2026

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Property Value Study Appeals Services



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Prepared by: Robby Harbuck, Director, Property Value Study Appeals Division

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512/447-6675 EXT. 3804

September 1, 2026

Ms. Shannon Freeman
Chief Financial Officer
Rains Independent School District
P.O. Box 247
Emory, TX 75440-0247

RE: 2025 Property Value Study Appeal Results - Rains ISD

Dear Ms. Freeman:

I'm pleased to share our report regarding the 2025 School District Property Value Study (PVS) appeal representation for Rains ISD. As a result of our appeal, the Comptroller's preliminary value estimate was reduced by $19,803,487, which is expected to generate a meaningful increase in state aid for the 2025-2026 funding year. Since 1992, our appeals on behalf of the district have led to total value reductions of $250,995,007, resulting in approximately $3,589,538 in additional state funding.

You can review the 2025 PVS findings at the following links on the Texas Comptroller's website:

• Preliminary Findings: https://comptroller.texas.gov/taxes/property-tax/pvs/2025p/index.php
• Final Findings: https://comptroller.texas.gov/taxes/property-tax/pvs/2025f/index.php

We appreciate your continued trust in our appeal services and hope our results have met your expectations. At your convenience, I would be grateful if you could assist in scheduling this report for review by the board.

Although the Comptroller has not yet released the results of the 2026 study, data collection has been underway since January 2026. We are initiating our preliminary review of the Comptroller's methodology and will begin compiling the necessary evidence to prepare a strong and effective appeal. Our goal remains to ensure the district receives its full and fair share of state aid, reflective of its actual taxable wealth.

If you have any questions or need further information, please feel free to contact me directly at 512-634-3804, toll-free at 800-262-7229 ext. 3804, or via email at robby.harbuck@lgbs.com.

Warm regards,

Robby Harbuck

Robby Harbuck, RPA
Director, Property Value Study Appeals Division

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190-903 Rains ISD
Reduction/State Aid Addsheet

PVS YEAR	Prior Value	Post Value	Value Reduction	State Aid Gain or Recapture Reduction	TOTALS
1994	$ 210,923,819	$ 201,749,605	$ 9,174,214	$ 225,000	All Years Reduction
1995	$ 179,732,476	$ 179,219,231	$ 513,245	$ 16,000	$ 250,995,007
1996	$ 179,307,309	$ 171,188,325	$ 8,118,984	$ 145,000	All Years State Aid
1999	$ 197,253,619	$ 196,627,238	$ 626,381	$ 9,000	$ 3,589,538
2000	$ 242,877,504	$ 236,175,924	$ 6,701,580	$ 209,000	
2001	$ 270,138,491	$ 253,511,183	$ 16,627,308	$ 404,000	
2002	$ 292,887,309	$ 275,819,500	$ 17,067,809	$ 312,000	
2003	$ 329,273,936	$ 282,087,938	$ 47,185,998	$ 1,001,000	
2008	$ 467,099,070	$ 464,632,426	$ 2,466,644	$ 23,000	
2010	$ 488,403,531	$ 486,153,058	$ 2,250,473	$ 5,000	
2011	$ 476,097,188	$ 474,719,646	$ 1,377,542	$ 4,000	
2012	$ 492,318,517	$ 490,116,290	$ 2,202,227	$ 29,500	
2013	$ 505,183,034	$ 501,533,839	$ 3,649,195	$ 48,500	
2015	$ 480,671,677	$ 478,188,409	$ 2,483,268	$ 34,500	
2016	$ 541,105,497	$ 524,366,893	$ 16,738,604	$ 238,500	
2017	$ 549,504,572	$ 541,133,405	$ 8,371,167	$ 121,000	
2018	$ 625,684,499	$ 608,922,494	$ 16,762,005	$ -	
2019	$ 704,703,925	$ 687,943,545	$ 16,760,380	$ 175,500	
2020	$ 732,498,352	$ 726,476,656	$ 6,021,696	$ 60,000	
2021	$ 856,918,870	$ 850,230,531	$ 6,688,339	$ 64,500	
2022	$ 1,077,911,441	$ 1,055,550,282	$ 22,361,159	$ 203,000	
2023	$ 960,233,526	$ 946,814,118	$ 13,419,408	$ 105,500	
2022	$ 1,055,550,282	$ 1,051,926,388	$ 3,623,894	$ 718	Audit
2025	$ 1,057,278,545	$ 1,037,475,058	$ 19,803,487	$ 155,320	

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COPY

STATE OF TEXAS
COUNTY OF RAINS

190903-2019PVS

CONTRACT

This Contract is between the law firm of Linebarger Goggan Blair & Sampson, LLP, hereinafter referred to as Firm, and Rains 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 Sept 9th, 2019 at Rains County, Texas.

Rains Independent School District

By: Philip D Alexander
President
TITLE

Linebarger Goggan Blair & Sampson, LLP

By:
PARTNER

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

An Overview of the 2025 SDPVS

We did not observe significant changes from the 89th Texas Legislative Session that would directly impact the Property Value Study (PVS). However, the Legislature prioritized several key areas, including property tax relief, teacher compensation, and increases to the basic allotment. Several major bills passed, with voter approval in the November 2025 elections of several constitutional amendments.

One of the most significant measures enacted during the 89th Texas Legislative Session is Senate Bill 4, which increases the homestead exemption for school district property taxes from $100,000 to $140,000. Additionally, senior citizens and disabled homeowners will benefit from an additional $60,000 exemption, bringing their total exemption to $200,000. These changes were approved by voters in the November 2025 elections and will apply retroactively to the 2025 tax year.

As part of its broader effort to reduce the property tax burden and continue rate compression initiatives from prior sessions, the Legislature approved a significant increase to the business personal property (BPP) tax exemption. The exemption was raised from $2,500 to $125,000, meaning businesses will no longer pay property taxes on the first $125,000 of their inventory. This measure was approved by voters in the November 2025 elections and is scheduled to take effect on or after January 1, 2026.

House Bill 2 delivered a record $8.5 billion in funding for public education. $4 billion specifically allocated for teacher and staff pay raises, including enhancements to the Teacher Incentive Allotment (TIA) and a new Teacher Retention Allotment (TRA). $1.3 billion dedicated to a new basic allotment, which raises the foundational per-student funding level. Increased funding for special education, full-day pre-kindergarten, and other targeted programs.

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 $535 million in additional state aid/gain in past 5 1/2 years
- Over $47.7 billion in valuation reduced in same timeframe

Property Value Appeal Services

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 2025 School District Property Value Study and were assigned local value. However, these school districts are being reviewed in the Comptroller's 2026 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 2025 School District Property Value Study review and assigned valid local values, are excluded from the 2026 School District Property Value Study while their appraisal districts undergo the compliance review. These excluded school districts will be assigned local value in the 2026 School District Property Value Study. However, if any of these school districts had invalid 2025 SDPVS findings, they will be subject to an annual review and will be included in the 2026 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 2026

Changes from the 89th legislative regular session have not reduced the importance of the Comptroller's SDPVS. Based on historical school funding distribution and equalization methods, the Comptrollers estimate of total taxable value for every school district should continue to be a significant component in the state funding formula. The 2026 SDPVS estimate will determine the total taxable value used for all 2026-2027 school district funding. Ultimately, the 2026 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 2026-2027 funding.

Property Value Appeal Services

2026 SDPVS Possible Outcomes

If a school district is part of the 2026 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 2026 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 2026 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 2026 SDPVS is released on January 31, 2027, 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

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 SDPVS's.

In addition to your school district, our SDPVS appeals division represents approximately 237 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

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 $47.7 billion in reductions to the Comptroller's estimate of total taxable value as well as $535 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.

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 2026 PVS and its impact on 2026-2027 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

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 $47.7 billion in value reduction with an estimated $535 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



Mr. Robby Harbuck is a seasoned property tax professional with decades of experience in appraisal and property value analysis. From the Palestine, Texas area, Mr. Harbuck began his career in property appraisal while still in high school, gaining early experience with Colvin & Associates, Property Tax Consultants.

In early 1990, he joined the Anderson County Appraisal District as a field appraiser. Later that year, he transitioned to the Henderson County Appraisal District, where he continued in the same role before being promoted in 1995 to Appraisal Supervisor/Senior Appraiser.

In 2000, Mr. Harbuck accepted a position with the Texas Comptroller of Public Accounts in the Property Tax Assistance Division. He served as a field appraiser and was promoted to Lead Appraiser in 2009, contributing significantly to statewide assessments.

Property Value Appeal Services

In 2013, Mr. Harbuck joined the firm as Director of the Property Value Study (PVS) Appeals Division. In this role, he represents over 238 school districts across Texas in all matters related to the Texas Comptroller's Property Value Study. He also leads the PVS Division staff, ensuring the delivery of the highest quality appeals services available statewide.

Mr. Harbuck holds the designation of Registered Professional Appraiser (RPA) from the Texas Department of Licensing and Regulation and the Certified Tax Administrator (CTA) designation (inactive) from the Texas Association of Assessing Officers. He also holds several professional certificates and is a Certified Assessment Evaluator (CAE) candidate through the International Association of Assessing Officers.

Anna M. Jones

Assistant Director, Property Value Studies Division



Anna is a lifelong resident of Shelby County, Texas, currently residing in Center. She began her academic journey at Panola College, where she earned an Associate of Science degree. While pursuing her studies, she gained experience in office technology while working at Panola College in the Business Manager office. She later worked at the Shelby County Appraisal District as Data and Document Control Coordinator, launching her path in property tax.

Anna earned her Residential Professional Appraiser designation and continued to grow her expertise with rolls at the Nacogdoches Central Appraisal District and the Texas Comptroller's Property Tax Assistance Division.

In 2015, she joined the firm as Assistant Director of Property Value Study Appeals Division. In this role she plays a key part in representing approximately 238 school districts across Texas in matters related to the Comptroller's Property Value Study. With nearly 40 years' experience in property tax, Anna brings a wealth of knowledge, dedication, and leadership to her work.

Property Value Appeal Services

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 spending time with his grandson, Mac.

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

Jim L. Lambeth



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

Jim Lambeth manages Linebarger's Tyler and Northeast Texas offices. In this role, he oversees law firm operations and ensures strong relationships with clients from the Corsicana, Kaufman, Longview, Lufkin, Paris, Rockwall, Waxahachie, Waco, and Tyler law offices. He also oversees the firm's Property Value Study Appeals Division that represents over 238 Texas school districts. The firm's PVS division challenges the state Comptroller's School District Property Value Study findings through administrative and district court appeals and these actions result in tens of millions of dollars in aid gain for the firm's school district clients each year.

Mr. Lambeth has deep ties to East Texas, serving as an assistant district attorney in Smith County. He serves as the Northeast Texas Joint TAAO/TAAD Chapter treasurer and teaches TDLR Certified Property Tax Professional continuing education classes and required courses including ethics, case law, and legislative updates. Mr. Lambeth serves his local community as a member of the Smith County Peace Officers Association and as an Advisory Board member during the inception of the Tyler Junior College Law Enforcement Academy. Mr. Lambeth has held leadership positions on various boards and committees, including the Tyler Economic Development Council, and previously served as chairman of the Tyler Area Chamber of Commerce. He has volunteered with the Tyler Literacy Council, CASA program of Smith, Van Zandt, and Wood Counties. Additionally, he is a former lay leader and trustee of Lanes Chapel United Methodist Church.

Mr. Lambeth earned his Juris Doctorate from Texas Tech University School of Law in 1995 and was honored with the prestigious American Jurisprudence Award in Constitutional Studies.

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

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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, and 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.

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.

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 50 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 Alice, Allen, Beaumont, Brownsville, Conroe, Corpus Christi, Corsicana, Dallas, Eagle Pass, Edinburg, El Paso, Fort Stockton, Fort Worth, Greenville, Houston, Kaufman, Liberty, Livingston, Longview, Lufkin, Mesquite, Odessa, Orange, Paris, Richmond, Rockwall, San Angelo, San Antonio, Sherman, Texas City, Tyler, Victoria, Waco, and Waxahachie to ensure our 1,965 ad valorem tax clients receive prompt and personal service.

Of these clients, 440 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 900 Texas staff members are prepared to assist 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

Our Property Value Study Appeal Clients

Our Property Value Study Appeals Division represents 220 school districts for their 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 2026 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, 2027, time to prepare appeals is limited.