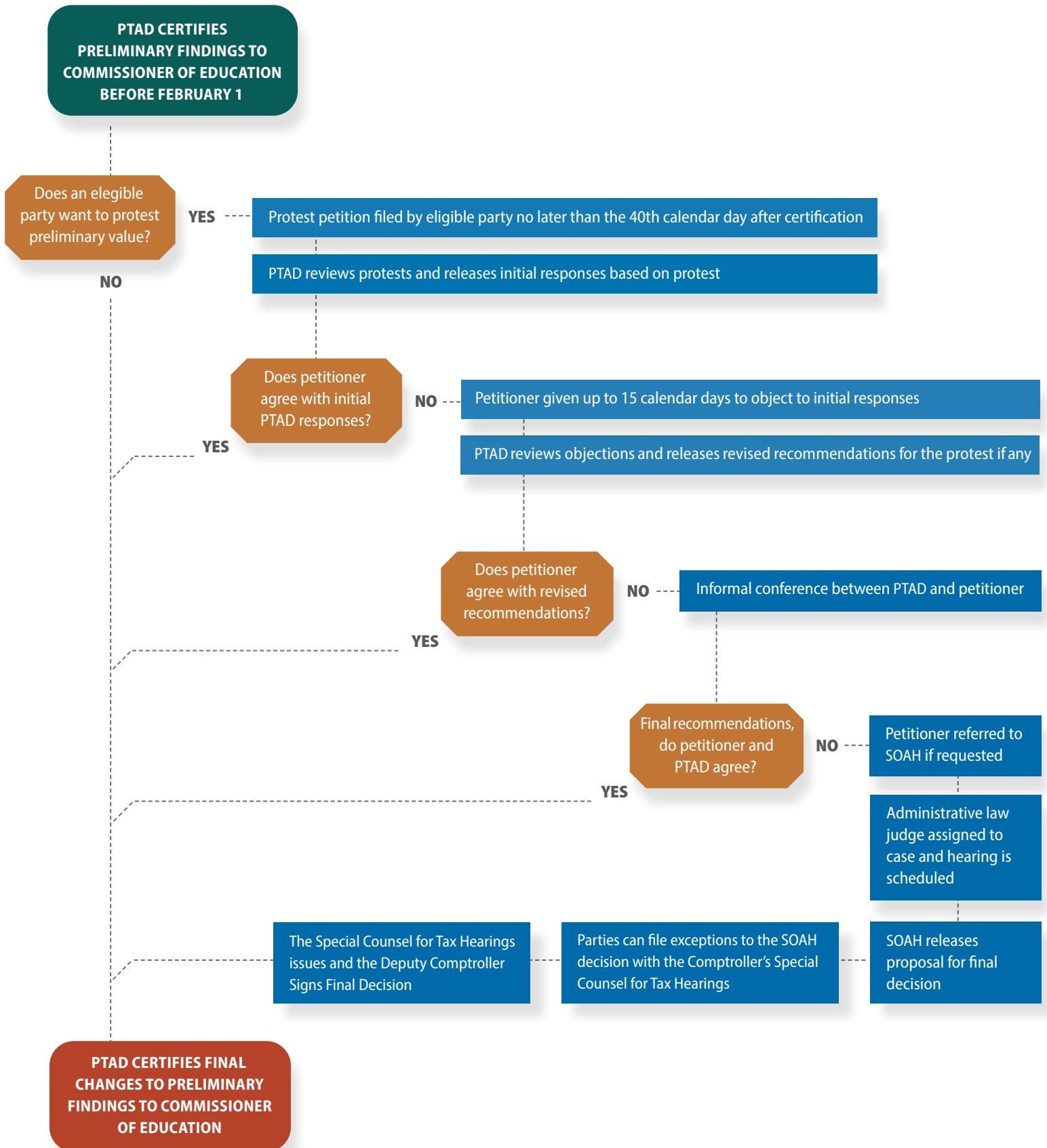


School District Property Value Study Protest Process

Property Tax Assistance Division (PTAD)



Who May Protest?

School districts and eligible property owners may protest the Property Tax Assistance Division's (PTAD) preliminary School District Property Value Study (PVS) findings and revisions.

To be eligible, a property owner must own property with a \$100,000 or more tax liability in a school district studied in the School District PVS (Tex. Gov't Code Section 403.302).

How Do I Protest?

A protest begins with filing a petition with PTAD by the protest deadline – **within 40 calendar days** after the date the PTAD certifies the School District PVS preliminary findings of taxable value to the commissioner of education. The petition must state the grounds for objection to the preliminary findings and provide supporting documentary evidence in the manner required by Comptroller Rule 9.4308 (Tex. Admin. Code Section 9.4308).

School District PVS Protest Process

1. PTAD certifies preliminary findings of taxable values to the commissioner of education. PTAD may make amendments and corrections throughout the protest process until final value certification.
2. A petition protesting preliminary findings under Government Code Section 403.302(g) must be filed **within 40 calendar days** after the date PTAD certifies preliminary findings of taxable value to the commissioner of education. This is a statutory deadline that PTAD has no authority to extend.
3. PTAD reviews the protest petition to ensure it is complete before conducting the review. PTAD rejects incomplete protest petitions. Upon completion of the review, PTAD sends the petitioner initial recommendations. PTAD's responses includes agreement, disagreement or modification of the objection. This process usually takes around seven weeks to complete.
4. Petitioners have **15 calendar days** to review the initial recommendations by PTAD and either agree or disagree. A petitioner that disagrees with PTAD's recommendations shall reply to PTAD documenting the grounds for each objection. A petitioner that agrees with PTAD's recommendations shall waive any further consideration of the petition.
5. PTAD sends the petitioner copies of documents utilized in performing the study **within 15 calendar days** of the petitioner addressing the initial recommendations. At or after that same time, PTAD drafts recommendations, if any, for the petitioner, and provides notice of the date, time and place of an informal conference to discuss remaining objections.
6. The petitioner may agree at any time to PTAD's revised recommendations and waive further consideration of the protest. If a petitioner wishes to continue, the informal conference is a jurisdictional prerequisite to referral of grounds for objection to the State Office of Administrative Hearings (SOAH).
7. If after the informal conference a protest issue is unresolved, a petitioner may request in writing a referral to SOAH for a hearing administered by an administrative law judge (ALJ).
8. Once SOAH receives the referral from PTAD, a hearing should be set **no later than 45 calendar days** after the date of the referral.
9. During a hearing with an ALJ, all parties are given time to explain each objection and counter any alternate values. After the hearing, the ALJ provides both parties with a proposal for decision that includes the ALJ's recommendations for final decision and the rationale supporting such recommendations.
10. A party may file exceptions to the SOAH proposal for decision with the Comptroller's Special Counsel for Tax Hearings **within 7 calendar days** and the other party must respond **within 7 calendar days**.
11. The Comptroller's Special Counsel for Tax Hearings reviews the proposal for decision from the ALJ, any filed exceptions and issues a final order which is reviewed and signed by the Deputy Comptroller. If any protest results in a change to the preliminary findings, PTAD certifies the new value to the commissioner of education.

For more information, visit our website:

comptroller.texas.gov/taxes/property-tax

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