

Methods and Assistance Program Review  
Guidelines 2024-25 MAP Reviews  
October 24, 2023

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

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

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

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

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

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

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

## GOVERNANCE

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

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

#### Data Needs

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

#### Steps

- Review appraisal district board meeting minutes to determine if an evaluation of the chief appraiser was discussed with the chief appraiser in either an open or closed session at least once in 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

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

### 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)? **TIER(S) 1-3**

#### Data Needs

- Chief appraiser eligibility forms.
  - Forms will be provided by PTAD.

#### Steps

- A list of chief appraiser eligibility certifications is located on the common drive in the MAP folder.
  - Using the forms determine if the chief appraiser is certified as an RPA or holds a professional designation.
- Visit TDLR's website to search the Chief Appraiser's TDLR number (inquire by license type: Property Tax Professional) on the website and determine if the chief appraiser is currently registered and his or her license is not expired and is active.
- If the chief appraiser is not certified as a registered professional appraiser, verify they have not reached the fifth anniversary of the date he/she was appointed or began to serve as chief appraiser.
  - If the fifth anniversary has been reached and the chief appraiser has not obtained the required certification, the answer to this question is **NO**.
  - If the fifth anniversary **has not been reached**, verify the chief appraiser is actively working toward becoming certified as a registered professional appraiser.
- If the chief appraiser does not hold an approved professional designation other than an RPA and is not registered with TDLR or working towards their RPA, the answer to this question is **NO**.

#### Recommendation Options

- Actively work toward and complete all requirements for becoming a Registered Professional Appraiser with the Texas Department of Licensing and Regulation as prescribed by Occupations Code Section 1151.160 and required by Tax Code Section 6.05(c).
- Complete all requirements for obtaining MAI, AAS, CAE or RES professional designation from IAAO as required by Tax Code Section 6.05(c).
- Register or renew Registered Professional Appraiser license timely through the Texas Department of Licensing and Regulation.

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)? **TIER(S) 1-3**

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

If the current chief appraiser was hired by the board of directors at THIS APPRAISAL DISTRICT before June 1, 2006, the answer to this question is NOT APPLICABLE.

**Data Needs**

- Certificate of completion from Chief Appraiser Institute.

**Steps**

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

**Recommendation Options**

- Complete the Chief Appraiser Institute as prescribed by Occupations Code Section 1151.164 and required by Tax Code Section 6.05(c).

4. Have the appraisal district board members and appraisal review board members completed Open Meetings training pursuant to Government Code Section 551.005? **TIER(S) 1-3**

**Data Needs**

- Certificate of completion for Open Meetings training for board of directors and appraisal review board members.

**Steps**

- Ensure the training was completed not later than the 90th day after the date the member either:
  - Takes oath of office; or
  - Assumes responsibilities as a member of the governmental body if the person is not required to take an oath of office.
- For purposes of our review, Open Meetings training is only required to be completed once and does not have to be completed in subsequent terms.
- The Tax Assessor Collector **is required** to complete this training.

**Recommendation Options**

- Ensure all appraisal district board members complete Open Meetings training as required by Government Code Section 551.005.
- Ensure all appraisal review 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? **TIER(S) 1-3**

Appraisal districts established in a county with a population of 75,000 or more are governed by Tax Code Section 6.0301. Five of the nine directors are appointed by the taxing units that participate in the district in the manner prescribed by Section 6.03, to which this question applies.

## 2024-25 MAP Guidelines

For appraisal districts governed by Tax Code Section 6.0301, the term of an appraisal district director serving on Dec. 31, 2024, expires on Jan. 1, 2025. The taxing units that participate in the district are required to appoint five directors by Dec. 31, 2024, to serve terms beginning on Jan. 1, 2025.

If the appraisal district is established in a county with a population of less than 75,000 and elects their board of directors under 6.034, they must follow this process annually, not every odd year. Therefore, you will review the previous year even if it is an even-numbered year.

Per the Code Construction Act, Government Code Section 311.005(3) “population” is defined as “the population shown by the most recent federal decennial census.”

### 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

- Calculate the number of votes to which each taxing unit is entitled and deliver written notice of the voting entitlement before Oct. 1 of each odd-numbered year as required by Tax Code Section 6.03(e).
- Receive nominating resolutions from taxing units by Dec. 31 if the appraisal district has changed the membership or selection of the appraisal district board of directors under Tax Code Section 6.031.

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)? **TIER(S) 1-3****

Appraisal districts established in a county with a population of 75,000 or more are governed by Tax Code Section 6.0301. Five of the nine directors are appointed by the taxing units that participate in the district in the manner prescribed by Section 6.03, to which this question applies.

For appraisal districts governed by Tax Code Section 6.0301, the term of an appraisal district director serving on Dec. 31, 2024, expires on Jan. 1, 2025. The taxing units that participate in the district are required to appoint five directors by Dec. 31, 2024, to serve terms beginning on Jan. 1, 2025.

If the appraisal district is established in a count with a population of less than 75,000 and the method or procedure for appointing board members was changed according to the requirements of Tax Code Section 6.031, the answer to this question is **NOT APPLICABLE**.

Per the Code Construction Act, Government Code Section 311.005(3) “population” is defined as “the population shown by the most recent federal decennial census.”

## 2024-25 MAP Guidelines

### Data Needs

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

### Steps

- 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

- Prepare ballots for the appraisal district board candidates as required by Tax Code Section 6.03(j).
- Deliver ballots for the appraisal district board candidates to each taxing unit before Oct. 30 as required by Tax Code Section 6.03(j).

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)?** **TIER(S) 1-3**

Appraisal districts established in a county with a population of 75,000 or more are governed by Tax Code Section 6.0301. Five of the nine directors are appointed by the taxing units that participate in the district in the manner prescribed by Section 6.03, to which this question applies.

For appraisal districts governed by Tax Code Section 6.0301, the term of an appraisal district director serving on Dec. 31, 2024, expires on Jan. 1, 2025. The taxing units that participate in the district are required to appoint five directors by Dec. 31, 2024, to serve terms beginning on Jan. 1, 2025.

If the appraisal district is established in a county with a population of less than 75,000 and the board members are appointed under 6.031, the answer to this question is NOT APPLICABLE.

If the appraisal district is established in a county with a population of less than 75,000 and the board members are appointed under 6.031, the answer to this question is NOT APPLICABLE.

### Data Needs

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

### Steps

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

### Recommendation Options

- Submit voting results for the appraisal district board of directors to each taxing unit and candidate prior to Dec. 31 as required by Tax Code Section 6.03(k).

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?** **TIER(S) 1-3**

If the answer to this question is NO, the answer to Mandatory 1 question is a FAIL.

### Data Needs

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

## 2024-25 MAP Guidelines

### Steps

- Review **all** meeting minutes and make sure that a quorum was present at each appraisal district board meeting in the prior year.
  - If the board of directors had at least one meeting in the previous year without a quorum present, the answer to this question is NO.
  - The meeting minutes should show at least one meeting in each of the four quarters:
    - 1<sup>st</sup> Quarter: January, February or March;
    - 2<sup>nd</sup> Quarter: April, May or June;
    - 3<sup>rd</sup> Quarter: July, August or September; and
    - 4<sup>th</sup> Quarter: October, November or December.
  - If the board of directors did not meet at least once in each quarter as set out above, the answer to this question is NO.
- Ensure that each meeting consisted of a quorum.
  - To determine a quorum for a board with an even number of members, divide the total number of board positions (including non-voting members and vacancies) by two and add 1.
  - To determine a quorum for a board with an odd number of members, divide the total number of board positions (including non-voting members and vacancies) and round up to the nearest whole number.
  - 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, the chief appraiser is not included in the count.
  - If a quorum was not present at each meeting, the answer to this question is NO.

### Recommendation Options

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

## 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? **TIER(S) 1-3**

### Data Needs

- Board of directors' meeting agendas for the previous year.
- Board of directors' meeting minutes for the previous year.

### Steps

- Review the board agendas and meeting minutes for the previous calendar year.
- Determine if the meeting minutes match the topics listed on the agendas.
  - They do not have to get to every item on the agenda.
  - If any of the meeting minutes have items not listed on the agenda, the answer to this question is NO.
- Determine if the meeting was held at the time, place and date listed on the agenda.
  - If the meeting was not held at the time, place and dated listed on the agenda, the answer to this question is NO.

### Recommendation Options

- Ensure the appraisal district board of directors' meeting agendas list the topics that are discussed during the meeting.
- Ensure the appraisal district board of directors' meetings are held at the time, place and date listed on the meeting agenda.

## 2024-25 MAP Guidelines

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

**If the answer to this question is NO, the answer to Mandatory question 3 is a FAIL.**

**To receive a YES to this question, the reappraisal plan must cover the correct two-year period.**

### Data needs

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

### Steps

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

### Recommendation Options

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

- 11. Did the appraisal district board of directors provide notice of the public hearing at which the most recent reappraisal plan was adopted, 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 3 is a FAIL.**

### Data Needs

- Most recent notice to the taxing units of the public hearing to approve reappraisal plan.
- Appraisal district board meeting agendas and minutes.

### Steps

- Determine if the secretary of the board of directors delivered to the governing body of each taxing unit participating in the appraisal 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 10<sup>th</sup> day before the hearing date.
- Determine if the public hearing to consider the proposed reappraisal plan was held on the date, time and place listed in the notice.

### Recommendation Options

- Ensure the appraisal district board of directors hosts a public hearing on the appraisal district's reappraisal plan as required by Tax Code Section 6.05(i).
- Ensure the appraisal district board of directors delivers notice of the public hearing to consider the reappraisal plan as required by Tax Code Section 6.05(i).

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

**If the answer to this question is NO, the answer to Mandatory question 1 is a FAIL.**

### Data needs

## 2024-25 MAP Guidelines

- Most recent preliminary budget.

### Steps

- Review the most recent preliminary budget and determine if it contains the following:
  - A list of each proposed position;
  - A salary for each position (a range is acceptable);
  - All benefits for each position;
  - Each proposed capital expenditure; and
  - An estimate of the budget amount 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 not, the answer to this question is NO.
- If the appraisal district's fiscal year is not the calendar year, determine if the proposed budget was prepared and submitted to the taxing units before the 15th day of the 7<sup>th</sup> month preceding the first day of the fiscal year.
  - **Example: if the fiscal year is Sept. 1 – Aug. 30, the preliminary budget shall be delivered before Feb. If the fiscal year is Oct. 1 – Sept. 30, the preliminary budget shall be delivered before March 15.**

### Recommendation Options

- Include the items required by Tax Code Section 6.06(a) in the appraisal district's preliminary budget.
- Send copies of the proposed budget to the taxing units and appraisal district board of directors before June 15, as required by Tax Code Section 6.06(a).
- Send copies of the proposed budget to the taxing units and appraisal district board of directors before the 15th day of the seventh month preceding the first day of the fiscal year if a fiscal year other than a calendar year is followed as required by Tax Code Section 6.06(a).

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

If the answer to this question is NO, the answer to Mandatory question 1 is a FAIL.

### Data Needs

- Most recent newspaper notice of the public hearing at which the board of directors will consider the proposed budget.

### 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 current year's adopted budget;
  - 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; and
  - This statement verbatim:
    - "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 10<sup>th</sup> 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.
- Determine if the notice was published in the part of the paper in which legal notices and classified advertisements appear. If it was, the answer to this question is NO.



**Recommendation Options**

- Prepare appraisal district budget notices as required by Tax Code Section 6.062.
- Post appraisal district budget notices as required by Tax Code Section 6.062.

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

**If the answer to this question is NO, the answer to Mandatory question 1 is a FAIL.**

**Data Needs**

- Most recent notice to the taxing units of the public hearing to consider the budget.
- Board of directors' meeting minutes.

**Steps**

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

**Recommendation Options**

- Ensure the appraisal district board of directors holds a public hearing on the proposed budget as required by Tax Code Section 6.06(b).
- 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).
- Ensure the appraisal district board of directors adopts a budget before Sept. 15 as required by Tax Code Section 6.06(b).
- Ensure the appraisal district board of directors adopts a budget before the 15th day of the 4th month preceding the 1st day of the fiscal year as required by Tax Code Section 6.06(i).
- Ensure a quorum is present when the appraisal district board of directors adopts the budget.

**15. Did the appraisal district board of directors hold a public meeting to discuss the receipt of notice under Government Section 403.302(k)? **TIER(S) 1-3****

**If the appraisal district did not have any invalid findings in any of their ISDs, the answer to this question is NOT APPLICABLE.**

**Data Needs**

- List of appraisal districts which had final invalid findings in the previous SDPVS review.
  - List will be provided by PTAD.
    - 2024 MAP appraisal districts: 2022 final SDPVS results are to be used.
    - 2025 MAP appraisal districts: 2023 final SDPVS results are to be used.

**2024-25 MAP Guidelines**

**Steps**

- Review the list of appraisal districts which had invalid final findings in the previous SDPVS review.
  - If the appraisal district had school districts with invalid findings, ensure the board of directors of the appraisal district held a public meeting, within 12 months, to discuss receipt of the notice from the comptroller.
  - Ensure that the agenda for the public meeting included a specific agenda item to discuss receipt of the notice.
    - Appraisal districts are notified after final findings are certified to the commissioner of education.

**Recommendation Options**

- Ensure the appraisal district board of directors holds a public meeting to discuss receiving the Comptroller’s notice of invalid school district findings, as required by Government Section 403.302(k).

**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? 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
  - To receive a yes to this question, each checklist item must be answered YES.

<b>Agricultural Appraisal Advisory Board Member Qualifications:</b>	<b>Member 1</b>	<b>Member 2</b>	<b>Member 3</b>
<b>Is the member a landowner in the county?</b>			
<b>Does the member’s land qualify for agricultural use, timberland or restricted-use timberland special appraisal?</b>			

**Recommendation Options**

- Appoint an agricultural appraisal advisory board and call the board to meet at least once per year as required by Tax Code Section 6.12.
- Ensure the agricultural appraisal advisory board meets at least once per year as required by Tax Code Section 6.12.
- Ensure the agricultural appraisal advisory board members meet the qualifications listed in Tax Code Section 6.12.
- Receive advice and consent from appraisal district board of directors about the appointment of an agricultural appraisal advisory board 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? TIER(S) 1-3**

**If the chief appraiser has not appointed a qualified agricultural advisory board, the answer to this question is NO.**

**Data Needs**

- List of agricultural advisory board members appointed under Tax Code Section 6.12.
- Distribution of the farm and ranch survey to members of agricultural advisory board in the previous year.
- Distribution of the information on how to access the informational session provided by the Comptroller under

## 2024-25 MAP Guidelines

Government Code Section 403.3022(c) to the members of the agricultural advisory board in the previous year.

### Steps

- Determine if the chief appraiser distributed the farm and ranch survey instructional guide to the members of the agricultural advisory board in the previous year.
  - Email is acceptable.
- Determine if the chief appraiser distributed information on how to access the informational session provided by the Comptroller under Government Code Section 403.3022(c) to the members of the agricultural advisory board in the previous year.
  - Email is acceptable.

### Recommendation Options

- 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).
- Distribute information on how to access the informational session provided by the Comptroller under Government Code Section 403.3022(c) to the members of the agricultural appraisal advisory board as required by Government Code Section 403.302(e).

### 18. Are allocation statements sent to each taxing unit and allocations received as described in Tax Code Section 6.06(e)? **TIER(S) 1-3**

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

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

### Data Needs

- Allocation statements for the previous year.
- Dates in which quarterly allocation payments were received for the previous year.
  - 2024 cycle: Use 2023 budget year.
  - 2025 cycle: Use 2024 budget year.

### Steps

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

**2024-25 MAP Guidelines**

Taxing Unit Participating in the Appraisal District	Was the allocation payment received by December 31 <sup>st</sup> from all taxing units? (Yes/No)	Was the allocation payment received by March 31 <sup>st</sup> from all taxing units? (Yes/No)	Was the allocation payment received by June 30 <sup>th</sup> from all taxing units? (Yes/No)	Was the allocation payment received by September 30 <sup>th</sup> from all taxing units? (Yes/No)	Did the appraisal district apply penalty and interest to delinquent payments? (Yes /No)

**Recommendation Options**

- Send allocation statements to each taxing unit.
- Apply penalty and interest to delinquent allocation payments if not waived as required by Tax Code Section 6.06(e).
- Adopt a resolution outlining the procedures and policy of waiving penalty and interest on delinquent payments, as allowed by Tax Code Section 6.06(k).

**TAXPAYER ASSISTANCE**

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

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

**Data Needs**

- Access to the appraisal district’s website.

**Steps**

- Review the appraisal district’s website.
- Complete the checklist.
  - If the appraisal district does not have checklist items on their website and it is not a statutorily required item you will answer checklist N/A.
  - To receive a YES to this question, all items in first checklist must be answered YES. Each checklist item in the second checklist must be answered as indicated.

Statutory Requirement	Required Website Items to Be Checked	YES/NO
Tax Code Section 1.085(a-6)	Procedures for electronic communications?	
Tax Code Section 6.052(h)	The name, contact information, and a description of the duties of the taxpayer liaison officer. <ul style="list-style-type: none"> <li>• A link to the information described by this subsection must be prominently posted on the home page of the Internet website.</li> </ul>	
Tax Code Section 26.04 (e-2)	Notice informing each owner of property located in the appraisal district that the estimated amount of taxes to be imposed on the owner’s property by each taxing unit in which the property is located may be found in the property tax database maintained by the appraisal district under Section 26.17. The notice must include: <ul style="list-style-type: none"> <li>• A statement in bold typeface: "Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes."</li> <li>• A statement that the property owner may request from the county assessor-collector for the county in which the property is located, contact information for the assessor for each taxing unit which the property is located who must provide the information described in this subsection to the owner on request.</li> <li>• The name, address, and telephone number of the county assessor-collector for the county in which the property is located.</li> <li>• Instructions describing how a property owner may register on the appraisal district’s Internet website, if the appraisal district maintains an Internet website, to have notifications regarding updates to the property tax database delivered to the owner by e-mail.</li> </ul>	
Government Code 2265.001	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	
Tax Code Section 11.1825(r)	Exempt low-income capitalization rates by Jan. 31	

2024-25 MAP Guidelines

Optional 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 appraisal review board and board of directors members identified on website current?	
Are board of directors’ minutes and agendas up to date?	
Are there any documents on the website that are NOT up to date?	

**Recommendation Options**

- 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*? TIER(S) 1-3**

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

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

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

**Data Needs**

- Copies of annual reports for the previous two years.
- Publications the appraisal district provides to the public (on-site access).

**Steps**

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

2024-25 MAP Guidelines

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**

- Provide the public with annual publications and reports as described in IAAO’s *Standard on Communication and Outreach*.
- Include the items listed in Section 5.5.1.5 of the IAAO’s *Standard on Communication and Outreach* in the annual report.

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? **TIER(S) 1-3**

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

**Data Needs**

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

**Steps**

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

**Recommendation Options**

- 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 relating to the filing of exemption applications and the availability of application forms as required by Tax Code Sections 11.44(b).
- Publicize in a manner reasonably designed to notify all property owners of the requirements of law relating to the filing of agricultural use applications and the availability of application forms as required by Tax Code Sections 23.43(f) and 23.54(g).
- Publicize in a manner reasonably designed to notify all property owners of the requirements of law relating to the filing of timber use applications and the availability of application forms as required by Tax Code Section 23.75(g).

**2024-25 MAP Guidelines**

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

**Data Needs**

- Most recent public notice of protest and appeal procedures.

**Steps**

- Determine if the appraisal district published a notice of the manner in which a protest may be brought by a property owner.
- Determine if the notice was published on or after May 1 but not later than May 15.
- Determine if the notice contained the required information as stated in Tax Code Section 41.70 and Comptroller Rule 9.3064.
- Determine if the notice was published in a newspaper having general circulation in the county for which the appraisal district is established.
  - The notice may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper, and may not be published in the part of the paper in which the legal notices and classified advertisements appear.
  - If the appraisal district does not have a copy of the notice, it may provide copies of the press releases as long as it includes all required items.
- Complete the checklist below.
  - To receive a YES to this question, each checklist item must be answered YES.

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

**Recommendation Options**

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

**23. Does the appraisal district have an effective procedural manual as described in IAAO’s Standard on Communication and Outreach? TIER(S) 1-2**

**Data Needs**

- Written procedural manual.

**Steps**

- Review the appraisal district’s procedural manual by completing the checklist.
  - If the appraisal district does not have a written procedure, the answer to this question is NO.
- To receive a YES to this question, ALL checklist items in the first checklist and at least FIVE checklist items second checklist must be answered YES.

Public Relations Procedural Manual:	Addressed in appraisal district’s plan (Yes/No) include page numbers
<b>Plan or procedures is in written form</b>	
<b>Plan or procedures specifically mentions appraisal district name</b>	
<b>Contacts and media lists</b>	
<b>Establish public relations calendar</b>	



Public Relations Procedural Manual:	Addressed in appraisal district's plan (Yes/No) include page numbers
Summary of overall communications and outreach priorities, goals, and strategies	
Established professional standards	
Key contacts and delegations of authority and the identification of approved spokesperson(s)	
Rules for disclosure of different types of information and confidentiality of data	
Any established records retention policy	
Instructions for handling media inquiries received by phone, letter, email, or other electronic channels	
Process for responding to media interview requests	
Policies establishing an employee's authority or limitations on expressing their personal points of view in the media or on social media	
Guidelines and an authorization process for using intellectual property, logos, trademarks, and copyright	
A privacy statement and policy for public comment mechanisms	
Policy regarding appropriate online use of the assessing jurisdiction's name and identity	
Policy requiring appraisal staff to be easily identifiable by the public	
Policy regarding endorsements and political statements	
Suggestions for responding to unhappy taxpayers, including conflict resolution and de-escalation techniques	
Communications guidelines for assessment hearings and appeals	
Staff appearance and attire, relating to specific public appearances	
Identification badges, nameplates, and vehicle identification	
Telephone and email etiquette	
Guidelines for the style and structure of letters and email	

**Recommendation Options**

- Develop a procedural manual as described in IAAO's *Standard on Communications and Outreach*.
- Modify the appraisal district's procedural manual to include the items described in IAAO's *Standard on Communications and Outreach*.

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? **TIER(S) 1-3**

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

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

**Data Needs**

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

**2024-25 MAP Guidelines**

- Interview the person in the office who handles the open records requests and have them walk you through the process used in receiving and responding to the five requests in the sample.
- Complete the checklist for the sample requests and determine if the appraisal district is following the requirements of Government Code Chapter 552.
- To receive a YES to this question, each checklist item must be answered as indicated.

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

**Recommendation Options**

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

**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)? TIER(S) 1-3**

**Data Needs**

- Procedures for updating or maintaining homestead exemptions.

**Steps**

- Determine if the appraisal district has written procedures for updating or maintaining homestead exemptions.
  - If the appraisal district does not have a written procedure, the answer to this question is NO.
- Interview the chief appraiser or designee and have them walk through the process or procedure used by the appraisal district for updating or maintaining homestead exemptions and complete the first column of the checklist.
- Have the appraisal district walk through the steps of how the appraisal district is updating or maintaining homestead exemptions, **with examples.**
  - Complete the checklist using the examples provided in the walkthrough.
- To receive a YES to this question, each checklist item must be answered as indicated.

**2024-25 MAP Guidelines**

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

**Recommendation Options**

- Develop written procedures for updating or maintaining homestead exemptions as required by Tax Code Section 11.43(h-1).
- Follow the appraisal district’s procedure or process for updating or maintaining homestead exemptions as required by Tax Code Section 11.43(h-1).

**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)? **TIER(S) 1****

**Data Needs**

- Listing of accounts with homestead exemptions for property acquired after Jan. 1.
- Procedures for processing homestead exemptions for property acquired after Jan. 1.

**Steps**

- Determine if the appraisal district has procedures for processing homestead exemptions for property acquired after Jan. 1.
  - 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 processing homestead applications for property acquired after Jan. 1 and complete the checklist.
- To receive a YES to this question, each checklist item must be answered as indicated.

Elements of the appraisal district’s procedures for applying homestead exemption for property acquired after Jan. 1.	Was the process described in the walkthrough (yes/no)?	Property ID Number

**Recommendation Options**

- Establish procedures or a process for processing residence homestead exemptions received after Jan. 1.
- Follow the appraisal district’s procedures for processing residence homestead exemptions received after Jan. 1.

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

**Data Needs**

- Appraisal district’s residence homestead exemption forms.

**Steps**

- Review the appraisal district’s exemption application for residence homestead and determine if the following is included with the application:

**2024-25 MAP Guidelines**

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

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

**Recommendation Options**

- Use the most current residence homestead exemption applications, as required by Comptroller Rule 9.415.
- Include the information on the residence homestead exemption application required by Comptroller Rule 9.415.

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

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

**Data Needs**

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

**Steps**

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

**2024-25 MAP Guidelines**  
checklist.

- The 5-day requirement will not be checked for this question.
- To receive a YES to this question, each checklist item must be answered as indicated.

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

**Recommendation Options**

- Deliver notices to property owners whose exemptions the appraisal district cancelled as required by Tax Code Section 11.43(h).
- Deliver notices to property owners whose exemptions the appraisal district modified as required by Tax Code Section 11.45(d).
- Deliver notices to property owners whose exemptions the appraisal district denied as required by Tax Code Section 11.45(d).
- Deliver notices via certified mail as required by Tax Code Section 1.07 to property owners whose exemptions the appraisal district modified or denied as required by Tax Code Section 11.45(d).

**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? **TIER(S) 1-3****

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

**Data Needs**

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

**Steps**

- Determine if the appraisal district has a procedure for canceling homestead exemptions for individuals who are 65 years of age or older.
  - If the appraisal district does not have a written procedure, the answer to this question is NO.
- Choose a sample of five residence homestead exemptions for individuals who are 65 years of age or older that were cancelled in the previous two years.
- Determine if the procedures in Tax Code Section 11.43(q) were followed by completing the checklist.
- To receive a YES to this question, each checklist item must be answered YES.

Sample Properties:	Property ID Number	Was the notice sent via certified mail? (yes/no)	Documentation observed (copy of notice, mailing records, etc.)	Was an application form included with the notice? (yes/no)	Was a self-addressed postage prepaid envelope included with the notice? (yes/no)	Did the chief appraiser wait until the 30 <sup>th</sup> 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)
<b>Cancellation 1</b>							
<b>Cancellation 2</b>							
<b>Cancellation 3</b>							
<b>Cancellation 4</b>							
<b>Cancellation 5</b>							

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**

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

**30. Does the appraisal district follow their procedures to address heir property claimed as an individual’s residence homestead? TIER(S) 1-3**

**If the appraisal district does not have any heir properties with a homestead exemption, they shall provide a walkthrough of their procedures.**

**Data Needs**

- Listing of accounts with homestead exemptions with heir property owners.
- Procedures for processing heir property homestead applications.

**Steps**

- Determine if the appraisal district has procedures for processing heir property homestead exemptions.
  - If the appraisal district does not have a written procedure, a systematic verbal process is acceptable.
- Interview the chief appraiser or designee and have them walk through the process or procedure used by the appraisal district for processing heir property homestead applications and complete the checklist.
- To receive a YES to this question, each checklist item must be answered YES.

Property ID Number	Is a homestead exemption application on file, complete and legal description match? (Yes/No)	Is an affidavit establishing ownership of interest in the property included? (Yes/No)	Is a copy of the prior property owner’s death certificate included? (Yes/No)	Is a copy of the property’s most recent utility bill included? (Yes/No)

**2024-25 MAP Guidelines**

**Recommendation Options**

- Establish procedures for processing heir property residence homestead exemption applications.
- Follow the appraisal district’s procedures for processing heir property residence homestead exemption applications.
- Collect and retain documentation for heir property residence homestead exemptions as required by Tax Code Section 11.43(o).

**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)? TIER(S) 1-3**

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

**Data Needs**

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

**Steps**

- Choose a sample of 5 accounts that were denied open-space land designation in the current or prior year.
- Determine if a notice of denial was sent to each property owner in the sample and complete the checklist.
  - A copy of the specific notices can be observed.
  - Mailing records can be observed.
- Determine if the notice of denial included a brief explanation of the procedures for protesting the action and a full explanation of the reasons for denial.
- To receive a YES to this question, each checklist item must be answered as indicated.

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

**Recommendation Options**

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

**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)? TIER(S) 1-3**

This question should be answered after Feb. 1.

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

**2024-25 MAP Guidelines**

**Data Needs**

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

**Steps**

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

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

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

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

**Recommendation Options**

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



2024-25 MAP Guidelines

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

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

**Data Needs**

- Listing of all properties with current exemptions for solar and wind powered energy devices and supporting documentation.
- Appraisal records.

**Steps**

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

Property ID Number	Application is completely filled out and signed. (yes/no)	A description of the device(s) which qualifies for the exemption for solar and wind-powered energy devices is included. (yes/no)	If the application is for business personal property, a rendition is attached to the application. (yes/no/NA)

**Recommendation Options**

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

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

**Data Needs**

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

**Steps**

- Choose a sample of 10 properties with charitable exemptions.
- Request to see the applications and supporting documentation for the sample accounts.
- Review the appraisal records and applications for the sample properties and complete the checklist for the sample requests.
  - To receive a YES to this question, each checklist item must be answered YES.

**2024-25 MAP Guidelines**

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

**Recommendation Options**

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

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

**Data Needs**

- Listing of mobile home properties with homestead exemptions (can be category A, E or M).
- Access to appraisal records and supporting documentation.

**Steps**

- Choose a sample of 10 mobile home properties with homestead exemptions.
- Request to see the applications and supporting documentation for the sample accounts.
- Review the appraisal records and applications for the sample properties and complete the checklist for the sample requests.
  - To receive a YES to this question, each checklist item must be answered YES.

Property ID Number	Does the application match the current owner of the property? (Yes/No)	Is the application completely filled out AND signed? (Yes/No)	Is the homestead application accompanied by one of the following: 1. Statement of ownership from Texas Dept of Housing and Community Affairs 2. Copy of sales purchase agreement 3. Sworn affidavit by the owner stating they are the owner, the seller did not provide the provide the applicant with the applicable contract or agreement AND they could not locate the seller after making a good faith effort? (Yes/No)

**Recommendation Options**

- Maintain the information required in Tax Code Section 11.432 for manufactured homes qualified as residence homesteads.

**2024-25 MAP Guidelines**

**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)? **TIER(S) 1****

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

**Data Needs**

- List of properties for which the appraisal district changed the account number of an appraisal record in the previous year.
- Access to written notices of the changes to property owners.
- Access to notices of appraised value that include notice of the change.

**Steps**

- Select a sample of five properties for which the appraisal district changed the account number of an appraisal record in the previous year.
- Determine if the appraisal district provided written notice of the change to the property owner AND provided notice of the change in the notice of appraised value.
- Complete the checklist below.
  - If all sampled properties received a written notice of the change AND notice was provided in the notice of appraised value of the property, the answer to this question is YES.
- To receive a YES to this question, each checklist item must be answered as indicated.

<b>Property ID Number</b>	<b>Reason for account number change.</b>	<b>Did the appraisal district provide written notice of the change to the property owner?</b>	<b>Did the appraisal district provide notice of the change in the notice of appraised value of the property?</b>

**Recommendation Options**

- Provide written notice of changes of account numbers of appraisal records to property owners according to Tax Code Section 25.02(c).
- Provide notice of changes of account numbers of appraisal records in the notices of appraised value of the properties according to Tax Code Section 25.02(c).

**OPERATING PROCEDURES**

**37. Did the appraisal district timely submit its response to 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**

- Timely submit the Comptroller’s operations survey.

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

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

**Data Needs**

- Disaster recovery and mitigation plan or procedures.

**Steps**

- Review the appraisal district’s disaster recovery and mitigation plan or procedures and determine if it addresses both recovery and mitigation by completing the checklists.
  - Mitigation planning involves lessening the impact of a disaster by taking action now.
  - Disaster recovery means having a plan to recovery once a disaster has occurred.
- To receive a YES to this question, **ALL** checklist items in the first checklist and at least **SEVEN checklist** items second checklist must be answered YES.

<b>Disaster Recovery and Mitigation Plan or Procedures:</b>	<b>Addressed in appraisal district’s plan (Yes/No) include page numbers</b>
<b>Plan or procedures is in written form</b>	
<b>Plan or procedures specifically mentions appraisal district name</b>	
<b>Plan or procedures includes some steps related to recovery</b>	
<b>Plan or procedures includes more than one instance outlining mitigation</b>	
<b>Plan or procedures identifies a decision maker in the event of a disaster</b>	
<b>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</b>	
<b>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</b>	
<b>Plan or procedures include a discussion of employee preparedness – could include responsibilities of employees, training of employees, drills that are run, etc.</b>	
<b>Plan or procedures include a contact list or call tree – list of managers and staff, including names and contact information</b>	

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	
Plan or procedures provides for periodic audits to ensure compliance with Cybersecurity Training	
Procedures for contacting the press – written procedures and contact information, including press releases to use to provide information to the press and the public	
Procedures for contacting vendors	
Procedures for contacting property owners	
Software license agreements and purchase orders	
Hardware purchase agreements and purchase orders	
Reclamation of useable hardware and software	
Reclamation of existing work	
Reclamation of records not stored offsite	
Procedures for protecting records offsite	
Offsite floor plans for staff	
Copies of work procedures	
Copies of reference materials used in work	
List of assumptions – list the assumptions that the plan is based on.	
List of objectives for the plan	
Disaster recovery center	
Completed and ongoing mitigation efforts	
Funding	
Safety assessments	
Damage assessments	

**NOTE:** This review does not determine whether a disaster recovery and mitigation plan is viable or operational. Only that a plan is in place, includes some items and has some level of description of what is typically included in a disaster recovery and mitigation plan or procedures. Under no circumstances should the answer to 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**

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

**2024-25 MAP Guidelines**

**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)? TIER(S) 1-3**

**Data Needs**

- List of all current appraisal district employees who have access to a local government computer system or database.
- Certificate of completion of cybersecurity training program certified under Government Code Sections 2054.519 or 2054.519(f).

**Steps**

- Using the list of all current appraisal district employees with system access.
  - Determine which subset of employees use a computer to perform at least 25 percent of his/her official required duties.
  - Ensure those employees completed a cybersecurity training program certified under Government Code Sections 2054.519 or 2054.519(f) within the previous fiscal year.
    - Fiscal year is Sept 1 – Aug 31.
- Complete the checklist below.
  - To receive a YES to this question, each checklist item must be answered YES.

Employee Name	Does the employee use a computer to perform at least 25 percent of the employee’s required duties as stated in Government Code Section 2054.5191(a-1)? (Yes/No)	Did the employee complete a cybersecurity training program certified under Government Code Section 2054.519 or offered under Section 2054.519(f)? (Yes/No)	Did the employee complete the training within the previous year as required by Government Code Section 2054.5191(a-1)? (Yes/No)

**Recommendation Options**

- Ensure all appraisal district employees with access to a local government computer system or database complete a cybersecurity training program certified under Government Code Section 2054.519 or offered under Section 2054.519(f).
- Ensure all appraisal district employees with access to a local government computer system or database complete cybersecurity training annually as required by Government Code Section 2054.5191(a-1).

**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? TIER(S) 1-3**

**Data Needs**

- List of all current appraisal district employees who have access to a local government computer system or database.
- DIRs acknowledgement receipt of Cybersecurity Training Certification forms for all appraisal district employees.

**Steps**

- Using the list of all current appraisal district employees with system access.
  - Determine which subset of employees use a computer to perform at least 25 percent of his/her official required duties.
  - Ensure all applicable employees’ cybersecurity training was reported to Texas Department of Information Resources by August 31 in the previous fiscal year.
    - Fiscal year is Sept. 1 – Aug. 31.

**2024-25 MAP Guidelines**

- Complete the checklist below.
  - To receive a YES to this question, each checklist item must be answered YES.

Employee Name	Does the employee use a computer to perform at least 25 percent of the employee’s required duties as stated in Government Code Section 2054.5191(a-1)? (Yes/No)	Did the appraisal district verify and annually report the completion of a cybersecurity training program by the employee of the appraisal district to the Texas Department of Information Resources as required by Government Code Section 2054.5191(b)(1)? (Yes/No)

**Recommendation Options**

- Verify and annually report the completion of a cybersecurity training program by employees of the appraisal district to Texas Department of Information Resources as required by Government Code Section 2054.5191(b)(1).

**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)? **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.
- If the most recent reappraisal plan was amended, determine if it was sent to the governing body of each taxing unit participating in the appraisal district and the Comptroller’s office within 60 days of the amended date.

**Recommendation Options**

- Send copies of the approved or amended 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 or amended 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 or amended 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).

**2024-25 MAP Guidelines**

**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? TIER(S) 1-2**

**Data Needs**

- List of protests which requested informal conference on their notice of protest with the appraisal district before the protest hearing in the previous year.

**Steps**

- Choose a sample of five properties from the list of protests with requests for informal conference.
- Determine if the appraisal district held an informal conference before the hearing on the protest with each property owner who requested an informal conference.
- Complete the checklist.
  - To receive a YES to this question, each checklist item must be answered YES.

<b>Property ID Number</b>	<b>Did the property owner request an informal conference before the hearing on the protest? (Yes/No)</b>	<b>Did the appraisal district hold an informal conference before the hearing on the protest with the property owner? (Yes/No)</b>

**Recommendation Options**

- Hold an informal conference before the hearing with each property owner who files a notice of protest with the appraisal review board and requests an informal conference as required by Tax Code Section 41.445.

**43. Does the appraisal district process regular binding arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rules? TIER(S) 1-3**

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

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

**Data Needs**

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

**Steps**

- Select a sample of ten requests for binding arbitration from the previous year from the list provided by the appraisal district.
  - If the appraisal district received fewer than ten requests, the sample size will be all requests received.
- Complete the checklist.
- To receive a YES to this question, each checklist item must be answered YES.



Arbitration Requirements	Sample 1	Sample 2	Sample 3	Sample 4	Sample 5	Sample 6	Sample 7	Sample 8	Sample 9	Sample 10
Was the entire appraisal district section labeled “TO BE COMPLETED BY APPRAISAL DISTRICT” completed? Note: Some blanks are ok on the checklist. (Yes/No)										
For any boxes that were not checked in the sections labeled “TO BE COMPLETED BY APPRAISAL DISTRICT”, was documentation sent to PTAD, if appropriate? (Yes/No)										

**Recommendation Options**

- Process arbitration requests according to Tax Code Chapter 41A 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 45<sup>th</sup> day after the date an appeal is finally determined as required by Tax Code Sections 42.41(a)(1) and (2)? TIER(S) 1-3**

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

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

**Data Needs**

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

**Steps**

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

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

**Recommendation Options**

- 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)? **TIER(S) 1-3****

**Data Needs**

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

**Steps**

- Review and become familiar with the taxing units in the appraisal district.
  - A list of the taxing units in each appraisal district can be found in the [appraisal district directory](#).
- Review copies of the requested estimates of taxable value.
- Determine if the appraisal district sent an estimate of the total taxable value in the taxing unit to the assessor of the county, municipalities and school districts participating in the appraisal district.
  - Email is acceptable.
  - If an estimate was not sent to one or more of the assessors of the municipalities or the county, have the appraisal district show you the notice(s) from the taxing units electing not to receive the estimate.
- Determine if the estimates were sent no later than April 30.

**Recommendation Options**

- 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).

**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)? **TIER(S) 1-3****

## 2024-25 MAP Guidelines

### Data Needs

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

### Steps

- Review and become familiar with the taxing units in the appraisal district.
  - A list of the taxing units in each appraisal district can be found in the [appraisal district directory](#).
- Review the appraisal roll certifications or certified estimates 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:
  - 2022 - July 25
  - 2023 - July 25
  - 2024 - 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

- Certify the appraisal roll or provide a certified estimate of value to the assessor for each taxing unit participating in the appraisal district by the date listed in Tax Code Sections 26.01(a) and (a-1).
- 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? **TIER(S) 1-3**

### Data Needs

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

### Steps

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

**2024-25 MAP Guidelines**

Sample Number	Property ID Number	Does the appraisal roll change (supplement, journal entry, etc.) identify the section of the Tax Code which authorizes the change? (Yes/No)
1		
2		
3		
4		
5		
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)
6		
7		
8		
9		
10		

**Recommendation Options**

- 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 board of directors and appraisal review board as described in Tax Code Section 25.25(b)? **TIER(S) 1-3****

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

**Data Needs**

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

**Steps**

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

**Recommendation Options**

- 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)? **TIER(S) 1-3****

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

**2024-25 MAP Guidelines**

**Data Needs**

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

**Steps**

- Review the reports to the appraisal review board to change the appraisal roll for any of the five preceding years.
- Choose a sample of 5 properties from the motions and view the appraisal records for those properties.
- Ensure the changes were to correct at least one of the following:
  - clerical errors that affect a property owner’s liability for a tax imposed in that tax year;
  - multiple appraisals of a property in that tax year;
  - the inclusion of property that does not exist in the form or at the location described in the appraisal roll; and
  - an error in which property is shown as owned by a person who did not own the property on January 1 of that tax year.
- Complete the checklist.
  - If all changes in the sample were made to correct at least one of the permissible errors listed, the answer to this question is YES.
  - Select reason for appraisal roll change under 25.25(c).
  - To receive a YES to this question, each checklist item must be answered as indicated.

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

**Recommendation Options**

- 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? TIER(S) 1-3**

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

**Data Needs**

- Documentation of the appraisal records being sent to the appraisal review board for review and determination for the previous year.

**Steps**

- Determine if the completed appraisal records were submitted to the appraisal review board for review and determination of protests by May 15 for the previous year.
  - If the records were not sent by May 15, determine if they were sent within four weeks from the date that residential notices were sent out to property owners.
  - Individual submissions to the appraisal review board members is acceptable if documentation of delivery is provided.
- Determine if an affidavit was included with the submission.

## 2024-25 MAP Guidelines

- 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

- 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)? **TIER(S) 1-3**

**This question is addressing administrative functions and is not a review of the performance of the appraisal review board. The Comptroller’s model Order Determining Protest can be found on the Property Tax Assistance Division [website](#).**

## Data Needs

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

## Steps

- Select a random sample of 10 properties that had an appraisal review board hearing in the previous year.
- 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.
- Determine if each order of determination has both the appraised value of the land and the appraised value of the improvements on the land listed separately.
  - If one or the other is missing, the answer to this question is NO.
- If the orders of determination have both noticed and appraisal review board values, all protest items were addressed on the order of determination, and appraised value of the land and the appraised value of the improvements on the land listed separately, the answer to this question is YES.
- Complete the checklist.
  - To receive a YES to this question, each checklist item must be answered YES.

**2024-25 MAP Guidelines**

Sample Number	Property ID Number	Does the order of determination have both the original noticed value from the appraisal district and the value as determined by the appraisal review board?	For each protested area, is there a determination made by the appraisal review board listed on the order of determination?	Does the order list the appraised value of the land and the appraised value of the improvements on the land separately?
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

**Recommendation Options**

- List the original noticed value from the appraisal district and the value as determined by the appraisal review board on the order of determination as required by Tax Code Section 41.47(c)(1) and (2).
- Address all model hearing procedures as required by Tax Code Section 5.103(b)(2).

**52. Does the appraisal district provide evidence during appraisal review board hearings? **TIER(S) 1-3****

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

**Data Needs**

- Listing of properties that had an appraisal review board hearing in the previous year.

**Steps**

- Select a random sample of 10 properties that had an appraisal review board hearing in the previous year.
  - Ensure protests for exemption denials or modification are **NOT** included in the sample.
- Request each properties appraisal review board file for the previous year (file may be electronic).
- Determine if evidence was presented in each case by the appraisal district during the hearing.
- Complete the checklists.
  - To receive a YES to this question, each checklist item must be answered YES.

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

**2024-25 MAP Guidelines  
Recommendation Options**

- Present evidence in each case during appraisal review board hearings.

**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? TIER(S) 1-3**

**Data Needs**

- Listing of properties which had requests for documentation submitted under Tax Code Section 41.461 in the previous year.

**Steps**

- Select a sample of 5 requests for documentation from list of properties.
- Determine if documentation was delivered at least 14 days before the hearing on the protest.
  - Complete the checklist.
    - To receive a YES to this question, each checklist item must be answered YES.

Property ID Number	Did the chief appraiser deliver a copy of the pamphlet prepared by the comptroller under Section 5.06 or 5.06(a)? (Yes/No)	Did the chief appraiser inform the property owner that the owner or the agent of the owner may inspect and may obtain a copy of the data, schedules, formulas, and all other information the chief appraiser plans to introduce at the hearing to establish any matter at issue? (Yes/No)	Did the chief appraiser deliver a copy of the hearing procedures established by the appraisal review board under Section 41.66? (Yes/No)	Did the chief appraiser deliver the documentation at least 14 days before the hearing on the protest? (Yes/No)
Property ID Number	Did the chief appraiser deliver a copy of the pamphlet prepared by the comptroller under Section 5.06 or 5.06(a)? (Yes/No)	Did the chief appraiser inform the property owner that the owner or the agent of the owner may inspect and may obtain a copy of the data, schedules, formulas, and all other information the chief appraiser plans to introduce at the hearing to establish any matter at issue? (Yes/No)	Did the chief appraiser deliver a copy of the hearing procedures established by the appraisal review board under Section 41.66? (Yes/No)	Did the chief appraiser deliver the documentation at least 14 days before the hearing on the protest? (Yes/No)

**Recommendation Options**

- Deliver all documentation requested under Tax Code Section 41.461 at least 14 days before the hearing on a protest.

**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? TIER(S) 1-3**

We are only checking for a database that is searchable that will be used to contain information regarding ARB hearings.

**Data Needs**

- URL and access to internet database to be used for ARB hearing data.

**Steps**



**2024-25 MAP Guidelines**

- Review the ARB database and verify the information in the checklist is able to be entered into the database.
  - To receive a Yes to this question, each checklist item must be answered Yes.

Required Information	YES/NO
<b>Name of each board member who attended the hearing.</b>	
<b>Date and time of hearing.</b>	
<b>Account number and category for the property that was the subject of the hearing.</b>	
<b>Appraised value according to the appraisal district and the property owner's asserted value of the property that was the subject of the hearing.</b>	
<b>Board's determination of the protest, including the board's determination of the value of the property if the hearing was to consider a protest regarding appraised value.</b>	

**Recommendation Options**

- Create and maintain a publicly available and searchable online database which will be used to contain information regarding ARB hearings as required by Tax Code Section 41.13

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

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

**Data Needs**

- Listing of properties represented by tax agents.

**Steps**

- Listing of all properties represented by tax agents.
- Select a random sample of 5 category A, 5 category F, 5 category L and 5 category G properties.
- Determine if Comptroller form 50-162 is on file.
- Determine if Comptroller form 50-162 has been completed for each sample.
- Complete the checklists.
  - To receive a YES to this question, each checklist item must be answered YES.

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

**2024-25 MAP Guidelines**

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

**Recommendation Options**

- Retain agent authorization form 50-162 on file for properties represented by a tax agent.
- Maintain completed agent authorization form 50-162 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*? 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 appraisal cards.
- PTAD’s *Texas Property Tax Assistance Property Classification Guide*.

**Steps**

- Choose a random sample of 15 Category D properties and 15 Category E properties.
  - **Ensure more than one ISD is represented in each sample category.**
- Review and become familiar with the *Texas Property Tax Assistance Property Classification Guide*.
- Determine if the land and improvement codes (if applicable) comply with the *Texas Property Tax Assistance Property Classification Guide*.
- Complete the checklists below.
  - To receive a YES to this question, all answers in the checklists below must be YES.

Sample Number	Category D Property ID Number	Is the land coded correctly? (Yes/No)	Is the improvement coded correctly? (Yes/No) (Sheds, outbuildings and barns sitting on qualified land should be coded as Category D, not Category E.)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

**2024-25 MAP Guidelines**

Sample Number	Category E Property ID Number	Is the land coded correctly? (Yes/No)	Is the improvement coded correctly? (Yes/No) (Sheds, outbuildings and barns sitting on non-qualified land should be coded as Category E, not Category D.)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

**Recommendation Options**

- 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? **TIER(S) 1-3****

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

**Data Needs**

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

**Steps**

- Review appraisal records and complete the checklist.
  - Information may be maintained electronically.
- If there is no serial number, label number or state seal number as identified, the appraisal district must provide evidence showing it was investigated.
- To receive a YES to this question, each checklist item must be answered YES.

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

**2024-25 MAP Guidelines**

5				
6				
7				
8				
9				
10				

**Recommendation Options**

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

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

**Data Needs**

- EPTS submission dates.
  - List will be provided by PTAD.

**Steps**

- A list of EPTS submission dates from PTAD’s School District Property Value Study 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**

- 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? **TIERS(S) 1-3****

**Data Needs**

- EARS submission dates.
  - List will be provided by PTAD.

**Steps**

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

**Recommendation Options**

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

**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? **TIER(S) 1-3****

The appraisal districts are required to provide information by using [Form 50-886-a, SDPVS Tax Rate Submission Spreadsheet](#), as detailed in the [Electronic Appraisal Roll Submission Manual](#) (January 2022).

If the appraisal district has missing tax rates in the report, the appraisal district must provide for reasoning of the incomplete report.

## 2024-25 MAP Guidelines

**Oct. 15:** Deadline for appraisal district to provide the adopted tax rates and/or indicating taxing units with pending tax rate elections by placing an “X” in the applicable column of Form 50-886-a, *SDPVS Tax Rate Submission Spreadsheet*.

**Nov. 15:** Deadline for appraisal districts to provide a subsequent post-election submittal of the spreadsheet with the final tax rates.

### Data Needs

- Tax rate submission dates.
  - List will be provided by PTAD.

### Steps

- A list of tax rate submission dates from PTAD’s Data 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 previous year’s tax rate submission timely.

### Recommendation Options

- Report the total tax rate imposed by each taxing unit within the appraisal district’s jurisdictions to the Comptroller’s office by Oct.15 of the previous year as required by Tax Code Section 5.091 and prescribed by the EARS manual.
- Report the total tax rate imposed by each taxing unit within the appraisal district’s jurisdictions to the Comptroller’s office by Nov. 15 of the previous year as required by Tax Code Section 5.091 and prescribed by the EARS manual.

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

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*? **TIER (S) 1-3**

If the answer to this question is NO, the answer to Mandatory question 5 is a FAIL.

Data Needs

- Access to the appraisal system.

Steps

- Use sample properties used for Mandatory Question 5.
- 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

- Reinspect all properties at least every six years as discussed in IAAO's *Standard on Mass Appraisal of Real Property*.

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

Data Needs

- Mass appraisal reports for the previous two years.

Steps

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

Recommendation Options

- Complete and produce annual mass appraisal reports that comply with USPAP Standards Rule 6-8.
- Include a signed certification for the mass appraisal report as required by USPAP Standards Rule 6-8.

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

This does not include contracts for software services.

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

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

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

Data Needs

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

2024-25 MAP Guidelines

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

**Steps**

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

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

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

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

**Recommendation Options**

- 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? **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.

**2024-25 MAP Guidelines**

**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.

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?

**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.

**65. Are deeds and other ownership documents processed within 90 days of recording? TIER(S)1-3**

[\\*Reference IAAO’s Standard on Manual Cadastral Maps and Parcel Identifiers, Section 5.1\\*](#)

**Data Needs**

- Listing of properties which had deeds or other ownership documents filed within the previous year.

**Steps**

- Select 10 properties from the list and review the deeds or other ownership documents and records of ownership changes for the properties.
- Determine whether changes were made within 90 days of recording.
  - To receive a YES to this question, all checklist items must be answered as indicated.

Property ID Number	Recorded date of deed or other ownership document:	Process date of deed or other ownership document by appraisal district:	Was the ownership change processed within 90 days of recorded date?




**Recommendation Options**

- Process deeds and other ownership documents within 90 days of recording.

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? **TIER(S) 1-3**

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

**Data Needs**

- Data collection manual or procedures for data collection.
- Sales files (access onsite).

**Steps**

- From the appraisal district’s sales file, choose a sample of 5 residential, 5 land (not category D) and 5 commercial properties that sold in the previous two years.
- Review the appraisal district’s data collection procedures pertaining to gathering sales documentation and sales files.
- Determine if the appraisal district gathers real estate transfer documents and sales information from all available third-party sources.
- Complete the checklists below.
  - To receive a YES to this question, all checklist items must be answered as indicated.

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

2			
3			
4			
5			

**Recommendation Options**

- 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? TIER(S) 1-3**

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

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

**Data Needs**

- Appraisal records (access onsite).
- Appraisal manuals (access onsite).

**Steps**

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

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

**Recommendation Options**

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

**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)? TIER(S) 1-3**

**Data Needs**

- Written appraisal procedures or manuals for single-family residential, multifamily residential and nonagricultural land.
- Access to appraisal models (cost schedules, income and expense information, sales information).

**Steps**

- Choose a sample of five single-family residential, multifamily residential and nonagricultural land.
- Determine the appraisal methods and technique used in appraising each property.
  - The same or similar appraisal methods and techniques must be used in appraising the same or similar kinds or properties.
- Complete the checklist.
  - If the same or similar appraisal methods and techniques are used in appraising the same or similar kinds of properties, the answer to this question is YES.

Single-family Residential Property ID Number	Appraisal methods and technique used (cost approach, sales approach, income approach)	Is the appraisal method and technique used the same or similar to other single-family residential properties in the sample? (Yes/No)
Multifamily Residential Property ID Number	Appraisal methods and technique used (cost approach, sales approach, income approach)	Is the appraisal method and technique used the same or similar to other single-family residential properties in the sample? (Yes/No)
Nonagricultural Land Property ID Number	Appraisal methods and technique used (cost approach, sales approach, income approach)	Is the appraisal method and technique used the same or similar to other single-family residential properties in the sample? (Yes/No)

**Recommendation Options**

- 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).

**2024-25 MAP Guidelines**

**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? TIER(S) 1-3**

**Data Needs**

- Procedures to determine if there is clear and convincing evidence to change the appraised value to market value in the tax year after a value is lowered.

**Steps**

- Determine if the appraisal district has a procedure to determine if there is clear and convincing evidence when increasing the appraised value in the tax year after the value is lowered under Tax Code Subtitle F.
  - 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 procedures used by the appraisal district to determine if there is clear and convincing evidence when increasing the appraised value in the tax year after the value is lowered under Tax Code Subtitle F and complete the first column of the checklist.
- Have the appraisal district walk through the steps used to determine if there is clear and convincing evidence when increasing the appraised value in the tax year after the value is lowered under Tax Code Subtitle F, with examples.
  - To receive a YES to this question, all checklist items must be answered as indicated.

Elements of the appraisal district’s procedures or process to determine if there is clear and convincing evidence when increasing the appraised value in the tax year after a value is lowered:	Was the process described in the walkthrough (Yes/No)?	Example Observed

**Recommendation Options**

- 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? TIER(S) 1-3**

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

**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**

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

## 2024-25 MAP Guidelines

**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? TIER(S) 1-3**

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

### 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

- 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.

**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? 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.**

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

### 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

- Regularly adjust residential cost schedules using sales data, ratio studies, local conditions and market factors.
- Regularly perform analyses to determine if the appraisal district needs to adjust residential cost schedules.

**2024-25 MAP Guidelines**

**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? 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.

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

**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**

- Regularly adjust commercial cost schedules using sales data, ratio studies, local conditions and market factors.
- 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? TIER(S) 1-3**

**Data Needs**

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

**Steps**

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

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

**2024-25 MAP Guidelines**


**Recommendation Options**

- Apply a 10 percent penalty for taxpayers who do not render timely according to Tax Code Section 22.28.
- Follow the process outlined in Tax Code Section 22.30 when waiving rendition penalties.
- Deliver a notice of imposition of a penalty to any person who fails to timely file a rendition statement as required by Tax Code Section 22.28(a).

**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? TIER(S) 1-3**

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

**Data Needs**

- Listing of all category O properties.
- Written procedures for appraisal of residential inventory for taxation.

**Steps**

- Review the appraisal district’s procedures for appraising residential inventory for taxation and fill in the steps in the first column of the checklist.
  - If the appraisal district does not have written procedures for appraising residential inventory for taxation, the answer to this question is NO.
- Select a sample of five category O properties.
- Interview the chief appraiser or designee and have them walk through the process the appraisal district uses to appraise residential inventory for taxation, using the five sample properties as examples and complete the checklist.
  - To receive a YES to this question, all checklist items must be answered as indicated.

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

**Recommendation Options**

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

**76. 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

**2024-25 MAP Guidelines**

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 receive a YES to this question.

Quality control procedures/steps (may include: data collection, data entry, valuation, edit reports, etc.):	Was the process described in the walkthrough (yes/no)?	Documentation observed?

**Recommendation Options**

- 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.

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

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

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

**Data Needs**

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

**Steps**

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

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

**Recommendation Options**



**2024-25 MAP Guidelines**

- Gather income and expense information for multi-family properties.
- 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? TIER(S) 1-2**

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

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

**Data Needs**

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

**Steps**

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

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

**Recommendation Options**

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

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

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

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

**Data Needs**

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

**Steps**

**2024-25 MAP Guidelines**

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

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

**Recommendation Options**

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

**80. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse mini storage property? TIER(S) 1-3**

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

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

**Data Needs**

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

**Steps**

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

**2024-25 MAP Guidelines**

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

**Recommendation Options**

- Gather income and expense information for warehouse properties/mini storages.
- 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)? **TIER(S) 1-3****

If the property is under construction (does not include rehabilitation or maintenance) or has not reached stabilized occupancy, the chief appraiser shall determine value in the manner provided by Tax Code Section 11.2825(q).

Chief appraiser shall adjust the value to reflect the percent complete or occupancy as of January 1, when applicable.

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

Note: exempt facilities that belong to public entities are not included.

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

**Data Needs**

- Listing of low-income multi-family properties.

**Steps**

- Choose a sample of 5 properties from appraisal district’s list of low-income multi-family properties.
- Determine if the appraisal district has collected current income and expense data for each property.
- Determine if the same cap rate was used for each property.
- Determine if the income approach was used to determine value on the appraisal roll.
- To receive a YES to this question, all checklist items must be answered as indicated.

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

**Recommendation Options**

- 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).

**2024-25 MAP Guidelines**

- Use the same capitalization rate that the chief appraiser uses to appraise other rent-restricted properties 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? 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 2023 is 2017-2021; for 2024 is 2018-2022; for 2025 is 2019-2023.
- 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 2024 and 2025 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.
  - To receive a YES to this question, all checklist items must be answered YES.

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

**Recommendation Options**

- 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.
- Verify 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.

**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? 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**

**2024-25 MAP Guidelines**

- 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 2023 is 2017-2021; for 2024 is 2018-2022; for 2025 is 2019-2023.
  - 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 2024 and 2025 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.
  - To receive a YES to this question, all checklist items must be answered YES.

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

**Recommendation Options**

- 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.
- Verify net to land calculations are reproducible from the appraisal district’s appraisal records.
- Use current native pasture schedule as calculated by the appraisal district.

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

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

**Data Needs**

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

**Steps**

- Choose a sample of five wildlife management use applications received within the previous two years.
- Interview the chief appraiser or designee and have them provide documentation that inspections were performed as a result of receiving wildlife management use appraisal applications.
- Pictometry and/or aerials can be used instead of a physical inspection if the wildlife management activities listed on the application can be verified using Pictometry and/or aerials.
  - To receive a YES to this question, all checklist items must be answered as indicated.

**2024-25 MAP Guidelines**

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

**Recommendation Options**

- Perform inspections of properties that receive wildlife management use appraisal applications.

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

**Data Needs**

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

**Steps**

- Choose a sample of five agricultural use applications received within the previous two years.
- Interview the chief appraiser or designee and have them provide documentation that inspections were performed as a result of receiving agricultural use appraisal applications.
  - Pictometry and/or aerials can be used instead of a physical inspection if the agricultural use activities listed on the application can be verified using Pictometry and/or aerials.
  - To receive a YES to this question, all checklist items must be answered as indicated.

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

**Recommendation Options**

- 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? TIER(S) 1-3**

**Data Needs**

- Sample of qualified open-space land (category D1) properties used in Mandatory Question 2.
- 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 2.
- Request to see the applications and required documentation for the properties in the sample.
- Determine if the current owner of the property is the owner listed on the application.

**2024-25 MAP Guidelines**

- Determine if the application matches the legal description of the property.
- Determine if there are complete applications and required documentation for all of the properties in the sample.
- If any of the applications are not complete or any required documentation is not included, the answer to this question is NO.
  - To receive a YES to this question, all checklist items must be answered YES.

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

**Recommendation Options**

- Maintain completed applications and required documentation on property for which the appraisal district grants agricultural use appraisal.

**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? **TIER(S) 1-3****

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

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

**Data Needs**

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

**Steps**

- Become familiar with the appraisal district’s agricultural intensity standards.
- Pull a sample of 5 recently approved applications from the each of the categories.
  - If a category is not applicable to the appraisal district, enter N/A in the checklist.
- Determine if the information contained on the application conforms to the intensity standards.
  - To receive a YES to this question, all checklist items must be answered as indicated

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

2024-25 MAP Guidelines

<b>Dry Crop Property ID Number</b>	<b>Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for dry crop use? (Yes/No/N/A)</b>	<b>Documentation Viewed</b>
<b>Barren Property ID Number</b>	<b>Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for barren use? (Yes/No/N/A)</b>	<b>Documentation Viewed</b>
<b>Bees Property ID Number</b>	<b>Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for orchard use? (Yes/No/N/A)</b>	<b>Documentation Viewed</b>
<b>Improved Pasture Property ID Number</b>	<b>Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for improved pasture use? (Yes/No/N/A)</b>	<b>Documentation Viewed</b>
<b>Native Pasture Property ID Number</b>	<b>Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for native pasture use? (Yes/No/N/A)</b>	<b>Documentation Viewed</b>
<b>Hardwood Timberland Property ID Number</b>	<b>Did the appraisal district follow their current guidelines for degree of intensity standards when granting special valuation appraisal for hardwood timberland use? (Yes/No/N/A)</b>	<b>Documentation Viewed</b>



**2024-25 MAP Guidelines**

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

**Recommendation Options**

- Form degree of intensity standards.
- Receive a completed special valuation application prior to granting special valuation appraisal.
- Verify approved special valuation applications meet the appraisal district’s 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? TIER(S) 1-3**

Pursuant to Tax Code Section 23.541(a-1), if the land was in agriculture valuation the prior year, the ownership changed due to the death of one or more of the owners in the prior year, and the application is filed not later than the delinquency date. The application can be filed by the surviving spouse or child of the decedent, the fiduciary acting on behalf of the decedent or the executor or administrator of the estate of the decedent with no penalty.

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.
  - To receive a YES to this question, all checklist items must be YES or N/A.

**2024-25 MAP Guidelines**

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

**Recommendation Options**

- Make an entry in the appraisal records and provide written notification of the imposition of penalty as required by Tax Code Section 23.431.
- Make an entry in the appraisal records and provide written notification of the imposition of penalty as required by Tax Code Section 23.541.