



Examples of Completed Part B Schedules for Each Property Category

**January 2023
Property Tax Assistance Division
Texas Comptroller of Public Accounts**

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

Protest # _____

Form 50-210-b

Requirements for the completion of this document may be found in 34 Texas Administrative Code 9.4308

All applicable fields must be completed in this box:

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School District Name: _____

School District Number: _____

Appraisal District Name: _____

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Property Owner Name: _____

Agent Name: _____

Property Category
A – Real Property: Single-Family Residential
B – Real Property: Multifamily Residential
C1 – Real Property: Vacant Lots and Tracts
D1 – Real Property: Qualified Open-Space Land
D2 – Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
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F1 – Real Property: Commercial
G1 – Real Property: Oil and Gas
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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)	PTAD Recommendation	PTAD Revised Value Recommendation	Petitioner Agree or Disagree (enter A or D only)
1	22854	\$525, 217	Non-realty component of value included in sales price	\$520,000	\$500,000	Sales price of \$520,000 is too high. Closing statement from buyer states that \$20,000 of furniture was included in the sale. Reduce sales price to \$500,000.	Exhibit 1: Closing statement 1-2			
2	97523	\$158,200	Building condition* and effective age	10 years	20 years	Appraised value is too high. PTAD assigned the property an effective age of 10 years. Photos of the house to show the flooring is very old, cracked vinyl and the exterior walls and roof are in need of repair. Increase the effective age to 20 years.	Exhibit 2: Photos of flooring, exterior walls and roof of subject, 3-7			
3	97523	\$158,200	Local modifier applied	.90	.80	Appraised value is too high. PTAD calculated and applied .90 as the local modifier based on property #6825 which has an effective age of 10 years. PTAD calculated and applied .80 as the local modifier to property #8655 which has an effective age of 20 years and is comparable to the subject property. Apply PTAD’s local modifier of .80 to reduce the value of this property.	Exhibit 2: CAD appraisal cards, 8-9; PTAD LM account #8655 FAS report, 10; photos of comp #8655, 11-15; tax agent’s valuation using .80 local modifier, 16			

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1	9586	\$5,600,988	Net rentable area	125,000 sqft	121,570 sqft	PTAD’s total appraised value is too high. Per the owner’s 1/12/2021 income and expense statement, the net rentable area is 121,570 sqft and not 125,000 sqft, which is the gross building area. Reduce the square footage to 121,570 net rentable sqft.	Exhibit 1: Owner’s income and expense statement, 1-2; tax agent’s valuation with change, 3-4			
2	76852	\$1,428,500	Capitalization Rate	7%	8%	PTAD’s total appraised value is too high. PTAD used a capitalization rate of 7% for retail. The subject property is a small office building and a recent market survey of comparable office buildings shows capitalization rates ranging from 7.75% to 8.50%. Increase the capitalization rate to 8%.	Exhibit 2: July 2013 market survey, 5-12; photos, 13-15; tax agent’s valuation with change, 16-20			
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1	9586	\$24,000	Land value applied	\$16,500 per acre	\$12,000 per acre	PTAD’s value is too high. PTAD’s land schedule shows that river-front property is \$16,500 per acre and that property with river access is \$12,000 per acre. This property has river access and photos show it has not view of the river. Apply PTAD’s \$12,000 per acre scheduled rate to the subject rather than its higher river-front rate to reduce the land value.	Exhibit 1: Photos, 1-3; PTAD’s land schedule, 4; tax agent’s valuation with change, 5-6			
2	10567	\$7,350	Sq footage of lot	18,420 sqft	14,820 sqft	PTAD’s value is too high. Although CAD appraisal card shows the lot size is 18,420 sqft, the plat map and survey reflect the correct size of 14,820 sqft. Reduce the sqft to 14,820.	Exhibit 2: plat map, 7; survey, 8; tax agent’s valuation with change, 9-10			
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1	Native Pasture	N/A	2020 grazing lease rate	\$5 per acre	\$4 per acre	PTAD’s 2020 grazing lease rate is too high. Surveys from landowners indicate typical lease rates are \$4 per acre.	Exhibit 1: landowner surveys, 1-25			
2	Irrigated Cropland	N/A	2020 cotton fertilizer expense	Landowner share percent 0%	Landowner share percent 33%	PTAD did not include fertilizer expense for irrigated cotton in 2020. Producers in this county report that the landowner’s share of the fertilizer expense for irrigated cotton is 33%.	Exhibit 2: Statements from Ag Advisory Board, 26-40			
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1	459991	\$47,268	Occupancy Use	Code 554, Shed Office Structure	Code 470, Equipment Shop Building	PTAD’s value is too high. In its cost appraisal, PTAD used values from Marshall & Swift (M&S) for a shed office structure described as having drywall interior walls and carpet flooring. The subject building has unfinished interior walls with concrete flooring which resembles the equipment shop building description. Use the M&S cost code 470 for equipment shop building rather than code 554 to appraise the improvement.	Exhibit 1: Photos, 1-3; M&S occupancy code descriptions for 470 & 554, 4-5; tax agent’s valuation using code 470, 6-7			
2	22854	\$216,599	Effective age	10 years	25 years	PTAD’s value is too high. Review of photos shows the attributes of this property reflect a higher effective age than that assigned by PTAD.	Exhibit 2: Photos, 8-12; tax agent’s valuation using effective age of 25 years, 13-14			
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1	5323	\$64,115	Square footage of improvement (screened porch)	4,000 sqft	400 sqft	PTAD’s value is too high. PTAD included in the valuation a 4,000 sq.ft screened porch. The CAD area calculation for the screened porch is 20 x 20 which equals 400 sq.ft. Reduce the square footage of the screened porch to 400 sq.ft.	Exhibit 1: CAD appraisal card, 1; photos of porch, 2-3; sketch of house & porch, 4; tax agent’s valuation with change, 5-6			
2	84227	\$82,810	Effective Land Size	\$5,000	\$750	PTAD’s value for the land upon which this improvement sits is too high. As the photo and plat map show, this property is a 640 acre ranch with a house on one acre in the center, and, therefore, one economic unit. PTAD’s land schedule shows that a 640 acre tract is valued at \$750 per acre (and a one acre tract at \$5,000). Reduce the total appraised value by \$4,250 (\$5000-\$750).	Exhibit 2: Aerial photo, 7; plat map, 8; CAD appraisal card, 9; PTAD land schedule, 10; tax agent’s valuation with change, 10-11			

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1	2921	\$524,737	Building Class	Class C	Class D	PTAD’s value is too high. Load-bearing walls of this office building are constructed of wood which Marshall & Swift consider Class D, and not of masonry or concrete which M&S consider Class C. Reduce the value of the building to reflect it is Class D, the same as shown on the CAD appraisal card.	Exhibit 1: Photos of structural interior, 1-3; CAD appraisal card, 4; M&S Class C and D descriptions; 5-6; tax agent’s valuation with change, 7-8			
2	35886	\$116,888	Vacancy & Collection Loss	10%	15%	PTAD’s value is too high. The owner’s income and expense statement from last year shows the actual vacancy and collection loss for this property was 15%.	Exhibit 2: Owner’s income and expense statement, 9-12; tax agent’s valuation with change, 13-14			
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1	TXO01 011111	N/A	First-year lease operating expense	\$45,000/yr	\$105,000/yr	The operator’s lease operating expense for this property indicates operating expenses are higher than PTAD used.	Exhibit 1: Operator’s lease operating expense and joint interest billing statements (Part C Category G1, Evidence ID Pages 1-13)			
2	TXO01 011111	N/A	Discount Rate	18.25%	20.25%	Erratic oil and gas production and numerous workovers indicate 2 percent greater risk that this lease will not produce to the economic limit projected in PTAD’s appraisal.	Exhibit 1: Production Graph (Part C Category G1, Evidence ID Pages 14-15)			
3	TXO01 011111	N/A	Oil Decline Rate	10%	12%	Actual production indicates an oil decline rate of 12 percent.	Exhibit 1: Production Graph (Part C Category G1, Evidence ID Pages 14-15)			
4	TXO01 011111	N/A	Gas Decline Rate	10%	12%	Actual production indicates an oil decline rate of 12 percent.	Exhibit 1: Production Graph (Part C Category G1, Evidence ID Pages 14-15)			
5	TXG01 222222	N/A	Gas Decline Rate	25%	32%	Actual production indicates a gas decline rate of 32 percent.	Exhibit 1: Production Graph (Part C Category G1, Evidence ID Pages 16-17)			

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1	44444	N/A	Projected Income	\$50,000,000	\$45,000,000	PTAD’s value is too high. The company’s past five years’ income indicates \$45 million is an appropriate level of income to estimate for future years.	Exhibit 1: Appraisal firm’s appraisal of the company, 1-20			
2	33333	N/A	Cost of Equity	10.39%	12.45%	PTAD’s value is too high. The cost of equity used by PTAD is too low and should be increased to 12.45%.	Exhibit 2: Cost of capital study provided by company representative, 21-62			
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1	999001	\$45,000	School District allocation	\$100,000	\$42,000	PTAD value is too high. PTAD allocated all of the personal property valued at \$100,000 for this business to this school district. Per the owner’s rendition statement from last year and the CAD appraisal card, only 42% of the personal value is located in this school district; the remaining 58% of value is located in the adjoining school district.	Exhibit 1: Owner’s rendition, 1-3; CAD appraisal card, 4; tax agent’s valuation with change, 5-12			
2	999257	\$285,000	Useful life	10 years	5 years	PTAD value is too high. During the previous two years, the owner identified its taxable business property as office equipment on its rendition statements and described copiers and phone equipment which have a five year useful life. PTAD identified and trended the business property for this account as machinery and equipment which has a 10 year useful life. Decrease the useful life of the owner’s business property to five years.	Exhibit 2: Owner’s previous rendition statements for 2 years, 13-20; CAD appraisal card, 21; tax agent’s valuation with change, 22-25			

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1	N/A	N/A	Taxable Value for School District purposes	\$145,275,381	\$139,529,756	The taxable value for school district purposes should be revised based on the attached updated School District Report of Property Value.	Exhibit 1: Updated School District Report of Property Value and supporting documents, 1-21			
2	N/A	N/A	Deduction for value lost to district’s participation in tax increment financing	\$60,000,000	\$55,000,000	The deduction for value lost to participation in tax increment financing should be revised based on the attached Report on Value Lost Because of School District Participation in Tax Increment Financing.	Exhibit 2: Revised Report on Value Lost Because of School District Participation in Tax Increment Financing and supporting documents, 22-30			
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