

Property Tax Assistance

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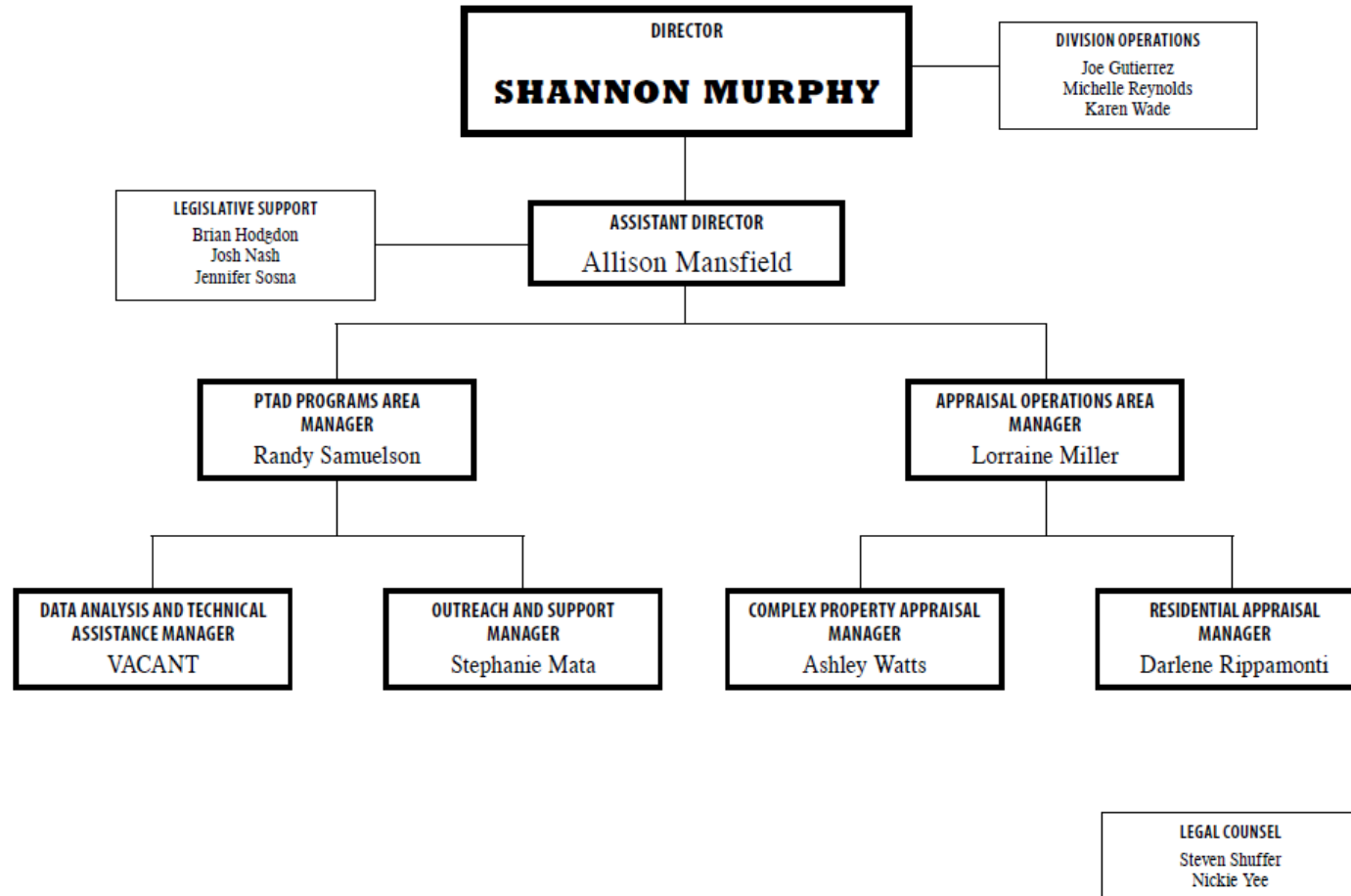


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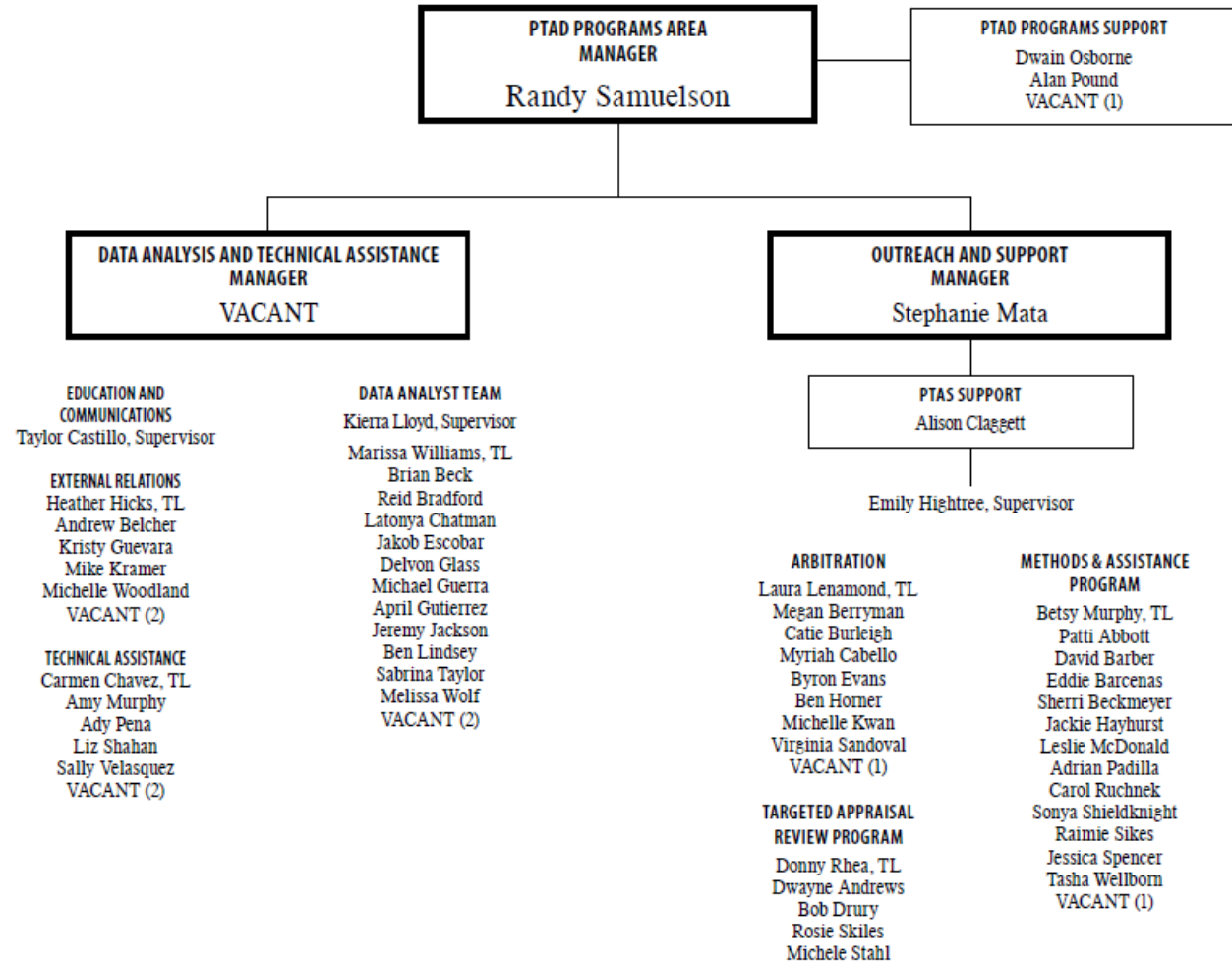
Property Tax Assistance Division

- Division Announcements
- School District Property Value Study
- Targeted Appraisal Review
- Methods and Assistance
- Arbitration
- Data Submissions

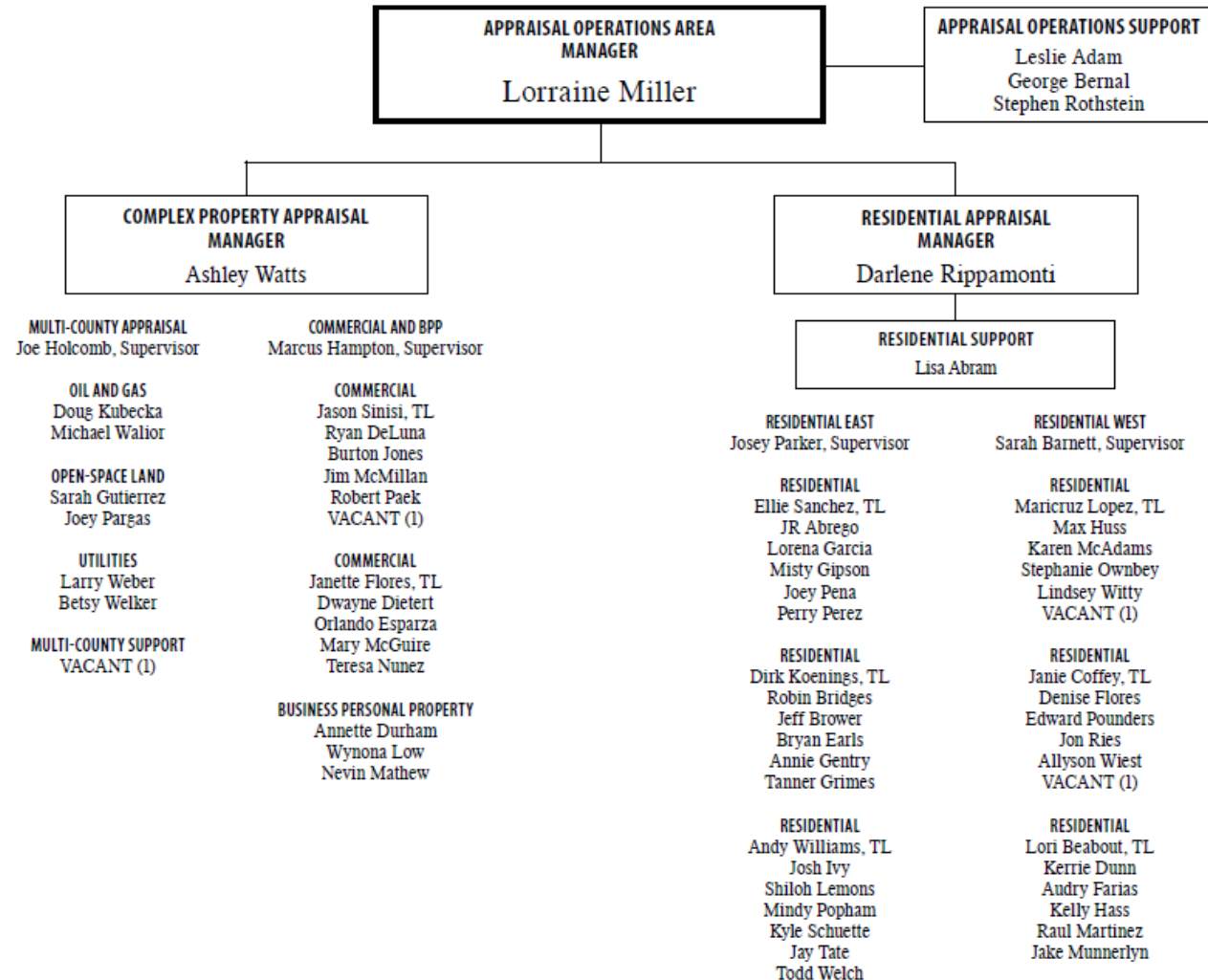
Property Tax Assistance Division



Property Tax Assistance Division



Property Tax Assistance Division – Appraisal Operations



Appraisal Operations

Lorraine Miller, Area Manager

BPP, Commercial and Residential

Looks at the local properties within the SDPVS

Sales ratio study supplemented with independent appraisals, if needed

Independence between local values and sale prices or PTAD appraisals is vital to ensure equitable distribution of state funding for public schools.

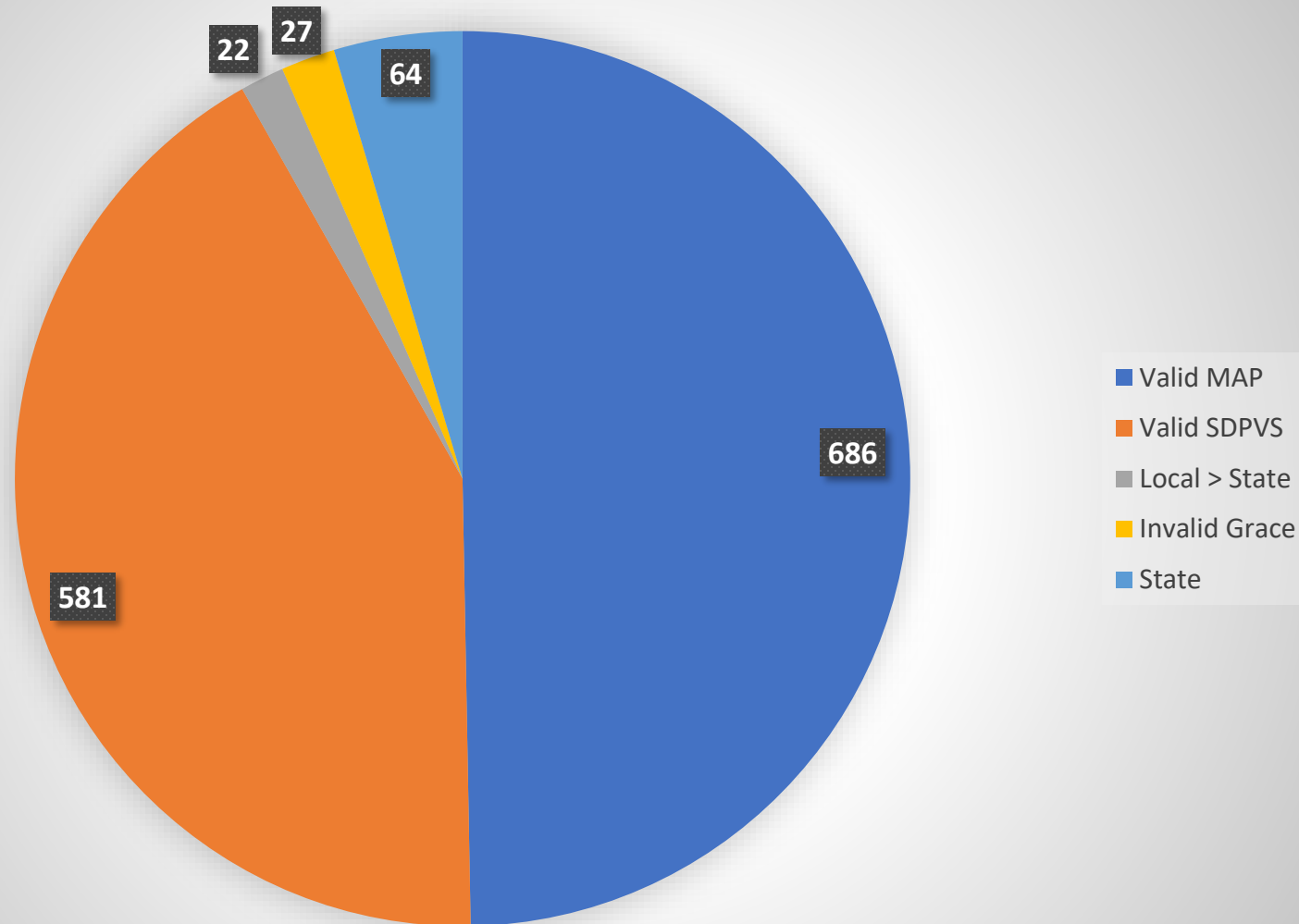
Multi-County Appraisal Team

Multi-County Appraisal Team looks at the complex and multi-county properties within the SDPVS.

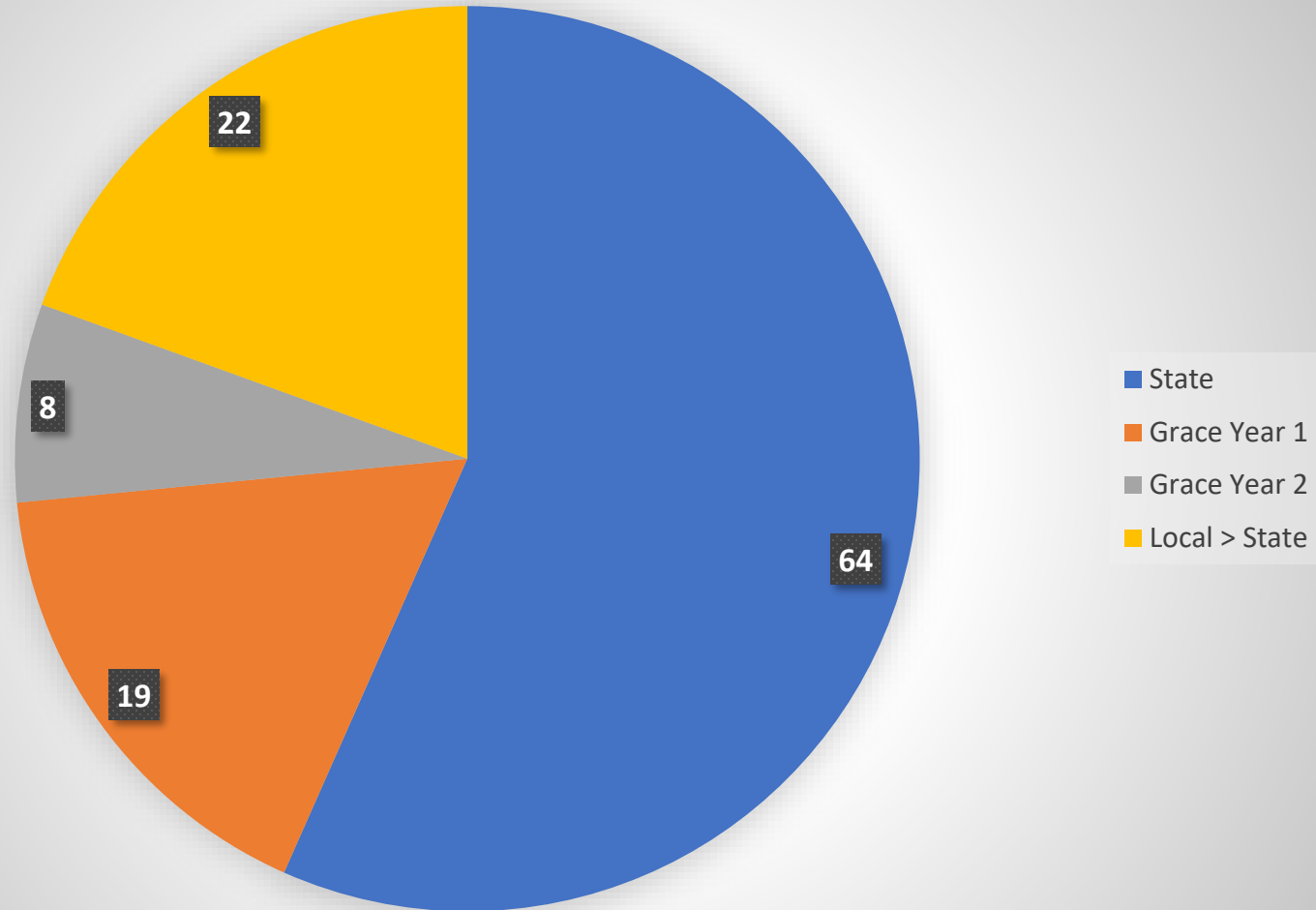
Sampling for these properties focuses on dominant properties which is different than in the field studies portion of the SDPVS.

As with field studies, independence between local values and PTAD appraisals is vital to ensure equitable distribution of state funding for public schools.

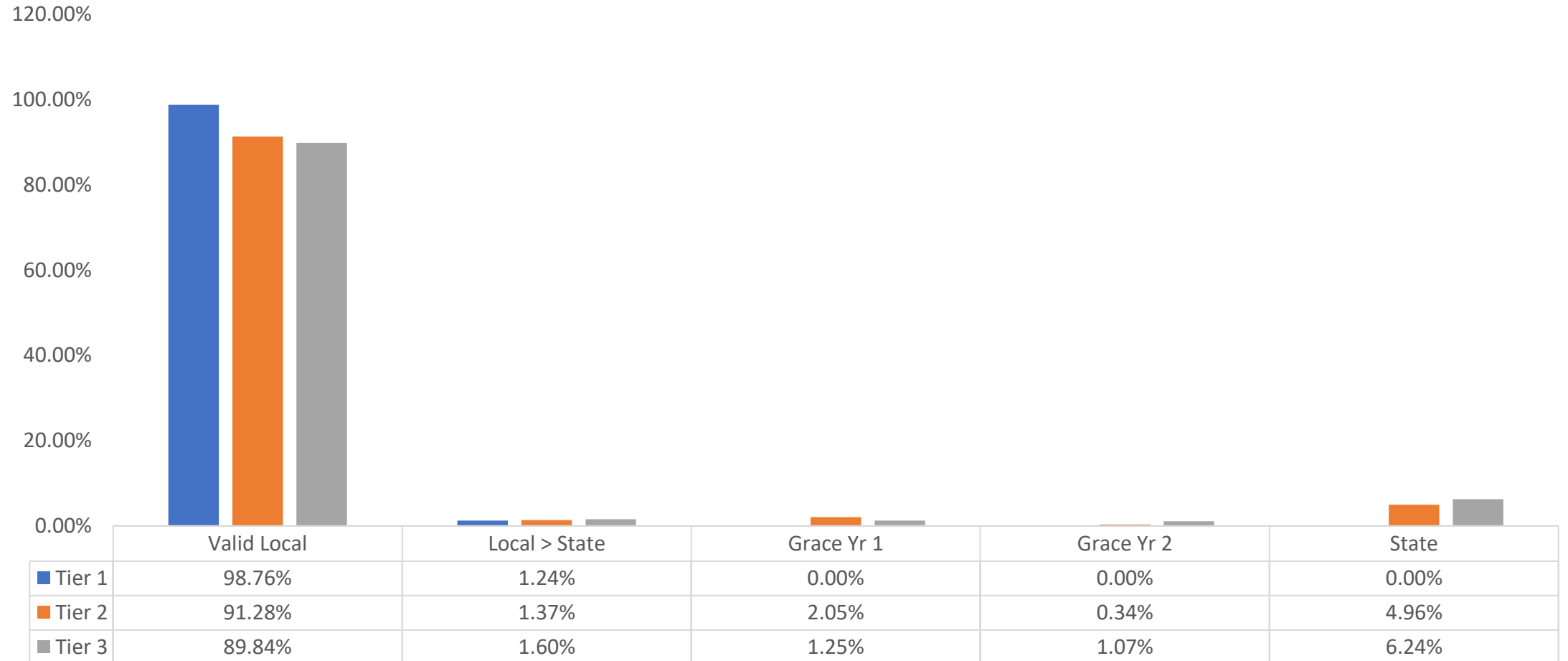
SDPVS 2024 Preliminary Findings



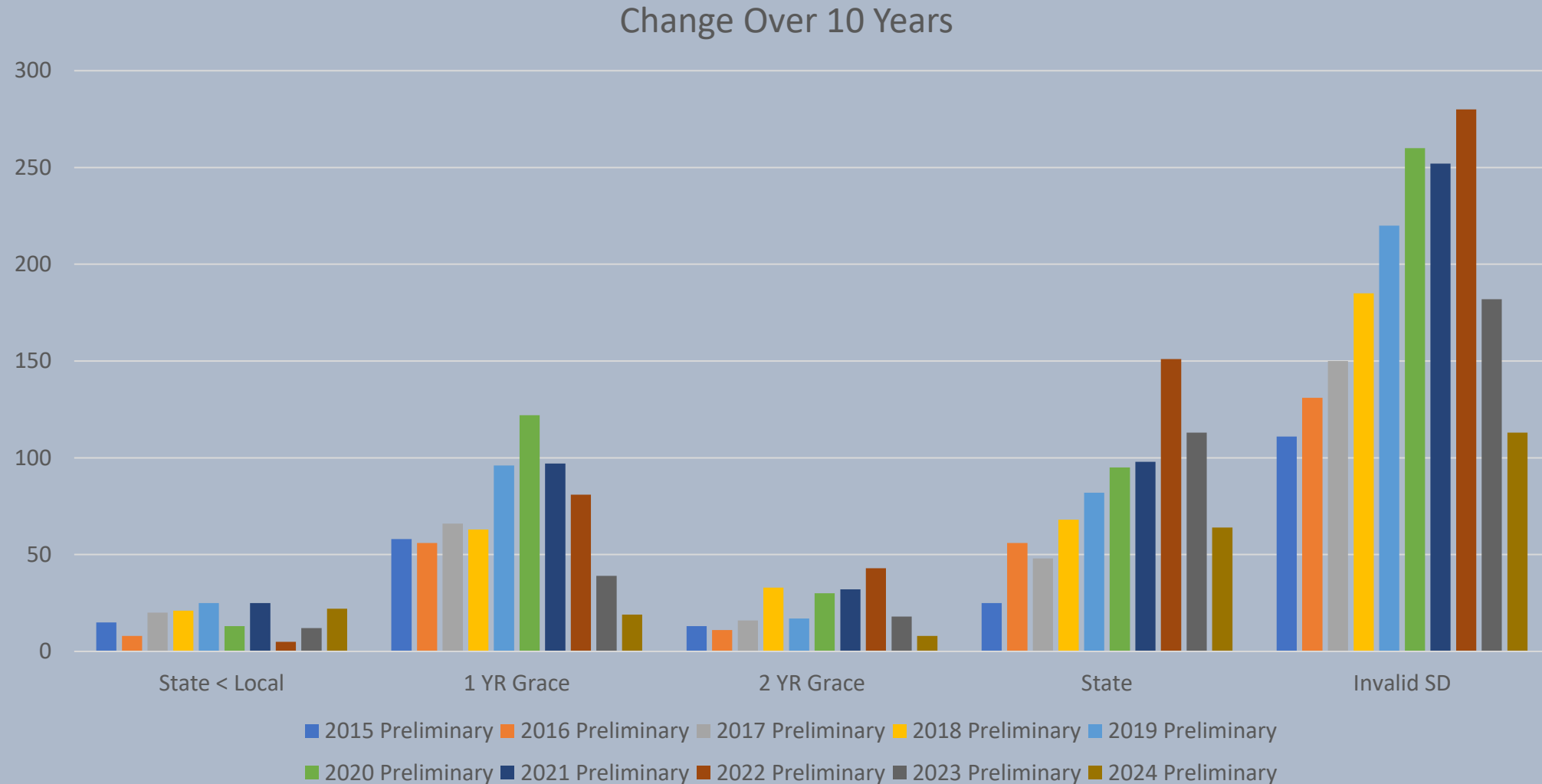
SDPVS 2024 Preliminary Findings - Invalid



2024 SDPVS Preliminary Findings, by Tier

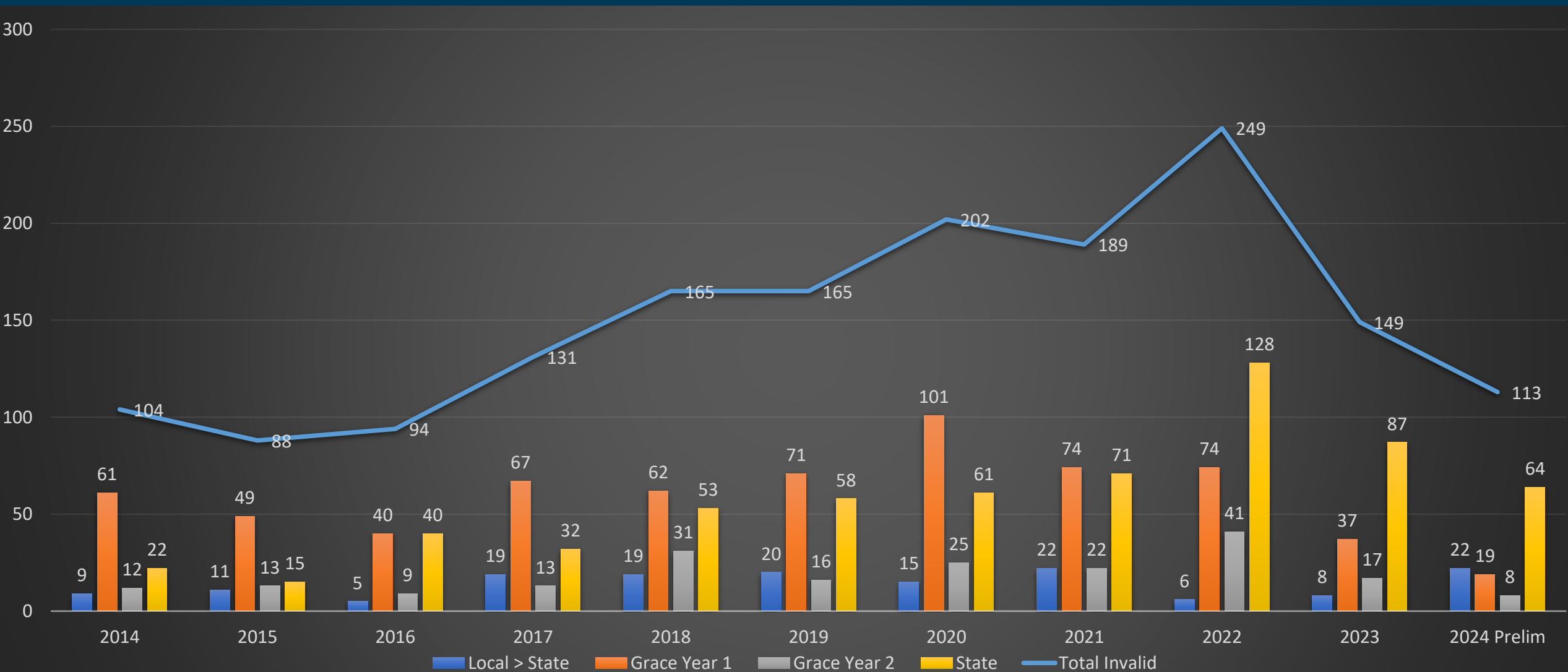


SDPVS Preliminary 10-Year Summary

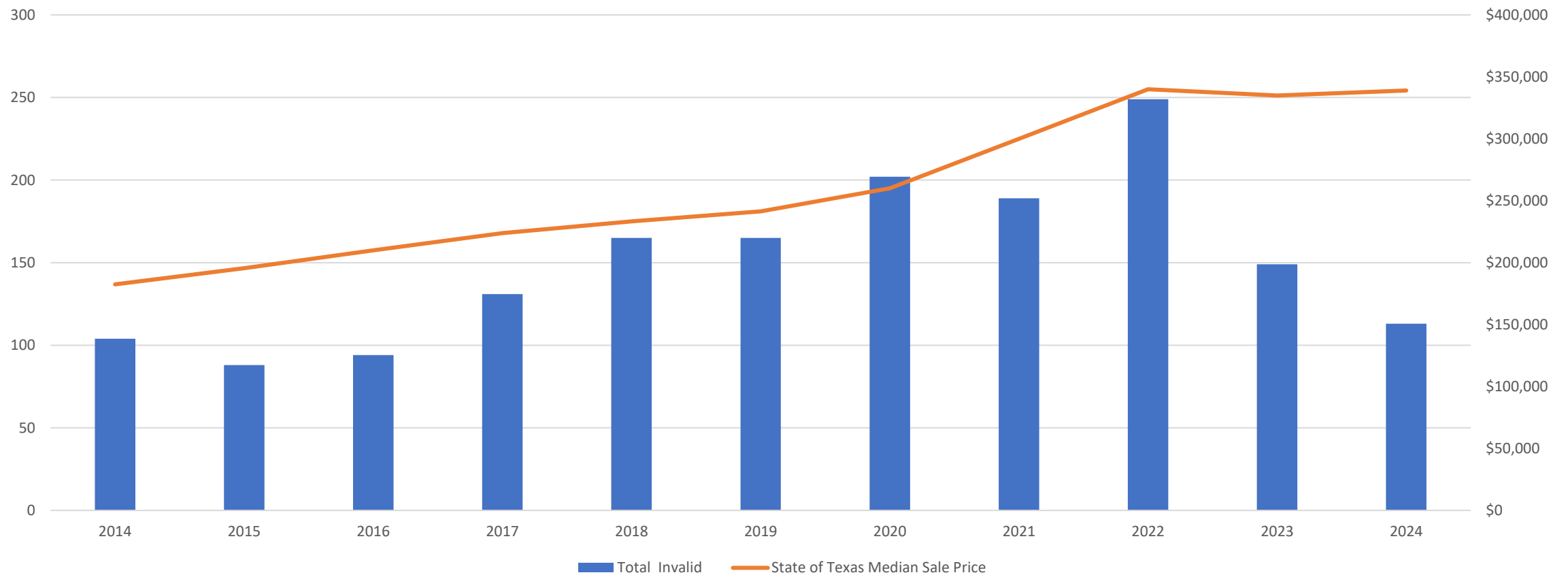


* SDPVS findings are reported by school district. If a school district's boundary overlaps two or more appraisal districts, the school district's findings are split to only include the property located within a single appraisal district.

2024 SDPVS Preliminary



SDPVS Invalid Findings – Texas Median Sale Price



SDPVS Problem Areas

Low Strata 2 ratios

Low Category E ratios

Omitted property

Flat values

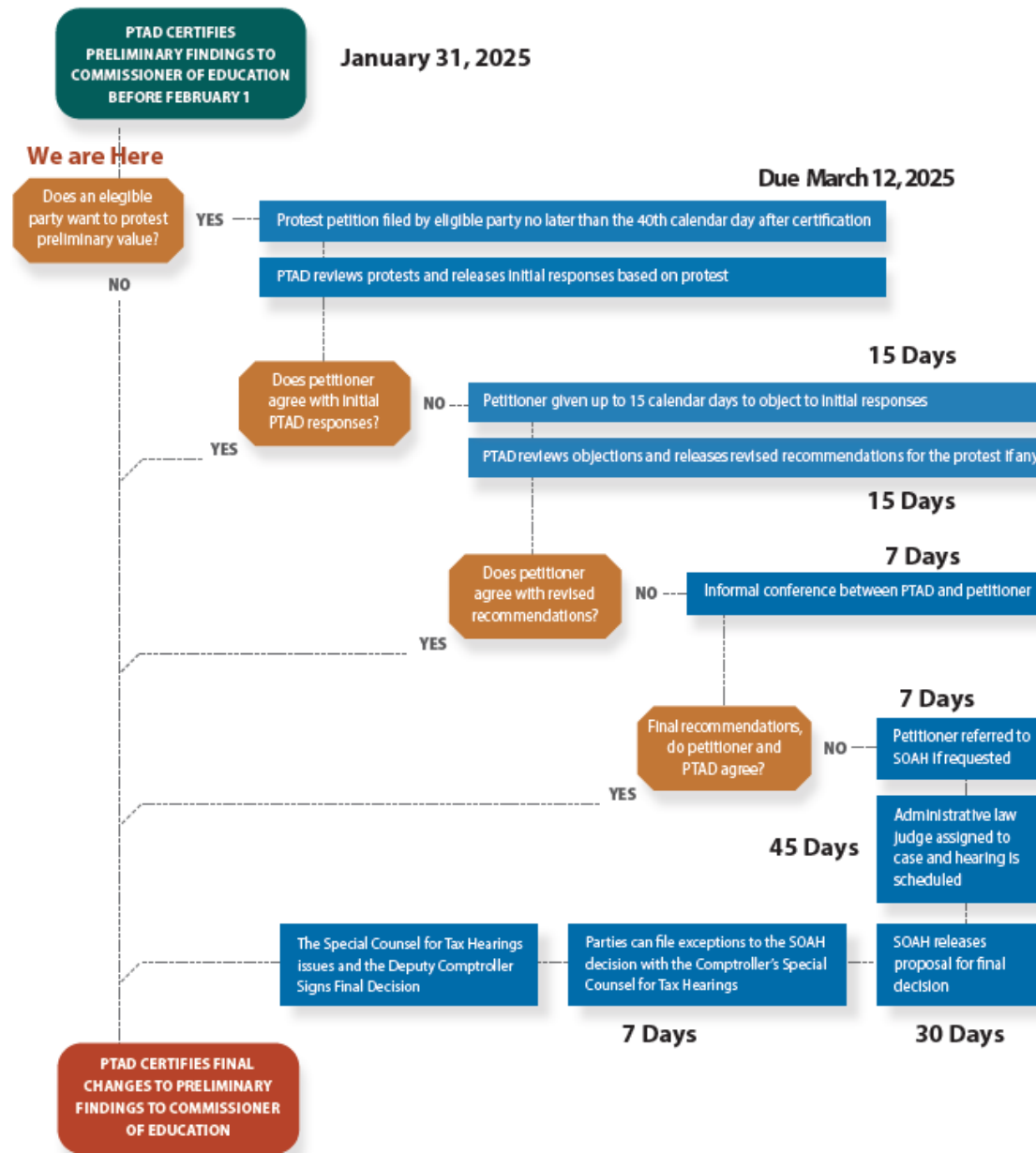
Lack of sales data

- School District PVS protest process is:
 - authorized by Gov't Code §403.303 and
 - detailed in Comptroller's Subchapter L rules.
- By law, petition must be filed not later than the 40th day after preliminary certification.
 - specify grounds for objection
 - specify value claimed to be correct

School District PVS Protest Process

School District Property Value Study Protest Process

Property Tax Assistance Division (PTAD)



Petition Elements



Part A

- Identifies petitioner and authorizes agent



Part B

- Lists objections and requested relief in detail



Part C

- Documents all supporting evidence

School District PVS Protest Rejections

Rejection of an objection is uncommon.

Rejection of entire petition is rare.

- Rule 9.4309 states that petitions that are rejected in their entirety may request a referral to SOAH **within fifteen (15) calendar days.**

School District PVS Protest Rejections

- Common causes for rejection:
 - Objecting to values by stratum or location instead of by specific sample property ID
 - Objecting to study procedure instead of specific value determination
 - Objecting within the wrong category
 - e.g. SR correction requested within CAT A objections
 - Not listing specific correction requested

Schedule of Disputed Value Determinations for Property Category (Part B)

Objection Number	Property ID#/ Company ID#/ Land Class	Certified CAD Value	Protest Issue	Alleged Inaccuracy	Requested Correction/Value Claimed to Be Correct	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence ID (as stated in Part C)	PTA
1	2594457	\$200,000	Value	\$275,000	\$205,000			
2	593299	69,000,000	EGI & CAP RATE	78,643,934	74,276,400			
3	R000010748 R000001115 R000011358 R000011794 R000012718 R000012760 R000012811 R000013859	N/A	Stratum 2	.9189 Stratum 2 Ratio	40,097,090			
4	N/A	N/A	Inaccuracy of State deduction for Homestead - 10% Appraisal Cap Loss	State deduction value for Homestead - 10% Cap Loss of 101,785,497 is inaccurate and too low	Change State Deduction Value for Homestead - 10% Appraisal Cap Loss from 101,785,497 to 122,384,292			

Additional School District PVS Protest Resources

- [Publication](#) on *The School District Property Value Study and How to Protest*
- [Flyer](#) on the School District PVS Protest Process
- [Video](#) on How to Protest School District PVS Results
- [Examples](#) of completed Petition Part B

Who Can Protest

School Districts

- Self-report protest
- Property category protest

Property Owners

- \$100,000+ tax liability within same school district and same property category

Protest Benefits for Invalid ISDs

- With a flip to valid finding, invalid ISDs can:
 - avoid inclusion in off-cycle school district PVS study.
 - protect future grace period eligibility.
- State value ISDs can mitigate financial impact to FSP payments.
- CAD Board of Directors are not required to hold a public meeting for valid findings.

Self-Report Protest Benefits

- Many data points that impact TEA funding do not impact School District PVS assigned status.
 - e.g. value of residence homestead exemptions
- Accurate information ensures full and timely FSP funding from TEA.
- Corrections to data may prevent the need for future School District PVS audits.

PTAD Programs

Randy Samuelson, Area Manager

PTAD Programs



Data Analysis and Technical Assistance

Data Analysis

Education and External Relations

Technical Assistance



Outreach and Support

Arbitration

Methods and Assistance Program

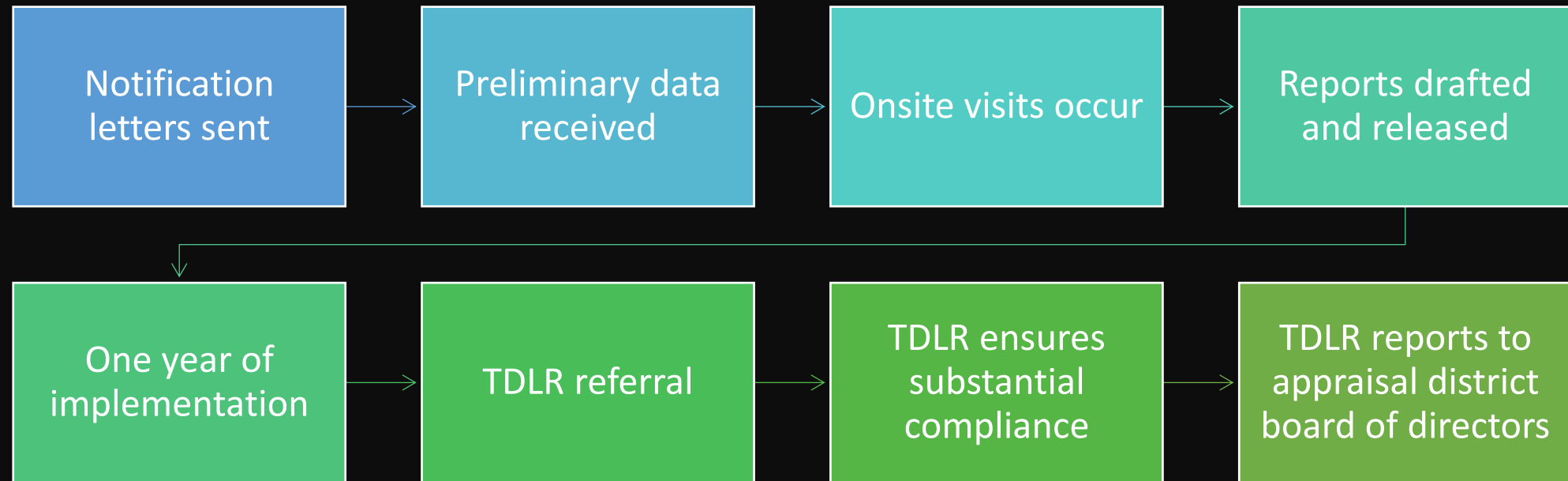
Targeted Appraisal Review Program

Targeted
Appraisal
Review
Program (TARP)

Triggered by a school district with three consecutive invalid findings

First reports based on the final 2022 SDPVS results

TARP Process





TARP Reviews

SDPVS Year	Number of Appraisal Districts
2022	32
2023	29
2024 Preliminary	20

Common TARP Findings

Appraisal District Governance and Administration:

15% of Total Findings

Appraisal Process Administration:

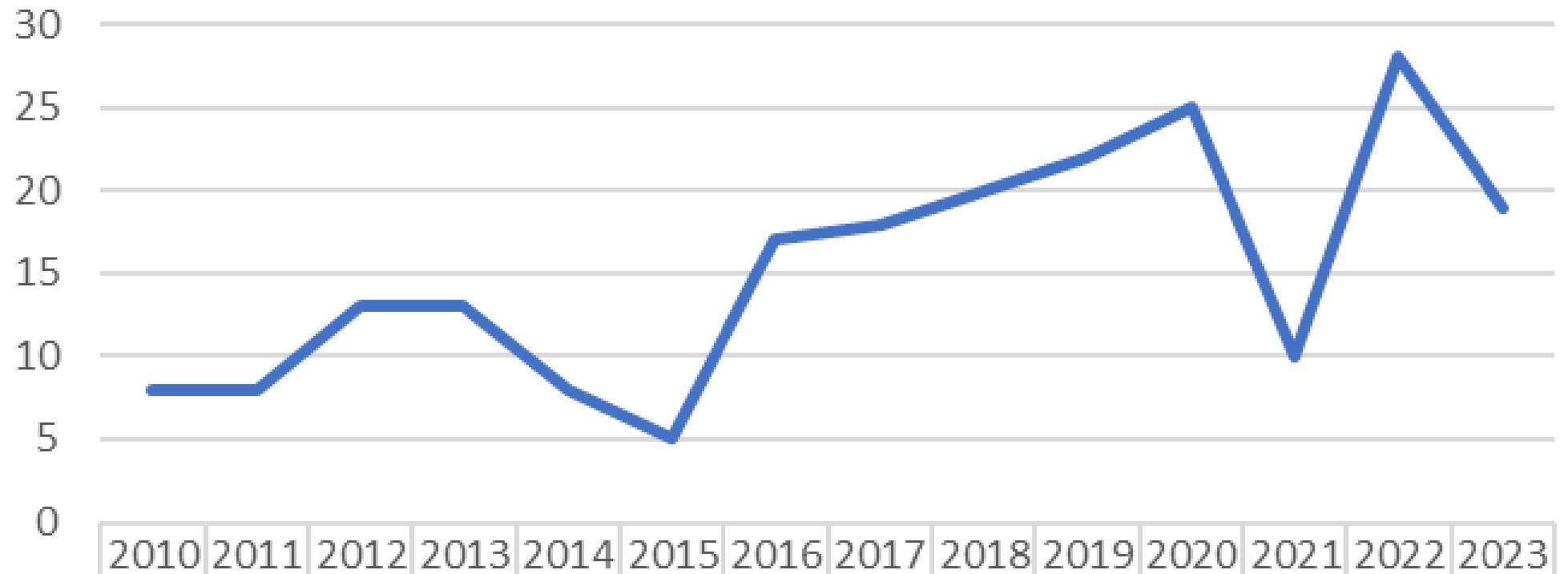
51% of Total Findings

Categories of Valuation:

34% of Total Findings

Methods and Assistance Program (MAP)

CADS Referred



— # CADS Referred

8

8

13

13

8

5

17

18

20

22

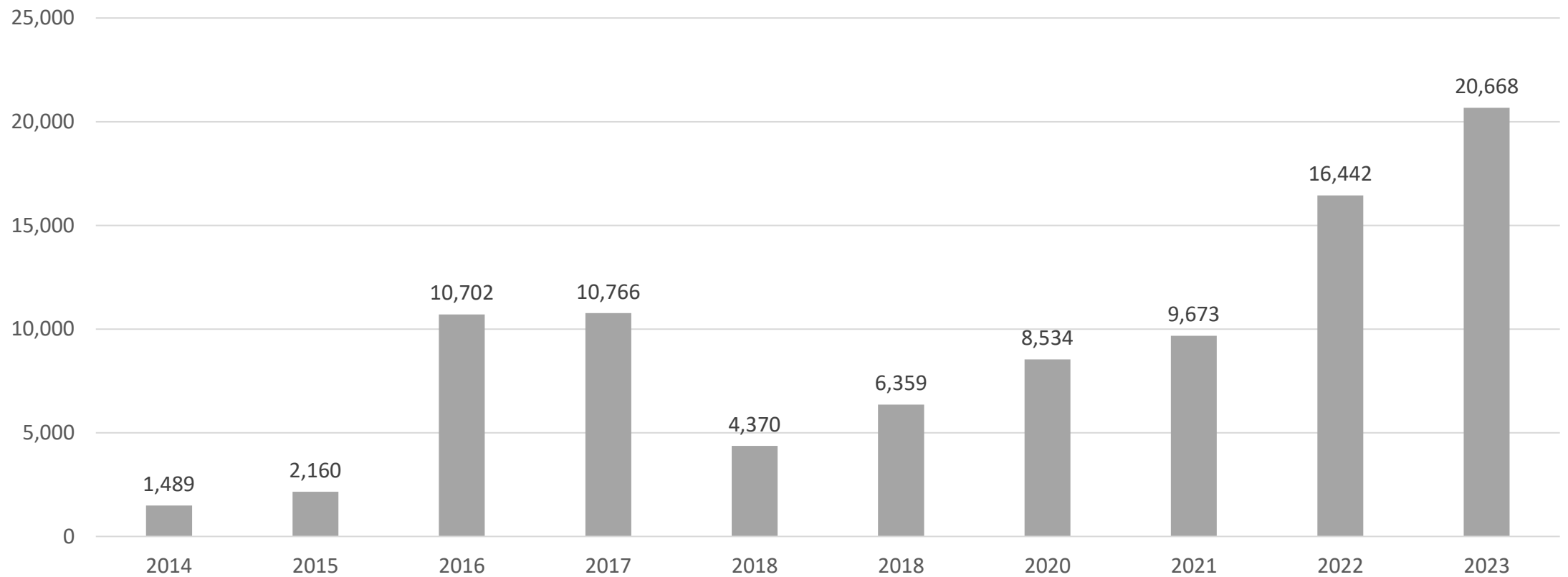
25

10

28

19

Regular Binding Arbitration



Electronic Property Transaction Submission (EPTS)

Appraisal Operations

Why do we collect this data?



Required by Tax Code §5.07(c)

- Appraisals Districts are required to maintain the property sales information they collect as part of their uniform record keeping systems.
- The Appraisal Districts are required to submit the data in a form prescribed by the Comptroller's office.



Compiled into a statewide database by PTAD

Uses for the database include:

- School District Property Value Study
- Public Information for CADs and others
- Research

EPTS Resources

Electronic
Property
Transaction
Submission

The EPTS Manual will provide the
following information:

Submission Guidelines

Confidential Coding Information

Common Errors to Avoid

Property Transaction Record Format

Property Transaction Record Format Edits

Submission Guidelines

Include *ALL* property transaction records

- Valid and invalid transactions

Include transactions for the required time period

- Begins January 1 of the prior year to the submission date

Submitted twice a year

- February 1
- August 1

Submit via the agency's FTP site:
[privatesftp.texas.gov](ftp://privatesftp.texas.gov)

- Notify us via ptad.sss@cpa.texas.gov
- Also submit a signed Media Information and Certification form

Common Errors to Avoid

Incorrect Time Period Covered

- Both February and August submission will include ownership transfers from January 1 of previous year.
- There is an overlap, and CADs will submit some records more than once.

Transactions Included

- Include ALL ownership transfers.
- Include only one transaction per ownership transfer.
- Do not exclude transfers determined invalid by the CAD.
- Do not exclude transfers with no sale price.
- Do not include active listings as an indicated transfer in ownership.

Sale Price Information

- Do not include deed of trust amounts (lien amounts).
- Do not include listing amounts.

Common Errors to Avoid Continued

Incorrect Confidentiality Codes

- Field must contain appropriate confidentiality code.
- If Confidentiality code P is applied to a transaction, an explanation is required.

Missing Data and Incorrect Data Format

- Include data for all fields as indicated on the EPTS Manual.
- Submit files in specific data field format as indicated on EPTS Manual.

Incorrect Values

- The most recent CAD value must be submitted on the February submission.
- The current year certified value must be submitted on the August submission.

Electronic Appraisal Roll Submission (EARS)

Data Analysis Team

What is Data from the EARS Used for?

School District Report of Property Value

School District Stratification Report

Special District Report of Property Value

County Report of Property Value

City Report of Property Value

Important Dates

Districts may begin submitting test files

Deadline for filing final submission

- For appraisal districts with taxable parcels of more than 10,000 but less than 200,000

Tax rate & SDPVS info deadline

15 July

1 Sep.

15 Nov.

1 May

1 Aug.

15 Oct.

Deadline for initial submission of test file

Deadline for filing final submission

- For appraisal districts with fewer than 10,000 taxable parcels or more than 200,000 taxable parcels

Final tax rate post-election deadline

Extensions??

- It depends.....
- Possible for the appraisal roll submission
- Request must be in **writing** to PTAD director **at least 30 days** before the applicable deadline
 - Either August 1 or September 1
- May be extended for good cause

What must the extension request include?

State the reasons
for the extension
request

The date by which
the appraisal
district will submit
their EARS

What is required when submitting your EARS?

Media Information Form (MIF)

- Form 50-792
- Includes the # of records for each type
- Contact information
- Chief appraiser's signature is required

Tax Rates

- Form 50-886-a

Recap Documents

- Should be a copy of the recap submitted to the taxing unit during certification
- Should NOT be generated from the EARS file *only*
- PTAD uses the recaps to verify submissions for accuracy and completeness
- Will **NOT** accept submissions without certified recaps

<https://comptroller.texas.gov/taxes/property-tax/forms/>

Common EARS Errors

Error rate greater than 2%

- Submitting a test file can help identify possible issues

Including appraisal district records

Incomplete EARS submissions

Incomplete certified recaps

Not providing a new signed MIF if asked to resubmit

Invalid counties listing value in C2 (Colonias)

- Bee, Brewster, Brooks, Cameron, Culberson, Dimmit, Duval, Edwards, El Paso, Frio, Hidalgo, Hudspeth, Jeff Davis, Jim Hogg, Jim Wells, Kinney, La Salle, Maverick, Nueces, Pecos, Presidio, Reeves, San Patricio, Starr, Terrell, Uvalde, Val Verde, Webb, Willacy, Zapata & Zavala

EARS Resources

Electronic Appraisal Roll Submission

Record Layout and Instructions Manual

EARS Manual

What is the EARS Data File?

Property Tax Assistance Division



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EARS Video

Texas Property Tax Assistance Property Classification Guide

Classification Guide



Questions?