



# Val Verde County Appraisal District 2010

This review is designed to determine whether appraisal districts are meeting minimum requirements for performing statutory and appraisal duties. This review is conducted in accordance with Tax Code Section 5.102(a), effective Jan. 1, 2010, and related Comptroller rule 9.301. The Comptroller is required by statute to review appraisal districts for governance; taxpayer assistance; operating procedures; and appraisal standards and methodology.

Details concerning the actual activities performed by the CAD can be found in the remainder of the report. Because of the diversity of land within Texas, some parts of the MAP may not be applicable to a county. If questions or a section of questions do not apply, such as when a county has no timber, the question or questions will be marked as "Not Applicable" or "NA" and the final score will not be negatively impacted by these questions.

| Mandatory Requirements  | PASS/FAIL |
|---|-----------|
| 1. Does the appraisal district have up-to-date appraisal maps from which property may be located pursuant to Comptroller Rule 9.3002? | PASS      |
| 2. Do property inspections match appraisal district records?  | PASS      |
| 3. Does the appraisal district have written procedures for appraisal?   | PASS      |
| 4. Are values reproducible using the written procedures and appraisal records?  | PASS      |
| 5. Were all appraisal district documents requested by PTAD made available to the reviewer by the required date?                       | PASS      |

| Appraisal District Activities                   | RATING  |
|---|---------|
| Governance                                      | EXCEEDS |
| Taxpayer Assistance                             | EXCEEDS |
| Operating Procedures                            | MEETS   |
| Appraisal Standards, Procedures and Methodology | MEETS   |

## Appraisal District Ratings:

**Exceeds** – The total point score exceeds 100.

**Meets** – The total point score ranges from 90 to 100.

**Needs Improvement** – The total point score ranges from 75 to less than 90.

**Unsatisfactory** – The total point score is less than 75.



# Val Verde County Appraisal District 2012

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.

Because of the diversity of property within Texas, some parts of the review may not be applicable to a county. If questions or a section of questions do not apply, such as when a county has no timber, the question or questions will be marked as “Not Applicable” or “NA” and the final score will not be negatively impacted by these questions.

| Mandatory Requirements   | PASS/FAIL |
|--|-----------|
| 1. Does the appraisal district board of directors, through the chief appraiser, ensure that the appraisal district budget is prepared and followed according to Tax Code Chapter 6?                | PASS      |
| 2. Do the chief appraiser and appraisal district staff communicate with the public concerning appraisal district duties and responsibilities and the role of taxpayers in the property tax system? | PASS      |
| 3. Do the appraisal district personnel or contractors have the education, training and experience to perform the duties of the appraisal district?   | PASS      |
| 4. Is the implementation of the appraisal district’s most recent reappraisal plan current?   | PASS      |

| Appraisal District Activities                   | RATING  |
|---|---------|
| Governance                                      | EXCEEDS |
| Taxpayer Assistance                             | EXCEEDS |
| Operating Procedures                            | EXCEEDS |
| Appraisal Standards, Procedures and Methodology | EXCEEDS |

## Appraisal District Ratings:

**Exceeds** – The total point score exceeds 89.

**Meets** – The total point score ranges from 80 to 89.

**Needs Improvement** – The total point score ranges from 70 to 79.

**Unsatisfactory** – The total point score is less than 70.