



METHODS AND ASSISTANCE PROGRAM 2015 REPORT

Cooke County Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts



Cooke

Mandatory Requirements

1. Does the appraisal district have up-to-date appraisal maps?
2. Is the implementation of the appraisal district's most recent appraisal roll accurate?
3. Does the appraisal district comply with its written procedures?
4. Are values reproducible using the appraisal district's written records?

Appraisal District Activities

Governance

Taxpayer Assistance

Operating Procedures

Appraisal Standards, Procedures and Methodology



Review

This review is conducted in accordance with Tax Code Section 43A.001. The review is required to review appraisal district:

- governance;
- taxpayer assistance;
- operating procedures; and
- appraisal standards, procedures and methodology.

Each CAD is reviewed every other year. This report details the

Because of the diversity of property within Texas, some parts of a section of questions do not apply, such as when a county has no property. The review is "Not Applicable" and the final score will not be negatively impacted. The review is "Evaluated" when an appraisal district meets the criteria set forth

TAXPAYER ASSISTANCE

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| 7. | Has the appraisal district implemented its public relations plan described in the IAAO Standard on Public Relations? | YES |
| 8. | Does the appraisal district have written documents explaining how property is appraised for use by property owners? | YES |
| 9. | Does the appraisal district's website offer the ability to file protests to the appraisal review board online as required by Tax Code Section 41.415? | YES |
| 10. | Did the chief appraiser publicize in a manner reasonably designed to notify all property owners of the requirements of law relating to the filing of rendition statements and reports and the availability of forms, as required by Tax Code Section 22.21 in the current or prior year? | YES |
| 11. | Did the chief appraiser publicize in a manner reasonably designed to notify all residents in the appraisal district of the legal requirements for filing exemption applications and the availability of application forms, as required by Tax Code Section 11.44(b), in the current or prior year? | YES |
| 12. | Did the chief appraiser publicize in a manner reasonably designed to notify all residents of the appraisal district of the requirements for special appraisal of land used for agricultural, timber, and open-space purposes and the availability of application forms, as required by Tax Code Sections 23.43(f), 23.54(g), and 23.75(g), in the current or prior year? | YES |
| 13. | Did the chief appraiser deliver notices to the property owners who were required to receive them stating that exemption applications were required and provide appropriate application forms in the current year, as required by Tax Code Section 11.43(c)? | YES |
| 14. | Did the chief appraiser deliver notices to property owners whose exemptions were cancelled in the prior or current year, as required by Tax Code Section 11.43(h)? | YES |
| 15. | Did the chief appraiser deliver appropriate exemption application forms in the current year to persons who in the preceding year were allowed exemptions requiring annual applications, as required by Tax Code Section 11.44(a)? | YES |
| 16. | Did the chief appraiser deliver notices of modifications or denials of exemption applications that included brief explanations of the procedures for protesting the actions in the current or prior year, as required by Tax Code Section 11.45(d)? | YES |
| 17. | If the chief appraiser received a report of decreased value from a property owner, was a notice of value determination delivered to the property owner, as required by Tax Code Section 22.03(c)? | NOT APPLICABLE |
| 18. | Did the chief appraiser deliver notices and application forms to property owners whose open-space land use changed or eligibility ended for special appraisal in any year since Jan. 1, 2010, as required by Tax Code Section 23.54(e)? | YES |

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| 19. If the chief appraiser imposed a penalty for failure of a property owner to notify the appraisal district that land no longer qualifies for open-space special appraisal in any year since Jan. 1, 2010, was a notice of imposition of the penalty and an explanation of the procedures for protesting the imposition of the penalty delivered to the owner, as required by Tax Code Section 23.54(i)? | NOT APPLICABLE |
| 20. Did the chief appraiser deliver notices of denials of applications for open-space land designation that include brief explanations of the procedures for protesting the denials and full explanations of the reasons for the denials in the current or prior year, as required by Tax Code Section 23.57(d)? | YES |
| 21. In the current or prior year, did the chief appraiser deliver notices of determinations that a change in use of open-space land has occurred and include in the notices an explanation of the owner's right to protest the determinations, as required by Tax Code Section 23.55(e)? | YES |
| 22. In the current or prior year, did the chief appraiser include with the notice of appraised value an application form for a residence homestead exemption if the property did not qualify for a residence homestead exemption in the current tax year, as required by Tax Code Section 25.19(b-2)? | YES |
| 23. Has the appraisal district's board of directors implemented its procedures explaining how taxpayer complaints are handled, as required by Tax Code Sections 6.04(f) and (g)? | NOT APPLICABLE |

OPERATING PROCEDURES

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| 24. Are the appraisal district's written procedures for hiring new staff specifying the job responsibilities, advertising the job, screening applicants, interviewing candidates, and selecting qualified candidates implemented and operational? | YES |
| 25. Is the appraisal district's records retention plan as required by Local Government Code Section 203.042 operational? | YES |
| 26. Is the appraisal district's public funds investment plan as required by Government Code Sections 2256.005 operational? | YES |
| 27. Have the disclosure requirements for appraisal district staff under Local Government Code Chapter 176 been implemented? | YES |
| 28. Are the appraisal district's personnel policies/manuals/procedures operational in the current year? | YES |
| 29. Did the appraisal district implement purchasing policies that comply with Local Government Code Chapter 252 in the prior year? | YES |
| 30. Did the appraisal district maintain a partial exemption list as required by Tax Code Section 11.46 and Comptroller Rule 9.3010 in the current or prior year? | YES |
| 31. Do the exemption forms used by the appraisal district comply with Comptroller Rule 9.415? | YES |

- 32. Has the appraisal district implemented written procedures for applying “capped” homestead property values as required by Tax Code Section 23.23? **YES**
- 33. Does the appraisal district have written procedures concerning disaster recovery and mitigation? **YES**

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

- 34. Has the appraisal district begun implementation of the 2013 Texas Property Tax Assistance Property Classification Guide? **YES**
- 35. Did the appraisal district comply with its written procedures for identifying and inspecting new property in the current year? **YES**
- 36. Did the appraisal district comply with its written procedures for identifying upgrades and new improvements to existing properties in the current year? **YES**
- 37. Did the appraisal district supplement its appraisal records with omitted property in the prior or current year, according to the requirements of Tax Code Section 25.21? **YES**
- 38. Do the appraisal district’s appraisal practices conform to its appraisal manual and procedures for residential property? **YES**
- 39. Do the appraisal district’s appraisal practices conform to its appraisal manual and procedures for land valuation? **YES**
- 40. Do the appraisal district’s appraisal practices conform to its appraisal manual and procedures for commercial property? **YES**
- 41. Do the appraisal district’s appraisal practices conform to its appraisal manual and procedures for business personal property? **YES**
- 42. Do the appraisal district’s appraisal manual and procedures for business personal property include up-to-date depreciation tables? **YES**
- 43. Do the appraisal district’s appraisal practices conform to its appraisal manual and procedures for open-space or agricultural land? **YES**
- 44. Do the appraisal district’s procedures comply with the Manual for the Appraisal of Timberland with regard to classifying qualified timberland by forest and soil type? **NOT APPLICABLE**
- 45. Does the appraisal district properly value qualified timberland based on forest and soil type? **NOT APPLICABLE**
- 46. Do the appraisal district’s appraisal practices conform to its appraisal manual and procedures for the qualification and appraisal of land used for wildlife management? **YES**
- 47. Did the appraisal district use its data collection manual in the current year? **YES**
- 48. Did the appraisal district use its standards for accuracy for data collection in the current year? **YES**
- 49. Did the appraisal district use internally prepared ratio studies in the preparation or implementation of its reappraisal plan? **YES**
- 50. Are net-to-land calculations for the open-space land designated as native pasture reproducible from the appraisal records? **YES**

51. Are net-to-land calculations for the open-space land designated as dry and irrigated cropland reproducible from the appraisal records? **YES**
52. Since Jan. 1, 2012, did the appraisal district recognize that beekeeping is an agricultural use for 5 - 20 acres devoted to such a purpose for purposes of open-space land designations through the creation of guidelines and/or the approval of applications, pursuant to Tax Code Section 23.51(2)? **YES**
53. Did the appraisal district provide all the data in the format requested relating to Tax Code Sections 23.01(e) and 41.43(a-3)? **YES**

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