



NAVIGATION LINKS

DCAD Videos

Annual Report

About DCAD

Search Appraisals

Find Property on Map

Online BPP Rendition

Online TaxRep Website

Forms

Data Products

GIS Data Products

Exemptions

Property Valuation Process

Protest Process

Paying Taxes

Local Tax Offices

Taxing Unit Rates

F.A.Q.

Calendar

Certified Value Summaries

Certified Comparisons

Certification Reports

Preliminary Value Summary

Average House Values

Reappraisal Plan

Water & Electricity Usage

Administration

Human Resources

Links

Contact Us

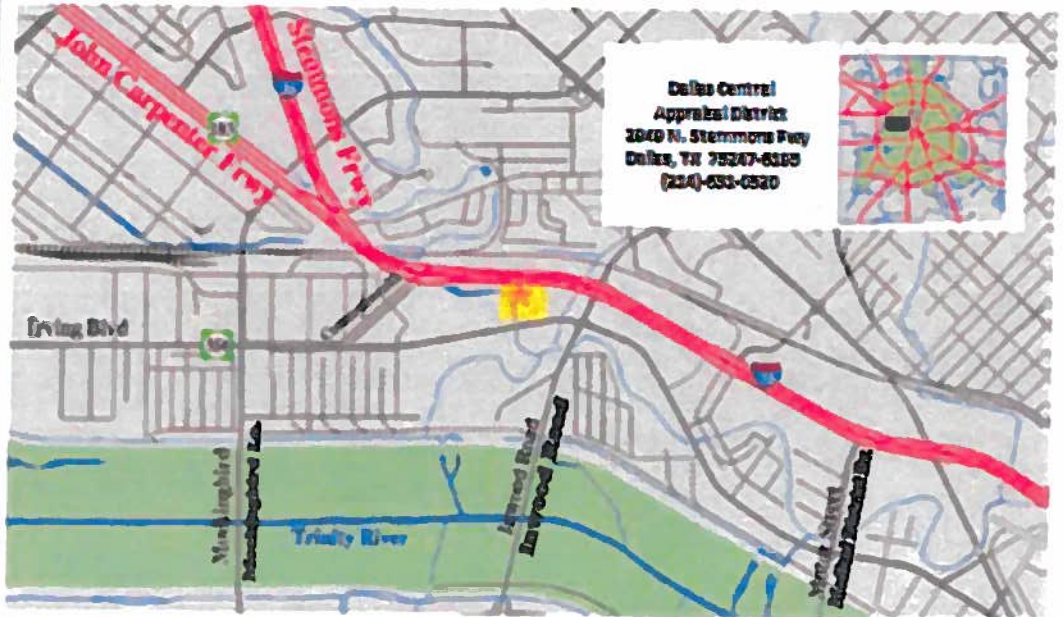
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DCAD Mobile Site

Contacting DCAD

You may visit us or send mail to the following address:

Dallas Central Appraisal District
2949 North Stemmons Freeway
Dallas, Texas 75247



Dallas Central
Appraisal District
2949 N. Stemmons Freeway
Dallas, TX 75247-6363
(214)-631-0520



To get a printable map and driving directions to our office, click on the **Yahoo** link below and enter your starting address.

YAHOO! Maps

You may call us at the following numbers:

Customer Service: **214-631-0910**
Main switchboard: 214-631-0520

Residential Appraisal Department
214-637-0555
May thru July 214-905-9402

You may contact us through the Internet:

Email for **All General** Inquiries: jordanc@dcad.org

Email for **Real Property Ownership, Exemption and Change of Mailing Address** Inquiries: pre@dcad.org

Email for **Business Personal Property** Inquiries: bppcs@dcad.org
(Please include account number, business name, business location and phone number)

Email for **Public Information Act**: openrecords@dcad.org

Hours of Operation for Customer Service

Monday through Thursday from 7:30 AM to 5:30 PM

Friday from 7:30 AM to 5:00 PM.

[Home](#) | [Find Property](#) | [Contact Us](#)

DCAD Videos
 Annual Report
 About DCAD
 Search Appraisals
 Find Property on Map
 Online BPP Rendition
 Online TaxRep Website
 Forms
 Data Products
 GIS Data Products
 Exemptions
 Property Valuation Process
 Protest Process
 Paying Taxes
 Local Tax Offices
 Taxing Unit Rates
 F.A.Q.
 Calendar
 Certified Value Summaries
 Certified Comparisons
 Certification Reports
 Preliminary Value Summary
 Average House Values
 Reappraisal Plan
 Water & Electricity Usage
 Administration
 Human Resources
 Links
 Contact Us
 On-line Help
 DCAD Mobile Site

DCAD Videos

[Introduction to DCAD](#)
[Property Valuation Process](#)
[Protest Process](#)
[Online Processes Tutorials](#)
[Electronic Notification System \(ENS\)](#)
[General Homestead Exemption](#)
[BPP Rendition Filing](#)
[uFILE Protest and Settlement](#)

General Homestead Exemption Video: Effective September 1, 2013, a copy of your vehicle registration is no longer a requirement for filing a General Homestead Exemption. Therefore, please disregard instructions associated with the vehicle registration form and non ownership of vehicle affidavit when viewing the General Homestead Exemption video

An Introduction to the Appraisal District

DCAD Valuation Process
 How the Appraisal District appraises property in Dallas County

Revising Your Property Value
 How Appraisals Process

How to use the Appraisal District's Online Programs

2014 AD VALOREM TAX RATES FOR DALLAS COUNTY

Entity Code	Taxing Entity	Telephone Number	2014 Exemptions Offered				2013 Tax Rate	2014 Tax Rate
			Optional Hmstd ³	General Hmstd	Age 65 or older	Disabled Person		
COUNTYWIDE								
DC	Dallas County ¹ * 2007	214-653-7811	20%	0	69,000	69,000	0.2431	0.2431
	School Equalization ^{1 2}	214-653-7811	20%	0	69,000	69,000	0.01	0.01
County and School Equalization Tax Rate							0.2531	0.2531
PH	Parkland Hospital ¹	214-653-7811	20%	0	69,000	69,000	0.276	0.286
DO	Dallas County Community College District ¹	214-653-7811	20%	0	50,000	50,000	0.1247	0.124775
DALLAS COUNTY TOTAL							0.6538	0.663875

CITIES								
CA	Addison ¹	214-653-7811	20%	0	50,000	60,000	0.5718	0.5618
CB	Balch Springs ¹	214-653-7811	1%	0	30,000	30,000	0.77	0.803
CC	Carrollton ¹	214-653-7811	20%	0	60,000	60,000	0.617875	0.615375
CH	Cedar Hill ¹	214-653-7811	0%	0	30,000	30,000	0.69876	0.69876
CL	Cockrell Hill ¹	214-653-7811	1%	0	3,000	0	0.811905	0.811657
OM	Combine	972-932-0288	0%	0	35,000	35,000	0.27	0.29
CO	Coppell	972-304-3694	5%	0	75,000	75,000	0.6375	0.60649
DA	Dallas ¹	214-653-7811	20%	0	64,000	64,000	0.797	0.797
CS	DeSoto ¹	214-653-7811	0%	0	30,000	25,000	0.7574	0.7574
CV	Duncanville ¹	214-653-7811	0%	0	26,400	26,400	0.758447	0.758447
CF	Farmers Branch ¹	214-653-7811	20%	0	65,000	60,000	0.5531	0.602267
FE	Ferris	972-923-5150	0%	0	3,000	0	0.687134	0.687134
CG	Garland	972-205-2410	8%	0	51,000	51,000	0.7046	0.7046
CE	Glenn Heights ¹	214-653-7811	0%	0	25,000	25,000	0.795	0.795
CP	Grand Prairie ¹ * 2004	214-653-7811	1%	0	45,000	30,000	0.669998	0.669998
GV	Grapevine	817-481-1242	20%	0	60,000	10,000	0.3425	0.332439
TH	Highland Park ¹	214-653-7811	20%	0	50,000	0	0.22	0.22
CU	Hutchins ¹	214-653-7811	10%	0	10,000	10,000	0.690907	0.710907
CI	Irving ¹	214-653-7811	20%	0	30,000	30,000	0.5986	0.5941
CN	Lancaster ¹	214-653-7811	0%	0	30,000	30,000	0.8675	0.8675
LE	Lewisville * 2004	940-349-3500	0%	0	60,000	20,000	0.44021	0.436086
CM	Mesquite * 2004	972-216-6204	0%	0	65,000	15,000	0.64	0.64
OV	Ovilla * 2009	972-923-5150	0%	0	50,000	50,000	0.6719	0.6719
CR	Richardson ¹	214-653-7811	0%	0	60,000	60,000	0.63516	0.63516
CW	Rowlett ¹ * 2004	214-653-7811	1%	0	67,000	67,000	0.747173	0.787173
CK	Sachse ¹ * 2006	214-653-7811	0%	0	50,000	50,000	0.770819	0.770819
CJ	Seagoville ¹	214-653-7811	10%	0	30,000	30,000	0.713794	0.7138
TS	Sunnyvale ¹ * 2006	214-653-7811	0%	0	65,000	65,000	0.407962	0.407962
CQ	University Park ¹	214-653-7811	20%	0	288,000	288,000	0.27432	0.26979
CT	Wilmer ¹	214-653-7811	1%	0	6,000	6,000	0.389438	0.4366
WY	Wylie	972-547-5020	0%	0	30,000	30,000	0.8839	0.8789

2014 AD VALOREM TAX RATES FOR DALLAS COUNTY

Entity Code	Taxing Entity	Telephone Number	2014 Exemptions Offered				2013 Tax Rate	2014 Tax Rate
			Optional Hmstd ³	General Hmstd	Age 65 or older	Disabled Person		
SCHOOL DISTRICTS								
AS	Carrollton-Farmers Branch ISD *	972-968-6171	0%	15,000	10,000	10,000	1.3235	1.3033
ES	Cedar Hill ISD ^{1*}	214-653-7811	0%	15,000	10,000	10,000	1.525	1.525
OS	Coppell ISD *	972-304-3694	0%	15,000	10,000	10,000	1.4324	1.449
DS	Dallas ISD ^{1*}	214-653-7811	10%	15,000	45,000	45,000	1.282085	1.282085
SS	DeSoto ISD ^{1*}	214-653-7811	0%	15,000	25,000	25,000	1.49	1.47
US	Duncanville ISD ^{1*}	214-653-7811	0%	15,000	15,000	10,000	1.41	1.41
FS	Ferris ISD *	972-923-5150	0%	15,000	14,000	10,000	1.31	1.325
GS	Garland ISD *	972-494-8570	0%	15,000	10,000	10,000	1.2533	1.2533
PS	Grand Prairie ISD ^{1*}	214-653-7811	0%	15,000	15,000	10,000	1.465	1.465
VS	Grapevine-Colleyville ISD *	817-481-1242	0%	15,000	39,600	10,000	1.3201	1.3201
HS	Highland Park ISD ^{1*}	214-653-7811	20%	15,000	10,000	10,000	1.1267	1.1181
IS	Irving ISD *	972-600-5450	0%	15,000	10,000	10,000	1.465	1.435
LS	Lancaster ISD ^{1*}	214-653-7811	0%	15,000	10,000	10,000	1.418	1.37012
MS	Mesquite ISD *	972-216-6204	0%	15,000	25,000	10,000	1.41	1.41
RS	Richardson ISD *	469-593-0500	10%	15,000	10,000	10,000	1.34005	1.34005
YS	Sunnyvale ISD ^{1*}	214-653-7811	0%	15,000	10,000	10,000	1.41	1.41
SPECIAL DISTRICTS								
DD	Dallas County FCD #1	972-742-1001	20%	0	100,000	100,000	2.75	2.75
DM	Dallas County URD	972-556-0625	0%	0	0	0	1.791	1.983
NL	Denton County LID #1	713-932-9011	20%	0	0	0	0.185	0.185
NR	Denton County RUD #1	713-932-9011	20%	0	0	0	0	0
NU	Denton Co LID #1 & RUD #1 Combined		20%	0	0	0	0.185	0.185
GU	Grand Prairie Metro URD	713-462-8906	0%	0	0	0	0.6	0.6
IF	Irving FCD Section I ¹	214-653-7811	0%	0	0	0	0.5	0.5047
ID	Irving FCD Section III ¹	214-653-7811	20%	0	0	0	0.1421	0.1441
LM	Lancaster MUD #1	713-932-9011	0%	0	0	0	1.06	1.06
NF	Northwest Dallas Co FCD	972-345-0488	0%	0	0	0	0.3	0.3
FF	Valwood Improvement Auth	972-245-5235	0%	0	60,000	0	0.29	0.27
TX	Railroad Rolling Stock (Comptroller PTAD)		0%	0	0	0	0	0

This information is accurate to the best of our knowledge. Please contact the taxing entity for confirmation.

- Notes: ¹ = Taxes for this entity are collected by the Dallas County Tax Office.
² = Dallas County Schools' School Equalization provides educational support services to the 16 ISD's.
³ = If the optional homestead exemption is offered, it must be a minimum of \$5,000.
^{*} = Optional tax ceiling on residential homesteads for over-65 or disabled persons offered (mandatory for ISD's).
The year in superscript after the asterisk is the year the entity first offered the optional tax ceiling.

Disabled veteran exemption amounts: 10% - 29% Disability: \$5,000
30% - 49% Disability: \$7,500
50% - 69% Disability: \$10,000
70% -100% Disability: \$12,000

Non-Taxing Entities for DCAD: NC = No County-Leased Equipment, NT = No Town, NS = No School



HOMESTEAD EXEMPTIONS REDUCE YOUR TAXES

All homeowners are looking for ways to reduce the cost of owning a home. The homestead exemption, available through your local appraisal district, helps you accomplish this by reducing a portion of the property taxes assessed against your home.

BEST OF ALL - - - THERE IS NO COST TO YOU!

General Residence Homestead Exemption

You may qualify for this exemption if you **owned** and **occupied** the property as your principal residence on January 1 and you and your spouse have not claimed a residence homestead exemption on any other property in Texas or in another state for the year application is made. You are required to include, with the application, a copy of your TX driver's license or TX ID card. You may be exempt from this requirement if you reside in a facility that provides services for health, infirmity or aging (proof required); or a certified participant of the Address Confidentiality Program (ACP) administered by the Attorney General's Office for victims of family violence, sexual assault or stalking (proof of participation required). The address listed on your TX driver's license or TX ID card must **match** your homestead address. This requirement may be waived if you hold a driver's license under §521.121 (c) or §521.1211 for federal or state judges and spouse or peace officers; or for active duty members of the U.S. armed services and spouse (proof required).

Age 65 or Older Exemption

If you are age 65 or Older, you may qualify immediately for the Age 65 or Older exemption. If you had the Age 65 or Older exemption at your previous address you may qualify to transfer your school district tax ceiling and exemption to your new property. An eligible disabled person who is 65 or older may *not* receive both a disabled and an elderly residence homestead exemption but may choose either. The exemption can only be applied to your homestead.

Disabled Person Exemption

You are eligible for this exemption if you are unable to engage in any substantial gainful work for a continuous period, not less than 12 months, because of a physical or mental disability or you are 55 years old and blind and unable to engage in your previous work because of the blindness. To qualify, you must meet the Social Security definition of a disabled person. You qualify if you receive disability benefits under the Federal-Old Age, Survivors and Disability Insurance Program administered by the Social Security Administration. Disability benefits from any other program do not automatically qualify you. Proof of your disability is required including the date your disability began. You cannot claim the Age 65 or Older exemption if you claim this exemption. The exemption can only be applied to your homestead.

Tax Deferral Available For Elderly or Disabled Homeowners

Homeowners who qualify for the Age 65 or Older or the Disabled Person exemption, may postpone paying taxes by filing the Tax Deferral Affidavit for 65 or Older or Disabled Homeowner. This deferral only postpones the taxes and does not cancel them. Taxes continue to accrue interest at eight (8) percent annually. When the homeowner no longer owns and resides in the home, the deferred taxes and interest become due. If you have an existing mortgage, please contact your mortgage company/lender **before** filing for the tax deferral. Filing a deferral may *not* stop the mortgage company from paying your taxes.

Disabled Veteran Exemption

If you are a veteran who was disabled while serving with the U.S. armed forces or the surviving spouse or child (under 18 years of age and unmarried) of a disabled veteran or of a member of the armed forces who was killed while on active duty, you may qualify for this exemption. You must be a Texas resident with a veteran's disability rating of at least 10%. You may apply this exemption to any **one** property you own on January 1.

Disabled Veteran with 100% Disability

You may qualify for an exemption of the total appraised value of your residence homestead, if you are a disabled veteran with a service-connected disability rating of 100 percent or of individual unemployability. If you qualify for this exemption on or after January 1, 2012, you may receive the exemption for the applicable portion of that tax year immediately on qualification for the exemption. Beginning 2012, the benefit may extend to a surviving spouse upon the veteran's death with certain restrictions. A separate application is required and only applies to your homestead.

Applications

You must file the completed application with all required documentation between January 1 and April 30 of the tax year for which you are claiming the exemption. If you qualify for an Age 65 or Older/Disabled Person Exemption, you must file the completed application with all required documentation no later than the first anniversary of the date you qualify. You may file a late application for a Residence Homestead Exemption no later than one year after the tax delinquency date. Certain property owners may be eligible to **apply online** for the General Residence Homestead Exemption, go to www.dallascad.org for details. All other applications can be printed from our website or call 214-631-0910.

THERE IS NO FEE TO FILE AN APPLICATION

Prepared and published by the Dallas Central Appraisal District
2949 N. Stemmons Freeway, Dallas
www.dallascad.org

DALLAS CENTRAL APPRAISAL DISTRICT

General Residence Homestead Exemption

You may qualify for this exemption if you owned and occupied the property as your principal residence on January 1 and you and your spouse have not claimed a residence homestead exemption on any other property in Texas or in another state for the year application is made. You are required to include, with the application, a copy of your TX driver's license or TX ID card. You may be exempt from this requirement if you reside in a facility that provides services for health, infirmity or aging (proof required); or a certified participant of the Address Confidentiality Program (ACP) administered by the Attorney General's Office for victims of family violence, sexual assault or stalking (proof of participation required). The address listed on your TX driver's license or TX ID card must **match** your homestead address. This requirement may be waived if you hold a driver's license under §521.121 (c) or §521.1211 for federal or state judges and spouse or peace officers; or for active duty members of the U.S. armed services and spouse.

Age 65 or Older or Disabled Homeowners Exemption

If you are age 65 or older or disabled and you occupy your home as your primary residence, you may qualify for an additional exemption. If you qualify for both exemptions, you must **choose one** or the other, you cannot receive both exemptions. Once you receive either the age 65 or older or disabled homestead exemption, you qualify for a tax ceiling on your residence school taxes and for any other tax entity (county, city, special district) that has adopted the local option ceiling. If you purchase another home, you may transfer the percentage of school taxes paid, based on your former home's school tax ceiling, to the new home. The age 65 or older homeowner's exemptions and school tax ceiling can transfer to the surviving spouse, if the spouse was at least 55 years of age when the spouse died and lives in and owns the property. The disabled person's exemptions and school tax ceiling do **not** transfer to the surviving spouse for school taxes. However, if the County, City or Junior College has adopted a tax ceiling, the surviving spouse, if at least 55 years of age and lives in and owns the property, may retain the tax ceiling but not the exemptions.

Disabled Veteran Exemptions:

Disabled Veteran, Surviving Spouse or Child (Tax Code §11.22): If you are a veteran who was disabled while serving with the U.S. armed forces or the surviving spouse or child (under 18 years of age and unmarried) of a disabled veteran or of a member of the armed forces who was killed while on *active* duty, you may qualify for this exemption. You must be a Texas resident with a veteran's disability rating of at least 10%. You may apply this exemption to any **one** property you own on January 1.

100% Disabled Veteran or Surviving Spouse (Tax Code §11.131): You may qualify for an exemption of the total appraised value of your residence homestead, if you are a disabled veteran who receives from the U.S. Department of Veterans Affairs or its successor 100% disability compensation due to service-connected disability and a rating of 100% disabled or individual unemployability. The benefit may extend to a surviving spouse upon the veteran's death with certain restrictions.

Disabled Veteran or Surviving Spouse with a Donated Residence (Tax Code §11.132): Beginning 2014, a disabled veteran who has a disability rating of *less* than 100 percent is entitled to an exemption from taxation of a percentage of the appraised value of the disabled veteran's residence homestead equal to the disabled veteran's disability rating if the residence homestead was donated to the disabled veteran by a *charitable organization at no cost* to the disabled veteran. The benefit may extend to a surviving spouse upon the veteran's death with certain restrictions.

Surviving Spouse of a Veteran Killed in Action (Tax Code §11.132): Beginning 2014, a surviving spouse married to a member of the armed services of the United States killed in action is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the member of the armed services.

Ownership or Mailing Address Changes

For ownership or mailing address questions, please contact Customer Service at 214-631-0910 or Property Records/Exemptions Department at 214-631-1342, before filing an owner or exemption protest. To request an ownership or mailing address change, send a written request to Dallas Central Appraisal District, Attn: Property Records Division, 2949 N. Stemmons Frwy., Dallas TX 75247 or email a request to pre@dcad.org. Include your name, property location address, account number, name change documentation, daytime phone number and a clear explanation of what needs to be changed. If the appraisal notice reflects your name as owner and you have not filed for an exemption, please contact Customer Service at 214-631-0910 to request an application or visit our website, www.dallascad.org to print the application or **apply online** if eligible. If your name is not reflected on the notice, the ownership must be updated before an application can be generated. Please contact Property Records at 214-631-1342 to have the ownership corrected. If the appraisal notice does not reflect an exemption for which you have already made application, please allow 60 days from the date mailed to process the application. You may check our website, www.dallascad.org or contact Customer Service at 214-631-0910 to inquire about its status. If you applied for an exemption and received a denial letter, please contact the Exemptions Department at 214-631-1342 before filing an exemption protest. If your residence was purchased after January 1 of this year, you will not qualify for a homestead exemption until the following year. Applications are mailed to new homeowners around the first week of February each year. If your appraisal notice reflects a homestead exemption, but an exemption is not listed for the city in which you reside, the city may not offer a homestead exemption. Our website or the city tax office can confirm this information. Visit our website for more information about all exemptions. There is **no fee** to file an application.

CAPPED VALUE APPRAISED VALUE LIMITATION

The Texas Property Tax Code, §23.23, states that a residential homestead is limited to a 10% increase. **Rules:** 1) Limitations take effect one year after you receive your Homestead Exemption; 2) Limitations do not apply to new improvements added in that year (i.e., additions, pools, garages); 3) Limitations are removed when a property sells; 4) Limitations will be shown on the Notice as "Capped Value"; 5) All granted exemptions are subtracted from the Capped Value instead of the Market Value; 6) Capped Value minus applicable exemptions equals Taxable Value; 7) The Capped Value is not a lifetime limitation.



Dallas Central Appraisal District

RESIDENTIAL PROPERTY VALUATION PROCESS

The Dallas Central Appraisal District's (DCAD) goal is to appraise all property within Dallas County at Market Value as of January 1 of each year. The DCAD uses a Computer Assisted Mass Appraisal (CAMA) software system to achieve this goal. DCAD's CAMA system is commonly referred to as MARS (Mass Appraisal Records System). The MARS mass appraisal software has also been integrated with a Geographical Information System (GIS) which is an intelligent mapping system, digital photographs of all real property, aerial photographs, an image workflow system, and an appeals tracking system.

The Texas Property Tax Code requires appraisal districts to maintain property records including ownership changes, property descriptions, a market value estimate, and any applicable partial or total exemptions to arrive at a taxable value. This information is then provided annually to the taxing jurisdictions within Dallas County to set tax rates and to collect taxes. The DCAD does not collect taxes as this function is the responsibility of the local Tax Offices in Dallas County.

The DCAD is required to appraise all property at Market Value as of January 1 of every tax year. The definition of Market Value per the Texas Property Tax Code Section 1.04 states: Market Value means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if: (a) exposed for sale in the open market with a reasonable time for the seller to find a purchaser; (b) both the seller and the purchaser know of all uses and purposes to which the property is adapted and for which it is capable of being used and the enforceable restrictions on its use; and (c) both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other. In short, it is the goal of the DCAD to appraise all property within Dallas County at what it would sell for as of January 1 of every tax year.

The Residential Division is responsible for valuing single family residences, townhomes, condominiums, duplexes and fourplexes, mobile homes, and residential zoned vacant lots. Residential has 28 different building classifications. The Residential valuation process performed by the DCAD typically falls into two categories: 1) Building Permits and Miscellaneous Inspections, and 2) Property Reappraisal. These two tasks are performed from August 1 through April 30 of each year. Building Permit work is typically done from August 1 through January 15 while Reappraisals are typically done from January 15 through April 15. Miscellaneous inspections can be done throughout this entire time frame.

A building permit is a document issued by a city, which gives a property owner permission to build on or modify a piece of real property. Appraisal districts obtain copies of these building permits from the cities and use these copies as a tool to discover new construction and or alterations to existing structures. Building permits issued from January 1 to December 31 are targeted for inspections as well as any properties that were partially completed from the prior appraisal year. The two main types of building permits are: New Construction and Miscellaneous. New Construction Permits are newly constructed houses, not new additions to existing homes. The exterior perimeter of all new houses is measured and sketched. All physical characteristics are updated to the account. Miscellaneous Permits are all building permits except for new houses, such as pools, room additions, garages enclosed into living areas, remodeling, repairs, and demolitions. Exterior measurements are made when required and adjustments to the improvement's physical characteristics are updated to the account. Since the assessment date is January 1, all permit inspections are made from August 1 through January 15. If during the initial inspection it is found the permit work to still be in process, the appraiser will recheck the property again close to the January 1 assessment date.

Each Residential parcel is coded according to a neighborhood (homogeneous market area) in which it's located. These neighborhoods have been delineated by the Residential Division through the use of market analysis techniques. A Residential neighborhood can vary in size from as few as four accounts to more than a thousand accounts depending on homogeneity. A Residential neighborhood will not typically comprise accounts that are in two separate Independent School Districts (ISD) as ISD's are typically a driving factor in a prospective Residential property owner's purchase decision and thus reflected in the sale prices. DCAD's mass appraisal process and model development is based on appraising property by Neighborhood by Building Class which results in more equitable market values.

There are approximately 28 Residential Building Classes as defined by DCAD. Each building class has a description of the typical home in that class. By having distinct building classes, Residential can then develop specific mass appraisal models by neighborhood by building class allowing for more accurate and equitable market values. The same model is applied to all properties within a specific neighborhood that have the same building classification. Therefore, two properties exactly alike within the same neighborhood will be appraised at the same market value.

Residential Neighborhoods are targeted for reappraisal based primarily by a neighborhood sales ratio analysis. Sales Ratio analysis is the process of comparing what homes have recently sold for within a given neighborhood compared to DCAD's current appraised value. The goal is to appraise all property at 100% of market value. Residential neighborhood sales ratio analysis is undertaken annually to target neighborhoods for reappraisal. Residential Neighborhood Sales Ratio Analysis typically takes place in January and March of every year for all neighborhoods. The Residential mass appraisal process is as simple as: 1) determining the level of assessment at the neighborhood level and building class level, 2) apply a neighborhood multiplier to the neighborhood building class model for both the sold and unsold properties to predict what homes will sell for based on what has sold, and 3) review the newly adjusted values. The sold properties used in the neighborhood building class model development during the reappraisal effort are typically inspected and reviewed to insure that property characteristics (building classification, living area square footage, condition/desirability/utility rating, bath room count, additional improvements, land value, etc.) are accurate. The inspection and review of these sold properties typically occur prior to the actual model development. Once a neighborhood reappraisal is completed, the appraiser undertakes a neighborhood value review to review the adjusted market values of all properties within the neighborhood to insure accurate proposed market values based on what has sold and to also insure equitable market values when compared to other appraised properties within the same neighborhood and same building classification.

The Mass Appraisal Records System (MARS) utilized by the Residential Division of the DCAD gives the ability to appraise property by all three approaches to value: Cost Approach, Sales Approach and Income Approach. The Cost Approach is the first approach to value for Residential properties. There will always be a Cost Approach to value established on an account. The Cost Approach involves calculating the replacement cost new for each home and then deducting the appropriate amount for depreciation (effective age and condition, desirability, and utility). The result of this process is the sum of the depreciated value of the house and any other additional improvements on the property. The land value is then added back to the total depreciated value of all improvements established on the account to arrive at the estimated market value of the account via the Cost Approach. The Cost Approach is the primary valuation approach used when undertaking the reappraisal of a neighborhood. During the reappraisal effort, the Cost Approach is modified based on sales information by building class by neighborhood to arrive at estimated market value. Equity is achieved by applying the same location factor for all properties with the same building classification within a given neighborhood. The Sales Approach compares the property being appraised with similar properties that have recently sold. The characteristics of the sold properties are analyzed for their similarity to those of the subject property. Because no two properties are exactly alike, the prices of the sold properties must be adjusted to the subject property to account for any differences between the properties and the subject property. For instance, if the sold property had a pool and the subject property doesn't, an adjustment would be warranted. The newly adjusted sale prices give a direct reflection of the indicated market value of the unsold subject property. The Sales Approach can be used to value any property, whether improved or vacant. The Sales Approach is typically utilized during the informal and formal Appraisal Review Board process when analyzing a Residential property's estimated market value. The Income Approach is used in very limited instances for Residential properties. It's typically the preferred method for income producing Commercial properties. When reviewing a Residential property's estimated market value during the informal and formal Appraisal Review Board process, the Sales Approach is typically the preferred method.

The Dallas Central Appraisal District hopes this brochure provides you with a better general understanding of the valuation processes undertaken by the Appraisal District for properties in Dallas County. Our goal is to appraise all property within Dallas County at Market Value of every year, and the objective is to not only be accurate, but also equitable. You may also visit the DCAD website at www.dallascad.org to view a video on the Property Valuation Process (DCAD Videos) and a related PowerPoint presentation (Property Valuation Process) as well.



Dallas Central Appraisal District

COMMERCIAL **PROPERTY VALUATION PROCESS**

The Dallas Central Appraisal District's (DCAD) goal is to appraise all property within Dallas County at Market Value as of January 1 of each year. DCAD uses a Computer Assisted Mass Appraisal (CAMA) software system to achieve this goal. DCAD's CAMA system is commonly referred to as MARS (Mass Appraisal Records System). The MARS mass appraisal software has been integrated with a Geographical Information System (GIS) which is an intelligent mapping system, digital photographs of all real property, aerial photographs, an image workflow system, and an Appraisal Review Board tracking system.

The Texas Property Tax Code requires appraisal districts to maintain property records including ownership changes, property descriptions, a market value estimate, and any applicable partial or total exemptions to arrive at a taxable value. This information is then provided annually to the taxing jurisdictions within Dallas County to set tax rates and to collect taxes. DCAD does not collect taxes as this function is the responsibility of the tax offices.

DCAD is required to appraise all property at Market Value as of January 1 of every tax year. The definition of Market Value per the Texas Property Tax Code Section 1.04 states: Market Value means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if: (a) exposed for sale in the open market with a reasonable time for the seller to find a purchaser; (b) both the seller and the purchaser know of all uses and purposes to which the property is adapted and for which it is capable of being used and the enforceable restrictions on its use; and (c) both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other. In short, it is the goal of DCAD to appraise all property within Dallas County at what it would sell for as of January 1 of every tax year.

The Commercial Division is responsible for valuing office buildings, apartment complexes, shopping centers (retail properties), warehouses (industrial properties) as well as all commercial type buildings, properties built on commercially zoned land, and land tracts with commercial zoning or agricultural uses. Commercial has 84 different building classifications. From August 1 to April 1 of every year the two primary appraisal functions undertaken by the Commercial Division are to review all building permits issued by the cities within Dallas County and to undertake an annual Reappraisal effort.

A physical inspection or site visit is required for all new construction permits and may also be required for miscellaneous building permits such as remodels, additions, repair, demolition, etc. Most inspections associated with building permits are completed prior to January 15 of every tax year. Properties that are partially complete as of January 1 will be valued based on their percentage complete and will be re-inspected annually until the construction is completed.

From August 1 to April 30th, the Commercial Appraisers will undertake their annual Reappraisal effort by identifying the Land Market Areas (LMA) and Improved Market Areas (IMA) that have been targeted for reappraisal.

A Land Market Area (LMA) is a geographical contiguous grouping of properties that are reviewed at least every third year to insure accurate and equitable land market values. An Improved Market Area (IMA) is a geographical area consisting of one of the four primary Commercial property types. The four primary Commercial property types are Retail, Industrial (Warehouses), Apartments, and Office Buildings. Income Models are developed annually by the Commercial Division for all IMAs within Dallas County. Typically a Class A, B, and C Income Model will be developed for each Improved Market Area. Data used to develop these Income Models are gathered from various sources such as an actual property's Income and Expense statement and Rent Roll received during the Appraisal Review Board process as well as other local and national commercial publications.

The Mass Appraisal Records System (MARS) utilized by the Commercial Division of DCAD gives the ability to appraise property by all three approaches to value: 1) Cost Approach, 2) Sales Approach, and 3) Income Approach.

The Cost Approach involves calculating the replacement cost new for each improvement and then deducting the appropriate amount of depreciation using age/life tables. The cost tables utilized by DCAD are derived from Marshall Valuation Service, a recognized national cost publication that develops its data from actual case studies of sales and market value appraisals. Marshall Valuation then applies local modifiers to their figures to better reflect the Dallas market. DCAD may further augment this data with its own cost information received during the appeals process through property construction cost documentation and other cost sources. Based on the physical characteristics of a subject property, the DCAD cost tables generate a price per square foot that is applied to the subject improvement. The land value is then added to the depreciated value of the improvements to establish the estimated market value of the property via the Cost Approach. The DCAD cost tables are reviewed on an annual basis. The Cost Approach may be the preferred method used during the informal and formal Appraisal Review Board process if the Commercial property is a special use property, a new property recently constructed, lacks comparable sale information, and/or the property type does not lend itself to the Income Approach to value.

The Sales Approach involves determining market value of a subject property by analyzing sales of comparable properties. DCAD collects sales from several sources including sales surveys, market research companies, third-party appraisals and local media. The bulk of sales information is received through the appeals process in the form of closing statements. The sales are processed and entered into the Commercial sales database. The Commercial MARS system then allows the appraiser to select the most comparable sale properties based on the subject's physical characteristics and market area. The sale prices can further be adjusted based on sale conditions, land size, improvement size, age, condition and location. Finally, the appraiser may weigh the sales to arrive at an overall adjusted value per square foot or unit via the Sales Approach.

The Income Approach involves the capitalization of income in to an estimation of market value. DCAD emphasizes the Direct Capitalization Approach where a single year's net operating income is capitalized. Capitalization is the process of dividing the subject property's estimated net operating income by a market capitalization rate to arrive at an indicated estimate of market value via the Income Approach. DCAD collects income/expense statements and rent rolls from property owners throughout the year, but primarily during the appeals process. Rents, occupancies, expenses, secondary income and net operating income for these properties are entered in to the Commercial income database. Capitalization rates are then estimated based on sale prices of properties and their respective net operating incomes. Outside sources such as market research companies and real estate publications are also referenced for data pertaining to income, expense, occupancy, and capitalization rates. DCAD analyzes this data to determine market income models for properties based on their physical characteristics and market areas. Actual income components for a property are then compared to market indicators and an estimated market value is established via the Income Approach. The Income Approach is typically the preferred method when analyzing income producing Commercial properties (Retail, Office, Apartments, Industrial) not only during the reappraisal effort but during the informal and formal Appraisal Review Board process.

Dallas Central Appraisal District hopes this brochure provides you with a better general understanding of the valuation processes undertaken by the Appraisal District for properties in Dallas County. Our goal is to appraise all property within Dallas County at Market Value every year, and the objective is to not only be accurate, but also equitable. You may also visit the DCAD Website at www.dallascad.org to view a video on the Property Valuation Process (DCAD Videos) and a related PowerPoint presentation (Property Valuation Process) as well.



Dallas Central Appraisal District

BUSINESS PERSONAL PROPERTY PROPERTY VALUATION PROCESS

The Dallas Central Appraisal District (DCAD) uses a Computer Assisted Mass Appraisal (CAMA) software system to achieve this goal. DCAD's CAMA system is commonly referred to as MARS (Mass Appraisal Records System). The MARS mass appraisal software has also been integrated with a Geographical Information System (GIS) which is an intelligent mapping system, digital photographs of all real property, aerial photographs, an image workflow system, and an Appraisal Review Board tracking system.

The Texas Property Tax Code requires appraisal districts to maintain property records including ownership changes, property descriptions, a market value estimate, and any applicable partial or total exemptions to arrive at a taxable value. This information is then provided annually to the taxing jurisdictions within Dallas County to set tax rates and to collect taxes. The DCAD does not collect taxes as this function is the responsibility of the Tax Office.

It is the responsibility of the Business Personal Property (BPP) Division to discover, list, and value all Business Personal Property in Dallas County for property tax purposes. BPP has over 400 business identification types. Business Personal Property consists of movable items used in the course of business not permanently affixed to, or part of, the real estate. Examples of Business Personal Property are: a) Furniture; b) Machinery and Equipment; c) Computers; and d) Vehicles. In addition to these items that are used in the day to day operations of a business, inventory is also considered Business Personal Property.

To insure that all business personal property that should be legally on the appraisal roll is properly listed and valued, it must first be located and identified. To accomplish this task the appraiser starts with the previous year's business personal appraisal roll, which is divided into geographical areas, known as routes, within Dallas County. The information from the previous year's appraisal roll is downloaded to a computer pen device that the appraiser carries with them to their assigned route. The appraiser then drives or walks every street containing businesses within their assigned geographic area (route).

When the appraisers are in their area they are verifying that existing businesses are still open at the same location as the previous year. If a business moved or ceased operations the information is noted and corrected. If the appraiser identifies a new business a new account will be created for that specific location. Each account has a unique account number that stays with the business and its assets even if there is an ownership change, or if the business moves to another location within Dallas County. From January to February of every year the Business Personal Property Division undertakes a phone verification project where businesses are contacted by DCAD to ensure they are still in business and at the same location as of January 1. This phone verification project improves the quality of the BPP appraisal roll.

In addition to driving and walking the assigned route the BPP appraisal staff also has other tools for identifying businesses within Dallas County. The appraiser receives Certificates of Occupancy filed by new businesses as well as businesses that are enlarging their operations. These Certificates of Occupancy are issued by the cities within Dallas County and are picked up monthly or received electronically by DCAD. Commercial rent rolls processed by the Commercial Division are also reviewed. BPP appraisers also have access to commercial vehicles located within Dallas County. Business publications are reviewed and the internet is now used extensively for the discovery and research of businesses.

The proper listing of property is critical to insure that the value and ownership of the property can be properly determined. Property records must include:

- Current legal owner – This is the actual owner of the business.
- The Business DBA – DBA stands for doing business as, and it's typically the name on the door or sign for the business.
- The property address of the business – This is the physical address where the business and the assets being appraised are located.
- The DCAD account number – A unique 17 digit account that is assigned to each business personal property account in Dallas County. All BPP account's first two digits begin with 99.

- The property characteristics of the business – After locating the property, the appraiser must accurately record and list all of the properties characteristics to properly value the business personal property. This requires that the appraiser tour the business, determine the business type, and estimate the square footage of the facility. Once that is complete the appraiser makes general notes regarding the type and condition of the fixed assets at the location, and the inventory if applicable.

The Cost Approach is typically the approach used to value business personal property, although all approaches (Income Approach and Sales Approach) are considered, the Cost Approach offers the most equitable and consistent method for mass appraisal of business personal property. The BPP appraiser will estimate the market value by comparing the subject business being appraised against similar types of businesses. The appraiser takes into account the size of the business, the quality and condition of the assets, and estimate of the overall age of the assets. In addition to the business assets, the appraiser will also estimates the market value of the inventory based on the quantity, and make any known condition adjustments.

The Sales Approach may be used for certain types of business personal property that have substantial secondary markets such as cars and trucks. However, the Sales Approach is often less useful with many types of business assets that don't have an active used markets.

The Income Approach is rarely used, since it is often impossible to differentiate the income from the business personal property being valued and the income associated with the intangible components of a business.

The most important step in completing a business personal property appraisal is based on reviewing the business personal property rendition form. BPP Renditions contain information provided by the property owner and are legally required to be filed annually by the property owner per the Texas Property Tax Code. Not filing a business personal property rendition by the annual April 15th deadline date will result in a 10% penalty being applied to the business personal property tax bill. The BPP Rendition requests basic information about a business including cost and year acquired of assets, inventory values, consigned goods, leased equipment, and the property owner's opinion of value. The DCAD mails BPP Renditions forms to all existing BPP accounts in Dallas County in January of every year. DCAD also provides on its website (www.dallascad.org) an Online BPP Rendition filing system that is simple and easy to use. The Online BPP Rendition filing system can be accessed by using your PIN number located at top of the BPP Rendition that was mailed in January. DCAD would like to encourage all business owners to use the Online BPP Rendition filing system as opposed to filing your rendition using the paper form. Utilizing The Online BPP filing system is beneficial for both DCAD and the property owner.

A properly filed BPP rendition form allows the BPP appraiser to:

- Verify the Legal Owner, DBA, and Physical Location of the property on January 1 of the appraisal year.
- Use contact information on the rendition form if the appraiser has questions about the business being appraised.
- Compare cost or opinion of value information against the estimate of value made by the appraiser in the field.

With the appraiser's information gathered in the field and a properly filed BPP rendition form from the property owner or authorized agent, the BPP appraiser has enough information to make an accurate and equitable business personal property market value estimate that used to determine the business' property taxes.

The DCAD hopes this brochure provides you with a better general understanding of the BPP processes undertaken by the Appraisal District for properties in Dallas County. You may also visit the DCAD website at www.dallascad.org to view a video on the Property Valuation Process (DCAD Videos) and a related PowerPoint presentation (Property Valuation Process) as well.

STANDARDS OF DOCUMENTATION EVIDENCE FOR INFORMAL/FORMAL HEARINGS

Informal hearings will be between an appraiser of the Dallas Central Appraisal District (DCAD) and the property owner. Please provide copies of all evidence to the Appraisal District's appraiser. An original copy of all evidence will be maintained for the official public record.

RESIDENTIAL REAL ESTATE

1. Sale of Subject Property

A signed and dated closing statement is required, if sold during the last 3 years. The closing statement should include a description of the property being transferred. A copy of the sales contract and the instrument number of the recorded deed filing is required in some cases. Photographs of your property are also good forms of evidence.

2. Sales of Comparable Properties

Sales of comparable properties with photographs should include the following information, if available: 1) property address; 2) sales date/sales price; 3) grantor/grantee; 4) instrument number; 5) financing terms/source/confirmed by; and 6) appraisal of subject property, date and reason for sale.

3. Proof of Physical, Functional or Economic Obsolescence

This type of information can be documented in a variety of ways. The best types of documents are usually estimates for repairs from contractors and photographs of physical problems. All documentation should be signed and attested. This means you must furnish "documented" evidence of your property's needs.

4. The following evidence should be provided concerning inequality of Appraisal issues:

The appraisal ratio of the property is more than the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district; the appraisal ratio of the property is more than the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind of character as, the property subject to the protest; or the appraised value of the property is more than the median appraised value of a reasonable number of comparable properties appropriately adjusted. This also applies to Commercial real estate.

COMMERCIAL REAL ESTATE

1. Sale of Subject Property

Closing statement or sales contract, signed and dated, including a description of the property being transferred and instrument number, if sold during the last 3 years.

2. Income Approach

Previous year rent roll, rent summary and income statement (typically 3 years of data). Documentation of lease offering rates, lease concessions, effective lease rates and current and historical occupancy, as of January 1 of the current year.

3. Cost Approach

Construction contract(s), signed and dated, including a detailed description of the work to be performed. Certified A.I.A. document G702 or equivalent, with detail. Documentation must reflect all hard and soft costs. IRS RECORDS MAY BE REQUIRED.

4. Market Approach

Provide comparable sales of properties that are of similar construction, use, size and shape, age, amenities, location, zoning, and utility availability.

5. Independent Fee Appraisal

Independent Fee Appraisal: Complete copy of the appraisal report with confirmed sales and photographs of comparable properties. The detail should include: 1) property description; 2) location; 3) land area/building area; 4) year built; 5) grantor/grantee; 6) date of contract/instrument number; 7) sales price; 8) financing terms; 9) basis of sale; and 10) source/confirmed by.

BUSINESS PERSONAL PROPERTY

The Appraisal District or the ARB must have evidence on which to make a ruling in all Business Personal Property cases appearing before them. Normally the form of relevant documents in order of importance are: 1) balance sheets; 2) inventory controls, accounting records, journals, ledgers showing acquisitions by year of purchase; 3) CPA statements of costs; 4) leases pertaining to the property in question; 5) a statement of general accounting policy and procedures, especially concerning the capitalization and expense policy, and should also address inventory methods and whether physical inventory equals book inventory; 6) the basis of depreciation; and 7) a written third party confirmation from a landlord or leasing agent if the business has ceased operations and the assets have been removed prior to January 1.

PROPERTY TAX PROTEST AND APPEAL PROCEDURES

The law gives property owners the right to protest actions concerning their property tax appraisals to the Appraisal Review Board (ARB). The appeal procedures require that you must complete, sign, and mail by first class mail the enclosed "Notice of Protest" form or you may file online by using the uFile Protest program for any of the following reasons:

- Appraisal that exceeds the market or special appraised value of your property
- Unequal appraisal of your property
- Inclusion of the property on the appraisal roll
- Denial in whole or in part of a partial exemption which may apply to you
- Determination that the property does not qualify for special appraisal
- Identification of the taxing units in which the property is taxable
- Taxable status of your property
- Determination of the property's ownership
- Determination that the use of agricultural or timber land has changed
- Any other action of the appraisal district, Chief Appraiser, or ARB that adversely affects you.

Informal Review

If you have questions or wish to discuss certain issues, you may contact an appraisal district appraiser at the phone numbers listed below or the phone number listed on the Notice of Appraised Value form:

Residential Division (214) 905-9402 **(Residential Property Only)**
Commercial Division (214) 905-9406 **(Commercial Property Only)**
Business Personal Property (214) 905-0908 **(Business Personal Property Only-call after May 14)**

Office hours are 7:30 a.m. to 5:30 p.m., Monday through Thursday and 7:30 a.m. to 5:00 p.m. on Friday. During the month of May there will be extended hours for Residential properties only on Tuesday evenings until 6:00 p.m. and on most Saturdays in May from 8:00 a.m. until 12:00 noon (No extended hours will be held on the Memorial Day Weekend).

If you are represented by an agent, please forward the Notice of Appraised Value to that agent. Please notify the appraisal district at the phone number indicated, if the owner's name or other information is incorrect.

Review by the Appraisal Review Board

If you cannot resolve your problems informally with the appraisal district staff, you may have your case heard by the ARB.

The ARB is an independent board of citizens that reviews problems with appraisals or other concerns listed above. It has the power to order the appraisal district to make a necessary change to solve problems and ensure fairness. If you file a written request for an ARB hearing (called a Notice of Protest) before the deadline, the ARB will set your case for a hearing. You will receive written notice of the time, date and place of the hearing. This notification will be by mail or electronic notification (ENS, providing you signed up for this program). You may also note your scheduled date/time by accessing your account on our Website. Once scheduled, your hearing information will be displayed. This hearing format will be informal. You and the appraisal district representative will be asked to present evidence about your case. Prior to your hearing, you may ask to review the evidence the DCAD will present. The DCAD may also ask for a copy of the evidence you plan to present. You or your designated agent may appear in person to present evidence or you may send notarized evidence to the ARB for review at the hearing. The DCAD representative will present the evidence about your case and you may rebut or cross-examine the DCAD representative. The ARB will make its decision based on the evidence presented. In most cases, the appraisal district has the burden of establishing the property's value by a preponderance of the evidence presented. In certain protests where the owner has submitted an independent appraisal before the hearing, the Chief Appraiser has the burden of proving the property's value by a preponderance of the evidence presented.

Weekend formal ARB hearings are available upon request. If necessary you may request a hearing on a Saturday. Notice of Protest forms are available from the district office at: Dallas Central Appraisal District Customer Service, 2949 North Stemmons Freeway, Dallas, Texas 75247-6195, Phone: (214) 631-0910.

Note: You should not try to contact ARB members before the hearing. The law requires ARB members to sign an affidavit before each hearing saying that they have not talked about your case before the ARB hears it.

Review by the District Court or an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its final order by certified mail. If you are not satisfied with the decision, you have the right to appeal to district court. If you choose to go to court, you must start the process by filing a petition within 60 days of the date you receive the ARB Notice of Final Order. In certain cases, as an alternative to filing an appeal in district court, you may file, not later than the 45th day after you receive notice of the ARB order, a request for binding arbitration with the appraisal district. As an alternative to filing an appeal in district court, you may appeal to the State Office of Administrative Hearings (SOAH). An appeal to SOAH is initiated by, not later than the 30th day after you receive your notice of the ARB's final order, filing with the chief appraiser of the county appraisal district a notice of appeal with the applicable filing fee.

Tax Payment

If you appeal and your case is pending, you must pay either the amount of taxes due on the portion of the taxable value not in dispute or the amount of taxes due on the property under the order from which the appeal is taken.

More Information

You can get more information by contacting your appraisal district at:

Dallas Central Appraisal District Customer Service
2949 North Stemmons Freeway
Dallas, Texas 75247-6195
Phone: (214) 631-0910

You can also get a pamphlet describing how to prepare a protest from the appraisal district or from the State Comptroller's Property Tax Assistance Division at PO Box 13528, Austin, TX 78711-3528.

The Dallas Central Appraisal District offices are wheelchair accessible and parking spaces for the disabled are provided. The District will provide sign interpretation services for the hearing impaired at any scheduled hearing or meeting if at least 72 hours advance notice is given. The hearing impaired can call TDD at (214) 819-2368. To arrange for this or any other special service, contact the Assistant to the Director of Administration at (214) 631-0520, extension 1107.

DEADLINE FOR FILING PROTESTS WITH THE ARB*

Usual Deadline

On or before **May 31** (or 30 days after a Notice Of Appraised Value was mailed to you, whichever is later).

Late protests are allowed if you miss the usual deadline for good cause. Good cause is some reason beyond your control, like a medical emergency or death in the immediate family. The ARB decides whether you have good cause. Late protests are due the day before the ARB approves records for the year. Contact your appraisal district for more information.

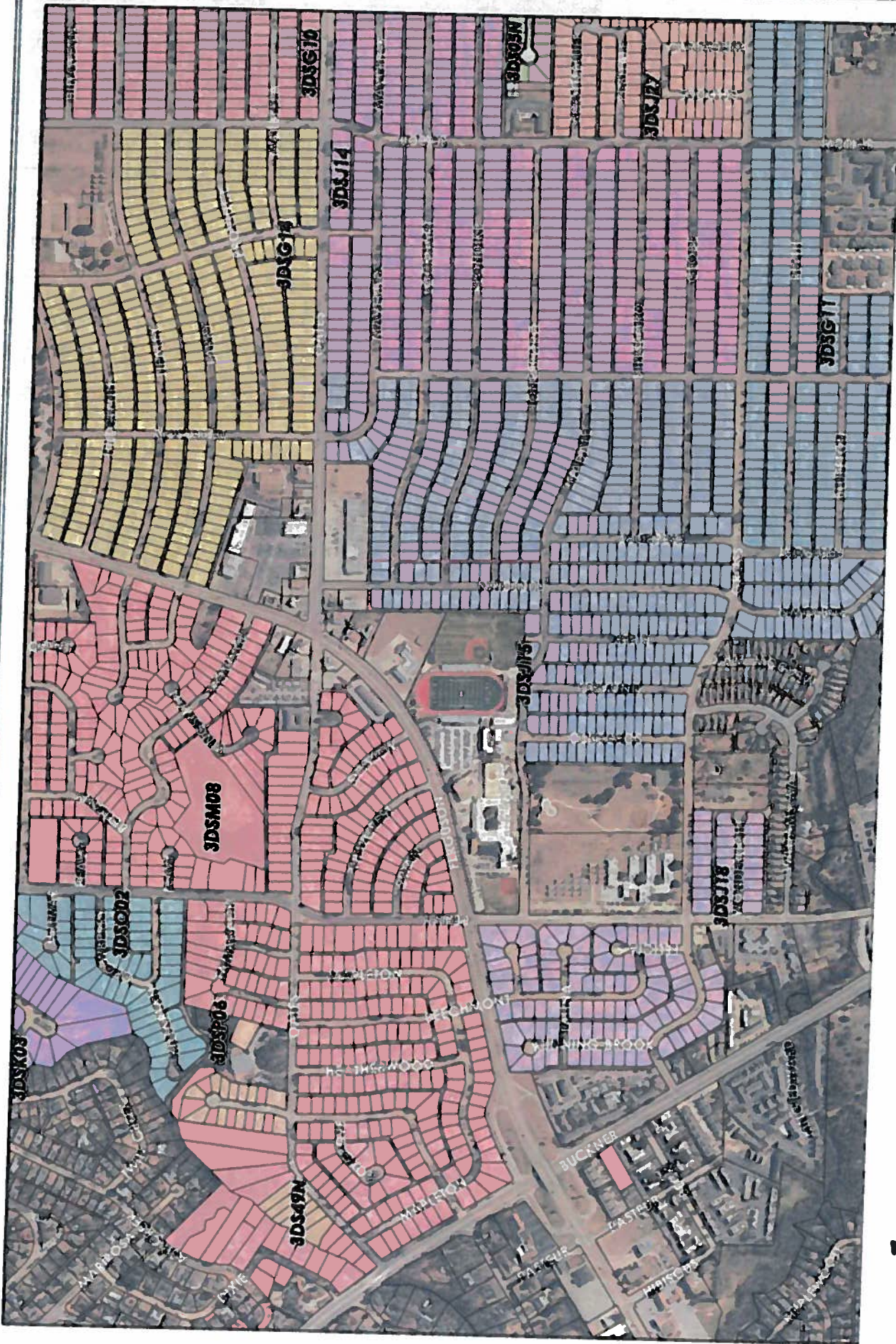
Special Deadlines

For change of use (the appraisal district informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is before the 30th day after the notice of determination was mailed to you.

For ARB changes (the ARB has informed you of a change that increases your tax liability and the change did not result from a protest you filed), the deadline is before the 30th day after the notice of determination was mailed to you.

If you believe the appraisal district or ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent (usually February 1). The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.

* The protest deadline is postponed to the next business day if it falls on a weekend or holiday.



Aerial View of Neighborhoods
Dallas Central Appraisal District

