

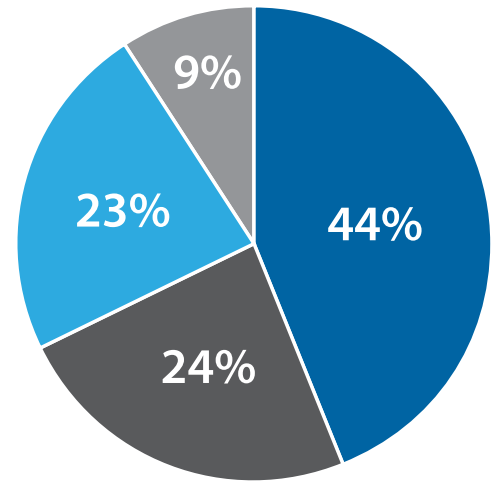
# Property Tax Assistance Division

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 governments and taxpayers on property tax issues but does not grant 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**

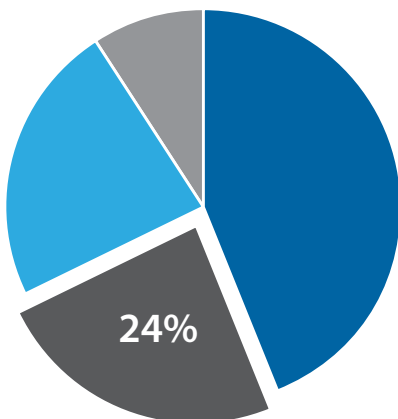
We strive to provide information to customers who need property tax assistance in the most accessible manner possible. Contact us at 800-252-9121 (press 2) or [ptad.cpa@cpa.texas.gov](mailto:ptad.cpa@cpa.texas.gov) or visit us [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax) for more information about property taxation in Texas



## OUTREACH AND SUPPORT

Our **Information and Customer Service** 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 members across the state; administers the statewide binding arbitration system; participates in property tax conferences and speaking events; and provides professional and technical assistance on complex property tax matters.

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.

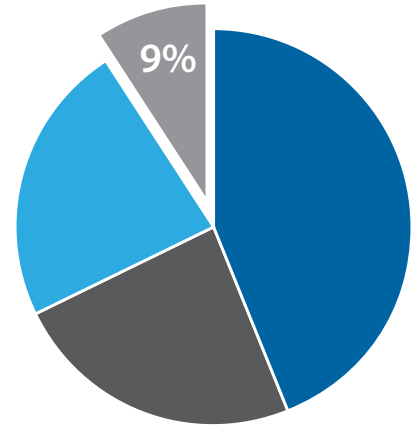


## EDUCATION AND COMMUNICATIONS

Our **Education and Communications** team publishes and maintains PTAD's webpages and approximately 200 forms, 36 publications, and 36 online videos highlighting a range of property tax topics and offering continuing education opportunities for property tax professionals registered with the Texas Department of Licensing and Regulation. This team also develops and publishes our quarterly newsletter and regular GovDelivery messages to more than 15,000 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.

We administer several surveys and issue reports summarizing the data collected. The Legislature uses the data and reports to determine the need for new legislation and to evaluate existing legislation. Results are also used by appraisal districts and other organizations for internal improvements, cost reductions and to ensure transparency throughout the property tax system.



## 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 a Property Value Study (PVS) to determine taxable values from all property in each school district every other year. Our field appraisers perform appraisals and statistical testing to measure the performance of appraisal districts and 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.

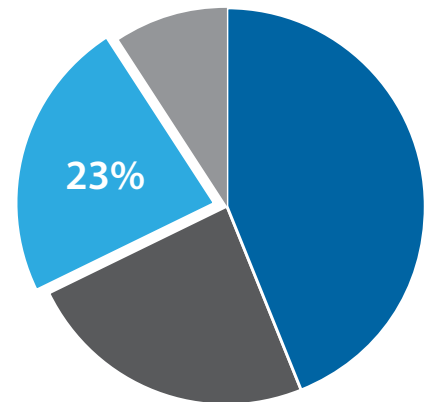
The PVS results can affect a school district's state funding. The commissioner of education uses the PVS results to ensure equitable distribution of education funds. Generally, school districts with less taxable property value per student receive more state dollars for each pupil than school districts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

The primary purpose of the PVS is to ensure equitable distribution of state funding for public education. The secondary purpose of the PVS is to collect data to provide taxpayers, school districts, appraisal districts and the Legislature with useful information about property values.

## PROPERTY TAX DATA ANALYSIS

The Property Tax Data Analysis team also plays a significant role in the PVS. Its **Multi-County Property Appraisal** team conducts appraisals of complex properties including agricultural land, oil and gas property and utilities. These property values are included in the PVS 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 PVS, the property tax biennial report to the Texas Legislature, and publishing on our website. This team also performs audits of the total taxable value of property in a school district and to revise PVS 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](http://comptroller.texas.gov/taxes/property-tax)

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