

Methods and Assistance Program

Statutory Authority:

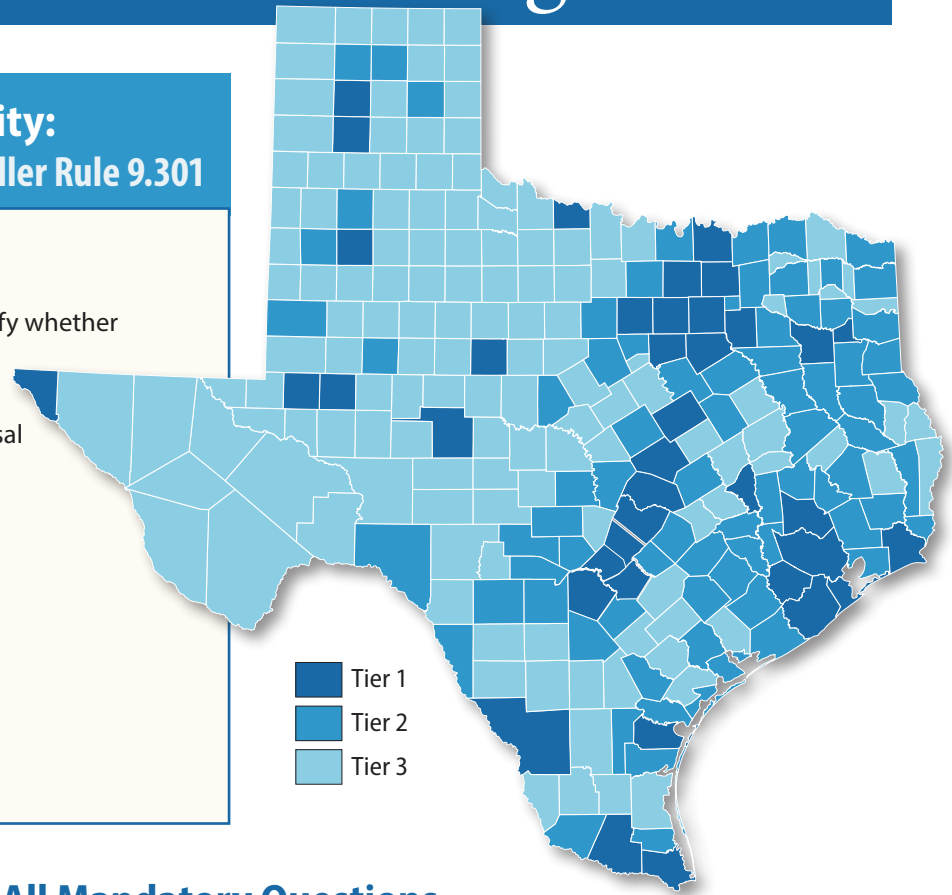
Tax Code Section 5.102, Comptroller Rule 9.301

Purpose:

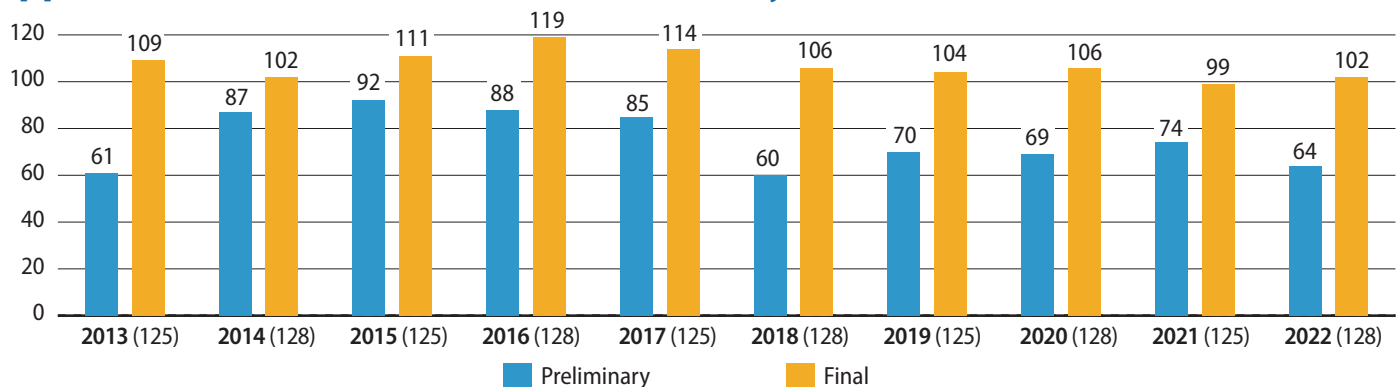
- Serve as an outside assessment to identify whether appraisal districts are meeting minimum statutory and appraisal requirements.
- Identify problem areas and assist appraisal districts in complying with statutes and generally accepted appraisal practices.

Four Areas of Review:

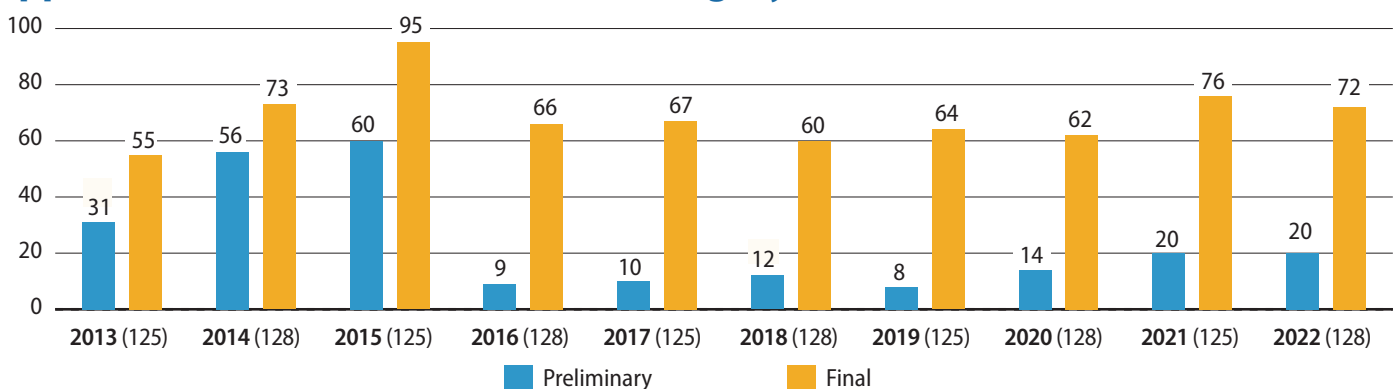
- Governance
- Taxpayer Assistance
- Operating Procedures
- Appraisal Standards, Procedures and Methodology



Appraisal Districts that Passed All Mandatory Questions



Appraisal Districts that Passed Area Category Questions



Methods and Assistance Program

How often is an appraisal district reviewed?

The Property Tax Assistance Division (PTAD) reviews each appraisal district every other year. Methods and Assistance Program (MAP) reviews operate on a two-year cycle that reviews 128 appraisal districts in the first year and 125 appraisal districts in the second year.

How does PTAD review appraisal districts?

PTAD uses 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.

Can I get the MAP review questions and guidelines?

PTAD publishes the guidelines that PTAD staff uses to review the appraisal districts and the questions and data requested from appraisal districts for each MAP cycle on its MAP webpage. The questions, data request and guidelines change for each cycle.

Does PTAD use the same questions for all appraisal districts?

PTAD requires the same four mandatory pass/fail questions for all appraisal districts, but the number of yes/no questions increase based on tier level.

- Tier 3 appraisal districts receive the core, minimum set of review questions.
- Tier 2 appraisal districts receive the Tier 3 questions and additional questions.
- Tier 1 appraisal districts receive the Tier 2 questions and additional questions.

What do tiers accomplish?

While the same set of laws apply to all appraisal districts, the types of property appraised and the types of appraisals performed varies based on a county's population. The tiers address the following differences between appraisal districts:

- total value of all property;
- types of property appraised; and
- appraisal district size.

How are tiers determined?

Three tiers divide appraisal districts based on total population:

- Tier 1 = population of 120,000 or more
- Tier 2 = population of less than 120,000 to 20,000
- Tier 3 = population of less than 20,000

Why does PTAD publish two reports for each review?

PTAD sends preliminary reports to chief appraisers to indicate where appraisal districts may have deficiencies and to allow an opportunity to cure those deficiencies before PTAD issues

a final report. Often, minor issues are a quick fix, but major problems or deficiencies may take longer to rectify.

What happens if the appraisal district does not implement the MAP review recommendations?

PTAD refers appraisal districts that fail to implement MAP recommendations to the Texas Department of Licensing and Regulation (TDLR). Appraisal districts have one year to implement the recommendations after referral to TDLR.

Does the MAP affect school districts?

If an appraisal district fails to make timely changes concerning a failed mandatory question, a school district may lose its rights to exercise grace in the School District Property Value Study (SDPVS), if needed.

Why are superintendents and their boards notified of MAP results?

Tax Code Section 5.102 requires the Comptroller to send notification of final report releases to the:

- chief appraiser;
- appraisal district board chair and members; and
- superintendents of all school districts within the appraisal district boundaries.

What is a limited scope MAP review?

A limited scope MAP review has fewer questions than a regular MAP review. It includes the mandatory questions and limited yes/no questions in each of the four review areas.

How does an appraisal district qualify?

1. An appraisal district that received the International Association of Assessing Officers Certificate of Excellence in Assessment Administration can receive one limited scope MAP review.
2. An appraisal district located in a Texas governor-declared disaster county can request a limited scope review during the tax year that the disaster occurred if the appraisal district building records or computer system are destroyed, inaccessible, damaged, unusable or unsafe for 30 days or more or the appraisal district does not have the resources to undergo a full review due to extraordinary circumstances.

What is a Targeted MAP review?

If PTAD determines through the SDPVS that a school district's local value is not valid for three consecutive years, PTAD conducts an additional MAP review of the appraisal district that appraises property for that school district, called a targeted MAP review. PTAD provides recommendations to the appraisal district regarding appraisal standards, procedures and methodologies. The appraisal district must comply with the recommendations or be referred to TDLR.