

**Glenn Hegar**  
**Texas Comptroller of Public Accounts**  
**2016-17 Preliminary Methods and Assistance Program**  
**Review**

**Deaf Smith County Appraisal District**

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.

<b>Mandatory Requirements</b>	<b>PASS/FAIL</b>
<b>Does the appraisal district have up-to-date appraisal maps?</b>	<b>PASS</b>
<b>Is the implementation of the appraisal district's most recent reappraisal plan current?</b>	<b>PASS</b>
<b>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?</b>	<b>PASS</b>
<b>Are values reproducible using the appraisal district's written procedures and appraisal records?</b>	<b>PASS</b>

<b>Appraisal District Activities</b>	<b>RATING</b>
<b>Governance</b>	<b>Meets All</b>
<b>Taxpayer Assistance</b>	<b>Meets All</b>
<b>Operating Procedures</b>	<b>Meets</b>
<b>Appraisal Standards, Procedures and Methodology</b>	<b>Meets All</b>

**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

<b>Review Areas</b>	<b>Total Questions in Review Area (excluding N/A Questions)</b>	<b>Total "Yes" Points</b>	<b>Total Score (Total "Yes" Questions/Total Questions) x 100</b>
<b>Governance</b>	12	12	100
<b>Taxpayer Assistance</b>	10	10	100
<b>Operating Procedures</b>	20	19	95
<b>Appraisal Standards, Procedures and Methodology</b>	20	20	100