

School District Taxable Value Audit Request

Form 50-302

GENERAL INSTRUCTION: This form is required to request that the Comptroller's office audit a school district's total taxable value of property pursuant to Government Code Section 403.302(h) and Comptroller Rule 9.103. A designated agent may assist in preparing this request, but is not authorized to make this request.

FILING INSTRUCTION: File this form and supporting documentation with the Comptroller's office in compliance with Comptroller Rule 9.103. Contact the Comptroller's Data Analysis Team at ptad.audit@cpa.texas.gov for questions or additional information.

PVS Year

Audit Effective Date*

* The effective date is the date on which all values and other reported information for the PVS year are claimed to be correct.

SECTION 1: School District Information

School District Requesting Audit

School District Number (9-digit number)

School District Phone Number (area code and number)

School District Mailing Address, City, State, Zip Code

Superintendent Name

Superintendent Email Address

SECTION 2: School District Designated Agent

Designated Agent Name

Designated Agent Email Address**

Primary Phone Number (area code and number)

Alternate Phone Number (area code and number)

Designated Agent Mailing Address, City, State, Zip Code

** An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

SECTION 3: Required Documentary Evidence

The following forms can be found at comptroller.texas.gov/taxes/property-taxes/forms/.

1. *School District Report of Property Value* (Form 50-108)
2. *Report on Value Lost Because of Deferred Tax Collections Under Tax Code Sections 33.06 and 33.065* (Form 50-851)
3. *Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled* (Form 50-253)
4. *Report on Value Lost Because of School District Participation in Tax Increment Financing (TIF)* (Form 50-755)
5. *Report on Value Lost Because of Value Limitations under Tax Code Chapter 313* (Form 50-767)
6. Computer-generated recapitulation that matches the values shown as an individual line item on the *School District Report of Property Value*.
7. In lieu of items 2-5 above, a written, signed affirmative statement listing each form and that the school district has no applicable lost value or no change in value.
8. Documentation reporting Tax Code Section 25.25 or 42.41 appraisal roll changes or corrections resulting in a material reduction in a school district's total taxable value certified by the superintendent.

SECTION 4: Superintendent Signature

As the superintendent of the school district identified on this form, I hereby request an audit of the school district's total taxable property value as set forth above and pursuant to Texas Government Code Section 403.302(h) and Comptroller Rule 9.103.

sign here →

Signature of Superintendent

Date

SECTION 5: Statement Certifying Material Reduction in School District's Taxable Value for Qualifying

My name is _____ . My title, position, or relationship to the _____ Independent School

District requesting this audit is: _____ .

I swear or affirm that I have specific knowledge of the school district's finances, am authorized to make this certification, and have reviewed the _____ [number] order(s) attached being submitted with this request for audit and statement. I certify that each correction to the appraisal roll based on an attached court order issued under Tax Code Section 42.41, or appraisal review board order issued under Tax Code Section 25.25, results in a material reduction in the total taxable value of property in the school district.

sign here →

Signature

Date