



Appraisal District Operations Survey 2006–2007

Texas Comptroller of Public Accounts
Property Tax Division
Post Office Box 13528
Austin, Texas 78711-3528

ATTENTION CHIEF APPRAISER

Enclosed is your *2006-2007 Appraisal District Operations Survey*. We are also enclosing some of the information you submitted last year. This may save you time when completing the 2006-2007 survey.

With your help, we can provide useful information about appraisal district operations to legislators, tax officials, taxpayers, media and state agencies. We also use the reported data in the *Annual Property Tax Report for Tax Year 2006*.

You may access, complete and print the survey from the Comptroller's Web site at <http://www.window.state.tx.us/taxinfo/taxforms/96-685.pdf>. Please mail the completed survey to the address on the survey's last page.

Please return your survey by **Friday, April 6, 2007**.

If you have questions about the survey, please feel free to e-mail Information Services at ptd.cpa@cpa.state.tx.us or call 1-800-252-9121.

Thank you for your assistance and cooperation.

1. APPRAISAL DISTRICT NAME: (Please note any changes to this label.)

2. APPRAISAL DISTRICT BOARD OF DIRECTORS 2007:

- A. How many members will serve on your Board of Directors in 2007? _____
- B. Did your CAD change the size of the board as allowed by Section 6.031, Property Tax Code? Yes No OR0258
If Yes, how many directors serve on your board now? _____
- C. How many directors are also elected officials of CAD taxing units (including non-voting county tax assessor-collector)? _____ OR0011
- D. Does your CAD provide liability insurance coverage (not auto) to the directors? Yes No OR0012

3. APPRAISAL DISTRICT CATEGORY D INFORMATION:

Our CAD self reports do not ask for the number of Category D parcels (not acres) appraised by your CAD. Please provide the number of Category D parcels your CAD appraises. _____

4. APPRAISAL DISTRICT BUDGET INFORMATION:

- A. What was the amount of the final 2006 CAD appraisal budget? Do not include any amount budgeted for collection services. If the CAD combined appraisal and collection expenses, please estimate appraisal expenses only. Do not include surplus or unencumbered funds. \$ _____ OR0025
- What amount of unencumbered or surplus funds, if any, did your CAD have at the end of the 2006 fiscal year? Please estimate if necessary. \$ _____ OR0026
- B. What is the amount of the 2007 adopted budget? Do not include any amount budgeted for collection services. If the CAD combined appraisal and collection services, please estimate appraisal budget only. \$ _____ OR0030
1. If you contracted with an outside firm(s) for appraisal service, please provide the total amount of the contract(s). \$ _____
2. Did the taxing units veto the 2007 budget? Yes No OR0031
- C. What was the chief appraiser's 2006 salary (excluding car allowance, other benefits and other compensation from taxing units for also serving as a tax assessor-collector)? \$ _____ OR0040
1. Did the chief appraiser receive compensation for service as a tax assessor-collector in 2006? Yes No OR0041
2. Does your CAD provide liability insurance coverage (not auto) to the chief appraiser? Yes No OR0050
3. Please indicate if the chief appraiser receives any of the following benefits:
 Medical OR0057 Retirement OR0062
- D. What amount of 2007 CAD funds is budgeted for training? \$ _____ OR0064
- E. How much is budgeted in 2007 for the appraisal review board (ARB)? \$ _____ OR0069
- Will ARB members receive reimbursement for their time and expense? Yes No OR0070
- F. Does your CAD provide liability insurance coverage (not auto) for ARB members? Yes No OR0076

5. APPRAISAL DISTRICT PERSONNEL:

- A. How many full-time equivalent (FTE) positions (including the chief appraiser) are in the 2007 budget? Include part-time staff according to the percentage of time they work. _____ OR0082
- B. If your CAD is responsible for collections, how many FTEs are devoted to this activity? _____ OR0083
- C. How many people are in supervisory positions (chief appraiser, supervisor, etc.) within your CAD? _____ OR0089
- D. How many appraiser FTEs are in the 2007 budget? Do *not* include the chief appraiser. _____ OR0084

E. What is the 2007 salary range for full-time appraisers? \$ _____ OR0085 \$ _____ OR0086
Do **not** include the chief appraiser. Lowest Highest

F. Does the chief appraiser perform appraisals? Yes No OR0088

G. How many full-time computer programmers are in the 2007 budget? _____ OR0090

H. What is the 2007 salary range for full-time computer programmers? \$ _____ OR0091 \$ _____ OR0092
Lowest Highest

I. How many CAD staff members are registered for 2007 with the Board of Tax Professional Examiners (BTPE)? _____ OR0093

J. How many CAD staff members have received state certification?
Registered Professional Appraiser (RPA) _____ OR0094
Registered Texas Assessor-Collector (RTA) _____ OR0095
Registered Texas Collector (RTC) _____ OR0096
All three _____ OOR097

K. Does the CAD provide any of the following benefits to the CAD staff?
If Yes, check which benefits.
 Medical OR0099 Retirement OR0105

L. Does your CAD board have a taxpayer liaison officer? Yes No OR0106

If Yes, answer the following questions:

1. Who serves as the liaison officer? _____

2. Is the liaison a full-time or part-time position? Full-time Part-time OR0107

3. Is the liaison compensated for services? Yes No OR0108

4. Is the liaison also employed by the CAD? Yes No OR0109

M. Does your CAD have an agricultural advisory board? Yes No OR0110

If Yes, answer the following questions. If No, skip to Section 6.

1. How many members serve on the agriculture advisory board? _____ OR0111

2. List the name and address of the agriculture advisory board chairperson.

6. APPRAISAL REVIEW BOARD (ARB):

A. How many members will serve on the ARB in 2007? _____ OR0112

B. How many of these members are new to the ARB? _____ OR0112

- C. Although the training is only required once, do ARB members attend the Comptroller's ARB training each year of their service? Yes No Some
 If some, how many? _____
- D. How many ARB members attended the training offered by the Texas Association of Appraisal Districts in 2006? _____
- E. Does your ARB have a training program offered by the CAD or another local entity? Yes No
- a. If yes, who designs and offers the program? _____
- b. Who selects the instructors? _____
- c. What entity employs the instructor(s)? _____
- d. May citizens who are not ARB members attend and participate in the program? Yes No
- e. Do you believe a video prepared by the Comptroller's office would be a valuable ARB training tool? Yes No
- F. Does the ARB have its own support staff? Yes No OR0118
1. If Yes, how many employees work full-time with the ARB? _____ OR0119
2. If No, how many CAD employees work for the ARB during the review process? _____ OR0120

7. APPRAISAL DISTRICT FACILITIES:

- A. Will your CAD operate as an independent office in 2007? (A taxing unit will not operate your CAD office.) Yes No OR0123
- B. What best describes your CAD's office space/facilities for 2007?
 Owned by CAD Leased from other landlord Leased from taxing unit Free space OR0126
- C. If you own your office space, answer Questions 1, 2 and 3. If you do not, skip this question.
1. Has the CAD completed payments on the building? Yes No OR0127
- If No, answer the following questions:
2. What is the source of funds for this building?
 Paid out of one year's budget Financed Surplus funds OR0128
 Combination of funds Other:
3. If financed, what are the terms? _____ Years OR0129 _____ % Interest rate OR0130

8. COMPUTER FACILITIES AND USE:

- A. Is your CAD meeting the requirements of the Electronic Appraisal Roll Submission (EARS)? (Formerly known as EDS) Yes No OR0133
- B. Is your CAD meeting the requirements of the Statewide Sales Submission Project? Yes No
- C. If you answered No to either A or B, please explain the difficulties you are having meeting these requirements below:

9. REAPPRAISAL INFORMATION:

- A. In what year did your CAD last conduct a reappraisal? _____ OR0160
1. Describe this reappraisal:
- Complete OR0161 Cyclical: _____ OR0162 Other: _____ OR0163
2. Did this reappraisal require a physical inspection of all real property in your CAD? Yes No OR0164
3. If No, how did the CAD appraise the properties that were not inspected?
- Use previous records and/or aerial photographs? Other (please describe) _____
- Use upgraded manuals and/or schedules?
- B. In what year does your CAD plan its next complete reappraisal? _____ OR0167 Not determined OR0166
- C. Who conducted the last reappraisal (including reappraisal of minerals)?
- In-house staff Outside firm Combination in-house/outside firm OR0168 Other: _____ OR0169
- D. Who will conduct the next reappraisal (including reappraisal of minerals)?
- In-house staff Outside firm Combination in-house/outside firm OR0168 Other: _____ OR0171
- E. If reappraised by outside firm, please provide firm name:
-

10. INFORMATION CONCERNING THE 2006 APPRAISAL ROLL:

- A. How many renditions were filed in 2006? _____ OR0177
- B. How many of the renditions listed in A were business personal property renditions? _____ OR0151

What was the total value of business personal property rendered by property owners in B? To determine value, add together the value assigned to Categories J, L1, L2, M (only business properties) and Category S.

\$ _____ OR0152

C. By what date did your CAD deliver substantially all 2006 notices of appraised value required by Property Tax Code Section 25.19, (including the shortened version)? _____/_____/2006 OR0178
(month) (day)

D. How many notices of appraised value did the CAD mail in 2006? _____ OR0179

1. Section 25.19(a) notices (long version): _____ OR0180

2. Section 25.19(h) notices (short version - no tax rate): _____ OR0181

E. When did the ARB begin hearing protests? _____/_____/2006 OR0182
(month) (day)

F. When did the ARB approve the original appraisal records? _____/_____/2006 OR0183
(month) (day)

G. What was the total value (before exemptions and special appraisals) approved by the ARB for 2006? \$ _____ OR0188

H. Did the ARB approve substantially all the appraisal records before finishing all protest hearings? This question addresses only unfinished protests, not all changes to the roll. Yes No OR0184

1. If Yes, what was the number of parcels involved in unfinished protests? _____ OR0185

2. What was the total original appraised value of property involved in unfinished protests? \$ _____ OR0186

3. What was the percentage of value that these properties represent to the total appraised value listed in H? _____ % OR0187

I. Did the chief appraiser certify appraisal rolls to all taxing units at the same time? Yes No OR0189

J. When did your CAD certify the 2006 appraisal rolls (not including supplements)?

If the roll was certified at different times, give the date the majority was certified. _____/_____/2006 OR0190
(month) (day)

K. How many taxpayer protests were filed in 2006? _____ OR0191

1. How many taxpayers listed in K had informal hearings with the CAD staff? _____ OR0192

2. How many taxpayers listed in K were scheduled for a hearing with the ARB? _____ OR0193

3. How many taxpayers listed in K were protests for a property value reduction? _____ OR0272

4. How many taxpayers listed in K3 received a value reduction from the ARB? _____ OR0273

5. How many taxpayers listed in K were protests for unequal appraisal?
An unequal appraisal protest requires the ARB to determine whether the CAD has appraised an individual's property closer to market value than other similar properties. _____ OR0194
6. How many taxpayers listed in K5 received a property value reduction from the review board, due to unequal appraisal? _____ OR0274
7. How many taxpayers listed in K2 failed to appear for their scheduled hearing with the ARB? _____ OR0195
- L. How many taxing unit challenges were heard by the ARB in 2006? _____ OR0196
- M. If the ARB heard challenges, how much of the CAD's appraised value was involved in the challenges? \$ _____ OR0197
- At the time of this survey, have any taxpayers filed late protests for **2006** values? Yes No OR0261

List the total number of properties and appraised value of all properties protested under each type of late filed protest.

Late Filed Protests	Late Filed Protests	Total Value
No notice [41.411]:	OR0199	OR0200 \$
Inaccuracy changes [25.25 (b)]	OR0201	OR0202 \$
Clerical errors [25.25 (c)(1)]	OR0203	OR0204 \$
Multiple appraisals [25.25 (c)(2)]	OR0205	OR0206 \$
Inclusion of property [25.25 (c)(3)]	OR0207	OR0208 \$
One-third appraisal [25.25 (d)]	OR0209	OR0210 \$
Joint motion [25.25 (h)]	OR0211	OR0212 \$

- N. How many property owners have filed lawsuits appealing 2006 ARB decisions? _____ OR0213
1. What was the total appraised value involved in these lawsuits (not the amount in dispute)? \$ _____ OR0214
2. What was the number of lawsuits in N that were resolved through arbitration? _____ OR0215
3. What was the total appraised value involved in these lawsuits resolved through arbitration? \$ _____ OR0216
4. What was the total number of lawsuits appealing 2006 values that became final before the date of this survey? _____ OR0221
- O. What is the total number of lawsuits from all years prior to 2006 that became final through settlement, dismissal or final judgment in 2006? _____ OR0217
1. What was the total amount of attorney fees paid to taxpayers as a result of lawsuits listed in O? \$ _____ OR0218
2. What was the total amount of attorney fees paid to CAD attorneys in 2006? \$ _____ OR0262
3. What was the number of lawsuits listed in O that involved excessive or unequal appraisal (as opposed to denial of exemption, agriculture use, etc.)? _____ OR0219

4. What was the number of lawsuits in O3 in which appraised value was reduced? _____ OR0220
5. List the total number of lawsuits that are pending for 2005 and prior years in the table below.

Lawsuit	Number of Lawsuits	Total Value
For 2005	OR0222	OR0223 \$
Prior to 2005	OR0224	OR0225 \$

- P. Does your CAD contract with an attorney or law firm? Yes No OR0230

Please provide attorney's or law firm's name:

- Q. Does the ARB contract with an attorney or law firm? Yes No OR0231

Please provide attorney's or law firm's name:

11. INFORMATION CONCERNING EXEMPTIONS ON THE 2006 APPRAISAL ROLL:

- A. How many taxing units in the CAD tax or retain the right to tax freeport property? _____ OR0175
- B. **If applicable, please review the enclosed list of the CAD's taxing unit(s) that tax or retain the right to tax freeport property. Make any necessary additions, deletions or corrections.**
- C. How many taxing units in the CAD tax personal property - **not including income-producing personal property** - under Section 11.14? _____ OR0176
- D. **If applicable, please review the enclosed list of the CAD's taxing unit(s) that tax personal property. Make any necessary additions, deletions or corrections.**
- E. How many cities in the CAD continue to tax leased vehicles used primarily for personal purposes? _____ OR0147
- F. **If applicable, please review the enclosed list of the CAD's cities that tax leased vehicles used primarily for personal purposes. Make any necessary additions, deletions or corrections.**
- G. The Property Tax Code Section 11.261 allows a county, city or junior college district to limit taxes (also referred to as a tax ceiling) for homeowners who are either disabled or 65 or older or both. Did any of your taxing units choose to offer the tax ceiling? Yes No OR0275

H. If Yes, please answer the following questions. Attach a sheet if necessary.

Taxing Unit Name	Method Requiring Tax Ceiling		Tax Ceiling for 65 or older and Disabled
	Election OR0276	Official Action OR0277	65 or older & Disabled OR0278
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

12. ASSESSMENT AND RELATED FUNCTIONS:

- A. Did your CAD calculate the effective and rollback tax rates for any taxing unit(s) in 2006? Yes No OR0232
 If Yes, for how many taxing units did your CAD calculate rates in 2006? _____ OR0233
- B. Did your CAD publish notices of tax rate increase for any unit? Yes No OR0234
 If Yes, for how many taxing units did your CAD publish notices in 2006? _____ OR0235
- C. Did your CAD prepare and send tax bills for any unit? Yes No OR0236
 If Yes, for how many taxing units did your CAD prepare and/or send tax bills in 2006?
 Prepare _____ OR0237 Send _____ OR0238 Prepare & Send _____ OR0239

13. COLLECTION SERVICES:

- A. Does your CAD collect taxes for any taxing unit(s)? Yes No OR0240
 If Yes, please answer the following questions. If No, skip to Question B.
- For how many taxing units will your CAD collect current taxes in 2007? _____ OR0241
 - If applicable, please review the enclosed list of these units and the number of accounts for each unit. Make any necessary additions, deletions or corrections.**

3. Has the chief appraiser posted a performance bond? Yes No OR0245

If Yes, to whom is it payable [e.g. CAD, taxing unit(s)]?

_____ OR0246

4. What is the total 2007 budget for collection services? \$ _____ OR0247

5. How are collection costs allocated among taxing units?
_____ OR0248

B. Please list any taxing units in your CAD that are or were involved in 2006 tax rate rollback activity.

C. Do any taxing unit(s) in your CAD collect taxes for other taxing unit(s)? Yes No OR0249

D. **If applicable, please review the enclosed list of these units and the taxing units they serve. Make any necessary additions, deletions or corrections.**

E. Does a private company collect taxes for any taxing unit(s) in your CAD? Yes No OR0250

F. **If applicable, please review the enclosed list of companies that collect taxes and the taxing units they serve. Make any necessary additions, deletions or corrections.**

G. Please list the attorney or law firm that is contracted to collect delinquent taxes for each of the taxing units in your county. Attach a sheet as necessary.

Taxing Unit Name	Delinquent Tax Attorney or Law Firm

14. GEOGRAPHIC INFORMATION SYSTEM (GIS):

A. Does your CAD have a GIS? Yes No OR0251

B. What percentage of your appraisal records have been entered into the GIS? _____% OR0253

SURVEY COMPLETED BY:

Name

Title

Date

We appreciate your cooperation in completing this survey. If you have any questions, please e-mail Information Services at ptd.cpa@cpa.state.tx.us or call 1-800-252-9121 extension 4-8163. Please return the completed survey by **April 6, 2007** to:

**Texas Comptroller of Public Accounts
Property Tax Division
Post Office Box 13528
Austin, Texas 78711-3528**

