

**UPTON COUNTY APPRAISAL
DISTRICT**

2018 ANNUAL REPORT

Upton County Appraisal District is a political subdivision of the State of Texas. The district boundaries are the same as those of Upton County. The appraisal district is responsible for appraising property in Upton County for ad valorem tax purposes. The taxing entities served by the appraisal district are Upton County, Upton County Water District, McCamey City, McCamey Emergency Services #2, McCamey Hospital District, McCamey ISD, Rankin City, Rankin Emergency Services #1, Rankin Hospital District, and Rankin ISD.

The mission statement of the district is "to serve the citizens and taxing units of Upton County by providing lawful, equitable and accurate appraisals of all property in Upton County and by responding to the concerns and questions of those citizens and taxing units in a professional and courteous manner."

The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. Annual reporting is in accordance with the comptroller, state law and USPAP. All existing manuals were updated in accordance with comptroller standards. New policies and procedure were implemented as deemed necessary to comply with law or to improve district operations and customer service.

Training to improve district operations and customer service was attended by all district staff. This included online training, outside customer service training and comptroller approved training through tax professional organizations.

2018 Board of Directors

The appraisal district is governed by a five member board of directors. In compliance with a resolution signed by Upton County

Peggy Kelton-Chairman Brett Clark

Oscar Sanchez-Co Chairman John Evridge

Lori Wright-Secretary

2018 Agricultural Advisory Board

The appraisal district has a five member agricultural advisory board. The chief appraiser appoints the members of the agricultural board with the advice and consent of the board of directors. The agricultural board advises the chief appraiser on the valuation and use of land that may be designated for agricultural use of that may be open space agricultural.

Wilbert Braden Carlos Dusek

Cody Owens William Eggemeyer

Billy Teague

2018 Appraisal District Staff and Certifications

Sheri Stephens-Chief Appraiser

Registered Professional Appraiser
Registered Texas Assessor-Collector

Linda Zarate-Deputy Chief Appraiser

Registered Professional Appraiser
Registered Texas Assessor-Collector

Roberta Hollingsworth-Collector

Registered Professional Appraiser
Registered Texas Assessor-Collector
Certified Tax Administrator

Bridgite Black-Sr Appraiser

Registered Professional Appraiser
Registered Texas Assessor-Collector

Linda Martinez-Collector

Registered Texas Assessor-Collector

UPTON COUNTY APPRAISAL DISTRICT

2018 APPRAISAL DATA

Upton County is a rural, sparsely populated area. The 2010 census lists the population of the county as 3355. Oil and gas properties continue to be added to the roll and make up the majority of the taxable properties in the county.

Building permits are not issued in Upton County. The identification of new construction is performed by field appraisers driving the county and property owner information. The oil and gas industry is seeing a boom leading to construction of new pipelines, compressor stations, gas plants and related services. The county is also adding solar farms and wind farm projects.

Drought conditions have improved in Upton County. Tax Code Section 23.522 specifically permits a landowner to cease agricultural use of property during declared droughts without losing the open space designation. We have worked with our qualified owners to monitor their return to standard operating procedures.

In 2017 Upton County District (Upton CAD) reappraised all in city limit property in Rankin and McCamey , in 2018 all out of city limit property was reappraised in Upton County. Upton County contracted with Pritchard and Abbott Inc to conduct the appraisal of 25,448 real, personal and industrial accounts and 148,532 mineral accounts. The property types appraised included residential, vacant land, rural lands, personal property, commercial business personal property, mineral interests, utilities and pipelines.

The entities served by Upton CAD and the values assessed to each were as follows:

ENTITY	PARCEL COUNT	CERTIFIED		TAXABLE VALUE AS OF		2018 TAX RATES
		MARKET VALUE	CERTIFIED	SUPPLEMENT #4	LEVY	
CITY OF MCCAMEY	1920	77,803,750	66,738,619	66,915,689	232,850.72	0.347976
CITY OF RANKIN	1044	29,089,690	23,091,976	23,092,040	68,792.34	0.297903
MCCAMEY EMERGENCY DISTRICT #2	31118	969,036,189	882,445,897	882,793,783	707,482.79	0.080138
RANKIN EMERGENCY DISTRICT #1	122713	3,868,797,367	3,711,496,209	3,713,767,242	354,830.50	0.009555
UPTON COUNTY	154260	4,927,488,150	4,465,926,129	4,390,228,086	15,435,117.51	0.330000 0.021576
MCCAMEY HOSPITAL DISTRICT	31213	9,690,949,659	M&O 784,524,61 I&S 792,905,0	784,927,511 793,307,908	3,601,341.61 1,837,729.50	0.458812 0.231654
RANKIN HOSPITAL DISTRICT	121802	3,868,757,717	3,705,063,933	3,707,335,168	7,664,669.61	0.158059 0.486850
MCCAMEY ISD	31119	969,089,499	M&O 739,719,4 I&S 862,647,7	736,060,496 858,988,756	740,088.57 8,630,168.31	1.040000 0.348200
RANKIN ISD	152860	3,868,836,947	3,554,142,310	M&O 4,576,189,8 I&S 3,705,020,4	36,839,050.87 3,705,020.40	1.036300 0.100000
UPTON COUNTY WATER DISTRICT	152861	4,837,841,289	4,573,516,301	4,576,189,869	157,430.73	0.003441

Market Value by Property Type

<u>Type</u>	<u>Description</u>	<u>Count</u>	<u>Market Value before Exemptions</u>
A	Single Family Residential	1631	76,357,241
B	Multifamily Residence	1	25,180
C1	Vacant lots and Land tracts	1103	1,784,060
D1	Qualified Open-Space land	2,092	222,141,020
D2	Improvements on Qualified OP	86	2,223,390
E	Rural land, Non-Qualified AG	664	26,477,966
F1	Commercial Real Property	343	245,451,251
F2	Industrial and Manufacturing	71	89,948,960
G1	Oil and Gas	148,540	4,426,434,214
J	Utilities Properties	1774	22,392,500
L1	Commercial Personal Property	332	80,086,150
L2	Industrial and Manufacturing	276	563,350,230
M1	Mobile Homes	59	1,060,690
X	Totally Exempt Property	16,984	16,241,024

UPTON COUNTY APPRAISAL DISTRICT

2018 EXEMPTION DATA

<u>Entity</u>	<u>Homestead Exemption</u>	<u>Over 65 Exemption</u>
Upton County	20% (5000 Min)	60,000
Upton County Water	20% (5000 Min)	60,000
McCamey Hospital	1% (5000Min)	10,000
McCamey ISD	20% (5000 Min) (25,000 Reg)	10,000 frozen 6,000
McCamey Emergency	1% (5000 Min)	3,000
Rankin City	-0-	10,000
Rankin Hospital	20% (5000 Min)	60,000
Rankin ISD	(25,000 Reg)	10,000 frozen & 50,000
Rankin Emergency	1% (5000 Min)	3,000

<u>Disabled Veteran Exemptions</u>	<u>Amount</u>	<u>Percentage</u>
DVHS (Homestead)	Totally Exempt	100%
DV1 (any 1 property)	5,000	10-29%
DV2 (any 1 property)	7,5000	30-49%
DV3 (any 1 property)	10,000	50-69%
DV4 (any 1 property)	12,000	70-100%

In 2018 the types of exemptions, numbers of exemptions and total dollar amounts of exemptions granted by the local taxing entities were as follows:

<u>TAXING JURISDICTION</u>	<u>EXEMPTION</u>	<u>AMOUNT</u>	<u># GRANTED</u>
City of McCamey	HS	2,381,584.00	509
	OV65	1,510,475.00	157
City of Rankin	HS	0.00	
	OV65	708,430.00	72
McCamey Emergency	HS	2,970,699.00	619
	OV65	591,000.00	201
Rankin Emergency	HS	1,198,322.00	251
	OV65	270,000.00	91
Upton County	HS	10,121,382.00	871
	OV65	12,825,696.00	292
McCamey Hospital	HS	6,787,085.00	620
	OV65	8,719,791.00	201
Rankin Hospital	HS	3,338,239.00	252
	OV65	4,107,475.00	91
McCamey ISD	HS	21,078,877.00	619
	OV65	744,542.00	201
Rankin ISD	HS	10,124,230.00	871
	OV65	12,887,256.00	292
Upton County Water	HS	10,123,030.00	871
	OV65	12,887,256.00	292

UPTON COUNTY APPRAISAL DISTRICT

2018 RATIO STUDY ANALYSIS

The results of the 2018 study are reflected in the recommendations of the appraiser.

Sales were fairly limited for this ratio study. Available sale information indicated a median level of appraisal of 1.00 for residential and show that land classes are appraised at a median of .93.

1. Frame Residences- Recommendation: At this time no recommendation is made regarding cost schedules. It is recommended to continue to gather valid sales information as it becomes available for future study.
2. Brick Residences-Recommendation: At this time no recommendation is made regarding cost schedules. It is recommended to gather valid sales information as it becomes available for future study.
3. CAT C Land (residential lots)-Recommendation: Based on current sales, no change is recommended at this time. I would recommend that we continue to track CAT C land sales and monitor their appraisals for accuracy.
4. Cat D Land (pasture classes)- As in previous years, sales information was very limited. I would recommend that we continue to track CAT D land sales and monitor the appraisal for accuracy.
5. Commercial Property- As in previous years, sales information was very limited. No recommendation is made at this time, other than continuing to monitor F1 sales for future study.

UPTON COUNTY APPRAISAL DISTRICT

2018 APPEAL DATA

Upton CAD has an open door policy and works very well with the taxpayers and entities it serves. The CAD staff takes the time needed to listen to the property owners concerns, explain to property owners how the appraisal and appeal process works and to answer any questions allowed by law. If the staff cannot answer a question or is not allowed to address an issue the property owner is directed to the chief appraiser or the appraiser responsible for the property type in question. Most property owner issues are settled without the need of formal appeal. If the property owner and appraisal district cannot come to an agreement then a formal hearing before the Appraisal Review Board (ARB) is scheduled.

The ARB is a quasi-judicial body appointed by the Upton CAD Board of Directors. The ARB is empowered to equalize values of all properties in the appraisal district in relation to fair market value and to hear taxpayer appeals through hearings for those that dispute their value or other issues affecting the taxpayer. The ARB is charged with the function of providing an impartial review of the appraisal records prepared by the appraisal district. The ARB does not work for the appraisal district but rather, they arbitrate between the taxpayer and the appraisal district to settle any disputes they are allowed by law to address.

2018 ARB Members

Jim Witcher-Chairman

George Taylor-Member

Jeri Mendez=Secretary

Sheryl Wilson-Member

Pam Brooks-Member

2018 Protests

Local Property/Industrial-Protests filed	31	
• Informal Withdrawals	2	
• Informal Settlements/Waivers	25	
• No Shows	2	
• Formal Hearings	1 Affidavit	1 Personal
Mineral-Protests filed	26	
• Informal Withdrawals	26	
• Informal Settlements/Waivers	0	
• No Shows	0	
• Formal Hearings	0	
District Court-Appeals filed	0	
• Local /Industrial	0	
• Mineral	0	
Arbitration-Appeals filed	0	
• Local/Industrial	0	
• Mineral	0	

TEXAS PROPERTY TAX CALENDAR

APPRAISAL PHASE

JANUARY 1-MAY 15

- Lien attaches to property January 1-lien extinguished when taxes paid to collectors.
- Appraisal District records property ownership and determines property values as of January 1.
- Appraisal District adds new records, removes old records and identifies property situs.
- Appraisal Districts review, approve or deny exemptions and special land use appraisals.
- Taxpayers submit renditions (required for business personal property).
- Chief Appraiser sends Notices of Appraised Value to taxpayers.

EQUALIZATION PHASE

MAY 15-JULY 20

- Chief Appraiser presents records to Appraisal Review Board (ARB).
- ARB reviews records prepared by the Appraisal District.
- ARB hears taxing unit challenges and taxpayer protests.
- ARB presents changes based on hearings to the Chief Appraiser and notifies property owners by written order.
- ARB approves appraisal records by July 20.
- Chief Appraiser certifies appraisal roll to each taxing unit by July 25.
- Most changes to appraisal roll after certification must be reviewed by ARB.

ASSESSMENT PHASE

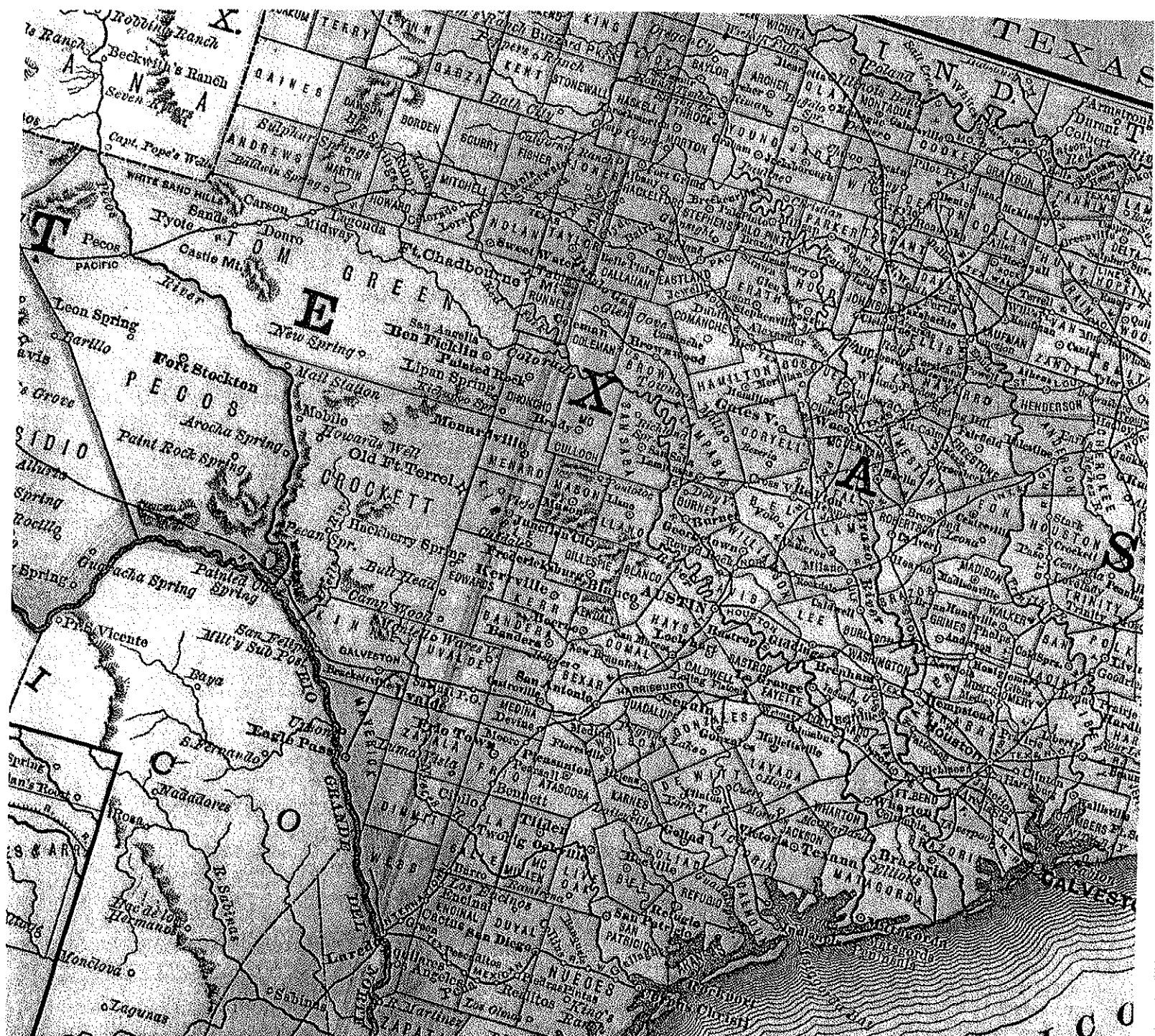
JULY 25-OCTOBER 1

- Assessor receives certified appraisal roll from the Chief Appraiser and presents it to the taxing units governing body for review with budget preparation.
- Assessor calculated the effective and rollback tax rates.
- Taxing unit publishes the calculated rates and other financial information for taxpayer review.
- Taxing unit governing body holds public hearings, adopts tax rate and finalizes budget.
- Assessor calculates a bill for each taxpayer and mails by October 1 or as soon as practicable.

COLLECTION PHASE

OCTOBER 1-COLLECTED

- Taxes due when bill received and delinquent if not paid by February 1.
- Collectors send supplemental bills based on updates and changes from the Appraisal District and the ARB.
- Tax bills mailed after January 10, delinquency date is the first day of the next month that provides at least 21 days after date of mailing for payment of taxes.
- Collectors send out delinquent bills and take legal action to secure payment of overdue taxes, penalties and interest.



METHODS AND ASSISTANCE PROGRAM 2017 REPORT

Upton County Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

**Glenn Hegar
Texas Comptroller of Public Accounts
2016-17 Final Methods and Assistance Program
Review**

Upton 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 by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
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
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	12	12	100
Taxpayer Assistance	9	9	100
Operating Procedures	18	17	94
Appraisal Standards, Procedures and Methodology	18	18	100

Glenn Hegar
Texas Comptroller of Public Accounts
2016-17 Final Methods and Assistance Program Tier 3 Review
Upton 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

Governance Review Question	Answer	Recommendation
1. By Jan. 1 of the current year, did the chief appraiser notify the Comptroller in writing that he or she is eligible to be appointed or serve as the chief appraiser, as described in Tax Code Section 6.05(c)?	YES	No Recommendation
2. Does the appraisal district board of directors regularly evaluate the chief appraiser?	YES	No Recommendation
3. Has the chief appraiser completed a chief appraiser ethics course within the previous two years as required by TDLR Rule 94.25?	YES	No Recommendation
4. Has the current chief appraiser completed open meetings training as described in Government Code Section 551.005 and open records training as described in Government Code Section 552.012?	YES	No Recommendation
5. Has the appraisal district's investment officer attended investment training as required by Government Code Section 2256.008?	YES	No Recommendation
6. Has the chief appraiser calculated the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement by Oct. 1 of the most recent odd-numbered year as described in Tax Code Section 6.03(e)?	YES	No Recommendation
7. Did the board of directors meet at least quarterly with a quorum in the previous year as required by Tax Code Section 6.04(b)?	YES	No Recommendation
8. Do the appraisal district's board of directors' meeting agendas match what was discussed in the meetings?	YES	No Recommendation

Governance Review Question	Answer	Recommendation
9. Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units according to the requirements of Tax Code Section 6.06(a)?	YES	No Recommendation
10. 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
11. Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget according to the requirements of Tax Code Section 6.06(b)?	YES	No Recommendation
12. 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

TAXPAYER ASSISTANCE

Taxpayer Assistance Review Question	Answer	Recommendation
13. Is the information on the appraisal district's website up-to-date?	YES	No Recommendation
14. Does the appraisal district report, and make available to the public, the metered amount of electricity, water or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services as required by Government Code Section 2265?	YES	No Recommendation
15. Has the appraisal district developed an annual report in each of the previous two calendar years, and is it made available to the public as described in IAAO's Standard on Public Relations?	YES	No Recommendation
16. Are the written documents provided by the appraisal district to property owners, which explain how residential property is appraised, specific to the county in which the appraisal district is located and are those documents made available to the public?	YES	No Recommendation
17. Are the written complaint procedures for the appraisal district made available to the public?	YES	No Recommendation

Taxpayer Assistance Review Question	Answer	Recommendation
18. 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)?	YES	No Recommendation
19. For residence homestead exemptions cancelled after Sept.1, 2015, did the appraisal district follow the procedure described in Tax Code Section 11.43(q) for individuals who are 65 years of age or older?	N/A	No Recommendation
20. Did 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
21. Does the appraisal district include, with each notice sent under Tax Code Section 25.19 to an eligible property owner, instructions for accessing and using the electronic protest system as described in Tax Code Section 41.415?	YES	No Recommendation
22. Has the appraisal district implemented a system that allows the owner of a property that has been granted a homestead exemption to electronically receive and review comparable sales data and other evidence that the chief appraiser intends to use at the protest hearing before the appraisal review board, as required by Tax Code Section 41.415(b)(2)?	YES	No Recommendation
23. Did the appraisal district include an application form for a residence homestead exemption with the most recent notice of appraised value if the property did not qualify for a residence homestead exemption in that year, as described in Tax Code Section 25.19(b-2)?	N/A	No Recommendation

OPERATING PROCEDURES

Operating Procedures Review Question	Answer	Recommendation
24. Did the appraisal district accurately and timely complete the Comptroller's most recent appraisal district operations survey?	YES	No Recommendation
25. If anyone in the appraisal district calculates and prepares tax bills, agricultural appraisal rollbacks, corrected or supplemental tax bills, tax ceilings or ported percentage tax bills, is someone on staff a registered tax assessor-collector?	YES	No Recommendation
26. Do the exemption applications for homestead exempt properties match the appraisal records for those properties?	YES	No Recommendation
27. Did the appraisal district compile a partial exemption list as described in Tax Code Section 11.46 and Comptroller Rule 9.3010 and was the most recent list made available to the public?	YES	No Recommendation
28. Does the appraisal district maintain documentation for deferrals as required by Tax Code Section 33.06(b)?	N/A	No Recommendation
29. 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
30. 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)?	YES	No Recommendation
31. 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)?	N/A	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
32. When the appraisal roll is changed according to Tax Code Section 25.25(d), does the appraisal district notify the tax assessor-collector that a 10 percent penalty should be charged to the property owner and, if the appraisal district also performs collection functions, is a 10 percent penalty assessed according to the requirements of Tax Code Section 25.25(d)?	N/A	No Recommendation
33. Has the appraisal district's records retention schedule that is on file with the State Library and Archives Commission, as described in Local Government Code Section 203.041, been implemented?	YES	No Recommendation
34. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	YES	No Recommendation
35. 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
36. Did all members serving on the appraisal review board in the previous two years attend the training and complete the statement required by Tax Code Sections 5.041(b), (b-1), (e) and (e-1)?	YES	No Recommendation
37. 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 5.102(b)(2)?	YES	No Recommendation
38. Did the appraisal review board hear and determine all or substantially all timely filed protests; determine all timely filed challenges; submit a list of approved changes in the records to the chief appraiser; and approve the appraisal records by the deadline established in Tax Code Section 41.12 in the previous year?	YES	No Recommendation
39. Was the most recent written reappraisal plan adopted by the appraisal district's board of directors by the Sept. 15 deadline listed in Tax Code Section 6.05(i)?	YES	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
40. 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 district and to the Comptroller by the date described in Tax Code Section 6.05(i)?	NO	Send copies of the approved reappraisal plan to the governing bodies of each taxing unit participating in the appraisal district and to the Comptroller's office within 60 days of the approval date, as required by Tax Code Section 6.05(i).
41. Does the appraisal district's written reappraisal plan define the market areas in the county as required by Tax Code Section 25.18?	YES	No Recommendation
42. Does the appraisal district's written reappraisal plan identify the properties to be appraised in each year covered by the plan and have those been reappraised as identified in the plan as required by Tax Code Section 25.18?	YES	No Recommendation
43. Does the appraisal district's written reappraisal plan reference or include a work schedule, calendar, timeline or other means to determine work completion dates?	YES	No Recommendation
44. Did the appraisal district submit the two most recent electronic appraisal roll and electronic property transaction submissions to the Comptroller timely?	YES	No Recommendation
45. Are properties identified as sales in the most recent electronic property transaction submission correctly coded as sales?	N/A	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
46. Have the inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's <i>Standard on Mass Appraisal of Real Property</i> ?	YES	No Recommendation
47. Does the appraisal district add previously omitted real property to the appraisal roll for the previous five years as described in Tax Code Section 25.21?	N/A	No Recommendation
48. Did the appraisal district complete and produce a written mass appraisal report in the previous two years as required by USPAP Standard 6?	YES	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
49. Do the appraisal district's contracts contain the items described in IAAO's <i>Standard on Contracting for Assessment Services</i> ?	YES	No Recommendation
50. 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
51. Does the appraisal district use ratio studies effectively?	YES	No Recommendation
52. Did the appraisal district use discovery techniques for personal property accounts in the current or previous year, as discussed in IAAO's <i>Standard on Valuation of Personal Property</i> ?	YES	No Recommendation
53. 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
54. Does the appraisal district perform multiple quality control steps to ensure the accuracy and uniformity of property valuations?	YES	No Recommendation
55. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse properties?	N/A	No Recommendation
56. Does the appraisal district collect land sales and maintain a verified land sales file?	YES	No Recommendation
57. Does the appraisal district collect residential property sales and maintain a verified residential sales file?	YES	No Recommendation
58. Does the appraisal district adjust land sales?	YES	No Recommendation
59. Does the appraisal district adjust residential property sales?	YES	No Recommendation
60. Does the appraisal district perform inspections of properties as a result of receiving wildlife management use appraisal applications?	YES	No Recommendation
61. Does the appraisal district perform inspections of properties as a result of receiving agricultural use appraisal applications?	N/A	No Recommendation
62. For properties that have been granted agricultural use appraisal, are completed applications and required documentation on file?	YES	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
63. Have agricultural appraisal intensity-of-use standards been evaluated or updated within the previous five years?	YES	No Recommendation
64. Did the appraisal district use information obtained from the sources listed in Tax Code Section 23.51(3) to establish subcategories for agricultural use appraisal, as described in that section?	YES	No Recommendation
65. Are net-to-land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records?	YES	No Recommendation
66. Are net-to-land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records?	YES	No Recommendation
67. Does the appraisal district notify the tax assessor-collector that an agricultural use appraisal change of use has occurred according to the Comptroller's Manual for the Appraisal of Agricultural Land and, if the appraisal district also performs collection functions, are rollback taxes calculated according to the requirements of Tax Code Section 23.55?	N/A	No Recommendation