

**NOTICE OF A REGULAR MEETING OF THE  
MILAM APPRAISAL DISTRICT  
MILAM COUNTY, TEXAS**

Notice is hereby given that a regular meeting of the Board of Directors of the Milam Appraisal District has been scheduled for **February 19, 2015 at 8:30 a.m.**, in the Milam Appraisal District Office, 120 B N. Houston Street in Cameron Texas.

**AGENDA**

1. *Call to Order*
  - a. Invocation
  - b. Moment of Silence
  - c. Pledge of Allegiance – U.S. Flag
  - d. Pledge of Allegiance – Texas Flag  
"Honor the Texas Flag, I pledge allegiance to thee, Texas, one state under God, one and indivisible."
  
2. *Citizen's Communication –*  
Citizens who desire to address the Board of Directors on any matter may sign up to do so prior to this meeting. Public comments will be received during this portion of the meeting. Please limit comments to 3 minutes. No discussion or final action will be taken by the Board of Directors.
  
3. *Consent Items –*  
All items listed under this section, Consent Items, are considered to be routine by the Board and may be enacted by one motion. If discussion is desired by the Board, any item may be removed from the Consent Items at the request of any Board Member and will be considered separately.
  - a. Approve minutes of January 15, 2015 regular meeting
  - b. Approve January Budget Report
  
4. *Accept Items as Received*
  - a. Review results of the Methods And Assistance Program (M.A.P) 2014 Report
  
5. *Consider New Business*
  - a. Discussion and possible action to approve 2014 Budget Amendment.
  - b. Discussion and possible action to award contract/agreement for the printing and mailing services for appraisal notices.
  
6. *Chief Appraiser's report*
  - a. 2015 Reappraisal Plan Report #6
  - b. Discuss accelerating transfer of Appraisal Assistant to Appraiser position in 2015.
  - c. Litigation report
  - d. Board calendar review
  
7. *Adjournment*

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***The Milam Appraisal District Board of Directors may adjourn into Executive Session regarding any appropriate provision of the Open Meetings Act on any of the above topics.***

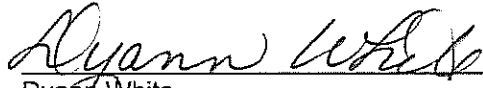
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Filed 12 day of Feb  
in 2015, At 11:55A M.  
BARBARA VANSA  
County Clerk, Milam County, Texas  
By Sherry McLean  
Députy

Dated this 12<sup>th</sup> day of February, 2015.

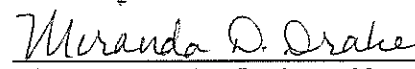
Milam Appraisal District  
Board of Directors  
Milam County, Texas

By:

  
\_\_\_\_\_  
Dyan White  
Chief Appraiser

I, the undersigned, do hereby Certify that the above Notice of Meeting of the above named Milam Appraisal District, is a true and correct copy of said Notice, filed for record with the Milam County Clerk to be posted at the Milam County Courthouse in Milam County, Texas, at a place readily accessible to the general public at all times on the 12<sup>th</sup> of February, 2015. Additionally, I posted a true and correct copy of said Notice on the bulletin board at the door of the Milam Appraisal District Office in Milam County, Texas at a place readily accessible to the general public at all times, and said Notice remained so posted continuously for at least seventy-two (72) hours preceding the scheduled time of said meeting.

Dated this 12<sup>th</sup> day of February, 2015 at 11:55 (a.m.)/p.m.

  
\_\_\_\_\_  
Miranda D. Drake, Business Manager  
Milam Appraisal District

At each meeting, the Board of Directors invites comments from the public about the policies and procedures of the Appraisal District and the Appraisal Review Board and about other matters within the Board's jurisdiction. If you wish to address the Board, but do not speak English, and if you cannot bring your own interpreter, please notify the Chief Appraiser in writing at least seven (7) business days prior to the meeting. Arrangements will be made for an interpreter. The Milam Appraisal District shall comply with subtitle A of Title II of the Americans with Disabilities Act of 1990. Public Law 101-336, 42 USC § 12101 et seq or any successor law. Should you require specific accommodation(s), please contact the Appraisal District at (254) 697-6638 prior to the meeting.

En cada reunión ordinaria, la Junta Directiva invita a comentarios del público sobre las políticas y procedimientos del distrito de evaluación y la Junta de revisión de la evaluación y sobre otros asuntos de competencia de la Junta. Si desea abordar la Junta, pero no hablan a inglés, y si no puede traer su propio intérprete, notifique el tasador jefe por escrito al menos siete (7) días hábiles antes de la reunión. Se harán arreglos para un intérprete. El distrito de tasación del Condado de Milam cumplirán subtítulo a del título II de los norteamericanos with Disabilities Act de 1990. Ley pública 101-336, 42 USC § 12101 et seq o cualquier ley de sucesor. En caso de necesitar adaptaciones específicas, póngase en contacto con el distrito de evaluación en (254) 697-6638 previamente a la reunión.

# ***Milam Appraisal District***

## **AGENDA ITEM MEMORANDUM**

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**02/19/15  
Item# 3  
Consent Agenda  
Page 1 of 1**

### **DEPT./DIVISION SUBMISSION & REVIEW:**

Dyann White, Chief Appraiser

### **ITEM DESCRIPTION:** Presented minutes and budget reports as follows:

- a. Approve minutes of January 15, 2015 regular meeting
- b. Approve January Budget Report

**STAFF RECOMMENDATION:** Approve minutes and budget reports as presented in item description.

**ITEM SUMMARY:** Copies of minutes and budget reports are included for Board review.

**FISCAL IMPACT:** N/A

### **ATTACHMENTS:**

Minutes - DRAFT  
January Budget Report

THE STATE OF TEXAS§

THE COUNTY OF MILAM§

MILAM APPRAISAL DISTRICT

The Milam Appraisal District Board of Directors (BOD) convened in a regular meeting Thursday, January 15, 2015, at the Milam Appraisal District Office, 120 North Houston Street, Cameron, Texas.

Attending:

Board Members:

Tim Arledge  
Kolette Morgan  
David Kaufmann  
Travis Yoakum

Staff:

Dyann White, Chief Appraiser  
Miranda Drake, Business Manager

Others:

Carol DeLong  
Devin Love

Absent Board Members:

Don Culp  
Larry Patterson

Item 1. Call To Order

Having a voting quorum present, the meeting was called to order by Board Chair, Tim Arledge at 8:33 a.m. Invocation by Mr. Kaufmann, moment of silence, pledge of allegiance to U.S. Flag, and pledge of allegiance to the Texas Flag.

Item 2. Citizen's Communication –

None.

*Item 8. Chief Appraiser's Report – [Chief Appraiser requested to bring item forward]*

- a. Recognize employees Devin Love and Carol DeLong for their exceptional customer service. This was initiated by two written compliments for Devin and multiple verbal recognitions for both Carol and Devin for their outstanding customer service. Presented certificates to employees.

Item 3. New Board Member –

- a. Mr. David Kaufmann signed a Statement of Elected/Appointed Officers.
- b. Business Manager, Miranda Drake, swore in Mr. David Kaufmann as a new board member as he took the Oath of Office.

Item 4. Organize 2015 Board of Directors –

- a. Elect officers of Board per Property Tax Code § 6.04(a) [Chair, Vice Chair, Secretary]  
Chair – Tim Arledge  
Vice Chair – Don Culp  
Secretary – Kolette Morgan

Motion by Mr. Yoakum to keep officers as they are, seconded by Mr. Kaufmann, approved by unanimous vote.

Item 5. Consent Items –

All items listed under this section, Consent Items, are considered to be routine by the Board and may be enacted by one motion. If discussion is desired by the Board, any item may be removed from the Consent Items at the request of any Board Member and will be considered separately.

- a. Approve minutes of December 18, 2014 regular meeting
- b. Approve December Budget Report
- c. Accept ARB Quarter Change Report (delivered to Board & ARB by January 10<sup>th</sup>)

Motion by Mrs. Morgan to approve consent items as presented, seconded by Mr. Yoakum, approved by unanimous vote.

Item 6. Accept Items as Received –

- a. ARB Activity Report  
Chief Appraiser reviewed item as presented. ARB must attend the Comptroller's annual training courses before they are able to participate in hearings. The training courses are scheduled for March 31<sup>st</sup> & April 1<sup>st</sup>. With the new requirements set forth in Property Tax Code and the dates of the training courses, we will not be able to schedule hearings or have any other ARB activity until after April 16<sup>th</sup>.
- b. Affirm TDLR Registration and Education  
Chief Appraiser reviewed item and affirmed all required staff members are up-to-date with registration and continued education.
- c. Affirm Employee Property Interest Reporting  
Chief Appraiser reviewed item and affirmed all employees have reported any and all financial interest in any private business and real property located in Milam Appraisal District as required.

Item 7. Consider New Business –

- a. Discussion and possible action to approve the 4<sup>th</sup> Quarter Investment Report.

The Chief Appraiser reviewed the item as presented. Total interest earned in the 4<sup>th</sup> quarter of 2014 was \$306.58.

Motion by Mr. Yoakum to approve the 4<sup>th</sup> Quarter Investment Report, Mr. Kaufmann seconded, approved by unanimous vote.

- b. Discussion and possible action to receive the engagement letter to perform the 2014 annual audit.

Chief Appraiser reviewed the item as presented. Funds are appropriated in the 2015 Budget to pay the for the 2014 annual audit not to exceed \$5,850.

Motion by Mrs. Morgan to receive the engagement letter to perform the 2014 annual audit, seconded by Mr. Yoakum, approved by unanimous vote.

Item 8. Chief Appraiser's Report –

- a. *Moved item forward after Item 2*
- b. 2015 Reappraisal Plan Report #5 –

Chief Appraiser provided update on PACS mobile. It is working very well in the City areas and fairly well in rural areas. There are some issues with cell phone signal in the remote rural areas. There are some bugs to work out with software, however, the appraisers do prefer the PACS mobile method of appraisal even with the challenges.

We have reached a point where we will have the 2015 appraisals complete before the appraisal notices go out. After finishing up rural Cameron then the appraisers will do the re-checks in other school districts.

The Chief Appraiser explained that she will be bring a Reappraisal Plan amendment to the Board in April. This is to table a project that we have wanted to do to have an automated depreciation schedule. We would like to do it but because of PACS mobile and several other projects that were more important, we would like to table this project at this time.

Chief Appraiser provided update on deed work. She had spoke with the Board regarding this issue at the December meeting. The Board expressed their desire to have the work done in-house to keep the funds local. Mallori is doing a great job with the backlog. She is working overtime to make it happen. The Chief Appraiser expressed that she has no doubt that we will be done with the January deeds before notices go out. The reason this is so important is we have to send appraisal notices for the new owner as of January 1<sup>st</sup>.

c. Litigation report – None

d. Review 2014 Proposed Budget Amendment – non-action

The Chief Appraiser explained that we wanted to present this to the Board to review, discuss and get feedback. The Business Manager reviewed the proposed budget amendment and explained the proposed uses for the remaining funds. There was discussion of the proposed uses and the GIS reserve. The Board was in agreement to present the budget amendment as is to the entities and bring to the Board for approval in February.

e. Board Calendar Review –

Chief Appraiser reviewed upcoming meeting items as shown below.

February meeting –

i. 2014 Budget Amendment

March meeting –

i. 2015/2016 Reappraisal Plan Amendment

ii. Review 2016 Budget calendar

April meeting –

i. Appoint ARB member & organize board

ii. 2016 Budget process begins

iii. Receive and accept 2014 Audit

Item 9. Adjournment to Executive Session pursuant to Texas Government Code Section 551.074 of the Texas Open Meeting Act for the annual evaluation of the Chief Appraiser in accordance with the Board of Director's Policy Manual adopted May 2014.

Adjourned to Executive Session at 8:56 a.m.

Item 10. Return to Open Session to discuss and possibly take action on items discussed in 551.074 Executive Session.

Returned to Open Session at 9:23 a.m.

Mrs. Morgan expressed to Dyann White, Chief Appraiser that they appreciate the work she does. Mr. Yoakum stated that they are extremely pleased with everything she has done.

NOTE: Written reports of any above listed items provided to all BOD members are considered part of the BOD's minutes as reports.

Item 11. Adjournment

Having no further business to consider, on a motion by Mr. Kaufmann and seconded by Mrs. Morgan, approved by unanimous vote, the meeting adjourned at 9:24 a.m.

NOTE: Recording of the foregoing meeting on file for 90 days in the Milam Appraisal District Office, 120 North Houston Street, Cameron, Texas. The above and foregoing minutes examined and approved in open meeting this the 19<sup>th</sup> day of February, 2015.

\_\_\_\_\_  
Chair of the Board

Attest:

\_\_\_\_\_  
(Member)

DRAFT

Milam Appraisal District  
Reconcile Cash Accounts

Summary

Cash Account: 1015 CASH IN BANK - CNB  
Reconciliation ID: Reconciliation as of January 31, 2015  
Reconciliation Date: 1/31/2015  
Status: Open

Bank Balance	185,516.99
Less Outstanding Checks/Vouchers	36,062.81
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	149,454.18
Balance Per Books	<u>149,454.18</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

BANK RECONCILIATION: Citizens National Bank

MONTH OF: JANUARY, 2015

PREPARED BY: Miranda D. Drake

APPROVED BY: Ryann White



Milam Appraisal District  
 General Fund  
 Schedule of Revenues and Expenditures - Actual and Budget  
 For the one month ended January 31, 2015  
 (With comparative amounts for the one month ended January 31, 2014)

	2015			2014	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior Yr.
<b>Revenues:</b>					
Appraisal income	\$ 204,513	\$ 760,540	26.89%	\$ 201,222	\$ 3,291
Rendition income	34	-	0.00%	77	(43)
Interest and other	230	-	0.00%	263	(33)
<i>Total Revenues</i>	<u>204,777</u>	<u>760,540</u>	<u>26.93%</u>	<u>201,562</u>	<u>3,215</u>
<b>Expenditures:</b>					
Current					
Personnel services	40,855	477,294	8.56%	36,778	4,077
Contractual services	67,230	183,530	36.63%	16,785	50,445
Materials and supplies	1,137	25,126	4.52%	970	167
Other services	7,081	58,590	12.08%	5,854	1,227
Capital outlay	-	16,000	0.00%	435	(435)
Depreciation	-	-	0.00%	-	-
<i>Total Expenditures</i>	<u>116,302</u>	<u>760,540</u>	<u>15.29%</u>	<u>60,822</u>	<u>55,480</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ 88,475</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 140,740</u>	<u>\$ (52,264)</u>

**Milam Appraisal District**  
**General Fund**  
**Schedule of Revenues - Actual and Budget**  
**For the one month ended January 31, 2015**  
**(With comparative amounts for the one month ended January 31, 2014)**

<u>Account</u>	<u>Account Title</u>	<u>2015</u>			<u>2014</u>	<u>Analytical</u>
		<u>Actual</u>	<u>Budget</u>	<u>Percent of Budget</u>	<u>Actual</u>	<u>\$ Increase (Decrease) Prior yr.</u>
<i>Appraisal income:</i>						
6010	Allocations	\$ 204,513	\$ 760,540	26.89%	\$ 201,222	\$ 3,291
<i>Rendition income:</i>						
6050	Rendition penalty	34	-	0.00%	77	(43)
<i>Interest and other:</i>						
6020	Unbudgeted income	113	-	0.00%	118	(5)
6060	CD interest	111	-	0.00%	120	(9)
6070	GIS disc sales	6	-	0.00%	25	(19)
		<u>230</u>	<u>-</u>	<u>0.00%</u>	<u>263</u>	<u>(33)</u>
<b>TOTAL REVENUES</b>		<u>\$ 204,777</u>	<u>\$ 760,540</u>	<u>26.93%</u>	<u>\$ 201,562</u>	<u>\$ 3,215</u>

Milam Appraisal District  
 General Fund  
 Schedule of Expenditures - Actual and Budget  
 For the one month ended January 31, 2015  
 (With comparative amounts for the one month ended January 31, 2014)

Account	Account Title	2015			2014	Analytical
		Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
<b>Personnel services:</b>						
7110	Salaries	\$ 24,798	\$ 348,464	7.12%	\$ 26,862	\$ (2,063)
7140	Social Security	1,538	21,605	7.12%	1,665	(128)
7145	Medicare	360	5,053	7.12%	389	(30)
7150	Unemployment ins (TWC)	-	2,106	0.00%	504	(504)
7160	Retirement	1,471	20,958	7.02%	1,612	(140)
7170	Health insurance	11,435	77,400	14.77%	5,746	5,689
7180	Workers' compensation	1,253	1,708	73.37%	-	1,253
	<i>Total personnel services</i>	<u>40,855</u>	<u>477,294</u>	<u>8.56%</u>	<u>36,778</u>	<u>4,077</u>
<b>Materials and supplies:</b>						
7210	Books & reports	633	2,500	25.34%	132	501
7220	Forms & printing	13	3,000	0.44%	-	13
7230	Postage & freight	-	11,000	0.00%	-	-
7240	Supplies	490	8,626	5.68%	838	(348)
	<i>Total materials and supplies</i>	<u>1,137</u>	<u>25,126</u>	<u>4.52%</u>	<u>970</u>	<u>167</u>
<b>Other services:</b>						
7305	Appraisal Review Board (ARB)	188	6,300	2.98%	135	53
7315	Deed copy expenses	20	1,040	1.92%	80	(60)
7320	Education fees/travel	1,733	10,000	17.33%	1,015	717
7325	Insurance, audit & bond	1,662	8,350	19.90%	-	1,662
7330	Service agreements	-	2,800	0.00%	392	(392)
7340	Mileage expenses	890	4,000	22.26%	916	(25)
7350	Publications & legal notices	4	2,500	0.16%	134	(130)
7355	Registration/dues/fees	2,019	1,800	112.16%	1,384	635
7365	Telephone	399	7,800	5.11%	741	(342)
7375	Utilities	166	14,000	1.19%	1,057	(890)
	<i>Total other services</i>	<u>7,081</u>	<u>58,590</u>	<u>12.08%</u>	<u>5,854</u>	<u>1,227</u>
<b>Contractual:</b>						
7410	Appraisal contract	13,950	57,000	24.47%	13,950	-
7415	Appraisal/GIS/Internet Maint.	22,038	63,090	34.93%	-	22,038
7420	Attorney retainer	250	3,500	7.14%	-	250
7421	Attorney litigation	-	4,000	0.00%	-	-
7422	Attorney - ARB	-	500	0.00%	-	-
7425	Contracted Svcs-Appraisal Notices	-	11,200	0.00%	-	-
7430	Computer maint. - hardware	-	1,000	0.00%	-	-
7440	Computer maint. - software	2,227	5,000	44.54%	1,635	592
7450	Aerial imagery	27,991	34,000	82.33%	-	27,991
7460	Copy machine maintenance	674	1,600	42.12%	642	32
7470	Custodial services	-	-	0.00%	350	(350)
7480	Postage meter rent	100	2,640	3.79%	208	(108)
	<i>Total contractual</i>	<u>67,230</u>	<u>183,530</u>	<u>36.63%</u>	<u>16,785</u>	<u>50,445</u>
<b>Capital outlay:</b>						
7510	Office equipment	-	10,000	0.00%	435	(435)
7515	Building maintenance	-	5,000	0.00%	-	-
7520	Office furniture	-	1,000	0.00%	-	-
	<i>Total capital outlay</i>	<u>-</u>	<u>16,000</u>	<u>0.00%</u>	<u>435</u>	<u>(435)</u>
	<b>TOTAL EXPENDITURES</b>	<u>\$ 116,302</u>	<u>\$ 760,540</u>	<u>15.29%</u>	<u>\$ 60,822</u>	<u>\$ 55,480</u>

# Milam Appraisal District

## AGENDA ITEM MEMORANDUM

02/19/15  
Item# 4a  
Regular Agenda  
Page 1 of 1

### **DEPT./DIVISION SUBMISSION & REVIEW:**

Dyann White, Chief Appraiser

**ITEM DESCRIPTION:** Review results of the Methods and Assistance Program (M.A.P.) 2014 Report.

**STAFF RECOMMENDATION:** Receive items as presented.

### **ITEM SUMMARY:**

The Comptroller's Property Tax Assistance Division (PTAD) has completed our Methods and Assistance Program (MAP) review. According to Comptroller Rule 9.301, they are required to notify the Board of Directors that the review is complete and a final report has been issued.

The Milam Appraisal District passed all requirements. As reported previously in the Annual Report, the rating obtained by the District is the highest rating possible for this program with the exception of the Taxpayer Assistance activity. The MAP reviewer found/felt that the District's notices of denial had inadequate instructions for filing a protest. The protest instructions have been edited to include a specific protest deadline and provide more detail about filing a protest.

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district have up-to-date appraisal maps?	PASS
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
3. Does the appraisal district comply with its written procedures for appraisal?	PASS
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

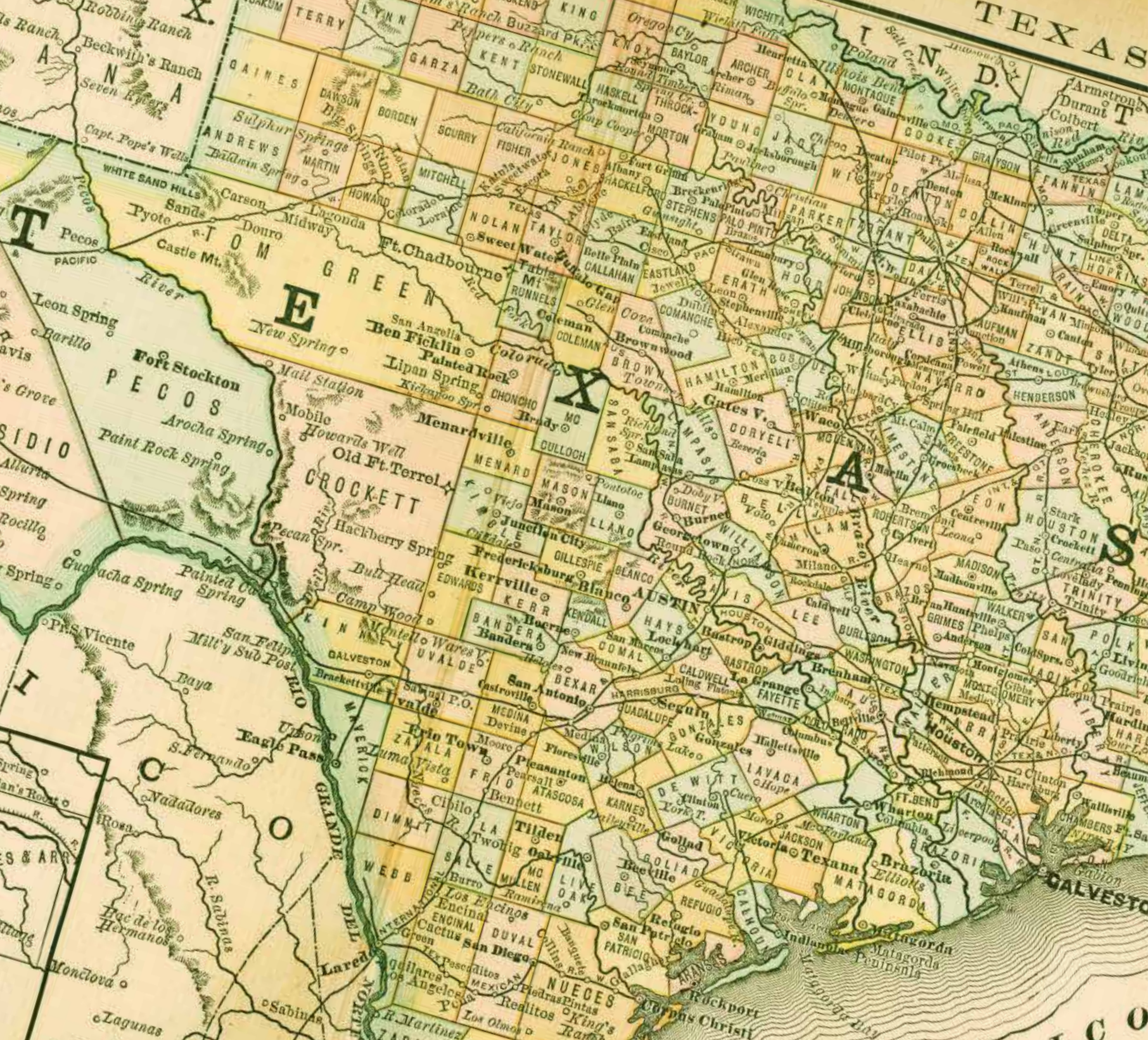
  

Appraisal District Activities	RATING
Governance	MEETS ALL
Taxpayer Assistance	NEEDS SOME IMPROVEMENT
Operating Procedures	MEETS ALL
Appraisal Standards, Procedures and Methodology	MEETS ALL

**FISCAL IMPACT:** N/A

### **ATTACHMENTS:**

Methods and Assistance Program 2014 Report



METHODS AND ASSISTANCE PROGRAM 2014 REPORT  
**Milam Appraisal District**



Glenn Hegar Texas Comptroller of Public Accounts





# Milam Appraisal District

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district have up-to-date appraisal maps?	PASS
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
3. Does the appraisal district comply with its written procedures for appraisal?	PASS
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	MEETS ALL
Taxpayer Assistance	NEEDS SOME IMPROVEMENT
Operating Procedures	MEETS ALL
Appraisal Standards, Procedures and Methodology	MEETS ALL

## Appraisal District Ratings:

**Meets All** – The total point score is 100.

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

**Needs Some Improvement** – The total point score ranges from 85 to less than 90.

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

**Unsatisfactory** – The total point score is less than 75.

Review Areas	Total Questions in Review Area (excluding Not Applicable questions and Not Evaluated questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	3	3	100
Taxpayer Assistance	13	11	85
Operating Procedures	9	9	100
Appraisal Standards, Procedures and Methodology	18	18	100







# Milam AD

## Review Questions and Answers

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required to review appraisal district:

- governance;
- taxpayer assistance;
- operating procedures; and
- appraisal standards, procedures and methodology.

Each CAD is reviewed every other year. This report details the results of the review for the appraisal district named above.

Because of the diversity of property within Texas, some parts of the review may not be applicable to a county. If questions or a section of questions do not apply, such as when a county has no timber, the question or questions will be marked as "Not Applicable" and the final score will not be negatively impacted by these questions. Some questions will be marked as "Not Evaluated" when an appraisal district meets the criteria set forth in the Methods and Assistance Program review guidelines.

### GOVERNANCE

- |   |                                    |
|---|------------------------------------|
| 1. Did the board of directors meet at least quarterly in the prior year, as required by Tax Code Section 6.04(b)?   | YES <u>  X  </u> NO <u>      </u>  |
| 2. If the board of directors held an executive or closed session in the prior year, was it shown on the meeting agenda for one of the purposes authorized by law?   | YES <u>  X  </u> NO <u>      </u>  |
| 3. Did the board of directors evaluate the performance of the chief appraiser and discuss the evaluation with him or her at any time from Jan. 1, 2012 to the time of the issuance of the preliminary MAP report in 2014 or 2015? | YES <u>  X  </u> NO <u>      </u>  |
| 4. Did the board of directors take official action to select an auditor to prepare the annual financial audit as required by Tax Code Section 6.063 in the prior year?  | YES <u>      </u> NO <u>      </u> |

**NOT EVALUATED**

- |  |                                    |
|--|------------------------------------|
| 5. Did the board of directors solicit bids for a bank depository in any year since 2009 as required by Tax Code Section 6.09(c)? | YES <u>      </u> NO <u>      </u> |
|--|------------------------------------|

**NOT EVALUATED**

- |  |                                    |
|--|------------------------------------|
| 6. Did the board of directors designate a bank depository by official action in any year since 2009 as required by Tax Code Section 6.09(b)? | YES <u>      </u> NO <u>      </u> |
|--|------------------------------------|

**NOT EVALUATED**

## TAXPAYER ASSISTANCE

- |  |  |     |     |    |     |
|--|--|-----|-----|----|-----|
| 7.   | Has the appraisal district implemented its public relations plan described in the IAAO <i>Standard on Public Relations</i> ?   | YES | _X_ | NO | ___ |
| 8.   | Does the appraisal district have written documents explaining how property is appraised for use by property owners?  | YES | _X_ | NO | ___ |
| 9.   | Does the appraisal district's website offer the ability to file protests to the appraisal review board online as required by Tax Code Section 41.415?  | YES | _X_ | NO | ___ |
| 10.  | Did the chief appraiser 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 in the current or prior year?   | YES | _X_ | NO | ___ |
| 11.  | Did the chief appraiser publicize in a manner reasonably designed to notify all residents in the appraisal district of the legal requirements for filing exemption applications and the availability of application forms, as required by Tax Code Section 11.44(b), in the current or prior year?   | YES | _X_ | NO | ___ |
| 12.  | Did the chief appraiser publicize in a manner reasonably designed to notify all residents of the appraisal district of the requirements for special appraisal of land used for agricultural, timber, and open-space purposes and the availability of application forms, as required by Tax Code Sections 23.43(f), 23.54(g), and 23.75(g), in the current or prior year? | YES | _X_ | NO | ___ |
| 13.  | Did the chief appraiser deliver notices to the property owners who were required to receive them stating that exemption applications were required and provide appropriate application forms in the current year, as required by Tax Code Section 11.43(c)?  | YES | _X_ | NO | ___ |
| 14.  | Did the chief appraiser deliver notices to property owners whose exemptions were cancelled in the prior or current year, as required by Tax Code Section 11.43(h)?   | YES | _X_ | NO | ___ |
| 15.  | Did the chief appraiser deliver appropriate exemption application forms in the current year to persons who in the preceding year were allowed exemptions requiring annual applications, as required by Tax Code Section 11.44(a)?  | YES | _X_ | NO | ___ |
| 16.  | Did the chief appraiser deliver notices of modifications or denials of exemption applications that included brief explanations of the procedures for protesting the actions in the current or prior year, as required by Tax Code Section 11.45(d)?  | YES | ___ | NO | _X_ |
| <p><b>Recommendation:</b> Ensure that the modification or denial notices contain a brief explanation of the procedures for protesting the action as required by Tax Code Section 11.45(d).</p> |  |     |     |    |     |
| 17.  | If the chief appraiser received a report of decreased value from a property owner, was a notice of value determination delivered to the property owner, as required by Tax Code Section 22.03(c)?  | YES | ___ | NO | ___ |

### NOT APPLICABLE

18. Did the chief appraiser deliver notices and application forms to property owners whose open-space land use changed or eligibility ended for special appraisal in any year since Jan. 1, 2010, as required by Tax Code Section 23.54(e)? YES  X  NO    

19. If the chief appraiser imposed a penalty for failure of a property owner to notify the appraisal district that land no longer qualifies for open-space special appraisal in any year since Jan. 1, 2010, was a notice of imposition of the penalty and an explanation of the procedures for protesting the imposition of the penalty delivered to the owner, as required by Tax Code Section 23.54(i)? YES      NO    

**NOT APPLICABLE**

20. Did the chief appraiser deliver notices of denials of applications for open-space land designation that include brief explanations of the procedures for protesting the denials and full explanations of the reasons for the denials in the current or prior year, as required by Tax Code Section 23.57(d)? YES      NO  X

**Recommendation:** Include a brief explanation of the procedures for protesting the denial of an application for open-space land designation when sending out denial notices.

21. In the current or prior year, did the chief appraiser deliver notices of determinations that a change in use of open-space land has occurred and include in the notices an explanation of the owner’s right to protest the determinations, as required by Tax Code Section 23.55(e)? YES      NO    

**NOT APPLICABLE**

22. In the current or prior year, did the chief appraiser include with the notice of appraised value an application form for a residence homestead exemption if the property did not qualify for a residence homestead exemption in the current tax year, as required by Tax Code Section 25.19(b-2)? YES  X  NO    

23. Has the appraisal district’s board of directors implemented its procedures explaining how taxpayer complaints are handled, as required by Tax Code Sections 6.04(f) and (g)? YES      NO    

**NOT APPLICABLE**

**OPERATING PROCEDURES**

24. Are the appraisal district’s written procedures for hiring new staff specifying the job responsibilities, advertising the job, screening applicants, interviewing candidates, and selecting qualified candidates implemented and operational? YES  X  NO    

25. Is the appraisal district’s records retention plan as required by Local Government Code Section 203.042 operational? YES  X  NO    

26. Is the appraisal district’s public funds investment plan as required by Government Code Sections 2256.005 operational? YES  X  NO

27. Have the disclosure requirements for appraisal district staff under Local Government Code Chapter 176 been implemented?	YES	<u>    </u>	NO	<u>    </u>
<b>NOT APPLICABLE</b>				
28. Are the appraisal district's personnel policies/manuals/procedures operational in the current year?	YES	<u>  X  </u>	NO	<u>    </u>
29. Did the appraisal district implement purchasing policies that comply with Local Government Code Chapter 252 in the prior year?	YES	<u>  X  </u>	NO	<u>    </u>
30. Did the appraisal district maintain a partial exemption list as required by Tax Code Section 11.46 and Comptroller Rule 9.3010 in the current or prior year?	YES	<u>  X  </u>	NO	<u>    </u>
31. Do the exemption forms used by the appraisal district comply with Comptroller Rule 9.415?	YES	<u>  X  </u>	NO	<u>    </u>
32. Has the appraisal district implemented written procedures for applying "capped" homestead property values as required by Tax Code Section 23.23?	YES	<u>  X  </u>	NO	<u>    </u>
33. Does the appraisal district have written procedures concerning disaster recovery and mitigation?	YES	<u>  X  </u>	NO	<u>    </u>

### APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

34. Has the appraisal district begun implementation of the <i>2013 Texas Property Tax Assistance Property Classification Guide</i> ?	YES	<u>  X  </u>	NO	<u>    </u>
35. Did the appraisal district comply with its written procedures for identifying and inspecting new property in the current year?	YES	<u>  X  </u>	NO	<u>    </u>
36. Did the appraisal district comply with its written procedures for identifying upgrades and new improvements to existing properties in the current year?	YES	<u>  X  </u>	NO	<u>    </u>
37. Did the appraisal district supplement its appraisal records with omitted property in the prior or current year, according to the requirements of Tax Code Section 25.21?	YES	<u>  X  </u>	NO	<u>    </u>
38. Do the appraisal district's appraisal practices conform to its appraisal manual and procedures for residential property?	YES	<u>  X  </u>	NO	<u>    </u>
39. Do the appraisal district's appraisal practices conform to its appraisal manual and procedures for land valuation?	YES	<u>  X  </u>	NO	<u>    </u>
40. Do the appraisal district's appraisal practices conform to its appraisal manual and procedures for commercial property?	YES	<u>  X  </u>	NO	<u>    </u>
41. Do the appraisal district's appraisal practices conform to its appraisal manual and procedures for business personal property?	YES	<u>  X  </u>	NO	<u>    </u>

42. Do the appraisal district's appraisal manual and procedures for business personal property include up-to-date depreciation tables? YES  X  NO
43. Do the appraisal district's appraisal practices conform to its appraisal manual and procedures for open-space or agricultural land? YES  X  NO
44. Do the appraisal district's procedures comply with the *Manual for the Appraisal of Timberland* with regard to classifying qualified timberland by forest and soil type? YES      NO
- NOT APPLICABLE**
45. Does the appraisal district properly value qualified timberland based on forest and soil type? YES      NO
- NOT APPLICABLE**
46. Do the appraisal district's appraisal practices conform to its appraisal manual and procedures for the qualification and appraisal of land used for wildlife management? YES  X  NO
47. Did the appraisal district use its data collection manual in the current year? YES  X  NO
48. Did the appraisal district use its standards for accuracy for data collection in the current year? YES  X  NO
49. Did the appraisal district use internally prepared ratio studies in the preparation or implementation of its reappraisal plan? YES  X  NO
50. Are net-to-land calculations for the open-space land designated as native pasture reproducible from the appraisal records? YES  X  NO
51. Are net-to-land calculations for the open-space land designated as dry and irrigated cropland reproducible from the appraisal records? YES  X  NO
52. Since Jan. 1, 2012, did the appraisal district recognize that beekeeping is an agricultural use for 5 - 20 acres devoted to such a purpose for purposes of open-space land designations through the creation of guidelines and/or the approval of applications, pursuant to Tax Code Section 23.51(2)? YES  X  NO
53. Did the appraisal district provide all the data in the format requested relating to Tax Code Sections 23.01(e) and 41.43(a-3)? YES  X  NO

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