

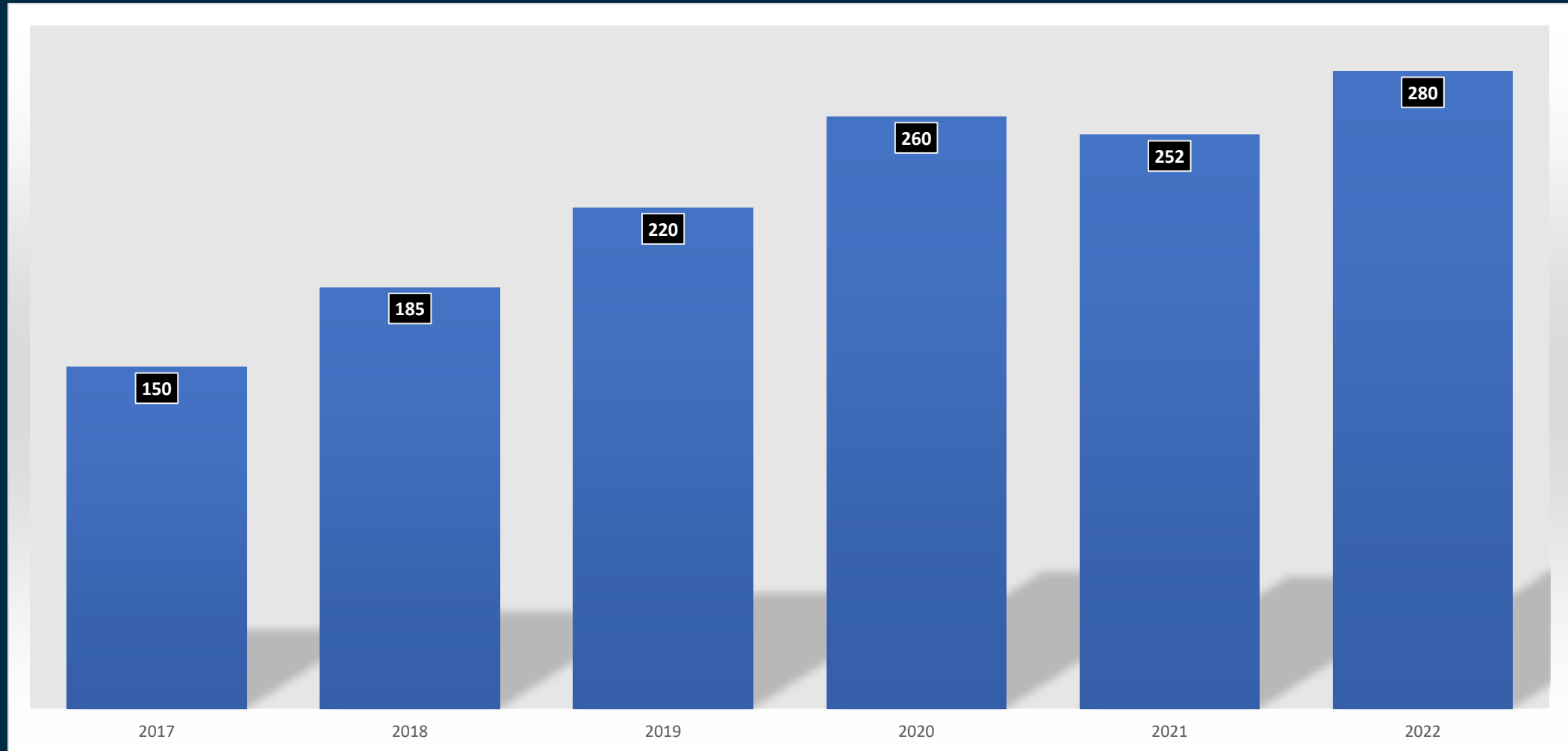
School District Property Value Study

45th Annual Property Tax Institute
Lorraine Miller and Rick Parker
December 5, 2023

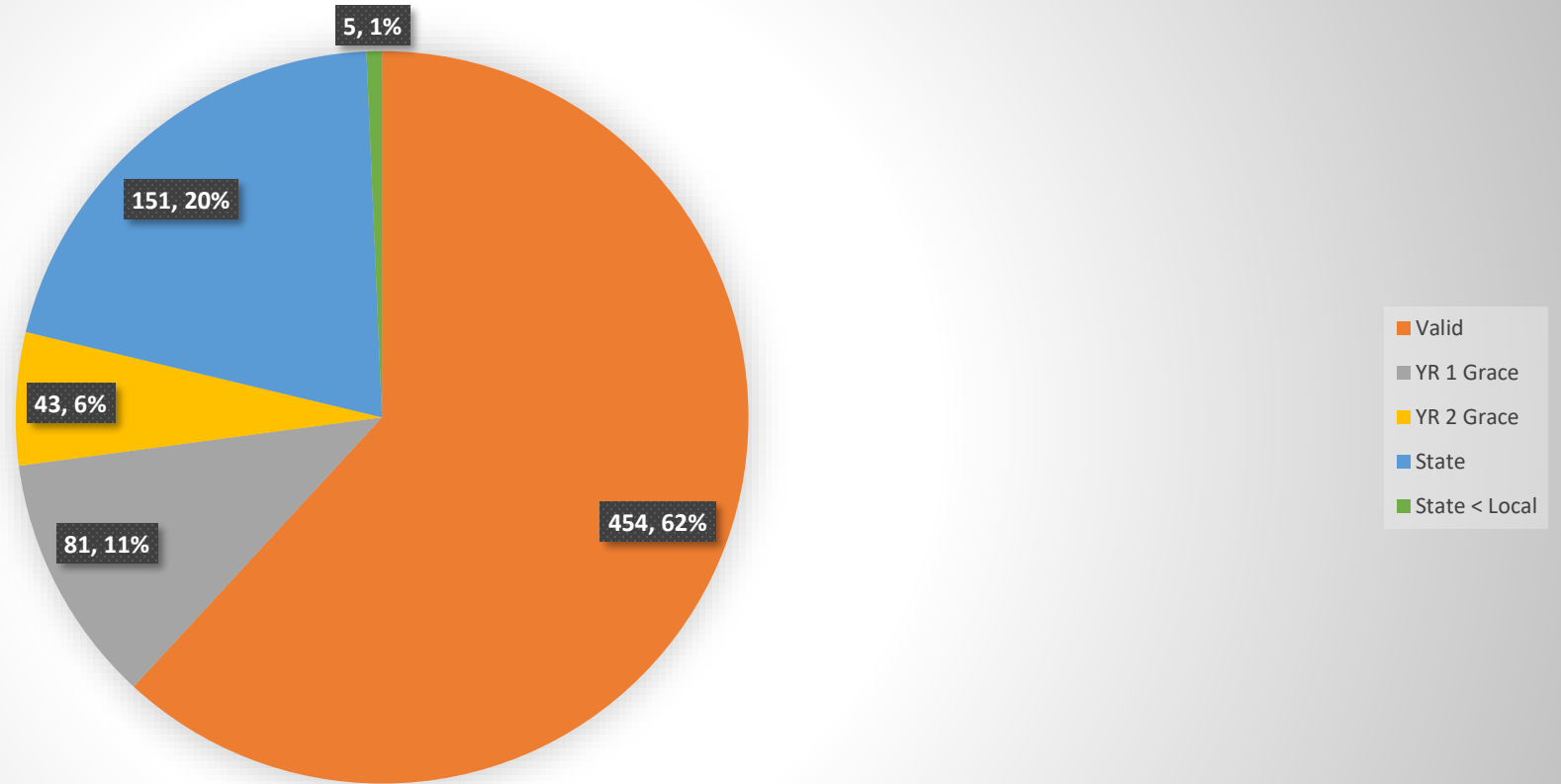


GLENN HEGAR, TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

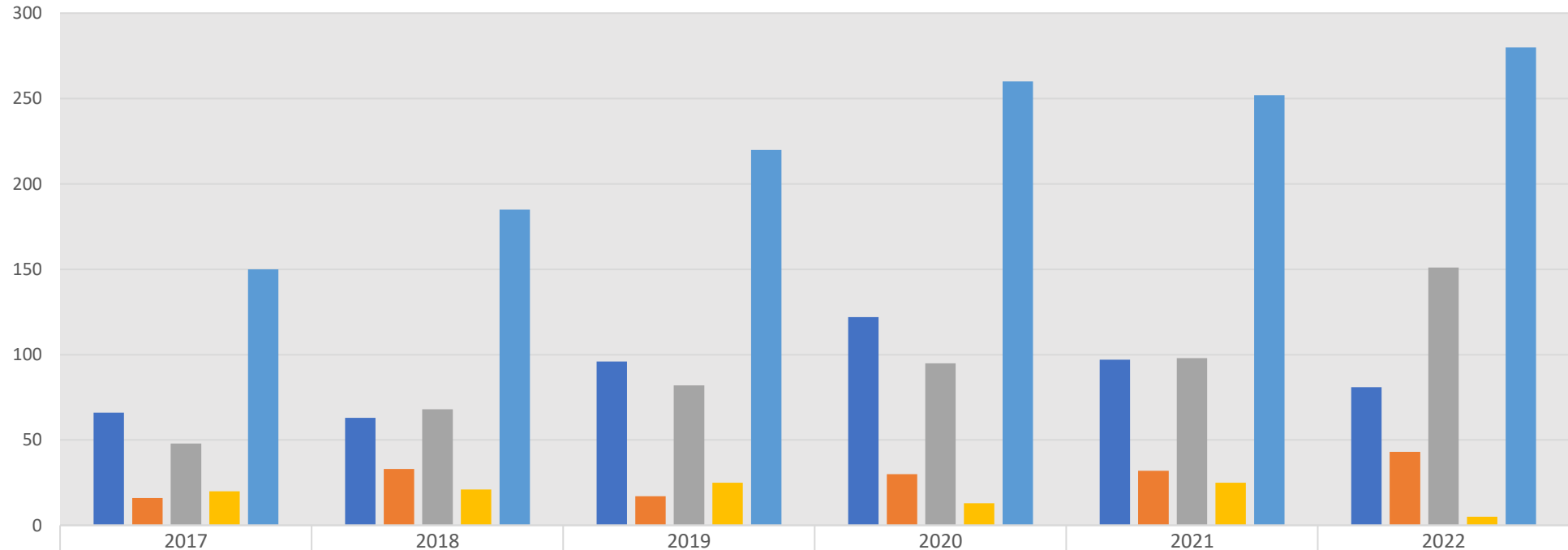
Preliminary Invalid Findings (2017 – 2022)



2022 SDPVS Preliminary Findings



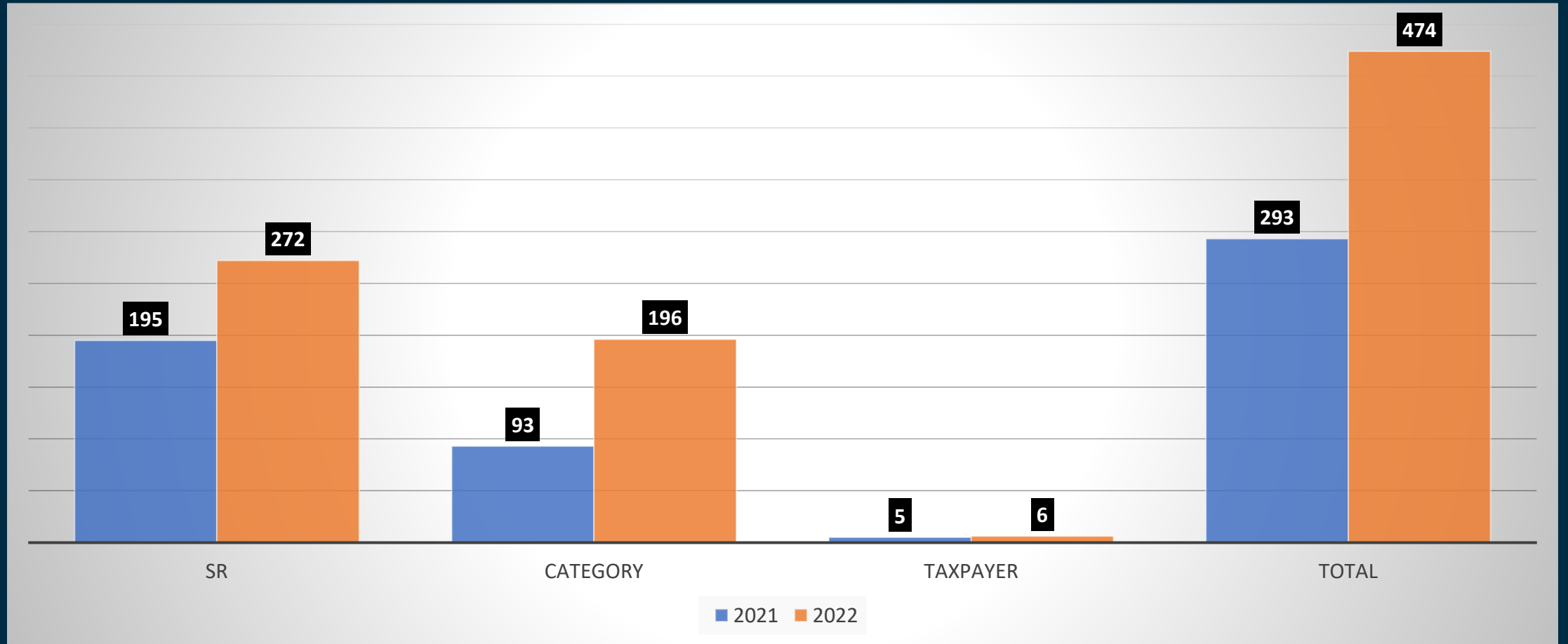
SDPVS Preliminary Findings Summary (2017 – 2022)



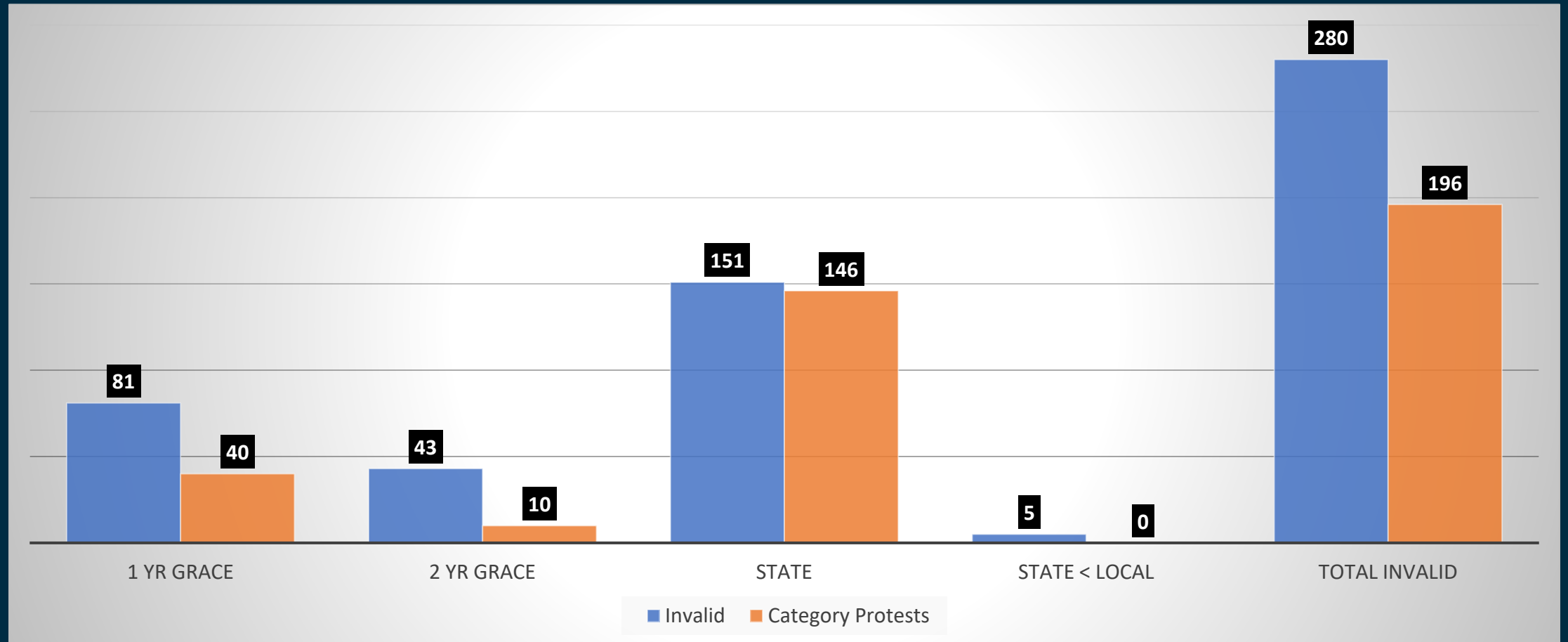
	2017	2018	2019	2020	2021	2022
1 YR Grace	66	63	96	122	97	81
2 YR Grace	16	33	17	30	32	43
State	48	68	82	95	98	151
State < Local	20	21	25	13	25	5
Total Invalid	150	185	220	260	252	280

■ 1 YR Grace ■ 2 YR Grace ■ State ■ State < Local ■ Total Invalid

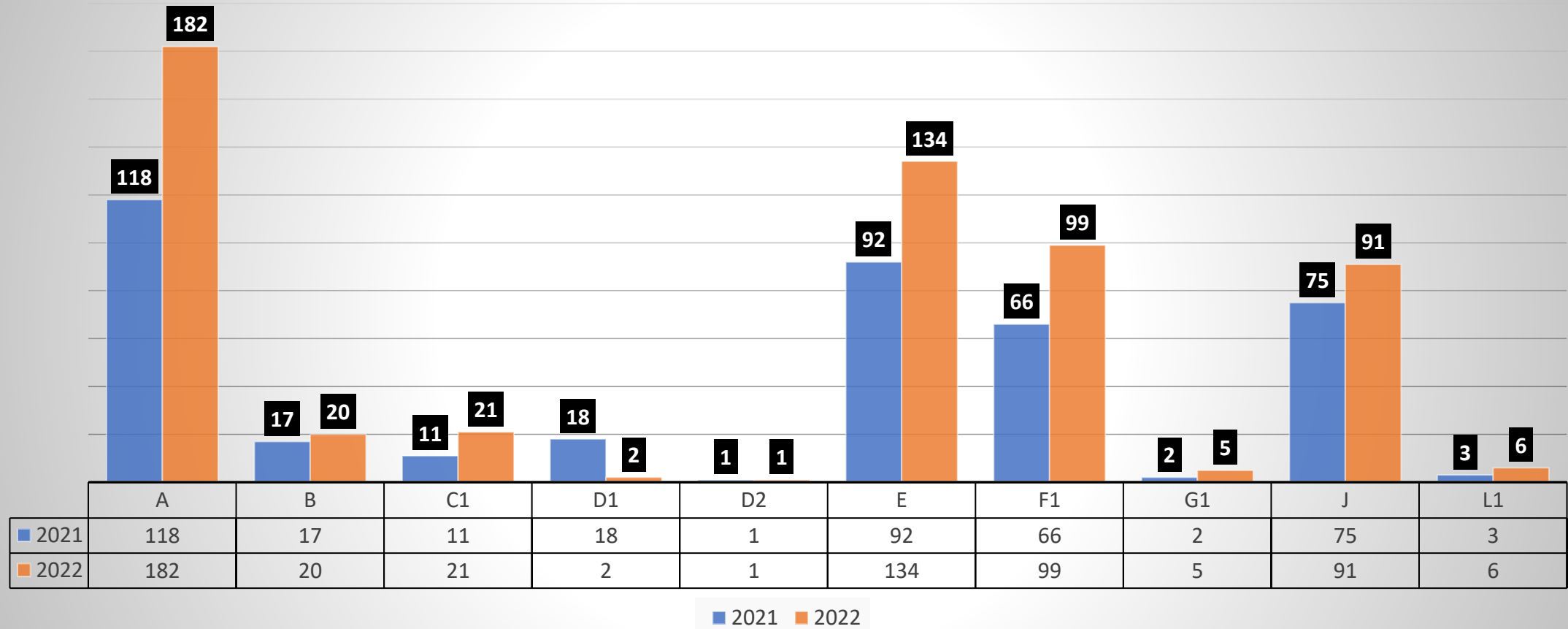
2021 & 2022 SDPVS Preliminary Findings Protests



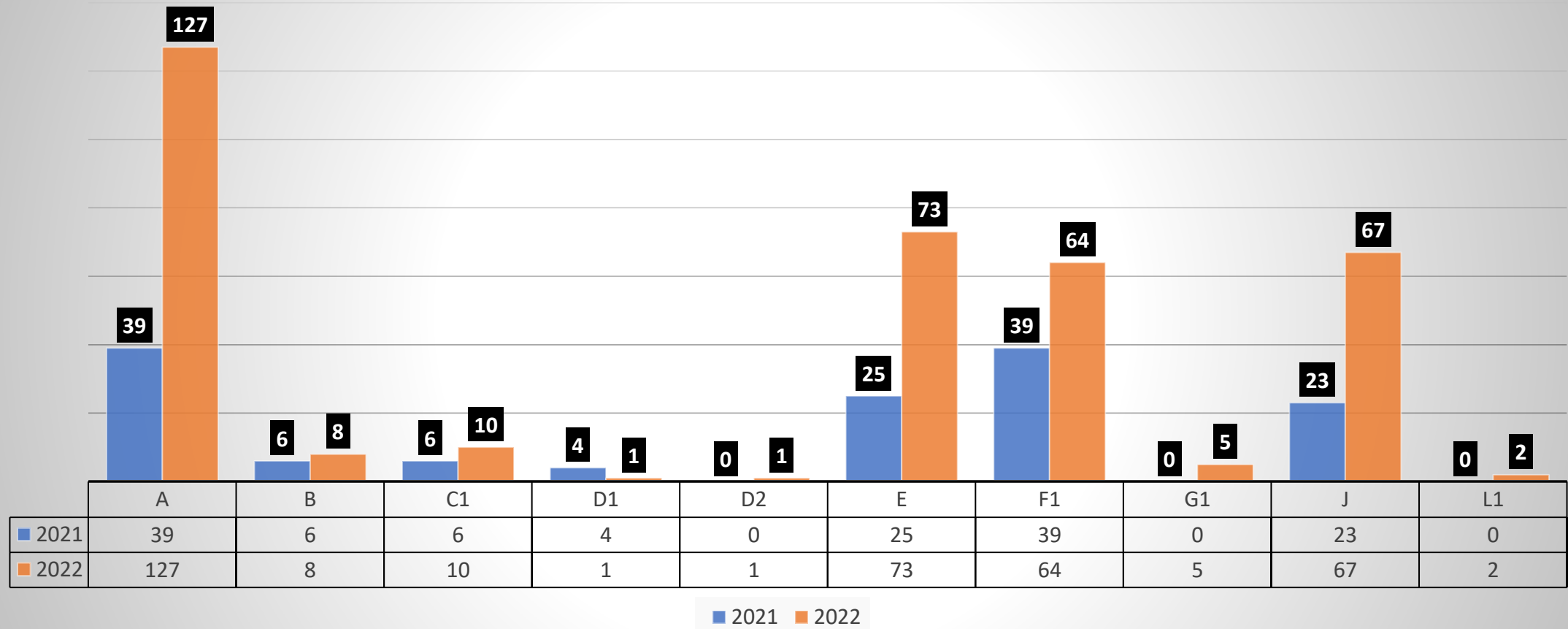
2022 SDPVS Category Protests by Finding



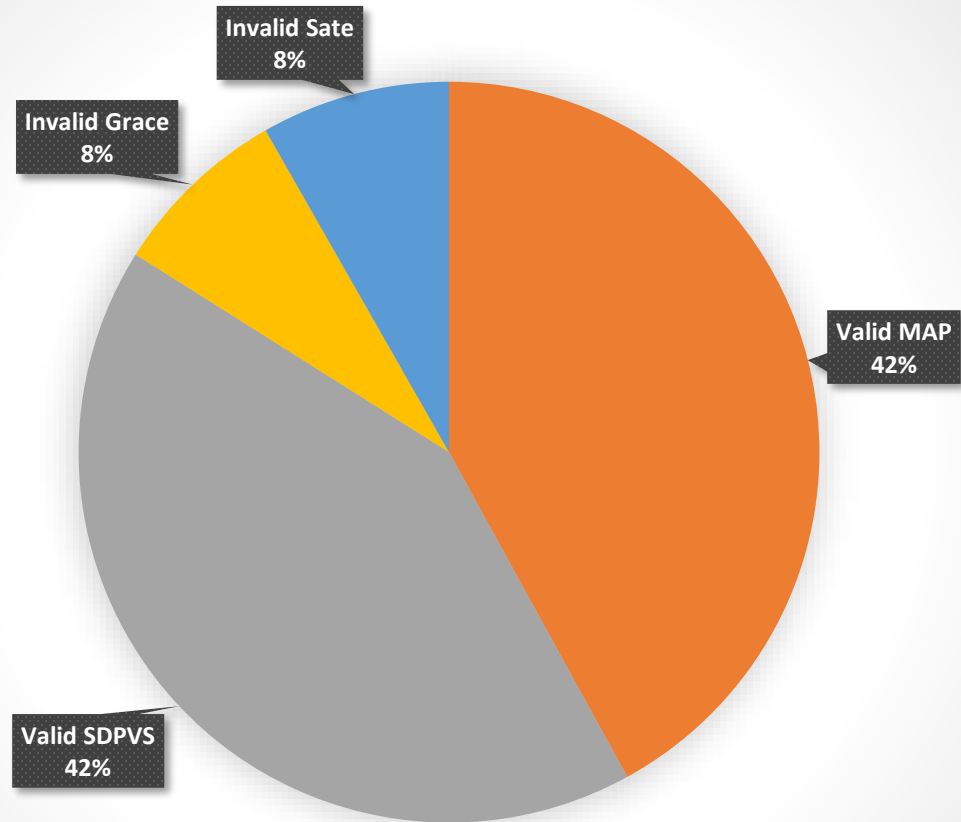
2021 & 2022 SDPVS Protests by Category



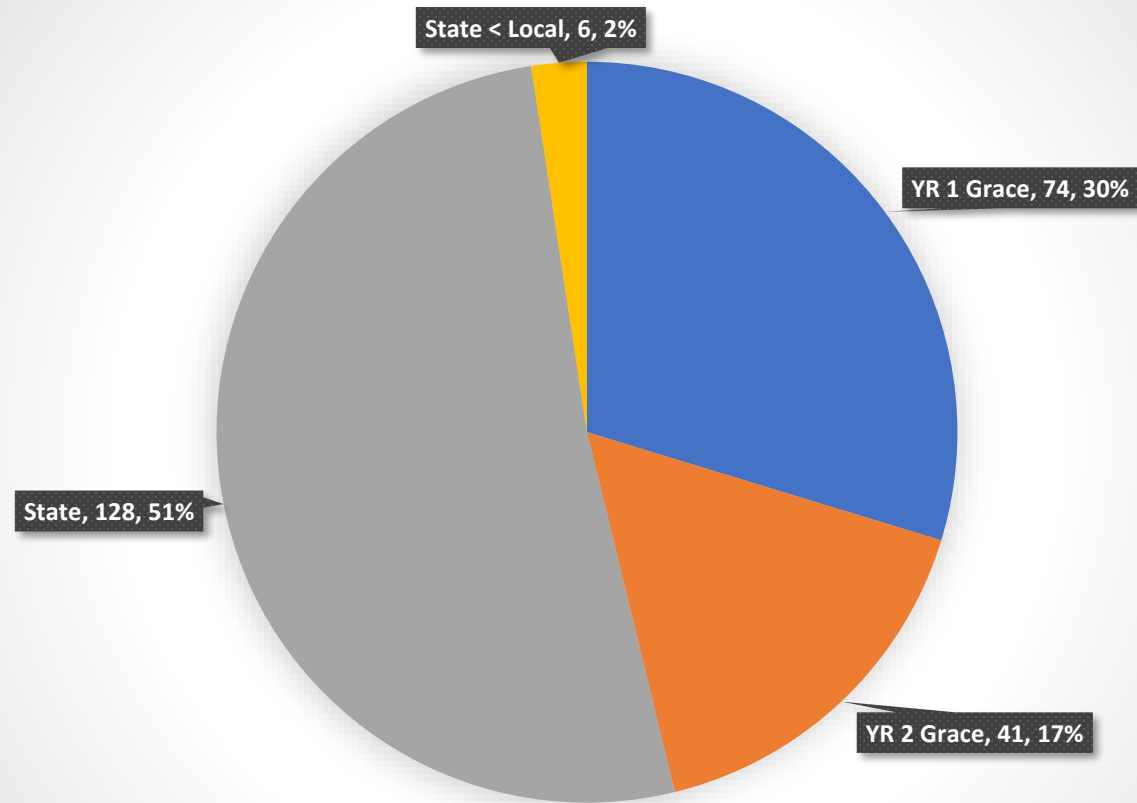
2021 & 2022 SDPVS Informal Conferences by Category



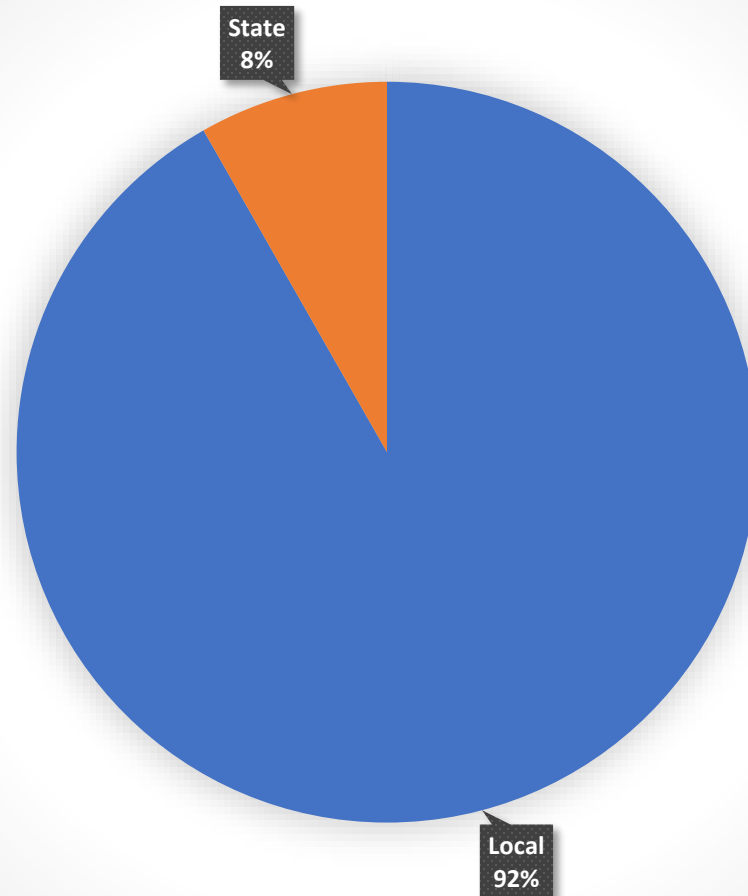
2022 SDPVS Final Findings



2022 SDPVS Final Findings - Invalid



Local vs State Value Certified to TEA



Discussion of Common Questions Received

Q&A