

# SCHLEICHER COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2025

The Schleicher County 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 Schleicher 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 appraisal district is responsible for local property tax appraisal and exemption administration. Local taxing units such as your County, School, City, Hospital and Plateau Underground Water District set rate from your property tax appraisal issued by the Appraisal District. The Schleicher CAD serves the following taxing units.

Entity	Market Value	Taxable Value
Schleicher County General Fund	\$2,121,335,468	\$650,180,931
Schleicher County FM Fund	\$2,121,335,468	\$649,864,354
Schleicher County ISD	\$2,014,131,741	\$497,963,749
Schleicher County Hospital	\$2,014,131,741	\$664,254,436
Plateau Water District	\$2,014,131,741	\$664,254,436
City of Eldorado	\$ 84,744,251	\$ 68,017,848

The district maintains approximately 24,660 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

**Exemption Data:** The district has various exemptions that taxpayers may qualify for Homestead and over 65 residential exemptions. You may only apply for residence homestead exemption on one property in a tax year. A homestead may include up to 20 acres of land you use in the residential use (occupancy) of your home. To qualify for 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 the county and city have tax ceiling. 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 you reside in.

**Exemption Data**

<b>Entity</b>	<b>Homestead</b>	<b>Over 65 or Disabled</b>
Schleicher County	\$ 5,000	\$ 5,000
Schleicher ISD	\$140,000	\$60,000

The School and County both offer an optional exemption on the homestead of \$5,000 or 20% whichever is greater.

Schleicher County FM	\$ 3,000
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<b>Disabled Veterans</b>	<b>Amount</b>	<b>Percentage</b>
DV1	\$ 5,000	10-29%
DV2	\$ 7,500	20-49%
DV3	\$10,000	50-69%
DV4	\$12,000	70-100%
DVHS	Totally Exempt	100%

The DVHS only apply to General Homestead Exemption

**2025 Tax Rates Per Entity Per \$100 of Value**

Schleicher County General Fund	0.5909000
Schleicher County FM	0.1050000
Schleicher County ISD	0.7559000
Schleicher County Hospital	0.6908000
City of Eldorado	0.7849430
Plateau Water District	0.0304020

Schleicher County CAD has an average Collection Rate of 95%. We work with our Taxpayers to maximize the collections for the entities. As of 2017 the tax entities no longer offer the 3%, 2%, and 1% discount to all taxpayers 2016 was the last year. The district offers payment plans or partial payments for delinquent taxes.

**Agricultural 1-D-1 Open Space and Wildlife Management.**

Because of Senate Bill 771 there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than normal time period. We will work with our Farmers and Ranchers during the drought.

<b>Ratio Study Analysis 2025</b>	<b>Schleicher ISD</b>
Single Family Residences	N/A
Rural Real (Taxable)	N/A
Oil, Gas Minerals	N/A
Utilities	N/A

The Property Value Study is conducted by the State Comptroller’s Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a 5% percent margin the State Comptroller will certify the local value to the commissioner of Education. The findings of the study are used in the school funding formula for state aid. Schleicher CAD received a PVS during the 2025 year. Final findings have not been published as of this reports creation.

In the absence of a PVS the State Comptroller’s Office conducts a MAP review also know as Methods and Assistance Program per Tax Code Section 5.102. Section 5.102 requires the Comptroller of Public Accounts to review the appraisal district’s governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology at least once every two years. Schleicher CAD is a tier three based on population. The next MAP review will be conducted during the 2026 year.

# 2025 Major Legislative Changes for Texas Appraisal Districts & Taxpayers

## 1. Homestead Exemption Increase

- The general school district homestead exemption was raised from \$100,000 to \$140,000 for all homeowners. This change, approved by voters in November 2025, means homeowners will pay school district property taxes on a reduced property value, resulting in substantial annual savings.
- For seniors (65+) and disabled homeowners, the additional exemption increased from \$10,000 to \$60,000, for a combined total exemption of \$200,000. This can eliminate school district property taxes entirely for qualifying homes valued at \$200,000 or less.

## 2. Business Personal Property (BPP) Exemption

- The exemption for business personal property (BPP) increased dramatically from \$2,500 to \$125,000 per location. This provides significant relief for small businesses and lessors, stimulating economic growth and reducing tax burdens.

## 3. Appraisal District Board Changes

- In counties with populations over 75,000, appraisal district boards now include three elected members (chosen by countywide vote) in addition to appointed members. This change aims to increase public accountability and transparency in the appraisal process.
- Residency requirements for board members were clarified: each must reside in the district for at least two years before taking office.

## 4. Appraisal Process Reforms

- Some districts, notably Tarrant County, have adopted new reappraisal plans, including limiting appraisals to once every two years, freezing property values for 2025, and requiring "clear and convincing evidence" to justify increases over 5% year-over-year. These local changes are influencing statewide policy discussions.
- Stricter guidelines for property assessments were introduced to address concerns about overvaluation and ensure more accurate, equitable appraisals.

## 5. Limits on Property Tax Rate Increases

- The cap on annual property tax rate increases for most taxing entities (counties, cities, school districts) was lowered from 8% to 3.5%. Any increase above this cap now requires voter approval, giving taxpayers more control over local tax hikes.

## 6. School District Funding Adjustments

- To offset revenue losses from increased exemptions and rate caps, school districts can request additional state funding if they encounter budget shortfalls. The Texas Education Agency must publicly disclose each district's maximum compressed levy rate, improving transparency.

## 7. Other Noteworthy Bills

- Senate Bill 2073 clarified the authority of appraisal districts to purchase, lease, or construct real property, with new approval processes involving taxing units.
- Additional relief measures include temporary exemptions for homes destroyed by fire and extended benefits for surviving spouses of veterans.

## Summary Table of Key Changes

Change	Previous Law	2025 Update	Impact
Homestead Exemption	\$100,000	\$140,000	Lower school taxes for homeowners
Senior/Disabled Exemption	\$10,000	\$60,000	Up to \$200,000 total exemption
BPP Exemption	\$2,500	\$125,000	Major relief for small businesses
Tax Rate Cap	8%	3.5%	Voter approval for higher increases
Board Composition	Appointed only	Appointed + Elected	More public oversight
Appraisal Frequency	Annual	Biennial (some districts)	More predictable bills

# 2025 Effective Tax Rate Assumption Data

CITY OF ELDORADO

Taxing Unit: 207-101-03  
 Entity Type: C  
 Entity ID: 1  
 PTD Multi-Unit Code:  
 Fund Name:

**Worksheet Field Number & Data**

1.	2024 total taxable value		\$ 60,409,709
2.	School Districts		
	2024 taxable value of over-65 homestead with tax ceilings	\$	11,181,526
	2024 over-65 tax ceiling or actual tax (if actual tax is available)	\$	38,255.88
4.	2024 M & O Tax Rate	0.6169000000	
	2024 I & S Tax Rate	0.0000000000	
	<b>Total Rate:</b>		<b>0.6169000000</b>
8.	2024 taxable value lost because property first qualified for an exemption in 2025		
	A. Absolute exemptions, 2024 market value	\$ 57,410	
	B. Partial exemptions, 2025 exemptions	\$ 167,530	
	<b>C. Value Loss, Total of A and B:</b>	<b>\$</b>	<b>224,940</b>
9.	2024 taxable value lost because property first qualified for agricultural exemption		
	A. 2024 market value	\$ 0	
	B. 2024 productivity use value	\$ 0	
	<b>C. Value Loss</b>	<b>\$</b>	<b>0</b>
14.	Taxes in tax increment financing (TIF) for tax year 2025		\$ 0
16.	Total 2025 taxable value on 2025 certified appraisal roll		
	A. Certified Values	\$ 68,017,848	
	B. Counties: Railroad Rolling Stock		
	C. Pollution control exemption	\$ 0	
	D. Tax increment financing	\$ 0	
17.	Total value of properties under protest or not included on certified appraisal roll		
	A. 2025 taxable value of properties under protest		\$ 0
18.	School Districts		
	2025 taxable value of over-65 homestead with tax ceilings	\$	11,244,973
	2025 over-65 tax ceiling or actual tax (if actual tax is available)	\$	36,792
20.	Total 2025 taxable value of properties in territory annexed after January 1, 2024		\$ 0
21.	Total 2025 taxable value of new improvements and new personal property located on new improvements		\$ 629,030

## 2025 Effective Tax Rate Assumption Data

### HOSPITAL DISTRICT

Taxing Unit: 207-201-11  
 Entity Type: H  
 Entity ID: 4  
 PTD Multi-Unit Code:  
 Fund Name:

**Worksheet Field Number & Data**

1. 2024 total taxable value		\$	662,226,208
2. School Districts			
2024 taxable value of over-65 homestead with tax ceilings		\$	0
2024 over-65 tax ceiling or actual tax (if actual tax is available)		\$	0.00
4. 2024 M & O Tax Rate			0.4750000000
2024 I & S Tax Rate			0.2100000000
<b>Total Rate:</b>			<b>0.6850000000</b>
8. 2024 taxable value lost because property first qualified for an exemption in 2025			
A. Absolute exemptions, 2024 market value	\$	232,196	
B. Partial exemptions, 2025 exemptions	\$	422,361	
<b>C. Value Loss, Total of A and B:</b>		<b>\$</b>	<b>654,557</b>
9. 2024 taxable value lost because property first qualified for agricultural exemption			
A. 2024 market value	\$	0	
B. 2024 productivity use value	\$	0	
<b>C. Value Loss</b>		<b>\$</b>	<b>0</b>
14. Taxes in tax increment financing (TIF) for tax year 2025		\$	0
16. Total 2025 taxable value on 2025 certified appraisal roll			
A. Certified Values	\$	664,254,436	
B. Counties: Railroad Rolling Stock			
C. Pollution control exemption	\$	0	
D. Tax increment financing	\$	0	
17. Total value of properties under protest or not included on certified appraisal roll			
A. 2025 taxable value of properties under protest		\$	0
18. School Districts			
2025 taxable value of over-65 homestead with tax ceilings		\$	0
2025 over-65 tax ceiling or actual tax (if actual tax is available)		\$	0
20. Total 2025 taxable value of properties in territory annexed after January 1, 2024		\$	0
21. Total 2025 taxable value of new improvements and new personal property located on new improvements		\$	7,956,120

# 2025 Effective Tax Rate Assumption Data

## PLATEAU WATER DIST

Taxing Unit: 207-201-06  
 Entity Type: T  
 Entity ID: 6  
 PTD Multi-Unit Code:  
 Fund Name:

**Worksheet Field Number & Data**

1.	2024 total taxable value		\$ 662,226,208
2.	School Districts		
	2024 taxable value of over-65 homestead with tax ceilings	\$	0
	2024 over-65 tax ceiling or actual tax (if actual tax is available)	\$	0.00
4.	2024 M & O Tax Rate	0.0294650000	
	2024 I & S Tax Rate	0.0000000000	
	<b>Total Rate:</b>		<b>0.0294650000</b>
8.	2024 taxable value lost because property first qualified for an exemption in 2025		
	A. Absolute exemptions, 2024 market value	\$ 232,196	
	B. Partial exemptions, 2025 exemptions	\$ 422,361	
	<b>C. Value Loss, Total of A and B:</b>	<b>\$</b>	<b>654,557</b>
9.	2024 taxable value lost because property first qualified for agricultural exemption		
	A. 2024 market value	\$ 0	
	B. 2024 productivity use value	\$ 0	
	<b>C. Value Loss</b>	<b>\$</b>	<b>0</b>
14.	Taxes in tax increment financing (TIF) for tax year 2025		\$ 0
16.	Total 2025 taxable value on 2025 certified appraisal roll		
	A. Certified Values	\$ 664,254,436	
	B. Counties: Railroad Rolling Stock		
	C. Pollution control exemption	\$ 0	
	D. Tax increment financing	\$ 0	
17.	Total value of properties under protest or not included on certified appraisal roll		
	A. 2025 taxable value of properties under protest	\$	0
18.	School Districts		
	2025 taxable value of over-65 homestead with tax ceilings	\$	0
	2025 over-65 tax ceiling or actual tax (if actual tax is available)	\$	0
20.	Total 2025 taxable value of properties in territory annexed after January 1, 2024		\$ 0
21.	Total 2025 taxable value of new improvements and new personal property located on new improvements		\$ 7,956,120

## 2025 Effective Tax Rate Assumption Data

### SCHLEICHER CO GEN

Taxing Unit: 207-000-00  
 Entity Type: G  
 Entity ID: 3  
 PTD Multi-Unit Code: A  
 Fund Name: County General Fund

#### Worksheet Field Number & Data

1.	2024 total taxable value		\$ 633,523,040
2.	School Districts		
	2024 taxable value of over-65 homestead with tax ceilings	\$	17,661,145
	2024 over-65 tax ceiling or actual tax (if actual tax is available)	\$	63,842.58
4.	2024 M & O Tax Rate	0.5750000000	
	2024 I & S Tax Rate	0.0159000000	
	<b>Total Rate:</b>		<b>0.5909000000</b>
8.	2024 taxable value lost because property first qualified for an exemption in 2025		
	A. Absolute exemptions, 2024 market value	\$ 232,196	
	B. Partial exemptions, 2025 exemptions	\$ 1,491,765	
	<b>C. Value Loss, Total of A and B:</b>	<b>\$</b>	<b>1,723,961</b>
9.	2024 taxable value lost because property first qualified for agricultural exemption		
	A. 2024 market value	\$ 0	
	B. 2024 productivity use value	\$ 0	
	<b>C. Value Loss</b>	<b>\$</b>	<b>0</b>
14.	Taxes in tax increment financing (TIF) for tax year 2025		\$ 0
16.	Total 2025 taxable value on 2025 certified appraisal roll		
	A. Certified Values	\$ 650,180,931	
	B. Counties: Railroad Rolling Stock		
	C. Pollution control exemption	\$ 0	
	D. Tax increment financing	\$ 0	
17.	Total value of properties under protest or not included on certified appraisal roll		
	A. 2025 taxable value of properties under protest	\$	0
18.	School Districts		
	2025 taxable value of over-65 homestead with tax ceilings	\$	18,135,476
	2025 over-65 tax ceiling or actual tax (if actual tax is available)	\$	64,823
20.	Total 2025 taxable value of properties in territory annexed after January 1, 2024		\$ 0
21.	Total 2025 taxable value of new improvements and new personal property located on new improvements		\$ 7,574,746

# 2025 Effective Tax Rate Assumption Data

SCHLEICHER F/M RD

Taxing Unit: 207-000-00  
 Entity Type: G  
 Entity ID: 2  
 PTD Multi-Unit Code: B  
 Fund Name: SCHLEICHER F/M RD

**Worksheet Field Number & Data**

1.	2024 total taxable value		\$ 633,111,449
2.	School Districts		
	2024 taxable value of over-65 homestead with tax ceilings	\$	18,313,485
	2024 over-65 tax ceiling or actual tax (if actual tax is available)	\$	11,859.41
4.	2024 M & O Tax Rate	0.1050000000	
	2024 I & S Tax Rate	0.0000000000	
	<b>Total Rate:</b>		<b>0.1050000000</b>
8.	2024 taxable value lost because property first qualified for an exemption in 2025		
	A. Absolute exemptions, 2024 market value	\$ 232,196	
	B. Partial exemptions, 2025 exemptions	\$ 1,399,463	
	<b>C. Value Loss, Total of A and B:</b>	<b>\$</b>	<b>1,631,659</b>
9.	2024 taxable value lost because property first qualified for agricultural exemption		
	A. 2024 market value	\$ 0	
	B. 2024 productivity use value	\$ 0	
	<b>C. Value Loss</b>	<b>\$</b>	<b>0</b>
14.	Taxes in tax increment financing (TIF) for tax year 2025		\$ 0
16.	Total 2025 taxable value on 2025 certified appraisal roll		
	A. Certified Values	\$ 649,864,354	
	B. Counties: Railroad Rolling Stock		
	C. Pollution control exemption	\$ 0	
	D. Tax increment financing	\$ 0	
17.	Total value of properties under protest or not included on certified appraisal roll		
	A. 2025 taxable value of properties under protest		\$ 0
18.	School Districts		
	2025 taxable value of over-65 homestead with tax ceilings	\$	18,566,085
	2025 over-65 tax ceiling or actual tax (if actual tax is available)	\$	11,910
20.	Total 2025 taxable value of properties in territory annexed after January 1, 2024		\$ 0
21.	Total 2025 taxable value of new improvements and new personal property located on new improvements		\$ 7,564,029

## 2025 Effective Tax Rate Assumption Data

### SCHLEICHER ISD

Taxing Unit: 207-901-02  
 Entity Type: S  
 Entity ID: 5  
 PTD Multi-Unit Code:  
 Fund Name:

**Worksheet Field Number & Data**

1.	2024 total taxable value		\$ 472,739,429
2.	School Districts		
	2024 taxable value of over-65 homestead with tax ceilings	\$	2,118,407
	2024 over-65 tax ceiling or actual tax (if actual tax is available)	\$	1,980.74
4.	2024 M & O Tax Rate	0.7708000000	
	2024 I & S Tax Rate	0.0000000000	
	<b>Total Rate:</b>		<b>0.7708000000</b>
8.	2024 taxable value lost because property first qualified for an exemption in 2025		
	A. Absolute exemptions, 2024 market value	\$ 232,196	
	B. Partial exemptions, 2025 exemptions	\$ 3,602,227	
	<b>C. Value Loss, Total of A and B:</b>		<b>\$ 3,834,423</b>
9.	2024 taxable value lost because property first qualified for agricultural exemption		
	A. 2024 market value	\$ 0	
	B. 2024 productivity use value	\$ 0	
	<b>C. Value Loss</b>		<b>\$ 0</b>
14.	Taxes in tax increment financing (TIF) for tax year 2025		\$ 0
16.	Total 2025 taxable value on 2025 certified appraisal roll		
	A. Certified Values	\$ 502,825,779	
	B. Counties: Railroad Rolling Stock		
	C. Pollution control exemption	\$ 0	
	D. Tax increment financing	\$ 0	
17.	Total value of properties under protest or not included on certified appraisal roll		
	A. 2025 taxable value of properties under protest		\$ 0
18.	School Districts		
	2025 taxable value of over-65 homestead with tax ceilings	\$	2,772,876
	2025 over-65 tax ceiling or actual tax (if actual tax is available)	\$	4,235
20.	Total 2025 taxable value of properties in territory annexed after January 1, 2024		\$ 0
21.	Total 2025 taxable value of new improvements and new personal property located on new improvements		\$ 6,623,060

2024 REPORT

# METHODS AND ASSISTANCE PROGRAM

Schleicher County Appraisal District



GLENN HEGAR

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

**Glenn Hegar**  
**Texas Comptroller of Public Accounts**  
**2024-25 Final Methods and Assistance Program Review**  
**Schleicher County Appraisal District**  
**Current MAP Cycle Chief Appraiser(s): Anna Buitron/Greg Kelley, Interim**  
**Previous MAP Cycle Chief Appraiser(s): Liza Trevino**

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?	FAIL
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	Needs Significant Improvement
Appraisal Standards, Procedures and Methodology	Needs Significant Improvement

**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	18	18	100
Taxpayer Assistance	8	8	100
Operating Procedures	21	17	81
Appraisal Standards, Procedures and Methodology	20	16	80

**Glenn Hegar**  
**Texas Comptroller of Public Accounts**  
**2024-25 Final Methods and Assistance Program Tier 3 Review**  
**Schleicher County 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**

	<b>Review Question</b>	<b>Answer</b>	<b>Recommendation</b>
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

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)?	Yes	No Recommendation
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

<b>Review Question</b>		<b>Answer</b>	<b>Recommendation</b>
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?	N/A	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)?	N/A	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?	N/A	No Recommendation
30.	Does the appraisal district follow their procedures to address heir property claimed as an individual's residence homestead?	N/A	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)?	N/A	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)?	N/A	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?	N/A	No Recommendation
34.	Does the appraisal district comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	N/A	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?	No	Timely submit the Comptroller’s operations survey.
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?	N/A	No Recommendation
43.	Does the appraisal district process regular binding arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rules?	N/A	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)?	N/A	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)?	Yes	No Recommendation
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)?	Yes	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)?	No	List the original noticed value from the appraisal district and the value as determined by the appraisal review board on the order of determination as required by Tax Code Section 41.47(c)(1) and (2).

<b>Review Question</b>		<b>Answer</b>	<b>Recommendation</b>
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?	No	Correctly categorize properties according to PTAD's Texas Property Assistance Property Classification Guide.
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?	No	Report the total tax rate imposed by each taxing unit within the appraisal district's jurisdictions to the Comptroller's office by Oct. 15 of the previous year as required by Tax Code Section 5.091 and prescribed by the EARS manual.

### 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
67.	Do sold and unsold "like" properties within the same market area have similar noticed values?	Yes	No Recommendation

Review Question		Answer	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?	N/A	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?	N/A	No Recommendation
79.	Does the appraisal district gather income and expense data and calculate values using the income approach for retail property?	N/A	No Recommendation
80.	Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse mini storage property?	N/A	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)?	N/A	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?	No	Use current dry and/or irrigated cropland schedule as calculated by the appraisal district.
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?	No	Use current native pasture schedule as calculated by the appraisal district.
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

<b>Review Question</b>		<b>Answer</b>	<b>Recommendation</b>
86.	Does the appraisal district have completed applications and required documentation on file for properties granted agricultural use appraisal?	No	Maintain completed applications and required documentation on property for which the appraisal district grants agricultural use appraisal.
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?	No	Form degree of intensity standards.
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?	N/A	No Recommendation