

**Methods and Assistance Program Review
Mandatory Requirements Guidelines 2024-25 MAP Reviews
October 4, 2023**

The Property Tax Assistance Division (PTAD) publishes these guidelines to assist the Methods and Assistance Program (MAP) reviewers in answering MAP questions during the course of a review. PTAD trains MAP reviewers on using these guidelines, 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 review requirements. Appraisal district staff may use these guidelines to better understand the reviewer activities and better the MAP instrument. PTAD does not intend these guidelines to serve as instructions to appraisal districts.

PTAD periodically reviews these guidelines and reserves the right to change or add to the MAP instrument. PTAD may provide further explanations for questions 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.

QUESTION 1

Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Tax Code Chapter 6?

To receive a PASS for Question 1, the answers to all four sub-questions must be YES.

1. 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?

Data Needs

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

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 sub-question is NO.
 - The meeting minutes should show at least one meeting in each of the four quarters:
 - 1st Quarter: January, February or March;
 - 2nd Quarter: April, May or June;
 - 3rd Quarter: July, August or September; and
 - 4th 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 sub-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 sub-question is NO.

2. 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)?

Data needs

- 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
 - An estimate of the budget amount to be allocated to each taxing unit

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- 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 sub-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 7th month preceding the first day of the fiscal year
 - **Example: If the fiscal year is Sept. 1 – Aug. 30, the preliminary budget must be delivered before Feb. 15. If the fiscal year is Oct. 1 – Sept. 30, the preliminary budget must be delivered before March 15.**

3. Did the appraisal district prepare and post the most recent budget notice according to the requirements of Tax Code Section 6.062?

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
 - 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 10th 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 sub-question is NO.

4. 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)?

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 this review, the notice may be addressed to the taxing unit.
- Determine if the notices were delivered not later than the 10th day before the date of the hearing
- Determine if the public hearing to consider the budget was held at the date, time and place listed in the notice
- Determine if the budget was approved before Sept. 15
 - If the appraisal district board of directors did not approve the budget BEFORE Sept. 15, the answer to this sub-question is NO.

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- 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 must be approved before May 15.**
If the fiscal year is Oct. 1 – Sept. 30, the budget must be approved before June 15.
- Determine if a quorum was present at the public hearing to adopt the budget.

QUESTION 2

Does the appraisal district have current appraisal maps?

For more information relating to mapping requirements, see [Comptroller Rule 9.3002](#).

This question relates to internal appraisal maps.

To receive a PASS for Question 2, the answers to both steps below must be YES.

Data

- Access to (either electronic or hardcopy) appraisal or tax maps
- Listing of all residential, commercial and vacant land properties
- Listing of properties that had record changes requiring an appraisal map change

Step 1

- Interview the chief appraiser or the employee who oversees mapping and determine how often maps are updated
 - Determine if changes are made within 180 days
 - Obtain a list of properties for which map changes were needed more than 6 months ago, but within the previous 2 years
 - Select 10 properties from the list and review the maps and records of mapping changes for the properties to determine whether the changes were made within 180 days
 - If the only property information on the maps is property identification numbers, splits or new property, verify the changes on the maps
 - All reviewed maps must show the required changes to PASS this step.

Step 2

- Select a random sample of single-family residential (Category A), vacant lots and tracts (Category C1), qualified open-space land (Category D1), rural land, not qualified as open-spaced land (Category E) and commercial (Category F1) using the appraisal district appraisal roll
 - **Tier 1:** Ensure the properties in the sample are from **AT LEAST HALF of the school districts** within the county
 - **Tier 2-3:** Ensure the properties in the sample are from **ALL of the school districts** within the county
 - The sample sizes for each tier are:

Tier	Category A	Category C1	Category D1	Category E	Category F1
Tier 1	25	10	20	10	15
Tier 2	15	10	20	10	10
Tier 3	10	10	20	5	5

- Identify each of the sample properties on the appraisal district's maps
- If more than 5 properties cannot be identified on the maps, then this step receives a FAIL.

QUESTION 3

Is the implementation of the appraisal district’s most recent reappraisal plan current?

To receive a PASS for Question 3, the answers to all five sub-questions must be YES.

Data

- Current reappraisal plan
- Access to appraisal records
- Work schedule, calendar or timeline

If the appraisal district has a current reappraisal plan, perform the following assessment of the plan:

1. Does the appraisal district’s reappraisal plain include all the statutory requirements of Tax Code Section 25.18?

To receive a YES for this sub-question, all requirements in the checklist below must be included in the reappraisal plan.

Yes/No	Statutory Requirement
	Identify the properties to be appraised
	Provide for identifying and updating relevant characteristics of each property in the appraisal records
	Define the market areas for the county
	Provide for identifying and updating relevant characteristics that affect property value in each market area, including: the location and market area of property
	Provide for identifying and updating relevant characteristics that affect property value in each market area, including: physical attributes of property (size, age, and condition)
	Provide for identifying and updating relevant characteristics that affect property value in each market area, including: legal and economic attributes
	Provide for identifying and updating relevant characteristics that affect property value in each market area, including: easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restriction
	An appraisal model that reflects the relationship among the property characteristics of the properties being appraised
	Provide for applying the conclusions reflected in the model to the characteristics of the properties being appraised
	Provide for reviewing the appraisal results to determine value

2. Does the reappraisal plan reference or include a work schedule, calendar, timeline or other measure indicating what work should be done and by when?

- A reference to a work plan outside of the reappraisal plan is acceptable (obtain a copy of the work plan)
- The work schedule, calendar or timeline must include tasks involved in the appraisal district’s reappraisal work. It cannot just be a tax calendar that lists statutory deadlines, etc.

If the reappraisal plan does not include a work plan (work schedule, calendar, timeline or other measure indicating what work should be done and by when), this sub-question receives a FAIL.

3. Have scheduled activities been completed timely?

- Review the work plan to determine which appraisal activities should have been completed by the date you are in the appraisal district (from the start of the current year’s appraisal work through the date you are in the appraisal district)
- Interview the chief appraiser or designee and have them show you proof that the activities have been completed and are on track with the work plan.
 - This includes looking at appraisal records for 15 sample properties, chosen by the MAP reviewer, that were reappraised for the current year according to the reappraisal plan.
 - Verify that the property records for the sample properties were updated and that the reappraisal of the accounts was completed according to the schedule in the reappraisal plan.

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4. 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)? TIER(S) 1-3

To receive a PASS on this sub-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 sub-question is NO.

5. 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)?

Data Needs

- Most recent notice to the taxing units of the public hearing to approve reappraisal plan
- Board of director agendas and minutes

Steps

- Determine if the secretary of the board of directors delivered to the governing body of each taxing units 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 10th 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.

QUESTION 4

Are the appraisal district’s records updated and is the appraisal district following established property valuation procedures and practices?

To receive a PASS for Question 4, the answers to all five sub-questions must be YES.

1. Are Category D and Category E properties correctly categorized according to the Comptroller’s *Texas Property Tax Assistance Property Classification Guide*?

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 sub-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)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
Sample Number	Category E Property ID Number	Is the land coded correctly? (Yes/No)	Is the improvement coded correctly? (Yes/No)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

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2. 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?

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.

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			

3. Do sold and unsold “like” properties within the same market area have similar noticed values?

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 sub-question is for the purpose of making that determination.

Data Needs

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

Steps

- Request a list of sales from the previous year and choose a sample of Category A and Category C properties.
 - 5 category A and 5 category C
- If the appraisal cards/appraisal system contain property photos, look at similar properties in the same market area

QUESTION 5

Are values reproducible using the appraisal district's written procedures and appraisal records?

Data

- Access to appraisal records
- Appraisal manuals and procedures

The samples for this question will be the same accounts selected in Mandatory Question 2, step 2, excluding the Category D1 properties.

The reviewer must never use personal knowledge of appraisal practices to calculate a value if the appraisal district's written procedures do not include the requisite steps necessary to appraise the property. The reviewer may, within the written descriptions provided in the appraisal district's procedures, use appraiser judgment when the procedures specifically call for appraiser judgment. In doing so, the reviewer must keep detailed notes of such decisions for the work papers. This does not mean the reviewer is appraising the properties.

Step 1

- Request appraisal records for the sample properties
 - For any appraisal records which note that the final value is the result of an appraisal review board (ARB) decision, discard that appraisal card (although maintain it as part of the work papers) and request another appraisal card for another randomly selected property
 - If the appraisal district's original values are in the appraisal records in addition to the ARB value, you may use the appraisal record and compare the appraisal district's original value to the value that is calculated using the appraisal district procedures
 - You may consider requesting extra appraisal records to avoid having to request additional records if some of the original records include ARB adjustments.

Step 2

- During the residential and commercial property inspections performed for Mandatory Question 4, record any missing information on the appraisal card.
- Use only the information on the appraisal card to evaluate the land properties

Step 3

- Use the written appraisal procedures, value schedules and the appraisal record data (including any missing information noted) to calculate the value based on the appraisal district's procedures and schedules
 - Prepare an Excel spreadsheet that includes the property identification number, the appraisal district's market and/or appraised value and the reviewer calculated market and/or appraised value

Step 4

- Review the results of the spreadsheet
 - For each property category, the total calculated values must be within 5 percent (plus or minus) of the reviewer's total calculated values to be considered reproducible.
 - If the total values vary by more than 5 percent, the values are not considered to be reproducible and the appraisal district receives a FAIL for Question 5.
 - However, if five or fewer individual properties vary more than 10 percent, ask for a written explanation from the chief appraiser or designee for the variance and present it to management for review and determination.
 - If a reasonable explanation cannot be given for the variance, the appraisal district receives a FAIL for Question 5.
 - If more than 5 properties vary by more than 10 percent each, the values are considered insufficiently reproducible, and the appraisal district receives a FAIL for Question 5.
 - Division management may decide to collect an entirely new sample and start the review over if management determines the original sample may have lacked representativeness of the population.

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- If it is suspected that the original sample may have lacked representativeness, contact the MAP supervisor to discuss it.

To receive a YES for this question, all requirements in the checklist below must be answered as indicated.

Yes/No	Spreadsheet Review
	Are the physical inspection dates in the appraisal records more than six years old? • If the answer is YES, the appraisal district receives a FAIL for Question 5.
	Do the MAP reviewer calculated values match the appraisal district values? • If the answer is YES, and the answer to question 1 is NO, the appraisal district receives a PASS for this sub-question. • If the answer is NO, answer question below.
	Does the percent variance between the total calculated values and the appraisal district values exceed 5 percent? • If the answer is YES, this question is a FAIL. • If the answer is NO, answer questions below.
	Does the variance of five or fewer properties exceed 10 percent? • If the answer is YES, ask for a written explanation from the chief appraiser or designee for the variance and present it to management for review and determination
	Does the variance of more than five properties exceed 10 percent? • If the answer is YES, this question is a FAIL.