



# **Examples of Completed Part B Schedules for Each Property Category**

**January 2018  
Property Tax Assistance Division  
Texas Comptroller of Public Accounts**

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**Part B**

**Property Category  
A**

(For PTAD Use Only)  
Protest Number:

**Form  
50-210-b**

**Schedule of Disputed Value Determinations for Property Category**

School District Name: \_\_\_\_\_

School District Number: \_\_\_\_\_

Appraisal District Name: \_\_\_\_\_

Appraisal District Number: \_\_\_\_\_

Property Owner Name: \_\_\_\_\_

Agent Name: \_\_\_\_\_

Property Category
<b>A</b> - Real Property: Single-Family Residential
<b>B</b> - Real Property: Multifamily Residential
<b>C1</b> - Real Property: Vacant Lots and Tracts
<b>D1</b> - Real Property: Qualified Open-Space Land
<b>D2</b> - Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
<b>E</b> - Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
<b>F1</b> - Real Property: Commercial
<b>G1</b> - Real Property: Oil and Gas
<b>J</b> - Real Property and Personal Property: Utilities
<b>L1</b> - Personal Property: Commercial
<b>SR</b> - Self Report

**Petitioner asserts its Objections to PTAD's Value Determinations for the Property Category above and provides its Grounds in Support as follows:**

Objection Number	Property ID#/ Company ID#/ Land Class	Protest Issue	Alleged Inaccuracy	Requested Correction	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence	PTAD Recommendation	PTAD Revised Value	Petitioner Response: A for Agree D for Disagree	For PTAD Use Only
1	22854	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.	Closing statement, 1-2				
2	97523	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 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.	Photos of flooring, exterior walls and roof of subject, 3-7				
3	97523	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.	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				

\*NOTE: Identifying building condition as a protest issue, standing alone, will not effect a change in value in the PTAD appraisal system; as a result, either effective age or physical depreciation must accompany this particular protest issue.

**Part B**

**Property Category  
B**

(For PTAD Use Only)  
Protest Number:

Form  
50-210-b

**Schedule of Disputed Value Determinations for Property Category**

School District Name: \_\_\_\_\_

School District Number: \_\_\_\_\_

Appraisal District Name: \_\_\_\_\_

Appraisal District Number: \_\_\_\_\_

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
E - Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
F1 - Real Property: Commercial
G1 - Real Property: Oil and Gas
J - Real Property and Personal Property: Utilities
L1 - Personal Property: Commercial
SR - Self Report

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Objection Number	Property ID#/ Company ID#/ Land Class	Protest Issue	Alleged Inaccuracy	Requested Correction	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence	PTAD Recommendation	PTAD Revised Value	Petitioner Response: A for Agree D for Disagree	For PTAD Use Only
1	9586	Net rentable area	125,000 sq.ft.	121,570 sq.ft.	PTAD's total appraised value is too high. Per the owner's 1/12/2013 income and expense statement, the net rentable area is 121,570 sq.ft., and not 125,000 sq.ft., which is the gross building area. Reduce the square footage to 121,570 net rentable sq.ft.	Owner's income and expense statement, 1-2; tax agent's valuation with change, 3-4				
2	76852	Capitalization rate	7 percent	8 percent	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%.	July 2013 market survey, 5-12; photos, 13-15; tax agent's valuation with change, 16-20				
3										

**Part B**

**Property Category  
C1**

(For PTAD Use Only)  
Protest Number:

**Form  
50-210-b**

**Schedule of Disputed Value Determinations for Property Category**

**School District Name:** \_\_\_\_\_

**School District Number:** \_\_\_\_\_

**Appraisal District Name:** \_\_\_\_\_

**Appraisal District Number:** \_\_\_\_\_

**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
E - Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
F1 - Real Property: Commercial
G1 - Real Property: Oil and Gas
J - Real Property and Personal Property: Utilities
L1 - Personal Property: Commercial
SR - Self Report

**Petitioner asserts its Objections to PTAD's Value Determinations for the Property Category above and provides its Grounds in Support as follows:**

Objection Number	Property ID#/ Company ID#/ Land Class	Protest Issue	Alleged Inaccuracy	Requested Correction	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence	PTAD Recommendation	PTAD Revised Value	Petitioner Response: A for Agree D for Disagree	For PTAD Use Only
1	9586	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 no 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.	Photos, 1-3; PTAD's land schedule, 4; tax agent's valuation with change, 5-6				
2	10567	Square footage of lot	18,420 sq.ft.	14,820 sq.ft	PTAD's value is too high. Although the CAD appraisal card shows the lot size is 18,420 sq.ft., the plat map and survey reflect the correct size of 14,820 sq.ft. Reduce the square footage to 14,820.	Plat map, 7; survey, 8; tax agent's valuation with change, 9-10				
3										

**Part B**

**Property Category  
D1**

(For PTAD Use Only)  
Protest Number:

Form  
50-210-b

**Schedule of Disputed Value Determinations for Property Category**

**School District Name:** \_\_\_\_\_

**School District Number:** \_\_\_\_\_

**Appraisal District Name:** \_\_\_\_\_

**Appraisal District Number:** \_\_\_\_\_

**Property Owner Name:** \_\_\_\_\_

**Agent Name:** \_\_\_\_\_

Property Category
<b>A</b> - Real Property: Single-Family Residential
<b>B</b> - Real Property: Multifamily Residential
<b>C1</b> - Real Property: Vacant Lots and Tracts
<b>D1</b> - Real Property: Qualified Open-Space Land
<b>D2</b> - Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
<b>E</b> - Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
<b>F1</b> - Real Property: Commercial
<b>G1</b> - Real Property: Oil and Gas
<b>J</b> - Real Property and Personal Property: Utilities
<b>L1</b> - Personal Property: Commercial
<b>SR</b> - Self Report

**Petitioner asserts its Objections to PTAD's Value Determinations for the Property Category above and provides its Grounds in Support as follows:**

Objection Number	Property ID#/ Company ID#/ Land Class	Protest Issue	Alleged Inaccuracy	Requested Correction	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence	PTAD Recommendation	PTAD Revised Value	Petitioner Response: A for Agree D for Disagree	For PTAD Use Only
1	Native pasture	2012 grazing lease rate	\$5 per acre	\$4 per acre	PTAD's 2012 grazing lease rate is too high. Surveys from landowners indicate typical lease rates are \$4 per acre.	Landowner surveys, 1-25				
2	Irrigated cropland	2010 cotton fertilizer expense	Landowner share percent 0%	Landowner share percent 33%	PTAD did not include fertilizer expense for irrigated cotton in 2010. Producers in this county report that the landowner's share of the fertilizer expense for irrigated cotton is 33%.	Statements from Ag Advisory Board, 26-40				
3										

**Part B**

**Property Category  
D2**

(For PTAD Use Only)  
Protest Number:

**Form  
50-210-b**

**Schedule of Disputed Value Determinations for Property Category**

School District Name: \_\_\_\_\_

School District Number: \_\_\_\_\_

Appraisal District Name: \_\_\_\_\_

Appraisal District Number: \_\_\_\_\_

Property Owner Name: \_\_\_\_\_

Agent Name: \_\_\_\_\_

Property Category
<b>A</b> - Real Property: Single-Family Residential
<b>B</b> - Real Property: Multifamily Residential
<b>C1</b> - Real Property: Vacant Lots and Tracts
<b>D1</b> - Real Property: Qualified Open-Space Land
<b>D2</b> - Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
<b>E</b> - Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
<b>F1</b> - Real Property: Commercial
<b>G1</b> - Real Property: Oil and Gas
<b>J</b> - Real Property and Personal Property: Utilities
<b>L1</b> - Personal Property: Commercial
<b>SR</b> - Self Report

**Petitioner asserts its Objections to PTAD's Value Determinations for the Property Category above and provides its Grounds in Support as follows:**

Objection Number	Property ID#/ Company ID#/ Land Class	Protest Issue	Alleged Inaccuracy	Requested Correction	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence	PTAD Recommendation	PTAD Revised Value	Petitioner Response: A for Agree D for Disagree	For PTAD Use Only
1	459991	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.	Photos, 1-3; M&S occupancy code descriptions for 470 & 554, 4-5; tax agent's valuation using code 470, 6-7				
2	22854	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.	Photos, 8-12; tax agent's valuation using effective age of 25 years, 13-14				
3										

**Part B**

**Property Category  
E**

(For PTAD Use Only)  
Protest Number:

Form  
50-210-b

**Schedule of Disputed Value Determinations for Property Category**

School District Name: \_\_\_\_\_

School District Number: \_\_\_\_\_

Appraisal District Name: \_\_\_\_\_

Appraisal District Number: \_\_\_\_\_

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
E - Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
F1 - Real Property: Commercial
G1 - Real Property: Oil and Gas
J - Real Property and Personal Property: Utilities
L1 - Personal Property: Commercial
SR - Self Report

**Petitioner asserts its Objections to PTAD's Value Determinations for the Property Category above and provides its Grounds in Support as follows:**

Objection Number	Property ID#/ Company ID#/ Land Class	Protest Issue	Alleged Inaccuracy	Requested Correction	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence	PTAD Recommendation	PTAD Revised Value	Petitioner Response: A for Agree D for Disagree	For PTAD Use Only
1	5323	Square footage of improvement (screened porch)	4,000 sq.ft.	400 sq.ft.	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.	CAD appraisal card, 1; photos of porch, 2-3; sketch of house & porch, 4; tax agent's valuation with change, 5-6				
2	84227	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).	Aerial photo, 7; plat map, 8; CAD appraisal card, 9; PTAD land schedule, 10; tax agent's valuation with change, 10-11				
3										



**Part B**

**Property Category  
F1**

(For PTAD Use Only)  
Protest Number:

Form  
50-210-b

**Schedule of Disputed Value Determinations for Property Category**

School District Name: \_\_\_\_\_

School District Number: \_\_\_\_\_

Appraisal District Name: \_\_\_\_\_

Appraisal District Number: \_\_\_\_\_

Property Owner Name: \_\_\_\_\_

Agent Name: \_\_\_\_\_

Property Category
<b>A</b> - Real Property: Single-Family Residential
<b>B</b> - Real Property: Multifamily Residential
<b>C1</b> - Real Property: Vacant Lots and Tracts
<b>D1</b> - Real Property: Qualified Open-Space Land
<b>D2</b> - Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
<b>E</b> - Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
<b>F1</b> - Real Property: Commercial
<b>G1</b> - Real Property: Oil and Gas
<b>J</b> - Real Property and Personal Property: Utilities
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<b>SR</b> - Self Report

**Petitioner asserts its Objections to PTAD's Value Determinations for the Property Category above and provides its Grounds in Support as follows:**

Objection Number	Property ID#/ Company ID#/ Land Class	Protest Issue	Alleged Inaccuracy	Requested Correction	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence	PTAD Recommendation	PTAD Revised Value	Petitioner Response: A for Agree D for Disagree	For PTAD Use Only
1	2921	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.	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	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%.	Owner's income and expense statement, 9-12; tax agent's valuation with change, 13-14				
3										

**Part B**

**Property Category  
G1**

(For PTAD Use Only)  
Protest Number:

Form  
50-210-b

**Schedule of Disputed Value Determinations for Property Category**

School District Name: \_\_\_\_\_

School District Number: \_\_\_\_\_

Appraisal District Name: \_\_\_\_\_

Appraisal District Number: \_\_\_\_\_

Property Owner Name: \_\_\_\_\_

Agent Name: \_\_\_\_\_

Property Category
<b>A</b> - Real Property: Single-Family Residential
<b>B</b> - Real Property: Multifamily Residential
<b>C1</b> - Real Property: Vacant Lots and Tracts
<b>D1</b> - Real Property: Qualified Open-Space Land
<b>D2</b> - Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
<b>E</b> - Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
<b>F1</b> - Real Property: Commercial
<b>G1</b> - Real Property: Oil and Gas
<b>J</b> - Real Property and Personal Property: Utilities
<b>L1</b> - Personal Property: Commercial
<b>SR</b> - Self Report

**Petitioner asserts its Objections to PTAD's Value Determinations for the Property Category above and provides its Grounds in Support as follows:**

Objection Number	Property ID#/ Company ID#/ Land Class	Protest Issue	Alleged Inaccuracy	Requested Correction	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence	PTAD Recommendation	PTAD Revised Value	Petitioner Response: A for Agree D for Disagree	For PTAD Use Only
1	TXO11111111	Decline rate	8 percent	9 percent	PTAD's value is too high. Actual production indicates an annual decline rate of 9%.	Operator's production graphs, 1-5				
2	TXO11111111	First year lease operating expenses	\$56,000	\$45,000	PTAD's value is too high. Lease operating statement provided by operator indicates higher operating expenses.	Lease operating statement, 6-10				
3										

**Part B**

**Property Category  
J**

(For PTAD Use Only)  
Protest Number:

Form  
50-210-b

**Schedule of Disputed Value Determinations for Property Category**

School District Name: \_\_\_\_\_

School District Number: \_\_\_\_\_

Appraisal District Name: \_\_\_\_\_

Appraisal District Number: \_\_\_\_\_

Property Owner Name: \_\_\_\_\_

Agent Name: \_\_\_\_\_

Property Category
<b>A</b> - Real Property: Single-Family Residential
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<b>E</b> - Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
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<b>G1</b> - Real Property: Oil and Gas
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<b>L1</b> - Personal Property: Commercial
<b>SR</b> - Self Report

**Petitioner asserts its Objections to PTAD's Value Determinations for the Property Category above and provides its Grounds in Support as follows:**

Objection Number	Property ID#/ Company ID#/ Land Class	Protest Issue	Alleged Inaccuracy	Requested Correction	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence	PTAD Recommendation	PTAD Revised Value	Petitioner Response: A for Agree D for Disagree	For PTAD Use Only
1	44444	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.	Appraisal firm's appraisal of the company, 1-20				
2	33333	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%.	Cost of capital study provided by company representative, 21-62				
3										

**Part B**

**Property Category  
L1**

(For PTAD Use Only)  
Protest Number:

**Form  
50-210-b**

**Schedule of Disputed Value Determinations for Property Category**

School District Name: \_\_\_\_\_

School District Number: \_\_\_\_\_

Appraisal District Name: \_\_\_\_\_

Appraisal District Number: \_\_\_\_\_

Property Owner Name: \_\_\_\_\_

Agent Name: \_\_\_\_\_

Property Category
<b>A</b> - Real Property: Single-Family Residential
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<b>E</b> - Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
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<b>J</b> - Real Property and Personal Property: Utilities
<b>L1</b> - Personal Property: Commercial
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**Petitioner asserts its Objections to PTAD's Value Determinations for the Property Category above and provides its Grounds in Support as follows:**

Objection Number	Property ID#/ Company ID#/ Land Class	Protest Issue	Alleged Inaccuracy	Requested Correction	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence	PTAD Recommendation	PTAD Revised Value	Petitioner Response: A for Agree D for Disagree	For PTAD Use Only
1	999001	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 personalty value is located in this school district; the remaining 58% of value is located in the adjoining school district.	Owner's rendition, 1-3; CAD appraisal card, 4; tax agent's valuation with change, 5-12				
2	999257	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.	Owner's previous rendition statements for 2 years, 13-20; CAD appraisal card, 21; tax agent's valuation with change, 22-25				

**Part B**

**Property Category  
SR**

(For PTAD Use Only)  
Protest Number:

**Form  
50-210-b**

**Schedule of Disputed Value Determinations for Property Category**

**School District Name:** \_\_\_\_\_

**School District Number:** \_\_\_\_\_

**Appraisal District Name:** \_\_\_\_\_

**Appraisal District Number:** \_\_\_\_\_

**Property Owner Name:** \_\_\_\_\_

**Agent Name:** \_\_\_\_\_

Property Category
<b>A</b> - Real Property: Single-Family Residential
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<b>L1</b> - Personal Property: Commercial
<b>SR</b> - Self Report

**Petitioner asserts its Objections to PTAD's Value Determinations for the Property Category above and provides its Grounds in Support as follows:**

Objection Number	Property ID#/ Company ID#/ Land Class	Protest Issue	Alleged Inaccuracy	Requested Correction	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence	PTAD Recommendation	PTAD Revised Value	Petitioner Response: A for Agree D for Disagree	For PTAD Use Only
1	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.	Updated School District Report of Property Value and supporting documents, 1-21				
2	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.	Revised Report on Value Lost Because of School District Participation in Tax Increment Financing and supporting documents, 22-30				
3										