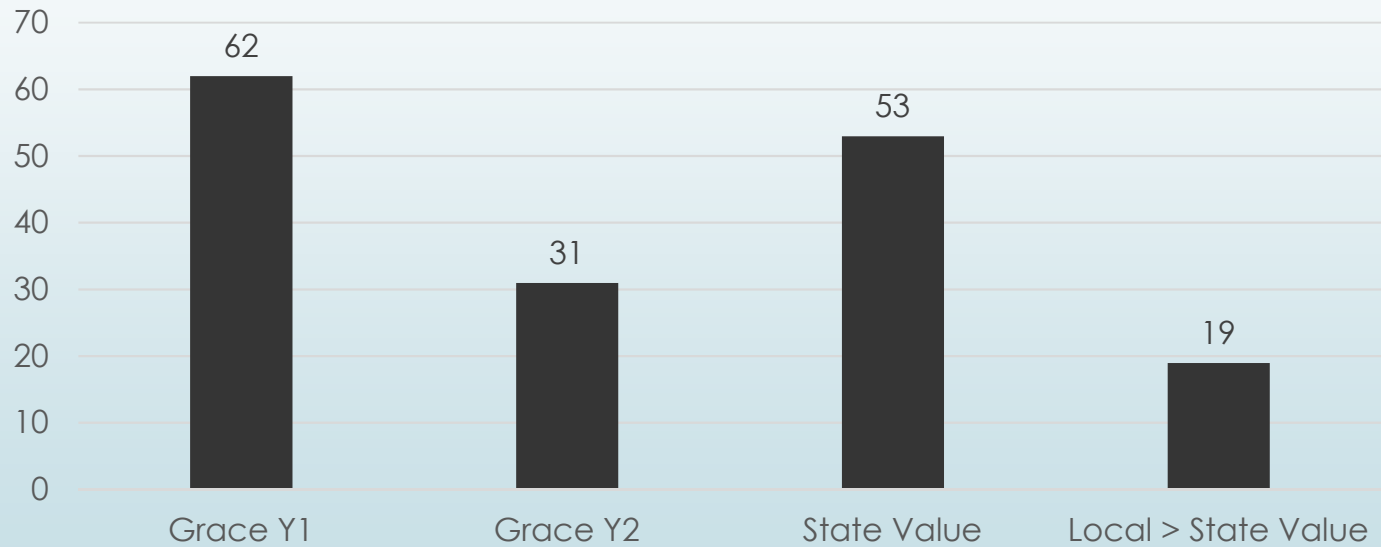




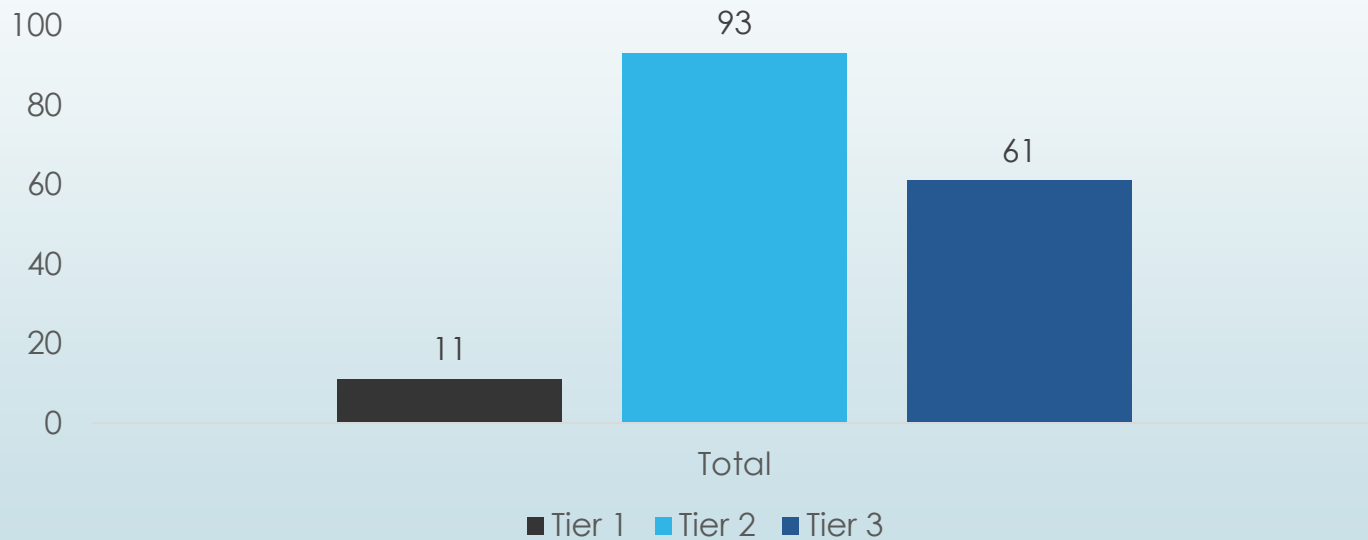
Texas Rural Chief Appraisers Conference – October 2019

Property Tax Assistance Division
Shannon Murphy, Assistant Director

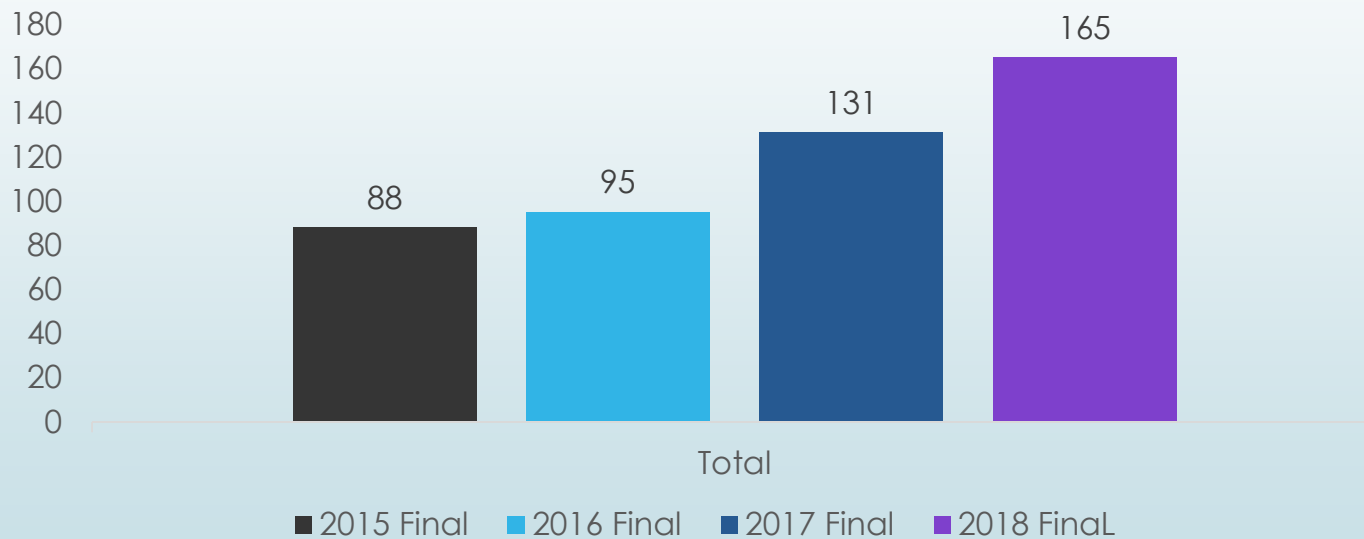
2018 Final PVS Results



2018 PVS by Tier



Final PVS Results 2015-2018



5

**10 Years
of
MAP**

5 Cycles 2,828 Questions

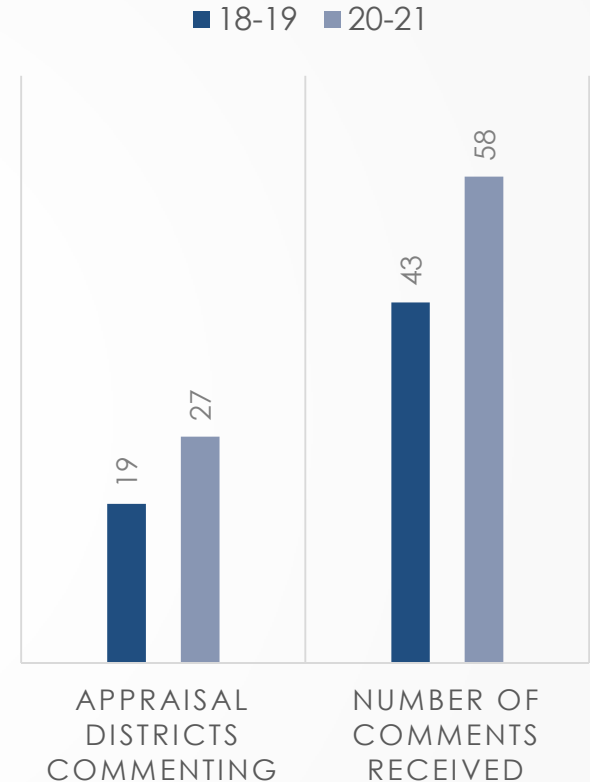
2,828 Questions

5,586 Recommendations

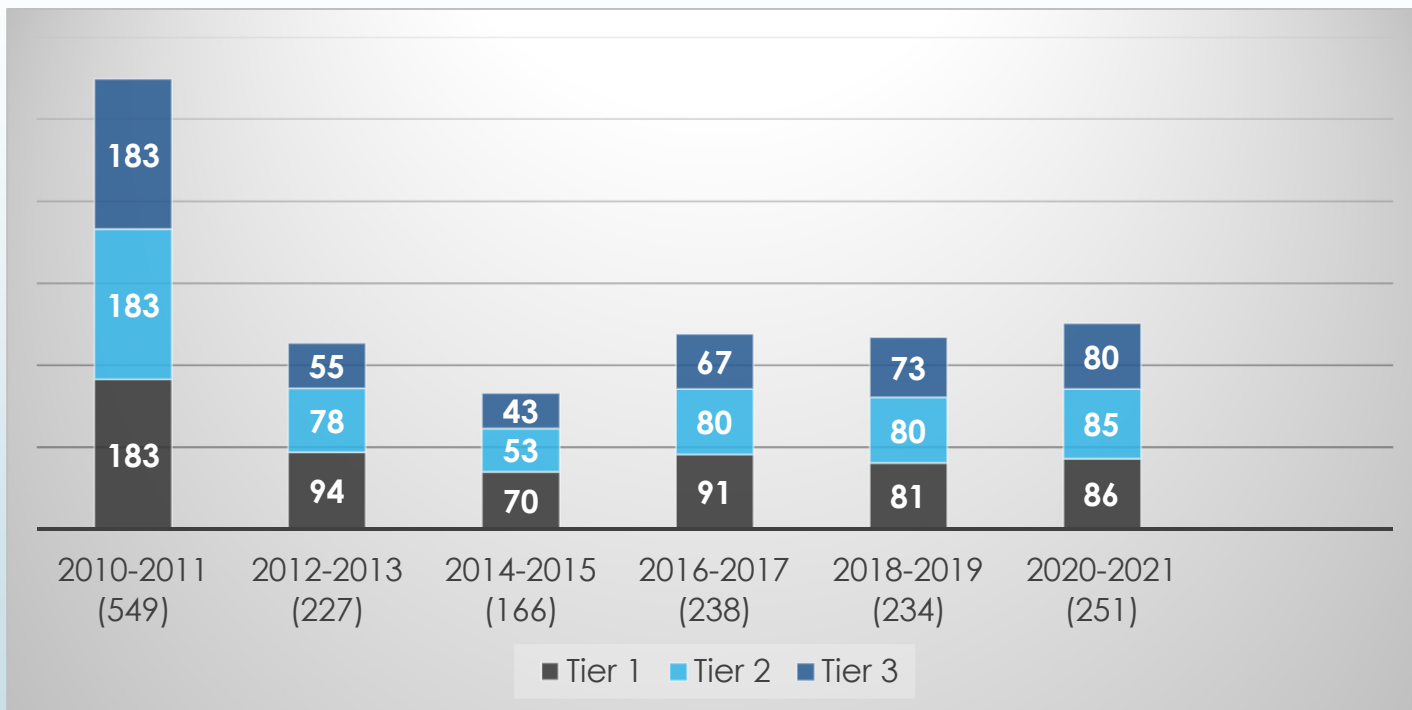
10,439 Improvements

2020-21 Comments

- ▶ 58 comments from 27 CADs
 - ▶ 35% ↑ in comments
 - ▶ 42% ↑ in CADs
- ▶ Most comments on Appraisal Standards, Procedures and Methodology questions
- ▶ 2nd most on Operating Procedures questions



Questions by Tier



Methods and Assistance Program

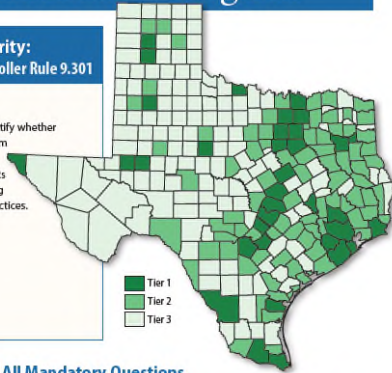
Statutory Authority:
Tax Code Section 5.102, Comptroller Rule 9.301

Purpose:

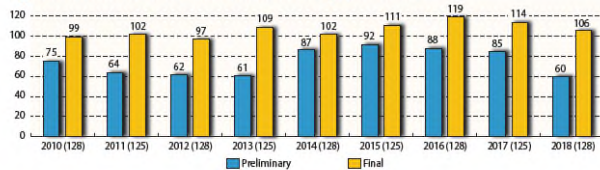
- Serve as an outside assessment to identify whether appraisal districts are meeting minimum statutory and appraisal requirements.
- Identify problem areas and make efforts to assist appraisal districts in complying with relevant statutes and appraisal practices.

Four Areas of Review:

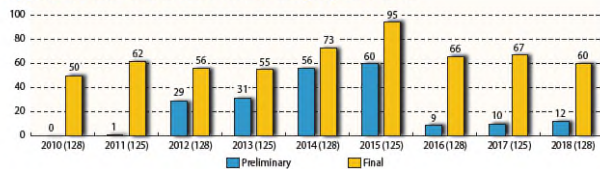
- Governance
- Taxpayer Assistance
- Operating Procedures
- Appraisal Standards, Procedures and Methodology



Appraisal Districts that Passed All Mandatory Questions



Appraisal Districts that Passed Area Category Questions



Methods and Assistance Program

What is the Methods and Assistance Program?

The Comptroller's Property Tax Assistance Division (PTAD) reviews every appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology.

How often is an appraisal district reviewed?

PTAD reviews each appraisal district every other year. 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 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 basic, 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 the population of a county. 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 the 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 Property Value Study, 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;
- the appraisal district board chair and members; and
- the superintendents of all school districts within the appraisal district boundaries.

What is a limited scope MAP review?

A limited scope MAP review has less 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 is located in a Texas Governor-declared disaster county. It 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.

For more information, visit our website: Comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts
Publication #98-1061
August 2019

Limited Scope MAP Review

"Limited scope" is not defined in the bill

Could reduce MAP review by at least half

Will reflect the nature and severity of disaster

Will require rule making



ADDITIONAL MAP REVIEW

State value for 3 years

Targeted review

Determine underlying issues or challenges

86th Legislative Bill Implementation



110 FORMS



24 VIDEOS



23
PUBLICATIONS



22 WEBPAGES

Written Notice of Deadlines Added or Amended by Senate Bill 2, 86th Legislative Session

Updated as of September 25, 2019

SB 2 is generally effective Jan. 1, 2020 and the new or modified appraisal district or taxing unit requirements, duties, and functions are generally effective on that date, except as otherwise indicated. A full list of new or modified requirements, duties, or functions on an appraisal district or taxing unit can be found in the SB 2 summary. Below is a list of appraisal district or taxing unit requirements, duties, or function with a deadline other than Jan. 1, 2020, whether or not the added or amended section is effective on that date. For a comprehensive description of the requirement, duty, or function, see the SB 2 summary or the referenced section of SB 2

BILL SECTION #	STATUTE	SUBJECT	FIRST TAX YEAR APPLICABLE	STAGGERED IMPLEMENTATION BY COUNTY SIZE	REQUIREMENT SUMMARY <i>Please review actual bill language and consult with counsel on requirements.</i>	PARTIES CITED IN STATUTE	COUNTY POPULATION BRACKET	DEADLINE
9	Tax Code Section 5.05	APPRAISAL	2020	No	Adds requirement for appraisal district to appraise property in accordance with any appraisal manuals <i>required by law to be prepared and issued</i> by the Comptroller.	Appraisal Districts	All	Applies to the appraisal for property tax purposes starting in tax year 2020.
11	Tax Code Section 5.09	STATE ADMIN	2020	No	Adds requirement for appraisal districts and taxing units to submit information to the Comptroller in the format prescribed by the Comptroller.	Appraisal Districts	All	Applies to information submitted to the Comptroller that relates to a tax year beginning on or after Jan. 1, 2020.
11	Tax Code Section 5.09	STATE ADMIN	2020	No	Adds requirement for appraisal districts and taxing units to submit information to the Comptroller in the format prescribed by the Comptroller.	Taxing Units	All	Applies to information submitted to the Comptroller that relates to a tax year beginning on or after Jan. 1, 2020.
12	Tax Code Section 5.091	STATE ADMIN	2023	Yes	Adds requirement for appraisal districts to submit tax rates to the Comptroller in the manner and by the deadline prescribed by the Comptroller.	Appraisal Districts	<120,000	2022 deadline to be determined by Comptroller. Comptroller must post rates by Jan. 1,
12	Tax Code Section 5.091	STATE ADMIN	2022	Yes	Adds requirement for appraisal districts to submit tax rates to the Comptroller in the manner and by the deadline prescribed by the Comptroller.	Appraisal Districts	120,000+	2021 deadline to be determined by Comptroller. Comptroller must post rates by Jan. 1,

13

Changes to Comptroller Role

Tax rate calculation forms

Property Tax Administration
Advisory Board

ARB Training

Data Review

SME

Topics

Liz Alvarado

Arbitration, ARB

Catie Burleigh

Allocation, Renditions, Special Inventory

Carmen Chavez

ARB, Local Government Relief

Emily Hightree

MAP

Stephanie Rose

Exemptions, Property Valuation

Charlotte Thomas

Property Tax Basics, Reappraisal Plans

Craig Williams

Assessment, Collection and TNT

ptad.cpa@cpa.Texas.gov

800-252-9121

PTAD Job Openings

Current Postings

- 4 Residential Appraisers
- 1 Oil and Gas Appraiser
- 1 Attorney

Upcoming Postings

- 3 Education and Communications
- 1 Field Appraisal Operations
- 2 Outreach and Support
- 1 Property Tax Data Analysis

comptroller.texas.gov/about/careers/opportunities.php



Thank you!

Shannon. Murphy@cpa.texas.gov
512-475-2273