

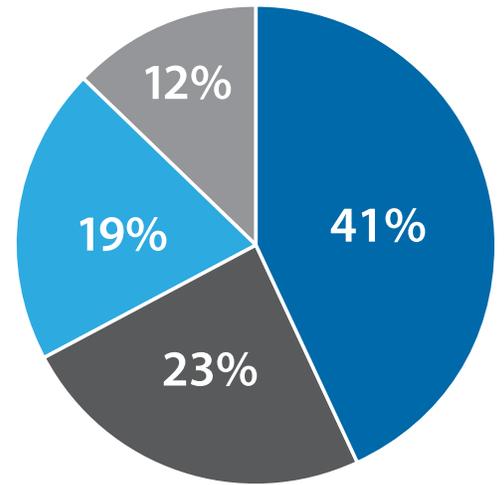
Property Tax Assistance Division

Property taxes – also called ad valorem taxes – are locally assessed. Texas does not have a state property tax. Local appraisal districts appraise and value property located in the county and local taxing units set tax rates and collect property taxes based on those values.

The **Property Tax Assistance Division (PTAD)** provides technical assistance to local taxing units and taxpayers on property tax issues but does not have jurisdiction to intervene in local tax matters. PTAD is split into four areas, allowing us to offer technical assistance and implement our statutory requirements in many innovative ways:

- **Outreach and Support**
- **Education and Communications**
- **Field Appraisal**
- **Data Analysis**

We strive to provide information to customers who need property tax assistance in the most accessible manner possible. Contact us at 800-252-9121 (press 3) or ptad.cpa@cpa.texas.gov, or visit us comptroller.texas.gov/taxes/property-tax for more information about property taxation in Texas.

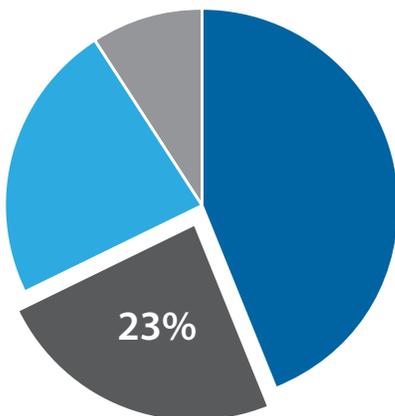


OUTREACH AND SUPPORT

Our **Arbitration** team maintains a registry of qualified arbitrators and administers the statewide binding arbitration and limited binding arbitration programs for qualified property owners. This team also provides technical support for these programs.

Our **Methods and Assistance Program (MAP)** reviews half of all appraisal districts in the state every two years, focusing on four areas of review: governance, taxpayer assistance, operating procedures and appraisal standards and methodology. Upon completion of a review, our MAP reviewer provides a preliminary report to the chief appraiser to allow him or her to understand where the appraisal district may have deficiencies. The report provides recommendations and our MAP reviewer works with the chief appraiser to make changes before publication of the final report, giving the appraisal district an opportunity to cure as many outstanding recommendations as possible.

The **Targeted Appraisal Review Program (TARP)** team performs appraisal district reviews that are targeted to determine why values in a school district in that appraisal district continue to be found statistically invalid. This review is triggered when a school district receives three consecutive invalid findings in the School District Property Value Study (SDPVS).

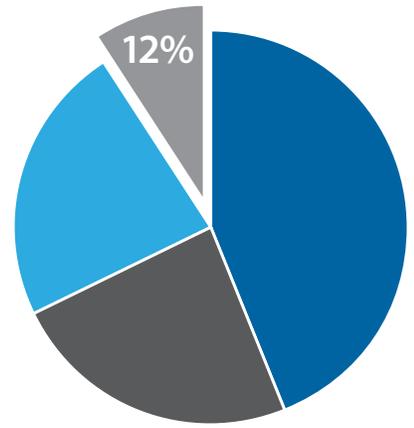


EDUCATION AND COMMUNICATIONS

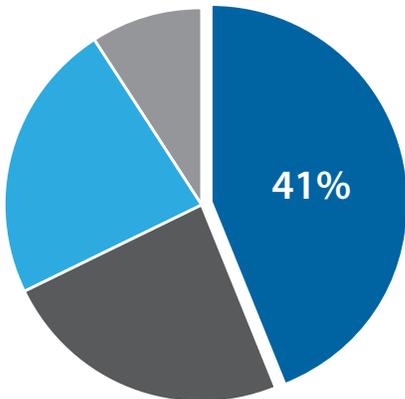
Our **Technical Assistance** team provides significant outreach and support to taxpayers, local entities and property tax professionals. This team conducts two types of annual training seminars for appraisal review board (ARB) members across the state; reviews local ARB procedures; participates in property tax conferences and speaking events; and provides professional and technical assistance on complex property tax matters. This team also conducts the local government relief program for cities and counties that qualify for disabled veteran assistance payments under Local Government Code Section 140.011.

Our **External Relations Team** publishes and maintains PTAD's webpages and over 200 forms, 36 publications and 36 online videos that highlight a range of property tax topics and offer continuing education opportunities for property tax professionals registered with the Texas Department of Licensing and Regulation. This team administers several surveys and issues reports summarizing the data collected. This team also develops and publishes our quarterly newsletter and regular GovDelivery messages to more than 18,000 subscribers across Texas.

This team also approves continuing education programs and educational courses for property tax appraisers and certain tax assessor-collectors; approves content and assigns continuing education credits to continuing education programs and educational courses; approves instructors for educational courses; and approves the content of property tax professional certification exams.



FIELD APPRAISAL OPERATIONS



Field Appraiser Operations is the largest area of PTAD's staff. Its members work remotely from areas across the state. This team conducts the SDPVS to determine taxable values from all property in each school district every other year. Our field appraisers perform appraisals and statistical testing to determine the total taxable value of all property in each school district. We certify the results to the commissioner of education and publish them on our website.

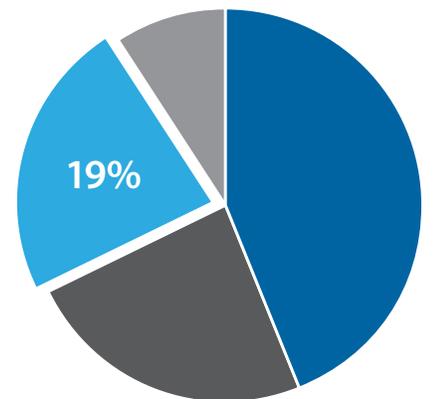
The primary purpose of the SDPVS is to ensure equitable distribution of state funding for public education. The SDPVS results can affect a school district's state funding. The commissioner of education uses the SDPVS results to ensure equitable distribution of education funds. Generally, school districts with less taxable property value per student receive more state dollars for each pupil than school districts with more value per student.

PROPERTY TAX DATA ANALYSIS

The Property Tax Data Analysis team also plays a significant role in the SDPVS. This team also publishes the independent Appraisal District Ratio Study (ADRS), which is a statistical analysis of local values used to evaluate appraisal districts' performance. This study measures the degree of uniformity and median level of appraisals by the appraisal district within each major property category.

Its **Multi-County Property Appraisal** team conducts complex property appraisals including agricultural land, oil and gas property and utilities. These property values are included in the SDPVS findings when they are certified to the commissioner of education.

The **Data Analysis Team** collects and reviews data from appraisal districts and taxing units, including receiving the electronic appraisal roll from each appraisal district for inclusion in the SDPVS, the property tax biennial report to the Texas Legislature, and publishing on our website. This team also performs audits of school districts' total taxable property value, revises SDPVS findings based on the audit findings and certifies the audit findings to the commissioner of education.



For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts
Publication #98-1068 • November 2023