Property Tax Assistance Division Complaint Procedures

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Property Tax Assistance Division
Texas Comptroller of Public Accounts

Property Tax Assistance Division Complaint Procedures

By state law, the Comptroller's Property Tax Assistance Division (PTAD) has no direct jurisdiction over county appraisal districts or appraisal review boards (ARB) and can only act in a technical assistance role. Complaints regarding appraisal districts and ARBs should be directed to the appraisal district board of directors. Complaints submitted to PTAD regarding appraisal districts and ARBs will be dismissed for lack of jurisdiction.

PTAD staff strives to perform each of its functions according to law and procedures. Tax Code Section 5.14 provides that the Comptroller may resolve written complaints concerning matters over which the Comptroller has jurisdiction. If you contend that law or procedures concerning issues over which the Comptroller has jurisdiction were not followed, you may file a written complaint. Complaints over which the Comptroller has jurisdiction will be reviewed and investigated in the order they are received. All other complaints will be dismissed.

Property Tax Assistance Division (PTAD) Functions

PTAD conducts and publishes four major studies and reviews of school district taxable values and appraisal district operations. These studies help ensure uniform property appraisals and equitable public school funding:

- Appraisal District Ratio Study (ADRS) to measure the performance of each appraisal district in Texas at least once every two years.
- Methods and Assistance Program (MAP) reviews appraisal district governance, taxpayer assistance, operations, and appraisal standards, procedures and methodology once every two years.
- School District Property Value Study (SDPVS) to determine taxable values and report them to the Texas Education Agency to help ensure equitable distribution of state funding for public education.
- Targeted Appraisal Review Program (TARP) reviews a school district's appraisal district if the school district receives three consecutive invalid findings in the SDPVS.

PTAD also provides training for newly appointed appraisal review board (ARB) members, as well as annual continuing education training for existing ARB members. It also administers the statewide binding arbitration program for property owners who qualify for arbitration and the local government relief program for cities and counties that qualify for disabled veteran assistance payments under Local Government Code Section 140.011.

PTAD provides information on property tax issues to taxpayers, property owners, appraisal districts, ARBs, taxing units, arbitrators, other state agencies and the Legislature. PTAD also prepares publications, online videos, webinars and other educational tools for the public generally.

Filing a Complaint

To file a complaint regarding PTAD's performance of its functions, you must notify us in writing by regular, first-class mail:

Texas Comptroller of Public Accounts
Attn: Property Tax Assistance Division
Lyndon B. Johnson Building
111 E. 17th St., 11th Floor
Austin, Texas 78701

Only written complaints will be accepted. We will not accept complaints over the telephone or in person.

When you file your complaint, you must include the following information:

- your name, address and telephone number;
- your email address, if you would like to be contacted via email;
- the name of the PTAD staff person or persons about whom you are complaining or the issue about which you are complaining;
- the date, if applicable, of the incident about which you are complaining; and
- the exact nature of the complaint.

What to Expect When a Complaint is Filed

1. Within five business days of receiving a written complaint, a copy of these procedures will be mailed to the person making the complaint.
2. If the complaint concerns a matter over which the Comptroller has no authority, PTAD will respond by regular, first-class mail that the matter will not be investigated and will state why the Comptroller has no authority.
3. Complaints over which the Comptroller has authority will be investigated by the director of PTAD or his or her designee. The director will not investigate a claim that falls outside PTAD's authority or jurisdiction. The individual performing the investigation will create a complaint file which will include the findings of the investigation, the basis of the findings, applicable documentation or evidence and any other pertinent information that assisted in reaching a resolution or disposition of the complaint.

4. After reviewing the complete file, the director may make a recommendation for a final decision by the Deputy Comptroller regarding the final disposition or resolution of the complaint. The director will forward the Deputy Comptroller's final decision to the complainant in writing. The final disposition document will be maintained as part of the complaint file.
5. PTAD staff will update the parties involved in the complaint in writing on a quarterly basis, until final disposition of the complaint. Status updates will not be given if they jeopardize an undercover investigation.