

The seal of the Texas Comptroller of Public Accounts is visible in the background. It features a central five-pointed star surrounded by a wreath of olive and oak branches. The words "THE COMPTROLLER OF PUBLIC ACCOUNTS" and "TEXAS" are inscribed around the perimeter of the seal.

Glenn Hegar

Texas Comptroller of Public Accounts

Guide to the Comptroller Methods and Assistance Program

as of

March 2024

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Methods and Assistance Program

Tax Code Section 5.102 requires the Comptroller’s office to review every appraisal district’s governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology at least once every two years. This process is the Methods and Assistance Program (MAP) performed by the Comptroller’s Property Tax Assistance Division (PTAD). PTAD’s MAP reviewers review 128 appraisal districts in even-numbered years and 125 appraisal districts in odd-numbered years.

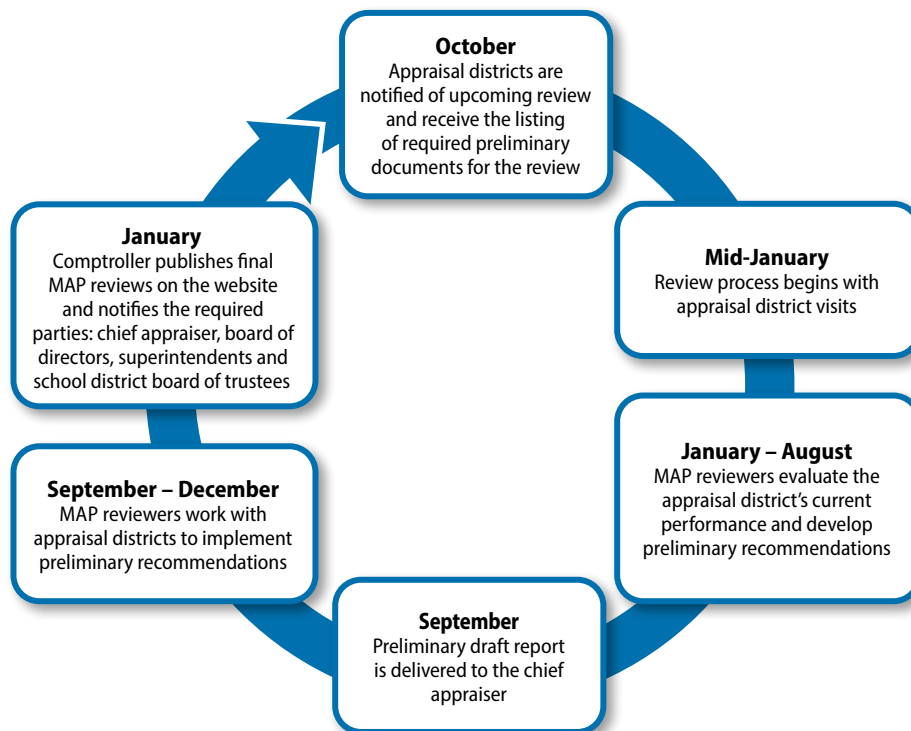
MAP reviewers review appraisal district documentation and conduct onsite interviews with appraisal district staff. Each appraisal district is reviewed every other year using an evaluation instrument composed of a set of detailed mandatory pass/fail questions, as well as a series of yes/no questions. Any no answers result in a recommendation for which the appraisal district must comply. PTAD adopts a new evaluation instrument every two years. The basic outline of the statute and the process are below. It is simpler than it sounds.

This publication includes a basic outline of the MAP review process and offers information to help chief appraisers and appraisal district staff understand and successfully prepare for the MAP review process. It provides insight on how the process works, how to work effectively with the MAP reviewer and how best to allocate time and staff to work with the MAP reviewer.

MAP Process

As shown in **Exhibit 1**, the MAP process starts in October each year when PTAD notifies appraisal districts of an upcoming review and requests preliminary documentation for review. These data are due to PTAD by mid-December. Between January and August, MAP reviewers review data, conduct onsite visits and interviews, and request additional data if necessary.

EXHIBIT 1
MAP Process Cycle

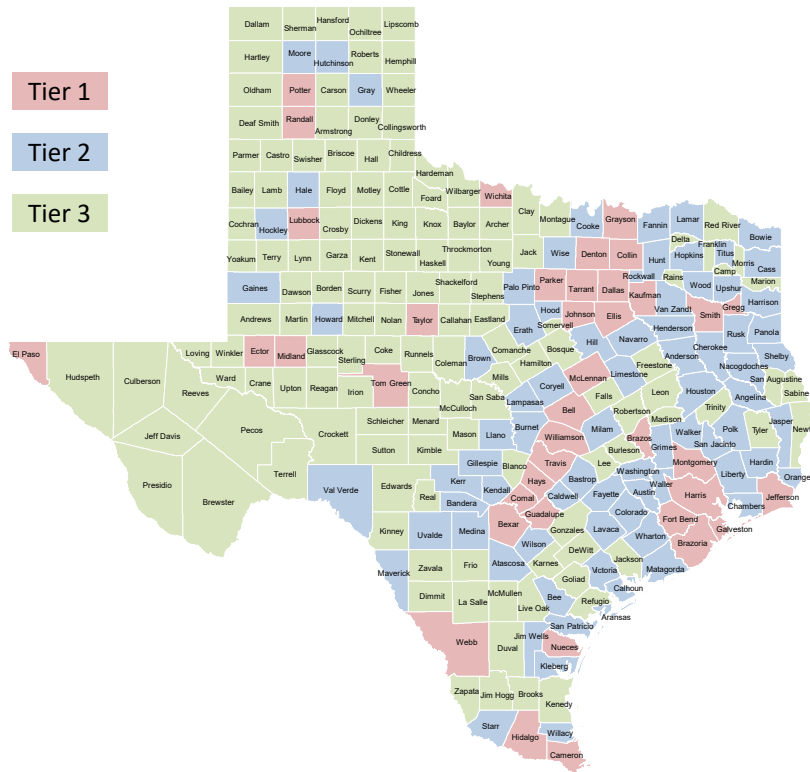


PTAD sends preliminary MAP reports to chief appraisers in September, allowing chief appraisers to understand where their appraisal districts may have deficiencies. Chief appraisers can make changes and/or correct those deficiencies between the preliminary and final reports (approximately a three-month period), so the final reports pass in all categories and contain no recommendations. PTAD typically issues final MAP reports in late January.

Tiers

While the same set of laws applies to all appraisal districts, the types of property to be appraised and the types of appraisals performed vary based on county population. The tiers address differences between appraisal districts, including total value of all property, types of property appraised and appraisal district size. **Exhibit 2** shows the counties in each tier.

EXHIBIT 2
Counties by Tier



PTAD requires the same five mandatory pass/fail questions for all appraisal districts, but the number of yes/no questions increase by tier level, based on total population. **Exhibit 3**

indicates the population for each tier and the questions appraisal districts in each tier receive.

EXHIBIT 3
Tier Population and Questions

Tier	Population	Questions Received
Tier 1	120,000 or more	Tier 2 questions and additional questions
Tier 2	Less than 120,000 to 20,000	Tier 3 questions and additional questions
Tier 3	Less than 20,000	Basic, minimum set of review questions

Limited Scope MAP Reviews

IAAO CEAA

The International Association of Assessing Officer's (IAAO's) Certificate of Excellence in Assessment Administration (CEAA) recognizes governmental units that integrate best practices into the workplace. The CEAA is a peer review that requires appraisal districts to submit a large amount of data for review by groups of peers that have previously received the award.

To receive a limited scope MAP review, appraisal districts must notify PTAD when awarded a CEAA and when it goes through the CEAA recertification process.

A limited scope review for a CEAA-certified appraisal district requires the same questions as a regular scope MAP review in the taxpayer assistance and appraisal standards, procedures and methodology sections, but fewer questions in the governance and operating procedures sections. The limited scope MAP review is only valid for the MAP review cycle following the original CEAA certification or recertification.

Governor-Declared Disaster

If an appraisal district is in a Texas governor-declared disaster county, the chief appraiser can request a limited scope review during the tax year that the disaster occurred. To grant the limited scope review, the Comptroller's office must determine that the disaster caused one of the following:

- a building used by the appraisal district to conduct business is destroyed, inaccessible, damaged or unusable for at least 30 days;
- the appraisal district's records are destroyed or unusable for at least 30 days;
- the appraisal district's computer system is destroyed or unusable for at least 30 days; or
- the appraisal district does not have the resources to undergo a full review due to extraordinary circumstances.

To request a limited scope review, the chief appraiser must submit Form 50-314, *Request for Limited Scope MAP Review*, to PTAD at ptad.map@cpa.texas.gov within 30 days of the governor's disaster declaration.

Documents and Records

On its MAP webpage, PTAD publishes the guidelines that its staff uses to review the districts and the questions and data requested from appraisal districts for each MAP cycle. The questions, data request and guidelines change for each cycle and are based upon property tax-related laws, IAAO Standards, Uniform Standards of Professional Appraisal Practices and best practices.

Evaluation Instrument, Scoring Document and MAP Guidelines

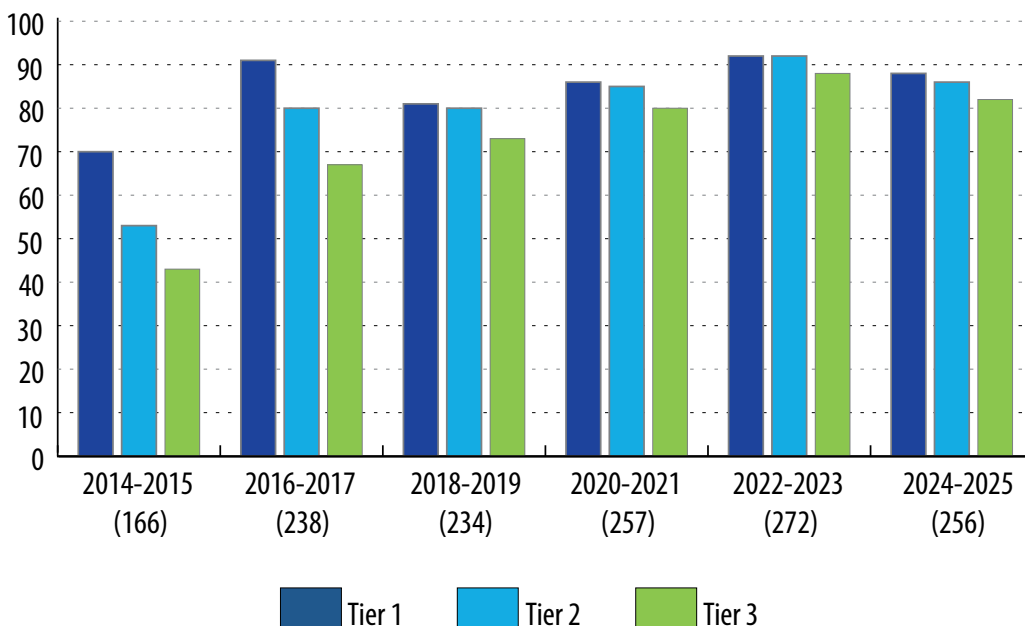
The evaluation instrument includes each question asked for the current MAP review cycle in each of the four review areas: governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology. It includes responses to each question and recommendations for improvement, made by the MAP reviewer. Each tier has a different evaluation instrument. **Exhibit 4** shows the change in the number of questions for each cycle.

The scoring document indicates whether the appraisal district passed or failed the mandatory questions. It also indicates a rating in each of the four areas reviewed, based upon the appraisal district’s responses to the evaluation questions.

The guidelines assist the MAP reviewers in answering MAP questions during a review. They do not give specific instructions to appraisal districts, although appraisal districts may use them to gain a better understanding of the reviewers’ activities and the MAP instrument.

If an appraisal district does not resolve any failed mandatory questions before the end of one year after PTAD issues the final report, the appraisal district is reported to PTAD management and Field Operations. An unresolved fail on a mandatory question jeopardizes a school district’s eligibility for the grace period if it receives an invalid School District Property Value Study (SDPVS) finding.

EXHIBIT 4
Number of Questions for Each Cycle, by Tier



Chief Appraiser Feedback

PTAD updates the MAP evaluation instrument and guidelines for each two-year review cycle. With each new draft, chief appraisers can review the proposed questions and guidelines in the instrument and provide feedback. PTAD emails draft guidelines for each tier along with the mandatory guidelines to each appraisal district with instructions for providing feedback. All feedback must be timely submitted in writing by email; verbal comments are not allowed.

Chief appraisers should review the guideline documents thoroughly. The guidelines contain specific instructions the reviewer will follow to answer each of the yes/no questions as well as the mandatory pass/fail questions. This is the chief appraiser's opportunity to provide input on the upcoming MAP review process.

Below are a few examples of comments received on past draft documents.

Is the information on the appraisal district's website up to date?

Consider changing the question to inquire as to the written procedures for monitoring for changes and the frequency of the monitoring.

Does the appraisal district follow its written procedures for inspecting new personal property accounts in the year they are created, as discussed in IAAO's Standard on Valuation of Personal Property?

Extend the time period to 12 months after the account is created. The deadline is too strict.

The guidelines are very detailed with systematic instructions of exactly what actions the MAP reviewer will take during the review process.

Data Requests

In October of the year preceding an appraisal district's review year, PTAD sends the following to the chief appraiser:

- preliminary data request;
- MAP review notification;
- onsite data request;
- deadline for submitting the data; and
- instructions for submitting the data.

Preliminary Data Request (PDR)

The PDR is a list of data needed in order to allow the reviewer to evaluate and answer some questions prior to the onsite visit. This serves to limit the time a MAP reviewer spends at the appraisal district office.

The PDR submission deadline is typically around Dec. 1. Appraisal districts may upload PDR data through the FTP site (instructions provided with MAP notification) or through an AD HOC for the FTP site provided by a MAP reviewer.

The trend shows that appraisal districts that have submitted good PDR data tend to do better on the review and the MAP reviewer is able to complete the onsite review more quickly. Sending too much data or data not requested can cause the MAP reviewer to spend more time locating responsive data and slow down the review process for that appraisal district.

Appraisal districts should organize PDR data submissions by each MAP review section and question number in each section. An example of an effective and organized PDR submission is:

Folder/File #1 = M2, 44, 45, 54

Folder/File #2 = 1, 5, 6, 11, 33

PTAD encourages appraisal districts to reach out to surrounding appraisal districts and/or MAP reviewers for clarification or questions regarding PDR submissions.

Onsite Data Request (ODR)

The ODR is the list of data that the appraisal district must provide for the MAP reviewer during the onsite visit. Appraisal districts are not required to provide copies of this requested data; rather, the MAP reviewer examines the original documents while onsite. By gathering the data in advance of the onsite visit, appraisal districts can help limit the time a MAP reviewer spends at the appraisal district office.

Onsite Visits

MAP reviewers are located throughout the state. PTAD considers travel distance, MAP reviewer experience, workload, appraisal district size, complexity and history when determining MAP reviewer assignments.

Scheduling

The assigned MAP reviewer contacts the appraisal district, usually at the end of October, to schedule the upcoming onsite visit, give his or her contact information to the appraisal district, and answers any questions the appraisal district may have about the upcoming review process, data requests or other issues.

Reviewer Assistance in Preparing for Onsite

The MAP reviewers forward PTAD GovDelivery emails reminding appraisal districts of upcoming deadlines (such as the operations survey response due date) and advise appraisal districts to subscribe to PTAD's email distribution system for notifications of upcoming deadlines, Tax Code requirements and related property tax matters. Examples of statutory deadlines that MAP reviewers may emphasize to the appraisal district are:

- preparing a ballot before Oct. 30;
- providing estimates of taxable value to taxing units no later than April 30; and
- adopting the most recent reappraisal plan by Sept. 15.

MAP reviewers send the guidelines to the appraisal district with a listing of sample properties as the onsite visit approaches.

Appraisal District Preparation

Prior to the onsite visit, the appraisal district should consider:

- reviewing the onsite data list and making staff assignments by topic as needed;
- reading the guidelines, including each step used to determine the findings;

- keeping the property cards worked in conjunction with their reappraisal plan for the year worked before disposing of them;
- keeping copies or records of all notices sent to taxing entities as required by the Tax Code (primarily for budget and reappraisal plan public hearings);
- locating documentation indicating that the chief appraiser has the authority to deliver notices on behalf of the board of directors' secretary, if applicable;
- keeping track of mapping changes made and, if a contractor is performing this function, checking his or her work;
- making sure to stay current with the latest property classification codes and running queries to identify mismatched property types;
- updating the inspection dates whenever any type of review (field or aerial) is performed;
- maintaining a system or checklist for approving or denying agricultural applications with dates;
- maintaining a system for tracking the removal of homestead exemptions for individuals age 65 or older to ensure the 90-day requirement is followed;
- keeping records of when the agricultural advisory board meets and what is discussed, even if it does not maintain official minutes;
- knowing the difference between exemptions that are canceled, denied and modified and that canceled exemptions are the only notifications that do not have to be sent via certified mail; and
- filing or tagging agricultural and wildlife management applications by year received and approved in addition to putting them in alphabetical order.

To determine if documents, records or procedures meet the MAP requirements, appraisal districts should review the guideline document used for the MAP review process.

Appendix A provides an example of how to read a MAP question.

Reviewer Access

Appraisal districts should make workspace available for the MAP reviewer that includes access to the appraisal district's Computer Assisted Mass Appraisal (CAMA) system and/or required files. Appraisal districts should provide any agreements required for the MAP reviewer to access the CAMA system prior to the onsite visit to allow for PTAD management and legal review. MAP reviewers can often answer questions quickly just by looking in the CAMA system, limiting the need to disrupt appraisal district staff.

Onsite Visit

Appraisal districts should assign staff to work with the MAP reviewer while onsite to answer questions and pull documentation. Based on the guidelines, the MAP reviewer will examine information provided by the appraisal district and pull samples as necessary to answer the yes/no and pass/fail questions. The preliminary report will reflect any changes or corrections made while the MAP reviewer is onsite.

On conclusion of the onsite visit, the MAP reviewer holds a closeout meeting with the chief appraiser or designee and provides an exit form that reflects any mandatory fails or recommendations. The chief appraiser or designee and the MAP reviewer will sign the form after discussing it. The MAP reviewer will give a copy to the appraisal district and submit the original to the MAP team lead. This ensures that the chief appraiser is aware of all preliminary recommendations at the end of the onsite visit.

Post-Onsite Visit

There will be no changes after the onsite visit is complete until after the release of the preliminary report. During this period, the chief appraiser can start preparing to resolve recommendations for the final report.

PTAD requires MAP reviewers to keep comprehensive notes for each question, including reasons for and documentation used to make the determination. If a chief appraiser disagrees with a determination, the MAP reviewer will reference the collected documentation used to answer the question in their discussion and make note of the appraisal district's process along with an explanation for the recommendation or fail. MAP reviewers must notify the MAP supervisor of all decisions for which a chief appraiser disagrees.

There is no formal process for protesting MAP review results. The MAP supervisor will discuss the results with the appraisal district; review the file notes; discuss any issues with the MAP manager, as necessary; and decide whether the results stand. In some instances, the MAP manager may discuss the issue with PTAD's director, assistant director or legal counsel. The chief appraiser may also provide an attorney's opinion for review and consideration.

Preliminary Reports

Upon conclusion of the onsite visits and data reviews, MAP reviewers draft preliminary MAP reports that outline the results of the reviews. Typically, chief appraisers receive preliminary MAP reports in September. **Appendix B** provides information regarding how to read and understand a MAP report.

Preliminary reports allow chief appraisers to understand where their appraisal district may have deficiencies. Chief appraisers can make changes and/or correct those deficiencies between the preliminary and final reports (approximately a three-month period), so the final reports may pass in all categories and contain no recommendations. MAP reviewers are available to work with appraisal districts to implement preliminary recommendations.

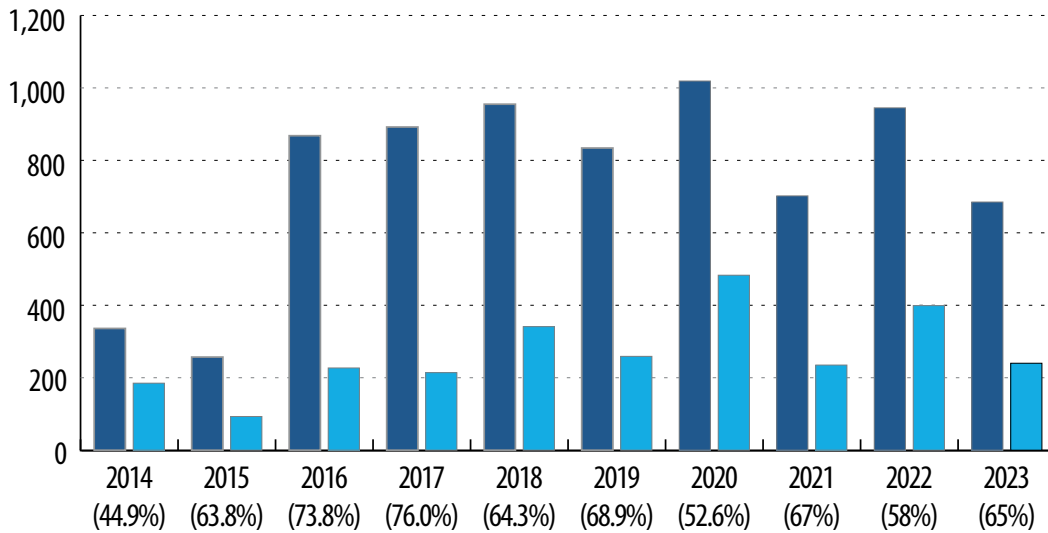
Though PTAD does not publish preliminary MAP reports on its website, they are subject to Public Information Act disclosure.

MAP Reviewer Assistance

After release of preliminary MAP reports, MAP reviewers work with appraisal districts to resolve recommendations and/or fails prior to the release of the final report. Relevant data for the final MAP report must be submitted for consideration to the MAP reviewer by Nov. 1.

Chief appraisers may email data to the MAP reviewers or request onsite visits. If chief appraisers send data as they are gathered, it may be possible for the MAP reviewers to make determinations that resolve issues without the need for further documentation. MAP reviewers often share successful processes, procedures and samples amongst appraisal districts to assist with implementing recommendations and resolving fails. **Exhibit 5** indicates that appraisal districts historically have improved before final reports were issued; during the year the MAP reviewers work with the appraisal district to resolve preliminary findings.

EXHIBIT 5
**Change in Number of Recommendations
 from Preliminary to Final Report, by Year**



Final Reports

PTAD publishes the final reports on the MAP webpage and notifies the chief appraiser, appraisal district board members, superintendents and the respective board members of all school districts in the county. Typically, final MAP reports are released in January. Within a month of releasing the final report to the chief appraiser, PTAD sends an email notification to the superintendents. **Appendix B** provides information regarding how to read and understand a MAP report.

Implementation of Recommendations and Fails

Appraisal districts have one year to implement any recommendations and/or fails noted in the final MAP report. MAP reviewers work with appraisal districts during this period, helping them resolve outstanding recommendations and/or fails. **Exhibit 6** shows the number of possible recommendations and the total final recommendations issued for each year.

Unresolved Recommendations and Fails

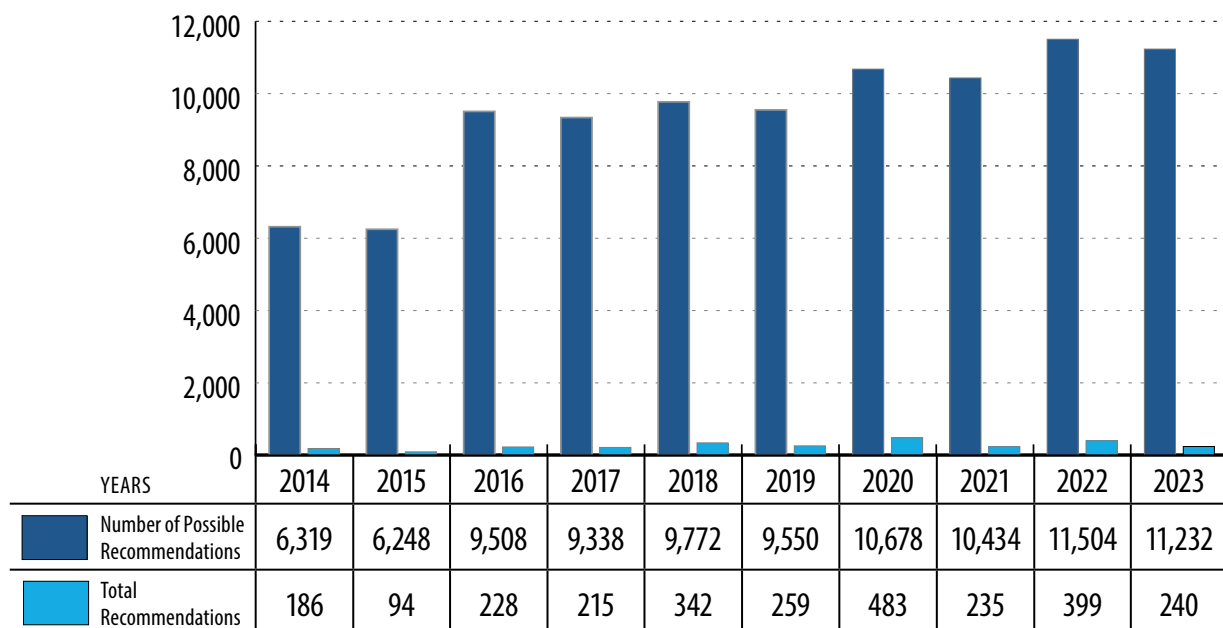
If the appraisal district does not implement the recommendations found in the final report before the end of one year after PTAD issues the final report, PTAD must refer those appraisal districts to the Texas Department of Licensing and Regulation (TDLR). For example, PTAD released 2020 Final MAP reports on Jan. 21, 2021, which means appraisal districts had until Jan. 21, 2022, to implement recommendations before being reported to TDLR.

After referral to TDLR, appraisal districts have one year to implement the recommendations cited in the final MAP report. TDLR becomes the contact for the appraisal district after referral, not the MAP reviewer or PTAD, and continues to help appraisal districts substantially comply with the outstanding recommendations and/or fails that initiated the referral.

TDLR posts a copy of the penalties it assesses on the [TDLR website](#).

If an appraisal district does not resolve any failed mandatory questions within one year after PTAD issues the final report, the appraisal district is reported to PTAD management and Field Operations. An unresolved fail on a mandatory question jeopardizes a school district’s eligibility for the grace period if it receives an invalid SDPVS finding.

EXHIBIT 6
Possible vs. Final Recommendations, by Year



Appendix A

How to read and understand a question in the MAP guidelines

The MAP document includes specific instructions for each yes/no and mandatory pass/fail question. When preparing for a MAP review, chief appraisers should read each question and the instructions. There may be several steps involved in

answering a question. In the example below, the MAP reviewer must verify the date the appraisal roll was certified (July 25) **AND** the date that notification was sent on the form in which the roll was to be provided (April 1).

TIER(S) 1-3

QUESTION: Did the chief appraiser prepare and certify the two most recent appraisal rolls to the assessor for each taxing unit participating in the district as described in Tax Code Section 26.01(a)?

Data needs

- Documentation of appraisal roll certification 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 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:
 - » 2016: July 25
 - » 2017: July 25
 - » 2018: 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 (Edit the recommendation to address the specific issue in the appraisal district)

- Ensure that the appraisal roll is certified to the assessor for each taxing unit participating in the appraisal district by the date listed in Tax Code Section 26.01(a).
- Ensure that written notifications of the form in which the appraisal roll will be provided are sent to the assessors of each taxing unit participating in the appraisal district by the date listed in Tax Code Section 26.01(a).

The data needs lists appraisal district documentation that must be reviewed.

The question steps indicate how appraisal district documentation must be reviewed.

Some questions have notes to alert the MAP reviewer of possible exceptions.

After reviewing the documentation, the MAP reviewer will select one of the recommended options to include in the report.

Appendix B

How to read and understand a MAP report

PTAD evaluates each appraisal district using a set of mandatory pass/fail questions and a series of yes/no questions relating to:

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

MAP reports contain two documents, the scoring document and the evaluation document. The scoring document is a one-page document that shows how the appraisal district scored on the mandatory questions and the review area questions. The evaluation document is a multi-page document that includes all yes/no questions and their answers in each of the four review areas.

Governance

Governance concerns appraisal district oversight and management. Texas law assigns certain duties to the appraisal district board of directors and others to the chief appraiser. Both the board of directors and the chief appraiser work separately and together to govern the appraisal district. Items pertaining to governance might include matters related to board meetings or adoption of appraisal district policies such as the reappraisal plan.

Taxpayer Assistance

Taxpayer assistance includes keeping property owners and others aware of important property tax information, typically set out by the Tax Code, Comptroller rules and the IAAO Standard on Public Relations. Property owners expect to receive effective and efficient customer service from their appraisal districts, including questions about how their property was appraised, what exemptions were applied or how to challenge an appraisal decision by the appraisal district.

Operations

The Tax Code assigns certain duties to the chief appraiser, as the chief administrator of the appraisal district. Policies and procedures used by appraisal district board of directors, management and staff might include employee handbooks, purchasing or contracts procedures, training and other administration matters.

Appraisal Standards, Procedures and Methodology

The Tax Code requires appraisal districts to follow generally accepted appraisal practices when appraising property. This section of the review addresses statutory requirements, appraisal standards propagated by the IAAO, and the Uniform Standard of Professional Appraisal Practices that guide appraisal practices.

MAP Scoring Document

The scoring document consists of two sections for scoring purposes.

- The Mandatory Requirements section includes a pass or fail score on each mandatory question.
- The Review Areas section includes the total questions reviewed (excluding N/A questions), the total questions answered yes and a resulting score. Each number score has an associated rating, with a rating key located on the scoring document as well.

Glenn Hegar
Texas Comptroller of Public Accounts
Preliminary Methods and Assistance Program Review
Appraisal District Name
Current MAP Cycle Chief Appraiser(s):
Previous MAP Cycle Chief Appraiser(s):

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 ALL
Taxpayer Assistance	MEETS ALL
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 N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	15	15	100
Taxpayer Assistance	19	19	100
Operating Procedures	21	21	100
Appraisal Standards, Procedures and Methodology	28	28	100

Mandatory questions receive a pass or fail answer

Ratings key for associated total score in review areas

Scores for each of the four areas reviewed

MAP Evaluation Document

The evaluation document consists of all yes/no questions and their answers in each of the four review areas.

- If a question receives a no answer, a recommendation to rectify the deficiency will be in the recommendation field.
- If a question receives a yes or N/A answer, there will be no recommendation in the recommendation field.

Glenn Hegar
Texas Comptroller of Public Accounts
Preliminary Methods and Assistance Program Review

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?	Yes	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)?	Yes	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

Only a no answer will generate a recommendation, otherwise it will read no recommendation.

Answer will be yes, no or N/A

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comptroller.texas.gov/taxes/property-tax

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