MAP

METHODS AND ASSISTANCE PROGRAM 2020 REPORT

Polk Central Appraisal District

Glenn Hegar Texas Comptroller of Public Accounts

Governance Review Question	Answer	Recommendation
8. Did the appraisal district receive nominating resolutions before December 15th and did the chief appraiser submit the results to the governing body of each taxing unit entitled to vote and the candidates before December 31st as required by Tax Code Sections 6.03(k)?	**Yes**	No Recommendation
9. Did the board of directors meet at least quarterly and with a quorum present at every meeting in the previous year as required by Tax Code Section 6.04(b)?	**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 listed in Tax Code Section 6.05(i)?	**Yes**	No Recommendation
11. Did the appraisal district board of directors provide notice of and host a public hearing for the 2019-20 reappraisal plan by September 15, 2018 or the 2021-22 reappraisal plan by September 15, 2020 pursuant to Tax Code Section 6.05(i)?	**Yes**	No Recommendation
12. Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units according to the requirements of Tax Code Section 6.06(a)?	**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
14. Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve a budget before September 15 according to the requirements of Tax Code Section 6.06(b)?	**Yes**	No Recommendation
15. Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12?	**Yes**	No Recommendation
16. Did the appraisal district deliver a copy of the most recent financial audit report to each taxing unit eligible to vote on the appointment of district directors as described in Tax Code Section 6.063(b)?	**Yes**	No Recommendation

Governance Review Question	Answer	Recommendation
17. Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?	**Yes**	No Recommendation
18. Does the appraisal district have updated board of director policies that include a written plan that describes how a person who does not speak English or has a physical, mental, or developmental disability may be provided reasonable access to the board as described in Tax Code Section 6.04(e)?	**Yes**	No Recommendation

TAXPAYER ASSISTANCE

Taxpayer Assistance Review Question	Answer	Recommendation
19. Is the information on the appraisal district's website up-to-date?	**Yes**	No Recommendation
20. Does the appraisal district maintain contact with the public by providing written publications and annual reports as described in IAAO's *Standard on Public Relations*?	**Yes**	No Recommendation
21. Does the appraisal district report, and make available to the public, the metered amount of electricity, water or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services as required by Government Code Section 2265.001?	**Yes**	No Recommendation
22. Did the appraisal district publicize the notices required by Tax Code Sections 11.44(b), 22.21, 23.43(f), 23.54(g) and 23.75(g) in a manner designed to reasonably notify all property owners?	**Yes**	No Recommendation
23. Did the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	**Yes**	No Recommendation
24. Does the appraisal district offer training to employees for customer service/public relations as described in IAAO's *Standard on Public Relations*?	**Yes**	No Recommendation

Taxpayer Assistance Review Question	Answer	Recommendation
25. Does the appraisal district have a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552 and is the procedure being followed?	**Yes**	No Recommendation
26. Does the appraisal district have a process for updating or maintaining homestead exemptions?	**Yes**	No Recommendation
27. Does the homestead exemption form used by the appraisal district comply with Comptroller Rule 9.415?	**Yes**	No Recommendation
28. Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)?	**Yes**	No Recommendation
29. Did the appraisal district follow the procedure described in Tax Code Section 11.43(q) when cancelling homestead exemptions for individuals who are 65 years of age or older?	**Yes**	No Recommendation
30. Did the chief appraiser deliver notices of denial of applications for open-space land designation that include a brief explanation of the procedures for protesting the denials and full explanations of the reasons for the denials in the current or prior year, as required by Tax Code Section 23.57(d)?	**Yes**	No Recommendation
31. Did the chief appraiser deliver appropriate exemption application forms in the current year to persons who in the preceding year were allowed exemptions requiring annual applications, as required by Tax Code Section 11.44(a)?	**Yes**	No Recommendation
32. 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
33. Does the appraisal district maintain documentation for deferrals as required by Tax Code Section 33.06(b)?	**Yes**	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

Taxpayer Assistance Review Question	Answer	Recommendation
35. Does the appraisal district maintain the required information stated in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	**Yes**	No Recommendation

OPERATING PROCEDURES

Operating Procedures Review Question	Answer	Recommendation
36. Does the chief appraiser ensure all appraisal staff completes all requirements for becoming a Registered Professional Appraiser by the Texas Department of Licensing and Regulation?	**Yes**	No Recommendation
37. Is the appraisal district in compliance with Tax Code Section 6.054, restriction on employment by appraisal district?	**Yes**	No Recommendation
38. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	**Yes**	No Recommendation
39. Did the appraisal district timely submit the Comptroller's most recent appraisal district operations survey?	**Yes**	No Recommendation
40. Did the appraisal district send copies of the most recent reappraisal plan to the presiding officers of the governing body of each taxing unit participating in the district and to the Comptroller by the date described in Tax Code Section 6.05(i)?	**Yes**	No Recommendation
41. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.4254?	**Yes**	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
42. Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the appeal and certify the change to the assessor for each affected taxing unit no later than the 45th day after the date an appeal is finally determined as required by Tax Code Section 42.41(a)(1) and 42.41(a)(2)?	**N/A**	No Recommendation
43. Did the appraisal district compile a partial exemption list as described in Tax Code Section 11.46 and Comptroller Rule 9.3010 and was the most recent list made available to the public?	**Yes**	No Recommendation
44. Not later than April 30 of the most recent year, did the appraisal district prepare and certify to the assessor for each county, municipality and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit as described by Tax Code Section 26.01(e)?	**Yes**	No Recommendation
45. Did the chief appraiser prepare and certify the two most recent appraisal rolls to the assessor for each taxing unit participating in the district as described in Tax Code Section 26.01(a)?	**Yes**	No Recommendation
46. For changes made to the appraisal roll under Tax Code Section 25.25, are the changes coded by the appropriate subsection that authorizes the change?	**Yes**	No Recommendation
47. Are corrections of the appraisal roll presented to the appraisal district's board of directors and Appraisal Review Board as described in Tax Code Section 25.25(b)?	**Yes**	No Recommendation
48. Are 25.25 (c) changes to the appraisal roll permissible changes in accordance with Tax Code Section 25.25(c)?	**N/A**	No Recommendation
49. Does the chief appraiser submit the completed appraisal records to the Appraisal Review Board for review and determination of protests as described in Tax Code Section 25.22?	**Yes**	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
50. Do the appraisal review board's orders of determination comply with the requirements of Tax Code Sections 41.47(c)(1) and (2) and the Comptroller's model hearing procedures as they relate to Tax Code Section 5.103(b)(2)?	**Yes**	No Recommendation
51. Does the appraisal district provide evidence during the appeals process?	**Yes**	No Recommendation
52. Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	**Yes**	No Recommendation
53. Did the appraisal district submit completed forms and required documentation for designated re-investment zones and abatement agreements before July 1st of the year following the year in which the zone is designated or the agreementis executed as required by Tax Code Section 312.005(a)?	**Yes**	No Recommendation
54. Is the appraisal district compliant with Tax Code Section 11.13(g) as it relates to FMFC exemptions?	**N/A**	No Recommendation
55. Are properties correctly categorized according to PTAD classification guidelines?	**Yes**	No Recommendation
56. Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03?	**Yes**	No Recommendation
57. Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller timely?	**Yes**	No Recommendation
58. Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller timely?	**Yes**	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
59. Have the physical inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's *Standard on Mass Appraisal of Real Property*?	**Yes**	No Recommendation
60. 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

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
61. Do the appraisal district's contracts contain the items described in IAAO's Standard on Contracting for Assessment Services?	**Yes**	No Recommendation
62. Does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's *Standard on Verification and Adjustment of Sales,* Sections 3.1 through 3.4?	**Yes**	No Recommendation
63. Do sold and unsold "like" properties within the same market area have similar noticed values?	**Yes**	No Recommendation
64. Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum?	**Yes**	No Recommendation
65. Are the appraisal district's cost schedules and appraisal models used in such a way that adjustments are made for neighborhood factors and property specific factors?	**Yes**	No Recommendation
66. Has the appraisal district adjusted its residential property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	**Yes**	No Recommendation
67. Has the appraisal district adjusted its commercial property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	**Yes**	No Recommendation
68. Does the appraisal district follow its written procedures for inspecting new personal property accounts in the 12 months after they are created, as discussed in IAAO's *Standard on Valuation of Personal Property?*	**Yes**	No Recommendation
69. Does the appraisal district apply the rendition penalty for taxpayers who do not render timely according to Tax Code Section 22.28 and are penalties waived when necessary, as described in Tax Code Section 22.30?	**Yes**	No Recommendation
70. Has the chief appraiser established procedures for the equitable and uniform appraisal of residential inventory for taxation as required by Tax Code Section 23.12?	**Yes**	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
71. Does the appraisal district comply with appraisal requirements for heavy equipment inventory (Tax Code Section 23.1241)?	**Yes**	No Recommendation
72. Does the appraisal district comply with appraisal requirements for motor vehicle inventory (Tax Code Section 23.121)?	**Yes**	No Recommendation
73. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family properties?	**Yes**	No Recommendation
74. Does the appraisal district gather income and expense data and calculate values using the income approach for office properties?	**Yes**	No Recommendation
75. Does the appraisal district gather income and expense data and calculate values using the income approach for retail properties?	**Yes**	No Recommendation
76. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse properties/mini storages?	**Yes**	No Recommendation
77. Are exempt and nonexempt multi-family low income properties appraised in accordance with Section 23.215 and 11.1825(q) of the Property Tax Code?	**N/A**	No Recommendation
78. Does the appraisal district post exempt low-income capitalization rates on their website by January 31st and is the capitalization rate that is posted the one that is used on exempt multi-family low income housing as described in Tax Code Section 11.1825(r)?	**N/A**	No Recommendation
79. Are net-to-land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records and is the appraisal district following their dry and/or irrigated cropland schedule?	**N/A**	No Recommendation
80. Are net-to-land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records and is the appraisal district following their native pasture schedule?	**Yes**	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
81. Does the appraisal district perform inspections of properties as a result of receiving wildlife management use appraisal applications?	**Yes**	No Recommendation
82. Does the appraisal district perform inspections of properties as a result of receiving agricultural use appraisal applications?	**Yes**	No Recommendation
83. For properties that have been granted agricultural use appraisal, are completed applications and required documentation on file?	**Yes**	No Recommendation
84. Is the appraisal district following their current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timberland use?	**Yes**	No Recommendation
85. Has the appraisal district updated and implemented timber guidelines to include the qualification of productivity appraisal under Tax Code Sections 23.72(b) and 23.9802(d)?	**Yes**	No Recommendation
86. Does the appraisal district make an entry on the appraisal records when agricultural applications are received after April 30 and deliver written notice of imposition of the penalty as described in Tax Code Section 23.431?	**Yes**	No Recommendation