Taxable Value Audit Process

SCHOOL DISTRICT PROPERTY VALUE STUDY

Government Code Section 403.302(a) requires the Comptroller's Property Tax Assistance Division (PTAD) to determine the total taxable property values and productivity values in each school district and certify its findings to the Texas Education Agency's (TEA) commissioner of education. Its purpose is to help ensure equity among school districts in the distribution of state financial aid for public education.

CERTIFICATION PROCESS

1. Preliminary findings: PTAD publishes SDPVS preliminary value findings of taxable property value, delivers them to school district superintendents and appraisal districts, and certifies them to TEA for each school district before Feb. 1 of the year following the year under study.
2. School districts and certain taxpayers who wish to protest preliminary value findings must do so within 40 calendar days after the date PTAD certifies the preliminary findings to the commissioner of education.
3. After SDPVS protests are complete, typically by Aug. 31, or as soon thereafter as practicable, PTAD certifies final values to the commissioner of education, who uses the final values in the administration of school district funding.

TAXABLE VALUE AUDITS

Government Code Section 403.302(h) and Comptroller Rule 9.103 allow school districts and the commissioner of education to request that the Comptroller's office audit the total taxable value of property in a school district and to revise the final SDPVS findings based on the audit findings. PTAD works audits in the order received and has 180 days from the date of receipt of an audit to complete the audit and certify the taxable values to the TEA Commission.

Audits are limited to corrections and changes in the school district's appraisal roll AFTER the preliminary certification of the SDPVS findings. The most common reasons for audit requests are due to late-granted exemptions that correct the appraisal roll and changes in taxable values due to lawsuit conclusions.

AUDIT SUBMISSION

Audits must be requested by the commissioner of education or a school district.

Audit requests must be filed with PTAD:

- Not later than the third anniversary of the date of the final certification of the SDPVS findings; and
- Not later than the first anniversary of the date the chief appraiser certifies a change to the appraisal roll if:
  - » the chief appraiser corrects the appraisal roll; and
  - » the change results in a material reduction in the total taxable value of property in the school district.
  - » Example: The 2021 SDPVS final certification was processed on Aug. 15, 2022. The last day to submit a taxable value audit for the 2021 SDPVS year was Aug. 15, 2025.
- A taxable value audit may be submitted for any SDPVS year that has a litigated ruling.

Comptroller of Public Accounts

School District Property Value Study Taxable Value Audit Process

You may submit an audit request in one of three ways:

Email ptad.audit@cpa.texas.gov

FTP site Request an FTP link at ptad.audit@cpa.texas.gov

Mail Comptroller of Public Accounts - PTAD 2Y
P.O. Box 13528
Austin, Texas 78711-3528

DOCUMENTS REQUIRED IN THE AUDIT SUBMISSION

- Form 50-302, *Request for School District Taxable Value Audit*
- Form 50-108, *School District Report of Property Value*
- Certified automated or computer-generated recapitulation (recaps)
- Documentation reporting corrections or changes to the appraisal roll under Tax Code Section 25.25 (Correction of Appraisal Roll) or Section 42.41 (Correction of Roll) resulting in a material reduction in total taxable value for a school district as certified by the school district's superintendent,
- Either:
  - » Form 50-897-b, *Data Collection for Limitation on Homesteads of Elderly and Disabled or Deferred Taxes*, (if the audit is for tax year is 2023 or after); or
  - » Form 50-253*, Report of Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled*. **Form 50-253 is no longer available on the PTAD website as of April 20, 2026.** Form 50-253 is only applicable for an audit for tax year 2022 or before. If you need this form for an audit for 2022 or prior, you may email PTAD to request the form.
- Form 50-851, *Report of Value Lost Because of Deferred Tax Collections Under Tax Code, Sections 33.06 and 33.065*
- Form 50-755, *Report of Value Lost Because of School District Participation in Tax Increment Financing (TIF)* (if applicable)
- Form 50-767, *Report of Value Lost Because of Value Limitations Under Tax Code Chapter 313* (if applicable)
- Form 50-846, *Report on Value Lost Because of Limitations on Taxable Value Under the JETI Act* (if applicable)

PTAD AUDIT PROCESS

STEP 1: AUDIT RECEIVED

PTAD's audit coordinator will:

- Enter the audit request into the log, include the type of audit being filed (normal, litigation, or material which is an audit with a substantial taxable value change);
- Complete an initial review of all required documents to ensure the taxable value is decreasing; and
- Email the agent or school district designated employee acknowledging acceptance of the audit request.

STEP 2: AUDIT ANALYSIS

One of PTAD's data analysts will:

- Download all necessary information from the internal property tax database, including documentation used to show the value changes before and after the request;
- Analyze the requested audit changes and develop preliminary findings;
- Request peer and management review for accuracy; and
- Send the preliminary audit findings and a *Taxable Value Audit Resolution* form to the school district's agent or designated employee for review.

STEP 3: SCHOOL DISTRICT REVIEW

- The school district's agent or designated employee reviews the preliminary audit findings and agrees or disagrees with them.
- If there is disagreement, the school district must send additional data for consideration.
- Once the school district agrees, it must return the signed *Taxable Value Audit Resolution* form.

STEP 4: FINAL CERTIFICATION

- PTAD certifies the taxable value audit final findings by email to TEA, the school district's superintendent and the chief appraiser.
- TEA uses results to determine additional school funding the school district will receive.

School District Property Value Study Taxable Value Audit Process

SDPVS Self-Report Protest vs. SDPVS Taxable Value Audit

SDPVS Self-Report Protests	Taxable Value Audits
▪ Used to request changes to local data reported to PTAD BEFORE preliminary SDPVS certification and are limited to changes in PTAD's SDPVS preliminary findings caused by: » an error in a school district's annual report of property value; » a clerical error in a school district's local value; » a correction or change in the school district's appraisal roll that occurred after the preliminary certification. ▪ Not limited to appraisal roll changes. ▪ PTAD has 40 days to complete the self-report protests for final certification to TEA. ▪ Changes made through a self-report are certified to commissioner of education with SDPVS final findings in August.	▪ PTAD works audits in order received. ▪ Is a full audit of taxable value. ▪ Used to request changes to appraisal rolls AFTER preliminary certification. ▪ PTAD has 180 days to complete the audits upon receipt. ▪ Certified to commissioner of education after audit completion.

PTAD AUDIT SUPPORT:

ptad.audit@cpa.texas.gov

512-305-9999 (ext. 3)

comptroller.texas.gov/taxes/property-tax

Property Tax Assistance Division
Comptroller of Public Accounts
111 E. 17th St., 11th Floor
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