

2023 Electronic Appraisal Roll Submission Process (EARS)

1. 2023 Electronic Appraisal Roll Submission (EARS)

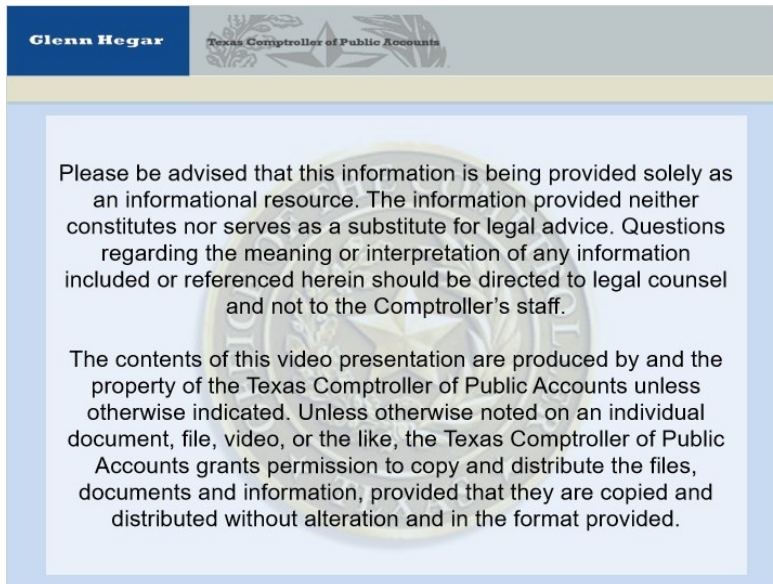
1.1 Welcome



Notes:

Good Afternoon welcome to the 2023 Electronic Appraisal Roll Submission process, also called the EARS process This presentation will provide information on the 2023 changes.

1.2 Disclaimer



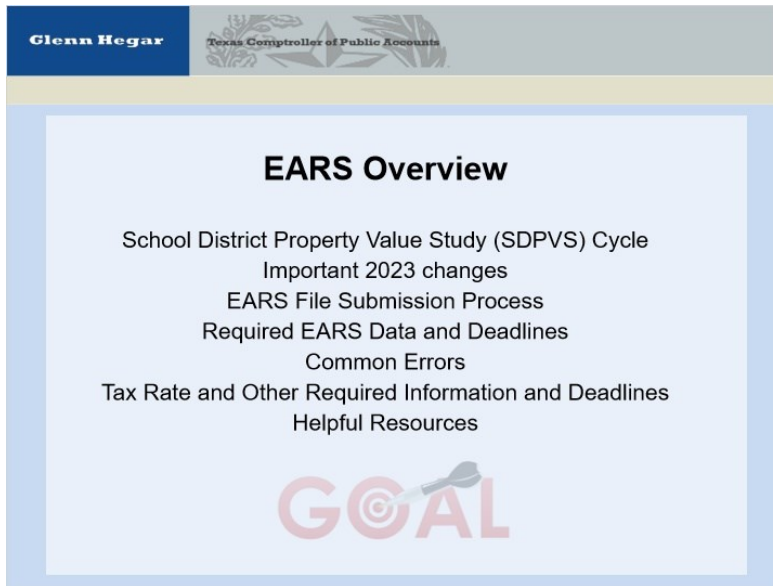
The image shows a screenshot of a video presentation. At the top left, there is a blue box with the name "Glenn Hegar" in white. To the right of this box is the Texas Comptroller of Public Accounts logo, which features a star and the text "Texas Comptroller of Public Accounts". Below the header, there is a light blue rectangular area containing two paragraphs of text. The first paragraph is a disclaimer stating that the information is provided solely as an informational resource and is not a substitute for legal advice. The second paragraph states that the contents of the video presentation are produced by and the property of the Texas Comptroller of Public Accounts, and that permission is granted to copy and distribute the files, documents, and information, provided they are copied and distributed without alteration and in the format provided.

Notes:

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1.3 Overview



Notes:

In this presentation, we will cover the following subjects:

School District Property Value Study (SDPVS) Cycle

Important changes in 2023

EARS File Submission Process

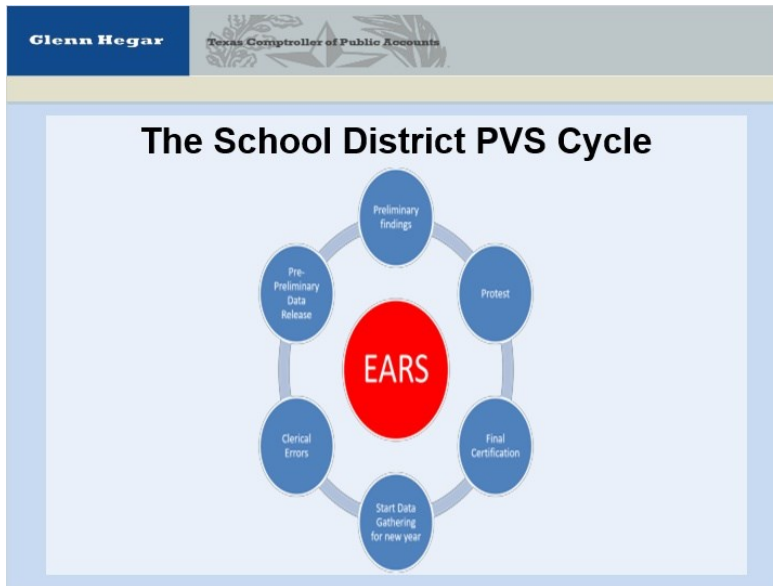
Required EARS Data and Deadlines

Common Errors

Tax Rate and Other Required Information and Deadlines

Helpful Resources

1.4 The School District PVS Cycle

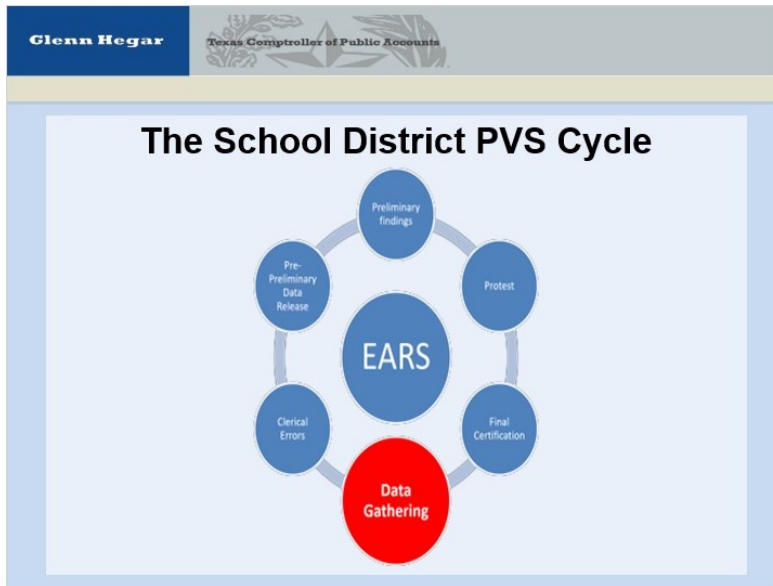


Notes:

The School District Property Value Study (SDPVS) is an 18-month cycle that starts February 1 of a given year and runs through August of the following year.

At the core of the SDPVS is the Electronic Appraisal Roll Submission, the data file we call EARS.

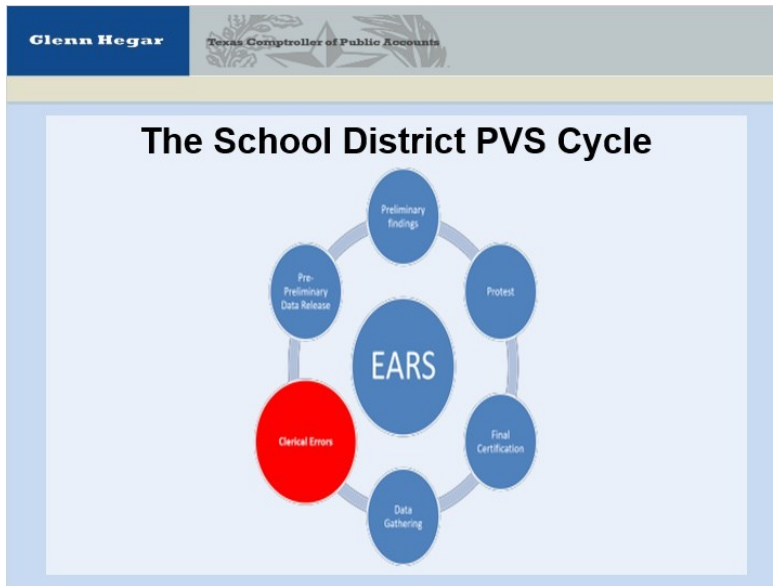
1.5 The School District PVS Cycle



Notes:

We begin gathering data for the new year's SDPVS in February, right after preliminary certification for the prior year. During this time, our technical team works closely with appraisal districts, allowing them to begin submitting EARS test files on May 1. This ensures your EARS submissions error rates are within the 2% tolerance rate.

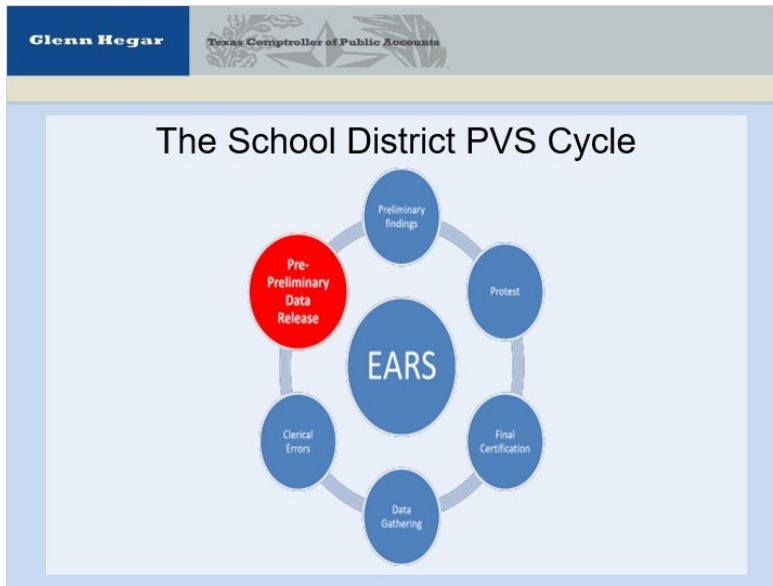
1.6 The School District PVS Cycle



Notes:

After the data gathering phase, our field appraisers work closely with the appraisal districts to correct any clerical errors. This verifies that the local values listed on the properties studied are correct. Fixing simple errors as soon as possible greatly reduces the need to file a protest.

1.7 The School District PVS Cycle

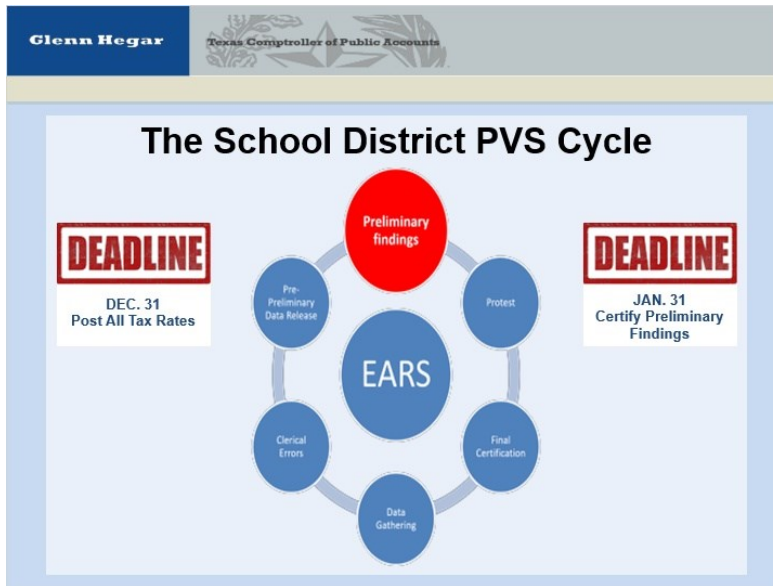


Notes:

After processing all EARS files and other required data, our office sends a pre-preliminary data release to all appraisal and school districts.

The pre-preliminary release is NOT statutorily required. We have, however, received feedback that this data release is helpful in identifying errors not initially captured by our error reports.

1.8 The School District PVS Cycle

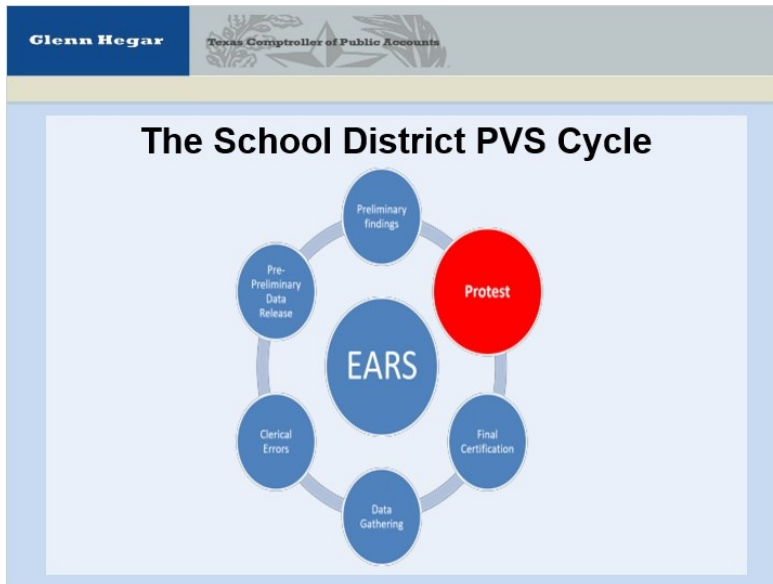


Notes:

The Comptroller's office has two critical deadlines set by the legislature:

We must post all tax rates on our web site no later than Dec 31 and we must certify the Preliminary findings of the SDPVS to the Texas Education Agency and the Legislative Budget Board no later than January 31.

1.9 The School District PVS Cycle



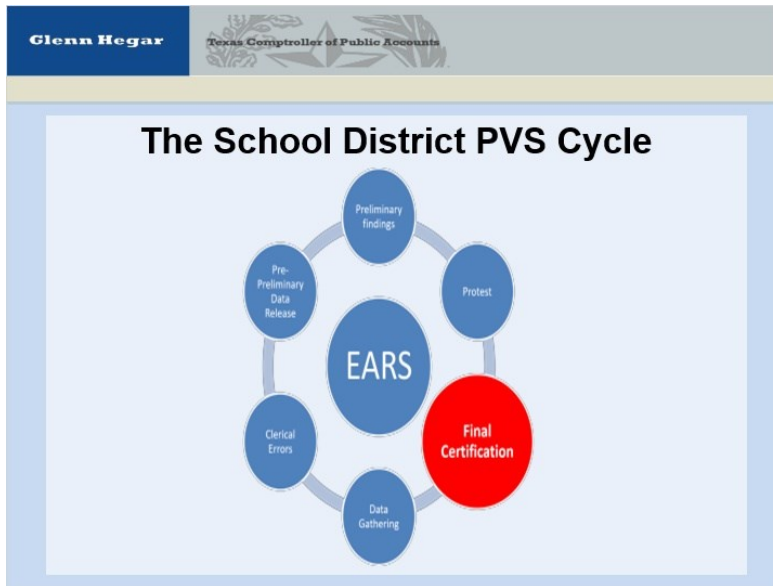
Notes:

After we certify the preliminary findings, the protest season starts. School districts, eligible property owners and their agents can file a protest against the SDPVS preliminary findings as early as the day after certification, but no later than the end of the 40th day after certification. This process can take several months.

If there is a change in an appraisal district's self-reported data originally submitted to our office, or if appraisal districts did not include some data that should have been, then they may submit an audit request instead of a protest.

We work audit requests according to our normal audit procedures, except that we aim to complete them before our final certification.

1.10 The School District PVS Cycle



Notes:

Our office certifies the final version of the SDPVS and updates the posted tax rates in August of the following year of the property value study. This means that the final version of the 2022 SDPVS will be certified in August of 2023.

1.11 Important Changes for 2023

Glenn Hegar
Texas Comptroller of Public Accounts

Important Changes for 2023

- Increased and clarified field data validation checks
- New AJR field for buildings under construction
- Form 50-886 a, *Tax Rate Submission Spreadsheet*
- Form 50-792, *Media Information Form*
- Form 50-253, *Value Lost Because of the School Tax Limitation of Homesteads of the Elderly/Disabled*

CHANGE AHEAD

Notes:

Some important changes to consider in 2023 are:

- We have increased and clarified field data validation checks
- We added a new field to indicate that a building was still under initial construction on January 1.
- We clarified the instructions on the tax rate spreadsheet and stopped asking for the tax rate multiplier (column X).
- The Media Information Form now asks whether the file is from a test roll, a certified roll, or a certified estimate roll.
- There is also a significant change to Form 50-253, Value Lost Because of the School Tax Limitation of Homesteads of the Elderly/Disabled to gather data required by the legislature.

1.12 Record Layout Changes: January 2023 Release

Field ID	Field Name	Description of Changes
AJR31	Property Category	A new validation check to ensure that AJR35, AJR36, AJR37 and AJR38 are zero if AJR31 is any X category.
AJR34	Totally Exempt Value	A definition clarification that this field should be the value after any ARB adjustments.
AJR34	Totally Exempt Value	A new validation check to ensure that the value is less than \$2,500 for Category XB.
AJR34	Totally Exempt Value	A new validation check to ensure that the value is less than \$500 for category XC.
AJR35	Land Market Value (before cap is applied)	A new validation to ensure that this field has a value greater than 85 percent of the total reported value for Category C1.

Notes:

Here are the important EARS record layout changes for 2023:

- We now check to verify that there is no taxable value reported in a record for a totally exempt category.
- We clarified that all reported values should be the value after ARB adjustments.
- We added a validation to ensure that property reported in category XB is valued under \$2,500.
- We added a validation to ensure that property reported in category XC is valued under \$500.
*** (both of these values may change at the direction of the Texas Legislature) ***
- We added a test to see if property reported in category C1 is mostly land.

1.13 Record Layout Changes: January 2023 Release

Field ID	Field Name	Description of Changes
AJR35	Land Market Value (before cap is applied)	A definition clarification that this field should be the value after ARB adjustments.
AJR36	Improvement Market Value (before cap is applied)	A definition clarification that this field should be the value after ARB adjustments.
AJR37	Mineral Market Value (before cap is applied)	A definition clarification that this field should be the value after ARB adjustments.
AJR38	Personal Property Market Value (before cap is applied)	A definition clarification that this field should be the value after ARB adjustments.
AJR63	Optional Low-Income Housing Partial Exemption Amount	A new validation check to ensure that a portion of the taxing unit is in a county with a population over 1.8 million

Notes:

- We added a validation check to ensure that property reported with an optional low income housing is in a taxing unit that is at least partially in a county with a population over 1.8 million.

1.14 Record Layout Changes: January 2023 Release

Field ID	Field Name	Description of Changes
AJR64	Mandatory Low-Income Housing Partial Exemption Amount	A new validation check to ensure that no portion of the taxing unit is in a county with a population over 1.8 million
AJR86	Construction Status	A Yes or No indicator if a property still had its main improvement under initial construction on Jan. 1.
All Fields	Account Taxable Value	A corrected validation formula to include the productivity loss for D1 records when calculating the taxable value for each AJR record.
Tax Rate Submission Spreadsheet	Column X	This is no longer used. Please leave it blank.

Notes:

- We added a validation check to ensure that property reported with a mandatory low-income housing is in a taxing unit that has no portion of the taxing unit in a county with a population over 1.8 million.
- We added a new field to indicate if a property is still under construction from its initial construction during the year being reported.
- We corrected the formula our previous manual used for calculating the account taxable value. We now use the productivity value of the D1 land to calculate the taxable value.
- We no longer use column X in the Tax Rate Submission Spreadsheet and will ignore any data entered in that column.

1.15 EARS File Submission Process



The screenshot shows a webpage header with the name "Glenn Hegar" and the title "Texas Comptroller of Public Accounts". The main heading is "EARS File Submission Process". Below this, a central box contains the following information:

- Secure FTP (file transfer protocol): privatesftp.cpa.texas.gov/incoming/ptad_ears
- Software **must** support SFTP protocol for transfers
- Users **must** register for site access
- Questions contact:
Brian Beck at 512-475-2773 or brian.beck@cpa.texas.gov
Les Adam at 512-305-9920 or leslie.adam@cpa.texas.gov

Notes:

The process for submitting an EARS file has not changed significantly. Our office maintains a secure FTP (file transfer protocol) site for EARS submissions at the address listed here:

privatesftp.cpa.texas.gov/incoming/ptad_ears.

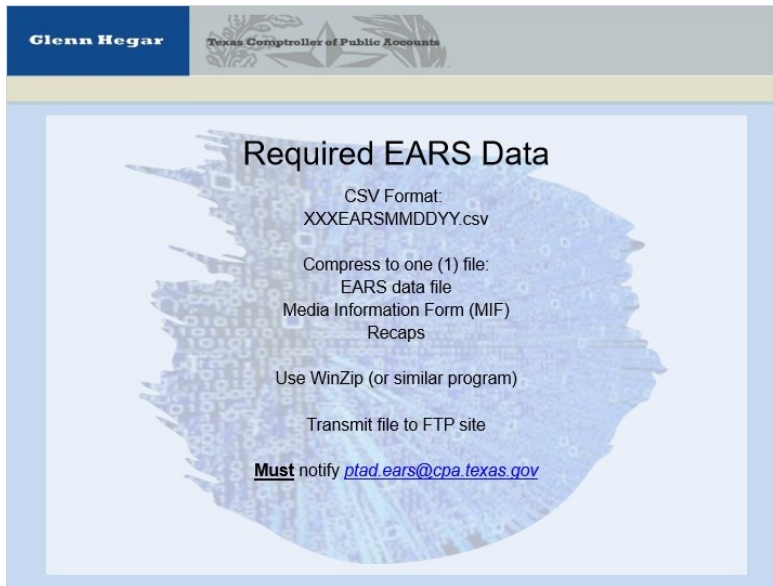
This FTP site requires software other than the normal Internet browsers for access. Users must register to access the site. We also have the option to send specific users a link to upload files.

Brian Beck and Les Adam manage the site and can answer any questions about the submission process. Please see their contact information here:

Brian Beck at 512-475-2773 or brian.beck@cpa.texas.gov

Les Adam at 512-305-9920 or leslie.adam@cpa.texas.gov

1.16 Required EARS Data



Required EARS Data

CSV Format:
XXXEARSMMDDYY.csv

Compress to one (1) file:
EARS data file
Media Information Form (MIF)
Recaps

Use WinZip (or similar program)

Transmit file to FTP site

Must notify ptad_ears@cpa.texas.gov

Notes:

Please name the data file by the naming convention listed:

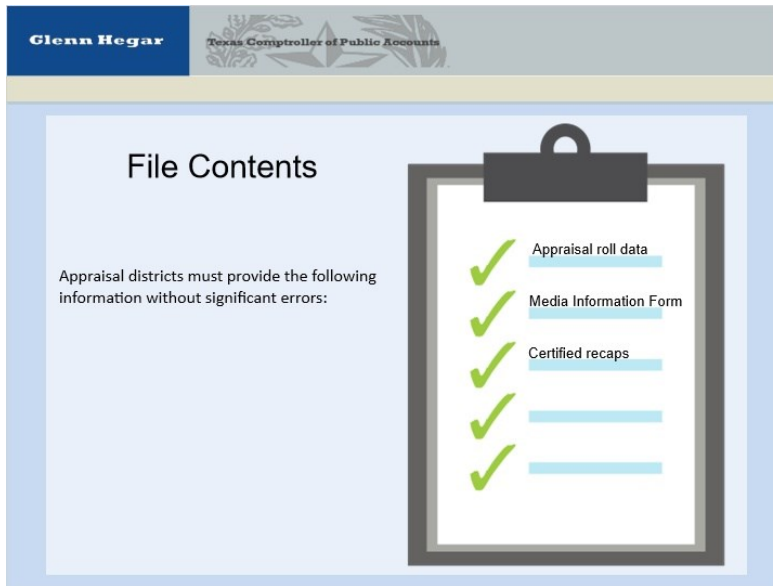
XXX = appraisal district number

EARS = what is in the file

MMDDYY = the date the appraisal district submitted the file

If your data file is misnamed, it is possible for us to lose your data without realizing it. Please use our file naming specifications to prevent this from occurring. For security purposes, our system erases files after a specific amount of time. So please ensure you notify us when you place a file on the FTP site to prevent us from missing any submissions.

1.17 File Contents



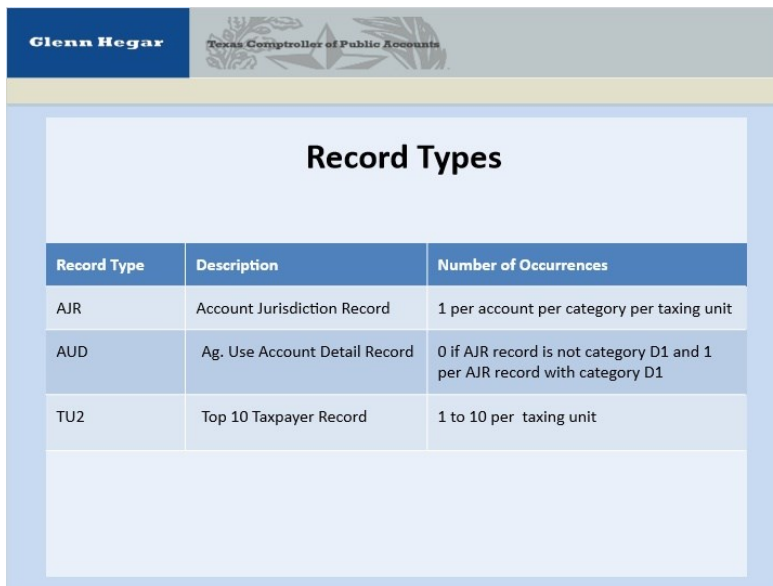
Notes:

EARS Required Data

An appraisal district's EARS submission is considered COMPLETE and received timely when they provide the Data Analysis Team with the following information without significant errors:

- The electronic appraisal roll data;
- An *Electronic Appraisal Roll Media Information Form*; and
- The computer-generated certified recaps.

1.18 Record Types



The screenshot shows a webpage header for Glenn Hegar, Texas Comptroller of Public Accounts. Below the header is a table titled "Record Types" with three columns: Record Type, Description, and Number of Occurrences. The table lists three record types: AJR (Account Jurisdiction Record), AUD (Ag. Use Account Detail Record), and TU2 (Top 10 Taxpayer Record).

Record Type	Description	Number of Occurrences
AJR	Account Jurisdiction Record	1 per account per category per taxing unit
AUD	Ag. Use Account Detail Record	0 if AJR record is not category D1 and 1 per AJR record with category D1
TU2	Top 10 Taxpayer Record	1 to 10 per taxing unit

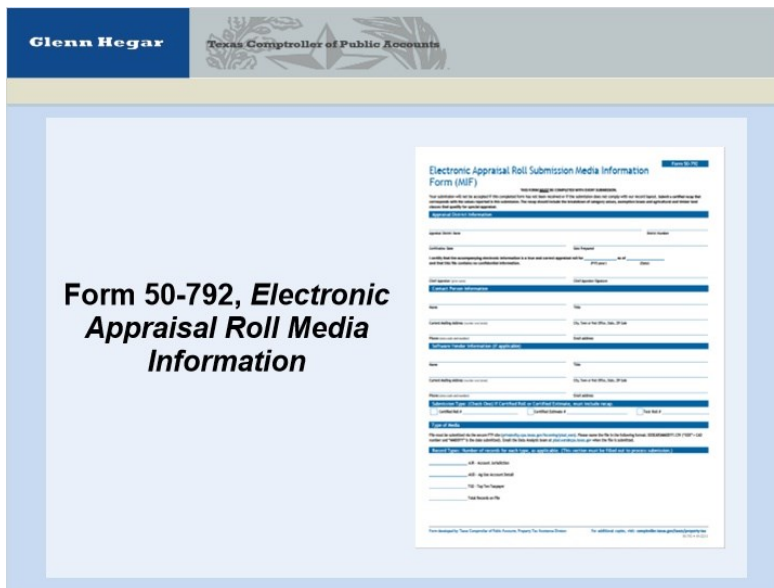
Notes:

There are three types of records within the appraisal roll data that are the foundation of the SDPVS:

- 1. The Account Jurisdiction Record (also called the AJR record).** This record details the property description, property use category, the value of the property and granted exemptions on the property. There should be one AJR record in the file for each property use category and for each taxing unit that taxes the property account. There should also be an AJR record for each county fund that is applicable for that county.
- 2. The Agricultural Use Detail record (also called the AUD record).** This record details agricultural land use information. The EARS file must contain an AUD record for each property taxed at productivity value and only for property that is taxed in that fashion. This requires one AUD record for each AJR record that shows Category D1 property for each taxing unit for the account. Note that the county is just one taxing unit, even though it may have multiple funds and tax rates. **Do not submit AUD records for County Fund Types B or C. Do not submit AUD records for properties with total exemptions.**
- 3. The Top 10 Taxpayers record (or the TU2).** These records contain information on the taxing unit's top 10 taxpayers. Each record contains

information on one taxpayer and that taxpayer's ranking (up to 10 records per taxing unit). Submit each taxing unit's top 10 taxpayer records with a taxable value greater than zero. Do not include records for taxpayers with zero taxable value. **Do not submit TU2 records for County Fund Types B or C.**

1.19 Media Information Form (MIF)



Notes:

The Media Information Form (MIF) requires the chief appraiser's signature to certify that the submission is true and correct on the appraisal roll. This form provides important information about the number of records for each type and contact information. The form helps to determine if records and/or value is missing from the file submitted.

Each EARS submission must include a signed MIF, or the submission will be rejected.

1.21 Submission Due Date

The graphic features a header with the name 'Glenn Hegar' and the title 'Texas Comptroller of Public Accounts' next to a star emblem. Below this, the text 'Submission Due Date' is centered. Underneath, two deadlines are listed: 'August 1' for 'Mid-size districts' and 'September 1' for 'Large and small districts'. Below the text is the reference 'Rule 9.3059, Certification of Appraisal Roll' and a large, bold, red-outlined box containing the word 'DEADLINE' in red capital letters.

Notes:

Comptroller Rule 9.3059 mandates submission of EARS for all appraisal districts by the following deadlines:

Aug. 1st is the deadline for filing a final submission with certified values for appraisal districts with fewer than 200,000 but more than 10,000 taxable parcels, not including Category G parcels.

Sept. 1st is the deadline for filing a final submission with certified values for appraisal districts with fewer than 10,000 or more than 200,000 taxable parcels. This is also not including Category G parcels.

1.22 Submission Extension

Submission Extension

By Chief Appraiser

Written request sent to PTAD Director –
Shannon Murphy shannon.murphy@cpa.texas.gov

30 days **before** submission deadline

Not guaranteed

Must provide adequate review time

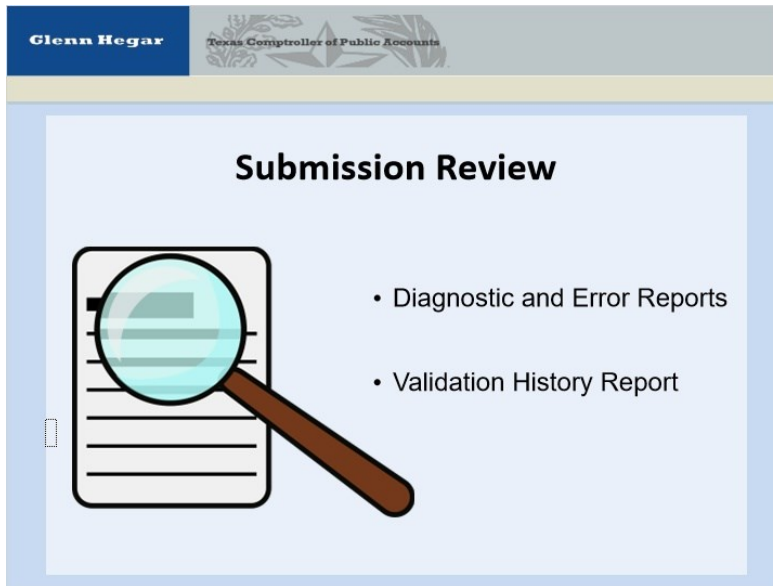
Notes:

Comptroller Rule 9.3059 requires a chief appraiser to submit a written deadline extension request to the **PTAD director at least 30 days before the applicable submission deadline.**

The PTAD director may extend a deadline if the appraisal district shows good cause for a late submission. Good cause is an event outside the appraisal district's control causing an inability to comply with the deadline and may include serious computer problems.

The written extension request must state the reasons for the extension request and the date by which the appraisal district will comply. PTAD makes every effort to grant extensions; however, PTAD staff must have adequate time to properly review and process the data for use in the School District PVS.

1.23 Submission Review



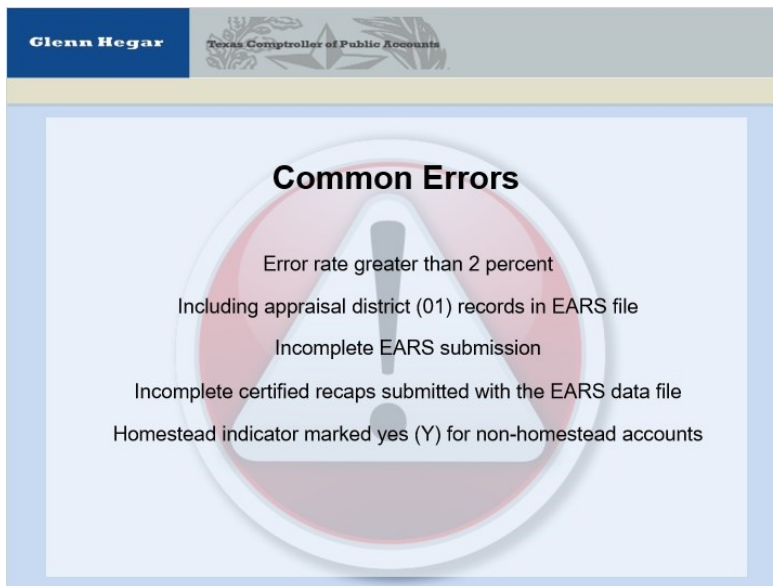
The slide features a header with the name "Glenn Hegar" and the title "Texas Comptroller of Public Accounts" on the left. The main content area is titled "Submission Review" and contains an illustration of a magnifying glass over a document icon. To the right of the magnifying glass is a bulleted list of report types.

- Diagnostic and Error Reports
- Validation History Report

Notes:

After successfully processing your file, an analyst will further evaluate your EARS data by checking for the error tolerances. The analyst will then generate the Diagnostic and Error Reports, which shows total values for the categories and exemptions and any errors in the data submitted. The analyst will also run a Validation History report which shows how each category and exemption was reported for the past four years. They will check for significant increases or decreases in these values, and any changes in historical value trends. The analyst may ask for an explanation for these differences and may reject the file if they do not receive an adequate explanation.

1.24 Common Errors



Notes:

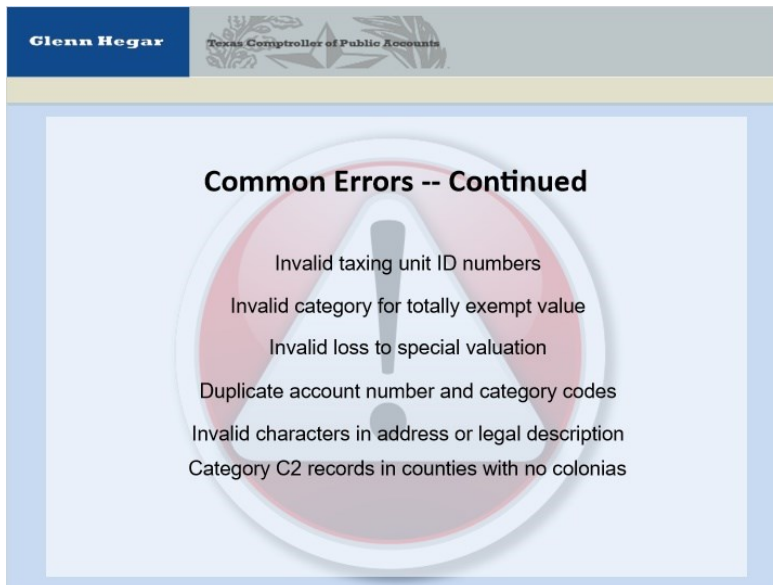
Each year PTAD receives appraisal district data with several common errors. The following are some examples of errors that occur frequently, including potential problems caused by the new format. These errors will likely cause your EARS submission to be rejected.

- **Error rate greater than 2 percent:** The EARS file must include the most accurate data for all taxing units that collect property tax. Submitting a test file can help identify any reporting issues.
- **Including appraisal district records in EARS file:** PTAD does not accept records for the appraisal district (taxing unit type code 01) in the EARS file. If you include appraisal district records, the system will reject the file for an error rate greater than 2 percent.
- **Incomplete EARS submission:** The submission must include the EARS data file containing the AJR, AUD, and TU2 records in a single file, a complete signed MIF, and certified recaps of grand totals.
- **Incomplete certified recaps submitted with the EARS data file:** The recaps must include the breakdown of category value, a listing of all exemption totals, and the agricultural valuation breakdown, including a

breakdown of timber and wildlife values.

- **Homestead indicator marked yes (Y) for non-homestead accounts:** The homestead indicator (AJR39) should only be marked Yes if the appraisal district received or approved a homestead only exemption or deduction for the account, regardless of whether the property had value deducted for a state-mandated or local homestead exemption. Exemptions authorized by Tax Code Section 11.22 for a disabled veteran, surviving spouse or surviving child may not apply because this exemption applies to both homesteads and non-homesteads. Mark the field for all non-homestead accounts with **N** to indicate that it is not a homestead.

1.25 Common Errors -- Continued



Notes:

Invalid taxing unit ID numbers: PTAD requires an AJR record for each taxing unit that levies an ad valorem tax on a parcel. Tax Code Section 1.04(12) defines a taxing unit as a political unit that is authorized to impose and is imposing an ad valorem tax on property. PTAD assigns each taxing unit a specific identification number. The EARS file must have the taxing unit ID numbers PTAD has assigned and recorded in that county. To assist in reducing this error, PTAD sends each appraisal district a list of the active

taxing units and their ID numbers each June.

Invalid category for totally exempt value: PTAD requires a separate AJR record for each property category on an account. Some accounts in the past have reported a mixture of taxable and exempt property on a single AJR record.

For example, leased vehicle inventory-some are leased for personal use, and some are leased for business use. Appraisal districts must report the taxable property and exempt property on two separate AJR records.

Invalid loss to special valuation: The special valuation field (AJR84) is for value lost on property appraised at less than market value in accordance with Tax Code Chapter 23, Subchapters F and G. Under these subchapters, land that is deed restricted as recreational, park or scenic land or as public access airports may receive special valuation. Appraisal districts that track this loss should report the value in this field.

Duplicate account number and category codes: Two AJR records cannot have the same account number, short account number and category code under the same taxing unit number. A duplicate unique record identifier may stop processing and cause rejection of the entire EARS file. The validation for nonduplicates, applies to city, county, school district and special district records.

Invalid characters in address or legal description: The EARS file uses a comma-delimited format, requiring a double quotation mark around fields that contain a comma. Quotation marks in the data cause a file processing error. Quotation marks may be present in the legal descriptions or property addresses. Change double quotation marks to single quotation marks or apostrophes before writing data to the EARS file.

Records in Category C2 in counties with no colonias: Category C2 is for reporting real property, colonia lands and tracts. Colonia lots are housing developments along the border region that lack basic services such as drinking water, sewage treatment and paved roads. Only counties authorized to have colonias by the office of the Texas Attorney General within their borders should report property in Category C2.

1.26 Counties Allowed to Report Colonia Property

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

Source: Office of the Texas Attorney General (Jan. 9, 2023)

Notes:

The following counties are the only counties authorized to report property in Category C2.

1.27 Common Errors Continued

Common Errors -- Continued	
Incorrectly indicating the properties subject to Chapter 313 agreements	
Exemption amount submitted in incorrect field	
Top 10 Taxpayer records not submitted	

Notes:

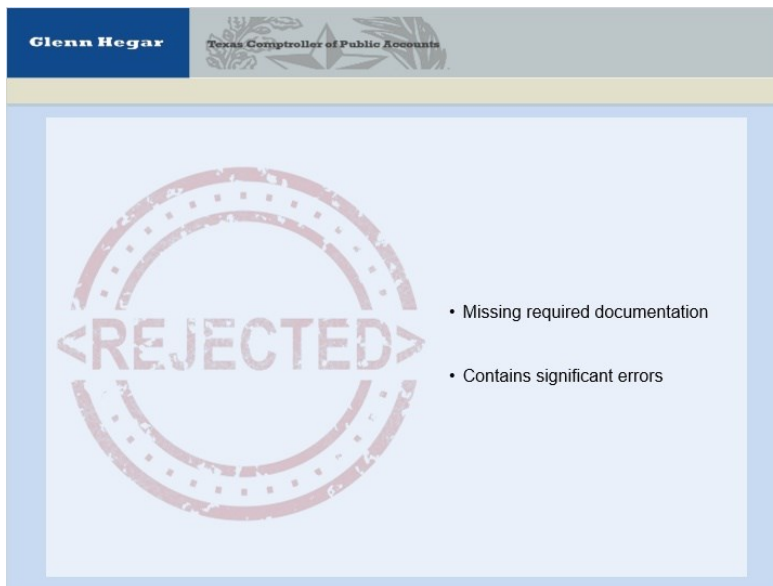
Incorrectly indicating the properties subject to Chapter 313

agreements: A property covered by a Chapter 313 Agreement **must** have field AJR70 set to **Y** for yes. If the property is not covered by a Chapter 313 Agreement, field AJR70 must be set to **N** for no.

Exemption amount submitted in incorrect field: PTAD receives records with an exemption amount in the historical or other fields when the exemption is either a total exemption category or a different exemption named in the AJR records. To ensure proper credit in the SDPVS, report all exemptions in the correct fields. Local optional exemptions receive partial or no credit in the SDPVS. PTAD does not move exemption amounts to different fields in the EARS file.

Top 10 Taxpayer records not submitted: Each EARS file must include top 10 taxpayer records for every taxing unit.

1.28 Rejected EARS



Notes:

If your submission is missing any of the required documentation or contains significant errors, PTAD will reject your file and it will not be considered a timely submission. Please take advantage of sending a test file. We can check for AJR, AUD, and TU2 errors in your test file.

Note: Do not include MIFs and/or recaps with your EARS test file. These forms are only required with the actual submission.

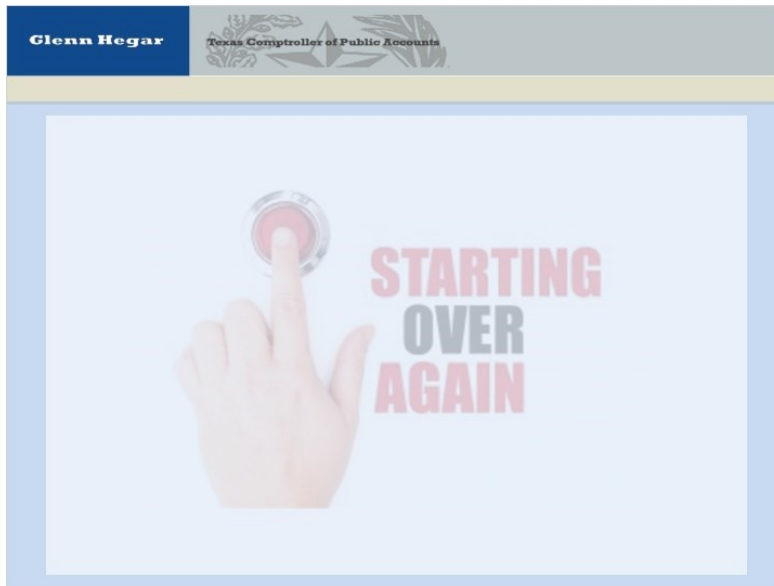
1.29 Resubmission Deadline



Notes:

The appraisal district has only until their original deadline of August 1 or September 1 to resubmit corrected data after a submission is rejected. PTAD will reject incomplete and/or EARS file submissions with significant errors. These EARS files submissions are not considered timely for the Methods and Assistance Program review purposes.

1.30 Starting Over

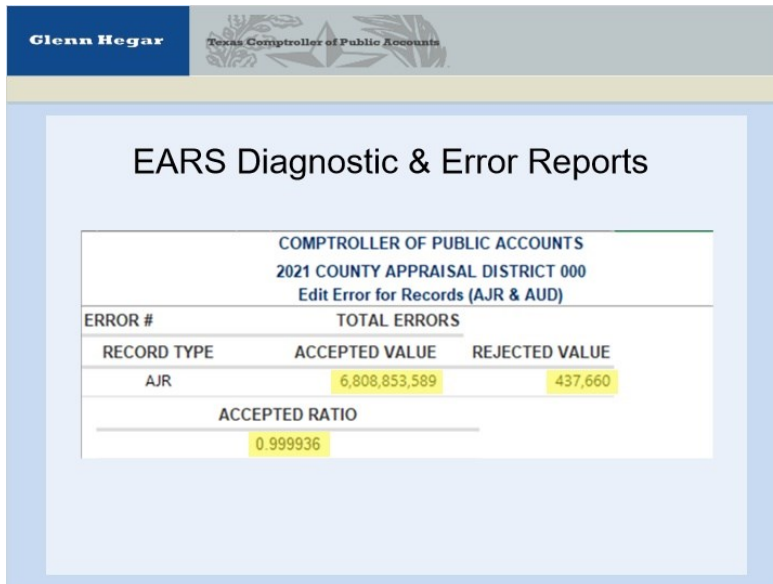


Notes:

When we reject an EARS file, the process starts over - we will require a new EARS file, a new MIF, and new recaps.

Once we process the resubmitted file, our analyst will review the data looking for errors and anomalies. We will review the diagnostic report and error report and may send you questions about the data submitted and any anomalies we found.

1.31 EARS Diagnostic & Error Reports



The screenshot shows the header of an EARS Diagnostic & Error Reports report. The header includes the name 'Glenn Hegar' and the title 'Texas Comptroller of Public Accounts'. The main title of the report is 'EARS Diagnostic & Error Reports'. Below the title, the report details the 'COMPTROLLER OF PUBLIC ACCOUNTS' for '2021 COUNTY APPRAISAL DISTRICT 000' and is titled 'Edit Error for Records (AJR & AUD)'. A table follows, showing 'TOTAL ERRORS' with columns for 'ERROR #', 'RECORD TYPE', 'ACCEPTED VALUE', and 'REJECTED VALUE'. The table contains one row for 'AJR' with an accepted value of 6,808,853,589 and a rejected value of 437,660. Below the table, the 'ACCEPTED RATIO' is listed as 0.999936.

COMPTROLLER OF PUBLIC ACCOUNTS			
2021 COUNTY APPRAISAL DISTRICT 000			
Edit Error for Records (AJR & AUD)			
ERROR #	TOTAL ERRORS		
RECORD TYPE	ACCEPTED VALUE	REJECTED VALUE	
AJR	6,808,853,589	437,660	
ACCEPTED RATIO			
0.999936			

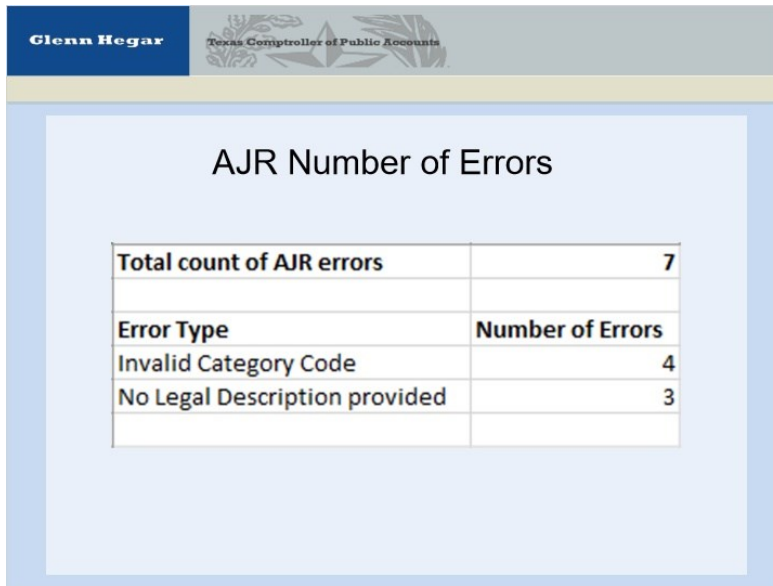
Notes:

Here is a sample of the Diagnostic Report
This report shows how our system processed the values submitted in the EARS file.

It starts by listing the total market value of the records processed, the market value of the records rejected for errors, and what percentage of the value was accepted.

If the accepted ratio drops below 98%, we will reject the file due to errors. A file rejected for errors is not considered a timely file.

1.32 AJR Number of Errors



AJR Number of Errors	
Total count of AJR errors	7
Error Type	Number of Errors
Invalid Category Code	4
No Legal Description provided	3

Notes:

The EARS error report lists each record we rejected and what error caused the rejection. It shows a count of the records rejected for each error. If there are multiple errors in a record, each error is listed separately in the report.

These errors must be corrected before the following EARS season. This value will not be reflected in the self-report we calculate from the EARS data, so there will be a slight difference, although not greater than 2% in value, between the recaps and the self-report.

1.33 AJR Error Type

Glenn Hegar		Texas Comptroller of Public Accounts									
AJR Error Type											
Error Type	Error Number	Error Field	AJR01	AJR02	AJR03	AJR04	AJR05	AJR06	AJR07	AJR	
No Legal Description provided	AJR12-1	AJR12	AJR	2021	001	001000	00	A	P0856646	P08	
No Legal Description provided	AJR12-1	AJR12	AJR	2021	001	001000	00	B	P0856646	P08	
No Legal Description provided	AJR12-1	AJR12	AJR	2021	001	001903	02		P0856646	P08	
Invalid Category Code	AJR31-1	AJR31	AJR	2021	001	001000	00	A	R0065510	R00	
Invalid Category Code	AJR31-1	AJR31	AJR	2021	001	001000	00	B	R0065510	R00	
Invalid Category Code	AJR31-1	AJR31	AJR	2021	001	001103	03		R0065510	R00	
Invalid Category Code	AJR31-1	AJR31	AJR	2021	001	001908	02		R0065510	R00	

Notes:

Here is an example of the spreadsheet showing the errors. Please note that it tells you which record, and which field in the record, had the problem.

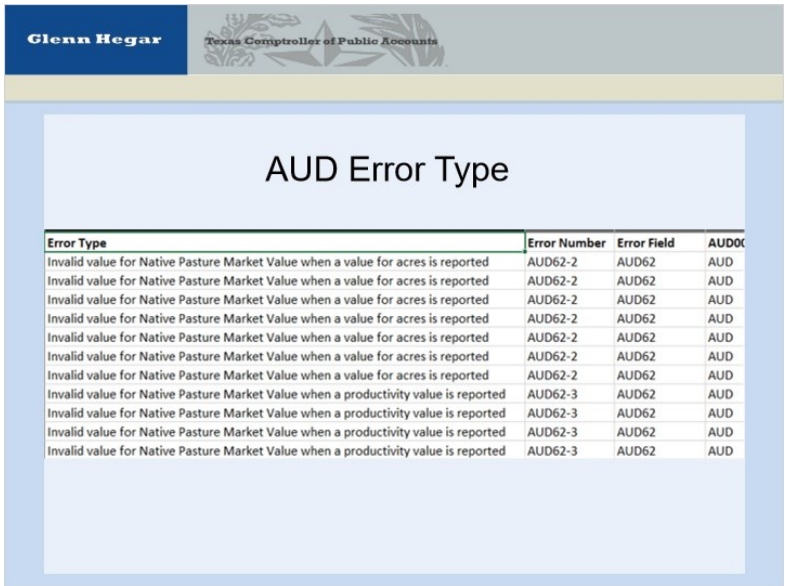
1.34 AUD Number of Errors

Glenn Hegar		Texas Comptroller of Public Accounts										
AUD Number of Errors												
Total count of AUD errors										202		
Error Type											Number of Errors	
Dryland Cropland Market Value not greater than reported productivity value											9	
Dryland Cropland Productivity Value not less than reported market value											9	
Improved Pasture Market Value not greater than reported productivity value											17	
Improved Pasture Productivity Value not less than reported market value											17	
Invalid value for Improved Pasture Productivity Value when a market value is reported											1	
Invalid value for Native Pasture Acres when a productivity value is reported											8	
Invalid value for Native Pasture Market Value when a productivity value is reported											22	
Invalid value for Native Pasture Market Value when a value for acres is reported											14	
Invalid value for Native Pasture Productivity Value when a market value is reported											16	

Notes:

The AUD report of errors works the same as the AJR report of errors.

1.35 AUD Error Type



The screenshot shows the header for Glenn Hegar, Texas Comptroller of Public Accounts, and a table titled "AUD Error Type". The table lists various error types, their corresponding error numbers, error fields, and AUD codes.

Error Type	Error Number	Error Field	AUDOC
Invalid value for Native Pasture Market Value when a value for acres is reported	AUD62-2	AUD62	AUD
Invalid value for Native Pasture Market Value when a value for acres is reported	AUD62-2	AUD62	AUD
Invalid value for Native Pasture Market Value when a value for acres is reported	AUD62-2	AUD62	AUD
Invalid value for Native Pasture Market Value when a value for acres is reported	AUD62-2	AUD62	AUD
Invalid value for Native Pasture Market Value when a value for acres is reported	AUD62-2	AUD62	AUD
Invalid value for Native Pasture Market Value when a value for acres is reported	AUD62-2	AUD62	AUD
Invalid value for Native Pasture Market Value when a value for acres is reported	AUD62-2	AUD62	AUD
Invalid value for Native Pasture Market Value when a productivity value is reported	AUD62-3	AUD62	AUD
Invalid value for Native Pasture Market Value when a productivity value is reported	AUD62-3	AUD62	AUD
Invalid value for Native Pasture Market Value when a productivity value is reported	AUD62-3	AUD62	AUD
Invalid value for Native Pasture Market Value when a productivity value is reported	AUD62-3	AUD62	AUD

Notes:

Here is an example of the spreadsheet showing the errors on the AUD report.

1.36 TU2 – Top 10 Taxpayers

Glenn Hegar Texas Comptroller of Public Accounts	
TU2 – Top 10 Taxpayers Number of Errors	
Total count of TU2 errors	20
Error Type	Number of Errors
Duplicate Top Ten Data sent in for this Taxpayer Ranking	20

Notes:

Here is an example of the Error report for top 10 taxpayers which works the same as the report of AJR and AUD records.

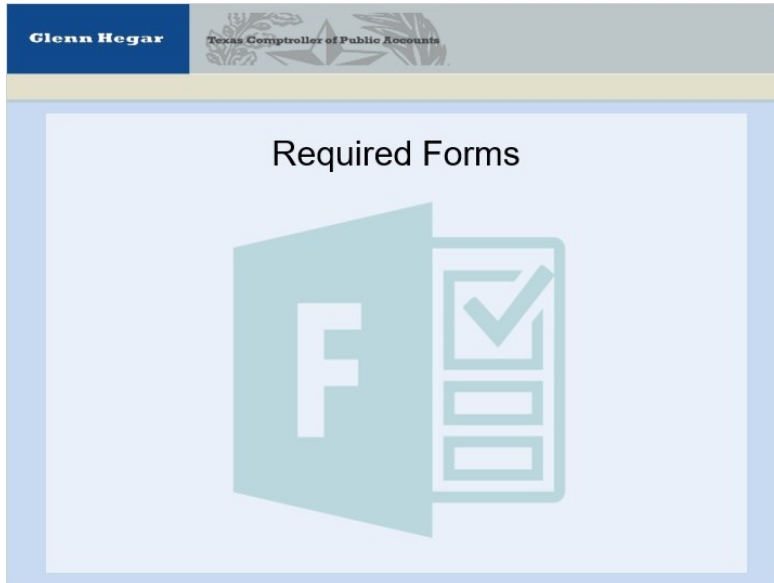
1.37 TU2 – Top 10 Taxpayers

Glenn Hegar Texas Comptroller of Public Accounts	
TU2 – Top 10 Taxpayers Error Type	
Error Type	Error Number Error Field TU201 TU202 TU203 TU204 TU205 TU206 TU207
Duplicate Top Ten Data sent in for this Taxpayer Ranking	TU206-2 TU206 TU2 2021 002 002000 00 05 DIAMONDBACK E&P LLC
Duplicate Top Ten Data sent in for this Taxpayer Ranking	TU206-2 TU206 TU2 2021 002 002000 00 05 DIAMONDBACK E&P LLC
Duplicate Top Ten Data sent in for this Taxpayer Ranking	TU206-2 TU206 TU2 2021 002 002000 00 06 ONCOR ELECTRIC DELIVERY CO LLC
Duplicate Top Ten Data sent in for this Taxpayer Ranking	TU206-2 TU206 TU2 2021 002 002000 00 06 ONCOR ELECTRIC DELIVERY CO LLC
Duplicate Top Ten Data sent in for this Taxpayer Ranking	TU206-2 TU206 TU2 2021 002 002000 00 07 FASKEN OIL AND RANCH LTD
Duplicate Top Ten Data sent in for this Taxpayer Ranking	TU206-2 TU206 TU2 2021 002 002000 00 07 FASKEN OIL AND RANCH LTD
Duplicate Top Ten Data sent in for this Taxpayer Ranking	TU206-2 TU206 TU2 2021 002 002000 00 08 PROSPERO SOLAR II LLC
Duplicate Top Ten Data sent in for this Taxpayer Ranking	TU206-2 TU206 TU2 2021 002 002000 00 08 PROSPERO SOLAR II LLC
Duplicate Top Ten Data sent in for this Taxpayer Ranking	TU206-2 TU206 TU2 2021 002 002000 00 09 APACHE CORPORATION
Duplicate Top Ten Data sent in for this Taxpayer Ranking	TU206-2 TU206 TU2 2021 002 002000 00 09 APACHE CORPORATION
Duplicate Top Ten Data sent in for this Taxpayer Ranking	TU206-2 TU206 TU2 2021 002 002000 00 10 XTO ENERGY INC
Duplicate Top Ten Data sent in for this Taxpayer Ranking	TU206-2 TU206 TU2 2021 002 002000 00 10 XTO ENERGY INC
Duplicate Top Ten Data sent in for this Taxpayer Ranking	TU206-2 TU206 TU2 2021 002 002000 00 01 UNIVERSITY OF TEXAS (PUF)

Notes:

Here is the detail of errors for the top 10 taxpayers. Remember to always contact PTAD if you have questions about an error report received.

1.38 Required Forms



Notes:

The next part of this presentation discusses the required forms and supporting documentation for EARS.

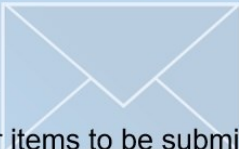
1.39 Section 5.03 - Powers and Duties

Glenn Hegar Texas Comptroller of Public Accounts

Tax Code Section 5.03, *Powers and Duties*

PTAD may require, with proper notice:

- documents;
- payments;
- notices; and/or
- reports or other items to be submitted electronically.



Notes:

Section 5.03 of the Texas Tax Code grants PTAD the authority to require appraisal districts to submit these forms, and any corresponding backup documentation, electronically.

1.40 Required Information

Glenn Hegar
Texas Comptroller of Public Accounts

Required Information Format and Naming Convention

Forms and supporting documents:
in Adobe PDF format

File name:
XXXformnameMMDDYY.pdf
001Freeze101522.pdf

Tax Rate Submission Spreadsheet:
in Excel format

File name:
XXXTaxRatesMMDDYY.xlsx
001TaxRates101522.xlsx

Notes:

Forms must be sent in a PDF format. They must follow the name convention as shown here:

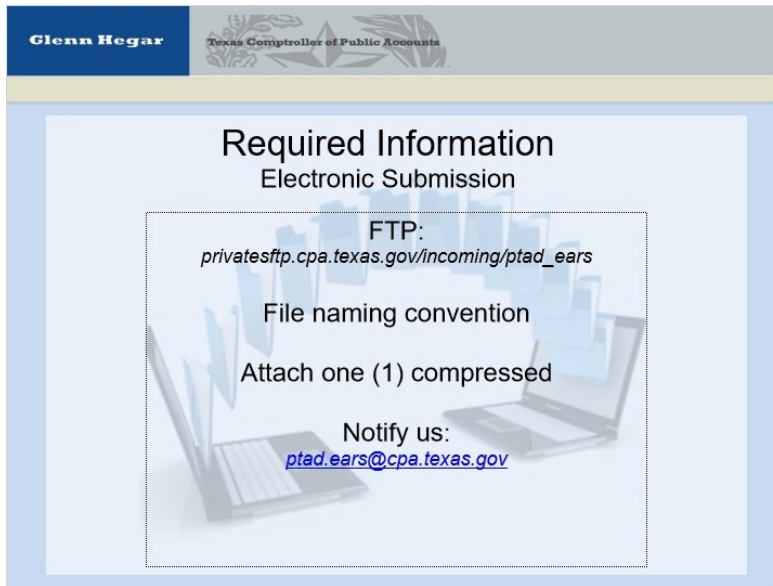
XXX represents the three-digit appraisal district number.

Form name represents the title of the file. This example shows the word freeze for the Freeze Form.

Lastly, MMDDYY represents the date the appraisal district submits the file to PTAD.

Please note that the Tax Rate Submission Spreadsheet is in an Excel format. Because PTAD must collect, verify, and publish over 5,000 tax rates, submitting your tax rates in Excel facilitates the efficient electronic processing of your data.

1.41 Required Information



The slide features a header with the name "Glenn Hegar" and the title "Texas Comptroller of Public Accounts" on the left, and a decorative graphic of a star and leaves on the right. The main content is centered in a light blue box with a dotted border. It includes the following text: "Required Information", "Electronic Submission", "FTP:", the URL "privatesftp.cpa.texas.gov/incoming/ptad_ears", "File naming convention", "Attach one (1) compressed", "Notify us:", and the email address "ptad.ears@cpa.texas.gov". The background of the slide shows two laptops and several floating document icons.

Glenn Hegar
Texas Comptroller of Public Accounts

Required Information
Electronic Submission

FTP:
privatesftp.cpa.texas.gov/incoming/ptad_ears

File naming convention

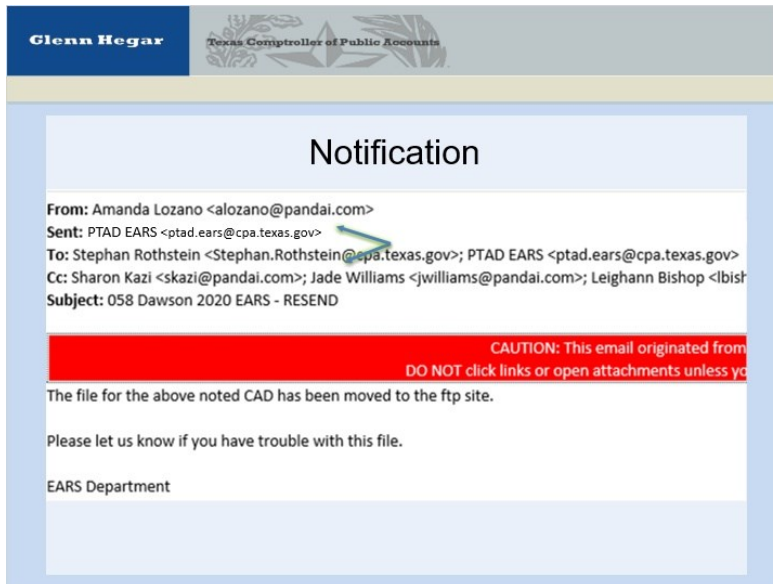
Attach one (1) compressed

Notify us:
ptad.ears@cpa.texas.gov

Notes:

Use the PTAD FTP site to submit the required forms and supporting documentation. Please remember to name your data files and forms in the required format, and to compress them into one file. Most importantly, notify us by email that you sent the files.

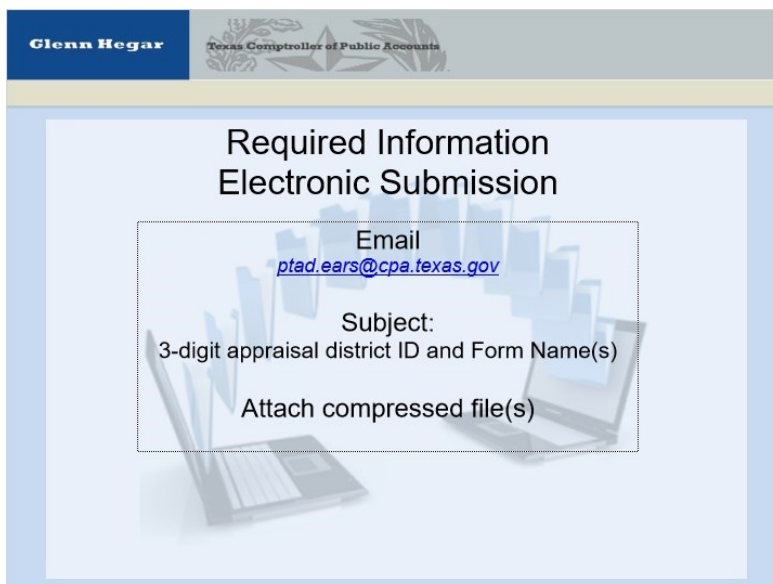
1.42 Notification



Notes:

This email is an example of how to notify us. Use the subject line to list the appropriate appraisal district number and what file is submitted.

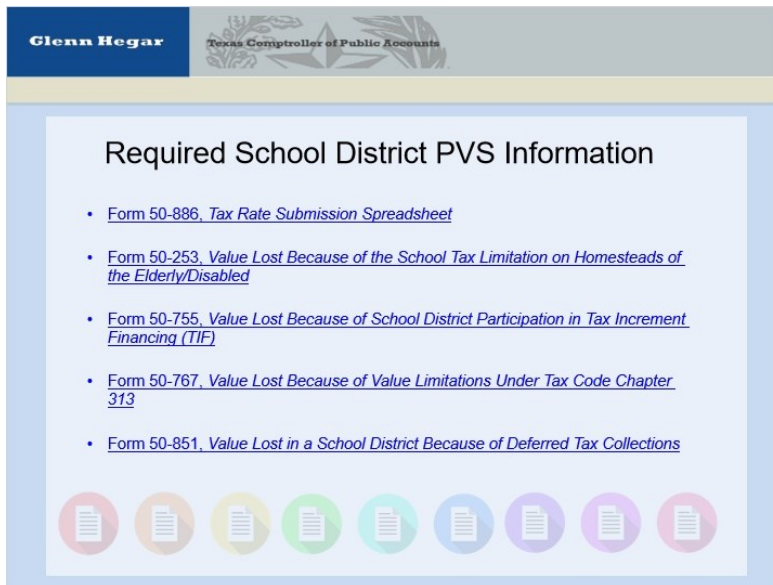
1.43 Required Information



Notes:

Additionally, an appraisal district may submit the required forms and supporting documentation by email, if the file is small enough. Please remember to name your forms using the required format and compress the records into one file.

1.44 Required School District PVS Information



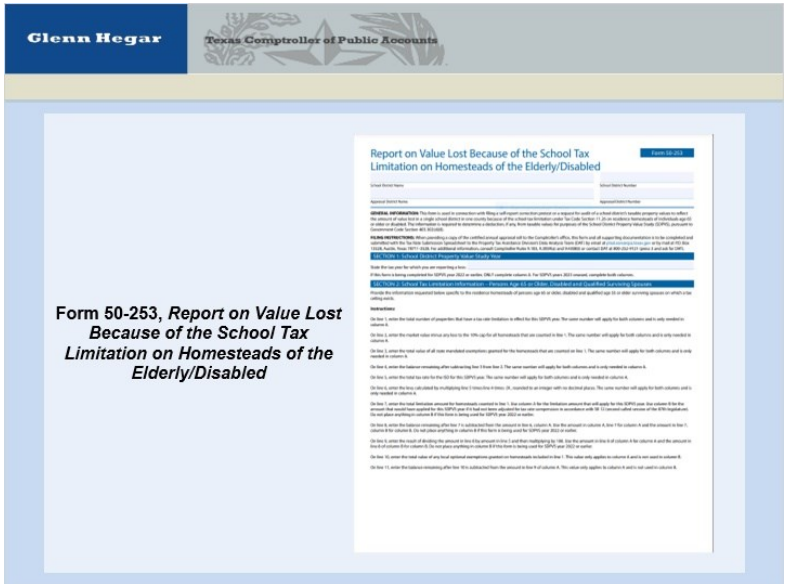
Notes:

This is a list of the required forms we ask for during the EARS/SDPVS season:

- Form 50-886, *Tax Rate Submission Spreadsheet*
- Form 50-253, *Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled*
- Form 50-755, *Value Lost Because of School District Participation in Tax Increment Financing (TIF)*
- Form 50-767, *Value Lost Because of Value Limitations Under Tax Code Chapter 313*
- Form 50-851, *Value Lost in a School District Because of Deferred Tax Collections*

Please note that these forms may not apply to all taxing units.

1.45 Form 50-253, Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled



Notes:

Now we will review the data required for reporting Form 50-253 *Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled*, also known as the freeze form.

There were some changes that went into effect due to Senate Bill 12 of the 2nd called session of the 87th Legislature including a redesign of the form and changes on how to calculate the limitation amount.

1.46 Form 50-253 - Section 1

Glenn Hegar
Texas Comptroller of Public Accounts

Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled Form 50-253

School District Name: Sample ISD School District Number: 999-999
Appraisal District Name: Sample County Appraisal District Appraisal District Number: 999

GENERAL INFORMATION: This form is used in connection with filing a self-report correction protest or a request for audit of a school district's taxable property values to reflect the amount of value lost in a single school district in one county because of the school tax limitation under Tax Code Section 11.26 on residence homesteads of individuals age 65 or older or disabled. The information is required to determine a deduction, if any, from taxable values for purposes of the School District Property Value Study (SDPVS), pursuant to Government Code Section 493.302(d)(8).

FILING INSTRUCTIONS: When providing a copy of the certified annual appraisal roll to the Comptroller's office, this form and all supporting documentation is to be completed and submitted with the Tax Rate Submission Spreadsheet to the Property Tax Assistance Division's Data Analysis Team (DAT) by email at ptad.ears@cpca.texas.gov or by mail at P.O. Box 13528, Austin, Texas 78711-3528. For additional information, consult Comptroller Rules 9.103, 9.3059(a) and 9.4308(i) or contact DAT at 800-252-9121 (press 3 and ask for DAT).

SECTION 1: School District Property Value Study Year
State the tax year for which you are reporting a loss:

SECTION 2: School Tax Limitation Information – Persons Age 65 or Older, Disabled and Qualified Surviving Spouses

Notes:

While there are significant changes to the form, the header and section one did not change. Please complete each form by ALWAYS listing :

- School district name
- School district number (six digit format 999-999)
- Appraisal district name
- Appraisal district number (three digit format 999)

In section 1, please report the SDPVS year for which you are reporting a loss. For this year's EARS data collection, the year will be 2023.

1.47 Form 50-253 - Section 2

Glenn Hegar
Texas Comptroller of Public Accounts

Description	Column A	Column B
1. Total number of homesteads in the school district on which a tax ceiling exists.	50101	
2. Total appraised value (if the value is capped at 10 percent per year, use the capped value) of homesteads reported in item 1 above before exemptions are deducted.	50102	
3. Total appraised value not to allowable exemptions granted on homesteads reported in item 1. (Exclude those due to state mandated \$40,000 exemptions, \$10,000 age 65 or older or disabled exemptions, disabled or deceased veteran's surviving exemptions, 100 percent veteran's or their surviving spouse homestead, water conservation exemptions, solar and wind-powered exemptions.) DO NOT INCLUDE ANY LOCAL OPTIONAL EXEMPTIONS.	50103	
4. Total taxable value of homesteads reported in item 1 after allowable exemptions are deducted. (Must equal the remainder of item 2 minus item 3.)	50104	
5. Total school district tax rate.	50105	
6. Total levy on homesteads reported in item 1 that would have been generated (paid) without the tax ceiling. (Must equal the levy calculated by multiplying the tax rate reported in item 5 times the value reported in item 4 times 0.01.)	50106	
7. Actual total levy on homesteads reported in item 1. (The amount that will be paid).	50107	50108
8. Total levy not on homesteads reported in item 1. (Must equal the remainder of item 6 minus item 7.) (The amount that will not be paid).	50109	50110
9. Total value not on homesteads reported in item 1. (Must equal item 8 divided by item 5 times 100.)	50111	50112
10. Total appraised value deducted for local optional, historical, age 65 or older, disabled and local optional percent exemptions granted on the homesteads reported in item 1.	50113	
11. Total value not on homesteads reported in item 1. (Must equal item 9 minus item 10.)	50114	

Notes:

Section 2 of the form is now a line-by-line listing of instructions on what to report. Because of Senate Bill (SB) 12, we now need to collect two different sets of limitations. Column A is used for the current limitations using SB 12's modified calculations. Notice how Lines 7, 8, and 9 have spaces for column B numbers. These column B spaces are for how limitation calculations would have been reported if SB 12 had not passed.

The second number means that the software will now need to track how much the limitation is both with and without SB 12's modified calculations. This requires new programming in the software. You cannot submit Form 50-253 until this programming is completed. Your software vendors or your IT department will notify you when this process is complete and when you can submit this form.

1.48 Form 50-253 - Section 3

Glenn Hegar Texas Comptroller of Public Accounts

SECTION 3: Certification

As the chief appraiser or designated agent responsible for this report on behalf of the school district identified above, I swear or affirm that the information reflected in this Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled is true and correct to the best of my knowledge.

Print Name _____ Email Address _____ Phone (area code and number) _____

sign here → _____ Signature _____ Date _____

Notes:

Section 3 is the certification section of Form 50-253. The form must be signed and include the required listing of accounts, or limitation recaps to support the values reported on the form.

If the appraisal district submits the form, recaps, and listing of all accounts with a significant amount of inconsistent values, we will request updated information. If we cannot validate the information, we may not be able to grant this deduction.

1.49 Form 50-755, Report on Value Lost Because of School District Participation in Tax Increment Financing (TIF)

Form 50-755, Report on Value Lost Because of School District Participation in Tax Increment Financing (TIF)

Notes:

Next is Form 50-755, *Value Lost Because of School District Participation in Tax Increment Financing*, or TIF form.

The purpose of the TIF form is to reflect the amount of value lost in connection with each TIF reinvestment zone created and designated under Tax Code Chapter 311 in a single school district within a single county. The TIF information is required to determine a deduction, if any, from taxable value for purposes of the SDPVS.

1.50 Form 50-755 - Sections 1 and 2

The image shows a screenshot of the Texas Comptroller of Public Accounts' Form 50-755. The header includes the name 'Glenn Hegar' and the title 'Texas Comptroller of Public Accounts'. The form title is 'Report on Value Lost Because of School District Participation in Tax Increment Financing (TIF)'. It includes fields for 'School District Name', 'School District Number', 'Appraisal District Name', and 'Appraisal District Number'. Below these are sections for 'GENERAL INFORMATION', 'FILING INSTRUCTIONS', 'SECTION 1: Property Value Study Year', and 'SECTION 2: Zone and Plan Information'. Section 2 includes fields for 'Name of Zone', 'Number of Zone', 'Date Zone Created', 'Date TIF Plan Approved', 'School District Formula for Payment into the Tax Increment Fund', 'Original Agreement Expiration Date', and 'Number of Years School District Has Participated in the Tax Increment Fund'.

Notes:

If a TIF form is necessary, please complete each section so that we can accurately process your data submission.

Sections 1 and 2 should list the appropriate tax year and the required information for each TIF reinvestment zone.

1.51 Form 50-755 - Section 3

Glenn Hegar Texas Comptroller of Public Accounts

SECTION 3: Tax Increment Fund Payment Calculation

Note: Tax Code Section 311.012(b) defines the captured appraised value of a school district's taxable real property as the total taxable value of all real property in a reinvestment zone less the tax increment base. For that reason, the captured appraised value calculated in item 3 is based on taxable value.

	Appraised (or Market) Value	Taxable Value
1. Value of property in the zone:	1a. \$	1b. \$
2. Original base year value of property in the zone:	2a. \$	2b. \$
Note: The base year value should not have changed from the value in the year the zone was designated.		
3. Captured appraised value in the zone. (Item 1b less item 2b):	\$	\$
4. Estimated captured appraised value limit (if applicable):	\$	\$
5. Enter the rate or amount per \$100 as specified in the inter-local agreement to be used to calculate the school district's tax increment fund payment (This may be the current year's tax rate, a percentage of the tax rate, the M&O portion of the tax rate, a set amount per \$100, etc. If the rate is not the current total tax rate, please provide excerpts from the inter-local or other agreement verifying the rate used.)		\$
6. Enter the amount of the school district's tax increment fund payment. (Multiply item 5 by item 3 or item 4 (whichever is less) then multiply this value by .01)		\$

Notes:

Section 3 involves the Tax Increment Fund Payment Calculation

Items 1-6 must be complete and consistent with the submitted supporting documentation.

1.52 Form 50-755 - Section 4

Glenn Hegar Texas Comptroller of Public Accounts

SECTION 4: Account List

This form must be accompanied by a list identifying each property (by appraisal district account number and property category) in the zone that is located within the identified school district. For purposes of this form, the term property refers to each property account identified on the account list. A separate spreadsheet containing the required information must be attached to this report on the date below.

The account list must include the following information:

Item (2)(a)	Item (2)(b)	Item (2)(c)	Item (2)(d)

The totals of each of the last columns must equal the referenced item number in Section 3.

SECTION 5: Certification

As the chief appraiser or other agent responsible for this report on behalf of the school district identified above, I swear or affirm that the information reflected in this Report on Value List is true and correct to the best of my knowledge.

sign here → _____ Date: _____

Don't forget to sign

Account Number	Property Category	Market Value for Original Base Year	Taxable Value for Original Base Year	Market Value for Current Year	Taxable Value for Current Year

Notes:

Section 4 must also be complete and include supporting documentation. If we cannot verify the values based on the information submitted, we may not grant the deduction. Also, please remember to sign the form.

1.53 Form 50-767, Report on Value Lost Because of Value Limitations Under Tax Code Chapter 313

Glenn Hegar
Texas Comptroller of Public Accounts

Form 50-767, Report on Value Lost Because of Value Limitations Under Tax Code Chapter 313

Notes:

Form 50-767, *Value Lost Because of Value Limitations Under Tax Code Chapter 313*.

The purpose of this form is to reflect the amount of value lost for each property located within the boundaries of a school district in a single county that is subject to a Tax Code Chapter 313 agreement. The information is required to determine a deduction, if any, from taxable values for purposes of the SDPVS.

1.54 Form 50-767 - Sections 1 and 2

Glenn Hegar
Texas Comptroller of Public Accounts

Report on Value Lost Because of Value Limitations Under Tax Code Chapter 313 Form 50-767

School District Name _____ School District Number _____
Appraisal District Name _____ Appraisal District Number _____

GENERAL INFORMATION: The purpose of this form is to reflect the amount of value lost for each property located within the boundaries of a school district in one county that is subject to a Tax Code Chapter 313 agreement. The information is required to determine a deduction, if any, from taxable values for purposes of the Property Value Study.

FILING INSTRUCTIONS: This form, including an account list as required in Section 4, is to be submitted to the Comptroller's Property Tax Assistance Division's Data Analysis Team (DAT) with:

- the PVS Tax Rate Submission Spreadsheet when providing a copy of the certified annual appraisal roll to the Comptroller's office pursuant to the Electronic Appraisal Roll Submission Record Layout and Instructions Manual;
- a self-report correction protest (SR protest); or
- a request for audit of a school district's taxable property values (audit request).

If you have any questions call DAT at 800-252-9121 (press 2 and ask for DAT).

SECTION 1: Property Value Study Year

State the tax year for which you are rendering property _____ Tax Year _____

SECTION 2: Project Information

Application Number _____ County _____
Project Name _____
Original Applicant's Name – and all current agreement holders, if different _____
First Complete Year of the Qualifying Time Period _____ Date of Agreement _____ First Year of Limitation _____

Notes:

Again, Sections 1 and 2 of this form must be complete and consistent with the supporting documentation.

A common error we see with this form is incomplete information in Section 2. The application number is critical, especially when a school district is involved in a split agreement, or is participating in multiple chapter 313 projects.

1.55 Form 50-767 - Section 3

Glenn Hegar
Texas Comptroller of Public Accounts

SECTION 3: Market Value and Limitation Amount

1. Total market value of all qualified property accounts subject to the 313 agreement.....	\$	
2. Total value of all applicable exemptions for the qualified property included in item 1.....	\$	
3. Total taxable value for school interest and sinking fund (IS) tax purposes for the qualified property (item 1 less item 2).....	\$	
4. Limitation amount on appraised value that is actually specified as qualified in the 313 agreement.....	\$	1 0 0 0 0 0 0 0
5. Total taxable value for school maintenance and operations (M&O) tax purposes for the qualified property (lesser of item 3 or item 4).....	\$	
6. Tax rates: (a) M&O Tax Rate: + (b) IS Fund Tax Rate: = (c) Total Tax Rate:		
7. If the original value limitation agreement has been subdivided, and the qualified property in this report does not reflect ALL the qualified property in the agreement, list all other agreement holders and contact information for each. Use attachments as necessary.		

Total Project Limitation = \$20,000,000 agreed split (Williamson \$10,000,000 and Travis \$10,000,000)

Notes:

Another common error we find on this form is line 4 of Section 3. The project limitation must be consistent with the agreement.

For example, Round Rock ISD is split between two counties: Williamson and Travis. Their Chapter 313 agreement authorized a 50/50 split of the total project limitation of 20,000,000.

Line 4 and box 7 should reflect this value for each county - \$10,000,000 for Williamson and \$10,000,000 for Travis.

Without this clarification one county may not receive the correct limitation or may not receive any value at all.

1.57 Form 50-851, Report on Value Lost Because of Deferred Tax Collections Under Tax Code Sections 33.06 and 33.065

Glenn Hegar
Texas Comptroller of Public Accounts

Form 50-851, Report on Value Lost Because of Deferred Tax Collections Under Tax Code Sections 33.06 and 33.065

Report on Value Lost Because of Deferred Tax Collections Under Tax Code Sections 33.06 and 33.065

SECTION 33.06 - Residence Homesteads

The purpose of this form is to reflect the amount of value lost for all property in a single school district in one county for which the collection of delinquent taxes is deferred under Tax Code Section 33.06 (residence homesteads owned by individuals age 65 or older or disabled) or Tax Code Section 33.065 (appreciating residence homesteads).

SECTION 33.065 - Appreciating Residence Homesteads

The purpose of this form is to reflect the amount of value lost for all property in a single school district in one county for which the collection of delinquent taxes is deferred under Tax Code Section 33.065 (appreciating residence homesteads).

SECTION 3 - Additional Information

1. Total amount of value lost from all deferred properties: \$

2. Total amount of value lost from all deferred properties: \$

3. Total amount of value lost from all deferred properties: \$

Notes:

Form 50-851 - Report on Value Lost Because of Deferred Tax Collections.

This form is used to reflect the amount of value lost for all property in a single school district in one county for which the collection of delinquent taxes is deferred under Tax Code Section 33.06 (residence homesteads owned by individuals age 65 or older or disabled) or Tax Code Section 33.065 (appreciating residence homesteads).

The information is required to determine a deduction, if any, from taxable values for purposes of the SDPVS.

1.58 Form 50-851 - Sections 1 and 2

Glenn Hegar Texas Comptroller of Public Accounts

Report on Value Lost Because of Deferred Tax Collections Under Tax Code Sections 33.06 and 33.065 Form 50-851

School District Name: _____ School District Number: _____
Appraisal District Name: _____ Appraisal District Number: _____

GENERAL INFORMATION: The purpose of this form is to reflect the amount of value lost for all property in a single school district in one county for which the collection of delinquent taxes is deferred under Tax Code Section 33.06 (incidence households owned by individuals age 65 or older or disabled) or Tax Code Section 33.065 (aggregating multiple households). The information is required to determine a deduction, if any, from taxable values for purposes of the Property Value Study pursuant to Government Code Section 403.302(a)(11) and (a)(12).

FILING INSTRUCTIONS: This form, including an account list as required in Section 3, is to be submitted to the Comptroller's Property Tax Assistance Division's Data Analysis Team (DAT) with:

- the Electronic Appraisal Roll Submission Record Layout and Instructions Manual (EARS data collection);
- a PVS Tax Rate Submission Spreadsheet when providing a copy of the certified annual appraisal roll pursuant to the self-report correction protest (SR protest); or
- a request for audit of a school district's taxable property values (audit request).

For additional information, consult Comptroller Rules 9.103, 9.3039(a) and 9.4308(b) or contact DAT at 800-252-9121 (press 2 and ask for DAT).

SECTION 1 - Property Value Study Year
State the tax year for which you are rendering property: _____ Tax Year

SECTION 2 - Deferral Information
Provide the information requested for the appropriate tax year for all property to which Tax Code Sections 33.06 and 33.065 apply. If submitting this form for the EARS data collection, provide the information requested for the ~~tax year preceding~~ the tax year reflected on the certified annual appraisal roll. If submitting this form for an SR protest or for an audit request, provide the information requested for the tax year at issue. Do not include penalties or interest.

	Amount
1. Total amount of school district taxes assessed on all deferral properties	\$ _____
2. Total amount of school district taxes paid on all deferral properties	\$ _____
3. Total amount of unpaid school district taxes for which collection has been deferred (Item 1 minus Item 2)	\$ _____

SECTION 3 - Account List
This form must be accompanied by a list identifying each property (by county appraisal district (CAD) account number) that is located within the identified school district identified and for which delinquent property tax collection is deferred. For purposes of this form, the term property refers to each property account identified on the account list. A separate

Notes:

This form is a summarization of the deferral information contained within the accompanying EARS data file.

Note that when you submit the form for the 2023 SDPVS, you must submit the amount of taxes deferred in the previous tax year. We use the previous year's deferred school taxes as an estimate for what 2023's values will be.

If an audit occurs, we will ask for the tax deferrals for the actual tax year instead of the estimate if the information is available.

1.59 Form 50-851 - Section 3

Glenn Hegar
Texas Comptroller of Public Accounts

Report on Value Lost Because of Deferred Tax Collections Under Tax Code Sections 31.06 and 31.065 Form 50-851

SECTION 3: Account List (concluded)

Account Number	Amount of Tax Accrued	Amount of Tax Paid	Amount of Unpaid Tax Deferred
Totals	0.00	0.00	0.00
	Item 1	Item 2	Item 3

The totals of each of these three columns must equal the referenced item number in Section 2 of this form.

SECTION 4: Certification

As the chief appraiser or designated agent responsible for this report on behalf of the school district identified above, I swear or affirm that the information reflected in this Report on Value Lost Because of Deferred Tax Collections Under Tax Code Sections 31.06 and 31.065 and any attachment to it, is true and correct to the best of my knowledge.

sign here

Signature: _____ Date: _____

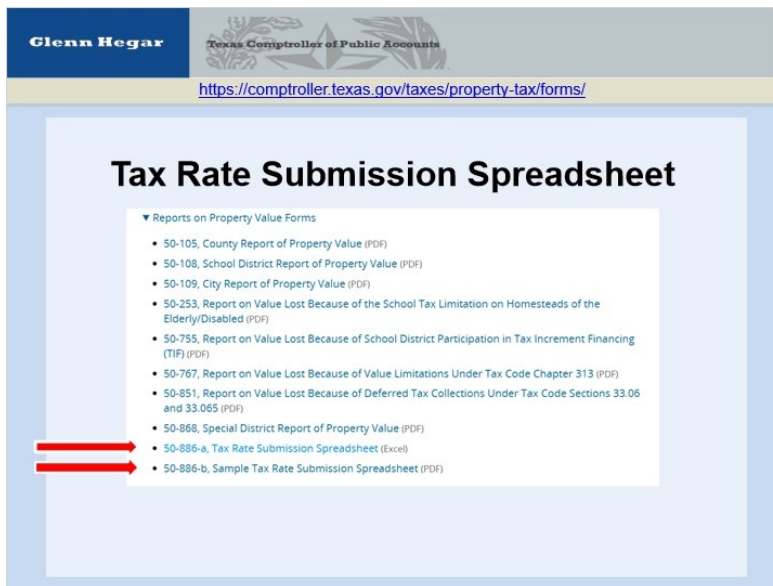
Print Name: _____ Email Address: _____ Phone (area code and number): _____

Notes:

The form must be accompanied by a listing of accounts to support the prior tax year's deferred tax collections.

This listing should not include any Personally Identifying Information but must include an account number linking the deferral information to a property record within your EARS information.

1.60 Tax Rate Submission Spreadsheet



Notes:

You can find a blank Tax Rate Submission Spreadsheet (Form 50-886-a) on our Property Tax Forms web page listed at the top of your screen. A Sample Tax Rate Submission Spreadsheet (Form 50-886-b) is also available. The sample spreadsheet provides a visual example of possible entries based upon the four types of taxing entity.

We email appraisal-district-specific Tax Rate Submission Spreadsheets to each appraisal district in August or September. These spreadsheets have the first six columns prefilled with information for the known taxing entities within the appraisal district.

If a taxing unit is missing from the spreadsheet, you must notify us so we can correct our information and send you an updated spreadsheet. Missing taxing unit information could impact your EARS file so please notify us of any errors as soon as possible.

If you do not receive your spreadsheet, or if you misplace it, you may request a new tax rate submission spreadsheet from your assigned data analyst.

Please ensure that you submit the Tax Rate Submission Spreadsheet to us as an Excel file. Do not submit a PDF or any other type of file format other than an Excel file.

1.61 TRSS - Instructions

Glenn Hegar Texas Comptroller of Public Accounts

Instructions

Tax Rate Submission Spreadsheet Instructions

Form 30-866-a

GENERAL INFORMATION: The purpose of this report is to gather information that is not included with the Comptroller's annual Electronic Appraisal Roll Submission.

FILING INSTRUCTIONS: When providing a copy of the certified annual appraisal roll to the Comptroller's office pursuant to the Electronic Appraisal Roll Submission Record Layout and Instructions Manual, this form and all supporting documentation is to be completed and submitted to the Property Tax Assistance Division's (PTAD) Data Analysis Team (DAT) either by email at ptad-dat@comptroller.texas.gov or by mail at P.O. Box 13526, Austin, Texas 78711-3526. For questions, call 800-252-9121 (press 2 and ask for DAT).

SECTION 1: Fields automatically populated from the PTAD database

Tax Year, CAD ID, Taxing Unit ID, Taxing Unit Class, Taxing Unit Name and County Located In

SECTION 2: CAD Required Tax Rate Information

A	Tax Year	This is the four-digit calendar year.
B	CAD ID Number	This is a three-digit code assigned by PTAD to the Central Appraisal District.
C	Taxing Unit ID	This is a six-digit code assigned by PTAD.
D	Taxing Unit Class	This is the two-digit class code assigned by PTAD. It does not change after the taxing unit is created. If the taxing unit changes the class of the unit, notify PTAD. PTAD will assign a new number based on the new class.
E	Taxing Unit Name	This is the alpha-numeric name as defined per the Property Tax Code Section 1.04(12).
F	County Located In	This is a three-digit code assigned by PTAD identifying where the taxing unit is located.
G	Pending Ratification Election	Place a "Y" if the taxing unit is pending a tax rate voter approval election.
H	New Revenue Tax Rate	Defined by Tax Code Section 26.04(c)(1).

Instructions | Tax Rate Submission Spreadsheet

Notes:

The first tab in the Tax Rate Submission Spreadsheet has instructions explaining each column in the spreadsheet.

1.62 TRSS - Required Information

Tax Year	CAD ID Number	Taxing Unit ID	Taxing Unit Class	Taxing Unit Name	County Located In	Pending Ratification Election	No-New Revenue Tax Rate	Voter-Approval Tax Rate	General Fund M&O Tax Rate	General Fund I&S Tax Rate

Notes:

The second tab opens a blank spreadsheet for you to enter your data. The tax rate submission spreadsheet must include the Appraisal District ID Number, Taxing Unit ID, and the Taxing Unit Class.

1.63 Local Property Appraisal and Tax Information

The screenshot shows the website for the Texas Comptroller of Public Accounts, specifically the 'LOCAL PROPERTY APPRAISAL AND TAX INFORMATION' page. The page header includes the name 'Glenn Hegar' and the title 'Texas Comptroller of Public Accounts'. The URL is <https://comptroller.texas.gov/taxes/property-tax/county-directory/>. The page content includes a navigation menu, a 'Taxes Property Tax Assistance' logo, and a main heading 'LOCAL PROPERTY APPRAISAL AND TAX INFORMATION'. Below the heading, there is a disclaimer: 'The Comptroller's office does not have access to your local property appraisal or tax information. Most questions about property appraisal or property tax should be addressed to your county's appraisal district or tax assessor-collector.' The page lists various topics that appraisal districts and county tax assessor-collector offices can answer questions about, such as agricultural and special appraisal, appraisal methodology, exemptions, property values, protests and appeals, and special inventory appraisal. It also lists topics that county tax assessor-collector offices can answer questions for, such as payment options, tax bills, tax certificates, tax rates, tax receipts, and other information related to paying property taxes. The page includes a section for 'Select your county below:' with a grid of county names and numbers. The grid lists counties from 001 Anderson to 221 Taylor.

home » taxes » property tax » county directory

% Taxes
Property Tax Assistance

LOCAL PROPERTY APPRAISAL AND TAX INFORMATION

The Comptroller's office does not have access to your local property appraisal or tax information. Most questions about property appraisal or property tax should be addressed to your county's appraisal district or tax assessor-collector.

Appraisal districts can answer questions about:

- agricultural and special appraisal
- appraisal methodology
- exemptions
- property values
- protests and appeals
- special inventory appraisal

County tax assessor-collector offices can answer questions for the taxing units they serve about:

- payment options
- tax bills
- tax certificates
- tax rates
- tax receipts
- other information related to paying property taxes

Questions about a taxing unit that is not listed as consolidated in a county should be directed to the individual taxing unit.

This directory contains contact information for appraisal districts and county tax offices and includes a listing of the taxing units each serves. Taxing units are identified by a numerical coding system that includes taxing unit classification codes.

This directory is periodically updated with information as reported by appraisal districts and tax offices.

Select your county below:

001 Anderson	044 Collingsworth	087 Glasscock	130 Kendall	173 Morley	216 Sterling
002 Andrews	045 Colorado	088 Goliad	131 Kinney	174 Nacogdoches	217 Somervell
003 Angelina	046 Comal	089 Gonzales	132 Kent	175 Navarro	218 Sutton
004 Aransas	047 Comanche	090 Gray	133 Kerr	176 Newton	219 Swisher
005 Archer	048 Concho	091 Grayson	134 Kimble	177 Nolan	220 Tarrant
006 Armstrong	049 Cooke	092 Gregg	135 King	178 Nueces	221 Taylor

Notes:

The Taxing unit class is often missing from the spreadsheets we receive. This and more information are listed on our Local Property Appraisal and Tax Information web page.

This directory provides links to each appraisal district and county tax office's contact information, and listings of each of the taxing units they serve. We regularly update the information on this web page so please notify us whenever new taxing entities are created.

The tax rate submission spreadsheet we send you will be the most current information available. Again, if a taxing unit is missing from your tax rate submission spreadsheet, you must notify us so that we can correct our information and send you an updated spreadsheet.

1.64 Taxing Unit Classification

Glenn Hegar Texas Comptroller of Public Accounts
<https://comptroller.texas.gov/taxes/property-tax/county-directory/>

Numerical Coding System

Each taxing unit has a unique numerical code, consisting of eight numbers. For example: 001-902-02 Cayuga Independent School District

001 - Refers to the county in which the taxing unit is located; in this case, Anderson County (001).

902 - Refers to the taxing unit's unique identifying number; also called "unit identifier".

02 - Refers to the type of taxing unit, i.e. city, school, county, water district; in this case, a school district.

Taxing Unit Classifications

00 County	14 Public utility district (PUD)	30 Limited district
02 School	15 Junior college or college district	31 Renovation district
03 City	18 Navigation district or port authority	33 Education equalization or vocational district
04 Municipal utility district (MUD)	19 Water control and improvement district (WCID)	40 Emergency services district (ESD)
05 Utility district (UD)	20 Water supply district (WSD)	41 Industrial district
06 Water district (WD)	21 Water authority (WA)	43 Fire or Fire Prevention District (FPD)
07 Levee improvement district (LID)	22 Irrigation district	44 Airport district
08 Drainage district (DD)	23 Conservation district	45 Library district
09 Improvement district (ID)	24 Municipal water authority (MWA)	46 Park district
10 Road district (RD)	25 Municipal water district (MWD)	48 Management district
11 Hospital district (HD)	26 Water improvement district (WID)	50 Solid waste management district
12 Flood control district (FCD)	27 River authority	51 County development district
13 Fresh water supply district (PWSD)	28 Conservation and reclamation district (C&RD)	52 Health and Bioscience District

Notes:

Each taxing unit has a unique numerical code, consisting of eight numbers. The Numerical Coding System defines each taxing unit classification. For example, Cayuga Independent School District, listed above, has the numerical code 001-902-02.

001 refers to the county in which the taxing unit is located; in this case, Anderson County (001).

902 refers to the taxing unit's unique identifying number; also called "unit identifier."

02 refers to the type of taxing unit, i.e., city, school, county, water district; in this case, a school district.

1.65 "County Located In" Column

Glenn Hegar		Texas Comptroller of Public Accounts				
Tax Year	CAD ID Number	Taxing Unit ID *	Taxing Unit Class	Taxing Unit Name	County Located In	Pending Ratification Election
<i>example (a) School Districts</i>						
2019	101	101902	02	Aldine ISD	101	
2019	101	101906	02	Crosby ISD	101	
2019	101	101908	02	Deer Park ISD	101	
2019	101	101911	02	Goose Creek CISD	101	Y
<i>example (b) Cities</i>						
2019	101	101120	03	Baytown City	101	
2019	101	101121	03	Bellaire City	101	
2019	101	101122	03	Deer Park City	101	
2019	101	101128	03	El Lago City	101	
<i>example (c) Counties</i>						
2019	101	101000	00	Harris County	101	
2019	188	188000	00	Potter County	188	
2019	188	191000	00	Randall County	191	
2019	179	179000	00	Ochiltree County	179	

Notes:

The ID number in the "county located in" column usually matches the appraisal district's ID number like the example shown here.

The Potter-Randall Appraisal District is the exception to this rule. There the "county located in" column will have either 188 for Potter County or 191 for Randall County.

1.66 "Pending Ratification Election" Column

Pending Ratification Election						
Tax Year	CAD ID Number	Taxing Unit ID	Taxing Unit Class	Taxing Unit Name	County Located In	Pending Ratification Election
						Y

Notes:

The pending ratification election column relates to tax rate deadlines. A "Y" in this column indicates that the adopted tax rate was high enough to trigger a ratification election.

1.67 Deadline - October 15

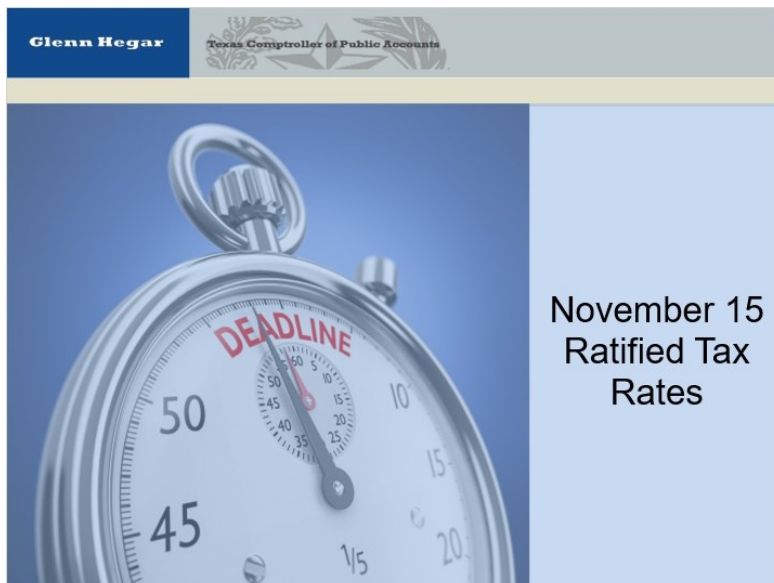


The graphic features a header with the name "Glenn Hegar" and the title "Texas Comptroller of Public Accounts" on the left, accompanied by a star emblem. Below the header is a large image of a silver stopwatch with a white face. The word "DEADLINE" is printed in red on the stopwatch's dial. The main dial has markings for 45, 50, 15, and 20. A smaller sub-dial is visible in the upper right quadrant of the main dial. To the right of the stopwatch image, the text "October 15 Adopted Tax Rates" is displayed in a black, sans-serif font against a light blue background.

Notes:

Oct. 15 is the deadline for appraisal districts to provide the adopted tax rates or notify us if there are taxing units with pending tax rate elections.

1.68 Deadline - November 15



The graphic features a header with the name "Glenn Hegar" and the title "Texas Comptroller of Public Accounts" on the left, accompanied by a star emblem. Below the header is a large image of a silver stopwatch with a white face. The word "DEADLINE" is printed in red on the stopwatch's dial. The main dial has markings for 45, 50, 15, and 20. A smaller sub-dial is visible in the upper right quadrant of the main dial. To the right of the stopwatch image, the text "November 15 Ratified Tax Rates" is displayed in a black, sans-serif font against a light blue background.

Notes:

If there is a ratification election, you must submit all results and the new tax rates to us by November 15th.

1.69 Tax Rate Submissions

The screenshot shows the header for Glenn Hegar, Texas Comptroller of Public Accounts, with the URL <https://comptroller.texas.gov/taxes/property-tax/truth-in-taxation/index.php>. Below the header is a light blue box titled "Tax Rate Submissions" containing a table with four columns and five rows. The columns are labeled: "No-New-Revenue Tax Rate", "Voter-Approval Tax Rate", "General Fund M&O Tax Rate", and "General Fund I&S Tax Rate".

No-New-Revenue Tax Rate	Voter-Approval Tax Rate	General Fund M&O Tax Rate	General Fund I&S Tax Rate

Notes:

The next few columns of the tax rate submission are for listing specific tax rates for the taxing entity.

The tax rates in these columns can apply to every type of taxing unit we collect data from. Please fill them in whenever applicable.

The link at the top of this slide takes you to our Truth-in-Taxation (TNT) web page. The TNT web page provides helpful information that may assist you in filling out your spreadsheet.

1.70 M&O Expenditure Tax Rates

Glenn Hegar		Texas Comptroller of Public Accounts	
M&O Expenditure Tax Rates			
Tax Code Section 26.05(a)(2), Tax Rate			
Only applicable to Counties			
FMFC Fund M&O Tax Rate	FMFC Fund I&S Tax Rate	Special Fund R&B M&O Tax Rate	Special Fund R&B I&S Tax Rate

Notes:

The next columns on the spreadsheet are only applicable to county taxing units. All other taxing entities can leave these columns blank.

The rates in these columns are used to fund maintenance and operation expenditures as defined in Tax Code Section 26.05(a)(2).

These tax rates include county Farm to Market/Flood Control (FMFC) funds and Special Road & Bridge Funds.

1.71 Local Optional Percentage

Glenn Hegar		Texas Comptroller of Public Accounts		
<i>Not applicable to ISDs</i>				
Local Optional Percentage Homestead Percentage Offered	Number of TIFs zones the taxing unit is participating in	Payments to TIFs (Tax Code Section 311.013)	Loss to Tax Deferrals (Tax Code Sections 33.06 and 33.065)	Loss to Freeze (Tax Code Section 11.261)
15				
0.15				
15%				
.15				

Notes:

The next column is the Local Optional Percentage Homestead Percentage Offered. This is the percentage exemption offered if a taxing unit offers an optional general homestead exemption.

Enter this rate as a whole number, not with a percentage sign or decimal point.

For example, you should enter 15 in this column to signify a 15% rate, not 0.15, 15%, or .15.

1.72 TIF Zones

Glenn Hegar		Texas Comptroller of Public Accounts		
<i>Local Optional Percentage Homestead Percentage Offered</i>	<i>Number of TIFs zones the taxing unit is participating in</i>	<i>Payments to TIFs (Tax Code Section 311.013)</i>	<i>Loss to Tax Deferrals (Tax Code Sections 33.06 and 33.065)</i>	<i>Loss to Freeze (Tax Code Section 11.261)</i>

Notes:

The next two columns are for the Number of TIF zones and Payments to TIFs as defined in Tax Code Section 311.013. These columns list the total amount of levy paid by the taxing unit into all tax increment funds in which the taxing unit participates. These columns do not apply to school districts or taxing units that do not participate.

1.73 Deferrals and Tax Limitations

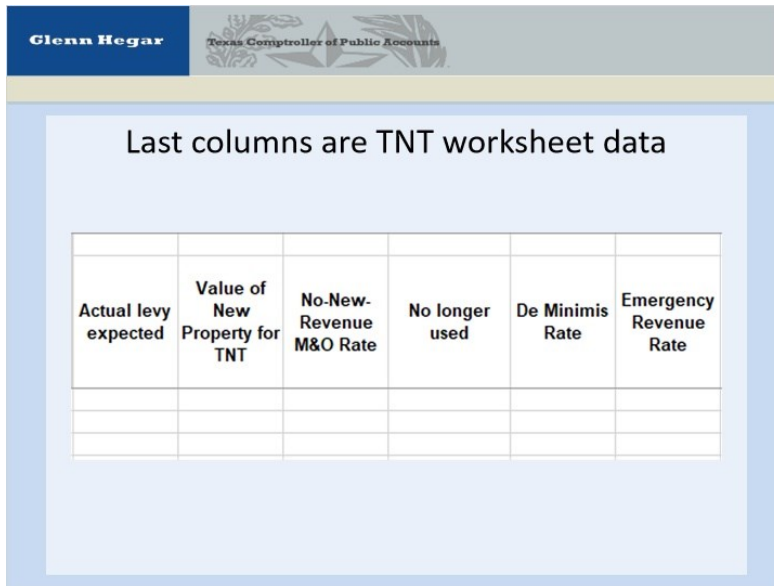
Glenn Hegar		Texas Comptroller of Public Accounts		
Local Optional Percentage Homestead Percentage Offered	Number of TIFs zones the taxing unit is participating in	Payments to TIFs (Tax Code Section 311.013)	Loss to Tax Deferrals (Tax Code Sections 33.06 and 33.065)	Loss to Tax Limitation (Tax Code Section 11.261)

Notes:

The next two columns are for the total levy lost to deferred taxes for the tax year prior to the one being reported as defined in Tax Code Section 33.06 and 33.065 and loss due to the tax limitation defined in Tax Code Section 11.261.

Again, leave these columns blank if the taxing unit is a school district.

1.74 TNT Worksheet Data



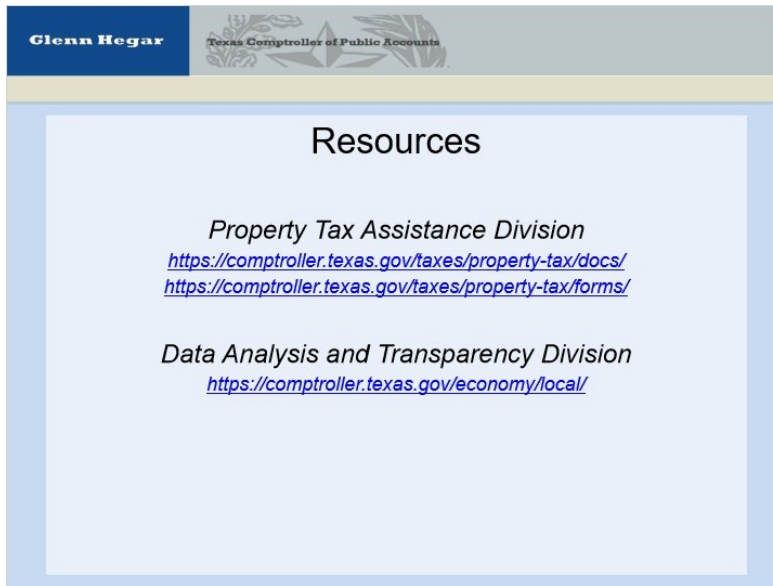
The screenshot shows a header for a spreadsheet. At the top left, there is a blue box with the name "Glenn Hegar" and the Texas state seal with the text "Texas Comptroller of Public Accounts". Below this, a light blue box contains the text "Last columns are TNT worksheet data". Underneath this text is a table with six columns and three rows. The first row contains the following headers: "Actual levy expected", "Value of New Property for TNT", "No-New-Revenue M&O Rate", "No longer used", "De Minimis Rate", and "Emergency Revenue Rate". The remaining two rows are empty.

Actual levy expected	Value of New Property for TNT	No-New-Revenue M&O Rate	No longer used	De Minimis Rate	Emergency Revenue Rate

Notes:

The value for the last columns on the spreadsheet are taken from the Truth in Taxation (TNT) worksheets. Please contact the County Tax Assessor's office with specific questions about these rates.

1.75 Resources



The screenshot shows the header of the Texas Comptroller of Public Accounts website. On the left, there is a blue box with the name "Glenn Hegar" in white. To the right of the name is the state seal of Texas and the text "Texas Comptroller of Public Accounts". Below the header is a light blue box with the word "Resources" centered at the top. Underneath "Resources", there are two sections. The first section is titled "Property Tax Assistance Division" and contains two blue hyperlinks: <https://comptroller.texas.gov/taxes/property-tax/docs/> and <https://comptroller.texas.gov/taxes/property-tax/forms/>. The second section is titled "Data Analysis and Transparency Division" and contains one blue hyperlink: <https://comptroller.texas.gov/economy/local/>.

Notes:

For more information on the EARS process, you can visit our Publications webpage. There you can find The EARS manual and other PTAD publications. You can also visit our Forms webpage to find any of the required forms we described in this presentation.

The Comptroller's Data Analysis and Transparency Division administers the Chapter 313 and TIF programs. If you have questions or want more information about either of these programs, please visit their website. We have included links to each of these web pages for your reference.

1.76 Conclusion



Notes:

If you have questions about the EARS process, contact us at ptad.ears@cpa.texas.gov, or call 800-252-9121 (press 3 and ask for the Data Analysis Team).

This concludes our presentation on the EARS process. Thanks for watching.