

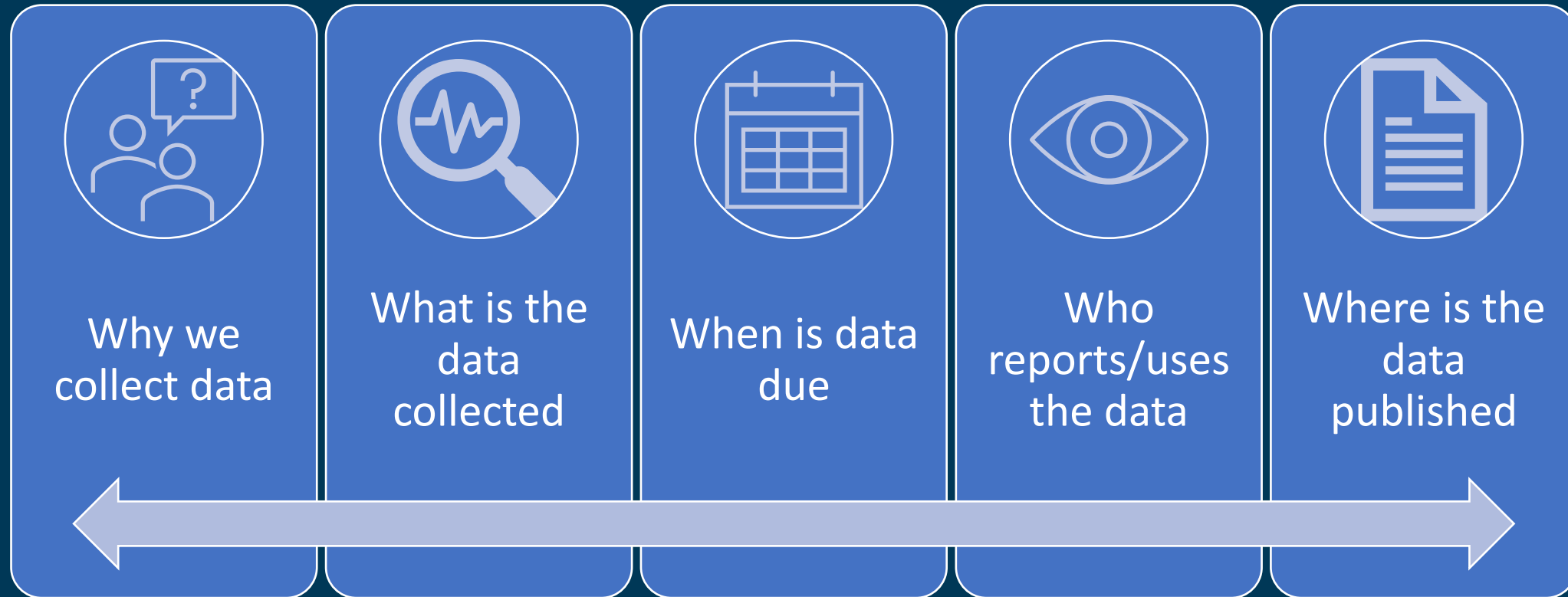
# Data Submission

## Property Tax Assistance



GLENN HEGAR, TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

# The W's of Data Submission



# Why collect Chief Appraiser Eligibility Form data?

- Required by Tax Code 6.05(c)
- Complete Chief Appraiser Eligibility, Form 50-820
- Annually notification
- Eligibility to Serve

# What data is collected?

## Notice of Chief Appraiser Eligibility

Form 50-820

**GENERAL INFORMATION:** Chief appraisers use this form to provide annual notification (required by Tax Code Section 6.05(c)) to the Comptroller's office of their eligibility to serve as chief appraiser for the coming tax year by meeting the requirements set out in Occupations Code Section 1151.164 and Tax Code Sections 5.042 and 6.05(c).

Tax Code Section 5.042 requires chief appraisers to complete the chief appraiser training. A person may serve for up to one year as chief appraiser in a temporary, provisional or interim capacity without completing the required training curriculum prescribed by Occupations Code Section 1151.164.

Tax Code Section 6.05(c) requires a chief appraiser to be a certified Registered Professional Appraiser (RPA) with the Texas Department of Licensing and Regulation or to hold one of the following designations: the Appraisal Institute's MAI or International Association of Assessing Officer's (IAAO) Assessment Administration Specialist (AAS), Certified Assessment Evaluator (CAE) or Residential Evaluation Specialist (RES). A chief appraiser who is not an RPA but who has an MAI, AAS, CAE or RES designation must obtain an RPA certification within five years of appointment or the start of service as chief appraiser.

**FILING INSTRUCTIONS:** Submit this notification to the Comptroller's Property Tax Assistance Division at [ptad.communications@cpa.texas.gov](mailto:ptad.communications@cpa.texas.gov) or 1711 San Jacinto, 3rd Floor, Austin, Texas 78701.

### SECTION 1: Chief Appraiser Information

<input type="text"/>	<input type="text"/>
Chief Appraiser's Name	Tax Year
<input type="text"/>	<input type="text"/>
Appraisal District's Name	Phone (area code and number)
<input type="text"/>	
Street Address, City, State ZIP Code	

### SECTION 2: Chief Appraiser Serving in a Temporary, Provisional or Interim Capacity

Are you serving as chief appraiser for this appraisal district in a temporary, provisional or interim capacity? .....  Yes  No

Did the appraisal district board of directors appoint you to serve as chief appraiser in this capacity? .....  Yes  No

Does the board of directors have a plan in place to develop or hire a chief appraiser to fill this position permanently? .....  Yes  No

What data is collected?

### SECTION 3: Eligibility Requirements

Select the following designation(s) you hold:  RPA  MAI  AAS  CAE  RES

Have you completed the required training for chief appraisers pursuant to Occupations Code Section 1151.164? .....  Yes  No

If no, were you appointed prior to July 1, 2006? .....  Yes  No

### SECTION 4: Eligibility Under Tax Code Section 6.05(c)

I am eligible for appointment or service as Chief Appraiser pursuant to Tax Code Section 6.05(c).

I am ineligible for appointment or service as Chief Appraiser pursuant to Tax Code Section 6.05(c).

### SECTION 5: Affirmation and Signature

By signing this notification, you certify that the information provided is true and correct to the best of your knowledge and belief.

**print  
here** ▶

Print Name of Chief Appraiser

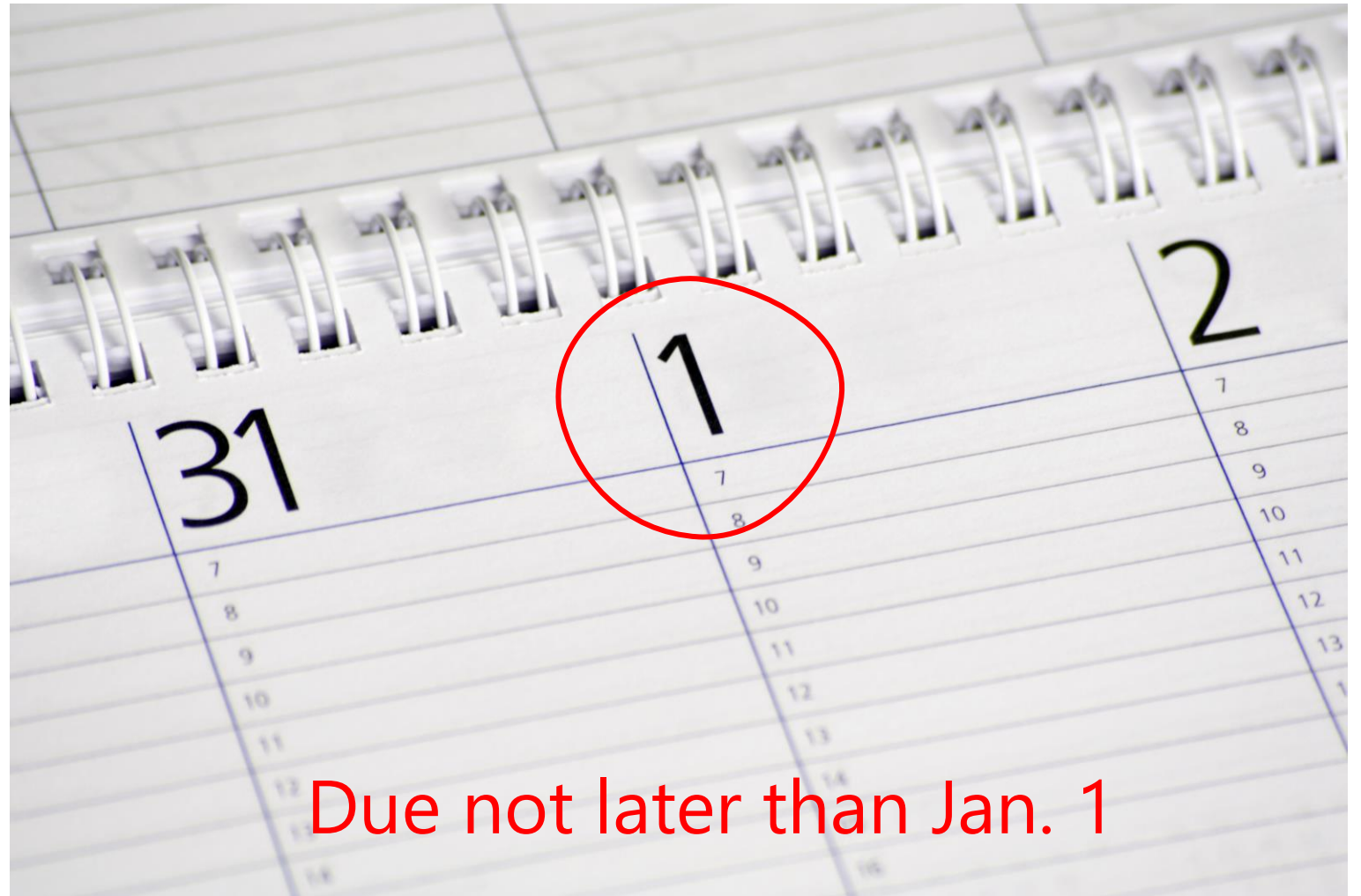
**sign  
here** ▶

Signature of Chief Appraiser

Date

**If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.**

When is the  
Chief Appraiser  
Eligibility Form  
due?



Due not later than Jan. 1

# How is the Chief Appraiser data collected?



[ptad.communications@cpa.texas.gov](mailto:ptad.communications@cpa.texas.gov)

Where is the Chief  
Appraiser data  
published?



## Resources

Legal Resources

[Local Property Information](#)

[Property Tax Calendars](#)

[Property Tax FAQs](#)

[Property Tax Forms](#)

[Property Tax System Basics](#)

[Publications](#)

[Quarterly Newsletter](#)

[Taxpayer Bill of Rights](#)





Property Tax Assistance

## LOCAL PROPERTY APPRAISAL AND TAX INFORMATION

**The Comptroller's office does not have access to your local property appraisal or tax information.** Most questions about property appraisal or property tax should be addressed to your county's appraisal district or tax assessor-collector.

Appraisal districts can answer questions about:

- agricultural and special appraisal
- appraisal methodology
- exemptions
- property values
- protests and appeals
- special inventory appraisal

County tax assessor-collector offices can answer questions for the taxing units they serve about:

- payment options
- tax bills
- tax certificates
- tax rates
- tax receipts
- other information related to paying property taxes

Questions about a taxing unit that is not listed as consolidated in a county should be directed to the individual taxing unit.

This directory contains contact information for appraisal districts and county tax offices and includes a listing of the taxing units each serves. Taxing units are identified by a numerical coding system that includes [taxing unit classification codes](#).

This directory is periodically updated with information as reported by appraisal districts and tax offices.

### Select your county below:

[001 Anderson](#)

[044 Collingsworth](#)

[087 Glasscock](#)

[130 Kendall](#)

[173 Motley](#)

[216 Sterling](#)



Who uses the chief appraiser data?



# Operations Survey

Education and Communications

# Why collect Operations Survey data?

- Authorized by Tax Code 5.03(b)
- Annual Report
- Administration and Operation of Appraisal Offices
- Data implements the law

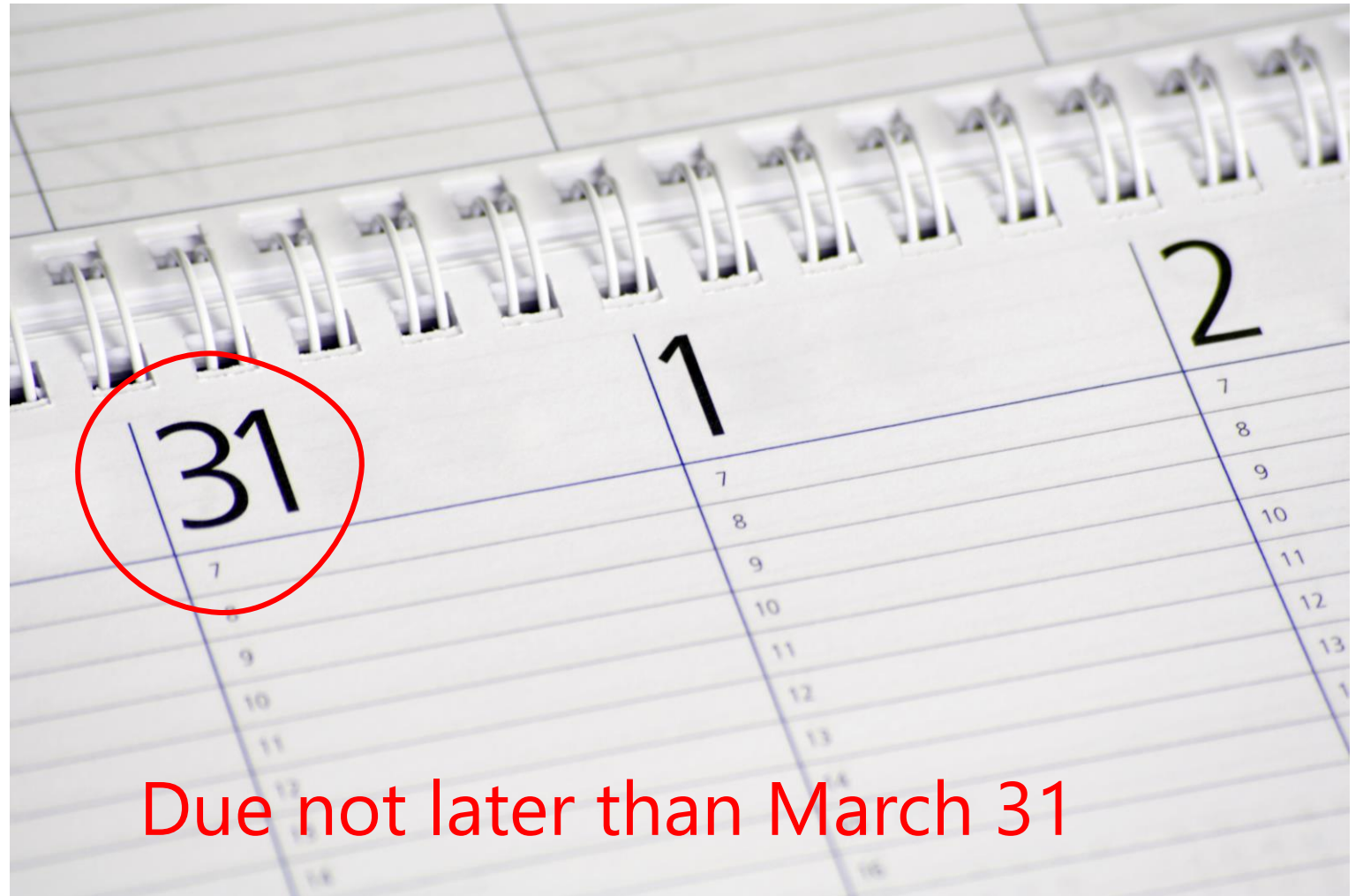
What data does  
the Operations  
Survey collect?

- Board of Directors
- Budget
- Chief Appraiser
- Appraisal District  
Staff
- Appraisal Relations  
Functions

What data does the Operations Survey collect?

- Board of Directors
- Budget
- Chief Appraiser
- Appraisal District Staff
- Appraisal Relations Functions
- Exemptions
- Assessment & Collection
- Appraisal Review Board
- Protests
- Litigation

When is the  
Operations  
Survey due?



How is the  
Operations  
Survey data  
collected?





# Operations Survey Link

[ptad.communications@cpa.texas.gov](mailto:ptad.communications@cpa.texas.gov)



# Operations Survey non- fillable PDF

## Appraisal District Operations Survey for the 2022 Tax Year

### 1. Appraisal District Board of Directors

1.1. **HOW MANY** directors served on the board in 2022? Do not include a non-voting county tax assessor-collector in this number. Enter as a **NUMBER**, not as a word.

1.2. **HOW MANY** of the directors who are voting members held an elected public office, excluding the county tax assessor-collector, in 2022? Enter as a **NUMBER**, not as a word.

1.3. Was the county tax assessor-collector appointed to the board as a voting member?

Yes

No

1.4. How many times did the board meet in 2022?

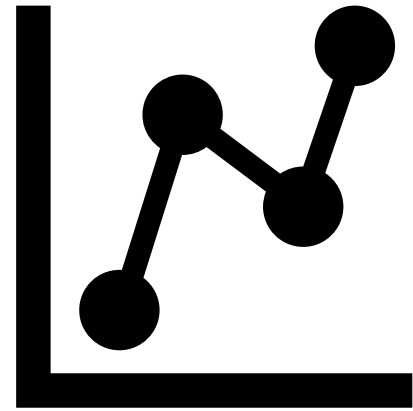
Monthly (12)

Quarterly (4)

Other (please specify **NUMBER** of meetings)

Number of meetings

# Operation Survey Analysis



# Operations Survey Communications include

Clarification Email

```
graph TD; A[Clarification Email] --> B[List of responses with possible anomalies or errors]; B --> C[Confirm the data or provide corrected figures];
```

List of responses with possible anomalies or errors

Confirm the data or provide corrected figures

Where is the  
Operations Survey  
data published?



## Comptroller Services

Appraisal District Ratio Study Results

Appraisal Review Board Members Training

Data Submission Requirements

Local Government Relief

Methods and Assistance Program

Property Tax Institute

Property Tax Professionals Education

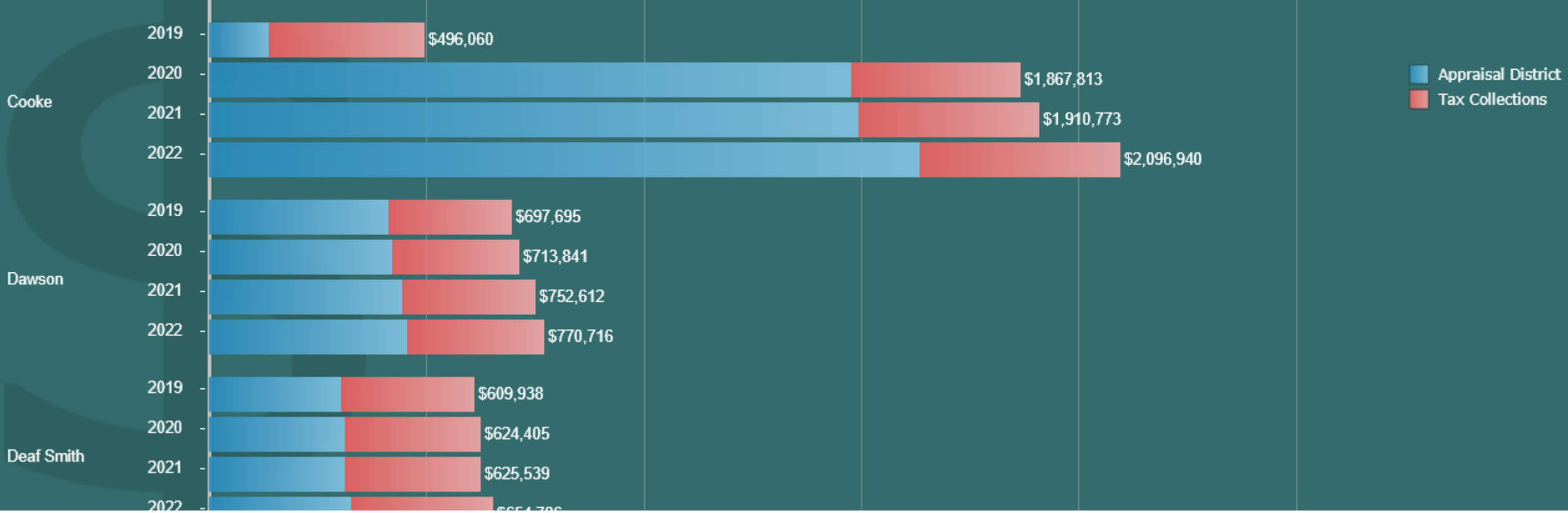
Property Tax Reports and Survey Data

Property Tax Videos

School District Property Value Study

Targeted Methods and Assistance Program

<https://comptroller.texas.gov/taxes/property-tax/>



# Operations Survey Visualization Tool

<https://comptroller.texas.gov/taxes/property-tax/reports/index.php>

Who uses the survey data?



# Operations Survey Disclaimer



NOT RESPONSIBLE FOR THE  
ACCURACY OF THE DATA REPORTED



NOT ADVOCATING FOR ANY GROUP  
REPORTING DATA



NOT AUTHORIZED TO OFFER LEGAL  
ADVICE ABOUT ANY DATA  
REPORTED



# Appraisal Review Board Survey Report

Education and Communications

# Why collect the Appraisal Review Board (ARB) Survey data?

Required by Tax Code 5.104(I)

```
graph TD; A[Required by Tax Code 5.104(I)] --> B[Annual Report]; B --> C[Summary of ARB and protest information]; C --> D[Previous tax year];
```

Annual Report

Summary of ARB and protest information

Previous tax year

# What ARB Survey Report Data is collected?



ARB Survey comments  
and suggestions



TLO complaints,  
comments,  
suggestions



ARB Hearing  
Procedure Review



Limited Binding Arbitration

# ARB Survey

Education and Communications

# Why collect ARB Survey form data?

Tax Code Section 5.104(a) directs the Comptroller's office to provide property owners, their agents and appraisal district representatives an opportunity to offer comments and suggestions regarding their ARB hearing.

# What data does the ARB Survey collect?

- General Instructions
- Filing Instructions
- Respondent Information
- Conduct of the ARB Members

**GENERAL INSTRUCTIONS:** This survey is used to gather public comments and suggestions concerning appraisal review boards (ARBs) in compliance with Tax Code Section 5.104. It is intended to capture information concerning the performance of ARB panels and full ARBs, but not the results of protest hearings.

**NOTE:** The Comptroller's office **does not have** authority to intervene in local tax matters or take direct action on any comment or suggestion submitted.

**FILING INSTRUCTIONS:** Submit survey response to the Comptroller's Property Tax Assistance Division (PTAD) in one of these ways:

- **Electronic:** Use the designated computer at the appraisal district office (as those responses are collected directly by PTAD) or through [survey.monkey.com/t/survey/arb](http://survey.monkey.com/t/survey/arb) and in Spanish at [survey.monkey.com/t/Spanish/survey/arb](http://survey.monkey.com/t/Spanish/survey/arb).
- **Paper:** Deliver to PTAD in person or by mail at 111 E 17th Street, 11th Floor, Austin, Texas 78701.
- **Email:** Scan and email to PTAD at [ptad.communications@cpa.texas.gov](mailto:ptad.communications@cpa.texas.gov).

One survey should be completed per hearing conducted by a single-member ARB panel or the full ARB in a single day, whether concerning one account or several accounts and whether the accounts are related to the same property or not. Persons participating in protest hearings before the same ARB panel or full ARB on several days may complete one survey on each day. Persons participating in multiple protest hearings before different ARB panels are allowed to complete one survey for each panel in a single day.

## SECTION 1: Respondent Information

County that the ARB serves \_\_\_\_\_

Date of your ARB hearing: \_\_\_\_\_  
(mm/dd/yyyy)

ARB Panel Type:

- Single-member panel
- Full panel
- Special panel (for counties with a population of 1 million or more)

Indicate the type of hearing:

- Live (in person)
- Telephone conference call
- Video-conference call
- Written affidavit (not part of telephone or video-conference call hearing)

I am a (check one):

- Property owner
- Property owner's designated agent or representative
- Chief appraiser or appraisal district representative

## SECTION 2: Indicate Your Comments About the Conduct of the ARB Members at the Hearing

	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Courteous .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attentive.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Knowledgeable.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Organized .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fair .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Your comments reflect the conduct of (select one)  The ARB as a whole  An individual ARB member

# What data does the ARB Survey collect? (page 2)

- ARB Process
- Overall Impression
- Protest Process
- Suggestions to Improve
- Additional Comments

Texas Comptroller of Public Accounts Appraisal Review Board Survey Form 50-823

**SECTION 3: Indicate Your Comments About the ARB Hearing Process**

	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures were instructive.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hearing procedures were followed.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Service was prompt.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ARB Survey was mentioned (at or before the hearing).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Time to present evidence was reasonable.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evidence was considered thoughtfully.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Protest determination was stated clearly.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**SECTION 4: Indicate Your Comments About the ARB Hearing**

	Excellent	Good	Fair	Poor
Overall impression of the ARB.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**SECTION 5: Indicate Your Comments About the Protest of the Property Considered in a Hearing**

How often do you protest? .....  First time  Every year  Once every two to five years

If a protest was determined by the ARB, was the value of the property lowered? .....  Yes  No  Not a value issue

Did you meet with appraisal district staff in an attempt to agree to an appraised value of your property prior to proceeding to an ARB hearing? .....  Yes  No  Not a value issue

If you used the appraisal district website to prepare for your hearing, was the information on the website helpful? .....  Yes  No  Not applicable

Did you present documentation to the ARB at your hearing? .....  Yes  No

**SECTION 6: Indicate Your Suggestions to Improve the ARB Process**

Should property owners communicate or meet with appraisal district staff before ARB hearings? .....  Yes  No

Should property owners be given the option of how to receive evidence that appraisal districts will use at ARB hearings (e.g., paper, electronically or through a website posting)? .....  Yes  No

Should all property owners (in addition to residence homeowners) be allowed to file a protest electronically? .....  Yes  No

Which is more important (select one)? .....  Having a hearing start on time  Having ample time to present your case at a hearing

What information would have been useful to you in deciding whether to protest? .....  Sales data  Comparable property information  Not applicable

To give individual homeowners an opportunity to present their cases, what is a reasonable amount of time for each party (property owner and appraisal district) to present evidence (select one)? .....  Less than 10 minutes  10-15 minutes  More than 15 minutes

**SECTION 7: Additional Comments (250 character limit)**

# When is the ARB Survey Data due?

January – December 31  
Current tax year



# How is the ARB Survey Data collected?

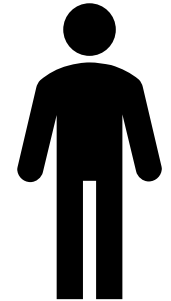
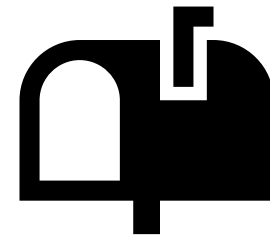
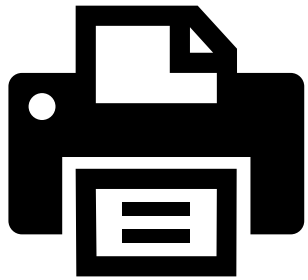
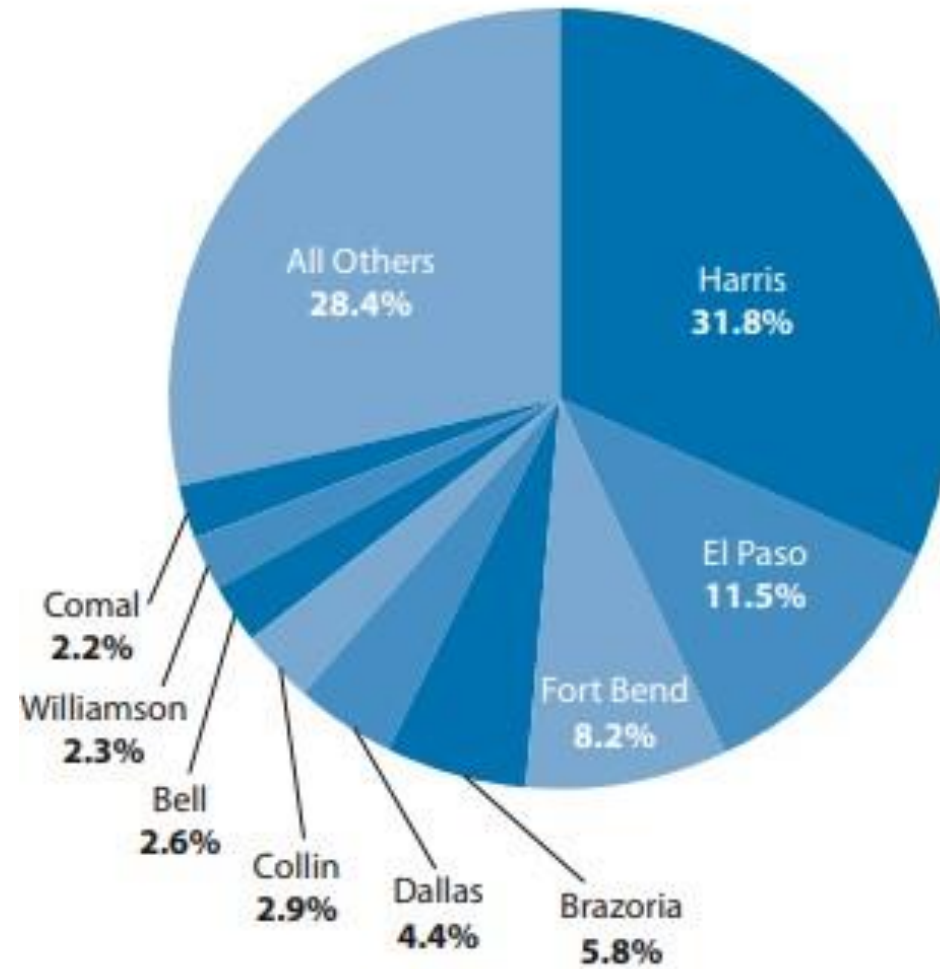


EXHIBIT 3  
Percentage of Survey Respondents  
by County, 2022



Who reports  
ARB survey  
data?

# TLO complaints, comments, and suggestions

Education and Communications

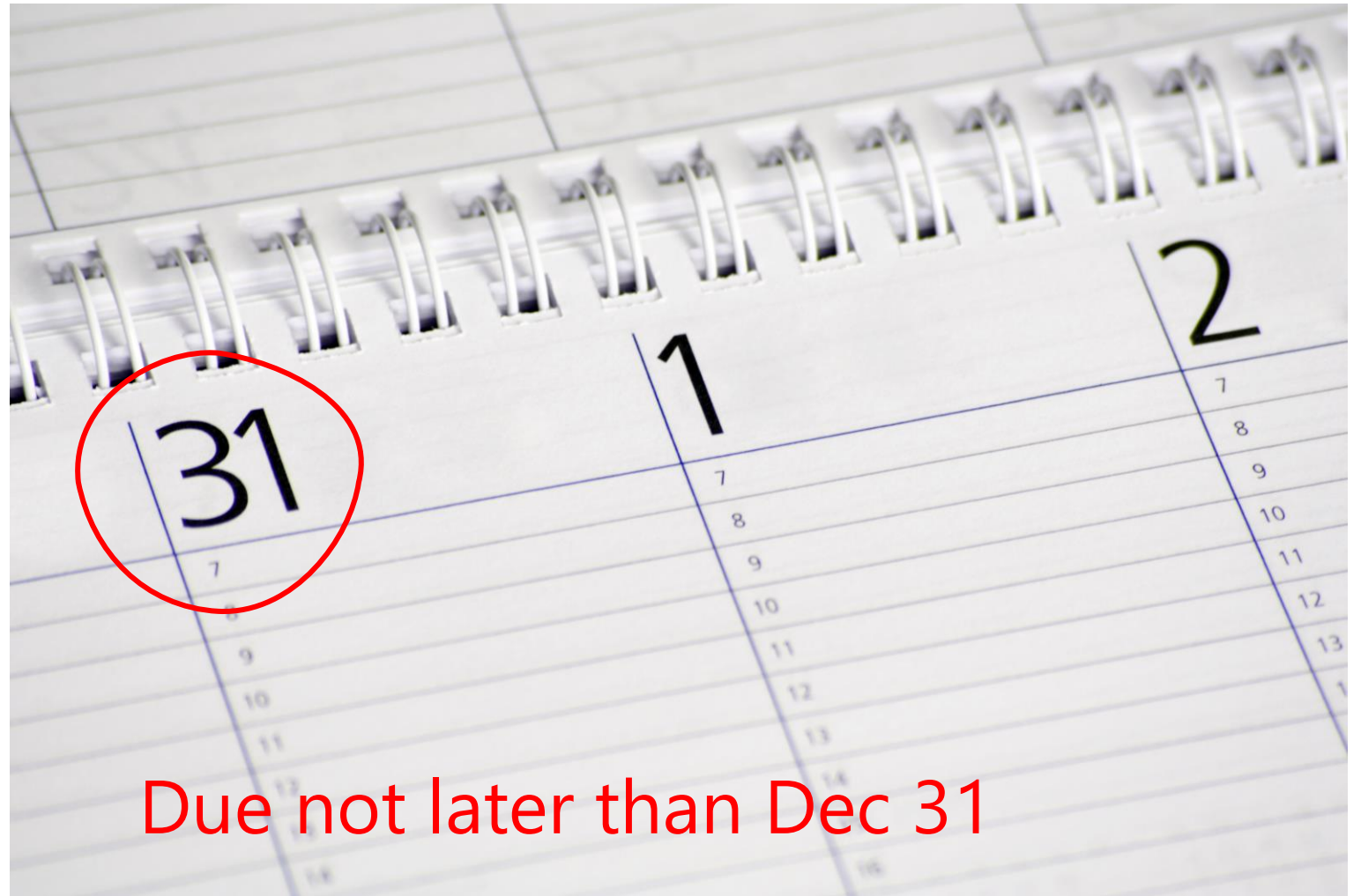
# Why collect TLO complaints, comments, & suggestions data?

- Required by Tax Code 6.052(a)
- Not captured by the ARB Survey
- Concern matters in locally adopted ARB hearing procedures
- Any other matter related to fairness and efficiency of the ARB

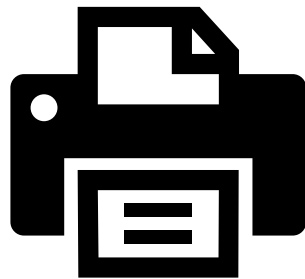
What TLO complaints,  
comments and suggestions  
data is collected?

- A Verbatim account
- County name
- Format of complaint/comment

When are the  
ARB complaints,  
comments and  
suggestions due?



How are the ARB complaints, comments and suggestions data collected?



<https://comptroller.texas.gov/taxes/property-tax/taxpayer-liaison-officers.php>



Who reports ARB complaints, comments and suggestions data?



# ARB Hearing Procedure Review

Education and Communications



# Why collect ARB hearing procedure review data?

- Tax Code 5.103(e)
- Annual Review
- ARB incorporated CPA's model hearing procedures
- Tax Code 5.104(I)

# What ARB hearing procedure data is collected?

- County
- Send Email
- Date of Submission
- Adoption Date
- Number Sections Incorporated
- Number of Sections not Incorporated
- Date of Review



## **Model Hearing Procedures for Appraisal Review Boards**

### **I. ARB Membership**

[Tax Code Section 5.103(b)(12), (15), and (16)]

#### 1. Administration of ARB Appointments

ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for ARB appointment.

#### 2. Conflicts of Interest

Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair in addition to any other individual or entity as required by law. The chair must ensure prompt notification of reported conflicts of interest to the appropriate individuals.

# When is the ARB procedures data due?

Must be adopted by May 15, annually  
Must be submitted within 15 days of adoption



How is the ARB hearing procedures data collected?

# Limited Binding Arbitration

Education and Communications



# Why collect LBA request data?

Tax Code 5.104(I)

```
graph TD; A[Tax Code 5.104(I)] --> B[Annual Report]; B --> C[Results of LBA]; C --> D[Filed with CPA];
```

Annual Report

Results of LBA

Filed with CPA

# Request for Limited Binding Arbitration

• Type or print in black ink. • Do not write in shaded areas.

00 TP 069 DEPOSIT CODE POSTMARK DATE 00 PAYMENT AMOUNT

a copy of the Notice of Appraised Value for each property for which you request limited binding arbitration.

### PROPERTY OWNER INFORMATION - INDIVIDUAL

Owner's name (Last name, first name, middle initial, suffix (i.e., Jr., III, etc.))  
Last name First name M.I. Suffix  
Owner's Comptroller-issued Texas Identification Number OR Owner's Social Security Number\* (or Individual Taxpayer Identification Number (ITIN))  
(if you now have or ever had one) \*Your Social Security Number is not subject to public disclosure according to Government Code Section 552.147.

### PROPERTY OWNER INFORMATION - COMPANY -- Non company owners skip to line 5 --

3. Corporation, partnership or estate name  
4. Comptroller-issued Texas Identification Number OR Federal Employer Identification Number (FEIN)  
(if you now have or ever had one) assigned by the Internal Revenue Service

5. Individual's name who is the contact for the property owner (and not an agent)  
Last name First name M.I. Suffix

6. Mailing address, city, state, ZIP code with extension  
Street number or rural route and box number  
City State/province ZIP code County (or country, if outside the U.S.)  
Phone number (Mandatory)

7. Daytime phone (mandatory)  
8. Email address\*  
\*Your email address is confidential according to Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

### PROPERTY AGENT INFORMATION -- If you are not using an agent, skip to line 16 --

9. Individual's name (Last name, first name, middle initial, suffix (i.e., Jr., III, etc.)) [Agent must be an individual.]  
Last name First name M.I. Suffix

10. Agent's Comptroller-issued Texas Identification Number OR Agent's Social Security Number\* (or Individual Taxpayer Identification Number (ITIN))  
(if you now have or ever had one) \*Your Social Security Number is not subject to public disclosure according to Government Code Section 552.147.

11. Agent's mailing address, city, state, ZIP code with extension  
Street number or rural route and box number  
City State/province ZIP code County (or country, if outside the U.S.)  
Phone number (Mandatory) FAX number (Optional)

12. Daytime phone (mandatory) and fax number (optional)  
13. Email address\*  
\*Your email address is confidential according to Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

# What LBA request data is collected?

- Individual
- Company
- Property Agent



# What LBA request data is collected?

- LBA for more than one property
- Property location
- Tax Year
- Type of Property
- County
- Type of LBA hearing
- Reason for LBA
- Whether appropriate action was taken
- Certification

• Type or print in black ink. • Do not write in shaded areas. Page 2

**Attach a copy of the Notice of Appraised Value for each property for which you request limited binding arbitration.**

16. Are you requesting limited binding arbitration for more than one property?.....  Yes  No  
*If yes, attach a copy of page 2 of the request form for each property. Multiple properties may only be filed together if they have the same owner. Only one deposit is required.*

17. Property address or location for which you request limited binding arbitration as shown on the Notice of Appraised Value and account number:  
\_\_\_\_\_

18. Tax year as shown on the Notice of Appraised Value. \_\_\_\_\_

19. Type of property being appealed:  Homestead  Non-Homestead

20. County in which the property is located..... \_\_\_\_\_

21. Select the requested type of limited binding arbitration hearing: (Check only one box).  
A  In person only      B  By teleconference only      C  Either in person or by teleconference and the arbitrator may decide

22. I request limited binding arbitration to compel an ARB or chief appraiser, as appropriate, to:  
A  rescind procedural rules adopted by the ARB that are not in compliance with the model hearing procedures prepared by the Comptroller under Tax Code Section 5.103;  
B  schedule a hearing on a protest as required by Tax Code Section 41.45;  
C  deliver information to the property owner as required by Tax Code Section 41.461;  
D  allow the property owner to offer evidence, examine or cross-examine witnesses or other parties, and present arguments as required by Tax Code Section 41.66(b);  
E  set a hearing for a time and date certain and postpone a hearing that does not begin within two hours of the scheduled time as required by Tax Code Section 41.66(i);  
F  schedule hearings on protests concerning multiple properties identified in the same notice of protest on the same day at the request of the property owner or the property owner's designated agent as required by Tax Code Section 41.66(j); or  
G  refrain from using or offering as evidence information requested by the property owner under Section 41.461 that was not delivered to the property owner at least 14 days before the hearing as required by Tax Code Section 41.67(d).

23. Did the ARB or chief appraiser take action regarding the procedural requirement(s) identified in question 22? .....  Yes  No  
If yes, briefly describe action(s) taken. Up to 300 characters allowed.  
\_\_\_\_\_

24.  I certify that I filed a notice of protest under Tax Code Chapter 41.

25.  I certify written notice was delivered to the chairman of the ARB, the chief appraiser and the taxpayer liaison officer for the appraisal district by certified mail, return receipt requested, of the procedural requirement(s) with which the ARB or chief appraiser failed to comply on or before the fifth business day after the date the ARB or chief appraiser was required to comply with the requirement.

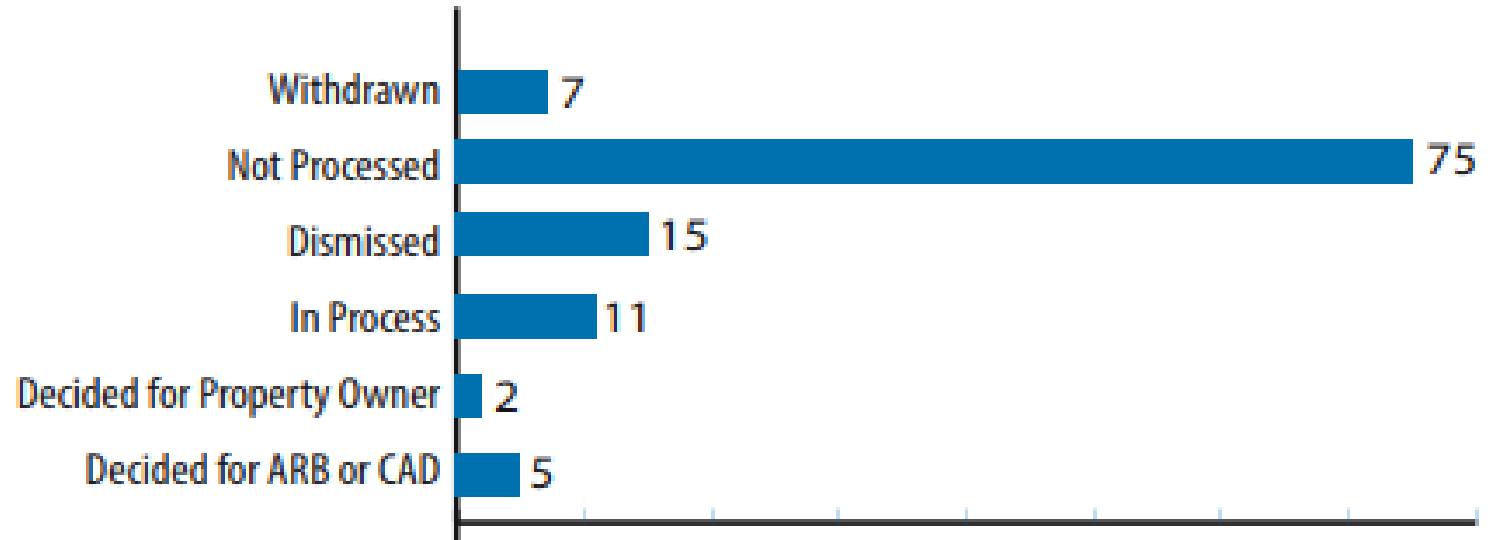
26.  I certify this request was filed with the Comptroller's office not earlier than the 11th day or later than the 30th day after the date the written notice was delivered to the ARB chair, chief appraiser and taxpayer liaison officer, of the alleged procedural requirement(s) with which the ARB or chief appraiser failed to comply.

When is the LBA request data due?

January – December 31

How is the  
LBA request  
data  
collected?

### Limited Binding Arbitrations, 2022



# Appraisal Review Board Survey Report

Education and Communications

# What ARB Survey Report Data is collected?



ARB Survey comments  
and suggestions



TLO complaints,  
comments,  
suggestions



ARB Hearing  
Procedure Review



Limited Binding Arbitration

Where is the ARB  
Survey data  
published?



## Comptroller Services

Appraisal District Ratio Study Results

Appraisal Review Board Members Training

Data Submission Requirements

Local Government Relief

Methods and Assistance Program

Property Tax Institute

Property Tax Professionals Education

Property Tax Reports and Survey Data

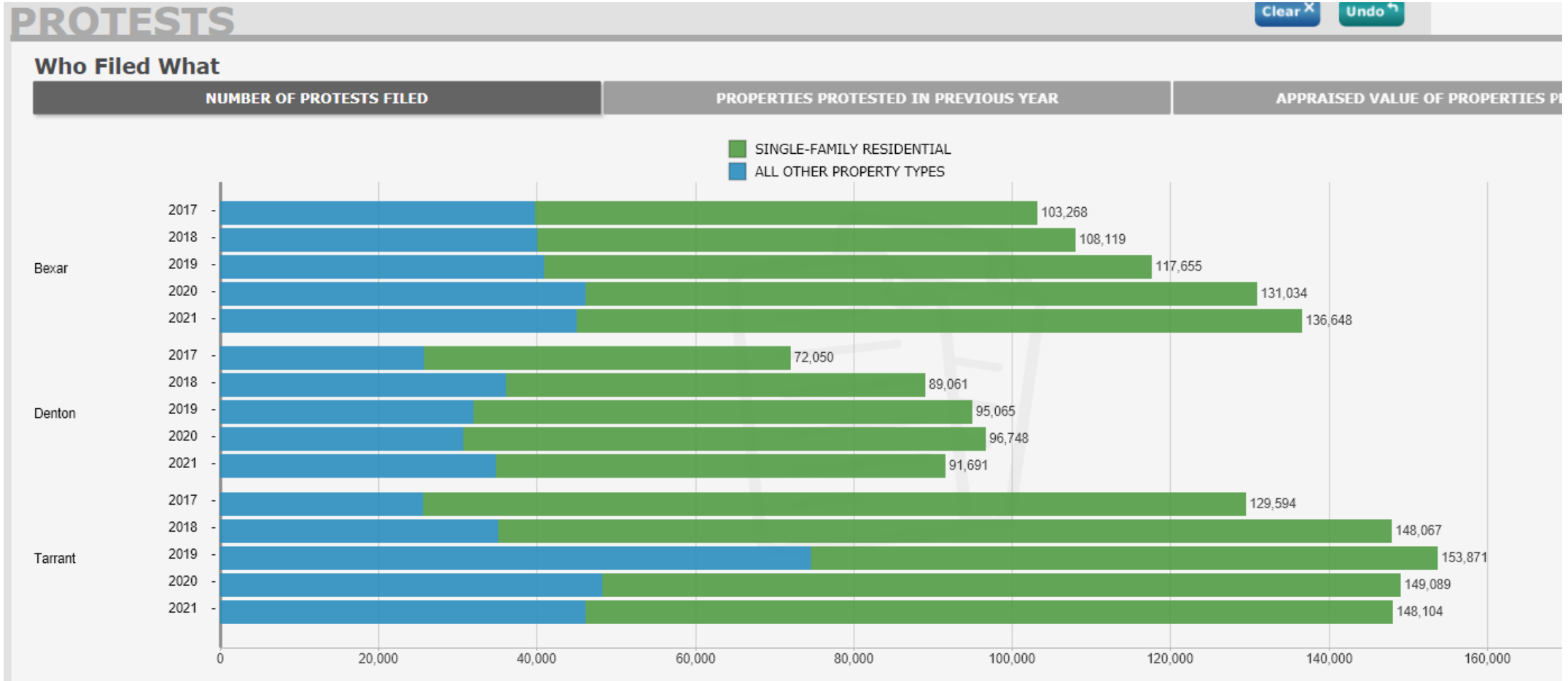
Property Tax Videos

School District Property Value Study

Targeted Methods and Assistance Program

<https://comptroller.texas.gov/taxes/property-tax/>

# Appraisal Review Board Survey Data Visualization Tool





Who uses the data?



# Electronic Appraisal Roll Submission (EARS)

Data Analysis Team

# What is Data from the EARS Used for?

School District Report of Property Value (Form 50-108)

School District Stratification Report

Special District Report of Property Value (Form 50-868)

County Report of Property Value (Form 50-105)

City Report of Property Value (Form 50-109)

# Important Dates

Districts may begin submitting test files

Deadline for filing final submission

- For appraisal districts with taxable parcels of more than 10,000 but less than 200,000

Tax rate & SDPVS info deadline

**15 July**

**1 Sep.**

**15 Nov.**

**1 May**

**1 Aug.**

**15 Oct.**

Deadline for initial submission of test file

Deadline for filing final submission

- For appraisal districts with fewer than 10,000 taxable parcels or more than 200,000 taxable parcels

Final tax rate post-election deadline

# Extensions??

- It depends.....
- Possible for the appraisal roll submission
- Request must be in **writing** to PTAD director **at least 30 days** before the applicable deadline
  - Either August 1<sup>st</sup> or September 1<sup>st</sup>
- May be extended for good cause

# What must the extension request include?

State the reasons for the extension request

The date by which the appraisal district will submit their EARS

# What is required when submitting your EARS?

## Media Information Form (MIF)

- Form 50-792
- Includes the # of records for each type
- Contact information
- Chief appraiser's signature is required

## Tax Rates

- Form 50-886-a

## Recap Documents

- Should be a copy of the recap submitted to the taxing unit during certification
- Should **NOT** be generated from the EARS file *only*
- PTAD uses the recaps to verify submissions for accuracy and completeness
- Will **NOT** accept submissions without certified recaps

<https://comptroller.texas.gov/taxes/property-tax/forms/>

# Common EARS Errors

Error rate greater than 2%

- Submitting a test file can help identify possible issues

Including appraisal district records

Incomplete EARS submissions

Incomplete certified recaps

Not providing a new signed MIF if asked to resubmit

Invalid counties listing value in C2 (Colonias)

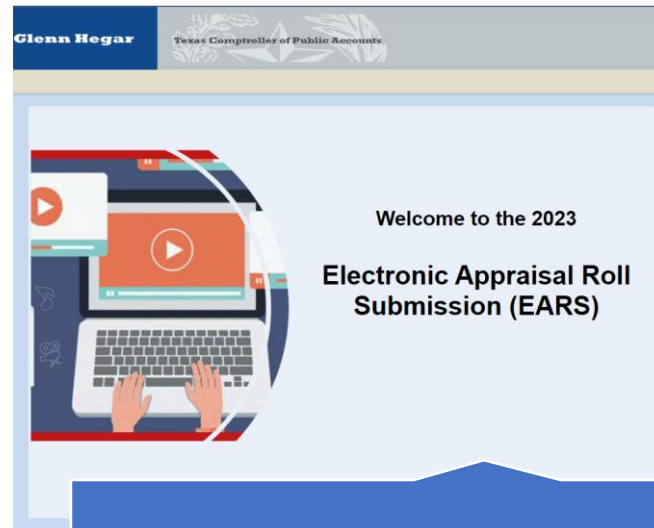
- Bee, Brewster, Brooks, Cameron, Culberson, Dimmit, Duval, Edwards, El Paso, Frio, Hidalgo, Hudspeth, Jeff Davis, Jim Hogg, Jim Wells, Kinney, La Salle, Maverick, Nueces, Pecos, Presidio, Reeves, San Patricio, Starr, Terrell, Uvalde, Val Verde, Webb, Willacy, Zapata & Zavala

# EARS Resources

## Electronic Appraisal Roll Submission

Record Layout and Instructions Manual

EARS Manual



EARS Video

## Texas Property Tax Assistance Property Classification Guide

Classification Guide



# Electronic Property Transaction Submission (EPTS)

Field Appraiser Operations

# Why do we collect this data?



**Required by Tax Code §5.07(c)**



**Compiled into a statewide database by  
PTAD**

Uses of the Database:

- The School District Property Value Study (SDPVS)
- Public information for CADs & other parties
- Research

# Submission Guidelines

Include *ALL* property transaction records

- Valid and invalid transactions

Include transactions for the required time period

- Begins January 1 of the prior year to the submission date

Submitted twice a year

- February 1
- August 1

Submit via the agency's FTP site:  
[privatesftp.texas.gov](http://privatesftp.texas.gov)

- Notify us via [ptad.sss@cpa.texas.gov](mailto:ptad.sss@cpa.texas.gov)
- Also submit a signed Media Information and Certification form

# Common Errors

## Time Period:

- February 1: Include all transactions since January 1 of the preceding year
- August 1: Include all transactions since January 1 of the preceding year

## Not including all transactions, the following should be included:

- Verified transactions
- Eliminated transactions

# EPTS Resources

Electronic  
Property  
Transaction  
Submission

EPTS  
Manual

# 2023 Texas Farm and Ranch Survey

The Texas Comptroller of Public Accounts must by law develop agricultural productivity values for qualified open-space lands. We would appreciate your assistance in completing the following survey. The information you provide does not directly affect local appraised values or locally determined property taxes. We will compile and analyze your responses to establish productivity values that we will use as part of the School District Property Value Study (SDPVS), which assigns values to all property within each school district for state funding purposes. The SDPVS is an independent estimate required by law that helps ensure the equitable distribution

of state funding to school districts. The state's school funding formula supplements local property tax revenue with state funding to provide each school district the full basic allotment of funding per student. Therefore, your responses to this survey are extremely important to this process.

You can complete this survey online at: [comptroller.texas.gov/taxes/property-tax/pvs/farm-ranch-survey.php](http://comptroller.texas.gov/taxes/property-tax/pvs/farm-ranch-survey.php). While your name is optional, we must have your county name and capacity. Your name and phone number would be helpful should questions arise regarding your responses.

Thank you for taking the time to complete this survey. Please select the answer that best describes your response to the survey question. If you need assistance, please contact Joey Pargas or Sarah Gutierrez, at 800-252-9121 (press 4 to access the agency directory, then enter 6-8342 or 3-3759, respectively).

[CLEAR ALL FIELDS](#) [PRINT](#)

Name (First and Last):

Phone:

County Name:  
1.

2. I am completing this survey in my capacity as (please check the one that most closely applies):
- Chief Appraiser or designee
  - Member, Appraisal District Agricultural Advisory Board
  - Texas A&M AgriLife Extension, County Agriculture Extension Agent or other \_\_\_\_\_
  - USDA Farm Service Agency, County Executive Director or other \_\_\_\_\_
  - Agricultural Credit Association, President or Branch Manager or other \_\_\_\_\_
  - Other (Please describe) \_\_\_\_\_

# Farm and Ranch Survey (FARS)

## Multi-County Property Appraisal (Agricultural Appraisers)

# History & Purpose of the Survey

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- First created in 1998
- Purpose: To gather information from knowledgeable agricultural participants in all 254 counties in Texas
- Designed for use by PTAD *only*



# What Data is Collected?

- Typical Lease Arrangement:
  - Cash or Share
- Typical Lease Amount
- Hunting (if typical):
  - Hunting income
  - Typical hunting expenses
- Rotating Expenses:
  - Management (2023)
  - Fencing (2024)
  - Brush Control (2025)
  - Cropland Irrigation (2026)
  - Livestock Water/Well (2027)
- Variable Share Lease Expenses:
  - Dry
  - Irrigated
- Typical Planting Pattern
- What crops are typically grazed?



# Who Responds?

Chief Appraisers

Ag Advisory Board Members

Texas A&M AgriLife Extension Agents

Farm Service Agency Agents

Ag Credit Association Bank President or Managers

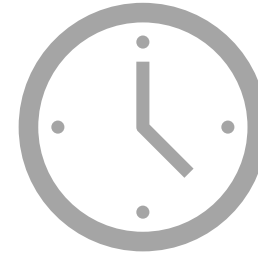
Anybody else

# When?



## September

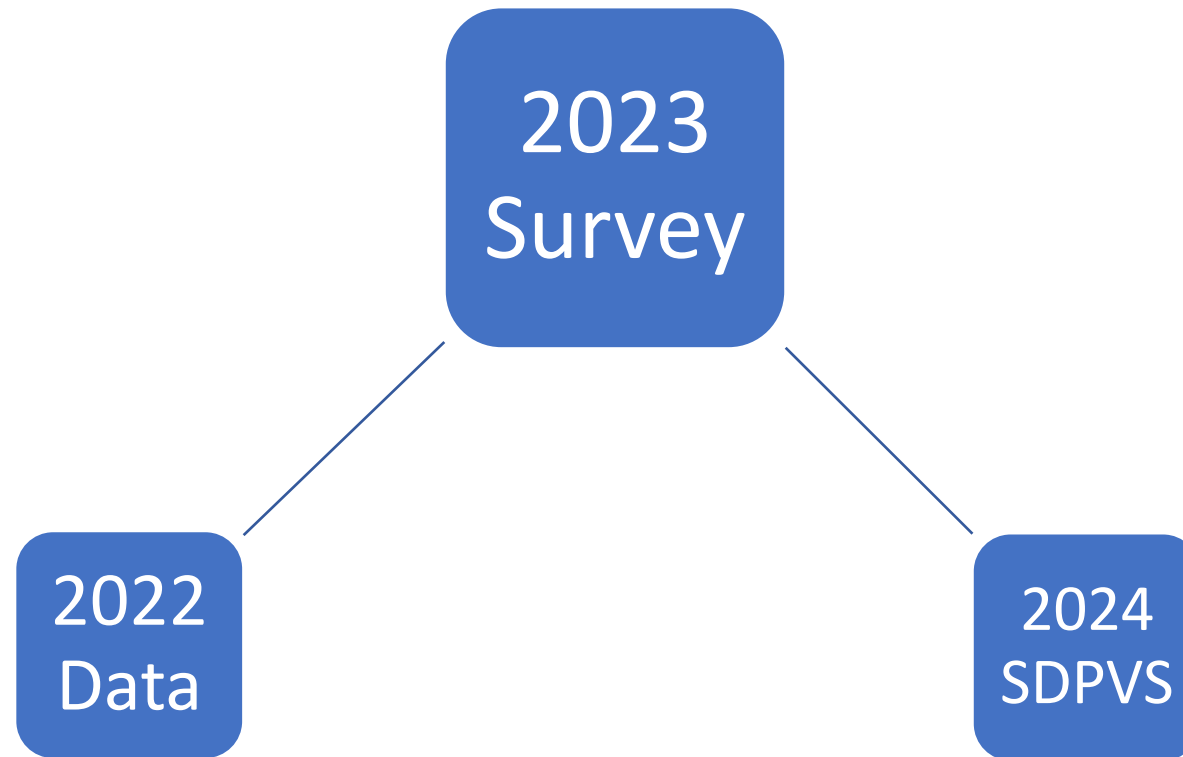
Sent Out: Usually mid



## October

Deadline: 30 Days Later (Mid-October)

# How Do the Years Work?



# Farm and Ranch Survey Resources



## Farm and Ranch Survey Instructional Guide

FARS Instructional  
Guide

Glenn Hegar

Texas Comptroller of Public Accounts

## Farm and Ranch Survey

Property Tax Assistance Division

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FARS Video

# Helpful Contacts

- EARS:
  - Steve Rothstein:
    - [stephan.rothstein@cpa.texas.gov](mailto:stephan.rothstein@cpa.texas.gov)
    - (512)936-8546
  - James White:
    - [james.white@cpa.texas.gov](mailto:james.white@cpa.texas.gov)
    - (512)305-9941
  - Brian Beck:
    - [brian.beck@cpa.texas.gov](mailto:brian.beck@cpa.texas.gov)
    - (512)475-2773
- EPTS:
  - Les Adams:
    - [stephan.rothstein@cpa.texas.gov](mailto:stephan.rothstein@cpa.texas.gov)
    - (512)305-9920
- FARS:
  - Sarah Gutierrez
    - [sarah.gutierrez@cpa.texas.gov](mailto:sarah.gutierrez@cpa.texas.gov)
    - (512)463-3759

A landscape photograph of a sunset over a body of water. The sky is filled with soft, orange and yellow light, with scattered clouds catching the low sun. The sun is a bright orange orb just above the horizon line. The foreground is dark, showing the silhouettes of trees and a fence. A small wooden structure is visible on the left side of the water.

Questions?