

2024 REPORT

METHODS AND ASSISTANCE PROGRAM



GLENN HEGAR

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

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Texas Comptroller of Public Accounts
2024-25 Final Methods and Assistance Program Review
Delta County Appraisal District
Current MAP Cycle Chief Appraiser(s): Kim Gregory
Previous MAP Cycle Chief Appraiser(s): Kim Gregory

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

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

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

Appraisal District Ratings:

Meets All – The total point score is 100

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

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

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

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total “Yes” Points	Total Score (Total “Yes” Questions/Total Questions) x 100
Governance	17	12	71
Taxpayer Assistance	13	11	85
Operating Procedures	23	11	48
Appraisal Standards, Procedures and Methodology	25	7	28

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Texas Comptroller of Public Accounts
2024-25 Final Methods and Assistance Program Tier 3 Review
Delta County Appraisal District

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

GOVERNANCE

	Review Question	Answer	Recommendation
1.	Does the appraisal district board of directors regularly evaluate the chief appraiser?	Yes	No Recommendation
2.	Is the chief appraiser certified as a registered professional appraiser as prescribed by Occupations Code Section 1151.160 or do they hold a professional designation as required by Tax Code Section 6.05(c)?	Yes	No Recommendation
3.	Has the chief appraiser completed a Chief Appraiser Institute prescribed by Occupations Code Section 1151.164 as required by Tax Code Section 6.05(c)?	Yes	No Recommendation
4.	Have the appraisal district board members and appraisal review board members completed Open Meetings training pursuant to Government Code Section 551.005?	No	Ensure all appraisal district board members complete Open Meetings training as required by Government Code Section 551.005.
5.	Has the chief appraiser calculated the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement before Oct. 1 of the most recent odd-numbered year as described in Tax Code Section 6.03(e) or if the appraisal district falls under Tax Code Section 6.031, have they received nominating resolutions by Dec. 31?	Yes	No Recommendation

Review Question		Answer	Recommendation
6.	Before Oct. 30, did the chief appraiser prepare a ballot, listing the candidates whose names were timely submitted and deliver a copy to each taxing unit that is entitled to vote in accordance with Tax Code Section 6.03(j)?	Yes	No Recommendation
7.	Did the appraisal district receive nominating resolutions before Dec. 15 and did the chief appraiser submit the results to the governing body of each taxing unit entitled to vote and the candidates before Dec. 31 as required by Tax Code Section 6.03(k)?	Yes	No Recommendation
8.	Did the appraisal district board of directors meet at least quarterly in the previous year and with a quorum present at every meeting as required by Tax Code Section 6.04(b) and Government Code Chapter 551?	Yes	No Recommendation
9.	Do the appraisal district board of directors' meeting agendas match what was discussed in the meetings and was the meeting held at the time, place and date listed on the agenda?	Yes	No Recommendation
10.	Was the most recent written reappraisal plan adopted by the appraisal district's board of directors by the Sept. 15 deadline as required by Tax Code Section 6.05(i)?	Yes	No Recommendation
11.	Did the appraisal district board of directors provide notice of the public hearing at which the most recent reappraisal plan was adopted, pursuant to Tax Code Section 6.05(i)?	No	Ensure the appraisal district board of directors delivers notice of the public hearing to consider the reappraisal plan and hosts a public hearing as required by Tax Code Section 6.05(i).
12.	Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units and appraisal district board of directors according to the requirements of Tax Code Section 6.06(a)?	Yes	No Recommendation
13.	Did the appraisal district prepare and post the most recent budget notice according to the requirements of Tax Code Section 6.062?	Yes	No Recommendation

Review Question		Answer	Recommendation
14.	Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve the budget before Sept. 15 according to the requirements of Tax Code Section 6.06(b)?	No	Ensure the appraisal district board of directors delivers notices of the public hearing to consider the proposed budget as required by Tax Code Section 6.06(b).
15.	Did the appraisal district board of directors hold a public meeting to discuss the receipt of notice under Government Section 403.302(k)?	N/A	No Recommendation
16.	Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12?	No	Ensure the agricultural appraisal advisory board meets at least once per year as required by Tax Code Section 6.12.
17.	Did the chief appraiser distribute the farm and ranch survey instructional guide to the members of agricultural appraisal advisory board as required by Government Code Section 403.3022(e) and provide information to the board regarding how to access the informational session provided under Government Code Section 403.3022(c) in the previous year?	No	Distribute information on how to access the informational session provided by the Comptroller under Government Code Section 403.3022(c) and distribute the farm and ranch survey instructional guide to the members of the agricultural appraisal advisory board as required by Government Code Section 403.3022(e).
18.	Are allocation statements sent to each taxing unit and allocations received as described in Tax Code Section 6.06(e)?	Yes	No Recommendation

TAXPAYER ASSISTANCE

Review Question		Answer	Recommendation
19.	Is the information on the appraisal district's website up to date?	No	Update the information on the appraisal district's website.
20.	Does the appraisal district maintain contact with the public by providing written publications and annual reports as described in IAAO's Standard on Communication and Outreach?	Yes	No Recommendation
21.	Does the appraisal district publicize the notices required by Tax Code Sections 11.44(b), 22.21, 23.43(f), 23.54(g) and 23.75(g) in a manner designed to reasonably notify all property owners?	Yes	No Recommendation

Review Question		Answer	Recommendation
22.	Does the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	Yes	No Recommendation
23.	Does the appraisal district have an effective procedural manual as described in IAAO's Standard on Communication and Outreach?	N/A	No Recommendation
24.	Does the appraisal district have a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552 and is the procedure being followed?	Yes	No Recommendation
25.	Does the appraisal district have a process for the periodic review of each residence homestead exemption to confirm that the recipient of the exemption still qualifies for the exemption as required by Tax Code Section 11.43(h-1)?	Yes	No Recommendation
26.	Does the appraisal district follow their procedures to address residence homestead exemptions that are applied for after Jan. 1 according to Tax Code Section 11.42(f)?	N/A	No Recommendation
27.	Does the residence homestead exemption application used by the appraisal district comply with Comptroller Rule 9.415?	Yes	No Recommendation
28.	Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)?	No	Deliver notices to property owners whose exemptions the appraisal district cancelled, modified or denied as required by Tax Code Section 11.43(h) and 11.45(d).

Review Question		Answer	Recommendation
29.	Does 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?	Yes	No Recommendation
30.	Does the appraisal district follow their procedures to address heir property claimed as an individual's residence homestead?	N/A	No Recommendation
31.	Did the chief appraiser deliver notices of denial of applications for open-space land designation that include a brief explanation of the procedures for protesting the denials and full explanations of the reasons for the denials in the current or prior year, as required by Tax Code Section 23.57(d)?	Yes	No Recommendation
32.	Did the chief appraiser deliver appropriate exemption application forms in the current year to persons who in the preceding year were allowed exemptions requiring annual applications, as required by Tax Code Section 11.44(a)?	Yes	No Recommendation
33.	Does the appraisal district comply with the requirements for granting solar and wind power energy devices exemptions under Tax Code Section 11.27?	N/A	No Recommendation
34.	Does the appraisal district comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	Yes	No Recommendation
35.	Does the appraisal district maintain the information required in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	Yes	No Recommendation

Review Question		Answer	Recommendation
36.	Did the appraisal district provide written notices of changes of account numbers of appraisal records in the previous year as required by Tax Code Section 25.02(c)?	N/A	No Recommendation

OPERATING PROCEDURES

Review Question		Answer	Recommendation
37.	Did the appraisal district timely submit its response the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
38.	Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation
39.	Have appraisal district employees with access to a local government computer system or database completed a cybersecurity training program certified under Government Code Section 2054.519 or offered under Section 2054.519(f) in the previous fiscal year as required by Government Code Section 2054.5191(a-1)?	Yes	No Recommendation
40.	Has the appraisal district verified and reported the completion of a cybersecurity training program by employees of the appraisal district to the Texas Department of Information Resources as required by Government Code Section 2054.5191(b)(1) by August 31 of the previous fiscal year?	Yes	No Recommendation
41.	Did the appraisal district send copies of the most recent reappraisal plan to the presiding officers of the governing body of each taxing unit participating in the appraisal district and to the Comptroller's office by the date described in Tax Code Section 6.05(i)?	Yes	No Recommendation

Review Question		Answer	Recommendation
42.	Did the appraisal district hold an informal conference before the hearing on the protest with each property owner who filed a notice of protest with the appraisal review board and requested an informal conference in the previous year as required by Tax Code Section 41.445?	N/A	No Recommendation
43.	Does the appraisal district process regular binding arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rules?	No	Process arbitration requests according to Tax Code Chapter 41A.05 and Comptroller Rules.
44.	Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the binding arbitration and certify the change to the assessor for each affected taxing unit no later than the 45th day after the date an appeal is finally determined as required by Tax Code Sections 42.41(a)(1) and (2)?	No	Correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the appeal not later than the 45th day after the date an appeal is finally determined as required by Tax Code Section 42.41(a)(1). Certify the change to the assessor for each affected taxing unit not later than the 45th day after the date an appeal is finally determined as required by Tax Code Section 42.41(a (b)).
45.	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)?	No	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). Send estimates of the taxable value of property not later than April 30 as required by Tax Code Section 26.01(e).

Review Question		Answer	Recommendation
46.	Did the chief appraiser prepare and certify the two most recent appraisal rolls or a certified estimate of the taxable value in the taxing unit to the assessor for each taxing unit participating in the appraisal district as described in Tax Code Sections 26.01(a) and (a-1)?	No	Certify the change to the assessor for each affected taxing unit not later than the 45th day after the date an appeal is finally determined as required by Tax Code Section 42.41(a)(b). Send written notifications of the form in which the appraisal roll will be provided to the assessors of each taxing unit participating in the appraisal district April 1 as required by Tax Code Section 26.01(a).
47.	Are changes made to the appraisal roll under Tax Code Section 25.25 coded by the appropriate subsection that authorizes the change?	No	Code appraisal roll changes in accordance with the section of the Tax Code that authorizes the change.
48.	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)?	No	Present corrections of the appraisal roll that decrease the tax liability of property owners to the appraisal review board and appraisal district board of directors as required by Tax Code Section 25.25(b).
49.	Are the changes identified as Tax Code Section 25.25(c) changes to the appraisal roll permissible in accordance with Tax Code Section 25.25(c)?	No	Verify Tax Code Section 25.25(c) appraisal roll changes are permissible changes according to Tax Code Section 25.25(c).
50.	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?	No	Submit the completed appraisal records to the appraisal review board for review and determination of protests as required by Tax Code Section 25.22. Include an affidavit with the language specified in Tax Code Section 25.22(b) with the completed appraisal records.
51.	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)?	Yes	No Recommendation

Review Question		Answer	Recommendation
52.	Does the appraisal district provide evidence during appraisal review board hearings?	Yes	No Recommendation
53.	Does the chief appraiser deliver required documentation to the property owner/agent requested under Tax Code Section 41.461 at least 14 days before the hearing on the protest?	Yes	No Recommendation
54.	Has the appraisal district created and maintained a publicly available and searchable online database containing information regarding ARB hearings as required by Tax Code Section 41.13?	Yes	No Recommendation
55.	Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	No	Retain agent authorization form 50-162 on file for properties represented by a tax agent.
56.	Are Category D and Category E properties correctly categorized according to the Comptroller's Texas Property Tax Assistance Property Classification Guide?	No	Correctly categorize properties according to PTAD's Texas Property Assistance Property Classification Guide.
57.	Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03?	Yes	No Recommendation
58.	Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller's office timely?	No	Submit the electronic property transaction submissions to the Comptroller by the required due dates.
59.	Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller's office timely?	No	Submit the electronic appraisal roll submissions to the Comptroller by the required due dates.

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

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Review Question		Answer	Recommendation
61.	Have the physical inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's Standard on Mass Appraisal of Real Property?	Yes	No Recommendation
62.	Did the appraisal district complete and produce written mass appraisal reports in the previous two years as required by USPAP Standard 6?	Yes	No Recommendation
63.	Do the appraisal district's contracts contain the items described in IAAO's Standard on Contracting for Assessment Services?	No	Include the required items in contracts as described in IAAO's Standard on Contracting for Assessment Services.
64.	Does the appraisal district follow a procedure or process for reviewing, verifying or evaluating the work of their appraisal services and mapping contractors?	No	Establish a procedure or process for reviewing, verifying or evaluating the work of the appraisal services and mapping contractors.
65.	Are deeds and other ownership documents processed within 90 days of recording?	Yes	No Recommendation
66.	Does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's Standard on Verification and Adjustment of Sales, Sections 3.1 through 3.4?	No	Gather available real estate transfer documents and use available third-party sources to gather sales information according to IAAO's Standard on Verification and Adjustment of Sales.
67.	Do sold and unsold "like" properties within the same market area have similar noticed values?	No	Verify sold and unsold "like" properties within the same market areas have similar noticed values.

Review Question		Answer	Recommendation
68.	Does the appraisal district use the same or similar appraisal methods and techniques in appraising the same or similar kinds of property as required by Tax Code Section 23.01(b)?	No	Use the same or similar appraisal methods and techniques in appraising the same or similar kinds of property as required by Tax Code Section 23.03(b).
69.	Does the appraisal district have a process to determine whether there is clear and convincing evidence to change the appraised value to market value as required by Tax Code Section 23.01(e) in the tax year after a value is lowered under Tax Code Subtitle F?	No	Follow the appraisal district's procedures or process to determine if there is clear and convincing evidence to change the appraised value to market value as required by Tax Code Section 23.01(e) in the tax year after a value is lowered under Tax Code Subtitle F.
70.	Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum?	No	Run ratio studies by market areas and by neighborhood, property class or stratum.
71.	Are the appraisal district's cost schedules and appraisal models used in such a way that adjustments are made for neighborhood factors and property specific factors?	No	Adjust cost schedules and appraisal models using neighborhood and property specific factors.
72.	Has the appraisal district adjusted its residential property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	No	Regularly perform analyses to determine if the appraisal district needs to adjust residential cost schedules.
73.	Has the appraisal district adjusted its commercial property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	No	Regularly perform analyses to determine if the appraisal district needs to adjust commercial cost schedules.
74.	Does the appraisal district apply the rendition penalty for taxpayers who do not render timely according to Tax Code Section 22.28 and are penalties waived when necessary, as described in Tax Code Section 22.30?	Yes	No Recommendation
75.	Has the chief appraiser established procedures for the equitable and uniform appraisal of residential inventory for taxation as required by Tax Code Section 23.12?	N/A	No Recommendation

Review Question		Answer	Recommendation
76.	Does the appraisal district perform multiple quality control steps to ensure the accuracy and uniformity of property valuations?	No	Develop written quality control procedures.
77.	Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family property?	No	Gather income and expense information for multi-family properties and Calculate values for multi-family properties using the income approach to value.
78.	Does the appraisal district gather income and expense data and calculate values using the income approach for office property?	N/A	No Recommendation
79.	Does the appraisal district gather income and expense data and calculate values using the income approach for retail property?	N/A	No Recommendation
80.	Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse /mini storage property?	No	Gather income and expense information for warehouse properties/mini storages and Calculate values for warehouse properties/mini storages using the income approach to value.
81.	Are exempt and nonexempt multi-family low-income properties appraised in accordance with Tax Codes Section 23.215 and 11.1825(q)?	No	Use the income method of appraisal as described by Tax Code Section 23.012 to determine the appraised value of low-income housing as required by Tax Code Section 11.1825(q).
82.	Are net to land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records and is the appraisal district following its dry and/or irrigated cropland schedule?	Yes	No Recommendation
83.	Are net to land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records and is the appraisal district following its native pasture schedule?	Yes	No Recommendation
84.	Does the appraisal district perform property inspections as a result of receiving wildlife management use appraisal applications?	No	Perform inspections of properties that receive wildlife management use appraisal applications.

Review Question		Answer	Recommendation
85.	Does the appraisal district perform property inspections as a result of receiving agricultural use appraisal applications?	No	Perform inspections of properties that receive agricultural use appraisal applications.
86.	Does the appraisal district have completed applications and required documentation on file for properties granted agricultural use appraisal?	Yes	No Recommendation
87.	Is the appraisal district following its current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timberland use?	No	Form degree of intensity standards.
88.	Does the appraisal district make an entry on the appraisal records when agricultural applications are received after April 30 and deliver written notice of imposition of the penalty as described in Tax Code Sections 23.431 and 23.541?	No	Make an entry in the appraisal records and provide written notification of the imposition of penalty as required by Tax Code Section 23.541.