with each notice sent under Tax Code Section 25.19 to an eligible property owner, instructions for accessing and using the appraisal district’s electronic protest system as required by Tax Code Section 41.415
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| **27. Has the appraisal district implemented a system that allows the owner of a property that has been granted a homestead exemption to electronically receive and review comparable sales data and other evidence that the chief appraiser intends to use at the protest hearing before the appraisal review board, as required by Tax Code Section 41.415(b)(2)?** | **TIER(S)** | **1-3** |
| **\*If the answer to the previous question is NOT APPLICABLE, the answer to this question is NOT APPLICABLE\*****Data needs*** Access to the appraisal district’s electronic protest system

**Steps*** Determine if the appraisal district has an electronic protest system on its website
* Interview the chief appraiser or designee and have them walk through the electronic protest process
* Have the designee show you how a property owner with a residence homestead exemption can electronically receive and review comparable sales data and other evidence that the chief appraiser intends to use at the protest hearing, with examples
	+ - Email is acceptable

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Develop and implement an electronic protest system meeting the requirements of Tax Code Section 41.415.
* Ensure that property owners with residence homestead exemptions have the ability to receive and review comparable sales data and other evidence that the chief appraiser intends to use at the protest hearing electronically, as required by Tax Code Section 41.415(b)(2).
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**OPERATING PROCEDURES**

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| **28. 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.
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| **29. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.804(b)(5)?** | **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\*****NOTE:** The following appraisal districts received at least one arbitration request in 2017: Anderson, Aransas, Atascosa, Austin, Bastrop, Bell, Bexar, Bosque, Bowie, Brazoria, Brazos, Brown, Burnet, Caldwell, Calhoun, Cameron, Camp, Cass, Chambers, Cherokee, Coleman, Collin, Colorado, Comal, Comanche, Cooke, Dallas, Dawson, Denton, Dewitt, Duval, Ector, Edwards, El Paso, Ellis, Erath, Fayette, Fort Bend, Freestone, Galveston, Gillespie, Gonzales, Grayson, Gregg, Grimes, Hale, Hardin, Harris, Harrison, Hays, Henderson, Hidalgo, Hill, Hockley, Hood, Howard, Hunt, Jackson, Jasper, Jefferson, Jim Hogg, Jim Wells, Johnson, Kaufman, Kendall, Kerr, King, La Salle, Liberty, Limestone, Llano, Loving, Lubbock, Madison, Marion, Martin, Matagorda, Maverick, McLennan, Menard, Midland, Milam, Montgomery, Navarro, Nueces, Orange, Palo Pinto, Parker, Polk, Potter, Rains, Rockwall, Rusk, San Jacinto, San Patricio, Shelby, Smith, Stephens, Tarrant, Taylor, Titus, Tom Green, Travis, Trinity, Tyler, Upshur, Val Verde, Victoria, Walker, Waller, Washington, Webb, Wharton, Wichita, Willacy, Williamson, Wise, Wood, Young**Data needs*** Access to mailing records for requests for binding arbitration
* List of requests for binding arbitration received within the previous year
* Access to binding arbitration documentation and orders of determination

**Steps*** Select a sample of five requests for binding arbitration from the previous year from the list provided by the appraisal district
	+ - If the appraisal district received fewer than five requests, the sample size will be all requests received
* Complete the checklist below
	+ - 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 held by the appraisal district because the arbitration was filed without the order of determination, eliminate that request from the sample and pull another request
		- All checklist items must be answered Yes in order to get a Yes on this question

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| --- | --- | --- | --- | --- | --- |
| **Arbitration Requirements** | **Sample 1** | **Sample 2** | **Sample 3** | **Sample 4** | **Sample 5** |
| **If the appraisal district had 499 or less arbitrations, 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 10 calendar days? (Yes/No/N/A)** |  |  |  |  |  |
| **If the appraisal district had 500 or more arbitrations in the prior year, 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 10 business days? (Yes/No/N/A)** |  |  |  |  |  |
| **Does the address on the request for binding arbitration match the address to where the copy was sent by regular first-class mail? (Yes/No)** |  |  |  |  |  |
| **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)** |  |  |  |  |  |
| **Was the certification by the appraisal district on question 30 complete? (Yes/No)** |  |  |  |  |  |
| **Was the request for binding arbitration signed by the chief appraiser or an appraisal district employee? (Yes/No)** |  |  |  |  |  |
| **Was an order of determination included with the request for binding arbitration that was sent to the Comptroller’s office? If the request for arbitration was for contiguous properties, there should be an order of determination for each property listed on the request. (Yes/No)** |  |  |  |  |  |

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Ensure that arbitration requests are certified and submitted to the Comptroller within 10 days of the receipt of the request and deposit from a property owner, as required by Tax Code Section 41A.05.
* Ensure that arbitrations that are sent to the Comptroller from the appraisal district are assigned an arbitration number, and that a copy of the order determining protest, along with the request for arbitration are submitted to the Comptroller by hand delivery or certified first-class mail, and must simultaneously deliver a copy of the submission to the owner by regular first-class mail as required by Comptroller Rule 9.804(b) (5).
* Comply with the requirements of Tax Code Section 41A.05 and Comptroller Rule 9.804(b) (5) with regard to receiving and processing arbitration requests.
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| **30. 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**](http://www.comptroller.texas.gov/taxinfo/proptax/pdf/96-1717.pdf)**\*****Data Needs*** 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](http://www.comptroller.texas.gov/propertytax/references/directory/cad/)
		- 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
* 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’s partial exemption list is made available to the public.
 |
| **31. 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](http://www.comptroller.texas.gov/propertytax/references/directory/cad/)
* 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 county, municipalities and school districts participating in the appraisal district
	+ - Email is acceptable
		- If an estimate was not sent to one or more 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 estimates required by Tax Code Section 26.01(e) are sent not later than April 30.
 |
| **32. 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](http://www.comptroller.texas.gov/propertytax/references/directory/cad/)
* 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:
	+ - 2016: July 25
		- 2017: July 25
		- 2018: July 25
* 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 appraisal roll is certified 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 written notifications of the form in which the appraisal roll will be provided are sent to the assessors of each taxing unit participating in the appraisal district by the date listed in Tax Code Section 26.01(a).
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| **33. 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*** Listing 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.
* If one change does not indicate which section of the Tax Code authorizes the change the answer to this question is NO.

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| --- | --- | --- |
| **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** |  |  |
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| **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.
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|  |
| **34. 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
* Written report of each change made under Tax Code Section 25.25(b) that decreases the tax liability of the owner of the property for the previous four quarters

**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 were sent before the 10th day after the end of each calendar quarter
	+ - 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 board of directors as required by Tax Code Section 25.25(b).
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| --- | --- | --- |
| **35. When the appraisal roll is changed according to Tax Code Section 25.25(d), does the appraisal district notify the tax assessor-collector that a 10 percent penalty should be charged to the property owner and, if the appraisal district also performs collection functions, is a 10 percent penalty assessed according to the requirements of Tax Code Section 25.25(d)?**  | **TIER(S)** | **1-3** |
| **\*If the appraisal district did not have any Tax Code Section 25.25(d) changes in the current or previous year, the answer to this question is NOT APPLICABLE\*****\*If the answer to question 33 is NO, the answer to this question is NO****NOTE:** The following appraisal districts have self-identified as collecting taxes in the most recent operations survey: Armstrong, Austin, Bailey, Baylor, Bee, Bell, Blanco, Borden, Bowie, Briscoe, Brown, Burnet, Caldwell, Calhoun, Camp, Carson, Castro, Cherokee, Childress, Clay, Coleman, Collingsworth, Colorado, Concho, Cooke, Cottle, Crosby, Culberson, Dallam, Dawson, Deaf Smith, Donley, Eastland, Ector, Fannin, Fayette, Fisher, Floyd, Foard, Frio, Gaines, Garza, Gillespie, Goliad, Grimes, Hale, Hall, Hamilton, Hardeman, Harrison, Hartley, Haskell, Hill, Hood, Houston, Hudspeth, Jack, Jim Wells, Jones, Kendall, Kent, Kimble, Kinney, Knox, Lamar, Lamb, Lampasas, Live Oak, Lubbock, Lynn, Martin, Mason, McCulloch, Menard, Midland, Mills, Montague, Morris, Nacogdoches, Newton, Nolan, Ochiltree, Oldham, Parker, Parmer, Rains, Real, Red River, Reeves, Rockwall, San Patricio, San Saba, Shackelford, Sherman, Somervell, Stonewall, Sutton, Swisher, Taylor, Terrell, Terry, Throckmorton, Titus County, Tom Green, Trinity, Upton, Uvalde, Van Zandt, Walker, Washington, Wilson, Winkler, Wise, Young, Zavala**Data needs*** Copies of motions filed with the appraisal review board to change the appraisal roll to correct an error that resulted in an incorrect appraised value for a property if the appraised value exceeded the correct appraised value by more than one-third for the current and previous year
* Access to appraisal records

**Steps*** Choose a sample of five properties from the motions and view the appraisal records for those properties
* If the appraisal district does not perform assessment and collections functions, have the appraisal district provide documentation showing that the tax assessor-collector was notified of the 25.25(d) penalty for the properties in the sample
* If the appraisal district does perform assessment and collections functions, determine if the property owners were charged a late-correction penalty equal to 10 percent of the amount of taxes as calculated on the basis of the corrected appraised valued to each affected taxing unit for each of the properties in the sample

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Assess the 10 percent late-correction penalty as described in Tax Code Section 25.25(d).
* Ensure that the appraisal district notifies the tax assessor-collector that a 10 percent penalty should be charged according to the requirements of Tax Code Section 25.25(d).
 |

|  |  |  |
| --- | --- | --- |
| **36. Has the appraisal district’s records retention schedule that is on file with the State Library and Archives Commission, as described in Local Government Code Section 203.041, been implemented?** | **TIER(S)** | **1-3** |
| **For more information relating to records retention plans, see** [**Local Government Code Section 203.04**](http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.203.htm)**1****\*For more information about this question, visit the Texas State Library and Archives Commission’s** [**Records Management Services webpage**](https://www.tsl.texas.gov/landing/records-mgt.html)**\*****Data Needs*** Records retention plan
* Documentation that the current records retention plan is on file with the Texas State Library and Archives Commission

**Steps*** Review and become familiar with the appraisal district’s records retention plan
* Ensure that the plan contains a retention schedule
* Interview the chief appraiser or designee and have them walk you through the appraisal district’s records retention policies with examples
* Determine if the current version of the appraisal district’s records retention plan is on file with the Texas State Library and Archives Commission
* Determine if the written records retention plan is being followed

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Develop a records retention plan as required by Local Government Code Section 203.041.
* Follow the records retention plan as written.
* Modify the records retention plan to reflect the actual activities of the appraisal district.
* Ensure that the current version of the records retention plan is on file with the Texas State Library and Archives Commission.
 |
| **37. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?** | **TIER(S)** | **1-3** |
| **Data Needs*** Disaster recovery and mitigation plan or procedures

**Steps*** If there is no disaster recovery and mitigation plan or procedures, this answer is NO
* 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 below
	+ - 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 three 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** |  |
| **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 customers** |  |
| **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.
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| --- | --- | --- |
| **38. 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 two years

**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 two years
	+ - 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 each 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.
* Ensure that an affidavit with the language specified in Tax Code Section 25.22(b) is included with the completed appraisal records.
 |
| **39. 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**](http://www.comptroller.texas.gov/taxinfo/taxforms/50-221.pdf)**\*** **Data needs*** List 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 below
* 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 CAD 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).

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| --- | --- | --- |
| **40. Does the appraisal district provide evidence during the appeals process?** | **TIER(S)** | **1-3** |
| **\*\*NOTE: The samples for this question will be the same accounts used for the question regarding ARB Orders of Determination\*****\* 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.****\*Audio tapes of the hearing are acceptable.****Data needs*** List 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 Checklist below:
* 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** |  |  |

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| --- | --- | --- |
| **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** |  |  |

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| --- | --- | --- |
| **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** |  |  |

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| --- | --- | --- |
| **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 evidence is presented in each case by the appraisal district during the appeals process.
 |

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| --- | --- | --- |
| **41. Did the appraisal review board hear and determine all or substantially all timely filed protests; determine all timely filed challenges; submit a list of approved changes in the records to the chief appraiser; and approve the appraisal records by the deadline established in Tax Code Section 41.12 in the previous year?** | **TIER(S)** | **1-3** |
| **\*This question is addressing administrative functions and is not a review of the performance of the appraisal review board\*****Data Needs*** Copy of the appraisal review board protest timeline/schedule for the previous year
* Copy of the taxing unit challenge hearing timeline/schedule for the previous year
* Documentation that changes to the appraisal records were sent from the appraisal review board to the chief appraiser in the previous year
* Documentation of approval of the appraisal records by the appraisal review board in the previous year

**Steps*** Review the appraisal review board timeline or schedule for the previous year and determine if substantially all timely filed protests were complete by July 20
	+ - The sum of the appraised values, as determined by the chief appraiser, of all properties on which a protest has been filed but not determined should be 5 percent or fewer by the July 20 deadline
* Review the taxing unit challenge hearing timeline/schedule for the previous year and determine if all timely filed challenges were determined by July 20
* Determine if a list of the appraisal review board’s approved changes to the appraisal records in the previous year were sent to the chief appraiser by July 20
* Determine if the appraisal review board approved the appraisal records in the previous year by July 20

**NOTE:** The appraisal district board of directors with a county population of one million or more may, by resolution, postpone the deadline for 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 appraisal review board hears and determines all or substantially all timely filed protests by the deadline established in Tax Code Section 41.12.
* Ensure that the appraisal review board determines all timely filed challenges by the deadline established in Tax Code Section 41.12.
* Ensure that the appraisal review board submits a list of its approved changes in the records to the chief appraiser by the deadline established in Tax Code Section 41.12.
* Ensure that the appraisal review board approves the appraisal records by the deadline established in Tax Code Section 41.12.

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| --- | --- | --- |
| **42. Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?** | **TIER(S)** | **1-2** |
| **\*NOTE: 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*** List of properties represented by tax agents

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

|  |  |  |
| --- | --- | --- |
| **Category A Property ID Number** | **Is Comptroller form 50-162 on file? (Yes/No)** | **Is Comptroller form 50-162 complete? (Yes/No)** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
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|  |  |  |
| --- | --- | --- |
| **Category F Property ID Number** | **Is Comptroller form 50-162 on file? (Yes/No)** | **Is Comptroller form 50-162 complete? (Yes/No)** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
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| --- | --- | --- |
| **Category L Property ID Number** | **Is Comptroller form 50-162 on file? (Yes/No)** | **Is Comptroller form 50-162 complete? (Yes/No)** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

**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.
 |

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| --- | --- | --- |
| **43. 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 5 Category A properties, 5 Category C properties, 5 Category D properties, 5 Category E properties and 5 Category F properties
* For categories, A,C,D and F use sample from Mandatory Question 1.
* For category E pull sample from CPA production.
* 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
* All answers in the checklist must be answered as YES for the answer to this question to be YES

|  |  |  |
| --- | --- | --- |
| **Category A Property ID Number** | **Is the land coded correctly? (Yes/No)** | **Is the improvement coded correctly? (Yes/No)** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

|  |  |  |
| --- | --- | --- |
| **Category C Property ID Number** | **Is the land coded correctly? (Yes/No)** | **Is the improvement coded correctly? (Yes/No)** |
|  |  | N/A |
|  |  | N/A |
|  |  | N/A |
|  |  | N/A |
|  |  | N/A |

|  |  |  |
| --- | --- | --- |
| **Category D Property ID Number** | **Is the land coded correctly? (Yes/No)** | **Is the improvement coded correctly? (Yes/No)** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

|  |  |  |
| --- | --- | --- |
| **Category E Property ID Number** | **Is the land coded correctly? (Yes/No)** | **Is the improvement coded correctly? (Yes/No)** **\*Pay Close Attention to Sheds/Outbuildings/Barns here, they Should Be Coded Cat D, Not E\*** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

|  |  |  |
| --- | --- | --- |
| **Category F Property ID Number** | **Is the land coded correctly? (Yes/No)** | **Is the improvement coded correctly? (Yes/No)** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Follow classification guidelines as set forth in the Property Classification Guide
 |

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| --- | --- | --- |
| **. 44. Are exempt properties correctly categorized in accordance with the PTAD Property Classification Guide?** | **TIER(S)** | **1-3** |
| **Data needs*** Listing of all Category X properties
* Access to appraisal cards
* PTAD Property Classification Guide

**Steps*** Choose a random sample of 10 properties from the list of category X properties
* Review and become familiar with PTAD’s Property Classification Guide
* Determine if exempt properties are coded in compliance with PTAD’s Property Classification Guide
* All answers in the checklist must be answered as YES for the answer to this question to be YES

|  |  |  |
| --- | --- | --- |
| **Sample Number** | **Category X Property ID Number** | **Is exempt property correctly classified in accordance with the PTAD Property Classification Guide** **(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)*** Follow classification guidelines as set forth in PTAD’s Property Classification Guide
 |

 |
| **45. 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).
 |

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| --- | --- | --- |
| **46. Does the appraisal district’s written reappraisal plan define the market areas in the county as required by Tax Code Section 25.18?** | **TIER(S)** | **1-3** |
| **\*If the answer to this question is NO, the answer to Mandatory question 2 is a FAIL\*****Data needs*** Copy of the most recent reappraisal plan

**Steps*** Review the appraisal district’s most recent reappraisal plan
* Determine if the appraisal district’s reappraisal plan defines market areas
	+ - A discussion of how market area analysis or sales analysis is done does not constitute defining market areas

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Define market areas in the appraisal district’s reappraisal plan as required by Tax Code Section 25.18.
 |
| **47. Does the appraisal district’s written reappraisal plan identify the properties to be appraised in each year covered by the plan as required by Tax Code Section 25.18 and have all scheduled activities been completed timely?** | **TIER(S)** | **1-3** |
| **\*If the answer to this question is NO, the answer to Mandatory question 2 is a FAIL\*****Data needs*** Copy of the most recent reappraisal plan
* List of all properties that were to be reappraised in the previous reappraisal year according to the reappraisal plan
* Access to appraisal records

**Steps*** Review the appraisal district’s most recent reappraisal plan
* Determine if the reappraisal plan identifies the properties to be appraised in each year covered by the plan
	+ - Years must be referenced
		- Specific parameters must be defined (geography, school district, property type, etc.)
* Using the sample of 15 properties from mandatory question 2, review the appraisal records for the sample properties and determine if they were reappraised according to the timeline in the reappraisal plan

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Ensure that the appraisal district’s written reappraisal plan identifies the properties to be appraised in each year covered by the plan as required by Tax Code Section 25.18.
* Follow the adopted reappraisal plan as written.
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| **48. Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller timely?** **Data Needs*** EARS submission dates
 | **TIER(S)** | **1-3** |
| **Steps*** A list of EARS 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 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.

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| **49. Did the appraisal district submit the two most recent electronic property transactions submissions to the Comptroller timely?****Data Needs*** EPTS submission dates
 | **TIER(S)** | **1-3** |
| **Steps*** A list of EPTS 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 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.

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| **50. Are sales provided in the most recent electronic property transaction submission valid sales?** **Data Needs*** Appraisal district’s most recent EPTS submission
 | **TIER(S)** | **1-3** |
| **Steps*** Pull a sample of 10 properties from the most recent EPTS submission
* Go to column AJ to determine if the appraisal district has identified the submission as being a valid sale
* Verify that each transaction was an actual sale
* Verify by looking at MLS or sales letter
* If it is only a deed amount, the appraisal district must have coded in their CAMA system that this is NOT a valid sale or it is NOT valid sale amount

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Ensure valid sales are submitted in EPTS submissions
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**APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY**

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| **51. Have the 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 all properties are re-inspected at least every six years as discussed in IAAO’s *Standard on Mass Appraisal of Real Property*.
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| **52. Do the appraisal district’s appraisal cards contain all of the information as required by Comptroller Rule 9.3001?** | **TIER(S)** | **1-3** |
| **\*NOTE: The samples for this question will be the same accounts selected in Mandatory Question 1, Step 2.\*****\*For Tier 3 Samples: choose and additional 5 Category F accounts\*****\* 9.3001(e) Any information required by these sections may be maintained in electronic data processing records rather than in****physical documents\*****\*9.3001(f) Appraisal district offices failing to establish an appraisal card system as required in this section may be judged to be in compliance upon a showing that an appraisal card system substantially equivalent to that required in this****section has been established\*****Data needs*** Access to appraisal cards
* Comptroller Rule 9.3001

**Steps*** Become familiar with Comptroller Rule 9.3001 and items required on appraisal cards per rule
* Pull a sample of 10 category A, 10 category D, 10 category F
* Review appraisal cards and complete checklist
* All answers in the checklist must be answered YES or N/A for this question to be answered as YES

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| **(b) On each parcel of residential or commercial real estate, a separate appraisal card shall be developed and maintained which contains the following items of information related to the land:** | **Items contained on appraisal card (Yes/No/N/A)?** |
| **(1) the legal description of the land (this provision shall not be interpreted to require field note descriptions)** |  |
| **(2) the account number of the property** |  |
| **(3) a section indicating zoning classification (if any)** |  |
| **(4) a section indicating street improvements (e.g.: unimproved, graveled, paved)** |  |
| **(5) a section indicating utilities available (e.g., water, sewer, electricity, gas)** |  |
| **(6) a section indicating basic measurements of the land (e.g., frontage, depth, acreage)** |  |
| **(7) a section for computation of the land value** |  |
| **(8) a section for any remarks by the appraiser relevant to the parcel** |  |
| **(9) the identification of each taxing unit in which the property is taxable** |  |

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| **(c) On each parcel of residential or commercial real estate the appraisal card shall contain the following items of information related to the improvements on the parcel:** | **Items contained on appraisal card (Yes/No/N/A)?** |
| **(1) a diagram of all improvements on the parcel indicating perimeter measurements** |  |
| **(2) separate sections indicating the type of construction for the foundation, floor, exterior walls, and roof** |  |
| **(3) a section indicating the date of appraisal and the initials of the appraiser** |  |
| **(4) a section indicating the use type of the improvements (e.g., single-family, duplex, apartment, store, warehouse, factory, etc.)** |  |
| **(5) a section indicating additional details of construction (e.g., porches, garages, storage buildings, fireplaces, etc.)** |  |
| **(6) a section indicating depreciation calculation related to the improvements** |  |
| **(7) a section for the computation of the improvement value** |  |
| **(8) a section for any remarks or comments by the appraiser relevant to the improvements on the parcel** |  |
| **(9) in addition to all the information listed in this subsection, each appraisal card shall indicate the amount of appraised value of property included in the parcel for each category classification required by the annual school district report of property value** |  |

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| **(d) On each parcel of rural or acreage real estate, an appraisal card shall be maintained which shall contain the following items of information related to the parcel:** | **Items contained on appraisal card (Yes/No/N/A)?** |
| **(1) all information required under subsection (c)(1)-(9) of this section for each improvement located on the parcel** |  |
| **(2) all information required under subsection (b)(1), (2), (3), (8), and (9) of this section related to the land** |  |
| **(3) a section indicating the size of the parcel and the number of acres in each of the following use categories: *(A) irrigated, (B) dry cropland, (C) improved pasture, (D) native pasture, (E) orchard, (F) timber, (G) barren or waste*** |  |
| **(4) a section indicating road access (e.g., paved, gravel, dirt, unimproved, none)** |  |
| **(5) a section indicating utility availability (electricity, gas, sewer, etc.)** |  |
| **(6) in districts with irrigated land, a section indicating the number and capacity of irrigation wells or the number of acres covered by irrigation permits** |  |
| **(7) in addition to the information listed in this subsection, each appraisal card shall indicate the amount of appraised value of property included in the parcel for each category classification required by the annual school district report of property value** |  |

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Ensure appraisal cards contain items listed in Comptroller Rule 9.3001
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| **53. 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

**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.
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| **54. Do the appraisal district’s contracts contain the items described in IAAO’s *Standard on Contracting for Assessment Services*?** | **TIER(S)** | **1-3** |
| **NOTE: 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***](http://docs.iaao.org/media/standards/Contracting08.pdf)**\*****\*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 following checklist
	+ - All checklist items must be a Yes or N/A to get a YES on this question

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| **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

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| **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*.
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| **55. Does the appraisal district follow a procedure or process for reviewing, verifying or evaluating the work of their appraisal services and mapping contractors?** | **TIER(S)** | **1-3** |
| **\*If the appraisal district does not have any appraisal services or mapping contracts, the answer to this question is NOT APPLICABLE\*****\*If any of the contracts are with a non-profit, notify management\*****Data needs*** Copies of all current appraisal services and mapping contracts
* Procedures for reviewing, verifying or evaluating contractors

**Steps*** Determine if the appraisal district has a procedure for reviewing, verifying or evaluating contractors
	+ - 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 reviewing, verifying or evaluating the work of their appraisal services and mapping contractors and complete the first column of the checklist below
* Have the appraisal district walk through each contract and describe how the appraisal district is reviewing, verifying or evaluating the work of the contractors, with examples
* Complete the checklist below using the information and examples provided in the walkthrough

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| **Elements of the appraisal district’s procedures or process for reviewing, verifying or evaluating the work of the appraisal services and mapping contractors:** | **Was the process described in the walkthrough (yes/no)?** | **Documentation observed?** |
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**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Establish a procedure or process for reviewing, verifying or evaluating the work of the appraisal services and mapping contractors.
* Follow the appraisal district’s procedure or process for reviewing, verifying or evaluating the work of the appraisal services and mapping contractors.
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| **56. 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.
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| **57. 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** |
| **\*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*** 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.
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| **58. 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 adjustments need to be made to residential cost schedules.
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| **59. 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 adjustments need to be made to commercial cost schedules.
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| **60. 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***](http://docs.iaao.org/media/standards/StandardValuationPersonalProperty.pdf) ***Valuation of Personal Property*\*****NOTE:** 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 below
	+ - 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

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| **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)?** |
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**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 new personal property accounts are inspected within 12 months after they are created.
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| **61. 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*** List 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

**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 checklist below:

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| **Sample Number** | **Category L Property ID Number** | **Did CAD impose a penalty for rendering late?****(Yes/No)** | **Did CAD 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)** |
| **1** |  |  |  |  |
| **2** |  |  |  |  |
| **3** |  |  |  |  |
| **4** |  |  |  |  |
| **5** |  |  |  |  |

**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 rendition penalties are waived, ensure that the process outlined in Tax Code Section 22.30 is followed.
* 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)
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| **62. Does the appraisal district perform multiple quality control steps to ensure the accuracy and uniformity of property valuations?** | **TIER(S)** | **1-3** |
| **Data needs*** Quality control procedures

**Steps*** Review and become familiar with the appraisal district’s quality control procedures and fill in the first column of the checklist below
* Interview the chief appraiser or designee and have them walk through the appraisal district’s quality control procedures, with examples
* Complete the rest of the checklist during the walkthrough to determine if the procedures are being followed
* The appraisal district must be performing at least three quality control steps to get a YES on this question

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| **Quality control procedures/steps (may include: data collection, data entry, valuation, edits reports, etc.):** | **Was the process described in the walkthrough (yes/no)?** | **Documentation observed?** |
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**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Perform multiple quality control steps to ensure the accuracy and uniformity of property valuations.
* Follow the appraisal district’s procedures for quality control as written.
* Develop written quality control procedures.
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| **63. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family properties?** | **TIER(S)** | **1-2** |
| **\*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 (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 checklist below:

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| **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/NA)** | **If response received, did appraisal district calculate values for multi-family properties using the income approach? (yes/no/NA)** |
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**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.
 |
| **64. 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 (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 checklist below:

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| **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/NA)** | **If response received, did appraisal district calculate values for office properties using the income approach? (yes/no/NA)** |
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**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.
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| **65. Does the appraisal district gather income and expense data and calculate values using the income approach 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 (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 checklist below:

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| **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/NA)** | **If response received, did appraisal district calculate values for retail properties using the income approach? (yes/no/NA)** |
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**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.

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| **66. 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 (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 checklist below:

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| --- | --- | --- | --- |
| **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/NA)** | **If response received, did appraisal district calculate values for warehouse/mini storage properties using the income approach? (yes/no/NA)** |
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**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
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| **67. Are 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** |
| **Data needs*** List 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 checklist below:

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| --- | --- | --- | --- |
| **Sample 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)** |
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**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)
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|  **68. Does the appraisal district collect land sales and maintain a verified land sales file and 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 and 3.4?** | **TIER(S)** | **1-3** |
| **Data Needs*** Access to land sales file and sales verification information
* Data collection manual or procedures for data collection

**Steps*** Have the chief appraiser or designee show you the appraisal district’s land sales file
* Have them show you evidence that the sales have been verified
* Ensure that the most recent addition to the land sales file was within the previous year, unless there were no land sales in the county in the previous year
* Determine if the appraisal district gathers real estate transfer documents and sales information from all available third-party sources

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Collect land sales and maintain a verified sales file.
* Ensure that land sales undergo a verification process.
* 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.
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| **69. Does the appraisal district collect residential property sales and maintain a verified residential sales file and 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 and 3.4?** | **TIER(S)** | **1-3** |
| **Data Needs*** Access to residential sales file and sales verification information
* Data collection manual or procedures for data collection

**Steps*** Have the chief appraiser or designee show you the appraisal district’s residential sales file
* Have them show you evidence that the sales have been verified
* Ensure that the most recent addition to the residential sales file was within the previous year, unless there were no residential sales in the county in the previous year
* Determine if the appraisal district gathers real estate transfer documents and sales information from all available third-party sources

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Collect residential sales and maintain a verified sales file.
* Ensure that residential sales undergo a verification process.
* 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.
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| **70. Does the appraisal district collect commercial property sales and maintain a verified commercial sales file and 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 and 3.4?** | **TIER(S)** | **1-2** |
| **Data Needs*** Access to commercial property sales file and sales verification information
* Data collection manual or procedures for data collection

**Steps*** Have the chief appraiser or designee show you the appraisal district’s commercial property sales file
* Have them show you evidence that the sales have been verified
* Ensure that the most recent addition to the commercial property sales file was within the previous year, unless there were no commercial sales in the county in the previous year
* Determine if the appraisal district gathers real estate transfer documents and sales information from all available third-party sources

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Collect commercial property sales and maintain a verified sales file.
* Ensure that commercial property sales undergo a verification process.
* 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.
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| **71. Does the appraisal district collect multi-family property sales and maintain a verified multi-family sales file and 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 and 3.4?** | **TIER(S)** | **1-2** |
| **Data Needs*** Access to multi-family property sales file and sales verification information
* Data collection manual or procedures for data collection

**Steps*** Have the chief appraiser or designee show you the appraisal district’s multi-family property sales file
* Have them show you evidence that the sales have been verified
* Ensure that the most recent addition to the multi-family property sales file was within the previous year, unless there were no multi-family sales in the county in the previous year
* Determine if the appraisal district gathers real estate transfer documents and sales information from all available third-party sources

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Collect multi-family property sales and maintain a verified sales file.
* Ensure that multi-family property sales undergo a verification process.
* 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.
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| **72. 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 2017 is 2011-2015; for 2018 is 2012-2016; for 2019 is 2013-2017
* 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 2017 and 2018 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 checklist below:

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| --- | --- |
| **Dry and/or Irrigated Cropland PID Number:** | **Is appraisal district following their dry and/or irrigated cropland schedule? (Yes/No)** |
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**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.
 |
| **73. 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 2017 is 2011-2015; for 2018 is 2012-2016; for 2019 is 2013-2017
* 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 2017 and 2018 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 checklist below:

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| **Native Pasture PID Number:** | **Is appraisal district following their native pasture schedule? (yes/no)** |
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**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.
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| **74. Does the appraisal district properly apply minimum acreage requirement for Wildlife properties in accordance with Comptroller Rule 9.2005?** | **TIER(S)** | **1-3** |
| **\*If the appraisal district has had no wildlife denials in the previous two years, the answer to this question is N/A****\*THE MINIMUM ACREAGE REQUIREMENT ONLY APPLIES IF THERE HAS BEEN A REDUCTION IN THE ACREAGE OF THE TRACT SINCE JANUARY 1 OF THE PRECEDING TAX YEAR\*****Data needs*** List of properties for which the wildlife valuation was denied within the previous two years

**Steps*** Randomly select 5 properties from list of wildlife denials. If the CAD does not have 5 in the previous 2 years, review what is available.
* Determine if the wildlife valuation was denied due to minimum acreage requirement.
* If denied based upon the minimum acreage requirement, determine if there was a reduction in the acreage of the tract since January 1 of the preceding year.
* If there was no reduction in the acreage of the tract since January 1 of the preceding tax year in the year prior to the application and the application was denied based upon the minimum acreage requirement, the answer to this question is NO.
* Complete checklist below:

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| --- | --- | --- | --- |
| **Sample Number** | **Wildlife Denial Property ID Number** | **Did the CAD deny wildlife valuation due to minimum acreage requirement?****(Yes/No)** | **If denied based on minimum acreage requirement, was there a reduction in the acreage of the tract since Jan 1 of the preceding year? (Yes/No)** |
| **1** |  |  |  |
| **2** |  |  |  |
| **3** |  |  |  |
| **4** |  |  |  |
| **5** |  |  |  |

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Properly apply the minimum acreage requirement for wildlife properties in accordance with Comptroller Rule 9.2005
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| **75. Does the appraisal district perform inspections of properties as a result of receiving wildlife management use appraisal applications?** | **TIER(S)** | **1-3** |
| **\*If there are not any properties with Wildlife Management Use Appraisal, the answer to this question is NOT APPLICABLE\*****Data needs*** List 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 checklist below:

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| --- | --- | --- | --- |
| **Sample Number** | **Wildlife Property ID Number** | **Did the CAD 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.
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| --- | --- | --- |
| **76. Does the appraisal district perform inspections of properties as a result of receiving agricultural use appraisal applications?** | **TIER(S)** | **1-3** |
| **Data needs*** List 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 checklist below:

|  |  |  |  |
| --- | --- | --- | --- |
| **Sample Number** | **Agricultural Use Property ID Number** | **Did the CAD 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.
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| **77. 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
* 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 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

**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 have been granted agricultural use appraisal.
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| **78. Have agricultural appraisal intensity-of-use standards been evaluated or updated within the previous five years?** | **TIER(S)** | **1-3** |
| **\*For more information on this question, please see the** [***Texas Property Tax Manual for the Appraisal of Agricultural Land***](http://www.comptroller.texas.gov/taxinfo/proptax/pdf/96-300.pdf)**\*****\*If the appraisal district has not set intensity-of-use standards, the answer to this question is NO\*****Data needs*** Documentation for intensity-of-use standards
* Appraisal districts current agricultural intensity standards

**Steps*** Interview the chief appraiser or designee and have them walk through the process used to determine the intensity-of-use standard for the county, including reviewing the requested documentation
* Determine if the appraisal district has evaluated or updated the intensity-of-use standards within the previous five years
	+ - Documentation must be observed to get a YES on this question
			* A written statement listing the date of the discussion is acceptable documentation

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Evaluate or update the appraisal district’s intensity-of-use standards on a regular basis.
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| **79. Is the appraisal district following their current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timber 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 special valuation applications received within the previous 2 years
* 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 listing
* Determine if the information contained on the application conforms to the intensity standards
* Complete checklist below:

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| --- | --- | --- | --- |
| **Sample Number** | **Agricultural Use Property ID Number** | **Did the CAD follow their current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural/timber use?****(Yes/No)** | **Documentation Viewed** |
| **1** |  |  |  |
| **2** |  |  |  |
| **3** |  |  |  |
| **4** |  |  |  |
| **5** |  |  |  |

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)*** Form degree of intensity standards
* Ensure special valuation applications are complete when grant special valuation appraisal
* Ensure that approved special valuation applications meet the appraisal district’s degree of intensity standards
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| **80. 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 checklist below:

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| --- | --- | --- | --- |
| **Sample PID Number:** | **Was entry made into CADs 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)** |
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**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
 |