

The seal of the Texas Comptroller of Public Accounts is a circular emblem. It features a central five-pointed star surrounded by a wreath of olive and oak branches. The words "THE COMPTROLLER" are inscribed along the top inner edge, and "TEXAS" is at the bottom. The entire seal is rendered in a light blue, semi-transparent style against the dark blue background.

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Texas Comptroller of Public Accounts

# Property Tax Administration in Texas

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Tax Code Section 5.05(a) authorizes the Comptroller's office to prepare and issue publications relating to the appraisal of property and the administration of taxes as a public service. By publishing this manual, the Comptroller's office is making available an information resource of a general nature regarding the appraisal of property and the administration of taxes. This publication does not address and is not intended to address all aspects of property appraisal, tax administration or property tax law. The information contained in this publication neither constitutes nor serves as a substitute for legal advice.

Pursuant to Tax Code Section 5.041(f), the Comptroller's office may not advise a property owner, a property owner's agent or the appraisal district on a protest matter. Questions regarding property appraisal, tax administration, the meaning or interpretation of statutes, legal requirements and other similar matters should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

# Property Tax Administration in Texas

Property taxes – also called ad valorem taxes – are locally assessed.<sup>1</sup> Texas does not have a state property tax.<sup>2</sup> Local appraisal districts appraise and value property located in the county and local taxing units set tax rates and collect property taxes based on those values.<sup>3</sup> Texas law allows the Texas Comptroller of Public Accounts to provide technical assistance to local governments and taxpayers on property tax issues, but does not grant jurisdiction to intervene in local tax matters.<sup>4</sup> This pamphlet is a brief summation of the duties and activities of the Comptroller’s Property Tax Assistance Division (PTAD).

## I. Local Appraisal System

Appraisal districts are responsible for appraising all property subject to property taxes in Texas at its market value as of Jan. 1.<sup>5</sup> Market value is the price at which a property would sell in a prevailing market if left exposed for sale for a reasonable time period, the buyer and seller know all uses, purposes and restrictions and neither party is in a position to take advantage of the other.<sup>6</sup>

There are three standard approaches used to determine market value:

- The *market approach* uses sales of properties to estimate the value of similar properties that have not sold.<sup>7</sup> For instance, sales in a residential neighborhood can be used to estimate the value of all properties in the neighborhood, assuming the sales are adjusted for differences in property characteristics such as size, age, location, etc.
- The *income approach* analyzes income and expense data and capitalization or discount rates to determine the present worth of the potential income stream or benefit of a property for use in estimating the price a potential buyer would pay for the property.<sup>8</sup>
- The *cost approach* first determines the cost necessary to replace the property and then depreciates that value based

on the age and condition of the property to arrive at an estimate of the current market value.<sup>9</sup>

All three approaches must be considered in valuing property.<sup>10</sup> One approach may be used or all three may be calculated and reconciled to arrive at a single value.

Appraisal districts are required to reappraise all property at least once every three years, but may have to reappraise more often to ensure that values represent market value as of Jan. 1 each year.<sup>11</sup>

Property owners receive notices of appraised value from their appraisal districts if the value increased or is more than the rendered value; a property was not on the appraisal roll the preceding year; or an exemption was cancelled or reduced.<sup>12</sup> Among other things, property owners have the right to protest the property value if they believe it overstates the market value or if they believe the value is higher than a sample of similar properties.<sup>13</sup> Protests are filed with the appraisal review board (ARB) in the county where the property is located.<sup>14</sup>

ARBs hold hearings to determine protests.<sup>15</sup> At hearings before ARBs, taxpayers and appraisal districts present evidence on which the ARB bases its determination.<sup>16</sup> Protests may be resolved informally by the property owner with the appraisal district staff.

Property owners may appeal ARB decisions to district court in the county where the property is located.<sup>17</sup> As an alternative to filing appeals to district court, property owners may appeal certain ARB determinations through binding arbitration or the State Office of Administrative Hearings.<sup>18</sup>

Generally, appraisal districts must certify appraisal rolls or provide a certified estimate of taxable value to the taxing

<sup>1</sup> Tex. Const. art. VIII §1-e

<sup>2</sup> Tex. Const. art. VIII §1-e

<sup>3</sup> Tex. Tax Code §§6.01(b) and 6.23(a) and Tex. Tax Code ch. 26

<sup>4</sup> Tex. Tax Code §§5.041(f) and 5.08

<sup>5</sup> Tex. Tax Code §23.01(a)

<sup>6</sup> Tex. Tax Code §1.04(7)

<sup>7</sup> Tex. Tax Code §23.013(a)

<sup>8</sup> Tex. Tax Code §23.012

<sup>9</sup> Tex. Tax Code §23.011

<sup>10</sup> Tex. Tax Code §23.0101

<sup>11</sup> Tex. Tax Code §§23.01(a) and 25.18(b)

<sup>12</sup> Tex. Tax Code §25.19(a)

<sup>13</sup> Tex. Tax Code §41.41(a)

<sup>14</sup> Tex. Tax Code §41.44(a)

<sup>15</sup> Tex. Tax Code §§41.01(a) and 41.45(a)

<sup>16</sup> Tex. Tax Code §41.66(b)

<sup>17</sup> Tex. Tax Code §42.01(a)(1)

<sup>18</sup> Tex. Tax Code §41A.01 and Tex. Gov’t Code §2003.901

units (school districts, cities, counties, etc.) by July 25.<sup>19</sup> Once a certified appraisal roll or estimate of taxable value is received by the taxing units, governing bodies set the tax rates.<sup>20</sup> Tax assessors use those rates to calculate tax bills and mail them to taxpayers on or around Oct. 1.<sup>21</sup>

## II. Property Value Study (PVS)

The Comptroller's office is required to conduct a PVS to determine taxable values for all property in each school district every other year. PTAD prepares a PVS for approximately half of the school districts each year.<sup>22</sup> The primary purpose of the PVS is to help ensure equitable distribution of state funding for public education.<sup>23</sup> The secondary purpose of the PVS is to collect data to provide taxpayers, school districts, appraisal districts and the Legislature with useful information about property values.<sup>24</sup>

To estimate a school district's taxable value, the Government Code requires the Comptroller's office to do the following:

- use generally accepted sampling, standard valuation, statistical compilation and analysis techniques;<sup>25</sup>
- ensure that different levels of appraisal on sold and unsold property do not adversely affect the accuracy of the study<sup>26</sup> and that different levels of appraisal resulting from protests determined by the appraisal review board on the grounds of market or appraised value or unequal appraisal are appropriately adjusted in the study;<sup>27</sup> and
- test the validity of taxable values and presume that local value represents taxable value when local value is determined to be valid.<sup>28</sup>

The Comptroller's office tests the taxable values the appraisal district assigns to each tested property category by constructing a statistical margin of error around the estimate of value for selected property categories in each school district.<sup>29</sup> PTAD uses the actual margin of error if it is greater than 5 percent.<sup>30</sup> In all other instances, PTAD has an allowable error of 5 percent, even if the actual margin of error is much

smaller.<sup>31</sup> PTAD considers values valid, or acceptable, when they are within the margin of error.<sup>32</sup> Values outside this margin of error are considered to be invalid.<sup>33</sup>

The Comptroller's office, in some cases, may use the local appraisal roll values as the estimates of the total taxable values in eligible school districts, even when the local appraisal roll values are invalid.<sup>34</sup> This is known as a grace period. A school district is only eligible for a grace period if: (1) in the current PVS year, the local value is invalid and does not exceed the state value; (2) in the two preceding PVSs, the local value was valid; (3) in the current PVS year, the aggregate local value of all studied categories is not less than 90 percent of the lower limit of the margin of error; and (4) the appraisal district that appraises property for the school district was in compliance with the scoring requirements of the Methods and Assistance Program in Tax Code Section 5.102.<sup>35</sup>

The steps involved in conducting the PVS are:

- Step 1. Gather and prepare market data (sales, costs, income/expenses and other information).<sup>36</sup>
- Step 2. Select a sample using a statistical model designed to achieve a uniform margin of error in each school district to the extent practicable.
- Step 3. Appraise property when necessary (instead of using sales data).<sup>37</sup>
- Step 4. Match PTAD values with local values.<sup>38</sup>
- Step 5. Compute property ratios (comparing PTAD values with local values).<sup>39</sup>
- Step 6. Stratify by common features, usually value.
- Step 7. Statistical analysis of data.
- Step 8. Calculate taxable value.<sup>40</sup>
- Step 9. Use the results to administer school funding and to measure appraisal district performance.<sup>41</sup>

<sup>19</sup> Tex. Tax Code §26.01(a)

<sup>20</sup> Tex. Tax Code §26.05(a)

<sup>21</sup> Tex. Tax Code §31.01(a)

<sup>22</sup> Tex. Gov't Code §403.302(a) and (a-1)(1) and 34 Tex. Admin. Code §9.101(a)(12)

<sup>23</sup> Tex. Gov't Code §403.301

<sup>24</sup> Tex. Tax Code §§5.09 and 5.10(a) and (b)

<sup>25</sup> Tex. Gov't Code §403.302(b)(1) and (2)

<sup>26</sup> Tex. Gov't Code §403.302(b)(3)

<sup>27</sup> Tex. Gov't Code §403.302(b)(4)

<sup>28</sup> Tex. Gov't Code §403.302(c)

<sup>29</sup> Tex. Gov't Code §403.302(c)

<sup>30</sup> Tex. Gov't Code §403.302(c)

<sup>31</sup> Tex. Gov't Code §403.302(c)

<sup>32</sup> Tex. Gov't Code §403.302(c)

<sup>33</sup> Tex. Gov't Code §403.302(c)

<sup>34</sup> Tex. Gov't Code §403.302(l)

<sup>35</sup> Tex. Gov't Code §403.3011(2)

<sup>36</sup> 34 Tex. Admin. Code §9.101(f) and (g)(6)(D)

<sup>37</sup> 34 Tex. Admin. Code §9.101(g)(6)(E)

<sup>38</sup> 34 Tex. Admin. Code §9.101(h)

<sup>39</sup> 34 Tex. Admin. Code §9.101(j)(1)

<sup>40</sup> 34 Tex. Admin. Code §9.101(j)(2)

<sup>41</sup> Tex. Educ. Code chs. 41 and 42 and Tex. Tax Code §5.10

The results of the PVS can affect a school district's state funding.<sup>42</sup> The commissioner of education uses the PVS results to ensure equitable distribution of education funds.<sup>43</sup> Generally, school districts with less taxable property value per student receive more state dollars for each pupil than school districts with more value per student.<sup>44</sup>

PVS results can be found on PTAD's Property Value Study and Self Reports webpage at [comptroller.texas.gov/taxes/property-tax/pvs/index.php](http://comptroller.texas.gov/taxes/property-tax/pvs/index.php).

### III. Methods and Assistance Program (MAP)

PTAD conducts Methods and Assistance Program (MAP) reviews of all appraisal districts every two years.<sup>45</sup> The review must address four issues: governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodologies.<sup>46</sup> PTAD reviews approximately half of all appraisal districts each year.<sup>47</sup> School districts located in counties that do not receive a MAP review in a year are subject to a PVS in that year.<sup>48</sup>

PTAD sends preliminary findings to chief appraisers by email by Sept. 1 or as soon thereafter as practicable and works with appraisal districts to cure any deficiencies.<sup>49</sup> Reviews are completed no later than Dec. 31.<sup>50</sup> The final results are published on PTAD's website.<sup>51</sup>

After the final results are issued, the appraisal districts and their boards of directors have one year to take remedial action on the recommendations contained in the reports.<sup>52</sup> If the recommendations are not implemented within that year, the appraisal district is referred to the Texas Department of Licensing and Regulation.<sup>53</sup>

Information on the MAP, including the findings, can be found on PTAD's Methods and Assistance Program webpage at [comptroller.texas.gov/taxes/property-tax/map/index.php](http://comptroller.texas.gov/taxes/property-tax/map/index.php).

<sup>42</sup> Tex. Educ. Code chs. 41 and 42

<sup>43</sup> Tex. Educ. Code chs. 41 and 42

<sup>44</sup> Tex. Educ. Code chs. 41 and 42

<sup>45</sup> Tex. Tax Code §5.102(a)

<sup>46</sup> Tex. Tax Code §5.102(a)

<sup>47</sup> 34 Tex. Admin. Code §9.301(b)

<sup>48</sup> 34 Tex. Admin. Code §9.101(a)(12)

<sup>49</sup> Tex. Tax Code §5.102 and 34 Tex. Admin. Code §9.301(e)

<sup>50</sup> 34 Tex. Admin. Code §9.301(e)

<sup>51</sup> Tex. Tax Code §5.102(c) and 34 Tex. Admin. Code §9.301(e)

<sup>52</sup> Tex. Tax Code §5.102(d) and 34 Tex. Admin. Code §9.301(f)

<sup>53</sup> Tex. Tax Code §5.102(d) and 34 Tex. Admin. Code §9.301(f)

## IV. Other PTAD Programs

PTAD is committed to its mission of assisting local property taxpayers, appraisal districts, appraisal review boards, tax assessor-collectors and elected officials.<sup>54</sup> This assistance is designed to ensure local government and taxpayers retain control of this form of taxation.

PTAD offers technical assistance and implements statutory requirements in many innovative ways, by providing information to customers who need property tax assistance in the most accessible manner possible.

### ARB Model Hearing Procedures

The Comptroller's office develops and publishes model hearing procedures for ARBs, together with an informational guide that references legal requirements and other information.<sup>55</sup>

The model procedures address specific matters required by Tax Code Section 5.103.<sup>56</sup> An ARB must follow the model procedures and an ARB may include additional procedures in its local hearing procedures regarding legal and administrative matters that are not addressed by these model procedures.<sup>57</sup>

The Comptroller's office also develops and publishes an informational guide to aid ARBs in understanding the legal basis of the model procedures and to provide samples of additional or modified procedures that follow the model procedures, but do not contradict, negate or otherwise substantively change them.<sup>58</sup>

The ARB model hearing procedures and informational guide can be found on PTAD's Appraisal Review Board webpage at [comptroller.texas.gov/taxes/property-tax/arb/](http://comptroller.texas.gov/taxes/property-tax/arb/).

### ARB Survey and Report

The Comptroller's office provides a survey as a reasonable opportunity for people to offer comments and suggestions concerning ARBs.<sup>59</sup>

Individuals who attend a hearing in person or by telephone conference call may complete and submit a survey to the comptroller in person, by mail, email, online or at the appraisal district office.<sup>60</sup>

<sup>54</sup> Tex. Tax chs. 5 and 41A and Tex. Gov't Code ch. 403, subch. M

<sup>55</sup> Tex. Tax Code §5.103(a)

<sup>56</sup> Tex. Tax Code §5.103(b)

<sup>57</sup> Tex. Tax Code §5.103(d)

<sup>58</sup> Tex. Tax Code §5.103(d)

<sup>59</sup> Tex. Tax Code §5.103(e)

<sup>60</sup> Tex. Tax Code §5.104

The Comptroller's office prepares and publishes an annual report summarizing comments and suggestions received from property owners who attend ARB hearings and electronically posts survey responses received from all parties.<sup>61</sup> The Comptroller's office, however, does not have jurisdiction to intervene in local tax matters or take direct action on any comment or suggestion submitted.<sup>62</sup>

Information about ARB survey results and annual reports can be found on PTAD's Property Tax Survey Data and Reports webpage at [comptroller.texas.gov/taxes/property-tax/reports/index.php](http://comptroller.texas.gov/taxes/property-tax/reports/index.php).

### **ARB Training and Assistance**

PTAD conducts two types of annual training seminars for ARB members.<sup>63</sup> The first is a comprehensive, introductory class aimed at new ARB members that is based on the Comptroller's *Appraisal Review Board Manual*.<sup>64</sup> The second is an advanced ARB training class aimed at returning ARB members that is based on the Comptroller's *Continuing Education Course for Appraisal Review Board Members*.<sup>65</sup>

These publications and other ARB training information can be found on PTAD's Appraisal Review Board Training webpage at [comptroller.texas.gov/taxes/property-tax/arb/training.php](http://comptroller.texas.gov/taxes/property-tax/arb/training.php).

PTAD maintains a toll-free telephone number that appraisal review board members may call for answers to technical questions relating to their duties and responsibilities and property appraisal issues.<sup>66</sup> The Comptroller's office, however, is prohibited from advising a property owner, property owner's agent, chief appraiser or another appraisal district employee on a matter that the Comptroller's office knows is the subject of a protest to the ARB.<sup>67</sup>

PTAD assists property owners in the ARB protest process by offering two videos on how to present your case at an ARB hearing – one for homeowners and one for small businesses.

These videos and other information regarding filing protests and appeals can be found on PTAD's Appraisal Protests and Appeals webpage at [comptroller.texas.gov/taxes/property-tax/protests/index.php](http://comptroller.texas.gov/taxes/property-tax/protests/index.php).

### **Biennial Property Tax Report**

The Comptroller's office electronically publishes a biennial report on tax rates and property values in December of every

even-numbered year.<sup>68</sup> This report provides the governor, the lieutenant governor, the speaker of the House of Representatives and each member of the Legislature information on appraised values, taxable values and tax levies and rates of counties, cities, special districts and school districts in effect for the preceding two-year period.<sup>69</sup>

The report can be found on PTAD's Property Tax Survey Data and Reports webpage at [comptroller.texas.gov/taxes/property-tax/reports/index.php](http://comptroller.texas.gov/taxes/property-tax/reports/index.php).

### **Binding Arbitration**

Tax Code Chapter 41A gives property owners meeting certain criteria the option of requesting binding arbitration as an alternative to filing an appeal of an ARB's decision to state district court.<sup>70</sup> The property owner must file a *Request for Binding Arbitration* with the appraisal district within 60 days of receiving the ARB order determining the protest, along with a deposit in the required amount by cashier's check or money order payable to the Comptroller of Public Accounts.<sup>71</sup> The appraisal district must forward the request, deposit and a copy of the protest order to the Comptroller's office within 10 calendar days.<sup>72</sup>

The Comptroller's office must maintain a registry of qualified arbitrators meeting the requirements of law.<sup>73</sup> Upon receipt of an arbitration request and deposit, the Comptroller's office appoints an eligible arbitrator from the registry to conduct the hearing.<sup>74</sup> Decisions by the arbitrator are binding on the parties.<sup>75</sup>

PTAD offers several online informational videos to assist taxpayers with the arbitration process, as well as the required arbitration educational videos.<sup>76</sup>

Information about arbitration services can be found on PTAD's Arbitration information webpage at [comptroller.texas.gov/taxes/property-tax/arbitration/index.php](http://comptroller.texas.gov/taxes/property-tax/arbitration/index.php).

<sup>61</sup> Tex. Tax Code §5.103(f)

<sup>62</sup> Tex. Tax Code §§5.041(f) and 6.052(a)

<sup>63</sup> Tex. Tax Code §5.041(a) and (e-1)

<sup>64</sup> Tex. Tax Code §5.041(a)

<sup>65</sup> Tex. Tax Code §5.041 (e-1)

<sup>66</sup> Tex. Tax Code §5.041(a)(4)

<sup>67</sup> Tex. Tax Code §5.041(f)

<sup>68</sup> Tex. Tax Code §5.09(a)

<sup>69</sup> Tex. Tax Code §5.09(a) and (b)

<sup>70</sup> Tex. Tax Code §41A.01

<sup>71</sup> Tex. Tax Code §41A.03(a)

<sup>72</sup> Tex. Tax Code §41A.05(a)

<sup>73</sup> Tex. Tax Code §41A.06(a)

<sup>74</sup> Tex. Tax Code §41A.07(a)

<sup>75</sup> Tex. Tax Code §§41A.09(b)(4) and 41A.11

<sup>76</sup> Tex. Tax Code §41A.06(c)

## Education Approval

The Comptroller's office approves continuing education programs and educational courses for property tax appraisers and certain tax assessor-collectors.<sup>77</sup> PTAD approves content and assigns continuing education credits to continuing education programs and educational courses, approves instructors for educational courses and approves the content of property tax professional certification exams.<sup>78</sup>

Information about education approval can be found on PTAD's Property Tax Professionals Education webpage at [comptroller.texas.gov/taxes/property-tax/education/index.php](http://comptroller.texas.gov/taxes/property-tax/education/index.php).

## Forms

PTAD creates, publishes and regularly maintains forms, applications and other information important to the administration of local property taxation.<sup>79</sup> About 200 forms are accessible through PTAD's website, including forms for the ARB, arbitration, collections, education, exemptions, property value study, rendition, railroad rolling stock, special appraisal, special inventory, property value reports, truth-in-taxation, surveys and notices.

Property tax forms can be found on PTAD's website at [comptroller.texas.gov/taxes/property-tax/forms/](http://comptroller.texas.gov/taxes/property-tax/forms/).

## Laws, Rules and Opinions

After each legislative session, PTAD publishes *Texas Property Tax Law Changes* that includes highlights or general summaries of recent legislation relating to property tax.<sup>80</sup> It is an informational resource to guide readers to legislation that impacts a particular issue. It does not include all legislation or exact or complete text of the legislation highlighted and is not a substitution for legal advice.

PTAD updates and publishes the *Texas Property Tax Code* after each legislative session to provide access to the statutes that guide the administration of property taxes in Texas.<sup>81</sup> The annotated version of this publication includes summaries of court cases, Attorney General Opinions and other references. PTAD also publishes the *Texas Property Tax Laws* after each legislative session to provide access to relevant excerpts from legal resources other than the Tax Code that guide the administration of property taxes in Texas.<sup>82</sup> These publications can be easily accessed on PTAD's website for free or ordered for a fee in paperback or on compact disc.

<sup>77</sup> Tex. Tax Code §5.04(a) and Tex. Occ. Code §1151.1015

<sup>78</sup> Tex. Tax Code §5.04(a) and Tex. Occ. Code §1151.1015

<sup>79</sup> Tex. Tax Code §5.07(a)

<sup>80</sup> Tex. Tax Code §5.05(a)(4)

<sup>81</sup> Tex. Tax Code §5.05(a)(5)

<sup>82</sup> Tex. Tax Code §5.05(a)(5)

PTAD makes changes to agency rules on matters for which the Comptroller's office has rule-making authority.<sup>83</sup> PTAD rules can be found online in the *Handbook of Texas Property Tax Rules*, together with courtesy copies of the text of proposed and adopted rule amendments and repeals.<sup>84</sup>

These publications, together with summaries of court decisions and recent Attorney General Opinions concerning various property tax issues, can be found on PTAD's Legal Resources webpage at [comptroller.texas.gov/taxes/property-tax/legal-resource.php](http://comptroller.texas.gov/taxes/property-tax/legal-resource.php).

## Local Government Relief for Disabled Veterans Exemption

PTAD manages the application and payment process for local government relief for the disabled veteran exemption. The program's purpose is to ensure that the cost of providing ad valorem tax relief to disabled veterans is shared equitably among the residents of this state.<sup>85</sup>

A city adjacent to a United States military installation or a county in which a United States military installation is wholly or partly located is eligible to apply for a disabled veteran assistance payment from the state under Local Government Code Section 140.011.<sup>86</sup> The city or county must be a qualified local government during the fiscal year in which payment is sought.<sup>87</sup>

Information regarding this process and a history of the payouts can be found on PTAD's Local Government Relief webpage at [comptroller.texas.gov/taxes/property-tax/exemptions/local-gov-relief.php](http://comptroller.texas.gov/taxes/property-tax/exemptions/local-gov-relief.php).

## Operations Survey Data

PTAD conducts an annual survey of appraisal districts concerning the administration and operation of their offices.<sup>88</sup> The survey includes questions on topics including the appraisal district board of directors, budgets, staffing levels, salaries and benefits, parcels and appraising, taxing units, ARBs, protests and litigation.

The survey results are reported and posted on PTAD's Property Tax Surveys and Reports webpage at [comptroller.texas.gov/taxes/property-tax/reports/index.php](http://comptroller.texas.gov/taxes/property-tax/reports/index.php).

<sup>83</sup> Tex. Gov't Code ch. 2001

<sup>84</sup> Tex. Tax Code §5.05(a)(6)

<sup>85</sup> Tex. Local Gov't Code §140.011(b) and (e)

<sup>86</sup> Tex. Local Gov't Code §140.011(a)

<sup>87</sup> Tex. Local Gov't Code §140.011(b)

<sup>88</sup> Tex. Tax Code §5.03(b)

## Penalty and Interest Charts

PTAD maintains [Penalty and Interest Charts](#) that provide the principal and interest rates on delinquent property taxes required by Tax Code Section 33.01.<sup>89</sup> The schedules include rates for taxes delinquent on Feb. 1 of the tax year. These rates do not apply to delinquent taxes based on a different delinquency date.

The penalty and interest charts can be found on PTAD's Property Tax Bills webpage at [comptroller.texas.gov/taxes/property-tax/bills/index.php](http://comptroller.texas.gov/taxes/property-tax/bills/index.php).

## Professional and Technical Assistance

PTAD's information and outreach effort includes regularly participating in conferences sponsored by property tax professionals, local government officials and taxpayer groups. PTAD also co-hosts an annual conference with the University of Texas – Austin, LBJ School of Public Affairs, that presents information on current topics of interest for property tax professionals, appraisers, assessor-collectors, property tax consultants and other interested persons.

PTAD provides extensive property tax information through its website, publications, forms and online videos. It also maintains a toll-free telephone number and a division email account through which it provides professional and technical assistance on property tax matters.

PTAD can be contacted Monday through Friday, 8 a.m. until 5 p.m., at 800-252-9121 (press 2) or by email at [ptad.cpa@cpa.texas.gov](mailto:ptad.cpa@cpa.texas.gov). PTAD's website address is [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/).

PTAD offers continuing education opportunities for property tax professionals on the Texas property tax system, appraisal, arbitration, assessment and collection practices, ARB protests and appeals, ethics and professional duties.<sup>90</sup> These videos allow for continuing education credit for property tax professionals licensed through the Texas Department of Licensing and Regulation.<sup>91</sup>

Videos may be accessed through PTAD's Property Tax Videos webpage at [comptroller.texas.gov/taxes/property-tax/video/](http://comptroller.texas.gov/taxes/property-tax/video/).

## Publications

The Comptroller's office prepares and publishes approximately 35 publications concerning the administration of local property tax.<sup>92</sup> PTAD's publications cover topics including property tax administration, special appraisal (including

agricultural land), appraisal review boards, exemptions, legal resources, the PVS, special inventory appraisal, surveys and reports.

PTAD publishes [Property Taxpayers Remedies](#) that explains the remedies available for taxpayers dissatisfied with their property value and how to protest that property value.<sup>93</sup> Appraisal districts may use it to meet the requirements to include it with notices of appraised value and to deliver it to property owners or their agents protesting to an ARB.<sup>94</sup>

PTAD's publications can be found on its webpage at [comptroller.texas.gov/taxes/property-tax/docs/](http://comptroller.texas.gov/taxes/property-tax/docs/).

PTAD annually prepares a packet of sample media releases to help appraisal districts inform taxpayers of their rights and remedies. The packet includes sample radio announcements that can be printed and given to local announcers or downloaded for local radio stations. As most of the information is required by law to be published in newspapers, the packet includes samples of many different required notices that appraisal districts may take to their local newspapers.

The sample packet of media releases can be found on PTAD's Appraisal District Public Information webpage at [comptroller.texas.gov/taxes/property-tax/info-pack/index.php](http://comptroller.texas.gov/taxes/property-tax/info-pack/index.php).

PTAD publishes [Property Tax Today](#), which is a quarterly newsletter that features topics of current interest and information regarding upcoming property tax deadlines, action items and information releases.<sup>95</sup>

This quarterly newsletter can be accessed through PTAD's webpage at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/).

## PVS Resources

PTAD annually publishes resources used in the PVS, including a business personal property depreciation schedule, trend factors and life expectancies for common furniture, fixtures, machines and equipment.<sup>96</sup> It also publishes a Field Appraisers Procedures Manual that outlines the procedures followed by PTAD's field appraisers when conducting the PVS.<sup>97</sup>

Appraisal districts are required to maintain property sales information collected as part of their uniform record keeping systems and to submit the data to the Comptroller's office where it is used for the PVS.<sup>98</sup> All property transfers are sub-

<sup>89</sup> Tex. Tax Code §33.01

<sup>90</sup> Tex. Tax Code §5.04(a) and Tex. Occ. Code §1151.1015

<sup>91</sup> Tex. Occ. Code §1151.1581(c)

<sup>92</sup> Tex. Tax Code §5.05(a)

<sup>93</sup> Tex. Tax Code §5.06

<sup>94</sup> Tex. Tax Code §§5.06, 25.19(i) and 41.461(a)(1)

<sup>95</sup> Tex. Tax Code §5.05(a)(4)

<sup>96</sup> Tex. Tax Code §5.05(a)(3) and Tex. Gov't Code §403.302

<sup>97</sup> Tex. Gov't Code §403.302 and 34 Tex. Admin. Code §9.101

<sup>98</sup> Tex. Tax Code §5.07(c)

mitted electronically in a standardized format. PTAD maintains a secure FTP site for these submissions.

Appraisal districts submit certified appraisal rolls to the Comptroller's office.<sup>99</sup> PTAD simplified this process by requiring appraisal districts to provide their local values through the PTAD's Electronic Appraisal Roll System (EARS).<sup>100</sup> EARS requires appraisal districts to provide appraisal roll information in a standard electronic format.<sup>101</sup> PTAD maintains a secure FTP site for EARS submissions. PTAD works closely with appraisal districts to ensure successful submissions of their electronic appraisal roll information.<sup>102</sup>

On request of the commissioner of education or a school district, the Comptroller's office audits the total taxable value of property in a school district and may revise the PVS findings based on the audit findings.<sup>103</sup> The Comptroller's office certifies the audit findings to the commissioner of education.<sup>104</sup>

Information regarding the resources used to perform the PVS can be found on PTAD's Property Value Study and Self-Reports webpage at [comptroller.texas.gov/taxes/property-tax/pvs/index.php](http://comptroller.texas.gov/taxes/property-tax/pvs/index.php).

### ***Tax Rate Posting***

The Comptroller's office prepares an annual list of total tax rates reported to the Comptroller's office by each taxing unit.<sup>105</sup> The tax rates included are for the current year and must be listed in alphabetical order.<sup>106</sup> PTAD publishes this list on its website not later than Jan. 1 of the following year, as required.<sup>107</sup>

This information can be found on PTAD's Tax Rates and Levies webpage at [comptroller.texas.gov/taxes/property-tax/rates/index.php](http://comptroller.texas.gov/taxes/property-tax/rates/index.php).

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<sup>99</sup> Tex. Tax Code §26.01(b)

<sup>100</sup> Tex. Tax Code §26.01(b) and 34 Tex. Admin. Code §9.3059(a)

<sup>101</sup> Tex. Tax Code §26.01(b) and 34 Tex. Admin. Code §9.3059(a)

<sup>102</sup> 34 Tex. Admin. Code §9.3059(a)

<sup>103</sup> Tex. Gov't Code §403.302(h)

<sup>104</sup> Tex. Gov't Code §403.302(h)

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<sup>105</sup> Tex. Tax Code §5.091(a)

<sup>106</sup> Tex. Tax Code §5.091(a)

<sup>107</sup> Tex. Tax Code §5.091(b)

For more information, visit our website:  
**[comptroller.texas.gov/taxes/property-tax](https://comptroller.texas.gov/taxes/property-tax)**

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