

2024



# Property Value Study Appeals Services



Calallen  
Independent  
School District



178-903  
Report  
1998 - 2023  
Property Value Study Appeals

# Section I



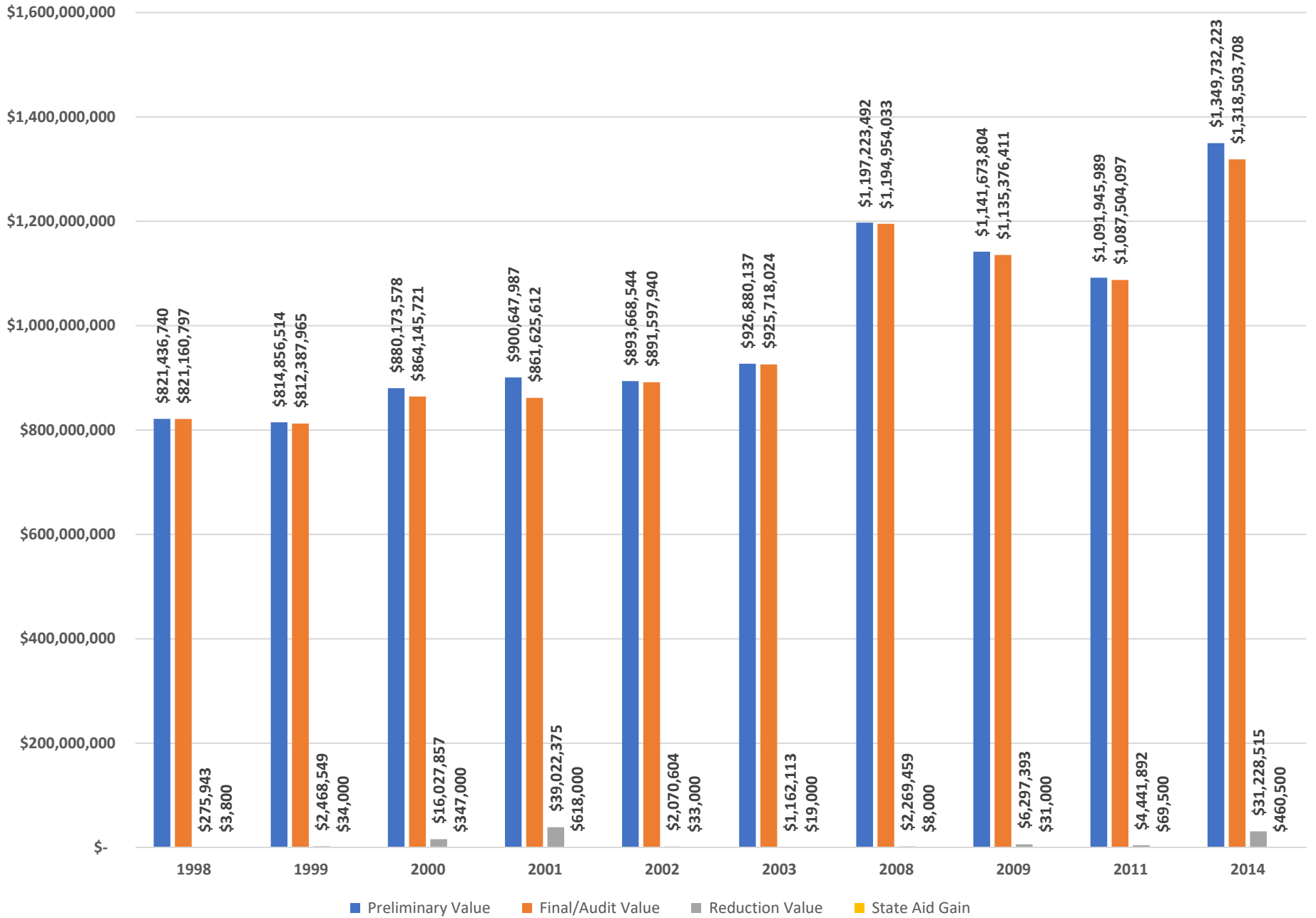
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1999-2024 State Aid Information  
178-903  
Calallen Independent School District

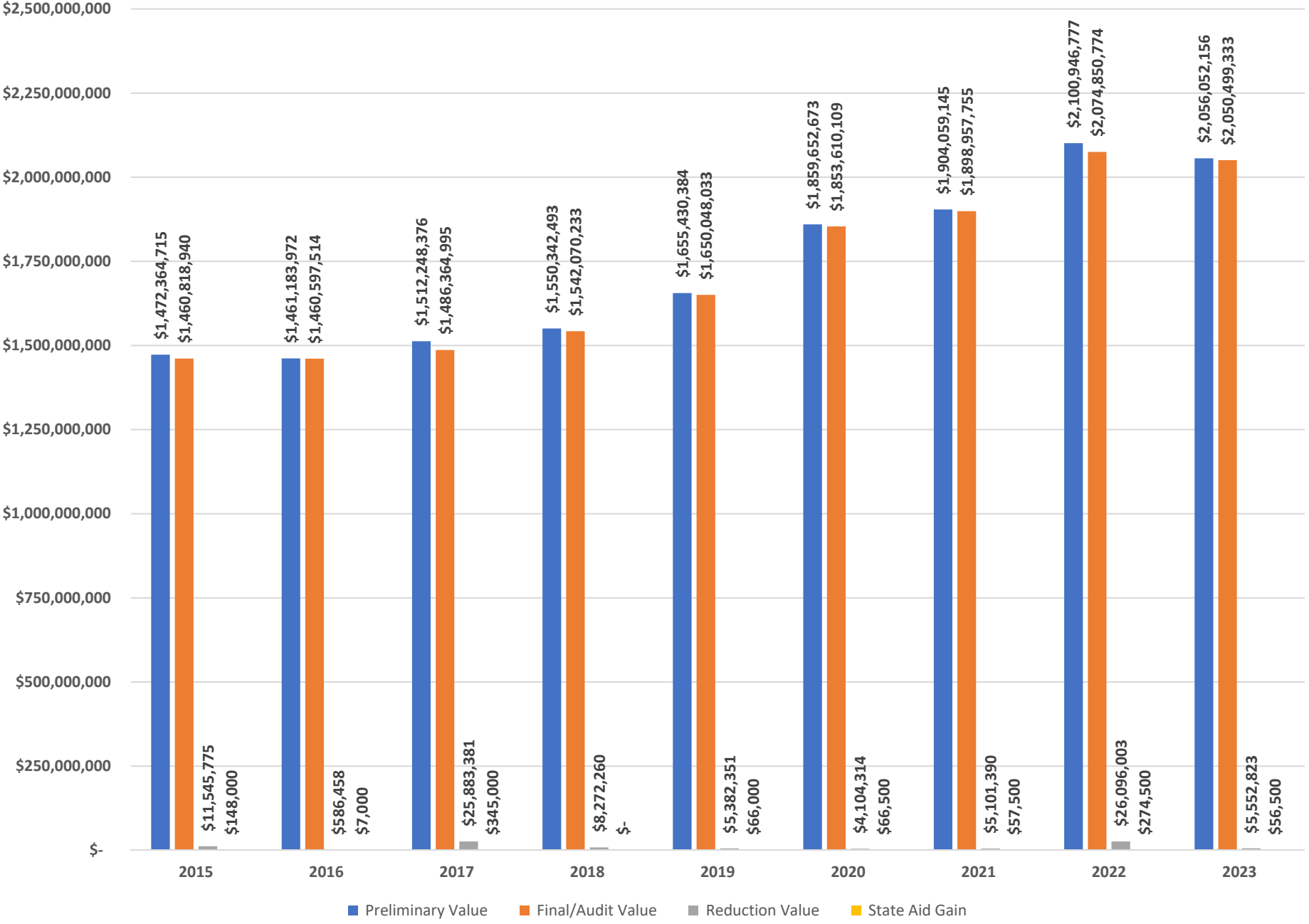
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## Calallen Independent School District Property Value Study - State Aid Gain



# Calallen Independent School District Property Value Study - State Aid Gain



School District	Calallen ISD
County/ISD Number/CAD	178-903

<b>Prior Year Tax Collections &amp; PVS</b>	
2022/2023 I&S Tax Collections	\$6,743,273
2022/2023 IFA Local Share Bonded Debt	\$0
2022/2023 I&S Existing Debt Tax Collections	\$6,743,273
2022 CPTD Adjusted Property Value	\$2,823,913,587
<b>Current LFA and Tier II Rates</b>	
2023/2024 Maximum Compressed Rate	\$0.631200
2023/2024 Rate - Tier II - Level 1	\$0.079600
2023/2024 Collections - Tier II - Level 1	\$1,637,427
2023/2024 Rate - Tier II - Level 2	\$0.058000
2023/2024 Collections - Tier II - Level 2	\$1,193,275

<b>Student Attendance &amp; Wealth Per WADA</b>	
2023/2024 Weighted ADA	5,077.4350
2023/2024 ADA (Existing Debt Allotment)	3,627.0530
2023/2024 ADA (Instructional Facilities Allotment)	3,627.0530
Average Wealth per WADA Preliminary PVS	\$404,939
Average Wealth per WADA Final PVS	\$403,846

<b>Tier I Local Fund Assignment - Preliminary PVS</b>	
2023/2024 Local Fund Assignment (LFA)	\$12,977,801

<b>Tier II Guaranteed Yield - Preliminary PVS</b>	
2023/2024 Tier II State Funding (GYA) - Level 1	\$3,464,334
Actual Tier II Rate (DTR) - Level 1	\$0.079600
Tier II Local Revenue - Level 1	\$1,636,618
2023/2024 Tier II State Funding (GYA) - Level 2	\$258,743
Actual Tier II Rate (DTR) - Level 2	\$0.058000
Tier II Local Revenue - Level 2	\$1,192,510

<b>Existing Debt Allotment Entitlement - Preliminary PVS</b>	
2023/2024 Existing Debt Allotment (EDA)	
2020-2022 Existing Debt Rate (EDTR)	\$0.23879
2023/2024 Existing Debt Rate (EDTR)	\$0.00000
Limited Existing Debt Rate (EDTR)	\$0.00000

<b>Instructional Facilities Allotment Entitlement - Preliminary PVS</b>	
2023/2024 Instructional Facilities Allotment (FYA)	
Limitation on Assistance	
Bond Tax Rate (BTR)	

<b>2023 CPTD Property Value Study Information</b>	
2023 CPTD PVS Preliminary Taxable Value (DPV)	\$2,056,052,156
2023 CPTD PVS Final Taxable Value (DPV)	\$2,050,499,333
2023 CPTD PVS Taxable Value Reduction	\$5,552,823

**2023 Property Value Study - State Aid Gained Analysis Worksheet**  
*\*For Preliminary State Aid Estimation Purposes Only*

<b>Current Year Tax Collections</b>	
2023/2024 Adopted M&O Tax Rate	\$0.769500
2023/2024 M&O Estimated Taxes @ Adopted Rate	\$15,750,000
2023/2024 Local Revenue at Compressed Rate	\$12,919,298
2023/2024 Existing Debt Service For Eligible Bonds	not eligible - \$3,464,561
2023/2024 Preliminary PVS Existing Debt Service Local Share	\$0
2023/2024 Final PVS Existing Debt Service Local Share	\$0
2023/2024 Instructional Facilities Eligible Debt Service	\$0
2023/2024 Preliminary PVS Instructional Facilities Local Share	\$0
2023/2024 Final PVS Instructional Facilities Local Share	\$0
2023/2024 Total State Aid + Local Revenue	\$30,040,709

<b>School Finance Funding Rates</b>	
2023/2024 Tier II Rate (GL) - Level 1	\$126.21
2023/2024 Tier II Rate (GL) - Level 2	\$49.28
2023/2024 Existing Debt Guaranteed Level (EDGL)	\$40.00
2023/2024 Instructional Facilities Guaranteed Level (FYL)	\$35.00
2023/2024 Tier I State Aid	\$17,121,411

<b>Tier I Local Fund Assignment - Final PVS</b>	
2023/2024 Local Fund Assignment (LFA)	\$12,942,752

<b>Tier II Guaranteed Yield - Final PVS</b>	
2023/2024 Tier II State Funding (GYA) - Level 1	\$3,481,827
Actual Tier II Rate (DTR) - Level 1	\$0.079900
Tier II Local Revenue - Level 1	\$1,638,349
2023/2024 Tier II State Funding (GYA) - Level 2	\$262,866
Actual Tier II Rate (DTR) - Level 2	\$0.058200
Tier II Local Revenue - Level 2	\$1,193,391

<b>Existing Debt Allotment Entitlement - Final PVS</b>	
2023/2024 Existing Debt Allotment (EDA)	
2020-2022 Existing Debt Rate (EDTR)	\$0.23879
2023/2024 Existing Debt Rate (EDTR)	\$0.00000
Limited Existing Debt Rate (EDTR)	\$0.00000

<b>Instructional Facilities Allotment Entitlement - Final PVS</b>	
2023/2024 Instructional Facilities Allotment (FYA)	
Limitation on Assistance	
Bond Tax Rate (BTR)	

<b>2023/2024 State Aid Gained - Final PVS</b>	
2023/2024 Tier I Local Fund Assignment Reduction	\$35,049
2023/2024 Tier II Guaranteed Yield State Aid Gained	\$21,617
2023/2024 Existing Debt Allotment Entitlement Gained	\$0
2023/2024 Instructional Facilities Allotment Entitlement Gained	\$0
2023/2024 Total State Aid Gained	\$56,667

**COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION**

**2023 ISD SUMMARY WORKSHEET**

**178-Nueces/Nueces County**

**178-903-02 / Calallen ISD**

**Preliminary 2/5/2024**

CATEGORY	LOCAL TAX ROLL VALUE	2023 WTD MEAN RATIO	2023 PTAD VALUE ESTIMATE	2023 VALUE ASSIGNED
A - SINGLE-FAMILY	1,673,968,567	N/A	1,673,968,567	1,673,968,567
B - MULTIFAMILY	79,835,019	N/A	79,835,019	79,835,019
C1 - VACANT LOTS	36,913,550	N/A	36,913,550	36,913,550
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	3,467,219	N/A	3,467,219	3,467,219
D2 - FARM & RANCH IMP	881,915	N/A	881,915	881,915
E - NON-AG LAND AND IMPROVEMENTS	29,819,186	N/A	29,819,186	29,819,186
F1 - COMMERCIAL REAL	381,959,131	N/A	381,959,131	381,959,131
F2 - INDUSTRIAL REAL	1,064,528,742	N/A	1,064,528,742	1,064,528,742
G - ALL MINERALS	1,347,440	N/A	1,347,440	1,347,440
J - ALL UTILITIES	183,551,044	N/A	183,551,044	183,551,044
L1 - COMMERCIAL PERSONAL	146,295,876	N/A	146,295,876	146,295,876
L2 - INDUSTRIAL PERSONAL	54,319,664	N/A	54,319,664	54,319,664
M1 - MOBILE HOMES	25,009,117	N/A	25,009,117	25,009,117
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	12,227,055	N/A	12,227,055	12,227,055
S - SPECIAL INVENTORY	19,460,778	N/A	19,460,778	19,460,778
<b>SUBTOTAL</b>	<b>3,713,584,303</b>		<b>3,713,584,303</b>	<b>3,713,584,303</b>
<b>LESS TOTAL DEDUCTIONS</b>	<b>1,657,532,147</b>		<b>1,657,532,147</b>	<b>1,657,532,147</b>
<b>TOTAL TAXABLE VALUE</b>	<b>2,056,052,156</b>		<b>2,056,052,156</b>	<b>2,056,052,156</b>

THE TAXABLE VALUES SHOWN HERE WILL NOT MATCH THE VALUES REPORTED BY YOUR APPRAISAL DISTRICT

SEE THE ISD DEDUCTION REPORT FOR A BREAKDOWN OF DEDUCTION VALUES

GOVERNMENT CODE SUBSECTIONS 403.302 (J) AND (K) REQUIRE THE COMPTROLLER TO CERTIFY ALTERNATIVE MEASURES OF SCHOOL DISTRICT WEALTH. THESE MEASURES ARE REPORTED FOR TAXABLE VALUES FOR MAINTENANCE AND OPERATIONS (M&O) TAX PURPOSES AND FOR INTEREST AND SINKING FUND (I&S) TAX PURPOSES. FOR DISTRICTS THAT HAVE NOT ENTERED INTO VALUE LIMITATION AGREEMENTS, T1 THROUGH T4 WILL BE THE SAME AS T7 THROUGH T10.

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

**COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION**

**2023 ISD TAXABLE VALUES**

	<b>178-Nueces</b>	<b>Nueces County</b>
	<b>178-903-02 / Calallen ISD</b>	<b>Preliminary 2/5/2024</b>
<b>VALUE TAXABLE FOR M&amp;O PURPOSES</b>		
T1	2,329,731,909	School district taxable value for M&O purposes before the loss to the increase in the state-mandated homestead exemption
T2	2,056,052,156	School district taxable value for M&O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T3	2,329,731,909	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	2,056,052,156	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	2,403,471,909	T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions
T15	2,452,631,909	T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T17	2,053,989,895	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss
<b>VALUE TAXABLE FOR I&amp;S PURPOSES</b>		
T7	3,098,453,589	School district taxable value for i&s purposes before the loss to the increase in the state-mandated homestead exemption
T8	2,824,773,836	School district taxable value for i&s purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T9	3,098,453,589	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	2,824,773,836	T8 minus 50% of the loss to the local optional percentage homestead exemption
T14	3,172,193,589	T13 plus the loss to the chapter 313 agreement
T16	3,221,353,589	T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T18	2,822,711,575	T17 plus the loss to the chapter 313 agreement
<b>MISCELLANEOUS LOSS AMOUNTS</b>		
LOSS_INCR_HMSTD	273,679,753	Loss to the increase in the state-mandated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	73,740,000	Loss to the previous increase in the state-mandated homestead
LOSS_SCND_INCR_HMSTD	49,160,000	Loss to Second Previous Homestead Increase



**COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION**

**2023 ISD DEDUCTION DETAIL**

	178-Nueces	Nueces County	
<b>178-903-02/Calallen ISD</b>			
<b>DEDUCTIONS ALLOWED IN PVS</b>	<b>LOCAL VALUE</b>	<b>PTAD VALUE</b>	<b>ASSIGNED VALUE</b>
Homestead - State-Mandated Homestead Exemption	470,319,753	470,319,753	470,319,753
Homestead - State-Mandated Over-65 or Disabled \$10,000	17,292,044	17,292,044	17,292,044
Homestead - 100% Disabled or Unemployable Veterans	32,557,175	32,557,175	32,557,175
Homestead - Disabled Veterans and Surviving Spouse	2,561,682	2,561,682	2,561,682
Homestead - Over-65 or Disabled Freeze Loss	173,129,032	173,129,032	173,129,032
Homestead - 10% Appraisal Cap Loss	156,484,619	156,484,619	156,484,619
Freeport	1,151,534	1,151,534	1,151,534
Pollution Control	26,911,090	26,911,090	26,911,090
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	768,721,680	768,721,680	768,721,680
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	2,187,928	2,187,928	2,187,928
Deferred Taxes	3,821,747	3,821,747	3,821,747
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	1,922,387	1,922,387	1,922,387
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	471,476	471,476	471,476
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
<b>TOTAL DEDUCTIONS ALLOWED IN PVS</b>	<b>1,657,532,147</b>	<b>1,657,532,147</b>	<b>1,657,532,147</b>

**COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION**

**2023 ISD SUMMARY WORKSHEET**

**178-Nueces/Nueces County**

CATEGORY	178-903-02 / Calallen ISD		Final 8/8/2024	
	LOCAL TAX ROLL VALUE	2023 WTD MEAN RATIO	2023 PTAD VALUE ESTIMATE	2023 VALUE ASSIGNED
A - SINGLE-FAMILY	1,673,968,567	N/A	1,673,968,567	1,673,968,567
B - MULTIFAMILY	79,835,019	N/A	79,835,019	79,835,019
C1 - VACANT LOTS	36,913,550	N/A	36,913,550	36,913,550
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	3,467,219	N/A	3,467,219	3,467,219
D2 - FARM & RANCH IMP	881,915	N/A	881,915	881,915
E - NON-AG LAND AND IMPROVEMENTS	29,819,186	N/A	29,819,186	29,819,186
F1 - COMMERCIAL REAL	381,959,131	N/A	381,959,131	381,959,131
F2 - INDUSTRIAL REAL	1,064,528,742	N/A	1,064,528,742	1,064,528,742
G - ALL MINERALS	1,347,440	N/A	1,347,440	1,347,440
J - ALL UTILITIES	183,551,044	N/A	183,551,044	183,551,044
L1 - COMMERCIAL PERSONAL	146,295,876	N/A	146,295,876	146,295,876
L2 - INDUSTRIAL PERSONAL	54,319,664	N/A	54,319,664	54,319,664
M1 - MOBILE HOMES	25,009,117	N/A	25,009,117	25,009,117
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	12,227,055	N/A	12,227,055	12,227,055
S - SPECIAL INVENTORY	19,460,778	N/A	19,460,778	19,460,778
<b>SUBTOTAL</b>	<b>3,713,584,303</b>		<b>3,713,584,303</b>	<b>3,713,584,303</b>
<b>LESS TOTAL DEDUCTIONS</b>	<b>1,663,084,970</b>		<b>1,663,084,970</b>	<b>1,663,084,970</b>
<b>TOTAL TAXABLE VALUE</b>	<b>2,050,499,333</b>		<b>2,050,499,333</b>	<b>2,050,499,333</b>

THE TAXABLE VALUES SHOWN HERE WILL NOT MATCH THE VALUES REPORTED BY YOUR APPRAISAL DISTRICT

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THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

**COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION**

**2023 ISD TAXABLE VALUES**

	<b>178-Nueces</b>	<b>Nueces County</b>
	<b>178-903-02 / Calallen ISD</b>	<b>Final 8/8/2024</b>
<b>VALUE TAXABLE FOR M&amp;O PURPOSES</b>		
T1	2,324,179,086	School district taxable value for M&O purposes before the loss to the increase in the state-mandated homestead exemption
T2	2,050,499,333	School district taxable value for M&O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T3	2,324,179,086	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	2,050,499,333	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	2,397,919,086	T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions
T15	2,447,079,086	T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T17	2,093,466,290	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss
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T14	3,172,193,589	T13 plus the loss to the chapter 313 agreement
T16	3,221,353,589	T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T18	2,867,740,793	T17 plus the loss to the chapter 313 agreement
<b>MISCELLANEOUS LOSS AMOUNTS</b>		
LOSS_INCR_HMSTD	273,679,753	Loss to the increase in the state-mandated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	73,740,000	Loss to the previous increase in the state-mandated homestead
LOSS_SCND_INCR_HMSTD	49,160,000	Loss to Second Previous Homestead Increase

**COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION**

**2023 ISD DEDUCTION DETAIL**

	178-Nueces	Nueces County	
<b>178-903-02/Calallen ISD</b>			
<b>DEDUCTIONS ALLOWED IN PVS</b>	<b>LOCAL VALUE</b>	<b>PTAD VALUE</b>	<b>ASSIGNED VALUE</b>
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Homestead - State-Mandated Over-65 or Disabled \$10,000	17,292,044	17,292,044	17,292,044
Homestead - 100% Disabled or Unemployable Veterans	32,557,175	32,557,175	32,557,175
Homestead - Disabled Veterans and Surviving Spouse	2,561,682	2,561,682	2,561,682
Homestead - Over-65 or Disabled Freeze Loss	173,129,032	173,129,032	173,129,032
Homestead - 10% Appraisal Cap Loss	156,484,619	156,484,619	156,484,619
Freeport	1,151,534	1,151,534	1,151,534
Pollution Control	26,911,090	26,911,090	26,911,090
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	774,274,503	774,274,503	774,274,503
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	2,187,928	2,187,928	2,187,928
Deferred Taxes	3,821,747	3,821,747	3,821,747
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	1,922,387	1,922,387	1,922,387
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	471,476	471,476	471,476
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
<b>TOTAL DEDUCTIONS ALLOWED IN PVS</b>	<b>1,663,084,970</b>	<b>1,663,084,970</b>	<b>1,663,084,970</b>

# Section II



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## Property Value Study Appeals Services

### General Information

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## » Linebarger's School District Property Value Study (SDPVS) Appeal Services

### An Overview of the 2024 SDPVS

At this time, we have not seen significant changes from the 88<sup>th</sup> legislative session in 2023 that would affect the property value study. The 88<sup>th</sup> legislative session completed four special sessions. Changes that were voted on and passed in November, 2023 were the Homestead increase from \$40,000 to \$100,000, the tax rate reduction for all homeowners and business properties by 10.7 cents, as well as a new 20 percent circuit breaker program on appraised values for non-homesteaded properties valued at \$5 million or less passed in the November Constitutional Amendment Election.

In May 2022, voters approved two property tax relief measures. Proposition 1, a measure to cut school district property taxes for homeowners over 65 and older or disabled and Proposition 2, which raised the state's homestead exemption from \$25,000 to \$40,000.

In 2019, the 86<sup>th</sup> legislative session included both property tax reform and school finance reform. These changes provided more Basic Allotment per student, money for classrooms, teacher compensation increases, reduces recapture, and cuts local property taxes. Also in 2019, a significant change that affects the 2022 Comptroller's School District Property Value Study (SDPVS) from HB3 involved moving to current-year values (2024) for the calculation of state aid (2024-2025). School districts will need to estimate the taxable T2 property value that will come from the 2023 school district property value study, prior to the adoption of their budgets. In the past, the Comptroller would use a prior year's SDPVS to set values for current year funding. This switch to current-year values means that the values will not officially be available until after the Comptroller certifies the 2023 SDPVS values to TEA around August 15, 2024.

#### Service Highlights

- Over 105 Years of combined SDPVS Appeals Experience
- Comprehensive Administrative Appeals
- Litigation Services when required
- Eligibility Assignment Appeals
- School District Property Value Study Audits
- Over \$303.8 million in additional state aid/gain in past 5 1/2 years
- Over \$31.7 billion in valuation reduced in same timeframe

# Property Value Appeal Services

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Another challenge facing school districts stems from legislative changes made years ago that changed the Comptroller's annual review schedule. The biggest changes were biennial SDPVS reviews for most school districts and biennial compliance review for appraisal districts. Last year the Comptroller reviewed approximately one-half of the appraisal districts to determine their compliance with generally accepted standards, procedures, and methodology. School districts located in these appraisal districts were not reviewed in the 2023 School District Property Value Study and were assigned local value. However, these school districts are being reviewed in the Comptroller's 2024 School District Property Value Study (this year's study) and the study will determine whether to assign state value, local value, or substitute local value for state value under hold harmless provisions. Every school district that is assigned state value could be subject to losses in school funding.

The other half of Texas school districts, those selected for the 2023 School District Property Value Study review and assigned valid local values, are excluded from the 2024 School District Property Value Study while their appraisal districts undergo the compliance review. These excluded school districts will be assigned local value in the 2024 School District Property Value Study. However, if any of these school districts had invalid 2023 SDPVS findings, they will be subject to an annual review and will be included in the 2024 School District Property Value Study. Under this annual review, the Comptroller's staff will determine whether to assign state value, local value, or substitute local value for state value under hold harmless provisions. Any time the Comptroller assigns state value to a school district, it stands to lose school funding.

## The Importance of a SDPVS for 2024

Changes from the 88th legislative regular session have not reduced the importance of the Comptroller's SDPVS. Based on historical school funding distribution and equalization methods, the Comptroller's estimate of total taxable value for every school district should continue to be a significant component in the state funding formula. The 2024 SDPVS estimate will determine the total taxable value used for all 2024-2025 school district funding. Ultimately, the 2024 SDPVS value estimate will become one of the most crucial components in determining the cost to every school district and the State for all shared 2024-2025 funding.



# Property Value Appeal Services

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## »» 2024 SDPVS Possible Outcomes

If a school district is part of the 2024 SDPVS, the Comptroller's finding is based on Section 403.3011 of the Government Code. The four possible actions under this section include:

- Local value is valid and local value is assigned. Local value is invalid but greater than state value and local value is assigned.
- Local value is invalid, but the school district is eligible to substitute local value for state value for the first year of the two-year hold harmless period. An eligible school district's local value must have been valid in the two previous PVS reports, and its 2024 local value cannot be less than 90% of the lower limit of the Comptroller's margin of error. Eligible school districts qualifying for the second year of the hold harmless period will also have local value substituted for state value.
- Local value is invalid and state value is assigned.
- A provision effective January 1, 2010, requires appraisal districts to comply with the scoring requirement in their most recent Comptroller review.

## Challenging Invalid Local Values

The critical issue is losing local value (declared invalid) and being assigned state value. In this case, a school district could lose state aid or be subject to increased recapture. Any school district assigned state value in the Comptroller's 2024 SDPVS will have to appeal to prevent unnecessary losses in state funding.

Complicating the matter are the limited timeframes and the constant revisions to the rules for filing a protest.

Once the 2024 SDPVS is released on January 31, 2025, school districts have only 40 days to prepare and submit their appeals. The appeal must comply with the Comptroller's protest rules for evidence submission and State Office of Administrative Hearings review. The Comptroller continues to revise the protest rules, thereby increasing evidence requirements. These rules make compliance difficult and allow the Comptroller to reject protests deemed not in compliance. In addition to complying with the Comptroller's changing protest rules, each school district protest must include evidence sufficient for review by the State Office of Administrative Hearings. Ultimately, if all of these steps fail, school districts may challenge the ruling in district court.

# Property Value Appeal Services

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Our school finance system fails to function as intended when estimates of total taxable value are inaccurate or inequitable. Your school district can prevent unfair estimates of total taxable value that reduce state funding and increase local taxes with an effective appeal identifying any inaccuracies in the Comptroller's Property Value Study. We file successful PVS Appeals for numerous school districts across the State and are prepared to assist your district.

## Comprehensive Administrative Appeals

When values determined by the Comptroller are inaccurate or inequitable, Linebarger Goggan Blair & Sampson, LLP (Linebarger) is prepared to appeal on behalf of any school district to ensure accurate state funding and prevent unnecessary demands on its taxpayers. As in previous years, successful appeals require solutions to technical, procedural, and legal issues identified in the SDPVS. We are committed to providing quality appeals services capable of producing the results that every school district deserves. To ensure that we provide results, Linebarger maintains a full-time appeals staff with direct experience in appraising and evaluating categories included in the Comptroller's SDPVS. In addition, our staff has direct experience in all facets of ratio study methodology and Comptroller procedures.

When necessary, we are prepared to seek additional relief through district court or as an advocate for issues with the Comptroller and Texas Education Agency (TEA). Our experience includes successful litigation on numerous value issues in previous SDPVSs including correcting the Comptroller's estimate of value lost and the \$40,000 homestead exemption for our clients.

In addition to your school district, our SDPVS appeals division represents approximately 201 school districts of various sizes throughout the state. In each case, we provide complete administrative appeals services beginning with a review of unedited preliminary data before the release of the SDPVS and continues to representation in post-appeal remedies including audits and litigation. You can be confident that Linebarger will monitor all aspects of the PVS and will be prepared to effectively appeal any issues adversely affecting your state funding.

We believe that our commitment to quality appeals services is demonstrated by our performance and continuing relationships with

# Property Value Appeal Services

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our clients. The vast majority of school districts have continually retained our firm for PVS appeals services for many years. Our best performance indicator is our clients' satisfaction with the services we provided. They demonstrate that satisfaction through their repeated renewal of our service contracts.

Our successful appeals and audits have provided clients with over \$31.7 billion in reductions to the Comptroller's estimate of total taxable value as well as \$303.8 million in additional state aid. These unparalleled results are indicative of our appeals division's commitment and technical expertise.

## Administrative Appeals Services

Specific administrative appeals services included in our proposal are:

1. Review sales and appraisals of properties contributing to the Comptroller's invalid local value finding including compliance with Comptroller rules and International Association of Assessing Officers standards.
2. Review Comptroller in-house studies contributing to the invalid local value finding.
3. Review Comptroller statistical measures and sampling procedures.
4. Review tax roll values and submit evidence to ensure Property Value Study accuracy.
5. Gather, prepare, and submit protest evidence for issues related to Items 1-4.
6. Gather, prepare, and submit additional evidence requested by the Comptroller.
7. Represent the school district in all staff resolution conferences related to the appeal.
8. Represent the school district in protest hearings to the State Office of Administrative Hearings including gathering, preparing, and submitting evidence.
9. Advise the school district on post-administrative hearing remedies or judicial action available for unresolved appeal issues.
10. Perform all functions necessary to initiate and complete available post-administrative hearing remedies or judicial review.
11. Gather and prepare all evidence, depositions, retain expert witnesses, and perform other functions necessary to support relief sought under Items 8 and 10.

# Property Value Appeal Services

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12. Gather, prepare, and submit audits of PVS findings under Section 403.302 of the Texas Government Code.
13. Provide assistance and advice on all issues related to the Comptroller's 2024 PVS and its impact on 2024-2025 school finance.

Although appeals can be prepared after the release of the PVS, their effectiveness may be diminished. Time restraints may prevent a complete analysis of technical appeal issues or the gathering of critical evidence. To ensure the quality of our services to existing clients, we do not perform statewide mass mailings or blind solicitations after the release of the preliminary PVS.

## Self-Report Appeals

For each of our school district clients, we conduct a review of self-reported local tax roll values to ensure their accuracy in the Comptroller's PVS. Since original certification, every tax roll has been adjusted due to late exemptions, post-certification changes, and court-ordered reductions. The PVS only removes these losses if a school district prepares and files a self-report appeal. We will continue to file self-report appeals to ensure an accurate assigned value when it is financially beneficial to your school district.

## Eligibility Assignment Appeals

Although eligible school districts do not incur any loss in school funding, some school districts appeal to preserve future eligibility. If you believe this type of appeal would be beneficial to your school district, we have the staff and resources to assist in preparing an effective appeal.

## PVS Audits

After the appeal deadline, typically in late summer, we review your school district's local tax roll values for a potential audit. Our audit review identifies cases in which reporting tax roll adjustments would improve state funding. If needed, we can also file an audit for some previous tax years to remove court-ordered value losses. As with self-report appeals, these losses are only removed from the PVS when a school district files an audit.

# Property Value Appeal Services

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At Linebarger, we understand the financial limits facing your school district. We recognize the necessity of maximizing state funding to reduce local revenue demands, and avoid revenue cap limitations. Perhaps of greatest importance is the desire to ensure equity in the distribution of state financial aid to all Texas schools and the students they serve.

## Linebarger's Qualified Personnel

### »»Property Value Study Expertise

Our firm offers a full-time appeals staff with direct experience in appraising and evaluating categories included in the School District Property Value Study. In addition, our staff has direct experience in all facets of ratio study methodology and compliant Comptroller procedures. Over the past five and a half years, our PVS team has achieved an estimated \$31.7 Billion in value reduction with an estimated \$303.8 Million in additional state aid gain/funding.

Robby Harbuck, our division director, has participated in numerous informal conferences and formal hearings as an advocate for the Comptroller of Public Accounts Property Tax Assistance Division and with the firm.

### »»Experienced Personnel

#### Robby Harbuck

Director, Property Value Studies Division

From Palestine, Texas, Mr. Harbuck graduated from South Grand Prairie High School, Grand Prairie, Texas. While attending High school and Tyler Junior College, he worked for Colvin & Associates, Property Tax Consultants. He worked for the Anderson County Appraisal District as a field appraiser immediately out of high school. He left Anderson County in 1990 to work for Henderson County Appraisal District as a field appraiser. In 1995 he became the Appraisal Supervisor/Senior Appraiser for Henderson County Appraisal District. He left Henderson County Appraisal District in 2000 and went to work for the Texas Comptroller of Public Accounts in the Property Tax Assistance Division as a field appraiser. He became a Lead Appraiser for the Property Tax Assistance Division in 2009.



# Property Value Appeal Services

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Mr. Harbuck left the Property Tax Assistance Division to join the firm in 2013 as Director for our Property Value Study Appeals Division. He represents 201 school districts in all matters related to the Comptroller's Property Value Study.

He also directs our PVS Division staff to ensure our ability to provide the highest quality appeals services available statewide. Robby currently holds the designations of Registered Professional Appraiser from the Board of Tax Professional Examiners and the Certified Tax Administrator, (inactive) from the Texas Association of Assessing Officers. He currently holds several certificates and is a CAE candidate through the International Association of Assessing Officers.

## [Anna M. Jones](#)

Assistant Director, Property Value Studies Division

Ms. Jones currently lives in Center, Texas and has lived in Shelby County for most of her life. She graduated from Panola College with an Associate of Science degree. While attending college, she worked at Shelby County Appraisal District, (SCAD), as data entry clerk and Deputy Chief Assistant.

While working at SCAD, Anna earned her Residential Professional Appraiser designation from the Board of Tax Professional Examiners in 2001. She went to work for Nacogdoches Central Appraisal District in 2006 as an appraiser, before joining the Property Tax Assistance Division in 2008 as a field appraiser. She currently holds several certificates through the International Association of Assessing Officers.

Anna took the opportunity to join the firm in 2015 as an Assistant Director for the Property Value Study Appeals Division. She assists in representing approximately 201 school districts in all matters related to the Comptroller's Property Value Study. Ms. Jones brings 36 years' experience in property tax.



# Property Value Appeal Services

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## Bill Messick

Coordinator, Property Value Study Appeals Division

Mr. Messick has spent his entire career in the property appraisal arena, with experience at all levels of the industry, from field appraiser to supervisor. Mr. Messick spent more than a decade as the manager of Property Tax Assistance Division of the Texas Comptroller's office, where he oversaw the completion of the annual Property Value Study which determines the taxable value of all property in each school district in Texas.

As the coordinator of Linebarger's Property Value Study Appeals Division, Mr. Messick will assist with property value study appeals, market research appraisal methods and procedures, along with reporting appeals data.

Mr. Messick graduated from Oklahoma State University in Stillwater, Oklahoma. He lives in Flower Mound, enjoys fishing, and is an avid Dallas Cowboy fan.



## Valarie Kirkwood

Assistant Director, Property Value Study Appeals Division

Valarie Kirkwood, originally from Logansport, Louisiana, has spent decades in East Texas.

Ms. Kirkwood began her career working for Texas State Bank as a computer manager, in the early days of electronic data processing. She has filled roles from benefits coordinator for a large hospital to billing supervisor managing accounts for multiple large insurance clients. Her attention to detail and customer service focus has made her a valuable team member in each role.

As the assistant director of Linebarger's Property Value Study Appeals Division, Ms. Kirkwood will assist with property value study appeals, filing self-report appeals, filing audits and preparing proposals.

Ms. Kirkwood attended Panola College in Carthage, Texas and has an Associate of Science. She lives in Tenaha and enjoys playing piano and is an active member of her local church.



# Property Value Appeal Services

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## Jim L. Lambeth

Capital Partner, Management Committee Member, and Managing Attorney for the Tyler Office

Mr. Lambeth manages Linebarger’s Tyler and Northeast Texas offices, overseeing law firm operations and maintaining good client relations with all Corsicana, Longview, Lufkin and Tyler law offices’ clients.

Jim worked as an Assistant District Attorney in Smith County, advising the County Judge and Commissioners’ Court on legal matters before joining Linebarger in 2000. He provided legal advice to elected officials, department heads, district judges and the Smith County Juvenile Board. Before his promotion to Assistant District Attorney, he served as the Chief Misdemeanor Prosecutor, a Felony Prosecutor, and a Grand Jury Attorney for Smith County, prosecuting over 50 jury trials to verdict, in both the trial court and the Court of Appeals.

Mr. Lambeth graduated from Texas Tech University School of Law in 1995 with his Juris Doctorate, receiving the prestigious American Jurisprudence Award in Constitutional Studies. During law school, he worked as a Student Researcher, Lecturer, and was a member of the Board of Barristers.

Jim is active in his community as a member of the Smith County Peace Officers Association and was an Advisory Board member of the Tyler Junior College Law Enforcement Academy during its inception. He has served in leadership roles on numerous boards and committees, such as the Tyler Economic Development Council, and has been the Chairman of the Tyler Area Chamber of Commerce. He has volunteered with the Tyler Literacy Council, the CASA program of Smith, Van Zandt, and Wood Counties, and is the Lay Leader and former Trustee of Lanes Chapel United Methodist Church. Jim resides in Tyler and is married with three children.



## Jose Padilla

Capital Partner

Mr. Padilla has a strong background in tax and appellate law and is responsible for prosecuting suits filed on behalf of the El Paso Consolidated Tax Office, Hudspeth County and Culberson County. He also serves on the firm’s Litigation and Legal Standards Sub-





# Property Value Appeal Services

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committee and will ensure that all collection activities are compliant with all federal, state and local laws and regulations.

Mr. Padilla graduated from Bowie High School in El Paso and received a Bachelor of Arts degree in History/Political Science from Baylor University in 1997. He received his Juris Doctorate in 2001 from Texas Tech University, where he was a member of Phi Alpha Delta Law Fraternity and the Hispanic Law Student Association.

After obtaining his law degree, Mr. Padilla spent two years with the El Paso County District Attorney's Office in the Appellate Division. During this time, he wrote appellate briefs to the 8th District Court of Appeals and legal memoranda on current developments in criminal law and procedure. Mr. Padilla joined Linebarger in 2003. He represents our clients throughout the State of Texas in various courts of appeals and before the Texas Supreme Court. He is also licensed to practice law in the States of New Mexico and California, as well as in Federal Court for the Western District of Texas.

Mr. Padilla is a member of the El Paso Bar Association, the Mexican-American Bar Association, the West Texas Chapter of the Texas Association of Assessing Officers, and is a fellow and nominating chair of the Texas Bar Foundation.

# Property Value Appeal Services

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## »» Statewide Resources

Linebarger has been representing school districts, cities, and other political entities in all ad valorem taxation matters including collections since 1976. For over 48 years, our firm has established a reputation for unmatched experience and quality work that generates tangible results. We are committed to providing services that are unsurpassed in both quality and scope to meet the changing needs of our clients.

Although our Appeals Division is located in our Austin office, we also maintain fully-staffed offices in San Antonio, Houston, Dallas, Corpus Christi, El Paso, Fort Worth, Mesquite, Orange, Odessa, San Angelo, Tyler, Edinburg, Corsicana, Waco, Lufkin, Conroe, Beaumont, Longview, Richmond, Texas City, Victoria, Waxahachie, and Brownsville to ensure our 1,906 *ad valorem* tax clients receive prompt and personal service.

Of these clients, 448 are school districts ranging from smaller districts up to districts as large as Houston, Dallas, and El Paso ISDs. Each of these offices and our more than 950 Texas staff members are prepared to provide assistance to our appeals division.

In summary, Linebarger offers experienced and qualified personnel in Texas to prepare an appeal or audit of a property value study that will effectively maximize state funding and reduce unnecessary demands on your taxpayers.

# Property Value Appeal Services

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## Our Property Value Study Appeal Clients

Our Property Value Study Appeals Division represents 201 school districts for their 2023 Property Value Study Appeals. The vast majority of our school district clients have continually retained our firm for Property Value Study appeals services for many years.

## Fees

### »» Comprehensive Administrative, Self-Report Appeals and Audits

We provide our appeal and audit services on a contingency fee basis; our clients incur no expense unless an appeal or audit is necessary. We bill our clients only for additional state funding or reductions in shared local revenue (recapture) due to our appeal or audit. When this occurs, we invoice our contingent fee as our clients receive state funding adjustments due to our appeal or audit. This fee arrangement reduces their budget demands and allows a school district access to the additional state aid funds/recapture reduction provided by our appeal or audit.

### »» Eligibility Assignment Appeals

Our appeals division can assist your district with an eligibility assignment appeal of the 2024 Property Value Study. Other fee arrangements for appeals related to eligibility assignments under Section 403.3011 of the Texas Government Code are available.

If your district decides to appeal to preserve future eligibility, please contact us to determine our fees and types of assistance available. Since these types of Property Value Study value assignments are not known until the release of the Comptroller's findings on January 31, 2025, time to prepare appeals is limited.

**CONTRACT**

This Contract is between the law firm of Linebarger Goggan Blair & Sampson, LLP, hereinafter referred to as Firm, and Calallen Independent School District, hereinafter referred to as District. This Contract is for the administrative appeal, audit, and any judicial appeal of the property value study findings as conducted by the Comptroller's Office as of January 1, 2019 for the school year 2019-2020 and for each succeeding year's study. Firm and District agree as follows:

I.

Administrative and Judicial Appeal Services

Firm agrees to represent District in the administrative appeal, audit, and any judicial appeal of the property value study conclusions for District. Included in such administrative and judicial appeal representation is research of the preliminary conclusions, the gathering and analysis of property sales, appraisals and such other evidence as may be necessary or appropriate, presentation of the appeal at administrative hearings, and prosecution of any judicial appeal. Firm agrees to retain any necessary consultants or appraisers as required.

II.

Fees and Expenses

Firm agrees to bear the costs of preparing and presenting the administrative appeal, audit, and prosecuting any judicial appeal including the expenses, if any, for appraisers or other consultants.

District agrees to pay Firm as compensation for services under this Contract a contingent fee equal to ten percent (10%) of the additional State aid that District qualifies for as a result of the administrative, judicial appeal, or audit. Payment of the fee to Firm shall be made following the certification of State aid amounts by the Commissioner of Education, or as agreed upon in a letter to District executed by a partner of the Firm.

III.

Termination

This contract covers the 2019 study and each succeeding annual study until this contract is terminated by either Firm or District. Firm or District may terminate this contract by providing 30 days written notice to the other party.

*Compliance with Tx. Govt. Code §2270.002.* In order to comply with Tx. Govt. Code §2270.002, the Firm verifies that it does not boycott Israel and will not boycott Israel during the term of the contract.

This Contract is executed on August 26, 2019 at Nueces County, Texas.

Calallen Independent School District

Linebarger Goggan Blair & Sampson, LLP

By:

[Signature]  
Director of Finance  
TITLE

By:

[Signature]  
PARTNER