

# MCAD PASSES BIENNIAL MAP REVIEW

The Medina County Appraisal District (MCAD) has received notification from the Comptroller of Public Accounts that they had substantially completed all recommendations made in the Methods and Assistance Program (MAP) review released in January 2022. MCAD is therefore in compliance with the Tax Code Section 5.102, Comptroller Rule 9.301 and the 2020-21 MAP requirements.

State law requires a review of each appraisal district every two years. The agency's Property Tax Assistance Division (PTAD) performed 125 reviews in 2021.

Medina County Appraisal District Chief Appraiser Johnette Dixon explained that the main objective of the review process is to test all the appraisal districts in the state to see that they comply with the standards of operation set forth in the state property tax code.

"No organization reaches this point without the staff having worked toward that given end," Dixon said. "I want to commend and congratulate our staff – they made this happen. I'd also like to thank our Board of Directors. Through their support and direction, they are an integral part of what we do."

The Medina County Appraisal District appraises property for Medina County, the Cities of Castroville, Devine, Hondo, LaCoste, Lytle, and Natalia, the Devine, D'Hanis, Hondo, Lytle, Medina Valley, Natalia, Northside and Utopia Independent School Districts, the Medina County Groundwater Conservation District, the Medina County Emergency Service Districts, and the Utopia/Vanderpool Area ESD #1.

The purpose of the review, known as the "Methods and Assistance Program" or MAP, is to promote professionalism in district operations and the application and use of generally accepted appraisal procedures. It's also designed to encourage taxpayer assistance and to assist boards of directors in governing appraisal districts.

Dixon said the Property Tax Division in the State Comptroller's Office, led by Shannon Murphy, has ensured, through this review process, that operations within appraisal districts across the state are conducted the same way.

The requirements relating to communication with the public, the education, training and experience of district personnel and the implementation of the appraisal district's reappraisal plan were also achieved.

In the governance category, the PTAD looked at the district's budget, financial audit and oversight by the MCAD's Board of Directors. Operating procedures reviewed included the district's reappraisal plan, which is adopted by the Board of Directors every two years and outlines what will be appraised, appraisal roll production, exemptions, appraisal district staffing, and value defense - what the district uses in supporting the values it establishes.

In examining appraisal standards, procedures, and methodology, the PTAD scrutinized eleven different areas including mass appraisal, equal and uniform, agricultural use, land and special appraisals, ratio studies, identification and listing of new property, mapping, income approach valuation, sales verification and appraisal manuals.

The Medina Count Appraisal District will begin submitting documents in the fall for the 2023 MAP Review.