

# Targeted Appraisal Review Program

The Property Tax Assistance Division (PTAD) released the [2023 TARP Reports](#) in February 2025.

The 86th Texas Legislature (2019) amended Government Code Section 403.302 to create the Targeted Appraisal Review Program (TARP). If a school district receives invalid School District Property Value Study (SDPVS) findings for three consecutive years (beginning with 2020 SDPVS), Government Code Section 403.302(k-1) requires the Comptroller's office to conduct a targeted review of the appraisal district that appraises property for that school district.

Appraisal districts with school districts that received three consecutive invalid findings for the 2020, 2021 and 2022 SDPVS received a TARP review beginning in 2023. TARP seeks to determine why a school district's values are statistically invalid and provides recommendations to the appraisal district regarding appraisal standards, procedures and methodologies.

*The 2023 TARP reports contained findings and recommendations addressing appraisal district governance and administration, appraisal process administration and categories of property valuation.*

## TARP REVIEW STANDARDS

- PTAD developed and issued the [Targeted Appraisal Review Program Guidelines](#).
- These guidelines employ generally accepted appraisal and audit techniques and incorporate requirements of Texas law, Comptroller rules and International Association of Assessing Officers (IAAO) standards.
- PTAD reviewers follow these guidelines in performing the tasks related to the TARP review and they are not intended for any other purpose. Deviations from these guidelines must be approved by the PTAD director.
- Reports issued for the 2023 TARP reviews include findings and recommendations for the appraisal district based on these guidelines.

## TARP PROCESS TIMELINE

### 1. NOTIFICATION

- PTAD sends TARP notification letters and preliminary data requests to affected appraisal districts.

### 2. REVIEWS

- Preliminary data is due to PTAD.
- TARP reviewers complete onsite visits.

### 3. RECOMMENDATIONS

- PTAD releases initial TARP reports.
- Appraisal districts have one year to work with their TARP reviewers to substantially comply with TARP report recommendations. PTAD mails formal compliance letters when appraisal districts have substantially implemented all recommendations.

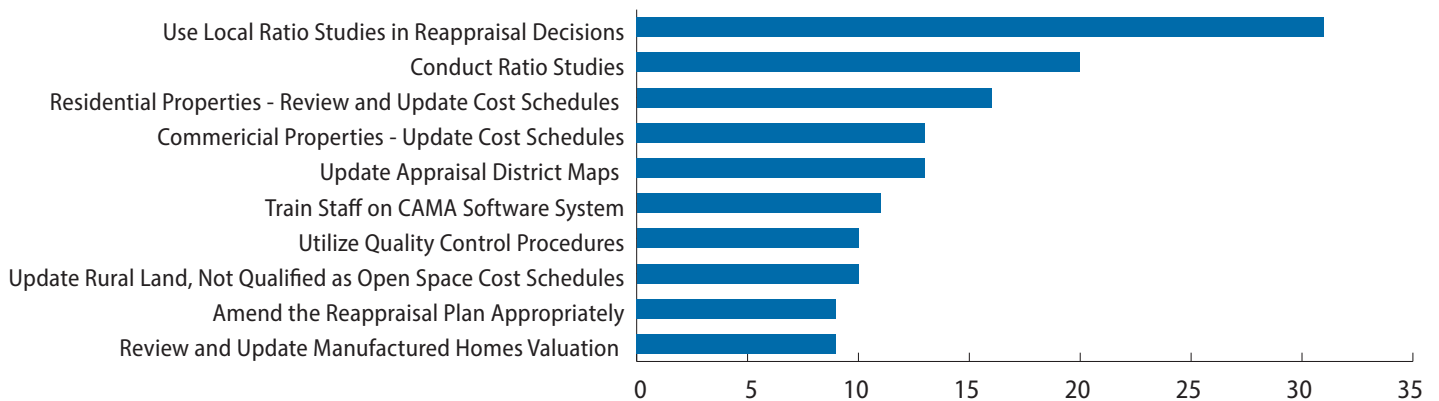
### 4. REMAINING RECOMMENDATIONS

- PTAD notifies the Texas Department of Licensing and Regulation (TDLR) of remaining recommendations one year after the initial TARP report is released.
- Appraisal districts have one year to work with TDLR, who determines substantial compliance and reports to the chief appraiser and appraisal district board of directors.

## APPRAISAL DISTRICTS REVIEWED IN 2023

- Anderson
- Bandera
- Baylor
- Brewster
- Callahan
- Castro
- Chambers
- Clay
- Duval
- Falls
- Henderson
- Hopkins
- Jasper
- Jim Hogg
- Jim Wells
- Kendall
- Kinney
- Kleberg
- Lamar
- Lamb
- Medina
- Nueces
- Real
- Refugio
- Sabine
- San Augustine
- Starr
- Stephens
- Upshur
- Uvalde
- Willacy
- Winkler

## TOP TEN RECOMMENDATIONS ACROSS ALL APPRAISAL DISTRICTS



## PERCENTAGE OF RECOMMENDATIONS BY SECTION

