

# Instructions for Completing Petition Protesting 2017 Property Value Study Findings

Please carefully review Comptroller Rules 9.4301 through 9.4317 which set out the requirements and procedures for protesting the Comptroller's Property Value Study (PVS) findings. These rules can be found in the Handbook of Texas Property Tax Rules, located on the Comptroller's Property Tax Assistance Division's (PTAD) website at [comptroller.texas.gov/taxes/property-tax/docs/96-1717.pdf](http://comptroller.texas.gov/taxes/property-tax/docs/96-1717.pdf).

**Deadline for Petition Required for All Protests:** Each protest of the Comptroller's PVS findings begins with the filing of a petition with PTAD on or before **March 12, 2018**. The petition is required to include three parts: Part A, Part B, and Part C, and is subject to dismissal if any of the three parts are not submitted by the deadline. The forms for the three petition parts can be found on PTAD's website. The instructions below explain how to fill out each of the three petition parts and detail acceptable submission formats and delivery requirements. **Please be advised that if you make a false statement in the petition, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.**

## Part A of the Petition

Part A identifies the petitioning party and the individuals involved in the protest, states the total value you claim is correct and contains the required signatures and attestations. Download and save to your computer as an Adobe pdf file the form for Part A of the petition from the Comptroller's website at [comptroller.texas.gov/forms/50-210-a.pdf](http://comptroller.texas.gov/forms/50-210-a.pdf). Fill in the blanks on the saved form, print it out and get all the required signatures on the printed Part A. (Electronic signatures are not accepted.) The completed and signed Part A of the petition may then be mailed or scanned and saved as an Adobe pdf file for emailing to PTAD along with Parts B and C as discussed below.

## Part B of the Petition

Part B refers to lists (schedules) that identify and explain each of the objections in the protest. Download and save the form titled Part B Schedule of Disputed Value Determinations for Property Category to a computer as a Microsoft Excel (Excel) document. **NOTE: Part B is to be completed this year in Excel; previously, Schedule B was in Microsoft Word. There is no change, however, in the information to be provided to complete Part B in Excel.** The Excel form can be found on the Comptroller's website at [comptroller.texas.gov/forms/50-210-b.xlsx](http://comptroller.texas.gov/forms/50-210-b.xlsx). **Exhibit 1** shows the form to be completed for Part B of the petition.

Exhibit 1

### Part 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

| 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                                                                        |

(For PTAD Use Only)  
Protest Number: \_\_\_\_\_

Form 50-210-b

**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                |                                       |               |                    |                      |                                                                      |          |                     |                    |                                                 |                   |
| 2                |                                       |               |                    |                      |                                                                      |          |                     |                    |                                                 |                   |
| 3                |                                       |               |                    |                      |                                                                      |          |                     |                    |                                                 |                   |

**Top Portion of Part B:** The Part B form requires the property category being protested on that schedule to be identified in the green box at the top. The property category options are listed in a chart on the right side of the form just below the green box. Only one property category may be entered per schedule. Only the objections for the property category identified in the green box should be included in that particular schedule. **Each property category protested must have its own separate schedule of objections saved as a separate Excel file.** On the top left side of the form, the information requested about the petitioner is to be entered.

**Bottom Portion of Part B:** This portion of the form is a table with 11 column headings which allows each objection to be separately identified along a single row with specific detail including the grounds supporting it. Each objection must be numbered separately, row by row, starting with 1 and continuing in sequence (1, 2, 3, etc.). Each row must contain the information for the particular ground of objection being addressed. Each column heading in the Part B form identifies the type of information to be provided under that heading for the objection identified in that row. **Exhibit 2** shows the bottom portion of the Part B form – the 11 headings and the first few rows where objections and corresponding information should be entered.

Exhibit 2

| 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                |                                     |               |                    |                      |                                                                      |          |                     |                    |                                                 |                   |
| 2                |                                     |               |                    |                      |                                                                      |          |                     |                    |                                                 |                   |
| 3                |                                     |               |                    |                      |                                                                      |          |                     |                    |                                                 |                   |

**Information to be Entered Under Each Heading:** The information described below is to be entered under its corresponding heading for the objection being asserted:

**Objection Number** – Sequential numbering as referenced above.

**Property ID#/Company ID#/Land Class** – For all property categories except D1 and J, provide the identifying number for the particular piece of property at issue; for property category D1 identify the land class at issue; and for property category J provide the identifying number of the company.

**Protest Issue** – Identify the particular issue (value determination) you are protesting for the specific property identified as required by Comptroller Rule 9.4308(b)(1). This concept is described and examples provided in Comptroller Rule 9.4308(c). **Exhibit 3** gives examples of the types of issues protested in the past in the different property categories. **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 a building condition protest issue to effect a change in value.**

Exhibit 3

|           |                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b>  | <b>Real Property:</b><br>Single-Family Residential                                            | actual sales price; square footage of land; square footage of improvement (total floor area); building quality; building condition <b>and</b> effective age <b>or</b> physical depreciation; effective age; depreciation (physical, functional, external); component type of exterior walls, roofing; partial completion; seller concession; non-realty component of value included such as furniture, fixtures, equipment; adjustment for changed market conditions (i.e., time adjustment); financing terms below/above market; non-market conditions of sale; local modifier applied; land value applied; appraisal review board (ARB) decision |
| <b>B</b>  | <b>Real Property:</b><br>Multifamily Residential                                              | actual sales price; occupancy use; effective square footage or net rentable area; market income (rent); expense ratio; vacancy and collection loss; capitalization rate; building class; effective age; depreciation (physical, functional, external); custom components (e.g. paving, canopies, lights); partial completion; seller concession; non-realty component of value included such as furniture, fixtures, equipment; adjustment for changed market conditions (i.e., time adjustment); financing terms below/above market; non-market conditions of sale; land value applied; ARB decision                                              |
| <b>C1</b> | <b>Real Property:</b><br>Vacant Lots and Tracts                                               | actual sales price; effective lot or tract size; square footage of lot or tract; sales price includes other lots/tracts; land value applied                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>D1</b> | <b>Real Property:</b><br>Qualified Open-Space Land                                            | lease rate for specific year and land class; specific expense amount for specific year and land class; typical lease arrangement for specific year and land class; percent of income and expenses shared by landowner in share lease scenario for specific year, crop, and land class; acres planted and harvested and per acre yield for specific year, crop, and land class                                                                                                                                                                                                                                                                      |
| <b>D2</b> | <b>Real Property:</b><br>Farm and Ranch Improvements on Qualified Open-Space Land             | occupancy use; class; effective age; depreciation (physical, functional, external)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>E</b>  | <b>Real Property:</b><br>Rural Land, not Qualified for Open-Space Appraisal, and Improvements | actual sales price; effective land size; square footage of land; square footage of improvement (total floor area); building quality; building condition <b>and</b> effective age <b>or</b> physical depreciation; effective age; depreciation (physical, functional, external); component type of exterior walls, roofing; partial completion; seller concession; non-realty component of value included such as furniture, fixtures, equipment; adjustment for changed market conditions (i.e., time adjustment); financing terms below/above market; non-market conditions of sale; local modifier applied; land value applied; ARB decision     |
| <b>F1</b> | <b>Real Property:</b><br>Commercial                                                           | actual sales price; occupancy use; effective square footage or net rentable area; market income (rent); expense ratio; vacancy and collection loss; capitalization rate; building class; effective age; depreciation (physical, functional, external); custom components (e.g. paving, canopies, lights); partial completion; seller concession; non-realty component of value included such as furniture, fixtures, equipment; adjustment for changed market conditions (i.e., time adjustment); financing terms below/above market; non-market conditions of sale; ARB decision                                                                  |
| <b>G1</b> | <b>Real Property:</b><br>Oil and Gas                                                          | discount rate; lease operating expenses; start rate; commodity price; decline rate; equipment salvage value                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>J</b>  | <b>Real Property:</b><br>and Personal Property:<br>Utilities                                  | cost of equity; debt rate; capital structure; projected income; income attributable to construction work in progress; economic obsolescence; reconciliation of indicated values; allocation of value to Texas; value of intangible personal property; pipeline inventory; local value of sampled property                                                                                                                                                                                                                                                                                                                                          |
| <b>L1</b> | <b>Personal Property:</b><br>Commercial                                                       | entity or school district allocation; useful life; duplicate entry                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>SR</b> | <b>Self Report</b>                                                                            | values reflected on ISD Report of Property Value; values reflected on ISD Report Value Lost Because of the School Tax Limitation of Homesteads of the Elderly/Disabled; values reflected on Report on Value Lost Because of Value Limitations Under Tax Code Chapter 313; values reflected on Report on Value Lost Because of School District Participation in Tax Increment Financing                                                                                                                                                                                                                                                             |

**Alleged Inaccuracy** – State the particular value or characteristic PTAD assigned to the protest issue as required by Comptroller Rule 9.4308(b)(2). For example, if the protest issue identified is effective age of the property, and PTAD determined it was 12 years, then “12 years” is the value placed in this column. If the protest issue identified is component type – roofing and PTAD described it as composite shingles, then “composite shingles” is the characteristic placed in this column. If the protest issue is non-market conditions of sale, then the sales price PTAD assigned to the property should be reflected in this column.

**Requested Correction** – State the particular value or characteristic you contend is correct as required by Comptroller Rule 9.4308(b)(3). For example, if PTAD determined the effective age of the property is 12 years, and you contend it should be 25 years, then “25 years” is the value placed in this column. If PTAD determined the property’s roof was made of composite shingles, and you contend it is metal, then “metal” is the characteristic placed in this column. If you contend a property PTAD included in the study should be deleted due to non-market conditions of sale, then “delete sale” should be reflected in this column.

**Basis/Explanation for Requested Change to PTAD’s Value Determination** – Detail the grounds for why the PVS is incorrect on this issue and explain why petitioner’s requested correction should be used instead as required by Comptroller Rule 9.4308(b)(4).

**Evidence** – Identify the type of evidence you are attaching to support your objection, such as a photograph, appraisal card or closing statement, as required by Comptroller Rule 9.4308(b)(5). PTAD requests that you also assign a unique number to each document or image of evidence and provide that unique number or range of numbers as well in this section of the table. (Further explanation is discussed below in Part C for the organizing of evidence.)

**PTAD Recommendation** – Please leave this column blank. PTAD will review and respond to each of the objections stated in the petition by completing this column of Part B with one of the four options listed in **Exhibit 4** and providing any additional explanation, as appropriate.

Exhibit 4

| Option | Recommendation                                         |
|--------|--------------------------------------------------------|
| A      | Agrees with the objection                              |
| R      | Rejects the objection                                  |
| D      | Disagrees with the objection                           |
| M      | Modification recommended to PTAD’s value determination |

**PTAD Revised Value** – Please leave this column blank. If PTAD’s recommendation has an impact on the value associated with this objection, PTAD will provide the revised value in this column.

**Petitioner Response: A for agree or D for disagree** – After PTAD responds to each of the petitioner’s objections in the PTAD Recommendation column of each schedule submitted, all of the Part B schedules will be returned to the petitioner as electronic Word files. To the extent PTAD disagrees with or recommends modification of a value determination, the petitioner may insert as a response to PTAD’s recommendation either “A” for agree or “D” for disagree in the tenth column of Part B. No response from petitioner is permitted to a PTAD recommendation of “A” for agrees with the objection or “R” for rejects the objection and PTAD will place “N/A” in the box next to these recommendations.

**For PTAD Use Only** – Do not enter any comments in this last column.

## Part C of the Petition

Part C is comprised of the individual documents or images of evidence that support each of the individual grounds identified in each schedule submitted as Part B of the petition package, along with a separate cover sheet that indicates the evidence attached supports a particular objection in a particular property category. PTAD’s model cover sheet form can be found on the Comptroller’s website at [comptroller.texas.gov/forms/50-210-c.docx](http://comptroller.texas.gov/forms/50-210-c.docx).

**How to Organize the Evidence in Part C:** The materials you plan to submit as evidence should be organized in separate groups by reference to the property category to which they relate. Within the same property category group, the materials should be organized in objection number order and separated by their corresponding cover sheets. PTAD requests that each document page or image of evidence be separately and sequentially numbered to identify it and that this number or range of numbers that comprise the evidence in support of a particular objection be reflected in the Evidence column of the Part B form. If you are using the same group of documents repeatedly, you may wish to identify them as a group and label them as an exhibit to which you may repeatedly refer in the corresponding schedule without providing additional copies. Once organized and numbered in this fashion, all of the materials for the individual property category – including print outs of photographic images – should be scanned or electronically inserted and saved as a single Adobe pdf file. Repeat this same process for the materials to be submitted for each of the other property categories in the protest.

## Submission Information

**Confidential Materials:** If you assert that any of the materials submitted to PTAD are confidential, you must clearly mark as confidential that portion of each document or image you contend is confidential and identify the statutory provision(s) under which your claim of confidentiality is being made.

**Submission of Parts A, B, and C of the Petition:** The entire protest petition (Parts A, B, and C) is to be submitted to PTAD on or before **March 12, 2018**. PTAD will accept the submission either on printed paper (hard copy), or on CD-ROM, DVD, or electronically.

**Paper, CD-ROM, and DVD Submissions and Delivery Deadlines:** If the petition is submitted in printed paper form, three sets of the protest package must be provided; please also email each Part B Schedule as a separate Excel file for each property category to [ptad.appeals@cpa.texas.gov](mailto:ptad.appeals@cpa.texas.gov). If the petition is submitted by CD-ROM or DVD, only one set of the CD-ROM or DVD petition files is to be delivered to PTAD. If submission is by hand delivery pursuant to Comptroller Rule 9.4306(d), PTAD must receive it on or before 5:00 p.m. Central Standard Time (CST), on March 12, 2018, and PTAD will provide a written receipt upon timely delivery. Comptroller Rules 9.4306(e) and (f) govern delivery deadline times on March 12, 2018, for submissions by mail or overnight delivery service.

**Email Submissions and Delivery Deadline:** If Parts A, B, and C of the petition are submitted as attachments to emails addressed to [ptad.appeals@cpa.texas.gov](mailto:ptad.appeals@cpa.texas.gov), all emails must be successfully received by 11:59 p.m. CST, March 12, 2018.

**FTP Transfer of Evidence Only:** PTAD will accept transfers of Part C evidence via the PTAD secure file transfer protocol (FTP) site under the following conditions. If you are pre-registered with PTAD as a user of its FTP site, you must complete the transfer then notify PTAD of the transfer by email to [ptad.appeals@cpa.texas.gov](mailto:ptad.appeals@cpa.texas.gov) so that PTAD can confirm its receipt of Part C by **5:00 p.m. CST**, on March 12, 2018. Failure to notify PTAD of the transfer by the 5:00 p.m. deadline will result in the petitioner's inability to prove timely filing and compliance with Rule 9.4306(c), subjecting the petition to dismissal. In the alternative, if you request an electronic link to PTAD's secure FTP site by email sent by **4:00 p.m. CST**, March 12, 2018, PTAD will accept the Part C submission so long as the transfer of Part C is completed by 11:59 p.m., CST, March 12, 2018. The email request for the link is to be sent to [ptad.appeals@cpa.texas.gov](mailto:ptad.appeals@cpa.texas.gov).

**Acceptable Formats:** All CD-ROM, DVD, and electronic submissions must have the petition parts in the following formats:

- Part A: provide the completed and signed form to PTAD as a single scanned Adobe pdf file and include **Part A** in the file name.
- Part B: provide as separate Excel files each of the schedules completed for each property category being protested and include **Part B** in each file name along with the appropriate property category designation.
- Part C: provide as a single, separate Adobe pdf file of each set of evidentiary materials collected for each property category being protested and include in each file name **Part C** along with the appropriate property category designation. (If you wish to send a second set of photographic images as a separate jpeg or tif file, please include the term "Photos" along with the appropriate property category designation in the file name. Any jpeg or tif files submitted to PTAD will only be accepted so long as the same photographic image is included as a scanned printout in the Adobe pdf file labeled **Part C** with the rest of the evidence submitted.)

**Delivery Addresses:** Submissions in paper form, on CD-ROM, or DVD, should be mailed to the Comptroller of the Public Accounts, ATTN: Property Tax Assistance Division – APPEALS, P.O. Box 13528, 1700 San Jacinto Blvd., Austin, TX 78711. The physical address for all hand deliveries of petitions is Comptroller of the Public Accounts, ATTN: Property Tax Assistance Division – APPEALS, 1711 San Jacinto Blvd., Third Floor, Austin, TX 78701. **NOTE: For all hand deliveries to PTAD, the delivery person must call from the phone in the building lobby either 512-475-2475 or 512-936-8560 for delivery access.**

**Questions:** If you have any questions about these instructions, please contact PTAD staff by email at [ptad.appeals@cpa.texas.gov](mailto:ptad.appeals@cpa.texas.gov) or by phone at 800-252-9121 (press 1 to access the directory then enter 5-2475 or 6-8560).