



Examples of Completed Part B Schedules for Each Property Category

**January 2025
Property Tax Assistance Division
Texas Comptroller of Public Accounts**

Schedule of Disputed Value Determinations for Property Category (Part B)

Protest # _____

Form 50-210-b

Requirements for the completion of this document may be found in 34 Texas Administrative Code 9.4308

All applicable fields must be completed in this box:	Property Category
Category: A	A – Real Property: Single-Family Residential
SDPVS Year:	B – Real Property: Multifamily Residential
School District Name:	C1 – Real Property: Vacant Lots and Tracts
School District Number:	D1 – Real Property: Qualified Open-Space Land
Property Owner Name :	D2 – Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
Appraisal District Name:	E – Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
Appraisal District Number:	F1 – Real Property: Commercial
Agent (contact) Name:	G1 – Real Property: Oil and Gas
	J – Real Property and Personal Property: Utilities
	L1 – Personal Property: Commercial
	SR – Self Report

Petitioner asserts its objections to PTAD's Value Determinations for the Property Category above and provides its grounds in support as follows:

Objection Number	Property ID#/ Company Name and ID#/ Land Class	Certified CAD Value	Protest Issue	Alleged Inaccuracy	Requested Correction/ Value Claimed to Be Correct	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence ID (page numbers from Part C)	PTAD Recommendation	PTAD Revised Value Recommendation	Petitioner Agree or Disagree (enter A or D only)
1	22854	\$525,217	Non-realty component of value included in sales price	\$520,000	\$500,000	Sales price of \$520,000 is too high. Closing statement from buyer states that \$20,000 of furniture was included in the sale. Reduce sales price to \$500,000.	Pages 1-2			
2	97523	\$158,200	Building condition and effective age	10 years	20 years	Appraised value is too high. PTAD assigned the property an effective age of 10 years. Photos of the house show the flooring is very old, cracked vinyl and the exterior wall and roof are in need of repair. Increase the effective age to 20 years.	Pages 3-7			
3	97523	\$158,200	Local Modifier applied	.90	.80	Appraised value is too high. PTAD calculated and applied .90 as the local modifier based on property #6825 which has an effective age of 10 years. PTAD calculated and applied .80 as the local modifier to property #8655 which has an effective age of 20 years and is comparable to the subject property. Apply PTAD's local modifier of .80 to reduce the value of this property.	Pages 8-16			

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Category: B	A – Real Property: Single-Family Residential
SDPVS Year:	B – Real Property: Multifamily Residential
School District Name:	C1 – Real Property: Vacant Lots and Tracts
School District Number:	D1 – Real Property: Qualified Open-Space Land
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1	9586	\$5,600,988	Net rentable area	125,000 sqft	121,570 sqft	PTAD's total appraised value is too high. Per the owner's 1/12/2024 income and expense statement, the net rentable area is 121,570 sqft and not 125,000 sqft, which is the gross building area. Reduce the square footage to 121,570 net rentable sqft.	Pages 1-4			
2	76852	\$1,428,500	Capitalization Rate	7%	8%	PTAD's total appraised value is too high. PTAD used a capitalization rate 7% for retail. The subject property is small office building, and a recent market survey of comparable office buildings shows capitalization rates ranging from 7.75% to 8.50%. Increase the capitalization rate to 8%.	Pages 5-20			
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SDPVS Year:	B – Real Property: Multifamily Residential
School District Name:	C1 – Real Property: Vacant Lots and Tracts
School District Number:	D1 – Real Property: Qualified Open-Space Land
Property Owner Name :	D2 – Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
Appraisal District Name:	E – Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
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1	9568	\$24,000	Land Value applied	\$16,500 per acre	\$12,000 per acre	PTAD's value is too high. PTAD's land schedule shows that river-front property is \$16,500/acre and that river-access property is \$12,000/acre. This property has river access but not view of the river. Apply PTAD's \$12,000 per acre scheduled rate to the subject to reduce the value.	Pages 1-6			
2	10567	\$7,350	Square footage of lot	18,420 sqft	14,820 sqft	PTAD's value is too high. Although the CAD appraisal card shows the lot size is 18,420 sqft, the plat map and survey reflect the correct size of 14,820 sqft. Reduce the sqft to 14,820.	Pages 7-10			
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Category: D1	A – Real Property: Single-Family Residential
SDPVS Year:	B – Real Property: Multifamily Residential
School District Name:	C1 – Real Property: Vacant Lots and Tracts
School District Number:	D1 – Real Property: Qualified Open-Space Land
Property Owner Name :	D2 – Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
Appraisal District Name:	E – Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
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1	Native pasture	N/A	2024 grazing lease rate	\$5/acre	\$4/acre	PTAD's 2024 grazing lease rate is too high. Surveys from landowners indicate typical lease rates are \$4 per acre.	Pages 1-25			
2	Irrigated Cropland	N/A	2024 cotton fertilizer expense	Landowner share percent 0%	Landowner share percent 33%	PTAD did not include fertilizer expense for irrigated cotton in 2024. Producers in this county report that the landowner's share of the fertilizer expense for irrigated cotton is 33%.	Pages 26-40			
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All applicable fields must be completed in this box:	Property Category
Category: D2	A – Real Property: Single-Family Residential
SDPVS Year:	B – Real Property: Multifamily Residential
School District Name:	C1 – Real Property: Vacant Lots and Tracts
School District Number:	D1 – Real Property: Qualified Open-Space Land
Property Owner Name :	D2 – Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
Appraisal District Name:	E – Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
Appraisal District Number:	F1 – Real Property: Commercial
Agent (contact) Name:	G1 – Real Property: Oil and Gas
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Objection Number	Property ID#/ Company Name and ID#/ Land Class	Certified CAD Value	Protest Issue	Alleged Inaccuracy	Requested Correction/ Value Claimed to Be Correct	Basis/Explanation for Requested Change to PTAD's Value Determination	Evidence ID (page numbers from Part C)	PTAD Recommendation	PTAD Revised Value Recommendation	Petitioner Agree or Disagree (enter A or D only)
1	459991	\$47,268	Occupancy Use	Code 554 Shed Office Structure	Code 470 Equipment Shop Building	PTAD's value is too high. In its cost appraisal, PTAD used values from Marshall & Swift (M&S) for a shed office structure described as having drywall interior walls and carpet flooring. The subject building has unfinished interior walls with concrete flooring which resembles the equipment ship building description. Use the M&S cost code 470 for equipment shop building rather than code 554 to appraise the improvement.	Pages 1-7			
2	22854	\$216,599	Effective Age	10 years	25 years	PTAD's value is too high. Review of photos shows the attributes of this property reflect a higher effective age than that assigned by PTAD.	Pages 8-14			
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Category: E	A – Real Property: Single-Family Residential
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School District Number:	D1 – Real Property: Qualified Open-Space Land
Property Owner Name :	D2 – Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
Appraisal District Name:	E – Real Property: Rural Land Not Qualified for Open-Space Appraisal, and Improvements
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1	5323	\$64,115	Square footage of improvement (screened porch)	4,000 sqft	400 sqft	PTAD's value is too high. PTAD included in the valuations a 4,000 sqft screened porch. The CAD area calculation for the screened porch is 20 x 20 which equals 400 sqft. Reduce the square footage o the screened porch to 400 sqft.	Pages 1-6			
2	84227	\$82,810	Effective land size	\$5,000	\$750	PTAD's value for the land upon which this improvement sits upon is too high. As the photo and plat map show, this property is a 640-acre ranch with a house on one acre in the center, and therefore, one economic unit. PTAD's land schedule shows that 640-acre tract is valued at \$750/acre (and a one-acre tract at \$5,000). Reduce the total appraised value by \$4,250.	Pages 7-10			
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School District Name:	C1 – Real Property: Vacant Lots and Tracts
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1	2921	\$524,737	Building Class	Class C	Class D	PTAD's value is too high. Load-bearing walls of this office building are constructed of wood which Marshall & Swift consider Class D, and not of masonry or concrete which M&S consider Class C. Reduce the value of the building to reflect it is Class D, the same as shown on the CAD appraisal card.	Pages 1-8			
2	35886	\$116,888	Vacancy & Collection Loss	10%	15%	PTAD's value is too high. The owner's income and expense statement form last year shows the actual vacancy and collection loss for this property was 15%.	Pages 9-14			
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Category: G1	A – Real Property: Single-Family Residential
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School District Name:	C1 – Real Property: Vacant Lots and Tracts
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1	TXO01 011111	N/A	First-year lease operating expense	\$45,000/yr	\$105,000/yr	The operator's lease operating expense for this property indicates operating expense are higher than PTAD used.	Pages 1-13, 18- 24			
2	TXO01 011111	N/A	Discount Rate	18.25%	20.25%	Erratic oil and gas production and numerous workovers indicate a 2% greater risk that this lease will not produce to the economic limit projected in PTAD's appraisal.	Pages 14-15, 18-24			
3	TXO01 011111	N/A	Oil Decline Rate	10%	12%	Actual production indicates an oil decline rate of 12%	Pages 14-15, 18-24			
4	TXG01 222222	N/A	Gas Decline Rate	25%	32%	Actual production indicates a gas decline rate of 32%.	Pages 16-17			
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1	KM Tejas 61158	N/A	Projected Income	\$50,000,000	\$45,000,000	PTAD's value is too high. The company's past five years' income indicates \$45 million is an appropriate level of income to estimate for future years	Pages 1-20			
2	Entergy 31003	N/A	Cost of Equity	10.39%	12.45%	PTAD's value is too high. The cost of equity used by PTAD is too low and should be increased to 12.45%.	Pages 21-62			
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Category: L1	A – Real Property: Single-Family Residential
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1	999001	\$45,000	School District Allocation	\$100,000	\$42,000	PTAD value is too high. PTAD allocated all of the personal property valued at \$100,000 for this business to this school district. Per the owner's rendition statement from last year and the CAD appraisal card, only 42% of the property value is located in the school district, the remaining 58% is located in the adjoining school district.	Pages 1-12			
2	999257	\$285,000	Useful Life	10 years	5 years	PTAD value is too high. During the previous two years, the owner identified its taxable business property as office equipment on its rendition statement and described copiers and phone equipment which have a five-year useful life. PTAD identified and treated the business property for this account as machinery and equipment which has a 10-year useful life. Decrease the useful life of the owner's business property to five years.	Pages 13-25			

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Category: SR	A – Real Property: Single-Family Residential
SDPVS Year:	B – Real Property: Multifamily Residential
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1	N/A	N/A	Taxable Value for School District purposes	\$145,275,381	\$139,529,756	The taxable value for school district purposes should be revised based on the attached updates School District Report of Property Value.	Pages 1-21			
2	N/A	N/A	Values reflected on ISD Report of Value Lost Because of the School Tax Limitation of Homestead of the Elderly/Disabled	Line 9 \$0 Line 11 \$0	Line 9 \$390,616 Line 11 \$390,616	The total value lost on age 65 or older, disabled, and qualified age 55 or older surviving spouse homesteads should be revised based on the attached updated Report of Value Lost Because of School Tax Limitation on Homestead of the Elderly/Disabled	Pages 22-30			
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