

S U S A N

C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

P.O. Box 13528 • AUSTIN, TX 78711-3528



January 25, 2013

David Bergen, Board Chairman  
Gayla Harridge, Chief Appraiser  
Gaines County Appraisal District  
P.O. Box 490  
Seminole, Texas 79360-0490

Dear Chairman Bergen and Chief Appraiser Carter:

In 2009, the Texas Legislature enacted a new law that amended Tax Code Section 5.102. It requires the Comptroller of Public Accounts to review appraisal districts every two years. Called the Methods and Assistance Program (MAP), the reviews study the governance, taxpayer assistance, operating procedures and the appraisal standards, procedures and methodology of each appraisal district. The Property Tax Assistance Division (PTAD) performed the reviews for 128 appraisal districts in 2012.

The results of the Gaines County Appraisal District (Gaines CAD) review were excellent. We commend the Gaines CAD board of directors, chief appraiser and staff for this accomplishment.

You may view and download a copy of the report at the following web address:  
[www.window.state.tx.us/taxinfo/proptax/map/2012.html](http://www.window.state.tx.us/taxinfo/proptax/map/2012.html).

If you have questions about your review, please feel free to contact Steve Atkinson, MAP supervisor, at 1-888-207-3668 or [steve.atkinson@cpa.state.tx.us](mailto:steve.atkinson@cpa.state.tx.us).

Sincerely,

A handwritten signature in cursive script that reads "Debbie Cartwright".

Debbie Cartwright

cc: Superintendents  
CAD Board of Directors  
Mayors  
County Judge