

**Targeted Appraisal Review Program (TARP)**

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Texas Comptroller of Public Accounts

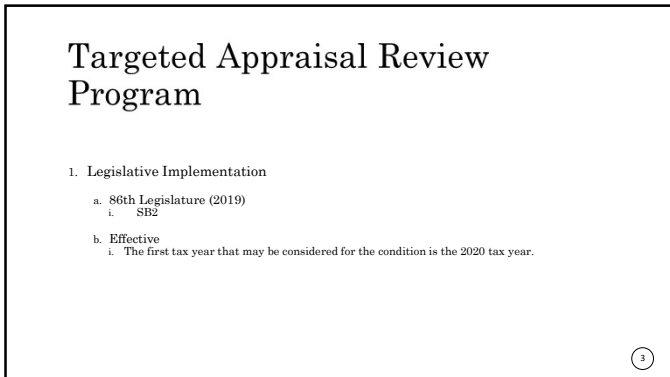
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**Targeted Appraisal Review Program**

What is Targeted Appraisal Review Program (TARP)?

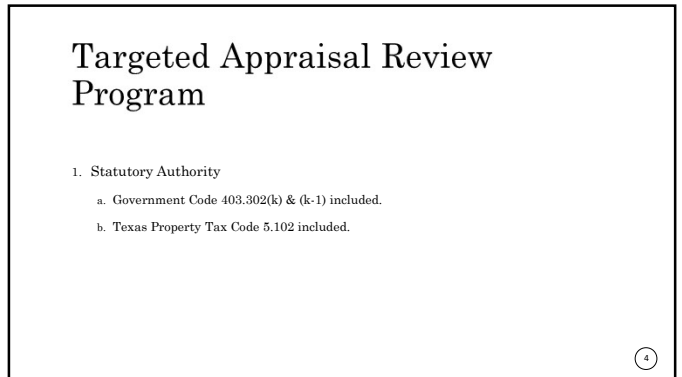
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**Targeted Appraisal Review Program**

1. Legislative Implementation
  - a. 86th Legislature (2019)
    - i. SB2
  - b. Effective
    - i. The first tax year that may be considered for the condition is the 2020 tax year.

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**Targeted Appraisal Review Program**


1. Statutory Authority
  - a. Government Code 403.302(k) & (k-1) included.
  - b. Texas Property Tax Code 5.102 included.

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# Current




2024 TARP Reviews



SDPVS Years 2020 - 2023

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home » taxes » property tax » tarp



## 2024 TARP Reviews

29 Appraisal Districts  
-38 School Districts

Began October 2024  
-Complete April 2025  
-Reports December 2025

### TARGETED APPRAISAL REVIEW PROGRAM

If a school district receives invalid School District Property Value Study (SDPVS) findings for three consecutive years, Government Code Section 403.302(k) requires the Comptroller's office to conduct a targeted review of the appraisal district that appraises property for that school district.

This review seeks to determine why a school district's values are statistically invalid and provides recommendations to the appraisal district regarding appraisal standards, procedures and methodologies. Upon conclusion of the review, the Comptroller's office issues a report to the appraisal district with recommendations designed to help the appraisal district repair statistically invalid values in the school district. The appraisal district must comply with the recommendations or be referred to the State Department of Consumer and Regulation.

The first reviews began in Fall 2023, following the completion of the 2022 SDPVS final findings in August 2023 and included appraisal districts with school districts that received invalid final findings for the 2020, 2021 and 2022 SDPVS.

**Resources**

[2024 TARP Review \(PDF\)](#)

[TARP Guidelines \(PDF\)](#)

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**Tier 1: 0 Appraisal Districts**

**Tier 2: 10 Appraisal Districts**

**Tier 3: 19 Appraisal Districts**

2024 Targeted Appraisal Reviews

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## Example Notice

Government Code 403.302(k) notice.


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### Example Notice

Government Code 403.302(k-1) notice.



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**CURRENT  
TIMELINE  
AND  
CALENDAR**

Targeted Appraisal Review Program

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### Targeted Appraisal Review Program: Notification Timeline

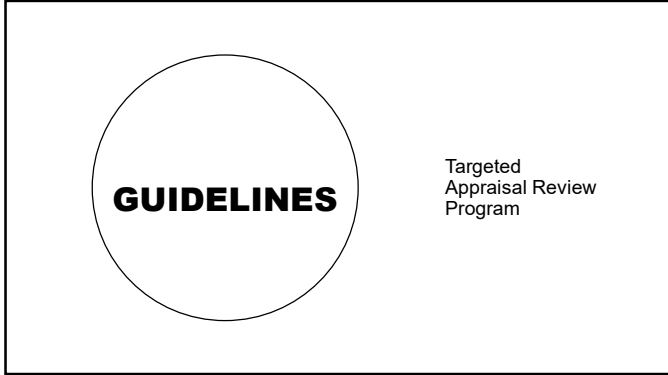
 <p>2022</p>	<p>Comptroller certifies the 2021 School District Property Value Study Comptroller provided notice to Board of Directors of appraisal districts with invalid findings in the 2021 SDPVS Board of Directors holds public meeting to discuss receipt of notice</p>
 <p>2023</p>	<p>Comptroller certifies the 2022 School District Property Value Study Comptroller provides notice to Board of Directors of appraisal districts with invalid findings in the 2022 SDPVS Board of Directors holds public meeting to discuss receipt of notice</p>
 <p>2024</p>	<p>Comptroller certifies the 2023 School District Property Value Study Comptroller provided notice to Board of Directors of appraisal districts with invalid findings in the 2023 SDPVS Board of Directors holds public meeting to discuss receipt of notice If third consecutive notice, Comptroller must conduct a TARP review</p>

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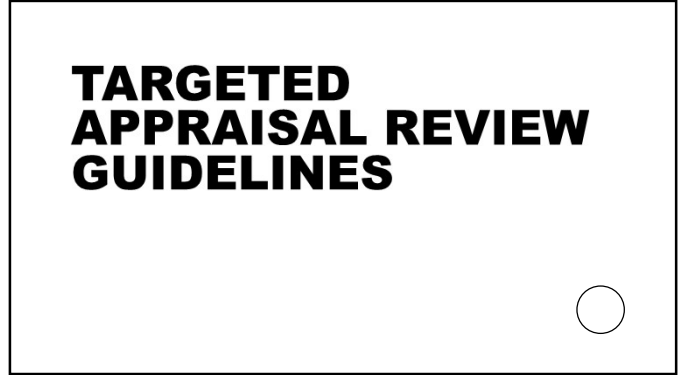
### Targeted Appraisal Review Calendar

September 2024- Notification occurs	October 2024- Documents submitted to Comptroller	Oct. 2024 through June 2025 - Onsite visits occur	December 2025- Findings submitted to Appraisal District	Dec. 2025 through Dec. 2026- Appraisal Districts work with TARP reviewer to clear recommendations	December 2026- Comptroller sends District all clear letter or: Comptroller notifies TDLR of outstanding recommendations
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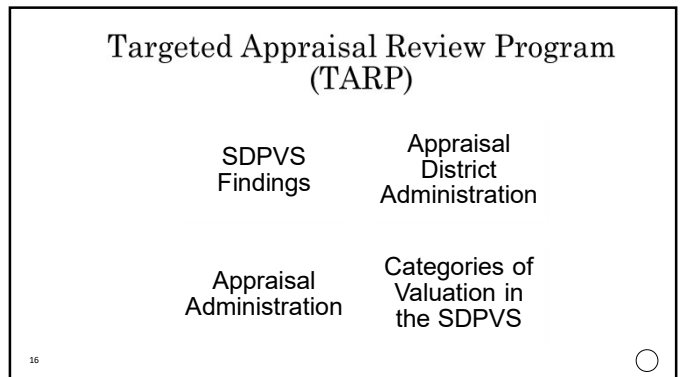
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
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**SECTION 1: SDPVS FINDINGS**

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**Section 1: SDPVS Findings**


- Analyze SDPVS findings for the previous 3 years
- Reach out to Field Operations Staff and Property Tax Data Analysis Staff
- Determine actions to be taken



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**SECTION 2: APPRAISAL DISTRICT ADMINISTRATION**

Targeted Appraisal Review Program



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**Section 2: Appraisal District Administration**

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Taxing Units

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County Demographics

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Budgets

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Staffing & Training

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Chief Appraiser

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Appraisal Contracts



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## SECTION 3: APPRAISAL ADMINISTRATION

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## Section 3: Appraisal Administration

Parcel Data

Property Classification

Contracted Appraisal Services

CAMA Software

Mapping / Aerial Photography

Ratio Studies

Reappraisal Plan

Quality Control



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## SECTION 4: CATEGORIES OF VALUATION IN THE SDPVS

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## Section 4: Categories of Valuation in the SDPVS

Category A: Single Family Residential

Category B: Multifamily Residential

Category C: Vacant Land

Category E: Rural Land, not qualified for open-space appraisal

Category D1: Qualified open space land

Category D2: Farm and Ranch improvements

Category F1: Commercial Real property

Category G: Oil & Gas, Minerals and other subsurface interests

Category J: Real and Personal property Utilities,

Category L1: Commercial Personal Property



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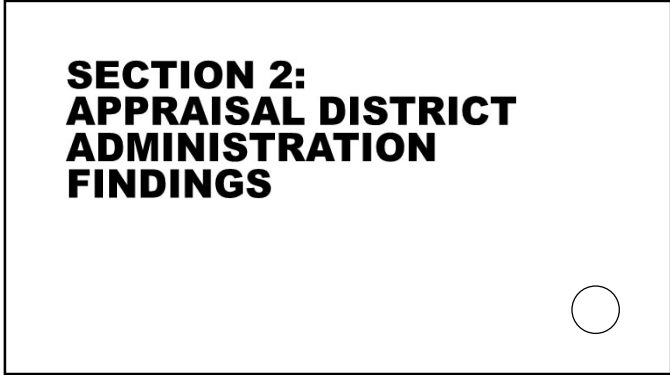


**Year One Findings**

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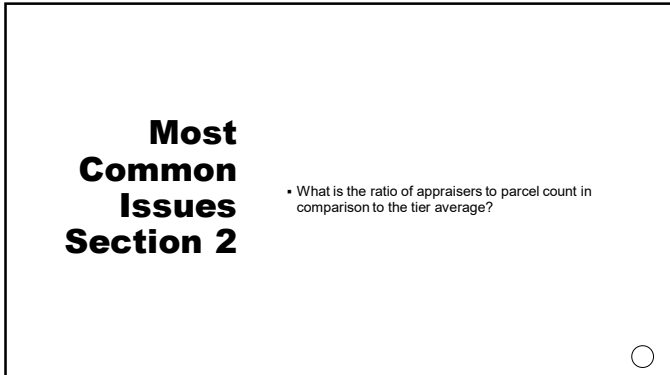
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**SECTION 2:  
APPRAISAL DISTRICT  
ADMINISTRATION  
FINDINGS**

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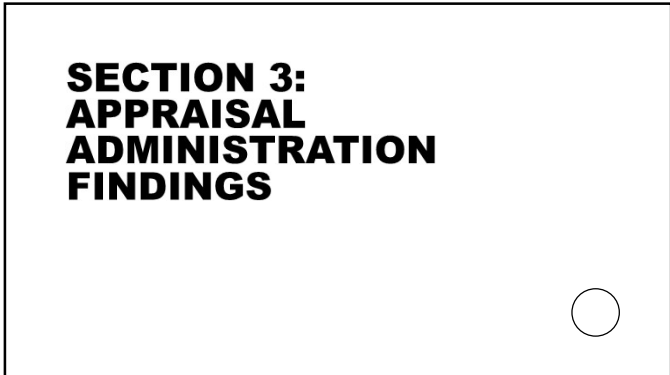


**Most Common Issues  
Section 2**

- What is the ratio of appraisers to parcel count in comparison to the tier average?

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**SECTION 3:  
APPRAISAL  
ADMINISTRATION  
FINDINGS**

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**Most  
Common  
Issues  
Section 3**

- Invalid property categories correctly categorize.
- Property inspections.
- Up-to-date appraisal maps.



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**Most  
Common  
Issues  
Section 3**

- Ratio studies conducted at timely intervals.
- Ratio studies ran by market area AND neighborhood, property class or stratum.
- Changes made based upon ratio study results.
- Problem areas identified by analyzing ratio studies.



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**SECTION 4:  
CATEGORIES OF  
VALUATION IN THE  
SDPVS**



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**Most  
Common  
Issues  
Section 4**

- Ratio studies regularly conducted for residential properties.
- Annually review and update residential cost schedules.
- Ratio studies regularly conducted for vacant land.




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**Most  
Common  
Issues  
Section 4**

- Annually review and update land cost schedules.
- Land valuation process.
- Annually review and update commercial cost schedules.



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**OVERALL  
FINDINGS**




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
**TARGETED  
APPRAISAL  
REVIEW  
REPORT**

Targeted  
Appraisal Review  
Program



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 **Meet our  
Team!**



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\_\_\_\_\_  
Dwayne Andrews, RPA

\_\_\_\_\_  
Rosie Skiles, RPA

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Bob Drury, RPA

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Donald Rhea, RPA – Team Lead  
Emily Hightree, RPA, RTA, CTA - Supervisor

Targeted Appraisal Review Program  
Reviewers

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**FREQUENTLY  
ASKED  
QUESTIONS  
(FAQ'S):**

Targeted  
Appraisal Review  
Program

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**WHAT IS THE  
DIFFERENCE BETWEEN A  
TARP REVIEW AND A MAP  
REVIEW?**

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**MY APPRAISAL DISTRICT IS  
SCHEDULED TO HAVE A MAP  
REVIEW THIS YEAR. WILL WE  
ALSO HAVE A TARGETED  
APPRAISAL REVIEW IF WE  
QUALIFIED?**

\_\_\_\_\_

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**I RECEIVED NOTIFICATION OF INVALID FINDINGS, WHAT DO I NEED TO DO?**

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**WHERE CAN I FIND OUT MORE INFORMATION ABOUT THE TARGETED APPRAISAL REVIEWS?**

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**Comptroller Services**

- Appraisal District Value 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 Values
- School District Property Value Study
- Targeted Appraisal Review Program

**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

**Comptroller Web Links**

- Ag and Other Sales and Use Tax Exemptions
- Alcoholic Beverage Summary
- Comptroller's Online Enrolled Domain Database
- Local Government Budgeting Guides
- Local Government Debt Transparency
- Primary Charitable Organizations
- Tax Code Chapter 313 – Value Limitation and Tax Credits
- Texas Hotel Data Search

**Targeted Appraisal Review Program**

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

**Required Applications:**

- AR-001 Header

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**Taxes**  
Property Tax Assistance

**TARGETED APPRAISAL REVIEW PROGRAM**

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**Resources**

- 2024 TARP Reviews (PDF)
- TARP Guidelines (PDF)

**Targeted Appraisal Review Program**

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

**Resources:**

- 2024 Reviews
- Guidelines

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# Targeted Appraisal Review Program

- Updates and reminders will be published in the PTAD Quarterly newsletter
- To subscribe to the newsletter, you can go to the link shown here:
- <https://comptroller.texas.gov/taxes/property-tax/newsletter/>
- <https://public.govdelivery.com/accounts/TXCOMP1/subscriber/new?preferences=true#tab1>

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## Contact:

**Ptad.TARP@cpa.Texas.gov**

Targeted Appraisal Review Program

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**Questions?**

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