

 **Taxes**

Property Tax Assistance

**Property Tax Today****Quarterly Property Tax News**

Volume 3 | April 1, 2018

*Property Tax Today* features content regarding upcoming deadlines, action items and information releases.

Please let us know what you would like to see in future editions by sending property tax questions and/or suggested topics to [ptad.today@cpa.texas.gov](mailto:ptad.today@cpa.texas.gov) [mailto:ptad.today@cpa.texas.gov]. We will gladly address property tax matters under our authority.

**Message from the Comptroller**

**Glenn Hegar**  
**Texas Comptroller**

In January, I addressed the Senate Finance Committee to discuss budget challenges posed by a number of issues, including Hurricane Harvey. While I expect the budget and appropriation process next session to be very difficult, I have also seen positive economic signs. Texas exceeded the nation's growth in 2017, and increased economic activity attributed to rebuilding homes and replacing property impacted by Harvey has led to increased sales tax collections. As a reminder, the Comptroller's office maintains a webpage [[comptroller.texas.gov/taxes/resources/disaster-relief.php](http://comptroller.texas.gov/taxes/resources/disaster-relief.php)] with information for Hurricane Harvey evacuees and relief workers.

The Property Tax Assistance Division (PTAD) had an active first quarter. Ringing in the new year meant updating property tax information, publications, forms and videos to reflect law changes from the 2017 legislative session that were effective Jan. 1, 2018.

On Jan. 31, 2018, the property value study (PVS) preliminary findings were certified to the Commissioner of Education. A school district or eligible taxpayer has 40 days to file a petition protesting the preliminary findings. PTAD also released its 2017 Methods and Assistance Program (MAP) reviews for roughly half the appraisal districts in the state. Appraisal districts that were not reviewed in 2017 will be reviewed in 2018. These results were shared with the Property Value Study Advisory Committee, which also met Jan. 31, 2018.

One of a property owner's most important rights as a taxpayer is the right to protest certain matters to the local appraisal review board (ARB). PTAD is charged with providing training to ARB members before they preside over protest hearings. In the last two months, PTAD staff logged over 2,500 miles to conduct ARB training in various cities across the state in preparation for the upcoming protest period.

Finally, I would like to note that with the dawning of the second quarter comes numerous property tax deadlines. A list of important property tax deadlines, including the new rendition deadlines, can be found on PTAD's Property Tax Laws Deadlines [[comptroller.texas.gov/taxes/property-tax/calendars/deadlines.php](http://comptroller.texas.gov/taxes/property-tax/calendars/deadlines.php)] webpage.

## Notes from the Field

The 2017 PVS preliminary findings were published on our website [[comptroller.texas.gov/taxes/property-tax/pvs/index.php](http://comptroller.texas.gov/taxes/property-tax/pvs/index.php)] and certified to the Texas Education Association (TEA) Commissioner of Education on Jan. 31, 2018. Of the 857 school districts evaluated for the 2017 PVS, 704 (82.15 percent) received valid findings, which means their locally reported appraised values were certified to TEA for use in determining local school funding.

School districts, eligible property owners and authorized appraisal districts have the right to protest the Comptroller's PVS preliminary findings if the Comptroller's office assigned a value other than local value to property in their districts. Petitions protesting the Comptroller's PVS preliminary findings must be filed not later than the 40th day after the date the Comptroller's office certifies the preliminary findings to TEA. For the 2017 PVS preliminary findings, 88 school districts filed protests prior to the March 12, 2018, deadline.

## Methods and Assistance Program

In January, PTAD released 2017 final MAP reviews and notified chief appraisers whose districts received reviews. You can learn more about MAP reviews and download copies of reports for your submission to your boards of trustees by accessing the Methods and Assistance Program [[comptroller.texas.gov/taxes/property-tax/map/index.php](http://comptroller.texas.gov/taxes/property-tax/map/index.php)] webpage. PTAD also referred 17 appraisal districts to the Texas Department of Licensing and Regulation (TDLR) for failure to complete the recommendations included in their 2016 final MAP review. This represents the largest number of appraisal districts referred to TDLR in one year since the beginning of the MAP.

## Crude Oil and Natural Gas Appraisal

The discounted cash flow model of the income approach to value is the primary valuation method PTAD uses to appraise crude oil and natural gas producing property (Category G1) for the PVS. The income approach requires estimating the value of future income based upon the projected future production stream. Expected operating expenses are subtracted to arrive at a future net value of the production stream. This future net value is then discounted back to present day worth, and the reversionary value of the associated leasehold equipment is added.

The reversionary value of equipment is determined using the cost approach by estimating the salvage value of the equipment, subtracting the plugging costs and then discounting the value back to present day worth. The sum of the discounted future net value of the production stream and the discounted reversionary value of equipment is the present day market value of the oil and gas producing property.

## Depreciation, Trend Factors and Life Expectancy

PTAD typically updates its depreciation schedule, trend factors and life expectancy charts in March each year. The 2018 charts can be found in the resources section on PTAD's Property Value Study and Self-Reports [[comptroller.texas.gov/taxes/property-tax/pvs/index.php](http://comptroller.texas.gov/taxes/property-tax/pvs/index.php)] webpage.

- Business Personal Property Depreciation Schedule [[comptroller.texas.gov/taxes/property-tax/docs/bpp-depreciation.pdf](http://comptroller.texas.gov/taxes/property-tax/docs/bpp-depreciation.pdf)] (PDF)
- Business Personal Property Trend Factors [[comptroller.texas.gov/taxes/property-tax/docs/bpp-trend-factors.pdf](http://comptroller.texas.gov/taxes/property-tax/docs/bpp-trend-factors.pdf)] (PDF)
- Common Furniture, Fixture, Machine and Equipment Life Expectancies [[comptroller.texas.gov/taxes/property-tax/docs/ffme.pdf](http://comptroller.texas.gov/taxes/property-tax/docs/ffme.pdf)] (PDF)

## Operations Survey

The *Appraisal District Operations Survey for the 2017 Tax Year* was sent to each appraisal district in January 2017 with responses requested by **March 31**. If you are one of the few appraisal districts to not yet respond, please submit your responses

electronically through the online survey link previously sent to you.

## Local Government Relief Applications



The application deadline for a qualified city or county to apply for state assistance for a local government disproportionately affected by the disabled veteran exemption under Local Government Code Section 140.011 is **April 1**.

Further information regarding the application process and required documentation can be found on PTAD's Local Government Relief [[comptroller.texas.gov/taxes/property-tax/exemptions/local-gov-relief.php](http://comptroller.texas.gov/taxes/property-tax/exemptions/local-gov-relief.php)] webpage.

## Rendition Statements and Property Report Deadlines

Rendition statement and property report deadlines depend on property type or location. The statements and reports must be delivered to the chief appraiser after Jan. 1 and no later than the deadline indicated below. Allowed extensions also vary by property type or location as referenced below.

Rendition Statements and Reports	Deadline	Allowed Extension(s)
Property located in an appraisal district in which one or more taxing units exempts freeport property under Tax Code Section 11.251	April 1	<ul style="list-style-type: none"> <li>• May 1 upon written request</li> <li>• additional 15 days for good cause shown</li> </ul>
Property generally	April 15	<ul style="list-style-type: none"> <li>• May 1 upon written request</li> <li>• additional 15 days for good cause shown</li> </ul>
Property regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the Federal Surface Transportation Board or the Federal Energy Regulatory Commission.	April 30	<ul style="list-style-type: none"> <li>• May 1 upon written request</li> <li>• additional 15 days for good cause shown</li> </ul>

## ARB Training

The last dates that the 2018 ARB training will be held are **April 24 and 25** in El Paso. New ARB member training will be held Tuesday, April 24, and continuing education (CE) training for returning ARB members will be held on Wednesday, April 25.

PTAD offers a live telecast that can be viewed simultaneously at 10 locations throughout the state for new members on **April 11** and CE on **April 12**. Information regarding the locations and registration for training sessions can be found on PTAD's Appraisal Review Board Training [[comptroller.texas.gov/taxes/property-tax/arb/training.php](http://comptroller.texas.gov/taxes/property-tax/arb/training.php)] webpage.



## Exemption and Application Deadlines

The last day for property owners to file most exemption and special appraisal applications is **April 30**. Certain property owners may late file homestead exemption applications, as indicated below:

- A property owner may file an age 65 or older exemption application up to one year after the date on which he or she became age 65.
- A property owner may file a donated residence homestead of a partially disabled veteran exemption application for up to one year after he or she qualifies.
- A property owner may file a homestead exemption application up to two years after the date the taxes become delinquent.
- A property owner may file a disabled veteran exemption application up to five years after the date the taxes become delinquent.

A religious organization that has been denied a Tax Code Section 11.20 exemption because of its charter must amend the charter and file a new application by **May 31** or before the 60th day after the date of notification of the exemption denial, whichever is later.

A private school that has been denied a Tax Code Section 11.21 exemption because of its charter must amend the charter and file a new application by **June 30** or the 60th day after the date of notification of the exemption denial, whichever is later.

## Taxpayer Rights and Remedies



Property owners are entitled to an explanation of the remedies available when they are dissatisfied with the appraised value of their property. The deadline for property owners to file most protests with the ARB is **May 15** or by the 30th day after the notice of appraised value is delivered, whichever is later. The Comptroller's publication Property Taxpayer Remedies [[comptroller.texas.gov/taxes/property-tax/docs/96-295.pdf](http://comptroller.texas.gov/taxes/property-tax/docs/96-295.pdf)] provides an explanation of the remedies available to taxpayers and procedures to be followed in seeking remedial action.

PTAD also offers videos that provide an overview of the appeal process and cover the most common situations that arise in a protest hearing.

- How to Present Your Case at an Appraisal Review Board Hearing – A Homeowners Guide [[comptroller.texas.gov/taxes/property-tax/video/homeowner-protest-ce/presentation\\_html5.html](http://comptroller.texas.gov/taxes/property-tax/video/homeowner-protest-ce/presentation_html5.html)]
- How to Present Your Case at an Appraisal Review Board Hearing – A Guide for Small Businesses [[comptroller.texas.gov/taxes/property-tax/video/business-protest-ce/presentation\\_html5.html](http://comptroller.texas.gov/taxes/property-tax/video/business-protest-ce/presentation_html5.html)]

## Property Owner Tax Payments

The third installment payment deadline on taxes with a Feb. 1 delinquency date is **May 31** for the following persons. Other delinquency dates have different installment payment deadlines.

- Age 65 or older homeowners
- Disabled homeowners
- Disabled veterans and their surviving spouses qualified for Tax Code Section 11.22 exemptions
- Partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations
- Homeowners and businesses whose properties were damaged in a disaster area

The deadline for property owners to pay the second half of a split payment option for taxes imposed last year is **June 30**.

## Binding Arbitration Information

Tax Code Chapter 41A gives property owners meeting certain criteria the option to request binding arbitration as an alternative to appealing an ARB decision to district court.

Information regarding binding arbitration, including frequently asked questions, forms, fee schedule and arbitrator registry, can be found on the PTAD's Arbitration Information [[comptroller.texas.gov/taxes/property-tax/arbitration/index.php](http://comptroller.texas.gov/taxes/property-tax/arbitration/index.php)] webpage.

## Q&A

### **Q: What do I do if I think the appraised value assigned to my property is too high?**

If the appraisal district appraises your property at a higher amount than in the previous year, Tax Code Section 25.19 requires the appraisal district to send a notice by May 1, or by April 1 if your property is a residence homestead, or as soon as practical thereafter.

If you are dissatisfied with your appraised value or if errors exist in the appraisal records regarding your property, you should file a Form 50-132, Notice of Protest [[comptroller.texas.gov/forms/50-132.pdf](http://comptroller.texas.gov/forms/50-132.pdf)] (PDF) with the ARB. In most cases, you have until May 15 or 30 days from the date the appraisal district notice is delivered — whichever date is later.

After filing your protest, you will receive written notice of the date, time and place for a formal hearing with the ARB. At the formal hearing, the ARB listens to both the taxpayer and the chief appraiser. You may discuss your objections about your property value, exemptions and special appraisal in a hearing with the ARB. Most appraisal districts, however, will informally review your protest with you to try to resolve your concerns prior to a hearing. Check with your appraisal district for details. The ARB's decisions are binding only for the tax year in question.

### **Q: Must I appear in person to present a protest?**

When protesting, you or your agent may appear in person, offer evidence or argument by affidavit without appearing in person, or you may appear by telephone conference call to offer argument and offer evidence by affidavit.

If you send someone in your place, you must give written authorization to the person to represent you before the ARB. You may use the Comptroller's Appointment of Agent for Property Tax Matters [[comptroller.texas.gov/forms/50-162.pdf](http://comptroller.texas.gov/forms/50-162.pdf)] (PDF) form to notify the appraisal district that you authorize someone to appear on your behalf. No form is necessary if you are designating an attorney, mortgage lender, employee or a person who is simply acting as a courier.

You may contact the appraisal district or the Comptroller's office for an Affidavit of Evidence to the Appraisal Review Board [[comptroller.texas.gov/forms/50-283.pdf](http://comptroller.texas.gov/forms/50-283.pdf)] (PDF), but you do not have to use this form. If your letter contains all the information required, you may have your letter notarized and send it to the ARB.

### **Q: What do I do if I do not agree with the ARB's determination?**

If you are dissatisfied with the ARB's findings, you have the right to appeal the ARB's decision. Depending on the facts and type of property, you may be able to appeal to the state district court in the county in which your property is located; to an independent arbitrator; or to the State Office of Administrative Hearings (SOAH). More information regarding the options to appeal an ARB decision can be found on PTAD's Appraisal Protests and Appeals [[comptroller.texas.gov/taxes/property-tax/protests/index.php](http://comptroller.texas.gov/taxes/property-tax/protests/index.php)] webpage.

**If you would like to submit a question for this column, please send it to [ptad.today@cpa.texas.gov](mailto:ptad.today@cpa.texas.gov)**

[<mailto:ptad.today@cpa.texas.gov>].

## 2018 Calendar Updates

PTAD updated the Events Calendar [[comptroller.texas.gov/taxes/property-tax/calendars/events.php](http://comptroller.texas.gov/taxes/property-tax/calendars/events.php)] that shows upcoming property tax-related seminars and events for the 2018 calendar year. PTAD also offers the following calendars:

- The Property Tax Law Deadlines [[comptroller.texas.gov/taxes/property-tax/calendars/deadlines.php](http://comptroller.texas.gov/taxes/property-tax/calendars/deadlines.php)] calendar shows important property tax deadlines for appraisal districts, taxing units and property owners.
- The PTAD Important Dates [[comptroller.texas.gov/taxes/property-tax/calendars/imp-dates.php](http://comptroller.texas.gov/taxes/property-tax/calendars/imp-dates.php)] calendar provides important dates and deadlines for PTAD activities, including the PVS and the MAP.

Each of these calendars is a valuable tool to assist in planning for various property tax activities.

## Action Items

Below is a list of action items for the second quarter of 2018. A full list of important property tax law deadlines for appraisal districts, taxing units and property owners can be found on PTAD's website.

- **April 1** – Deadline for qualifying local governments to submit applications for disabled veteran assistance payments
- **April 1** – Deadline for chief appraisers to mail notices of appraised value for single-family residence homestead properties (or as soon as practicable thereafter)
- **April 1** – Deadline for chief appraisers to notify taxing units of the form in which the appraisal roll will be provided to them
- **April 30** – Deadline for chief appraisers to certify the estimate of the taxable value for counties, municipalities and school districts (counties and municipalities can choose to waive the estimate)
- **May 1** – Deadline for chief appraisers to mail notices of appraised value for properties other than single-family residence homesteads (or as soon as practicable thereafter)
- **May 19** – Deadline for chief appraisers to determine whether a sufficient number of eligible taxing units filed resolutions to change the appraisal district's finance method
- **May 24** – Deadline for chief appraisers to notify taxing units of change in the appraisal district's finance method
- **May 31** – Deadline for taxing units to file challenges with ARB (or within 15 days after the date the appraisal records are submitted to ARB, whichever is later)
- **May 31** – Deadline for taxing units to take official action to extend the date by which aircraft parts must be transported outside the state (up to 730 days after acquired or imported) in order for the aircraft parts to be exempt from taxation as freeport goods
- **June 14** – Deadline for chief appraisers to submit proposed budget for next year to the appraisal district's board and taxing units (unless taxing units have changed the appraisal district's fiscal year)
- **June 15** – Deadline for chief appraisers to accept and approve or deny late-filed freeport exemption applications
- **June 30** – Deadline for taxing units' third quarterly payment for appraisal district budget
- **June 30** – Deadline to form a taxing unit to levy property taxes for the current year
- **June 30** – Deadline for taxing units to adopt local option percentage homestead exemptions

If the last day for one of the deadlines is on Saturday, Sunday or a legal or state holiday, the act is timely if performed on the next regular business day.

Prior Issues >>

### Well Done!

This month's spotlight is turned on **Freestone Central Appraisal District** for effectively using technology to create a report for appraisal roll changes that allows for easy determination of the changes made and includes applicable Tax Code references, date/years change effects, etc. Way to go, Freestone!

### Tax Code and Tax Laws

The annotated Texas Property Tax Code 2017 and unannotated handbook of selected Texas Property Tax Laws 2017 are available for purchase. To order, mail a completed order form [[comptroller.texas.gov/forms/50-803.pdf](http://comptroller.texas.gov/forms/50-803.pdf)] with your check in the appropriate amount to PTAD.

### 2017 School District Tax Rates and Levies

The 2017 tax rates and levies for school districts [[comptroller.texas.gov/taxes/property-tax/rates/index.php](http://comptroller.texas.gov/taxes/property-tax/rates/index.php)] are posted on PTAD's website. The website will be updated with the 2017 tax rates and levies for cities, counties and special districts when they are available in summer 2018.

## Capitalization Rates

In 2018, appraisal districts must use a cap rate of 10 percent for appraising agricultural or open-space land and a cap rate of 7.42 percent for appraising timberland. For more cap rate information, see our website.

## Comptroller Rule 9.805 Adopted ARB evidence rule

Comptroller Rule 9.805, Appraisal Review Board Evidence Exchange and Retention and Audiovisual Equipment, was filed with the Secretary of State's office on Feb. 9, 2018, and published in the Texas Register on Feb. 23, 2018. The adopted rule was effective March 1, 2018, and can be accessed on PTAD's Property Tax Rules webpage.

## Supreme Court Decision

The following decision was issued by the Texas Supreme Court.

EXLP Leasing, LLC and EES Leasing, LLC v. Galveston Central Appraisal District (March 2, 2018)

In this landmark decision, the Texas Supreme Court held that article VIII, section 1(b) of the Texas Constitution – which provides that property "shall be taxed in proportion to its value" – does not mean "market value." As a result, the "legislature is 'free to adopt the mode of ascertaining the value of any class of property by such method as it might deem best.'" For a full case summary, visit PTAD's Court Decisions and Attorney General Opinions [[comptroller.texas.gov/taxes/property-tax/agcourt/index.php](http://comptroller.texas.gov/taxes/property-tax/agcourt/index.php)] webpage.

## Updated Forms

Remember to always download the most current forms from PTAD's Property Tax Forms [[comptroller.texas.gov/taxes/property-tax/forms/](http://comptroller.texas.gov/taxes/property-tax/forms/)] webpage.

- 50-127, Report of Decreased Value [[comptroller.texas.gov/forms/50-127.pdf](http://comptroller.texas.gov/forms/50-127.pdf)] (PDF)
- 50-142, General Personal Property Rendition [[comptroller.texas.gov/forms/50-142.pdf](http://comptroller.texas.gov/forms/50-142.pdf)] (PDF)
- 50-143, Rendition of Residential Real Property Inventory [[comptroller.texas.gov/forms/50-143.pdf](http://comptroller.texas.gov/forms/50-143.pdf)] (PDF)
- 50-145, Rendition of Property Qualified for Allocation of Value [[comptroller.texas.gov/forms/50-145.pdf](http://comptroller.texas.gov/forms/50-145.pdf)] (PDF)
- 50-149, Industrial Real Property Rendition of Taxable Property [[comptroller.texas.gov/forms/50-149.pdf](http://comptroller.texas.gov/forms/50-149.pdf)] (PDF)
- 50-150, Oil and Gas Property Rendition of Taxable Property [[comptroller.texas.gov/forms/50-150.pdf](http://comptroller.texas.gov/forms/50-150.pdf)] (PDF)
- 50-151, Mine and Quarry Rendition of Taxable Property [[comptroller.texas.gov/forms/50-151.pdf](http://comptroller.texas.gov/forms/50-151.pdf)] (PDF)
- 50-152, Telephone Company Rendition of Taxable Property [[comptroller.texas.gov/forms/50-152.pdf](http://comptroller.texas.gov/forms/50-152.pdf)] (PDF)
- 50-153, REA-Financed Telephone Company Rendition of Taxable Property [[comptroller.texas.gov/forms/50-153.pdf](http://comptroller.texas.gov/forms/50-153.pdf)] (PDF)
- 50-156, Railroad Rendition of Taxable Property [[comptroller.texas.gov/forms/50-156.pdf](http://comptroller.texas.gov/forms/50-156.pdf)] (PDF)
- 50-157, Pipeline and Right of Way Rendition of Taxable Property [[comptroller.texas.gov/forms/50-157.pdf](http://comptroller.texas.gov/forms/50-157.pdf)] (PDF)



- [50-158, Watercraft Rendition of Taxable Property \[comptroller.texas.gov/forms/50-158.pdf\]](http://comptroller.texas.gov/forms/50-158.pdf) (PDF)
- [50-159, Aircraft Rendition of Taxable Property \[comptroller.texas.gov/forms/50-159.pdf\]](http://comptroller.texas.gov/forms/50-159.pdf) (PDF)
- [50-250, County Report of Property Value--Short Form \[comptroller.texas.gov/forms/50-250.pdf\]](http://comptroller.texas.gov/forms/50-250.pdf) (PDF)
- [50-255, City Report of Property Value--Short Form \[comptroller.texas.gov/forms/50-255.pdf\]](http://comptroller.texas.gov/forms/50-255.pdf) (PDF)
- [50-288, Lessor's Rendition or Property Report for Leased Automobiles \[comptroller.texas.gov/forms/50-288.pdf\]](http://comptroller.texas.gov/forms/50-288.pdf) (PDF)
- [50-856, 2018 Sample Tax Rate Calculation Worksheet for Taxing Units Other Than School Districts or Water Districts \[comptroller.texas.gov/forms/50-856.pdf\]](http://comptroller.texas.gov/forms/50-856.pdf) (PDF)
- [50-858, 2018 Sample Water District Rollback Tax Rate Worksheet \[comptroller.texas.gov/forms/50-858.pdf\]](http://comptroller.texas.gov/forms/50-858.pdf) (PDF)
- [50-859, 2018 Sample Tax Rate Calculation Worksheet for School Districts \[comptroller.texas.gov/forms/50-859.pdf\]](http://comptroller.texas.gov/forms/50-859.pdf) (PDF)
- [50-861, Sample Rollback Ballot for Taxing Units Other Than School Districts \[comptroller.texas.gov/forms/50-861.pdf\]](http://comptroller.texas.gov/forms/50-861.pdf) (PDF)
- [50-862, Sample Rollback Petition for a Taxing Unit Other Than a School District \[comptroller.texas.gov/forms/50-862.pdf\]](http://comptroller.texas.gov/forms/50-862.pdf) (PDF)
- [50-863, Sample Rollback Ballot for School Districts \[comptroller.texas.gov/forms/50-863.pdf\]](http://comptroller.texas.gov/forms/50-863.pdf) (PDF)

## Updated Publications

Remember to always download the most current publications from PTAD's Publications [[comptroller.texas.gov/taxes/property-tax/docs/](http://comptroller.texas.gov/taxes/property-tax/docs/)] webpage.

- [Appraisal District Director's Manual \[comptroller.texas.gov/taxes/property-tax/docs/96-301.pdf\]](http://comptroller.texas.gov/taxes/property-tax/docs/96-301.pdf) (PDF)
- [Appraisal Review Board Manual \[comptroller.texas.gov/taxes/property-tax/docs/96-308.pdf\]](http://comptroller.texas.gov/taxes/property-tax/docs/96-308.pdf) (PDF)
- [Appraisal Review Board Survey Property Owner Responses \[comptroller.texas.gov/taxes/property-tax/docs/96-1776-17.pdf\]](http://comptroller.texas.gov/taxes/property-tax/docs/96-1776-17.pdf) (PDF)
- [Continuing Education Course for Appraisal Review Board Members \[comptroller.texas.gov/taxes/property-tax/docs/96-1415.pdf\]](http://comptroller.texas.gov/taxes/property-tax/docs/96-1415.pdf) (PDF)
- [Electronic Appraisal Roll Submission \[comptroller.texas.gov/taxes/property-tax/docs/96-1051.pdf\]](http://comptroller.texas.gov/taxes/property-tax/docs/96-1051.pdf) (PDF)
- [Guidelines for Qualification of Agricultural Land in Wildlife Management Use \[comptroller.texas.gov/taxes/property-tax/docs/96-354.pdf\]](http://comptroller.texas.gov/taxes/property-tax/docs/96-354.pdf) (PDF)
- [Handbook of Texas Property Tax Rules \[comptroller.texas.gov/taxes/property-tax/docs/96-1717.pdf\]](http://comptroller.texas.gov/taxes/property-tax/docs/96-1717.pdf) (PDF)
- [Property Tax Administration in Texas \[comptroller.texas.gov/taxes/property-tax/docs/96-1738.pdf\]](http://comptroller.texas.gov/taxes/property-tax/docs/96-1738.pdf) (PDF)
- [Property Tax Basics \[comptroller.texas.gov/taxes/property-tax/docs/96-1425.pdf\]](http://comptroller.texas.gov/taxes/property-tax/docs/96-1425.pdf) (PDF)
- [Property Tax Remedies \[comptroller.texas.gov/taxes/property-tax/docs/96-295.pdf\]](http://comptroller.texas.gov/taxes/property-tax/docs/96-295.pdf) (PDF)
- [Property Tax Remedies \(Spanish version\) \[comptroller.texas.gov/taxes/property-tax/docs/96-295s.pdf\]](http://comptroller.texas.gov/taxes/property-tax/docs/96-295s.pdf) (PDF)
- [Texas Property Tax Exemptions \[comptroller.texas.gov/taxes/property-tax/docs/96-1740.pdf\]](http://comptroller.texas.gov/taxes/property-tax/docs/96-1740.pdf) (PDF)
- [The Property Value Study and How to Protest \[comptroller.texas.gov/taxes/property-tax/docs/96-304.pdf\]](http://comptroller.texas.gov/taxes/property-tax/docs/96-304.pdf) (PDF)



## Updated Videos

PTAD presents certain property tax information through online videos. Many of these videos allow for continuing education (CE) credit for property tax professionals registered with Texas Department of Licensing and Regulation (TDLR). To receive continuing education credit with TDLR, a registrant must forward the video certificate or a screen shot of the last slide and the TDLR number to [PTPCE@cpa.texas.gov](mailto:PTPCE@cpa.texas.gov) [mailto:PTPCE@cpa.texas.gov].

- [Appraisal District Board of Directors](http://comptroller.texas.gov/taxes/property-tax/video/bod-training/presentation_html5.html) [comptroller.texas.gov/taxes/property-tax/video/bod-training/presentation\_html5.html]
- [County Tax Assessor-Collector Duties](http://comptroller.texas.gov/taxes/property-tax/video/tac-duties/story_html5.html) [comptroller.texas.gov/taxes/property-tax/video/tac-duties/story\_html5.html]
- [How to Protest Property Value Study Results](http://comptroller.texas.gov/taxes/property-tax/video/pvs-results-protest-ce/story_html5.html) [comptroller.texas.gov/taxes/property-tax/video/pvs-results-protest-ce/story\_html5.html]
- [Texas Property Tax Exemptions](http://comptroller.texas.gov/taxes/property-tax/video/exemptions/story.html) [comptroller.texas.gov/taxes/property-tax/video/exemptions/story.html]
- [Texas Property Tax System Overview](http://comptroller.texas.gov/taxes/property-tax/video/tax-system-overview/story.html) [comptroller.texas.gov/taxes/property-tax/video/tax-system-overview/story.html]
- [Where to Find it in the Tax Code: Property Tax Appraisal](http://comptroller.texas.gov/taxes/property-tax/video/tax-code-appraisal/presentation.html) [comptroller.texas.gov/taxes/property-tax/video/tax-code-appraisal/presentation.html]
- [Where to Find it in the Tax Code: Property Tax Protests and Appeals](http://comptroller.texas.gov/taxes/property-tax/video/tax-code-protests-appeals/presentation.html) [comptroller.texas.gov/taxes/property-tax/video/tax-code-protests-appeals/presentation.html]

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