



MILAM APPRAISAL DISTRICT

120 N. Houston • P.O. Box 769 • Cameron, Texas 76520 • 254.697.6638 • 1.800.772.4457 • Fax 254.697.8059

2024 MILAM APPRAISAL DISTRICT LOCAL ANNUAL REPORT

The Milam Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Milam County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The local taxing units such as your County, School, Cities, Hospital District, Emergency Service District, and Watershed District set a tax rate from your property tax appraisal issued by the appraisal district.

Milam AD serves the following taxing units:

Taxing Unit	Market Value	Taxable Value
Bartlett ISD	\$104,186,385	\$22,153,754
Buckholts City	\$35,635,690	\$19,480,997
Buckholts ISD M&O	\$350,014,647	\$98,631,350
Buckholts ISD I&S	\$350,014,647	\$161,073,843
Cameron City	\$595,401,881	\$315,153,296
Cameron ISD	\$2,203,463,212	\$588,459,621
Donahoe Watershed	\$412,331,846	\$94,488,176
Elmcreek Watershed	\$600,403,327	\$249,423,293
Gause ISD	\$731,762,608	\$263,942,040
Holland ISD	\$31,023,040	\$7,174,936
Lexington ISD	\$21,247,470	\$6,302,929
Milam County	\$8,770,920,708	\$2,574,570,499
Milam County ESD#1	\$8,754,284,818	\$3,462,809,622
Milano City	\$51,529,190	\$30,063,266
Milano ISD	\$1,061,829,480	\$188,423,107
Rockdale City	\$576,530,449	\$382,316,183
Rockdale Hospital District	\$512,378,399	\$342,664,006
Rockdale ISD	\$2,594,408,974	\$797,485,322
Rogers ISD	\$88,037,550	\$15,280,064
Rosebud Lott ISD M&O	\$426,479,070	\$143,448,867
Rosebud Lott ISD I&S	\$426,479,070	\$340,088,867
Sandow MUD 1	\$77,450	\$640
Thorndale City	\$147,423,504	\$80,512,377
Thorndale ISD	\$1,139,914,267	\$273,468,361

Board of Directors:

Tim Areledge, *Chairman*, **Travis Yoakum**, *Vice-Chairman*

Lisa Gerthe, *Secretary* **Mike Vance**, *Member*

David Kostroun, *Member*, **Melissa Fritz**, *TAC Non-Voting Member*



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The District maintains 33,514 parcels with property types of residential, commercial, business, utilities, and pipelines.

Exemption Data: The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only apply for residence homestead on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age of 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county. This can be transferred to the new county in which you reside. Taxing Unit homestead information can be found at the end of the report.

2024 Protest Season and Certification

For the 2024 Protest Season had a total of 2,404 filed. Of those 210 were approved by the ARB, 235 were denied by the ARB, 168 properties did not attend their hearing, and 1,791 properties withdrew their hearing before making it to the ARB. Protest season concluded on 7/16/2024 with the certification of the Appraisal Roll.

2024 Methods and Assistance Program

Tax Code Section 5.102 requires the Comptroller of Public Accounts to review each appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology at least once every two years. The Comptroller's Property Tax Assistance Division (PTAD) performs Methods and Assistance Program (MAP) reviews of approximately half of all appraisal districts each year. School districts located in counties that do not receive MAP reviews in a year will receive a school district property value study instead. The number of questions for each appraisal district is determined based on a three-tier system based on population. Certain appraisal districts may be eligible for a limited scope review if they have received the International Association of Assessing Officer's Certificate of Excellence in Assessment Administration. The results of the 2024 report can be found at the end of this report.

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2024 Tax Rates per Entity per \$100 of Value:

Taxing Unit	Tax Rate
Bartlett ISD	\$1.1992
Buckholts City	\$0.3681
Buckholts ISD I&S	\$0.7362
Cameron City	\$0.659373
Cameron ISD	\$1.019
Donahoe Watershed	\$0.0232
Elmcreek Watershed	\$0.0242
Gause ISD	\$0.8055
Holland ISD	\$0.9969
Lexington ISD	\$0.8852
Milam County	\$0.542
Milam County ESD#1	\$0.10
Milano City	\$0.25
Milano ISD	\$0.9752
Rockdale City	\$0.85
Rockdale Hospital District	\$0.00
Rockdale ISD	\$1.1171
Rogers ISD	\$1.0878
Rosebud Lott ISD M&O	\$1.0868
Sadow MUD 1	\$0.00
Thorndale City	\$0.52083
Thorndale ISD	\$1.2552

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Milam Appraisal District
Exemption & Rate Table for Appraisal Tax Year 2024

TAXABLE VALUE x ENTITY TAX RATE / 100 = ESTIMATED TAX

Taxing Entity	Exemptions						Tax Freeze?	Tax Rate			
	Local				State			M&O	I&S	Total	
	Homestead	Over 65	Disabled	Other	Homestead	Over 65					Disabled
Milam County	\$ -	\$6,000	\$6,000	FR; GIT; CH				Yes	\$ 0.489133	\$0.052867	\$ 0.542000
Cities/Towns:											
Buckholts City	\$ -	\$ -	\$ -	GIT; CH					\$ 0.215400	\$0.152700	\$ 0.368100
Cameron City	\$ -	\$3,000	\$ -	CH				Yes	\$ 0.493979	\$0.165394	\$ 0.659373
Milano City	\$ -	\$ -	\$ -						\$ 0.250000	\$ -	\$ 0.250000
Rockdale City	\$ -	\$10,000	\$10,000	FR; GIT; CH					\$ 0.687766	\$0.162234	\$ 0.850000
Thorndale City	\$ -	\$5,000	\$ -	CH				Yes	\$ 0.528083	\$ -	\$ 0.528083
School Districts:											
Bartlett ISD				GIT	\$100,000	\$10,000	\$10,000	Yes	\$ 0.699200	\$0.500000	\$ 1.199200
Buckholts ISD				CH	\$100,000	\$10,000	\$10,000	Yes	\$ 0.666900	\$0.069300	\$ 0.736200
Cameron ISD				FR; GIT; CH	\$100,000	\$10,000	\$10,000	Yes	\$ 0.666900	\$0.352100	\$ 1.019000
Gause ISD				GIT	\$100,000	\$10,000	\$10,000	Yes	\$ 0.735500	\$0.069500	\$ 0.805000
Holland ISD				GIT	\$100,000	\$10,000	\$10,000	Yes	\$ 0.666900	\$0.330000	\$ 0.996900
Lexington ISD		\$6,000			\$100,000	\$10,000	\$10,000	Yes	\$ 0.755200	\$0.130000	\$ 0.885200
Milano ISD				CH	\$100,000	\$10,000	\$10,000	Yes	\$ 0.755200	\$0.220000	\$ 0.975200
Rockdale ISD		\$6,000		FR; CH	\$100,000	\$10,000	\$10,000	Yes	\$ 0.755200	\$0.361900	\$ 1.117100
Rogers ISD				GIT	\$100,000	\$10,000	\$10,000	Yes	\$ 0.666900	\$0.420900	\$ 1.087800
Rosebud/Lott ISD				GIT	\$100,000	\$10,000	\$10,000	Yes	\$ 0.666900	\$0.419900	\$ 1.086800
Thorndale ISD				GIT; CH	\$100,000	\$10,000	\$10,000	Yes	\$ 0.755200	\$0.500000	\$ 1.255200
Special Districts:											
Donahoe Watershed	\$ -	\$3,000	\$ -	GIT					\$ 0.023200	\$ -	\$ 0.023200
Elmcreek Watershed	\$ -	\$5,000	\$ -						\$ 0.024200	\$ -	\$ 0.024200
Rockdale Hospital District	\$ -	\$3,000	\$ -						\$ -	\$ -	\$ -
Milam County EDS #1	\$ -	\$ -	\$ -						\$ 0.100000	\$ -	\$ 0.100000

All units grant exemptions for disabled veterans:

DVHS	100% of homestead value
DV1.....10% - 29%	\$ 5,000 *
DV2.....30% - 49%	\$ 7,500 *
DV3.....50% - 69%	\$ 10,000 *
DV4....70% - 100%	\$ 12,000

Other exemption codes as approved by entities:

FR	Freeport Exemption
GIT	Goods In Transit Exemption
CH	Primarily Charitable Exemption

*Approved applicant receives maximum (DV4 rate) if he/she is 65 or over and provides evidence to prove age, if said evidence is not already on file.

2024 REPORT

METHODS AND ASSISTANCE PROGRAM

Milam Appraisal District



GLENN HEGAR

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

Glenn Hegar
Texas Comptroller of Public Accounts
2024-25 Final Methods and Assistance Program Review
Milam Appraisal District
Current MAP Cycle Chief Appraiser(s): Ryan Nichols
Previous MAP Cycle Chief Appraiser(s): Leslie Sootoo

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

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

Appraisal District Activities	RATING
Governance	Meets
Taxpayer Assistance	Meets All
Operating Procedures	Meets
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 N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	16	15	94
Taxpayer Assistance	16	16	100
Operating Procedures	23	22	96
Appraisal Standards, Procedures and Methodology	26	26	100

Glenn Hegar
Texas Comptroller of Public Accounts
2024-25 Final Methods and Assistance Program Tier 2 Review
Milam Appraisal District

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

GOVERNANCE

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

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

Review Question		Answer	Recommendation
14.	Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve the budget before Sept. 15 according to the requirements of Tax Code Section 6.06(b)?	Yes	No Recommendation
15.	Did the appraisal district board of directors hold a public meeting to discuss the receipt of notice under Government Section 403.302(k)?	Yes	No Recommendation
16.	Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12?	Yes	No Recommendation
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?	Yes	No Recommendation
18.	Are allocation statements sent to each taxing unit and allocations received as described in Tax Code Section 6.06(e)?	Yes	No Recommendation

TAXPAYER ASSISTANCE

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

Review Question		Answer	Recommendation
22.	Does the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	Yes	No Recommendation
23.	Does the appraisal district have an effective procedural manual as described in IAAO's Standard on Communication and Outreach?	Yes	No Recommendation
24.	Does the appraisal district have a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552 and is the procedure being followed?	Yes	No Recommendation
25.	Does the appraisal district have a process for the periodic review of each residence homestead exemption to confirm that the recipient of the exemption still qualifies for the exemption as required by Tax Code Section 11.43(h-1)?	Yes	No Recommendation
26.	Does the appraisal district follow their procedures to address residence homestead exemptions that are applied for after Jan. 1 according to Tax Code Section 11.42(f)?	N/A	No Recommendation
27.	Does the residence homestead exemption application used by the appraisal district comply with Comptroller Rule 9.415?	Yes	No Recommendation
28.	Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)?	Yes	No Recommendation
29.	Does the appraisal district follow the procedure described in Tax Code Section 11.43(q) when cancelling residence homestead exemptions for individuals who are 65 years of age or older?	Yes	No Recommendation
30.	Does the appraisal district follow their procedures to address heir property claimed as an individual's residence homestead?	Yes	No Recommendation

Review Question		Answer	Recommendation
31.	Did the chief appraiser deliver notices of denial of applications for open-space land designation that include a brief explanation of the procedures for protesting the denials and full explanations of the reasons for the denials in the current or prior year, as required by Tax Code Section 23.57(d)?	Yes	No Recommendation
32.	Did the chief appraiser deliver appropriate exemption application forms in the current year to persons who in the preceding year were allowed exemptions requiring annual applications, as required by Tax Code Section 11.44(a)?	Yes	No Recommendation
33.	Does the appraisal district comply with the requirements for granting solar and wind power energy devices exemptions under Tax Code Section 11.27?	Yes	No Recommendation
34.	Does the appraisal district comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	Yes	No Recommendation
35.	Does the appraisal district maintain the information required in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	Yes	No Recommendation
36.	Did the appraisal district provide written notices of changes of account numbers of appraisal records in the previous year as required by Tax Code Section 25.02(c)?	N/A	No Recommendation

OPERATING PROCEDURES

Review Question		Answer	Recommendation
37.	Did the appraisal district timely submit its response the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
38.	Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation

Review Question		Answer	Recommendation
39.	Have appraisal district employees with access to a local government computer system or database completed a cybersecurity training program certified under Government Code Section 2054.519 or offered under Section 2054.519(f) in the previous fiscal year as required by Government Code Section 2054.5191(a-1)?	Yes	No Recommendation
40.	Has the appraisal district verified and reported the completion of a cybersecurity training program by employees of the appraisal district to the Texas Department of Information Resources as required by Government Code Section 2054.5191(b)(1) by August 31 of the previous fiscal year?	Yes	No Recommendation
41.	Did the appraisal district send copies of the most recent reappraisal plan to the presiding officers of the governing body of each taxing unit participating in the appraisal district and to the Comptroller's office by the date described in Tax Code Section 6.05(i)?	Yes	No Recommendation
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?	Yes	No Recommendation
43.	Does the appraisal district process regular binding arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rules?	Yes	No Recommendation
44.	Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the binding arbitration and certify the change to the assessor for each affected taxing unit no later than the 45th day after the date an appeal is finally determined as required by Tax Code Sections 42.41(a)(1) and (2)?	Yes	No Recommendation

Review Question		Answer	Recommendation
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)?	Yes	No Recommendation
46.	Did the chief appraiser prepare and certify the two most recent appraisal rolls or a certified estimate of the taxable value in the taxing unit to the assessor for each taxing unit participating in the appraisal district as described in Tax Code Sections 26.01(a) and (a-1)?	No	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?	Yes	No Recommendation
48.	Are corrections of the appraisal roll presented to the appraisal district's board of directors and appraisal review board as described in Tax Code Section 25.25(b)?	Yes	No Recommendation
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)?	N/A	No Recommendation
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?	Yes	No Recommendation
51.	Do the appraisal review board's orders of determination comply with the requirements of Tax Code Sections 41.47(c)(1) and (2) and the Comptroller's model hearing procedures as they relate to Tax Code Section 5.103(b)(2)?	Yes	No Recommendation

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

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

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

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

Review Question		Answer	Recommendation
67.	Do sold and unsold “like” properties within the same market area have similar noticed values?	Yes	No Recommendation
68.	Does the appraisal district use the same or similar appraisal methods and techniques in appraising the same or similar kinds of property as required by Tax Code Section 23.01(b)?	Yes	No Recommendation
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?	Yes	No Recommendation
70.	Does the appraisal district run ratio studies by market area and neighborhood, property class or stratum?	Yes	No Recommendation
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?	Yes	No Recommendation
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?	Yes	No Recommendation
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?	N/A	No Recommendation
74.	Does the appraisal district apply the rendition penalty for taxpayers who do not render timely according to Tax Code Section 22.28 and are penalties waived when necessary, as described in Tax Code Section 22.30?	Yes	No Recommendation
75.	Has the chief appraiser established procedures for the equitable and uniform appraisal of residential inventory for taxation as required by Tax Code Section 23.12?	N/A	No Recommendation

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

Review Question		Answer	Recommendation
86.	Does the appraisal district have completed applications and required documentation on file for properties granted agricultural use appraisal?	Yes	No Recommendation
87.	Is the appraisal district following its current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timberland use?	Yes	No Recommendation
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?	Yes	No Recommendation