2020

APPEAL

THE STATE OF TEXAS

COUNTY OF FRIO

Affidavit of Sworn Testimony

I do solemnly swear or affirm that the testimony I shall present to the Appraisal Review Board for the Frio County Appraisal District is true and correct.

_____

Affiant

_____

Print Name

Subscribed and sworn to before me this the_____ day of_____, 20_____

_____

Chair, Appraisal Review Board

STATE OF TEXAS

Case No._____

COUNTY OF FRIO

Before me, the undersigned authority, on this day personally appeared

ROY D. MENDENHALL

ELOY ZAPATA

TODD YOUNGBLOOD

MINDY HURT

SHERRI N. FOSTER

Appraisal Review Board Members, who, being by me duly sworn, on oath deposed and said:

"I have not communicated with another person about the evidence, arguments, facts, merits or any other matters related to the property owner's protest, nor have I communicated with another person about the property that is the subject of this protest, excluding cases where the property was used as part of a sample or compared with other properties in another proceeding before the board, and excluding instances in which I was expressly permitted under the Texas Property Tax Code, Chapter 41, to communicate with the board or another person about the property owner's protest or the property under protest."

Witness my hand, this the _____ day of _____, 20_____.

_____ _____

_____ _____

_____

SUBSCRIBED AND SWORN TO before me this the ___day of _____, 20_____.

_____
Officer

_____
Title

Notice of Protest Hearing

Name of Property Owner

Address | City | State | Zip Code

Notice of Protest Hearing for Tax Year(s) _____

Appraisal Review Board for the _____ Appraisal District.

Case Number | Account Number

Property Address or Legal Description

Dear Property Owner:

The following hearing is scheduled on your filed protest referenced above.

Date: _____ Time: _____

Place: _____

You may appear at the hearing in one of three ways: in person; by telephone conference call; or by filing a written affidavit with your evidence which is delivered to the appraisal review board (ARB) **before** the hearing begins.

Failure to appear in one of these three ways may result in the dismissal of your protest and may jeopardize other rights to which you may otherwise be entitled.

Telephone Conference Call Appearance

To appear by telephone conference call, you must provide the following two things to the ARB **before** the hearing:

1. written notice at least 10 days before the hearing that you want a telephone conference call hearing (if you have not done so already); and
2. a written affidavit with your evidence. (A completed and signed Form 50-283, Property Owner's Affidavit of Evidence to the Appraisal Review Board, may be used as the affidavit to submit your evidence before the ARB hearing.)

If you elect to appear by telephone conference call, the telephone number you are to call to participate is: _____. If you wish to invite individuals to participate in your telephone conference call hearing, you are responsible for providing them access to the call.

Telephone Conference Details
[Insert here the logistical details regarding the telephone conference. This could include but is not limited to under what circumstances, if any, the ARB will call the property owner.]

Evidence

For your hearing, you should bring evidence and/or documentation to support your protest. Your evidence may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do NOT bring evidence on a smart phone. You must review the ARB's hearing procedures regarding the requirements to properly submit evidence on a small portable electronic device.

You or your agent may inspect and may obtain a copy of the data, schedules, formulas and all other information the chief appraiser plans to introduce at the hearing. **This may be particularly helpful if you plan to appear by telephone conference call.** If you have further questions or if you require accommodations due to disability, please contact:

Contact Name | Contact Telephone Number

Property Owner Representation

You may have a representative or agent appear for you. This person must have written authorization to represent you. The authorization form must be signed by you and must be filed with the appraisal district at or before the hearing on the protest.

On request made to the ARB before the date of the hearing, a property owner who has not designated an agent under Tax Code Section 1.111 to represent the property owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause. In addition and without limitation as to the number of postponements, the ARB shall postpone the hearing to a later date if good cause is shown by the property owner or the owner's agent or if the chief appraiser consents to the postponement. The hearing may not be postponed to a date less than five or more than 30 days unless agreed to by the chief appraiser and the ARB chairman or the chairman's representative.

A property owner who has not designated an agent under Tax Code Section 1.111 is entitled to a postponement if a scheduled hearing has not commenced within two hours of the time initially set for the hearing.

Property Owner Rights

The Tax Code includes specific provisions regarding your legal rights and responsibilities with regard to protest hearings in addition to those mentioned above. You should carefully read Tax Code Chapter 41 for more information.

Order Determining Protest or Notice of Dismissal

Form 50-221

Appraisal Review Board _____ County, Texas

Case No. _____

Owner's Name: _____

Property Account No: _____

Property Legal Description:

ORDER DETERMINING PROTEST OR NOTICE OF DISMISSAL

On _____, _____, the Appraisal Review Board of _____ County, Texas, heard the protest of

_____ concerning the appraisal records for tax year _____.

The appraisal review board (ARB) delivered proper notice of the date, time and place of the hearing. The property owner or agent and the chief appraiser of the appraisal district (CAD) were given the opportunity to testify and to present evidence. After considering the evidence and arguments presented at the hearing, the ARB has determined that the protest concerned the following action(s) permitted by Tax Code Section 41.41(a):

- ☐ incorrect appraised or market value
- ☐ unequal appraisal
- ☐ inclusion of the property on the appraisal records
- ☐ denial in whole or in part of a partial exemption
- ☐ determination that land does not qualify for appraisal according to Tax Code Chapter 23, Subchapters C, D, E or H
- ☐ determination of the appropriate damage assessment rating under Tax Code Section 11.35
- ☐ any other matter permitted by Tax Code Section 41.41(a)

Based on the evidence, the ARB makes the following determination(s) as indicated by a √ mark and hereby issues the following as its ORDER DETERMINING PROTEST OR NOTICE OF DISMISSAL:

- ☐ The ARB lacks jurisdiction to determine the protest and hereby dismisses the protest.
- ☐ The property's appraised value is excessive, and the appraisal records should be changed to $ _____ from the CAD value* of $ _____.*
- ☐ The property's market value is excessive, and the appraisal records should be changed to $ _____ from the CAD value* of $ _____.*
- ☐ The appraised or market value of the subject property is not excessive and the appraisal records should not be changed or should be increased. The appraised value is $ _____, and the market value is $ _____.
- ☐ The subject property was unequally appraised and the appraisal records should be adjusted to reflect a value of $ _____.*
- ☐ The subject property was not unequally appraised and the appraisal records should reflect the appraised value of $ _____.
- ☐ The subject property qualified for the exemption for which application was made and the appraisal records should be changed accordingly.
- ☐ The subject property qualified for a temporary exemption under Tax Code Section 11.35 and should be assigned a damage assessment rating of Level _____.
- ☐ The subject property qualified for special appraisal and the appraisal records should be changed to reflect an appraised value of $ _____.
- ☐ The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is upheld and the appraisal records should be changed to reflect the following change(s): _____
- ☐ The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is denied and the appraisal records should not be changed.

If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.

sign here ➧ _____ _____

Chair, Appraisal Review Board — Date

* as shown in the appraisal records submitted to the ARB by the chief appraiser under Tax Code Section 25.22 or 25.23.

Notice of Final Order of Appraisal Review Board

Form 50-222

County of Appraisal Review Board | Address | City, State, ZIP Code

Name of Property Owner | Address | City, State, ZIP Code

Case Number | Property Account Number

Property Legal Description

A PROPERTY OWNER HAS A RIGHT TO APPEAL IN DISTRICT COURT AN APPRAISAL REVIEW BOARD ORDER DETERMINING A PROTEST AS PROVIDED BY TEXAS TAX CODE CHAPTER 42. TO APPEAL SUCH AN ORDER TO DISTRICT COURT, A PARTY MUST FILE A PETITION FOR REVIEW WITH THE DISTRICT COURT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE THAT A FINAL ORDER HAS BEEN ENTERED FROM WHICH AN APPEAL MAY BE HAD OR AT ANY TIME AFTER THE HEARING BUT BEFORE THE 60-DAY DEADLINE. A PROPERTY OWNER ALSO HAS A RIGHT TO APPEAL IN DISTRICT COURT A DETERMINATION OF AN APPRAISAL REVIEW BOARD ON A MOTION FILED UNDER TAX CODE SECTION 25.25. THE LAW PROVIDES THAT TO FILE SUIT TO COMPEL AN APPRAISAL REVIEW BOARD TO ORDER A CHANGE IN THE APPRAISAL ROLL UNDER TAX CODE SECTION 25.25, A PARTY MUST FILE SUIT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE OF THE APPRAISAL REVIEW BOARD'S DETERMINATION OF A MOTION UNDER TAX CODE SECTION 25.25 OR A DETERMINATION THAT THE PROPERTY OWNER HAS FAILED TO COMPLY WITH THE PRE-PAYMENT REQUIREMENTS. FAILURE TO TIMELY FILE A PETITION BARS AN APPEAL TO DISTRICT COURT.

A PARTY OTHER THAN A PROPERTY OWNER, IN ORDER TO EXERCISE THE PARTY'S RIGHT TO APPEAL AN ORDER OF AN APPRAISAL REVIEW BOARD, MUST FILE A WRITTEN NOTICE OF APPEAL WITHIN 15 DAYS AFTER THE DATE THE PARTY RECEIVES THIS NOTICE OR, IN THE CASE OF A TAXING UNIT, WITHIN 15 DAYS AFTER THE DATE THE TAXING UNIT RECEIVES NOTICE PURSUANT TO TAX CODE SECTION 41.07.

For more information regarding appeal to district court, you should consult Tax Code Chapter 42 and the clerk of the court. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, a property owner may appeal through binding arbitration an appraisal review board order determining a protest filed under Tax Code Section 41.41(a)(1) or (2) concerning the appraised or market value of property if:

(1) the property qualifies as the owner's residence homestead under Tax Code Section 11.13; or
(2) the appraised or market value, as applicable, of the property as determined by the order is $5 million or less.

To appeal an appraisal review board order through binding arbitration, a property owner must file with the appraisal district not later than the 60th day after the date the property owner receives notice of the order:

(1) a completed request for binding arbitration, a copy of which is enclosed with this notice; and
(2) an applicable arbitration deposit made payable to the Comptroller in the amount provided under Tax Code Chapter 41A.

For more information regarding appeal through binding arbitration, you should consult Texas Tax Code Chapter 41A and Comptroller Rules 9.4251-9.4266. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, certain property owners may appeal to the State Office of Administrative Hearings (SOAH) an appraisal review board order determining a protest concerning the appraised or market value of property brought under Tax Code Section 41.41(a)(1) or (2) if the appraised or market value, as applicable, of the property that was the subject of the protest, as determined by the appraisal review board order, is more than $1 million.

To appeal an appraisal review board order to SOAH, a property owner must file with the chief appraiser of the appraisal district not later than the 30th day after the date the property owner receives notice of the order:

(1) a completed notice of appeal to SOAH, a copy of which is enclosed with this notice; and
(2) not later than the 90th day after the date the property owner receives the notice of order a deposit of $1,500 made payable to SOAH must be filed with the appraisal district.

For more information regarding appeal to SOAH, you should consult Government Code Chapter 2003 and related SOAH rules. If you need legal advice, you should consult an attorney.

It is important to note that the pendency of an appeal, whether to district court, through binding arbitration or to SOAH, does not affect the delinquency date for the taxes on the property subject to the appeal. For more specific information, consult the applicable statutes and rules.

Notice of Appeal of Appraisal Review Board Order

GENERAL INSTRUCTIONS: This form is for use by a party, other than a property owner, to file a notice of an appeal of an appraisal review board order.

Tax Code Section 42.06 provides that:
(a) To exercise the party's right to appeal an order of an appraisal review board, a party other than a property owner must file written notice of appeal within 15 days after the date the party receives the notice required by Section 41.47 (Determination of Protest) or, in the case of a taxing unit, by Section 41.07 (Determination of Challenge) that the order appealed has been issued. To exercise the right to appeal an order of the comptroller, a party other than a property owner must file written notice of appeal within 15 days after the date the party receives the comptroller's order. A property owner is not required to file a notice of appeal under this section.
(b) A party required to file a notice of appeal under this section other than a chief appraiser who appeals an order of an appraisal review board shall file the notice with the chief appraiser of the appraisal district for which the appraisal review board is established. A chief appraiser who appeals an order of an appraisal review board shall file the notice with the appraisal review board. A party who appeals an order of the comptroller shall file the notice with the comptroller.
(c) If the chief appraiser, a taxing unit, or a county appeals, the chief appraiser, if the appeal is of an order of the appraisal review board, or the comptroller, if the appeal is of an order of the comptroller, shall deliver a copy of the notice to the property owner whose property is involved in the appeal within 10 days after the date the notice is filed.
(d) On the filing of a notice of appeal, the chief appraiser shall indicate where appropriate those entries on the appraisal records that are subject to the appeal.

Mail To:

_____

_____

_____

_____

_____

From: _____

_____

_____

_____

_____

This is a formal notice that I intend to appeal the order of the appraisal review board for certified appraisal review board tracking number _____ regarding the property subject to the protest.

Return address if different from above:

_____

_____

_____

_____

sign here ▶ _____

Date _____

2020

RATIO

STUDY ANALYSIS

MAP

METHODS AND ASSISTANCE PROGRAM 2020 REPORT

Frio County Appraisal District

Glenn Hegar Texas Comptroller of Public Accounts

Glenn Hegar
Texas Comptroller of Public Accounts
2020-21 Final Methods and Assistance Program Review

Frio County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a-1) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

The appraisal district is established in a county located in an area declared by the governor to be a disaster area during the tax year in which the review is required. Therefore, a limited-scope review has been conducted.

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
Taxpayer Assistance	MEETS ALL
Operating Procedures	MEETS ALL
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	14	13	93
Taxpayer Assistance	8	8	100
Operating Procedures	14	14	100
Appraisal Standards, Procedures and Methodology	15	15	100

Glenn Hegar
Texas Comptroller of Public Accounts
2020-21 Final Methods and Assistance Program Tier 3 Review

Frio County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a-1) 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.	**Does the appraisal district board of directors regularly evaluate the chief appraiser?**	**Yes**	No Recommendation
2.	**Has the chief appraiser completed the Chief Appraiser Institute prescribed by Section 1151.164 Occupations Code as required by Tax Code Section 6.05(c)?**	**Yes**	No Recommendation
3.	**Has the board of directors and appraisal review board completed Open Meetings training pursuant to Government Code Section 551.005?**	**Yes**	No Recommendation
4.	**Do the current appraisal district board of director members meet the criteria listed in Tax Code Section 6.03(a), 6.035(a)(2) and 6.035(a-1)?**	**Yes**	No Recommendation
5.	**Has the chief appraiser calculated the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement before October 1st of the most recent odd-numbered year as described in Tax Code Section 6.03(e) or if the appraisal district falls under 6.031, have they received nominating resolutions by December 31st?**	**Yes**	No Recommendation
6.	**Before October 30, did the chief appraiser prepare a ballot, listing the candidates whose names were timely submitted and deliver a copy to each taxing unit that is entitled to vote in accordance with Tax Code Section 6.03(j)?**	**N/A**	No Recommendation

Governance Review Question	Answer	Recommendation
7. **Did the appraisal district receive nominating resolutions before December 15th and did the chief appraiser submit the results to the governing body of each taxing unit entitled to vote and the candidates before December 31st as required by Tax Code Sections 6.03(k)?**	**N/A**	No Recommendation
8. **Did the board of directors meet at least quarterly and with a quorum present at every meeting in the previous year as required by Tax Code Section 6.04(b)?**	**Yes**	No Recommendation
9. **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
10. **Did the appraisal district board of directors provide notice of and host a public hearing for the 2019-20 reappraisal plan by September 15, 2018 or the 2021-22 reappraisal plan by September 15, 2020 pursuant to Tax Code Section 6.05(i)?**	**Yes**	No Recommendation
11. **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)?**	**No**	Ensure that the appraisal district's preliminary budget contains the items listed in Tax Code Section 6.06(a).
12. **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
13. **Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve a budget before September 15 according to the requirements of Tax Code Section 6.06(b)?**	**Yes**	No Recommendation
14. **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
15. **Did the appraisal district deliver a copy of the most recent financial audit report to each taxing unit eligible to vote on the appointment of district directors as described in Tax Code Section 6.063(b)?**	**Yes**	No Recommendation

Governance Review Question	Answer	Recommendation
16. Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?	N/A	No Recommendation
17. Does the appraisal district have updated board of director policies that include a written plan that describes how a person who does not speak English or has a physical, mental, or developmental disability may be provided reasonable access to the board as described in Tax Code Section 6.04(e)?	Yes	No Recommendation

TAXPAYER ASSISTANCE

Taxpayer Assistance Review Question	Answer	Recommendation
18. Is the information on the appraisal district's website up-to-date?	Yes	No Recommendation
19. Does the appraisal district maintain contact with the public by providing written publications and annual reports as described in IAAO's *Standard on Public Relations*?	Yes	No Recommendation
20. 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 2265.001?	Yes	No Recommendation
21. 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
22. Did the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	Yes	No Recommendation
23. Does the appraisal district offer training to employees for customer service/public relations as described in IAAO's *Standard on Public Relations*?	Yes	No Recommendation

Taxpayer Assistance Review Question	Answer	Recommendation
24. Does the appraisal district have a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552 and is the procedure being followed?	N/A	No Recommendation
25. Does the appraisal district have a process for updating or maintaining homestead exemptions?	N/A	No Recommendation
26. Does the homestead exemption form used by the appraisal district comply with Comptroller Rule 9.415?	Yes	No Recommendation
27. 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)?	N/A	No Recommendation
28. Did the appraisal district follow the procedure described in Tax Code Section 11.43(q) when cancelling homestead exemptions for individuals who are 65 years of age or older?	N/A	No Recommendation
29. Did the chief appraiser deliver notices of denial of applications for open-space land designation that include a brief explanation 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)?	N/A	No Recommendation
30. 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)?	N/A	No Recommendation
31. Does the appraisal district comply with the requirements for granting solar and wind power energy devices exemptions under Tax Code Section 11.27?	N/A	No Recommendation
32. Does the appraisal district maintain documentation for deferrals as required by Tax Code Section 33.06(b)?	Yes	No Recommendation
33. Does the appraisal district comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	N/A	No Recommendation

Taxpayer Assistance Review Question	Answer	Recommendation
34. Does the appraisal district maintain the required information stated in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	N/A	No Recommendation

OPERATING PROCEDURES

Operating Procedures Review Question	Answer	Recommendation
35. Does the chief appraiser ensure all appraisal staff completes all requirements for becoming a Registered Professional Appraiser by the Texas Department of Licensing and Regulation?	Yes	No Recommendation
36. Is the appraisal district in compliance with Tax Code Section 6.054, restriction on employment by appraisal district?	Yes	No Recommendation
37. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation
38. Did the appraisal district timely submit the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
39. 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)?	Yes	No Recommendation
40. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.4254?	N/A	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
41. **Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the appeal and certify the change to the assessor for each affected taxing unit no later than the 45th day after the date an appeal is finally determined as required by Tax Code Section 42.41(a)(1) and 42.41(a)(2)?**	**N/A**	No Recommendation
42. **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
43. **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
44. **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
45. **For changes made to the appraisal roll under Tax Code Section 25.25, are the changes coded by the appropriate subsection that authorizes the change?**	**N/A**	No Recommendation
46. **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)?**	**Yes**	No Recommendation
47. **Are 25.25 (c) changes to the appraisal roll permissible changes in accordance with Tax Code Section 25.25(c)?**	**N/A**	No Recommendation
48. **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
49. **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 5.103(b)(2)?**	**N/A**	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
50. Does the appraisal district provide evidence during the appeals process?	N/A	No Recommendation
51. Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	N/A	No Recommendation
52. Is the appraisal district compliant with Tax Code Section 11.13(g) as it relates to FMFC exemptions?	Yes	No Recommendation
53. Are properties correctly categorized according to PTAD classification guidelines?	Yes	No Recommendation
54. Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03?	N/A	No Recommendation
55. Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller timely?	Yes	No Recommendation
56. Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller timely?	Yes	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
57. Have the physical inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's *Standard on Mass Appraisal of Real Property*?	Yes	No Recommendation
58. Did the appraisal district complete and produce written mass appraisal reports in the previous two years as required by USPAP Standard 6?	Yes	No Recommendation
59. Do the appraisal district's contracts contain the items described in IAAO's *Standard on Contracting for Assessment Services?*	Yes	No Recommendation
60. Does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's *Standard on Verification and Adjustment of Sales*, Sections 3.1 through 3.4?	Yes	No Recommendation
61. Do sold and unsold "like" properties within the same market area have similar noticed values?	N/A	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
62. Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum?	Yes	No Recommendation
63. Are the appraisal district's cost schedules and appraisal models used in such a way that adjustments are made for neighborhood factors and property specific factors?	N/A	No Recommendation
64. Has the appraisal district adjusted its residential property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	N/A	No Recommendation
65. Has the appraisal district adjusted its commercial property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	N/A	No Recommendation
66. Does the appraisal district follow its written procedures for inspecting new personal property accounts in the 12 months after they are created, as discussed in IAAO's *Standard on Valuation of Personal Property?*	N/A	No Recommendation
67. 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
68. Does the appraisal district comply with appraisal requirements for heavy equipment inventory (Tax Code Section 23.1241)?	Yes	No Recommendation
69. Does the appraisal district comply with appraisal requirements for motor vehicle inventory (Tax Code Section 23.121)?	Yes	No Recommendation
70. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family properties?	Yes	No Recommendation
71. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse properties/mini storages?	Yes	No Recommendation
72. Are exempt and nonexempt multi-family low income properties appraised in accordance with Section 23.215 and 11.1825(q) of the Property Tax Code?	Yes	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
73. Does the appraisal district post exempt low-income capitalization rates on their website by January 31st and is the capitalization rate that is posted the one that is used on exempt multi-family low income housing as described in Tax Code Section 11.1825(r)?	Yes	No Recommendation
74. Are net-to-land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records and is the appraisal district following their dry and/or irrigated cropland schedule?	Yes	No Recommendation
75. Are net-to-land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records and is the appraisal district following their native pasture schedule?	Yes	No Recommendation
76. Does the appraisal district perform inspections of properties as a result of receiving wildlife management use appraisal applications?	N/A	No Recommendation
77. Does the appraisal district perform inspections of properties as a result of receiving agricultural use appraisal applications?	N/A	No Recommendation
78. For properties that have been granted agricultural use appraisal, are completed applications and required documentation on file?	N/A	No Recommendation
79. Is the appraisal district following their current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timberland use?	N/A	No Recommendation
80. Has the appraisal district updated and implemented timber guidelines to include the qualification of productivity appraisal under Tax Code Sections 23.72(b) and 23.9802(d)?	N/A	No Recommendation
81. Does the appraisal district make an entry on the appraisal records when agricultural applications are received after April 30 and deliver written notice of imposition of the penalty as described in Tax Code Section 23.431?	Yes	No Recommendation

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Glenn Hegar
Texas Comptroller of Public Accounts

Taxes

Property Tax

SCHOOL DISTRICT PROPERTY VALUE STUDY 2020 FINAL FINDINGS AND APPRAISAL DISTRICT RATIO STUDY

082 Frio County 2020 Final Findings

School Districts Property Value Study (Gov't. Code §403.302)

007-901 Charlotte (split district)

- School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2020F/0820079011D.php]
- Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2020F/0820079011L.php]

082-902 Dilley (split district)

- School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2020F/0820829021D.php]
- Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2020F/0820829021L.php]

082-903 Pearsall

- School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2020F/0820829031D.php]
- Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2020F/0820829031L.php]

163-901 Devine (split district)

- School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2020F/0821639011D.php]
- Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2020F/0821639011L.php]

163-904 Hondo (split district)

- School District Summary Worksheet [comptroller.texas.gov/auto-data/PT2/PVS/2020F/0821639041D.php]
- Deduction Detail [comptroller.texas.gov/auto-data/PT2/PVS/2020F/0821639041L.php]

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2020 ISD Summary Worksheet

082-Frio

082-903/Pearsall ISD

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	162,425,660	N/A	162,425,660	162,425,660
B - MULTIFAMILY	9,044,760	N/A	9,044,760	9,044,760
C1 - VACANT LOTS	12,719,490	N/A	12,719,490	12,719,490
C2 - COLONIA LOTS	48,700	N/A	48,700	48,700
D1 ACRES - QUALIFIED OPEN-SPACE LAND	56,649,320	N/A	56,649,320	56,649,320
D2 - FARM & RANCH IMP	6,070,800	N/A	6,070,800	6,070,800
E - NON-AG LAND AND IMPROVEMENTS	124,899,990	N/A	124,899,990	124,899,990
F1 - COMMERCIAL REAL	134,794,460	N/A	134,794,460	134,794,460
F2 - INDUSTRIAL REAL	198,619,390	N/A	198,619,390	198,619,390
G - ALL MINERALS	323,268,710	N/A	323,268,710	323,268,710
J - ALL UTILITIES	184,283,830	N/A	184,283,830	184,283,830
L1 - COMMERCIAL PERSONAL	39,063,521	N/A	39,063,521	39,063,521
L2 - INDUSTRIAL PERSONAL	168,094,410	N/A	168,094,410	168,094,410
M1 - MOBILE HOMES	26,333,640	N/A	26,333,640	26,333,640

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	706,050	N/A	706,050	706,050
S - SPECIAL INVENTORY	802,590	N/A	802,590	802,590
Subtotal	1,447,825,321	0	1,447,825,321	1,447,825,321
Less Total Deductions	103,281,445	0	103,281,445	103,281,445
Total Taxable Value	1,344,543,876	0	1,344,543,876	1,344,543,876

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth.These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes.For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
1,358,725,156	1,344,543,876	1,358,725,156	1,344,543,876

Loss To the Additional $10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
14,181,280	0

T1 = School district taxable value for M & O purposes before the loss to the additional $10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional $10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
1,358,725,156	1,344,543,876	1,358,725,156	1,344,543,876

T7 = School district taxable value for I & S purposes before the loss to the additional $10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional $10, 000 homestead exemption and the tax
ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

082-903-02/Pearsall ISD

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	162,425,660	N/A	162,425,660	162,425,660
B - MULTIFAMILY	9,044,760	N/A	9,044,760	9,044,760
C1 - VACANT LOTS	12,719,490	N/A	12,719,490	12,719,490
C2 - COLONIA LOTS	48,700	N/A	48,700	48,700
D1 ACRES - QUALIFIED OPEN-SPACE LAND	56,649,320	N/A	56,649,320	56,649,320
D2 - FARM & RANCH IMP	6,070,800	N/A	6,070,800	6,070,800

E - NON-AG LAND AND IMPROVEMENTS	124,899,990	N/A	124,899,990	124,899,990
F1 - COMMERCIAL REAL	134,794,460	N/A	134,794,460	134,794,460
F2 - INDUSTRIAL REAL	198,619,390	N/A	198,619,390	198,619,390
G - ALL MINERALS	323,268,710	N/A	323,268,710	323,268,710
J - ALL UTILITIES	184,283,830	N/A	184,283,830	184,283,830
L1 - COMMERCIAL PERSONAL	39,063,521	N/A	39,063,521	39,063,521
L2 - INDUSTRIAL PERSONAL	168,094,410	N/A	168,094,410	168,094,410
M1 - MOBILE HOMES	26,333,640	N/A	26,333,640	26,333,640
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	706,050	N/A	706,050	706,050
S - SPECIAL INVENTORY	802,590	N/A	802,590	802,590
Subtotal	1,447,825,321		1,447,825,321	1,447,825,321
Less Total Deductions	103,281,445		103,281,445	103,281,445
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T2 = School district taxable value for M & O purposes after the loss to the additional $10, 000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50 % of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50 % of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
1,358,725,156	1,344,543,876	1,358,725,156	1,344,543,876

T7 = School district taxable value for I & S purposes before the loss to the additional $10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional $10, 000 homestead exemption and the tax
ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

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2020 Deduction Detail

082-Frio /Frio County

082-903/Pearsall ISD

Deductions Allowed in PVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Mandated Homestead Exemption	44,646,280	44,646,280	44,646,280
Homestead - State-Mandated Over-65 or Disabled $10,000	7,212,810	7,212,810	7,212,810
Homestead - 100% Disabled or Unemployable Veterans	2,472,790	2,472,790	2,472,790
Homestead - Disabled Veterans and Surviving Spouse	669,880	669,880	669,880
Homestead - Over-65 or Disabled Freeze Loss	9,382,725	9,382,725	9,382,725
Homestead - 10% Appraisal Cap Loss	1,305,330	1,305,330	1,305,330
Freeport	0	0	0
Pollution Control	37,591,630	37,591,630	37,591,630
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0

Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charit y to Disabled Veterans	0	0	0
Homestead - Surviving S pouse 100% Disabled	0	0	0
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0

082-903/Pearsall ISD

Deductions Allowed in PVS	**Local Value**	**PTAD Value**	**Assigned Value**
Homestead - State-Manda ted Homestead Exemptio n	44,646,280	44,646,280	44,646,280
Homestead - State-Manda ted Over-65 or Disable d $10,000	7,212,810	7,212,810	7,212,810
Homestead - 100% Disabl ed or Unemployable Veter ans	2,472,790	2,472,790	2,472,790
Homestead - Disabled Vet erans and Surviving Spo use	669,880	669,880	669,880
Homestead - Over-65 or D isabled Freeze Loss	9,382,725	9,382,725	9,382,725
Homestead - 10% Apprais al Cap Loss	1,305,330	1,305,330	1,305,330
Freeport	0	0	0
Pollution Control	37,591,630	37,591,630	37,591,630
Difference Between Taxa ble and Limited Value fo r Chapter 313 Value Limit ation Agreement	0	0	0
Tax Increment Financing	0	0	0

Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charit y to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0
Homestead - Surviving S pouse 100% Disabled	0	0	0
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Total Deductions Allowed in PVS	103,281,445	103,281,445	103,281,445