

The seal of the Texas Comptroller of Public Accounts is a circular emblem. It features a central five-pointed star surrounded by a wreath of olive and oak branches. The words "THE COMPTROLLER" are inscribed along the top inner edge, and "TEXAS" is at the bottom. The entire seal is rendered in a light blue, semi-transparent style against the dark blue background.

**Glenn Hegar**

Texas Comptroller of Public Accounts

# Property Tax Administration in Texas

April 2024

Tax Code Section 5.05(a) authorizes the Comptroller's office to prepare and issue publications relating to property appraisal and tax administration as a public service. By publishing this manual, the Comptroller's office is making available an information resource of a general nature regarding property appraisal and tax administration. This publication does not address and is not intended to address all aspects of property appraisal, tax administration or property tax law. The information contained in this publication neither constitutes nor serves as a substitute for legal advice.

Pursuant to Tax Code Section 5.041(f), the Comptroller's office may not advise a property owner, a property owner's agent or the appraisal district on a protest matter. Questions regarding property appraisal, tax administration, the meaning or interpretation of statutes, legal requirements and other similar matters should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

# Table of Contents

<b>Local Appraisal System . . . . .</b>	<b>.1</b>
Appraisal Districts . . . . .	.1
Appraisal Review Boards . . . . .	.1
Taxpayer Liaison Officers . . . . .	.2
Tax Assessor-Collectors . . . . .	.2
<b>State Administration . . . . .</b>	<b>.2</b>
Studies and Reviews . . . . .	.2
Appraisal District Ratio Study (ADRS) . . . . .	.3
Methods and Assistance Program (MAP) . . . . .	.3
School District Property Value Study (SDPVS) . . . . .	.3
Targeted Appraisal Review Program (TARP) . . . . .	.4
Arbitration . . . . .	.4
Limited Binding Arbitration (LBA) . . . . .	.4
Regular Binding Arbitration (RBA) . . . . .	.4
Arbitrator Registry and Training . . . . .	.5
Property Tax Education and Training . . . . .	.5
ARB Training . . . . .	.5
Educational Approval . . . . .	.5
Property Tax Videos . . . . .	.6
Taxpayer Liaison Officer (TLO) Training . . . . .	.6
Local Government Relief for Disabled Veteran Exemption . . . . .	.6
Survey Data and Reports . . . . .	.6
ARB Survey and Report . . . . .	.6
Biennial Report . . . . .	.7
Farm and Ranch Survey . . . . .	.7
Operations Survey Data . . . . .	.7
Tax Rate Posting . . . . .	.7
Professional and Technical Assistance . . . . .	.7
ARB Model Hearing Procedures . . . . .	.7
General Assistance . . . . .	.7
Media and News Releases . . . . .	.7
Quarterly Newsletter . . . . .	.8
Penalty and Interest Charts . . . . .	.8
Property Tax Forms . . . . .	.8
Property Tax Publications . . . . .	.8
Property Tax Laws and Rules . . . . .	.8

# Property Tax Administration in Texas

Property taxes – also called ad valorem taxes – are locally assessed.<sup>1</sup> Texas does not have a state property tax.<sup>2</sup> Texas law allows the Texas Comptroller of Public Accounts to provide technical assistance to local governments and taxpayers on property tax issues, but does not grant jurisdiction to intervene in local tax matters.<sup>3</sup> This pamphlet is a brief summation of local property tax administration and an overview of the duties and activities of the Comptroller’s Property Tax Assistance Division (PTAD) within the property tax system.

## Local Appraisal System

The property tax system consists of taxing units statutorily authorized to levy a property tax, including:

- cities;
- counties;
- school districts;
- junior colleges; and
- special districts.

These taxing units set tax rates, collect and levy property tax to fund annual public services.

### Appraisal Districts

Appraisal districts are independent political subdivisions of the state, established in each county in Texas.<sup>4</sup> Administered by a chief appraiser, appraisal districts are responsible for appraising all property within their jurisdictions at market value as of Jan. 1.<sup>5</sup> They are also responsible for maintaining property tax ownership records, determining exemption applications, determining special appraisals and certifying the appraisal roll to the taxing units.

Appraisal districts use three standard approaches to determine market value:

- The *market data (sales) comparison approach* uses property sales to estimate the value of similar properties that have not sold.<sup>6</sup> For instance, appraisal districts can use sales in a residential neighborhood to estimate the value

of an entire neighborhood’s property, assuming they adjust the sales for differences in property characteristics such as size, age, location, etc.

- The *income approach* analyzes income and expense data and capitalization or discount rates to determine the present worth of the property’s potential income stream or benefit to estimate the price a potential buyer would pay.<sup>7</sup>
- The *cost approach* first determines the cost necessary to replace the property with one of equal utility, less depreciation and then appropriately adjusts for physical, functional or economic obsolescence to arrive at a current market value estimate.<sup>8</sup>

Appraisal districts must consider all three approaches in valuing property and determine the most appropriate method for the appraisal.<sup>9</sup>

Texas law requires appraisal districts to reappraise all property in their jurisdictions at least once every three years, but they may have to reappraise more often to maintain market value as of Jan. 1 each year.<sup>10</sup>

Appraisal districts must send property owners a notice of appraised value if a property’s value increased or is more than the rendered value, the property was not on the appraisal roll the preceding year, or an exemption was canceled or reduced.<sup>11</sup>

### Appraisal Review Boards

An appraisal review board (ARB) is a board of local citizens that hears disagreements between property owners and the appraisal district about a property’s taxability and value.<sup>12</sup> ARB members for counties with a population less than 75,000 are appointed by the local administrative district judge. The appraisal district board of directors appoints ARB members in counties with a population of 75,000 or more.<sup>13</sup>

Property owners have the right to protest the following with the ARB in the county where their property is located:<sup>14</sup>

<sup>1</sup> Tex. Const. art. VIII §1-e

<sup>2</sup> Tex. Const. art. VIII §1-e

<sup>3</sup> Tex. Tax Code §§5.041(f) and 5.08

<sup>4</sup> Tex. Tax Code §6.01(a) and (c)

<sup>5</sup> Tex. Tax Code §23.01(a)

<sup>6</sup> Tex. Tax Code §23.013(a)

<sup>7</sup> Tex. Tax Code §23.012

<sup>8</sup> Tex. Tax Code §23.011

<sup>9</sup> Tex. Tax Code §23.0101

<sup>10</sup> Tex. Tax Code §§23.01(a) and 25.18(b)

<sup>11</sup> Tex. Tax Code §25.19(a)

<sup>12</sup> Tex. Tax Code §§41.01(a) and 41.45(a)

<sup>13</sup> Tex. Tax Code §6.03(d)

<sup>14</sup> Tex. Tax Code §41.41(a)

- the appraisal district’s determination of appraised or market value;
- unequal appraisal of the owner’s property;
- inclusion of property on appraisal records;
- denial of an exemption;
- determination that the owner’s property does not qualify for a circuit breaker limitation;
- determination of a change in use or market value for a special appraisal or denial of a special appraisal;
- identification of incorrect taxing units;
- incorrect ownership of property; or
- other actions of the chief appraiser, appraisal district or ARB.<sup>15</sup>

At an ARB hearing, the ARB members hear evidence presented by taxpayers and appraisal districts before making a determination.<sup>16</sup> Property owners may request an informal conference and attempt to resolve protests with the appraisal district staff before the ARB hearing or proceed directly to the ARB hearing.<sup>17</sup>

Property owners who believe the ARB or chief appraiser failed to comply with certain procedural requirements related to their protests may file a request for limited binding arbitration to compel compliance with those procedural requirements.<sup>18</sup> Property owners may appeal ARB decisions to district court in the county where the property is located.<sup>19</sup> As an alternative to filing appeals to district court, property owners may appeal certain ARB determinations through the State Office of Administrative Hearings or binding arbitration.<sup>20</sup> After ARBs complete all hearings and determinations, the appraisal districts must certify appraisal rolls or provide certified estimates of taxable value to the taxing units by July 25.<sup>21</sup>

### **Taxpayer Liaison Officers**

In counties with a population greater than 120,000, the board of directors must appoint a taxpayer liaison officer (TLO) and may appoint one or more deputy TLOs.<sup>22</sup> The TLO assists taxpayers, administers the appraisal district’s public access functions and resolves disputes that do not involve matters that may be the subject of a protest. Property owners may file written complaints with the TLO requesting resolution of disputes with the appraisal district or ARB about matters that do not relate to property appraisal.<sup>23</sup>

<sup>15</sup> Tex. Tax Code §41.44(a)

<sup>16</sup> Tex. Tax Code §41.66(b)

<sup>17</sup> Tex. Tax Code §41.445

<sup>18</sup> Tex. Tax Code §41A.015

<sup>19</sup> Tex. Tax Code §42.01(a)(1)

<sup>20</sup> Tex. Tax Code §41A.01 and Tex. Gov’t Code §2003.901

<sup>21</sup> Tex. Tax Code §26.01(a)

<sup>22</sup> Tex. Tax Code §6.052(a)

<sup>23</sup> Tex. Tax Code §6.52(b-1)

The TLO also receives and compiles a list of, comments, complaints, and suggestions filed by the chief appraiser, property owners, or property owner representatives concerning the ARB’s hearing procedures, or any other matter related to the fairness and efficiency of the ARB established for the appraisal district.<sup>24</sup>

### **Tax Assessor-Collectors**

Once taxing units receive the certified appraisal roll, their governing bodies must adopt tax rates.<sup>25</sup> Taxing units in many counties contract with the county tax assessor-collector to calculate and adopt rates, calculate tax bills and mail them to taxpayers on or around Oct. 1.<sup>26</sup> The assessor-collector then transfers the appropriate collected amounts to each taxing unit.<sup>27</sup> In some counties, taxing units contract with the appraisal district to handle the assessment and collection functions.<sup>28</sup>

Property taxes are due upon receipt of the tax bill by the property owner; however, they generally must be paid before Feb. 1 of the following year.<sup>29</sup> On Feb. 1, penalty and interest charges begin accumulating on most unpaid tax bills.<sup>30</sup>

If assessor-collectors mail the tax bill after Jan. 10, the delinquency date becomes the first day of the following month, allowing the property owner at least 21 days to pay the tax due.<sup>31</sup>

Information concerning local property tax rate adoption, billing and collections is available on the PTAD webpage under *Assessment/Collection* at <https://comptroller.texas.gov/taxes/property-tax/>.

## **State Administration**

Texas law limits PTAD primarily to education, advising and monitoring services. This technical assistance helps local taxing units and taxpayers retain control of this form of taxation. This section summarizes PTAD’s statutorily required responsibilities.

### **Studies and Reviews**

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.

<sup>24</sup> Tex. Tax Code §6.52(a)

<sup>25</sup> Tex. Tax Code §26.05(a)

<sup>26</sup> Tex. Tax Code §31.01(a)

<sup>27</sup> Tex. Tax Code §31.10(c) and (d)

<sup>28</sup> Tex. Tax Code §6.24(a)

<sup>29</sup> Tex. Tax Code §31.02(a)

<sup>30</sup> Tex. Tax Code §33.01(a)

<sup>31</sup> Tex. Tax Code §31.04(a)

## Appraisal District Ratio Study (ADRS)

PTAD conducts and publishes the results of the ADRS to measure the performance of each appraisal district in Texas at least once every two years.<sup>32</sup> To conduct the ADRS, PTAD applies appropriate standard statistical analysis techniques to data collected from appraisal districts for the SDPVS.<sup>33</sup> PTAD then uses the data collected to measure the uniformity and median level of appraisals performed by an appraisal district within each major property category.<sup>34</sup>

PTAD publishes the results of each appraisal district studied in the ADRS, including:

- the median levels of appraisal for each major property category;
- the coefficient of dispersion around the median level of appraisal for each major property category; and
- any other statistical measures considered appropriate.<sup>35</sup>

Information on the ADRS, including the findings, is available on PTAD's *Appraisal District Ratio Study* webpage at <https://comptroller.texas.gov/taxes/property-tax/ratio-study/index.php>.

## Methods and Assistance Program (MAP)

PTAD conducts a MAP review of each appraisal district every two years.<sup>36</sup> PTAD must review four areas of each appraisal district:

- governance;
- taxpayer assistance;
- operations; and
- appraisal standards, procedures and methodology.<sup>37</sup>

PTAD reviews approximately half of the appraisal districts each year.<sup>38</sup> School districts located in counties that do not receive a MAP review in a year are subject to an SDPVS in that year.<sup>39</sup>

PTAD sends preliminary reports to chief appraisers by email by Sept. 1 or as soon thereafter as practicable and works with appraisal districts to cure deficiencies.<sup>40</sup> Appraisal districts have until Dec. 31 to comply with preliminary recommendations

before publication of the final reports.<sup>41</sup> PTAD publishes the final reports on its website in January.<sup>42</sup>

Once PTAD issues the final reports, appraisal districts and their boards of directors have one year to take remedial action on the recommendations contained in the reports.<sup>43</sup> If appraisal districts do not implement these recommendations within this time frame, PTAD refers the appraisal districts to the Texas Department of Licensing and Regulation (TDLR).<sup>44</sup>

Published MAP reports and other information on the MAP process are available on PTAD's *Methods and Assistance Program* webpage at <https://comptroller.texas.gov/taxes/property-tax/map/index.php>.

## School District Property Value Study (SDPVS)

The sole purpose of the SDPVS is to help ensure equitable distribution of state funding for public education.<sup>45</sup>

The SDPVS is an independent ratio study that estimates the taxable value in each school district and evaluates whether local appraisal districts are appraising at market value. PTAD conducts the SDPVS in each school district at least once every two years and certifies the study findings to the Texas Education Agency's commissioner of education for use in determining school funding.<sup>46</sup>

In conducting the SDPVS, PTAD analyzes specific property categories, according to generally accepted sampling and statistical techniques, to estimate the total taxable value in each school district.<sup>47</sup>

To estimate a school district's taxable value, the Government Code requires PTAD to:

- use generally accepted sampling, standard valuation, statistical compilation and analysis techniques;<sup>48</sup>
- ensure that different levels of appraisal on sold and unsold property do not adversely affect the study's accuracy;<sup>49</sup> and
- test the validity of taxable values and presume that local value represents taxable value when local value is determined to be valid.<sup>50</sup>

<sup>32</sup> Tex. Tax Code §5.10

<sup>33</sup> Tex. Tax Code §5.10(a)

<sup>34</sup> Tex. Tax Code §5.10(a)

<sup>35</sup> Tex. Tax Code §5.10(a)

<sup>36</sup> Tex. Tax Code §5.102(a)

<sup>37</sup> Tex. Tax Code §5.102(a)

<sup>38</sup> 34 Tex. Admin. Code §9.301(b)

<sup>39</sup> 34 Tex. Admin. Code §9.101(a)(12)

<sup>40</sup> Tex. Tax Code §5.102 and 34 Tex. Admin. Code §9.301(e)

<sup>41</sup> 34 Tex. Admin. Code §9.301(e)

<sup>42</sup> Tex. Tax Code §5.102(c) and 34 Tex. Admin. Code §9.301(e)

<sup>43</sup> Tex. Tax Code §5.102(d) and 34 Tex. Admin. Code §9.301(f)

<sup>44</sup> Tex. Tax Code §5.102(d) and 34 Tex. Admin. Code §9.301(f)

<sup>45</sup> Tex. Gov't Code §403.301

<sup>46</sup> Tex. Gov't Code §403.302(a), (a-1)(1) and (j) and 34 Tex. Admin. Code §9.101(a)(12)

<sup>47</sup> Tex. Gov't Code §403.302(a)

<sup>48</sup> Tex. Gov't Code §403.302(b)(1) and (2)

<sup>49</sup> Tex. Gov't Code §403.302(b)(3)

<sup>50</sup> Tex. Gov't Code §403.302(c)

PTAD tests the taxable values the appraisal district assigned to each tested property category in the previous tax year by using a statistical margin of error to construct a confidence interval around PTAD's value estimate for selected property categories in each school district.<sup>51</sup> To create the confidence interval, PTAD uses the actual margin of error if it is greater than 5 percent.<sup>52</sup> If the margin of error is 5 percent or less, PTAD uses a 5 percent margin of error, even if the actual margin of error is much smaller.<sup>53</sup> Texas law considers the locally determined values valid, or representative of market value, when they are within the confidence interval determined using the margin of error of PTAD's estimated values.<sup>54</sup> Values outside the upper or lower limit of the confidence interval are considered invalid.<sup>55</sup>

If a school district's local value is within the confidence interval, PTAD certifies the local value to the commissioner of education.<sup>56</sup> If the reported local value is outside the confidence interval, PTAD certifies the state's value unless the school district's value is higher than the acceptable range or the school district is eligible for a grace period - a two-year period during which state law allows PTAD to certify local value to the commissioner of education, even though the school district's property values are not representative of market value.<sup>57</sup>

A school district is only eligible for a grace period if:

- local value is invalid and does not exceed state value in the current year;
- local value was valid in the two preceding SDPVS years;
- aggregate local value of all studied categories is not less than 90 percent of the lower limit of the confidence interval in the current SDPVS year; and
- the appraisal district that appraises property for the school district complied with the most recent review of the appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology.<sup>58</sup>

SDPVS results can affect a school district's state funding because the commissioner of education uses the SDPVS results in its public school funding formula to ensure equitable distribution of education funds.<sup>59</sup>

SDPVS results are available on PTAD's *School District Property Value Study* webpage at <https://comptroller.texas.gov/taxes/property-tax/pvs/index.php>.

### Targeted Appraisal Review Program (TARP)

PTAD must conduct an additional TARP review of a school district's appraisal district if a school district receives invalid SDPVS findings for three consecutive years.

PTAD performs a TARP review to determine why a school district's values are statistically invalid. Upon conclusion of the review, PTAD issues a report to the appraisal district with recommendations regarding appraisal standards, procedures and methodologies targeted to help the appraisal district maintain market values in the school district.<sup>60</sup> The appraisal district must comply with the recommendations within one year or be referred to TDLR.<sup>61</sup>

Information about the TARP is available on PTAD's *Targeted Appraisal Review Program* webpage at <https://comptroller.texas.gov/taxes/property-tax/tarp/index.php>.

### Arbitration

Texas law prohibits PTAD from advising property owners, agents, chief appraisers or appraisal district employees on matters that are the subject of an ARB protest.<sup>62</sup> PTAD does, however, have specific statutory requirements to assist appraisal districts and ARB members in performing their duties.

### Limited Binding Arbitration (LBA)

Property owners can request LBA to compel the ARB or chief appraiser to comply with certain procedural requirements.<sup>63</sup> The property owner must file a *Request for Limited Binding Arbitration* form with PTAD no earlier than 11 days or later than 30 days after filing a notice of an alleged procedural violation, along with a deposit in the required amount.<sup>64</sup>

Information about LBA can be found on PTAD's *Limited Binding Arbitration* webpage at [comptroller.texas.gov/taxes/property-tax/arbitration/limited-binding.php](https://comptroller.texas.gov/taxes/property-tax/arbitration/limited-binding.php).

### Regular Binding Arbitration (RBA)

Property owners meeting certain criteria have the option of requesting RBA as an alternative to appealing an ARB's decision to district court.<sup>65</sup> The property owner must file a *Request for Binding Arbitration* form with PTAD within 60 days of

<sup>51</sup> Tex. Gov't Code §403.302(c)

<sup>52</sup> Tex. Gov't Code §403.302(c)

<sup>53</sup> Tex. Gov't Code §403.302(c)

<sup>54</sup> Tex. Gov't Code §403.302(c)

<sup>55</sup> Tex. Gov't Code §403.302(c)

<sup>56</sup> Tex. Gov't Code §403.302(c)

<sup>57</sup> Tex. Gov't Code §§403.3011(2) and 403.302(c) and (l)

<sup>58</sup> Tex. Gov't Code §403.3011(2)

<sup>59</sup> Tex. Educ. Code Chs. 41 and 42

<sup>60</sup> Tex. Gov't Code §403.302(k-1)

<sup>61</sup> Tex. Gov't Code §403.302(k-1)

<sup>62</sup> Tex. Tax Code §5.04(f)

<sup>63</sup> Tex. Tax Code §41A.015(a)

<sup>64</sup> Tex. Tax Code §41A.015(d) and (e)

<sup>65</sup> Tex. Tax Code §41A.01

receiving the ARB order determining the protest, along with a deposit in the required amount.<sup>66</sup>

If property owners file their RBA or LBA request electronically, they must pay the deposit electronically.<sup>67</sup> If not, they must pay the deposit by cashier's check or money order payable to the Comptroller of Public Accounts.<sup>68</sup>

Within 10 days of receiving notice that a property owner has filed an RBA request, the appraisal district must provide PTAD with any information reasonably necessary to process the request and appoint an arbitrator.<sup>69</sup>

More information about the RBA process is available on PTAD's *Regular Binding Arbitration* webpage at <https://comptroller.texas.gov/taxes/property-tax/arbitration/index.php>.

### Arbitrator Registry and Training

PTAD must maintain a registry of qualified arbitrators meeting the requirements of the law.<sup>70</sup> Upon receipt of an RBA or LBA request and the required deposit, PTAD appoints an eligible arbitrator from the registry to conduct the requested arbitration.<sup>71</sup> Decisions by the arbitrator are binding on the parties.<sup>72</sup>

Persons seeking to become arbitrators, except attorneys, must complete the following:

- 30 hours of training on arbitration and alternative dispute resolution procedures from a college, university, legal trade association or real estate trade association;<sup>73</sup>
- four hours of required training on property tax law emphasizing equal and uniform property appraisal;<sup>74</sup> and
- New Member Training and Continuing Education for ARB members (must obtain a certificate of completion for each course).<sup>75</sup>

PTAD does not recommend specific training providers or courses for the training on arbitration and alternative dispute resolution procedures; however, potential arbitrators can access the arbitration and ARB training videos on PTAD's *Arbitrator Registry and Application* webpage at <https://comptroller.texas.gov/taxes/property-tax/arbitration/arb-registry.php>.

### Property Tax Education and Training

Texas law requires PTAD to approve continuing education programs and educational courses, provide information on educational needs and opportunities, and approve the content of certification examinations for property tax professionals.<sup>76</sup>

### ARB Training

Tax Code Section 5.041 requires PTAD to approve curricula, provide materials and supervise ARB member training.<sup>77</sup> An ARB member who fails to timely complete the course and receive a certificate of course completion is not eligible to participate in hearings, vote on protest determinations or be reappointed for an additional term.<sup>78</sup>

New ARB members are unable to participate in hearings or vote on protest determinations until they complete PTAD's eight-hour new member training course and a statement at the conclusion of the training session agreeing to comply with Tax Code requirements during ARB hearings. PTAD provides new member training information in the *Appraisal Review Board Training Manual*.<sup>79</sup>

Returning ARB members must complete the Comptroller's four-hour continuing education training course and a statement agreeing to comply with Tax Code requirements each year they serve. Due to this requirement, an ARB member beginning the second year of their term is not eligible to participate in hearings or vote on protest determinations until they complete these requirements.<sup>80</sup> PTAD provides returning member training information in the *Continuing Education Training Course* manual.<sup>81</sup>

PTAD provides this required training through live in-person, virtual or online self-paced sessions.

Information on these training programs and other ARB training information is available on PTAD's *Appraisal Review Board Training* webpage at <https://comptroller.texas.gov/taxes/property-tax/arb/training.php>.

### Educational Approval

PTAD approves continuing education programs and educational courses for property tax appraisers and tax assessor-collectors registered with TDLR.<sup>82</sup> PTAD approves content and assigns continuing education credits to continuing education programs and educational courses, approves instructors for educational

<sup>66</sup> Tex. Tax Code §41A.03(a)

<sup>67</sup> Tex. Tax Code §41A.03(c)

<sup>68</sup> Tex. Tax Code §41A.03(d)

<sup>69</sup> Tex. Tax Code §41A.05(a)

<sup>70</sup> Tex. Tax Code §41A.06(a)

<sup>71</sup> Tex. Tax Code §41A.07(a)

<sup>72</sup> Tex. Tax Code §§41A.09(b)(4) and 41A.11

<sup>73</sup> Tex. Tax Code §41A.06(b)(1)(B)(i)

<sup>74</sup> Tex. Tax Code §§5.043(b) and (c) and 41A.06(b)(3)

<sup>75</sup> Tex. Tax Code §41A.06(b)(2)

<sup>76</sup> Tex. Occ. Code §1151.1015

<sup>77</sup> Tex. Tax Code §5.041(a) and (e-1)

<sup>78</sup> Tex. Tax Code §5.041(b-1) and (e-2)

<sup>79</sup> Tex. Tax Code §5.041(a)

<sup>80</sup> Tex. Tax Code §5.041(e-2)

<sup>81</sup> Tex. Tax Code §5.041(e-2)

<sup>82</sup> Tex. Tax Code §5.04(a) and Tex. Occ. Code §1151.1015



courses and approves the content of property tax professional certification exams.<sup>83</sup>

Information about education approval is available on PTAD's *Property Tax Professionals Education* webpage at <https://comptroller.texas.gov/taxes/property-tax/education/index.php>.

### Property Tax Videos

PTAD offers videos for property tax professionals covering:

- the Texas property tax system;
- appraisal methods and procedures;
- arbitration;
- property tax assessment and collection practices;
- ARB protests and appeals; and
- ethics and professional duties.

These videos qualify for continuing education credit with TDLR for property tax professionals.

Property tax professionals can access these videos on PTAD's *Property Tax Videos* webpage at <https://comptroller.texas.gov/taxes/property-tax/video/>.

### Taxpayer Liaison Officer (TLO) Training

The Tax Code requires PTAD to establish and supervise a training and education program for each TLO to complete before they begin serving in their role.<sup>84</sup> The training program must:

- be at least two hours in length;
- include information on the TLO's duties and responsibilities, including procedures for informal resolutions and disputes; and
- provide a certificate of completion.<sup>85</sup>

Each TLO or deputy TLO must complete this training program and the new ARB member training by the first anniversary of the date appointed by the board of directors and in each even-numbered year thereafter.<sup>86</sup> The TLO or deputy TLO must provide a copy of the certificate of completion to the appraisal district's board of directors.<sup>87</sup>

PTAD provides this required training through online self-paced videos.

Information regarding this training program can be found on the *Taxpayer Liaison Officers* webpage at <https://comptroller.texas.gov/taxes/property-tax/taxpayer-liaison-officers.php>.

<sup>83</sup> Tex. Tax Code §5.04(a) and Tex. Occ. Code §1151.1015

<sup>84</sup> Tex. Tax Code §6.052(b-7)

<sup>85</sup> Tex. Tax Code §6.052(b-7)

<sup>86</sup> Tex. Tax Code §6.052(b-8)

<sup>87</sup> Tex. Tax Code §6.052(b-9)

### Local Government Relief for Disabled Veteran Exemption

PTAD manages the application and payment process for local government relief for the disabled veteran exemption. The program's purpose is to ensure that the cost of providing ad valorem tax relief to disabled veterans is shared equitably among Texas residents.<sup>88</sup>

A city adjacent to a U.S. military installation or a county where a U.S. military installation is wholly or partly located can apply for a disabled veteran assistance payment from the state under Local Government Code Section 140.011.<sup>89</sup> The city or county must be a qualified local government during the fiscal year it seeks payment.<sup>90</sup>

Information about the application process, approved applicants and the amounts paid is available on PTAD's *Local Government Relief for Disabled Veterans Exemption* webpage at <https://comptroller.texas.gov/taxes/property-tax/exemptions/local-gov-relief.php>.

### Survey Data and Reports

The Tax Code requires PTAD to administer several surveys and issue reports summarizing the data collected through those surveys.

#### ARB Survey and Report

PTAD provides a survey for people who have attended ARB hearings to offer comments and suggestions concerning the ARB.<sup>91</sup>

PTAD prepares and publishes an annual report summarizing comments and suggestions received from property owners who attend ARB hearings and electronically posts survey responses received from all parties.<sup>92</sup>

The report also includes:

- a summary of the comments, complaints and suggestions forwarded to PTAD by the TLO, if applicable;
- the results of PTAD's review of ARB hearing procedures; and
- the results of LBA requests.<sup>93</sup>

PTAD does not, however, have jurisdiction to intervene in local tax matters or take direct action on any comment or suggestion submitted.<sup>94</sup>

<sup>88</sup> Tex. Local Gov't Code §140.011(b) and (e)

<sup>89</sup> Tex. Local Gov't Code §140.011(a)

<sup>90</sup> Tex. Local Gov't Code §140.011(b)

<sup>91</sup> Tex. Tax Code §5.103(e)

<sup>92</sup> Tex. Tax Code §5.103(f)

<sup>93</sup> Tex. Tax Code §5.104(l)

<sup>94</sup> Tex. Tax Code §§5.041(f) and 6.052(a)

Information about ARB survey results and annual reports is available on PTAD's *Property Tax Reports and Survey Data* webpage at <https://comptroller.texas.gov/taxes/property-tax/reports/index.php>.

### Biennial Report

PTAD electronically publishes a biennial report of the total appraised and taxable property values by category, together with the tax rate of each county, municipality and school district in effect for the two years reported.<sup>95</sup> Appraisal districts submit their data and value reports to the Comptroller's office through *Electronic Appraisal Roll Submissions*. PTAD issues the reports biennially in December of every even-numbered year and publishes them on its *Property Tax Reports and Survey Data* webpage at <https://comptroller.texas.gov/taxes/property-tax/reports/index.php>.<sup>96</sup>

### Farm and Ranch Survey

The productivity value of agricultural land is an integral part of the SDPVS. To estimate productivity value, PTAD uses information gathered from professionals through the Farm and Ranch Survey.<sup>97</sup> These value determinations are essential for ensuring an equitable distribution of state funds for school finance purposes.

The survey, instructional guide and video are available on PTAD's *Texas Farm and Ranch Survey* webpage at <https://comptroller.texas.gov/taxes/property-tax/pvs/farm-ranch-survey.php>.

### Operations Survey Data

PTAD conducts an annual survey of appraisal districts concerning the administration and operation of their offices.<sup>98</sup> The survey includes questions on the appraisal district board of directors, budgets, staffing levels, salaries and benefits, parcels and appraising, taxing units, ARBs, protests and litigation.

PTAD reports and publishes the survey results on its *Property Tax Reports and Survey Data* webpage at <https://comptroller.texas.gov/taxes/property-tax/reports/index.php>.

### Tax Rate Posting

PTAD prepares an annual list of tax rates reported to the Comptroller's office by each taxing unit.<sup>99</sup> The tax rates included are for the current year and must be listed alphabetically.<sup>100</sup> PTAD publishes this list on its website by Jan. 1 of the following year, as required.<sup>101</sup>

<sup>95</sup> Tex. Tax Code §5.09

<sup>96</sup> Tex. Tax Code §5.09(b)

<sup>97</sup> Tex. Gov't Code §403.3022

<sup>98</sup> Tex. Tax Code §5.03(b)

<sup>99</sup> Tex. Tax Code §5.091(a)

<sup>100</sup> Tex. Tax Code §5.091(a)

<sup>101</sup> Tex. Tax Code §5.091(b)

PTAD publishes this information on its *Tax Rates and Levies* webpage at <https://comptroller.texas.gov/taxes/property-tax/rates/index.php>.

### Professional and Technical Assistance

PTAD regularly participates in conferences sponsored by property tax professionals, local government officials and taxpayer groups. PTAD also co-hosts an annual conference with the V.G. Young Institute of County Government, that presents information on current topics of interest for property tax professionals, appraisers, assessor-collectors, property tax consultants and other interested persons.

### ARB Model Hearing Procedures

PTAD develops and publishes model hearing procedures for ARBs.<sup>102</sup>

The model hearing procedures address specific matters required by Tax Code Section 5.103.<sup>103</sup> ARBs must incorporate the Comptroller's model hearing procedures when adopting their hearing procedures.<sup>104</sup> ARBs may adopt procedures that supplement the model hearing procedures if they do not contradict or circumvent the model hearing procedures.<sup>105</sup>

PTAD reviews the hearing procedures adopted by each ARB to determine whether the ARB incorporated the model hearing procedures as required by law.<sup>106</sup>

PTAD's model hearing procedures are available on PTAD's *Appraisal Review Board* webpage at <https://comptroller.texas.gov/taxes/property-tax/arb/>.

### General Assistance

PTAD maintains a telephone number and a division email account through which it provides professional and technical assistance on property tax matters.

Individuals with general questions about property tax can contact PTAD Monday through Friday, 8 a.m.-5 p.m., at 800-252-9121 (press 3) or by email at [ptad.cpa@cpa.texas.gov](mailto:ptad.cpa@cpa.texas.gov). PTAD's website address is <https://comptroller.texas.gov/taxes/property-tax/>.

### Media and News Releases

PTAD prepares a packet of sample media releases annually to help appraisal districts inform taxpayers of their rights and remedies. The packet includes sample radio announcements appraisal districts can print and give to local announcers or download for local radio stations. Because Texas law requires appraisal districts to publish most of the information in newspapers, the

<sup>102</sup> Tex. Tax Code §5.103(a)

<sup>103</sup> Tex. Tax Code §5.103(b)

<sup>104</sup> Tex. Tax Code §5.103(b)

<sup>105</sup> Tex. Tax Code §5.103(d)

<sup>106</sup> Tex. Tax Code §5.103(d)

packet includes samples of many different required notices that appraisal districts may take to their local newspapers.

The sample packet of media releases is available on PTAD's *Appraisal District Public Information* webpage at <https://comptroller.texas.gov/taxes/property-tax/info-pack/index.php>.

### Quarterly Newsletter

PTAD publishes *Property Tax Today*, which is a quarterly newsletter that features topics of current interest and information regarding upcoming property tax deadlines, action items and information releases.<sup>107</sup>

This quarterly newsletter is available through PTAD's *Property Tax Today* webpage at <https://comptroller.texas.gov/taxes/property-tax/newsletter/archive.php>.

### Penalty and Interest Charts

PTAD maintains *Penalty and Interest Charts* that provide the principal and interest rates on delinquent property taxes.<sup>108</sup> The schedules include rates for taxes delinquent on Feb. 1 of the tax year. These rates do not apply to delinquent taxes based on a different delinquency date.

PTAD publishes these penalty and interest charts on its *Property Tax Bills* webpage at <https://comptroller.texas.gov/taxes/property-tax/bills/index.php>.

### Property Tax Forms

PTAD creates, publishes, and regularly maintains forms, applications and other information necessary to the administration of local property taxation.<sup>109</sup> Over 200 forms are accessible through PTAD's website, including forms for ARBs, arbitration, collections, education, exemptions, SDPVS, rendition, railroad rolling stock, special appraisal, special inventory, property value reports, truth-in-taxation, surveys and notices.

Property tax forms are available on PTAD's *Property Tax Forms* webpage at <https://comptroller.texas.gov/taxes/property-tax/forms/>.

### Property Tax Publications

PTAD prepares and publishes approximately 35 publications concerning the administration of local property tax.<sup>110</sup> PTAD's publications cover property tax administration, special appraisal (including agricultural land), ARBs, exemptions, legal resources, the SDPVS, special inventory appraisal, surveys and reports.

PTAD also publishes the *Taxpayer Assistance Pamphlet* that explains the remedies available for taxpayers dissatisfied with

their property value, advice on preparing and presenting a protest and a description of the functions of the TLO.<sup>111</sup> Appraisal districts may use this pamphlet to meet the requirements to include it with notices of appraised value and to deliver it to property owners or their agents protesting to an ARB.<sup>112</sup>

PTAD's publications are available on its *Property Tax Publications* webpage at <https://comptroller.texas.gov/taxes/property-tax/docs/>.

### Property Tax Laws and Rules

After each legislative session, PTAD publishes *Texas Property Tax Law Changes* that includes general summaries of recent legislation relating to property tax.<sup>113</sup> It is an informational resource to guide readers to legislation that impacts a particular issue. It does not include all legislation, or exact or complete text of the legislation highlighted and is not a substitution for legal advice.

PTAD updates and publishes the *Texas Property Tax Code* after each legislative session to provide access to the statutes that guide property tax administration in Texas.<sup>114</sup> The annotated version of this publication includes summaries of court cases, attorney general opinions and other references.

PTAD also publishes the *Texas Property Tax Laws* after each legislative session to provide access to relevant excerpts from legal resources other than the Tax Code that guide property tax administration in Texas.<sup>115</sup> Individuals can access these publications on PTAD's website for free, or they can order paperback copies for a fee.

These publications and the paperback order forms are available on PTAD's *Legal Resources* webpage at <https://comptroller.texas.gov/taxes/property-tax/legal-resource.php>.

PTAD creates and makes changes to agency rules on matters for which the Comptroller's office has rule-making authority.<sup>116</sup> PTAD rules are available online in the *Handbook of Texas Property Tax Rules*.<sup>117</sup> PTAD also posts courtesy copies of the text of proposed and adopted rule amendments and repeals on its *Property Tax Rules* webpage at <https://comptroller.texas.gov/taxes/property-tax/rules/index.php>.

<sup>107</sup> Tex. Tax Code §5.05(a)(4)

<sup>108</sup> Tex. Tax Code §33.01

<sup>109</sup> Tex. Tax Code §5.07(a)

<sup>110</sup> Tex. Tax Code §5.05(a)

<sup>111</sup> Tex. Tax Code §5.06

<sup>112</sup> Tex. Tax Code §§5.06, 25.19(i) and 41.461(a)(1)

<sup>113</sup> Tex. Tax Code §5.05(a)(4)

<sup>114</sup> Tex. Tax Code §5.05(a)(5)

<sup>115</sup> Tex. Tax Code §5.05(a)(5)

<sup>116</sup> Tex. Gov't Code Ch. 2001

<sup>117</sup> Tex. Tax Code §5.05(a)(6)

For more information, visit our website:  
**[comptroller.texas.gov/taxes/property-tax](https://comptroller.texas.gov/taxes/property-tax)**

In compliance with the Americans with Disabilities Act,  
this document may be requested in alternative formats  
by calling toll free 800-252-5555.



Sign up to receive email updates on the Comptroller topics  
of your choice at [comptroller.texas.gov/subscribe/](https://comptroller.texas.gov/subscribe/).

Texas Comptroller of Public Accounts  
Publication 96-1738  
April 2024