

Abstract geometric lines in the top left corner, consisting of several overlapping, irregular polygons and lines that create a complex, layered pattern.

# **METHODS AND ASSISTANCE PROGRAM – THE PAST, PRESENT AND FUTURE**

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Property Tax Assistance Division  
December 13, 2022

# GENERAL

- MAP Cycle
- Tiers
- Effects of Census

# MAP REVIEW CYCLE



## November Preceding Review

- notification of upcoming review and listing of preliminary documents.



## Mid-January through August

- MAP reviewers begin review process.



## Mid-January - August

- MAP reviewers use the guideline instrument to answer the review questions and develop preliminary recommendations.



## September

- Preliminary draft report is emailed to the chief appraiser.



## September - December

- MAP reviewers work with appraisal districts to implement preliminary recommendations.



## January

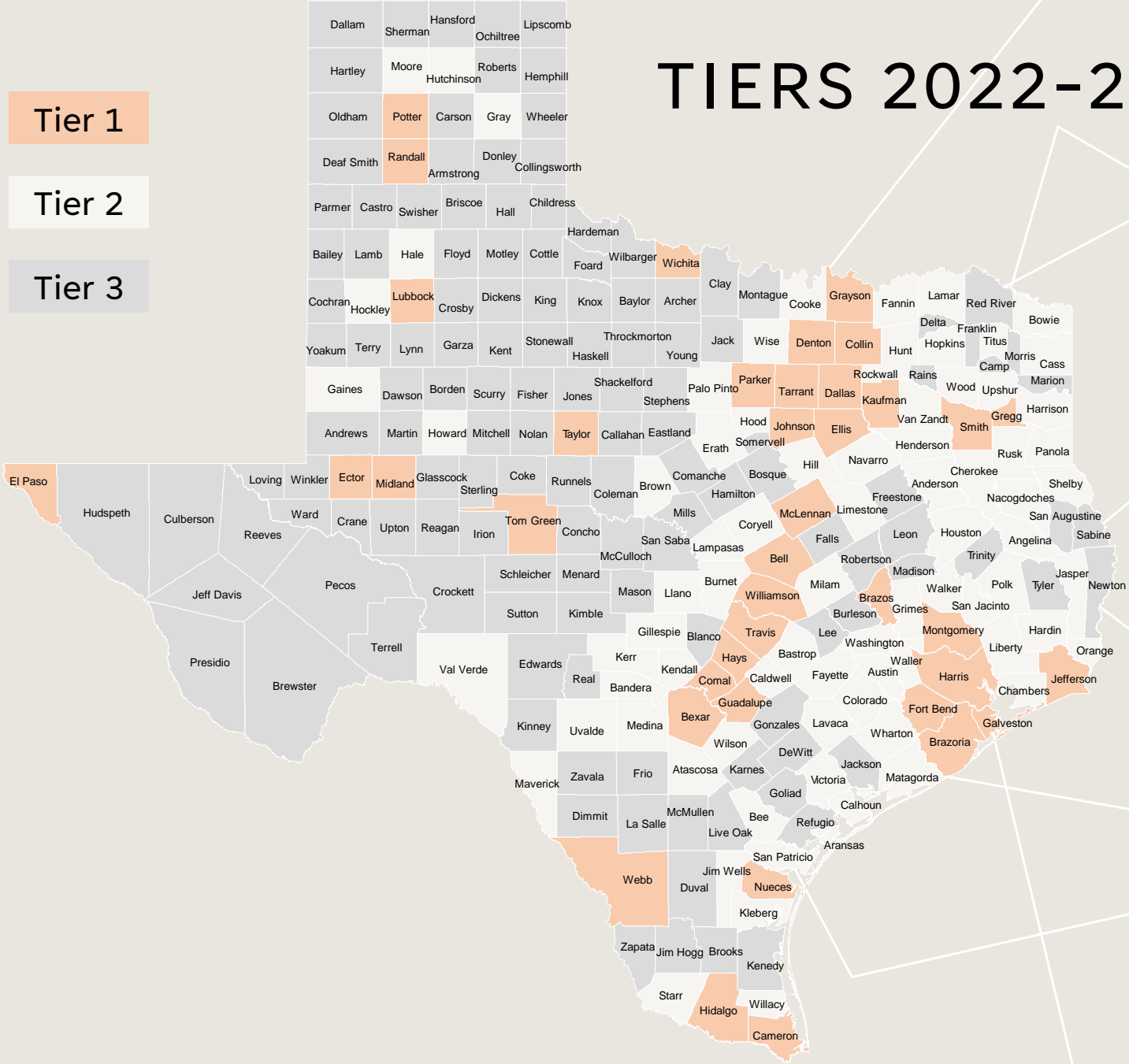
- Comptroller's office publishes final MAP reviews on the website and notifies the required parties.

# TIERS 2022-23

Tier 1

Tier 2

Tier 3

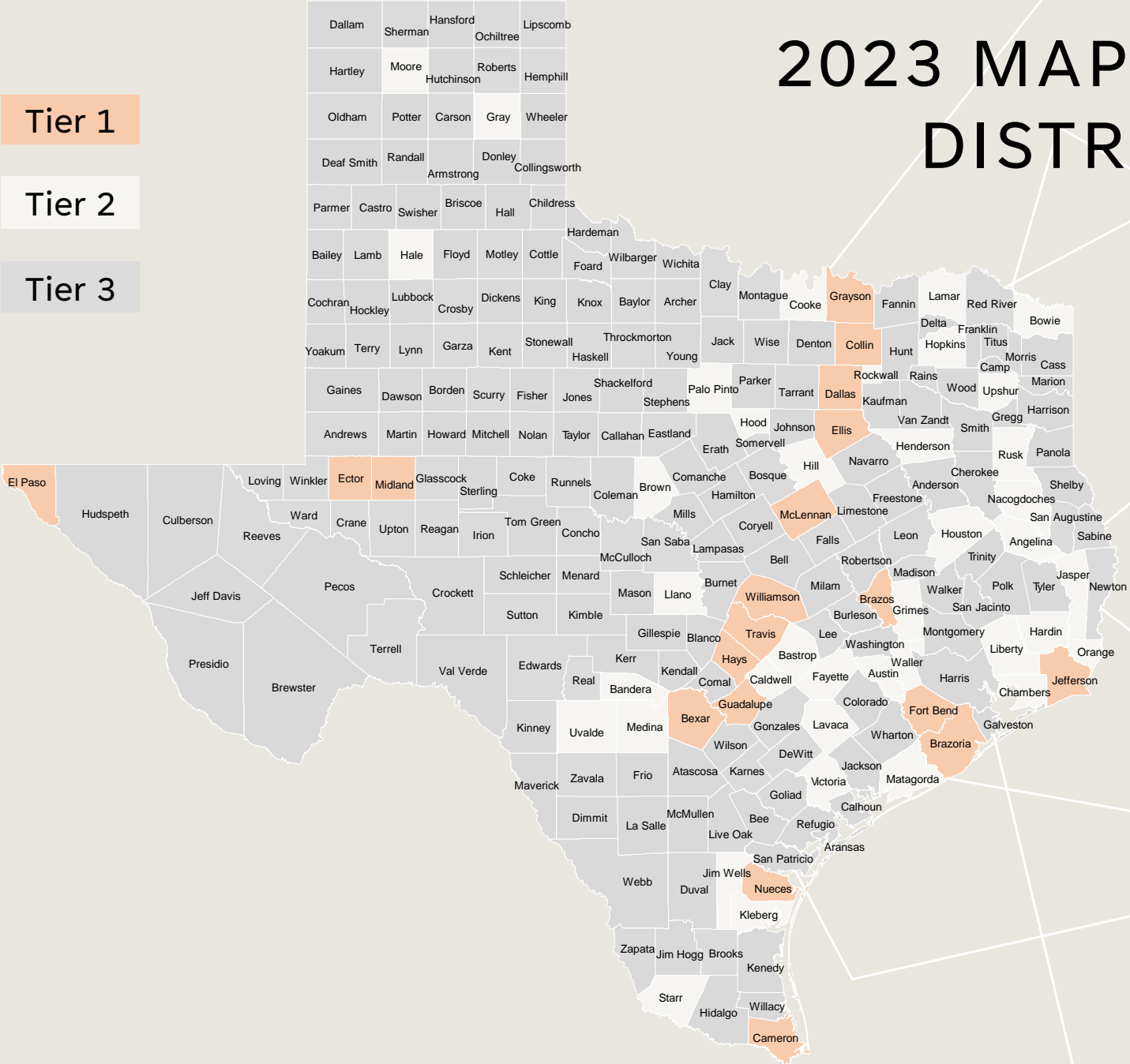


# 2023 MAP REVIEW DISTRICTS

Tier 1

Tier 2

Tier 3



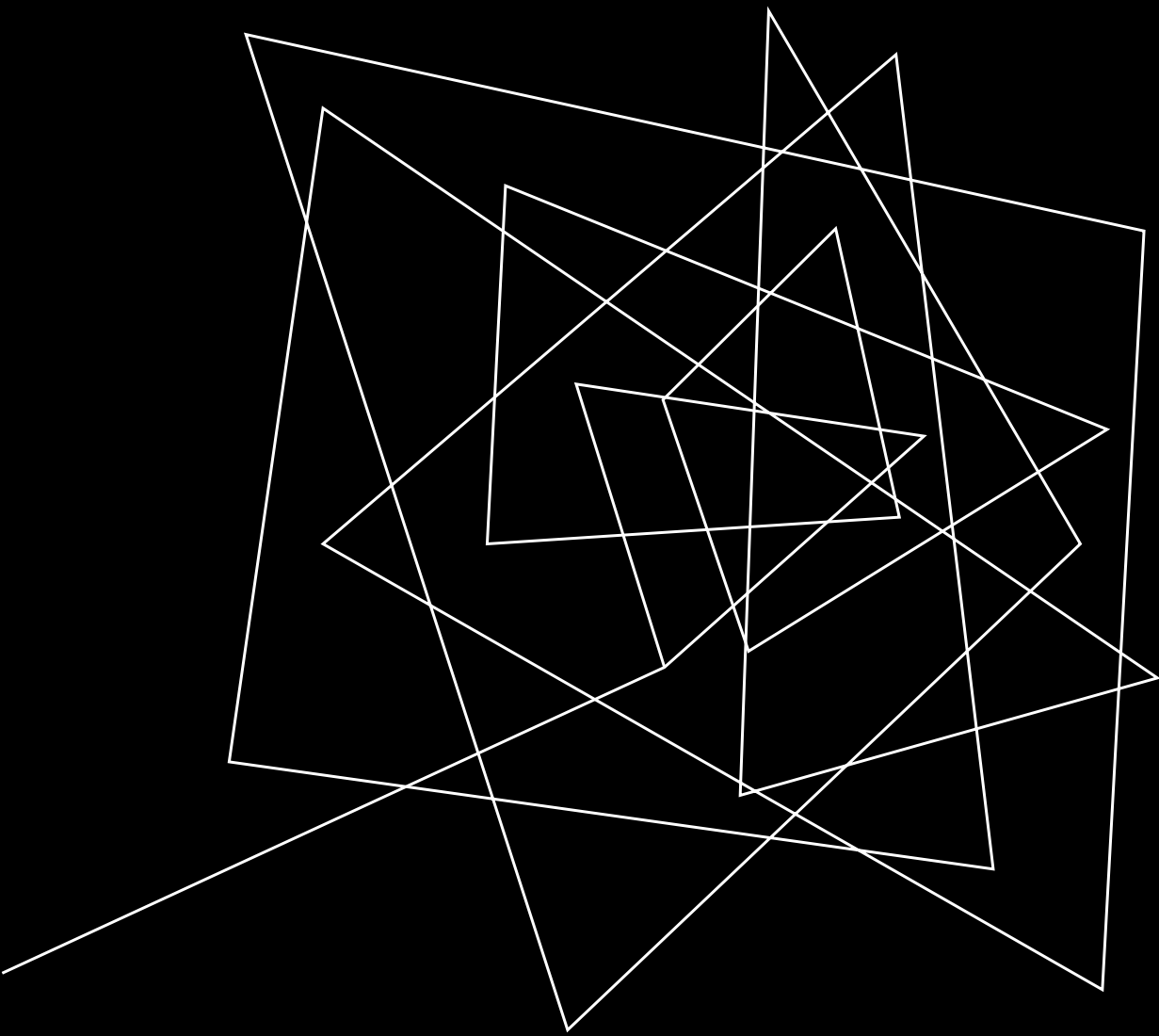
# 2020 CENSUS EFFECTS ON TIERS

## 2010 Census Tiers

<b>Even Year: 128 Total</b>	<b>Odd Year: 125 Total</b>
Tier 1: 15	Tier 1: 19
Tier 2: 44	Tier 2: 39
Tier 3: 69	Tier 3: 67

## 2020 Census Tiers

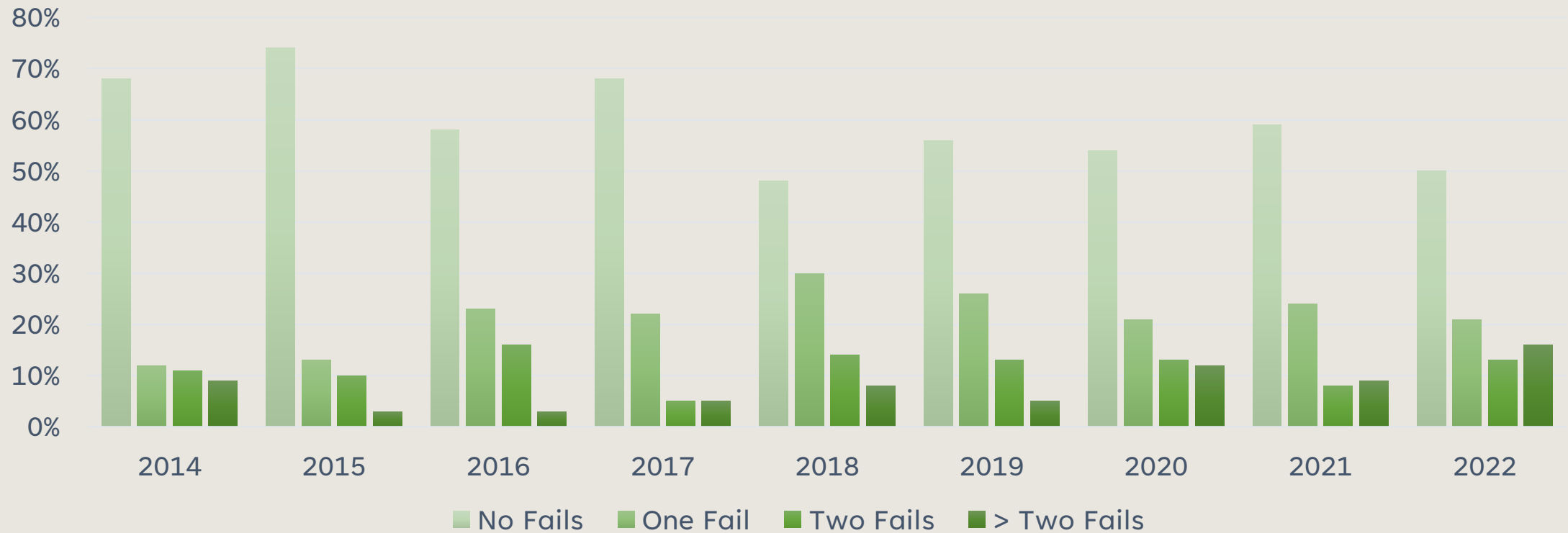
<b>Even Year: 128 Total</b>	<b>Odd Year: 125 Total</b>
Tier 1: 19	Tier 1: 19
Tier 2: 41	Tier 2: 41
Tier 3: 68	Tier 3: 65



## PAST

- Preliminary and Final Historical Findings
- TDLR Historical Findings

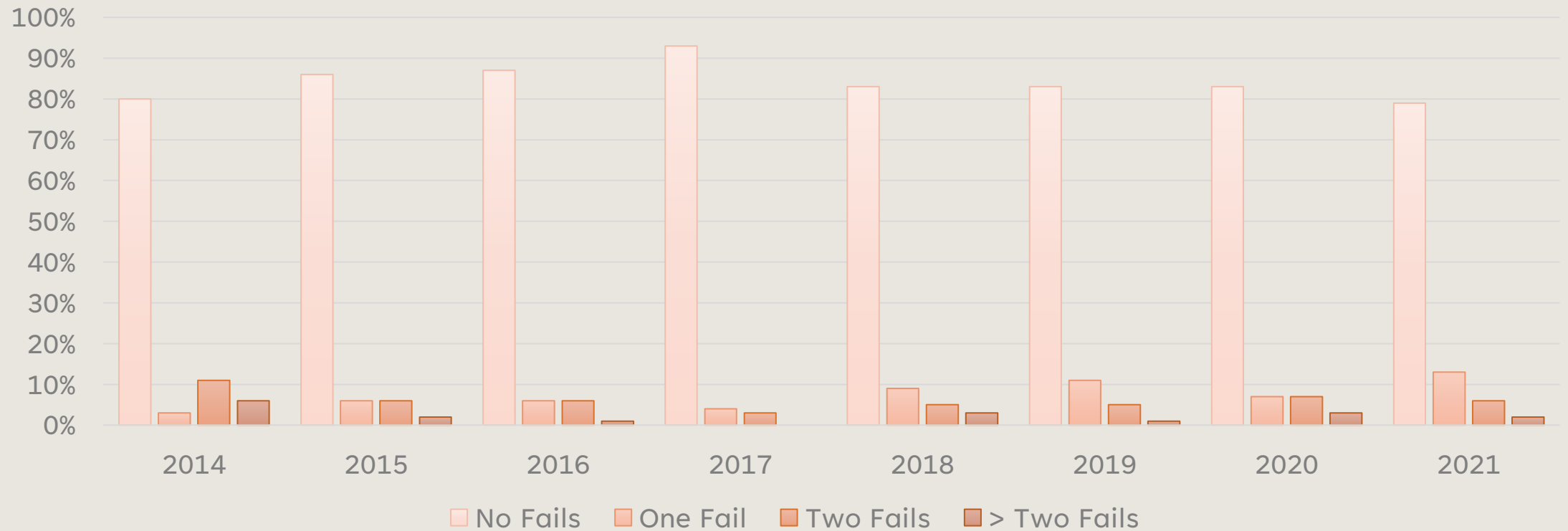
# 2014-2022 PRELIMINARY MANDATORY SUMMARY





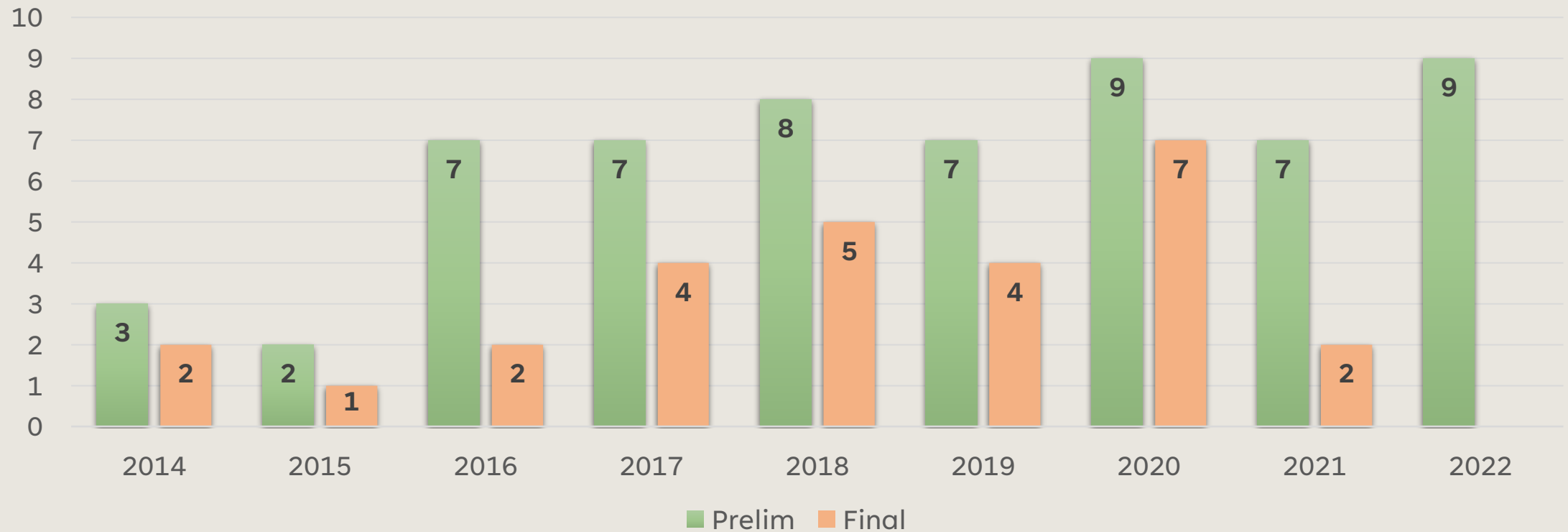
# 2014-2022

## FINAL MANDATORY SUMMARY

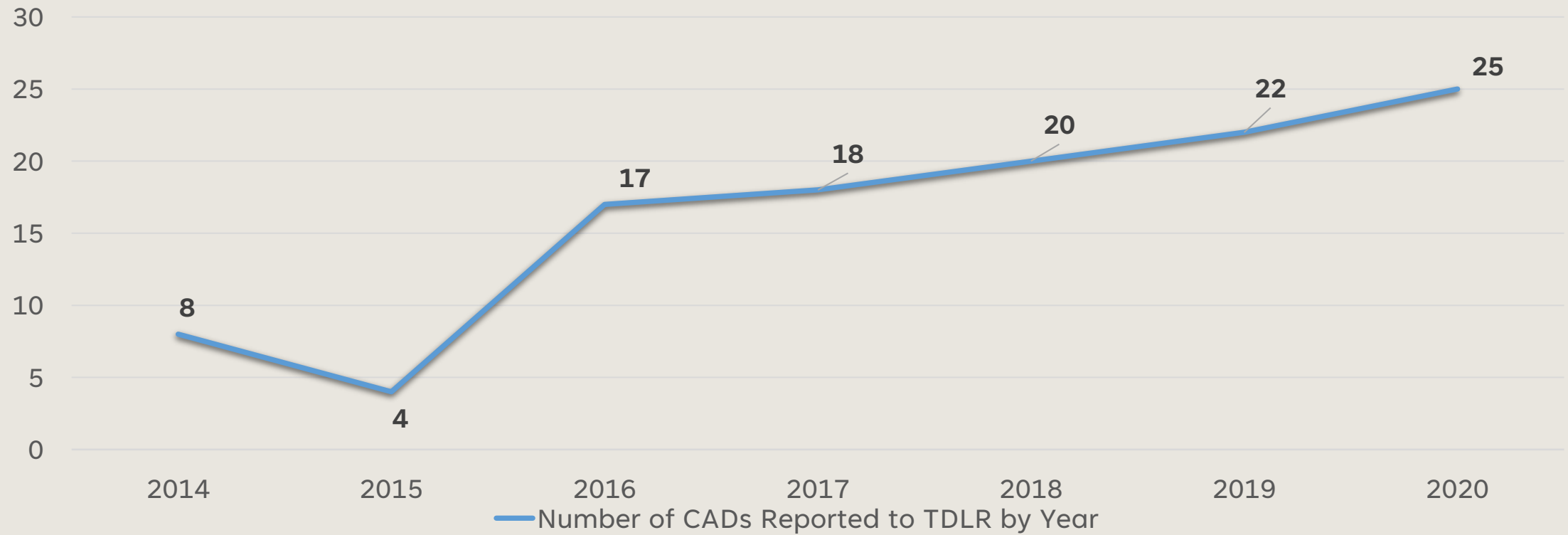


# 2014-2022

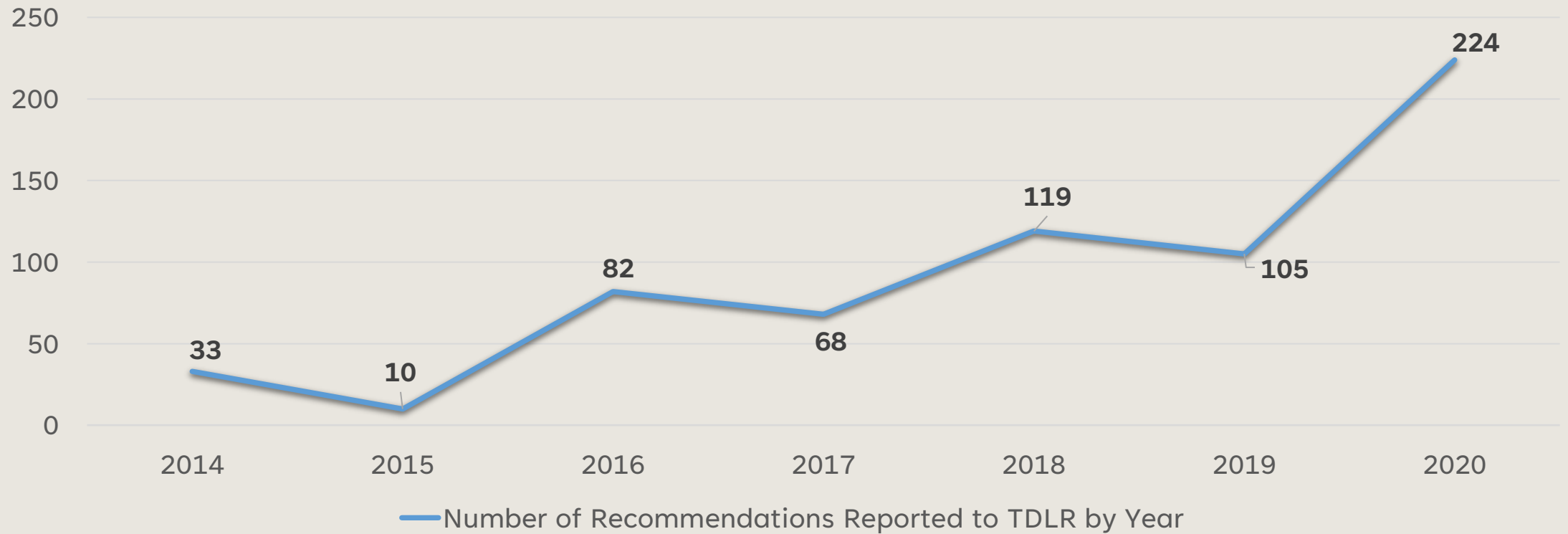
## AVERAGE NUMBER OF RECOMMENDATIONS PRELIMINARY VS FINAL

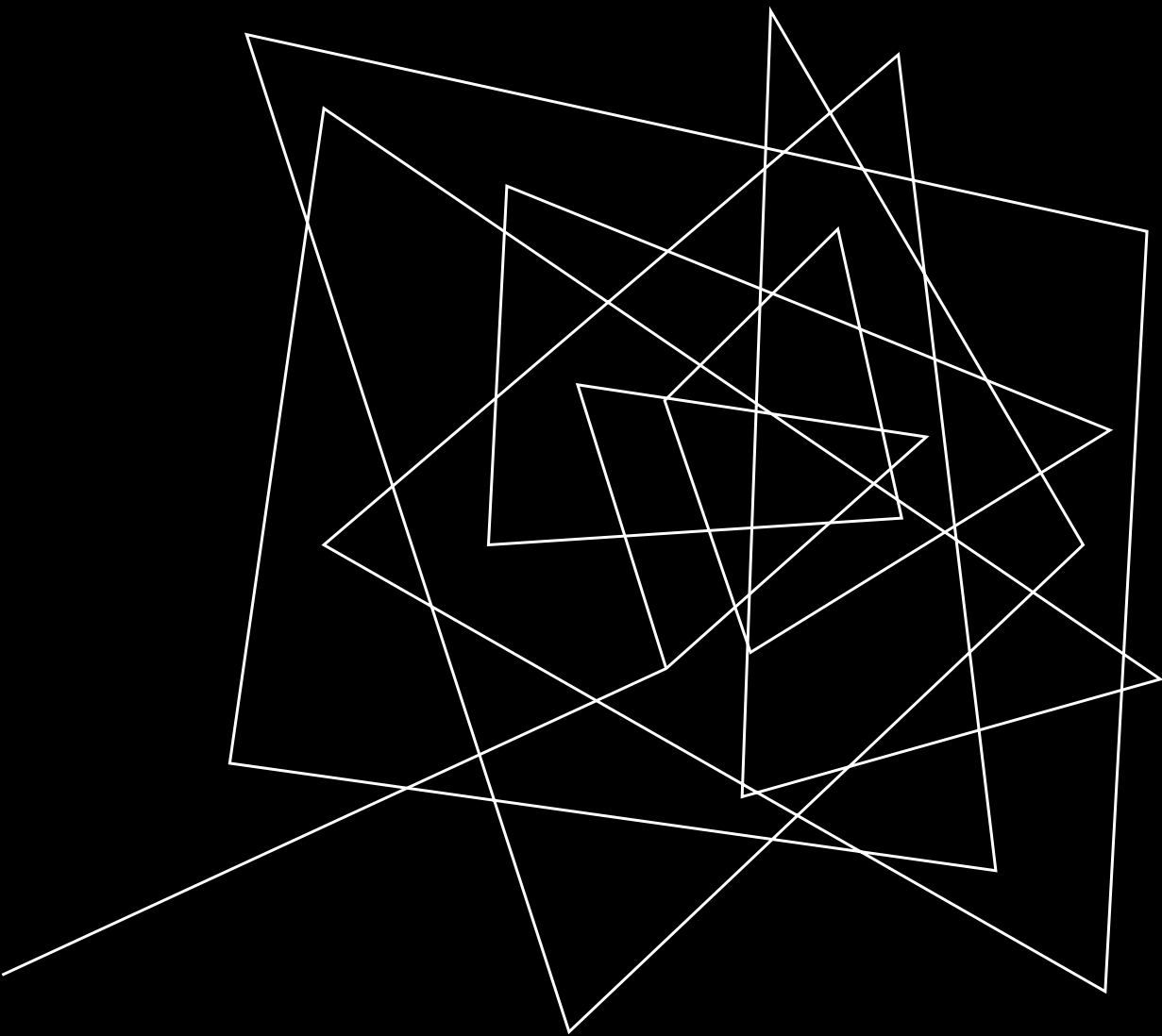


# APPRAISAL DISTRICTS REPORTED TO TDLR BY YEAR



# NUMBER OF RECOMMENDATIONS REPORTED TO TDLR BY YEAR





# PRESENT

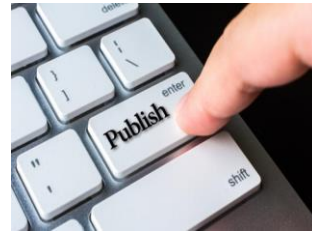
- Current Reminders
- 2022-23 Question Stats
- 2022-23 New Questions
- 2022 Preliminary Results

# REMINDERS



**Dec 2, 2022**

PDR Information  
is dues from 2023  
appraisal districts



**Jan 2023**

2022 Final MAP  
reports released



**By Feb 1 2023**

Report made to  
TDLR for 2021

# PASS/FAIL SCORING

The score includes pass/fail determinations for compliance with five questions. Appraisal districts must have pass ratings on all five questions for school districts to be eligible for “grace period” determinations and local value assignments to the Texas Education Agency.

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# YES/NO SCORING

<b>MEETS ALL</b>	Total point score is 100
<b>MEETS</b>	Total point score ranges from 90 to less than 100
<b>NEEDS SOME IMPROVEMENT</b>	Total point score ranges from 85 to less than 90
<b>NEEDS SIGNIFICANT IMPROVEMENT</b>	Total point score ranges from 75 to less than 85
<b>UNSATISFACTORY</b>	Total point score is less than 75



# 2022-23 QUESTION BREAKDOWN

Tier	Number of New Questions	Number of Repeat Questions
1	8	84
2	8	84
3	7	81

Tier	Governance	Taxpayer Assistance	Operating Procedures	Appraisal Standards	Total
1	17	20	26	29	92
2	17	20	26	29	92
3	17	19	25	27	88

# 2022-23 QUESTION SOURCES

Source/Origin	Number of Questions
2014 – 15 Cycle	6
2016 – 17 Cycle	16
2018 – 19 Cycle	11
2020 – 21 Cycle	18
New Questions	8

2 Questions Expanded into Smaller Tiers in 2022 - 23

# NEW QUESTIONS FOR 2022-23 CYCLE

- 1 Governance
- 2 Taxpayer Assistance
- 4 Operating Procedures
- 1 Appraisal Standards, Procedures and Methodology

# NEW GOVERNANCE QUESTION

- Did the board of directors of the appraisal district hold a public meeting to discuss the receipt of notice under Government Section 403.302?
  - **\*If the appraisal district did not have any invalid findings in any of their ISDs, the answer to this question is NOT APPLICABLE\***

# NEW TAXPAYER ASSISTANCE QUESTIONS

- Does the chief appraiser include the required information in the notice of estimated taxes required under Tax Code Sections 26.04(e-2) and (e-3) and Comptroller Rule 9.3006?
- Does the appraisal district follow their procedures to address heir property claimed as an individual's residence homestead?
  - \*If the appraisal district does not have any heir properties with a homestead exemption, they shall provide a walkthrough of their procedures.\*

# NEW OPERATING PROCEDURES QUESTIONS

- Have appraisal district employees with access to a local government computer system or database completed a cybersecurity training program certified under Government Code 2054.519 or offered under 2054.519(f) annually as required by Government Code 2054.5191(a-1)?
- Has the chief appraiser created and maintained a property tax database as required by Tax Code Section 26.17?
  - \*If the appraisal district does not have a property tax database, the answer to this question is NO\*
  - \*Maintained by DIR via Texas.gov

# NEW OPERATING PROCEDURES QUESTIONS

- 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?
- Did the appraisal district report the total tax rate imposed by each taxing unit within their jurisdiction to the Comptroller's office by October 5th of the previous year as required by Tax Code Section 5.091?
  - For 2022 submissions deadline is October 15th

# NEW APPRAISAL STANDARDS QUESTION

- Are deeds and other ownership documents processed within 90 days of recording?
  - \*Reference IAAO's Standard on Manual appraisal district cadastral Maps and Parcel Identifiers, Section 5.1\*



- Governance
  - 16 Questions
- Taxpayer Assistance
  - 15 Questions
- Operating Procedures
  - 18 Questions
- Appraisal Standards, Procedures and Methodology
  - 28 Questions

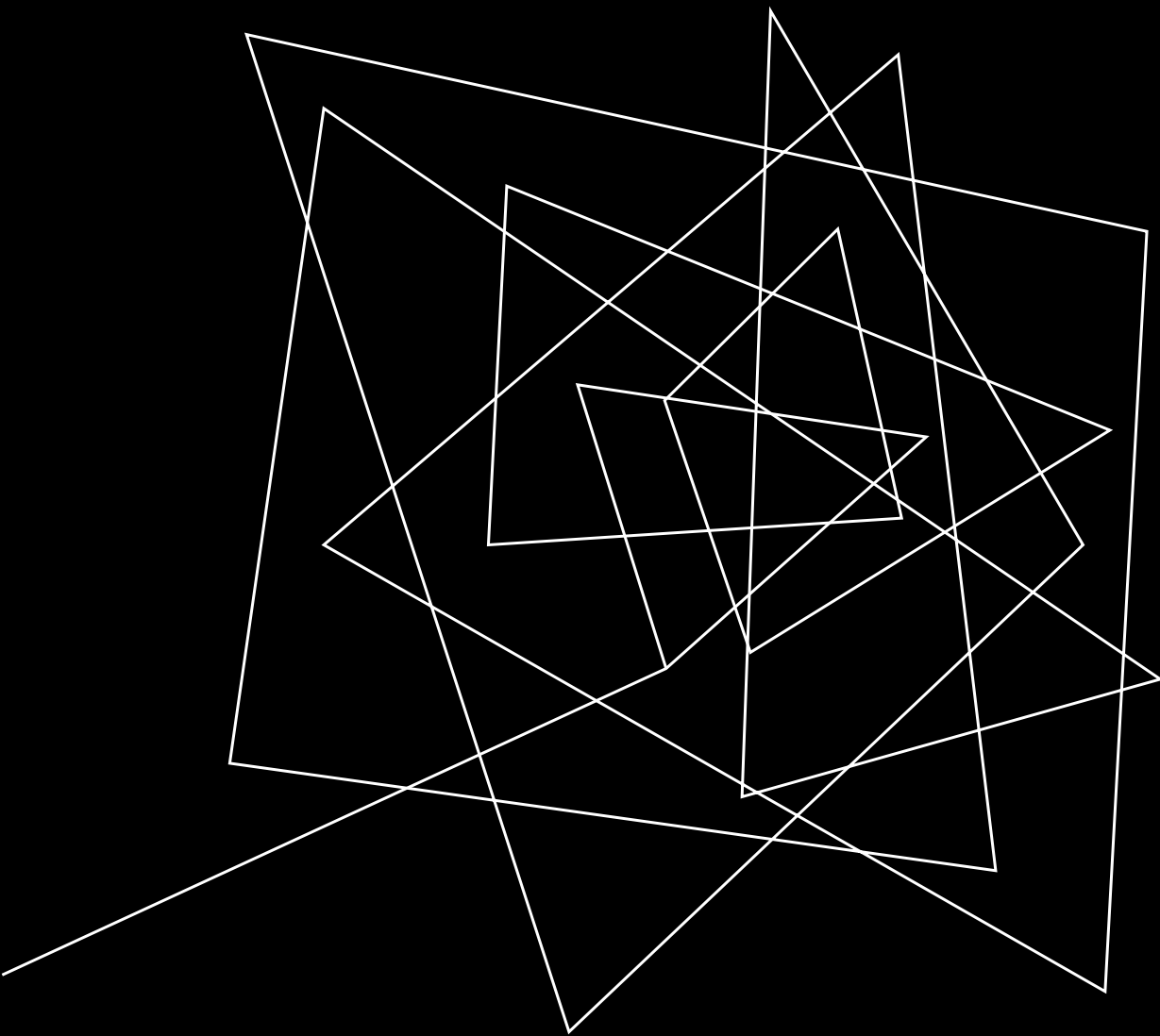


REMAINING  
2022-23  
QUESTIONS

# 2022 OVERALL PRELIMINARY RESULTS

No Fails	One Fail	Two Fails	< Two Fails
50%	21%	13%	16%

	MEETS ALL	MEETS	NEEDS SOME IMP	NEEDS SIG IMP	UNSATISFACTORY
GOVERNANCE	49%	15%	12%	6%	18%
TAXPAYER ASSISTANCE	43%	25%	9%	16%	7%
OPERATING PROCEDURES	33%	34%	8%	11%	14%
APPRAISAL STANDARDS	50%	26%	5%	10%	9%



## FUTURE

- Targeted MAP (TMAP) Statutes
- TMAP Notification Timeline
- TMAP Cycle
- TMAP Content
- TMAP Hypotheticals

# TARGETED MAP

- Statutory authority
  - Government Code 403.302(k) & (k-1) included.
  - Texas Property Tax Code 5.102 included.

# TARGETED MAP

- Notification requirement under subsection (k)

This notification requirement began with the 2020 findings. Therefore, any school district with a 2020, 2021 and 2022 invalid finding on the School District Property Value study will have a Targeted MAP review. Since the 2022 invalid findings are certified in 2022, and the public meeting to discuss findings is to be held in 2023, the first Targeted MAP reviews will begin in the Fall of 2023 with onsite visits occurring in 2024.

# TARGETED MAP: NOTIFICATION TIMELINE

**2021**

Comptroller certifies the 2020 School District Property Value Study

Comptroller provided notice to Board of Directors of appraisal districts with invalid findings in the 2020 SDPVS

Board of Directors holds public meeting to discuss receipt of notice

**2022**

Comptroller certifies the 2021 School District Property Value Study

Comptroller provides notice to Board of Directors of appraisal districts with invalid findings in the 2021 SDPVS

Board of Directors holds public meeting to discuss receipt of notice

**2023**

Comptroller certifies the 2022 School District Property Value Study

Comptroller provided notice to Board of Directors of appraisal districts with invalid findings in the 2022 SDPVS

Board of Directors holds public meeting to discuss receipt of notice

If third consecutive notice, Comptroller must conduct a TMAP review

# TENTATIVE TARGETED MAP CALENDAR



**Sept 2023**

Notification occurs



**Oct 2023**

Documents submitted to Comptroller



**Jan-July 2024**

Onsite visits occur



**Sept 2024**

Findings submitted to Appraisal District



**Sep. 2024- Sept 2025**

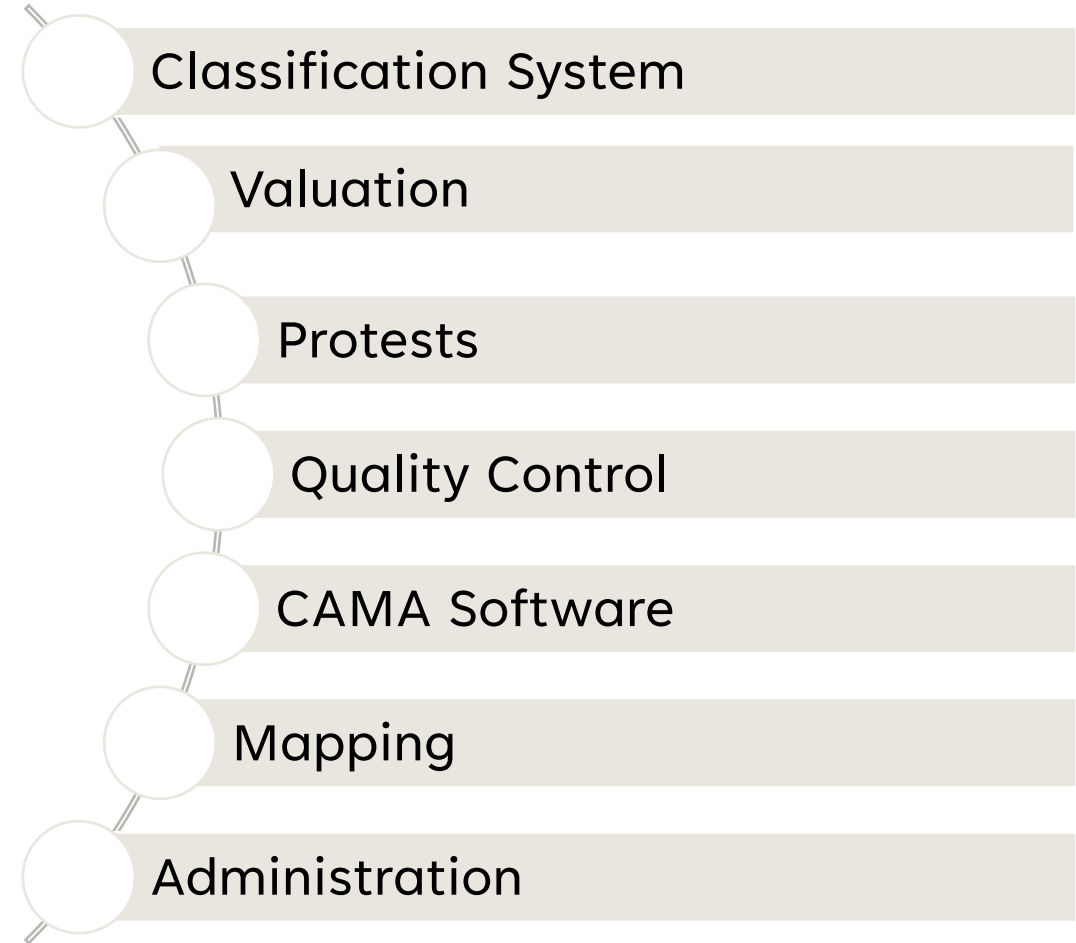
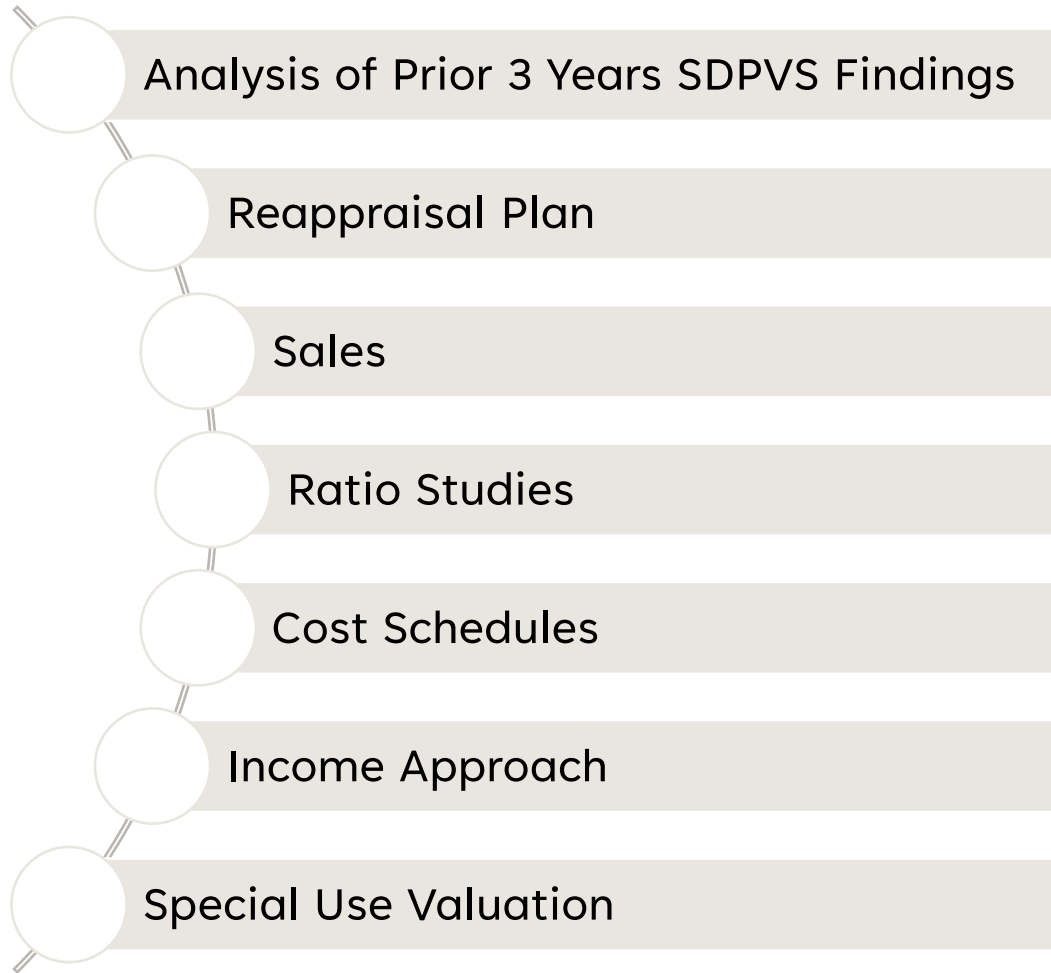
Appraisal Districts work with TMAP reviewer to clear recommendations



**Sept 2025**

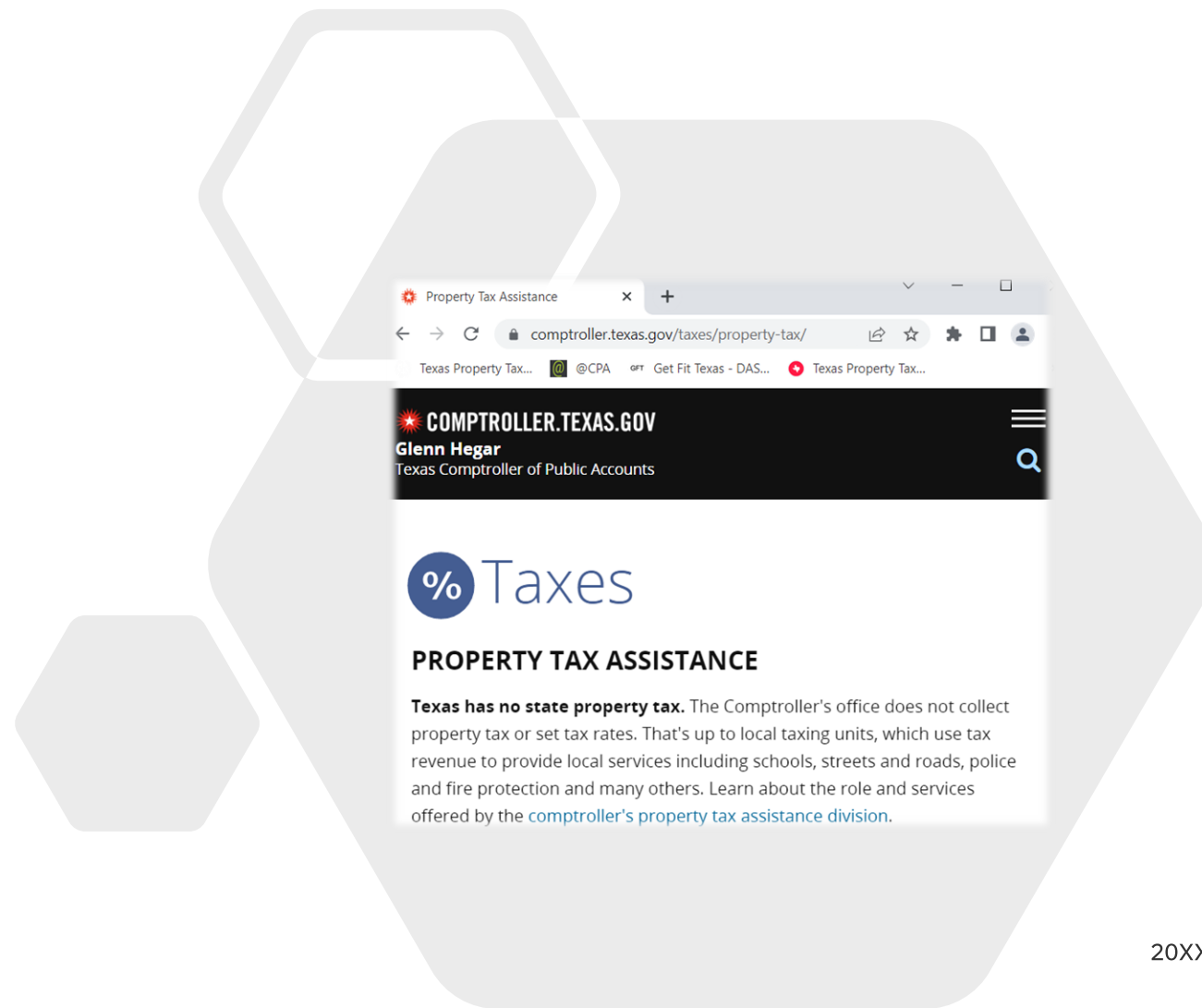
Comptroller sends District all clear letter or Comptroller notifies TDLR of outstanding recommendations

# TARGETED MAP - CONTENT





# TARGETED MAP: NEXT STEPS



# TARGETED MAP: HYPOTHETICALS

**Based on three years of invalid findings if Targeted MAP were implemented:**

- 2020: 11 appraisal districts, encompassing 19 ISDs
- 2021: 20 appraisal districts, encompassing 32 ISDs
- 2022: 23 appraisal districts, encompassing 32 ISDs
- 2023: 29 appraisal districts, encompassing 41 ISDs

# TARGETED MAP: STAY INFORMED

- Updates and reminders will be published in the PTAD Quarterly newsletter
  - To subscribe to the newsletter, you can go to the link shown here:
    - <https://comptroller.texas.gov/taxes/property-tax/newsletter/>

Taxes Home

Texas Taxes

- Sales Tax
  - Sales Tax Permit Application
- Franchise Tax
  - Search Account Status
- Motor Vehicle Taxes and Surcharges
- Property Tax Assistance
- All Taxes and Fees
- Tax Information by Topic

Taxpayer Resources

- Penalty Waivers
- Exempt Organizations
- General Information Letters and Private Letter Rulings
- Refund Information
- Publications
- Frequently Asked Questions
- Tax Training Resources
- Other Tax-Related Sites
- Audit

File and Pay

- File and Pay
- About Webfile
  - eSystems/Webfile Login
  - Webfile Videos
- EDI Filing
- Forms
- Make Account Changes
- Virtual Field Office

Tax Rules and Laws

- Rules by Subject Matter
- Search Texas Laws
- Texas Tax Code
- Rules – Texas Administrative Code
- State Tax Automated Research (STAR) System
- Practitioners' Corner

Webfile reports in processing 996 [see details](#)

File & Pay

- Tax Forms
- TEXNET - Electronic Payment Network
- Due Dates

Register

- Sales Tax Permit Application
- Ag Timber Exemptions
- Centralized Master Bidders List (CMBL)
- Texas Direct Deposit
- eSystems/Webfile

Manage Account

- Change your address

Webfile

- File and Pay Electronically
- Webfile Help Videos
- Videos en Español

Lookup

- Unclaimed Property
- Franchise Tax Account Status
- Look up Sales Tax Rates
- Electronic State Business Daily (ESBD)
- Sales Taxpayer Search
- State Payments Issued
- Tax-Exempt Entity Search
- Practitioners' Corner
- Cigarette/Tobacco and/or E-Cigarette

a.m. and 4-5 p.m. Please have your 11-digit taxpayer number ready when you call. For additional information, see our Call Tips and Peak Schedule webpage.

The Latest Hours and Locations for Walk-in Taxpayer Service

 **Get Help**  
What can we help you with?



Tax Help

- Call Tips and Peak Schedule
- Franchise Tax
- Sales and Use Tax
- Property Tax
- Other Taxes
- Frequently Asked Questions
- Electronic Reporting

Other Help

- Texas College Savings Plans
- State Purchasing
- Contact Us
- Local Field Offices
- Agency Directory
- Compact With Texans
- Páginas en Español





## Local Protest

- [Appraisal Protests and Appeals](#)
- [Appraisal Review Boards](#)
- [Arbitrator Registry and Application](#)
- [Limited Binding Arbitration](#)
- [Regular Binding Arbitration](#)



## Appraisal

- [Agricultural, Timberland and Wildlife Management Use](#)
- [Appraisal District Board of Directors](#)
- [Appraisal District Public Information Packet](#)
- [Property Tax Exemptions](#)
- [Restricted Use Appraisal](#)
- [Special Inventory](#)
- [Valuing Property](#)



## Assessment/Collection

- [Paying Your Taxes](#)
- [Property Tax Bills](#)
- [Property Tax Payment Refunds](#)
- [Property Taxes in Disaster Areas and During Droughts](#)
- [Tax Rates and Levies](#)
- [Truth-in-Taxation](#)



## Comptroller Services

- [Appraisal District Ratio Study Results](#)
- [Appraisal Review Board Members Training](#)
- [Data Submission Requirements](#)
- [Local Government Relief](#)
- [Methods & Assistance Program \(MAP\) Reviews](#)
- [Property Tax Insurance](#)
- [Property Tax Professionals Education](#)
- [Property Tax Reports and Survey Data](#)
- [Property Tax Videos](#)
- [School District Property Value Study](#)



## Resources

- [Legal Resources](#)
- [Local Property Information](#)
- [Property Tax Calendars](#)
- [Property Tax FAQs](#)
- [Property Tax Forms](#)
- [Property Tax System Basics](#)
- [Publications](#)
- [Quarterly Newsletter](#)
- [Taxpayer Bill of Rights](#)



## Comptroller Web Links

- [Ag and Timber Sales and Use Tax Exemptions](#)
- [Allocation Historical Summary](#)
- [Comptroller's Online Eminent Domain Database](#)
- [Local Government Budgeting Guides](#)
- [Local Government Debt Transparency](#)
- [Primarily Charitable Organizations](#)
- [Tax Code Chapter 313 — Value Limitation and Tax Credits](#)
- [Texas Hotel Data Search](#)

# Taxes

## Property Tax Assistance

### METHODS AND ASSISTANCE PROGRAM

Tax Code Section 5.102 requires the Comptroller of Public Accounts to review each appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology at least once every two years.

The Comptroller's Property Tax Assistance Division (PTAD) performs Methods and Assistance Program (MAP) reviews of approximately half of all appraisal districts each year. School districts located in counties that do not receive MAP reviews in a year will receive a property value study instead.

The number of questions for each appraisal districts is determined based on a three-tier system based on population. Certain appraisal districts may be eligible for a limited scope review if they have received the International Association of Assessing Officer's Certificate of Excellence in Assessment Administration.

► [MAP Review Results](#)

### Resources

[MAP FAQs](#)

[Methods and Assistance Program Flyer](#) (PDF)

[Limited Scope Reviews](#)

[MAP Documents](#)

[Tiers 2022-2023](#) (PDF)

[Guide to the Comptroller Methods and Assistance Program](#) (PDF)



# THANK YOU

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