



Dallas Central Appraisal District

The Protest Process

Begins May 1st

The right to protest to the Appraisal Review Board (ARB) is the most important right you have as a taxpayer. You may protest if you disagree with any of the actions the appraisal district has taken on your property. But who or what is the Appraisal Review Board and what are their duties? What actions can I protest? How do I protest? What happens when I file a protest? Hopefully, this will answer all your questions about the protest process. To answer these questions, the information is divided into eight topics:

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A. Appraisal Review Board (ARB)

1. What is the Appraisal Review Board?

The Appraisal Review Board is a group of private citizens authorized to resolve disputes between taxpayers and the Appraisal District. ARB members are appointed by the Local Administrative District Judge of Dallas County for two-year terms. Although the Appraisal Review Board is funded by the Appraisal District, they are appointed by the Local Administrative District Judge. The ARB is a separate authoritative body. No employees or officers of the Appraisal District or the taxing units it serves may sit on the ARB. To qualify for service on the ARB, an individual must be a resident of the Appraisal District for at least two years prior to taking office. Any person who is a former member of the governing body or officer or employee of a taxing unit, or is a former director, officer, or employee of the Appraisal District is ineligible to serve. Also the person's close relatives cannot work as professional tax agents or tax appraisers



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within the Appraisal District. ARB members also must comply with special conflict of interest laws.

The ARB determines taxpayer protests and taxing unit challenges. The ARB also determines if the Chief Appraiser has granted or denied exemptions and agricultural appraisals properly. The ARB's decisions are binding only for the year in question. The ARB begins protest hearings around May 15 and finishes by July 20. The ARB meets throughout the year on a monthly basis to carry out supplemental duties. ARB meetings are open to the public. The ARB establishes its own Procedures and Rules that govern its operations. For cost savings purposes, the ARB typically meets at the Appraisal District office. There are up to one hundred (100) members on the ARB of Dallas County.

2. What are the ARB's Duties?

Under the law, the ARB has these specific duties:

1. Determine protests initiated by property owners;
2. Determine challenges initiated by taxing units;
3. Correct clerical errors in the appraisal records and the appraisal rolls;
4. Act on motions to correct appraisal rolls under Section 25.25 of the Texas Property Tax Code;
5. Determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by Subchapter C, D, or E, Chapter 23, Property Tax Code;
6. After it has completed substantially all protests, the ARB approves the appraisal records.

B. Protesting Your Value

1. What can I protest?

You can file a protest from May 1st to May 31st if you disagree with any action taken by the Appraisal District that affects your property. You may file a protest if any of the following is true about your property:

- **The proposed value of your property is too high.**

This could be based on incorrect information on the Appraisal District records, such as lot size, building size, etc. It could also be due to situations that the Appraisal District does not know, such as hidden defects, cracked foundations, inadequate plumbing, flooding problems, etc. If similar properties are selling for less than your property, you may have a reason to protest.



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- **Your property is valued unequally compared with other property in the Appraisal District.**

The Texas Constitution gives property owners the right to equal and uniform taxation. For instance, if your property is appraised at 100% of market value and similar properties are appraised at 90% of market value, then you have a right to protest your value based on the Appraisal District's failure to appraise equally and uniformly. This type of protest will require more evidence than other types of protests.

- **The Chief Appraiser denied you an exemption.**

Certain requirements exist for receiving an exemption, including deadlines for filing. If you have met the requirements and are denied an exemption, you may file a protest and have a hearing before the ARB. To receive an exemption, a person must apply for the exemption with each Appraisal District in which the property has situs. Some exemptions require an annual application. For more information, see the Exemptions or Frequently Asked Questions page on this site. For various exemption applications, see the Forms page on this site or contact the Customer Service office at (214) 631-0910.

- **The Chief Appraiser denied agricultural appraisal for your farm or ranch.**

Like exemptions, you must apply to receive an agricultural appraisal. Agricultural appraisal laws have specific requirements involving ownership and land use. If your property meets these requirements and you have been denied, you should file a protest. For more information about the agricultural requirements, see the Exemptions page on this site.

- **The Chief Appraiser wrongly determined that you took your land out of agricultural use.**

An appraisal may have been done while your land was lying fallow, or for rotation of crops. You will be required to provide documentation to prove that you did not change the use of your land to a non-agricultural use.

- **The appraisal records show an incorrect owner.**

Even if you purchased your property after January 1, you may protest the property's value until the ARB approves the appraisal roll. The law recognizes the new owner's interest in the taxes on the property. After 90 days from the date of closing on a property, if the appraisal record does not reflect the current ownership, please contact the Customer Service office at (214) 631-0910.



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- **Your property is being taxed by the wrong taxing units.**

This generally applies to business personal property that has moved from one location to another. You can protest the inclusion of your property on the appraisal records if it should be taxed at another location in Texas.

- **The Appraisal District or ARB took other action that affects your property.**

You have the right to protest any Appraisal District action that affects you and your property. For example, the Chief Appraiser may claim your property was not taxed in a previous year and you disagree. You may protest only actions that affect your property.

2. How do I protest?

Beginning on May 1, protests to the ARB can be filed by electronic communication via the DCAD website using the Online Protest Program, uFile, for residential, commercial and business personal property or in written form. The ARB will not accept protest filings by facsimile or e-mail submissions. The Appraisal District has forms for protesting, but an official form is not necessary. Any written notice of protest will be acceptable as long as it identifies the owner, the property that is the subject of the protest and indicates apparent dissatisfaction with an action or decision taken by the Appraisal District. Please identify the property in question (property address/account number); state the nature of the protest (i.e., market value) and it is helpful to attach any applicable documentation that you would like for us to review. If using the Online Protest Program, you need to follow the simple instructions for filing your protest online. A protest must be filed by May 31, or no later than 30 days after the Appraisal District delivers a Notice of Appraised Value to you, whichever is later. However if the protest deadline falls on a weekend or holiday then the protest deadline is the first business day after that date. The deadline to file a written protest for the 2017 Tax Year is May 31st. It is very important to file the protest on time. If you mail your protest, please mail it to the address listed on your Notice of Appraised Value or to 2949 N. Stemmons Freeway, Dallas, TX 75247. It must also bear a post office cancellation mark by midnight May 31, 2017. If you deliver your protest in person, you must have it in our office before the office closes on May 31, 2017. The office doors are locked promptly at 5:30 P.M. If you file your residential or commercial protest using the Online Protest Program you must file your protest online before midnight May 31, 2017. Please check the deadline dates on your Business Personal Property Notice of Appraised Value/Notice of Protest form for protest deadline on these properties. If you fail to file a protest on time, your options are limited. Once the written protest is received, a hearing is scheduled by the ARB. The ARB will give you at least 15 days notice of the date, time and location of your hearing. The Appraisal District will also send you a copy of *Property Taxpayer's Remedies* (a publication of the State Comptroller's Office), a copy of the ARB hearing procedures, and a statement that you have the right to inspect the information that the Appraisal District plans to introduce at your hearing. There may be a charge for some of this information.



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3. Can I file a protest via the Internet or fax?

For 2017 all properties may protest online via the Internet by using the uFile Online Protest Program on the website of the Dallas Central Appraisal District at www.dallascad.org. The online protest for residential and commercial property must be submitted by the deadline on or before midnight on **May 31, 2017**. The online deadline for business personal property is on or before midnight on **June 15, 2017**. The ARB **will not** accept protest filings by facsimile or e-mail submissions.

4. What is uFile?

uFile is an online system to filing property owner protests and handling disputes over a property's value. In the traditional system, you file your protest by mail or in person, wait to be scheduled for a formal protest hearing or you visit the Appraisal District offices and speak with an appraiser prior to that scheduled formal hearing. Protests can be settled at the informal meeting with an appraiser. If the protest is not settled, you can appear before the Appraisal Review Board of Dallas County at your scheduled hearing. In the uFile system, you file your protest online. You get an immediate confirmation that your protest has been filed.

5. When can I file my protest using uFile?

Beginning on May 1st and on or before May 31st, you may file your protest online using the uFile Online Protest Program for 2017 for residential and commercial properties. You may begin filing online protests for business personal property beginning on May 16, 2017.

6. How can I file my protest using uFile?

Beginning on May 1st, to file your protest using the uFile system on the Dallas Central Appraisal District's website (www.dallascad.org), you simply search for your property using the Search Appraisal function in the Navigation Links box to the left of the screen (<http://www.dallascad.org/SearchOwner.aspx>). You may search by Owner Name, Address or Account Number. Once you are on the details page of your property, simply click on the "Online Protest" link and it will take you through the steps to file your protest online. The Online Protest link is beneath DCAD Property Map link and above the Print Homestead Exemption Form link. You may also request your individual **PIN #** through this system for easy access. This can be done when utilizing the Online Protest Program, uFile. **If you file a protest online under the Online Protest Program, uFile, please do not file a manual or duplicate protest on the property account. The ARB will accept uFile protests online but will not accept other protests by facsimile or e-mail.**

Please remember that the deadline to protest residential and commercial properties is on or before **May 31, 2017**, and business personal property is on or before **June 15, 2017**, whether filing online, via US Mail, or by personal hand delivery.



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7. Can I file multiple protests using uFile?

uFile allows only one protest to be filed at the account level. However, if you have more than one account you want to protest you can either individually file each account utilizing uFile or you can file one uFile protest and upload using the documentation feature a list of accounts you would also like to protest. If the latter occurs, it's more likely you will be scheduled for one hearing date for all properties by property type (Residential, Commercial, BPP).

8. I sent in documentation with my protest. Why have I not heard from anyone?

Taxpayer phone calls, walk-ins and formal ARB hearings take priority during this time of year. Many times appraisers are unable to review documentation attached to a protest until a day or so before the ARB hearing. However, if you attached documentation to your protest, then please call and ask to speak with an appraiser so they can pull your protest and review your documentation with you. If they are able to make an adjustment that you are in agreement with, there may be no need for your formal ARB hearing. Please check your hearing date and time and if you have not heard anything from the Appraisal District you need to attend your scheduled hearing before the ARB.

9. I forgot to file a protest. Can I still get my value lowered?

No. If a taxpayer does not file a timely protest, neither the appraiser nor the ARB can make a value adjustment to your property. You should follow up on your issue(s) after August 1. If you believe there are good cause reasons (i.e., hospitalization) as to why you could not file a timely protest, then you should write the ARB, state the facts and document (provide medical receipts on hospitalization) your reasons. The ARB will make a determination and respond back to you in writing. Forgetting to file a protest or not knowing the protest deadline are not considered good cause reasons to grant you a late protest. If you believe there is a clerical error or substantial error associated with your property value, then you should speak to an appraiser who will clarify if there are any remedies available to correct the clerical error or substantial value error.

C. Informal Review with Appraisal District Staff

1. Do I have to go to an ARB hearing to settle my issue(s)?

No. We encourage all taxpayers to try to resolve their issues with an appraiser prior to their formal ARB hearing.

Many times your protest can be resolved with a staff member of the Appraisal District in an informal manner without going to the ARB for a formal hearing. You should be prepared to present whatever documented evidence you have to convince the appraiser of your point of view. The Appraisal District has adopted a set of Standards of Documentation that details the type of data and information that you should present.



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You may talk to an appraiser up until the day before your hearing, if you have filed a protest. If you have not filed a protest, you may discuss the value until thirty (30) days after you received your Notice of Appraised Value. The protest deadline is printed on the Notice of Appraised Value. If we are able to resolve your issue prior to the ARB hearing, then there is no need for an ARB hearing. However, if we are unable to resolve your issue(s), then an ARB hearing is needed.

Some residential properties may qualify for the uFile Online Settlement Offer Program. This program is only available when using the uFile Online Protest Program. If your property qualifies for the uFile Online Settlement Offer Program you will be alerted via the Internet when you file your protest on the uFile Online Protest Program. Residential property owners may be eligible to settle their property value by submitting documentation and evidence to substantiate their claim. Some neighborhoods are eligible, but many neighborhoods are not because of the complexity of the market in those neighborhoods. Also, you would not be eligible for a settlement offer if your property is represented by an authorized tax consultant; if your property is classified as a Land only account; if the property account has an existing protest filed; or if the protest reason is not value related. Only certain Residential properties are available for Online Settlement Offers. If you are not eligible for the program, the settlement offer will not be extended to your property. The Settlement Offer feature has been targeted for those neighborhoods that have extremely homogeneous properties. However, property owners may still file a Residential protest online even if the property does not qualify for a Settlement Offer.

For Commercial and Business Personal Properties, DCAD does not provide guaranteed uFile settlement offers like Residential properties who meet the requirements for a uFile settlement offer. However, for Commercial and Business Personal Property owners who use the uFile protest system, there may be times a DCAD appraiser will respond with a uFile settlement offer if the property owner has provided sufficient documentation and an appraiser has had time to review the information prior to an ARB hearing. If this occurs then DCAD will send you a uFile e-mail settlement offer.

2. When should I come in to talk with an appraiser?

You should try to talk with an appraiser any time prior to your formal ARB hearing and/or at least one day prior to your formal ARB hearing. Also during the month of May, you can talk with an appraiser without a protest on file. The earlier in the month of May is the best time as it is not as crowded. Toward the end of the month due to the protest deadline being on May 31st, it is often more crowded and the wait time is increased. During the last week of the protest deadline, property owners may be limited to discuss only one property per visit due to the high volume of walk in activity. After the protest deadline has passed, an appraiser cannot make an adjustment to your property unless you have a timely filed protest and the ARB has not yet ruled on your account for the current tax year. During the month of May, the Appraisal District will be open on Saturdays from 8:00 a.m. to Noon for residential informal hearings only, except the Saturday during the Memorial Day weekend.



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3. Do I need to make an appointment to see an appraiser informally?

No. To see an appraiser, all you need to do is come to our office and sign in and you will be seen in the order in which you signed in.

4. How long of a wait is there to see an appraiser?

The average wait time is typically less than 30 minutes; however, during the protest deadline week wait times may exceed 30 minutes to one hour. That is why it is recommended that you visit an appraiser in the **early weeks of May**. There is little wait time during these weeks. During lunch time (11:00 AM – 2:00 PM) hours, wait times may exceed 30 minutes to one hour due to the number of taxpayers who visit our office during this time and the staff lunch rotations. Early morning and late afternoon wait times are typically less than 30 minutes. During the last week of the protest deadline, due to the high volume of walk in activity, property owners/agents may be limited to discuss only one account per visit. If a property owner has more than one account to discuss during the protest deadline week then DCAD would encourage them to file a written protest for all accounts on or before the protest deadline week and then return to DCAD for an informal review by an appraiser at least one day prior to their formal ARB hearing to try to resolve their issues.

5. Can I negotiate a value over the phone?

No, not typically. In order for an appraiser to make an adjustment, he/she needs to follow the ARB's Standards of Documentation (which is the same as adopted by the Appraisal District), which means he/she needs to support a value adjustment with documentation provided by the taxpayer.

D. Formal Hearing Before the ARB

1. What is a formal hearing before the ARB?

If you are not able to resolve the protest informally with an appraiser, your protest will be heard by the Appraisal Review Board (ARB). The ARB is a group of citizens who are authorized to resolve disputes between Appraisal Districts and taxpayers.

A hearing before the ARB is conducted very much like a court case, although less formal. The ARB sets its own procedures with guidelines from the State Comptroller's Office. Generally, ARB panels are three-member panels, but may be more. Typically, after formal introduction of the parties and the property involved, the ARB will hear evidence from the property owner and the Appraisal District and make a judgment based on the evidence presented. Each party, the property owner and the Appraisal District appraiser, will have approximately 5-7 minutes to present their case and evidence at the hearing. The entire hearing typically takes approximately 15 minutes and the property owner will know the ARB's recommendation before they leave the hearing. After a decision is made by the ARB panel and approved by a quorum of the entire Board, a



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written Notice of Final Order is sent by certified mail to you or your agent. This decision is binding for the current tax year unless you file under binding arbitration or appeal to District Court.

2. Do I need to appear in person?

You have three choices: 1) you can appear in person; 2) you can appoint someone else to appear for you; or 3) you can file an affidavit stating your facts and presentation by mail.

Appear In Person:

You can appear in person at your scheduled hearing before the ARB. Make sure that you read your Hearing Notification carefully for the **correct date and time** of your scheduled hearing. Please arrive at least ten minutes before your scheduled hearing to properly check in.

Having Someone Else Appear For You:

You can authorize in writing someone else to appear on your behalf. If the person is your spouse or a co-owner of the property, you do not need to do anything to authorize the person. To authorize a friend or a family member other than your spouse, you must provide a written authorization for the person representing you, signed by you, the property owner. If you authorize someone besides a family member or friend (i.e., a real estate agent), you must obtain a copy of the Appointment of Agent For Single-Family Residential Property Tax Matters form from the Appraisal District and file it with our office. To authorize somebody who is paid for representing you, you must use a special Appointment of Agent form. This form is available from the Appraisal District. The person you select should be able to discuss the property from personal knowledge and should file the form as soon as possible. At the very latest, the person must bring the appropriate form to the ARB hearing.

Affidavits:

The affidavit and supporting documents must be received by the ARB before the scheduled hearing date. Delivering them to our office in person is best. If you mail them, it is a good idea to send them return receipt requested. Be sure to mail them in plenty of time and be sure the address is correct. The affidavit must state that you swear or affirm that the information it contains is true. Be sure to clearly place in the affidavit or a cover letter, the property owner's name, address, account number, property description, and the date and time of the hearing.

3. What type of information or documentation do I need to bring to the ARB hearing?

The ARB and the Appraisal District have both adopted a set of Standards of Documentation that a property owner and/or agent must bring to an ARB protest hearing or to an informal review with an Appraisal District appraiser. The following



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outlines the required documentation for residential real estate, commercial real estate, and business personal property.

4. Where can I obtain hearing information and data?

For Residential, Commercial and Business Personal Property accounts, if you have protested your property, you will receive a Hearing Notification of the date, time and location of your ARB hearing. In the top right hand corner of the Hearing Notification is a PIN No. (#). You may go to the DCAD website, www.dallascad.org, and enter the PIN No. (#) and it will provide information and data on your property account and other data DCAD used in establishing the market value of your property. You may also visit the DCAD offices and talk to a Residential, Commercial, or Business Personal Property (BPP) Appraiser who will supply information and data on your property to be used by DCAD during your ARB hearing. If you want all the information DCAD plans to present at your ARB hearing then you can request, in person, a 41.461 packet within 14 days of your scheduled ARB hearing and at least one business day prior to your scheduled ARB hearing. DCAD is required to make available to all property owners the schedules and formulas it used to determine the market value of the property at least 14 days prior to your formal ARB hearing; however, you must visit our office to request and receive this information as there is a fee associated with building a 41.461 packet. During the informal meeting with an appraiser, DCAD will provide you the sales and other data it used in the valuation of your property without a fee but if you do not specifically request and receive a 41.461 packet, DCAD at the formal ARB hearing may introduce additional evidence that may or may not have been available at the time of your informal meeting with an appraiser.

5. Once my property is scheduled for an ARB hearing, what type of information is available on DCAD's website when I use my PIN# to review this information?

For Residential property, DCAD provides you a Residential Neighborhood Value Review report which provides you the appraised values and other appraisal data for accounts within the subject property's neighborhood. Known sales prices and sale dates within a 36 month time frame are also provided for your review. The appraisal and sales data is the primary data DCAD uses to establish and support a uniform and equal value and a proposed fair market valuation. The DCAD website also provides additional property related data at the account level.

For Commercial property, DCAD provides you Improved Market Area (IMA) and Land Market Area (LMA) data which provides you the appraised values and other appraisal data for accounts within the subject property's IMA and LMA. Known sales prices and sale dates are also provided for your review. The appraisal and sales data is the data DCAD used to establish and support a uniform and equal value and a proposed fair market valuation. DCAD website also provides additional property related data at the account level.

For Business Personal Property (BPP) accounts, DCAD provides you the appraisal related data used to establish and support the subject property's proposed fair market valuation.



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6. Can I obtain any other data that may be used in my hearing?

According to the Property Tax Code, Section 41.461, at least fourteen days before a hearing on a protest, the Chief Appraiser shall inform the property owner that the owner or the agent of the owner may inspect and may obtain a copy of the data, schedules, formulas, and all other information the Chief Appraiser plans to introduce at the hearing to establish any matter at issue. This is only a notification that the information is available for inspection. When the ARB Hearing Notification is mailed to you fifteen days in advance of your scheduled formal hearing time, the Appraisal District will make available the data, schedules, formulas, and all other information the Chief Appraiser plans to introduce at the hearing. The Hearing Notification is the mechanism that allows the information to be made available for inspection at the Appraisal District fourteen days prior to the hearing. You as a property owner/agent may request that data for your hearing. Upon request the Appraisal District will prepare the data and notify you that it may be picked up. The Appraisal District is not required to mail, e-mail, or deliver copies of the information to the property owner or the agent of the property owner. It is the responsibility of the property owner/agent to pick up this information at the Appraisal District office prior to your scheduled formal hearing. There is a charge associated with this request. If you are disabled or have special needs, notify the Appraisal District and this information will be sent to you upon payment.

7. What form of documentation will the ARB accept for the hearing?

By law, a copy of all evidence submitted to the ARB must be retained for public record. Therefore please bring hard copies of any evidence you wish the ARB to consider. **The ARB will not accept evidence presented on any medium that cannot be retained and copied for permanent record, NO video or audio files will be accepted.**

STANDARDS OF DOCUMENTATION

RESIDENTIAL REAL ESTATE:

You should provide documentation that supports your market value position. If you have recently bought your home, then you should provide a copy of your closing statement and/or fee appraisal if one was done for financing purposes. If you have not recently purchased your home, you should try to provide sale comparables, broker's opinion of value, and/or any sales information that you feel supports your position. If your property has any conditional problems and/or repair issues, you should provide pictures and/or professional repair estimates of the problem areas. If you have had a recent fee appraisal undertaken, this information should be provided as well. See the golden color insert that was sent with your appraisal notice concerning the ARB's Standards of Documentation and evidence for the ARB.



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Sale of Subject Property

A signed and dated closing statement is required. The closing statement will include a description of the property being transferred. A copy of the sales contract and the volume and page number of the deed filing will be required in some cases for sales within the last 3 years. Interior and exterior photographs of your property are also good forms of evidence.

Sales of Comparable Properties

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

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.

Independent Fee Appraisal

Complete copy of the appraisal report with confirmed sales and photographs of comparable properties.

COMMERCIAL REAL ESTATE:

Sale of Subject Property

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

Income Approach

Previous year rent roll, rent summary and income/expense 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.

Cost Approach

Construction contract(s), signed and dated, including a detailed description of the work to be performed.



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Certified A.I.A. Document G702, or equivalent, with detail. Documentation must reflect all hard and soft costs.

Market Approach

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

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/volume and page; 7) sale price; 8) financing terms; 9) basis of sale; and 10) source/confirmed by.

BUSINESS PERSONAL PROPERTY:

The Appraisal District or the ARB must have documented 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.

8. [Can I reschedule my ARB hearing?](#)

ARB hearings, not represented by a tax consultant, may be rescheduled without demonstrating any cause one time only. If a property owner/agent misses their scheduled ARB hearing then they can make a one-time reschedule request in writing to the ARB but this written request must be postmarked within 4 days of the scheduled ARB hearing date. The ARB will also reschedule your ARB hearing for good cause. "Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests should be carefully considered and standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.



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Good cause reasons may include:

- Active military duty
- Hospitalization or under doctor's care
- Death in the immediate family
- Judicial or Legislative service or a pending court hearing
- Failure to receive administrative due process
- Other matters of good cause as determined by the ARB

Please note all ARB hearing reschedule requests for good cause must be properly documented, filed timely, and submitted in writing to the ARB Chairman at 2949 N. Stemmons Fwy., Dallas, TX 75247.

Family vacations, business conflicts, needing more time to prepare for your hearing, etc., are not considered Good Cause reasons to reschedule your ARB hearing. Alternatives to being rescheduled are:

- Have someone come to the hearing in your place by providing them with written authorization
- Submit your documentation by mail or in person prior to your ARB scheduled hearing by providing the Appraisal District with a written letter signed by you. The hearing will take place whether you are there or not and all information submitted will be considered at the time of your ARB hearing
- Request an earlier ARB hearing if ARB hearing slots are available
- Try to resolve your issue informally with an appraiser prior to your scheduled ARB hearing

The ARB will determine if good cause exists for missing a deadline or a hearing. Good cause as defined by Tax Code Section 41.45 is a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling. The ARB reschedule policy is outlined in the insert that is sent with your Hearing Notification.

9. Can I cancel my ARB hearing?

If you no longer have an issue and want to withdraw your protest, please mail your withdrawal to the address located at the bottom of your Appraisal Notice and provide your 1) name, 2) property address, 3) DCAD account number and 4) date of the scheduled hearing.

10. What happens if I do not appear at my scheduled hearing?

If you do not appear in person and no evidence or documentation has been submitted, your protest will be dismissed by the ARB hearing panel. You will be sent a Dismissal Letter from the ARB indicating that action was taken by the ARB.



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E. District Court/Binding Arbitration

1. Do I need to file in District Court or is there another avenue that I can pursue?

After the ARB rules on your protest, the ARB must send you or your agent a written Notice of Final Order by certified mail. If you are dissatisfied with the ARB's decision, you have the right to appeal its decision to the District Court in Dallas County. You must file a petition with the District Court within 60 days of receiving the written order from the ARB.

You will also be required to make a partial payment of taxes, usually the amount of taxes that are not in dispute, before the delinquency date. You may ask the court to excuse you from prepaying your taxes. You must file an oath of "inability to pay" the taxes in question and argue that prepaying the taxes restrains your right to go to court on your protest. The court will hold a hearing and decide the terms or conditions of your payment.

As an alternative to filing an appeal to district court, a property owner is entitled to appeal an Appraisal Review Board Order Determining Protest through binding arbitration where 1) market or appraised value on real or personal property is valued at \$3 million or less; and 2) all residence homesteads, including those values at more than \$3 million. Click the following link for the State form: [REQUEST FOR BINDING ARBITRATION](#). A property owner must file with the Appraisal District not later than the 45th day after the date the property owner receives the Appraisal Review Board Order Determining Protest: 1) a completed request for binding arbitration; and 2) an arbitration deposit in the amount based upon the following parameters:

- \$450 if the property is the owner's homestead and has a value of \$500,000 or less
- \$500 if the property is the owner's homestead and has a value of more than \$500,000
- \$500 for a non-homestead property less than \$1,000,000 in value
- \$800 for a non-homestead property with a value between \$1M and \$2M
- \$1,050 for a non-homestead property with a value between \$2M and \$3M

This deposit is required for each request for arbitration. Not complying with all of the State Comptroller's instructions may jeopardize your right to arbitration.

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 must be requested no later than the 30th day after you receive your notice of the ARB's Order Determining Protest by filing with the Chief Appraiser of the Dallas Central Appraisal District a notice of appeal with the applicable filing fee. The filing fee to SOAH is \$1,500.



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F. Other Common Questions

1. What are your typical hours of operation?

The Appraisal District is open from 7:30 AM to 5:30 PM Monday through Thursday and from 7:30 AM – 5:00 PM on Fridays.

2. Are you open late or on Saturdays?

Yes. **During the month of May**, the Appraisal District is open until 6:00 PM on Tuesday nights and is open on Saturdays from 8:00 AM – 12:00 PM, excluding the Saturday before the Memorial Day holiday. **These extended hours are for Residential properties only.**

3. Are there protest hearings late evenings or on Saturdays?

Yes. The Appraisal Review Board will typically designate one Saturday in the month of June for weekend protest hearings. When you file your protest form you may request that you would like to be scheduled on a Saturday. For 2017, two Saturdays have been tentatively designated on June 17 and June 24.

4. Why did I not get an appraisal notice?

The Appraisal District is only required to send an appraisal if you rendered your property, if the value increased, or if there was an ownership change. Assuming your property did not meet these criteria, then you would not have been mailed an appraisal notice; however, you can still file a written or online protest (uFile) for the current tax year. All protests must be post marked and/or delivered to our agency on or before **May 31, 2017**, for residential and commercial properties and on or before **June 15, 2017**, for business personal property. Also, the Appraisal District publishes a Notice of Appraised Value on all accounts via an appraisal notice link on the website allowing a taxpayer to view and print an appraisal notice.

5. Do I have to have a Tax Agent to represent me at the ARB hearing?

No. You can represent yourself at the ARB hearing. However, if you do wish to have a Tax Agent/Consultant represent you, then you must complete an Appointment of Agent form which is mandated by the Texas Property Tax Code, State Comptroller's Property Tax Assistance Division. The form must bear your signature giving the Tax Agent authorization to represent you and must also note an effective date of the agreement. A copy of the form is on the DCAD website ([Click Here](#)). Also, if you authorize a local realtor to prepare evidence for you and appear at the hearing before the ARB, that realtor must fill out and complete an authorization form for Single Family Residential Property ([Click here](#)). Again, you must sign the form giving the authorization to the



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realtor. Likewise, if you want to remove the tax agent from your representation, you MUST submit a Revocation of Appointment of Agent form ([Click here](#)). The Property Tax Code is very specific that in order to remove a tax agent, the property owner must file a Removal of Agent form revoking the authorization. If you do not revoke the tax agent's authorization then they will remain on your account and can continue to represent you.

6. I am over 65 years of age. Are my taxes frozen?

You may receive a "tax ceiling" for your total school taxes; that is, the school taxes on your home cannot increase as long as you own and live in that home. The tax ceiling is set at the amount you pay in the year that you qualify for the Over-65 homeowner exemption. Other taxing units may adopt a tax ceiling. Please contact the Appraisal District if you have questions concerning this issue. Tax ceilings can go up if you significantly improve your home (other than by ordinary repairs and maintenance). For example, if you add a swimming pool, a garage, a storage building, a room to your home, or significantly remodel your home, your tax ceiling can rise. It will also change if you move to a new home.

7. You raised my value more than 10%. How can you? I thought it was limited.

The Texas Property Tax Code states that a residential homestead is limited to a 10% increase. Also, keep in mind:

- Limitations take effect one year after you receive your homestead exemption. This means anyone who purchased a property between January 1, 2016 and December 31, 2016 would not be eligible for a limitation in 2017 as they are not eligible for homestead exemption until January 1, 2017. Your homestead exemption must be in place for a period of one year to be eligible. Rental properties and/or properties that do not have a homestead exemption are not eligible for the limitation amount.
- Limitations do not apply to new improvements added in that tax year such as pools, room additions, any new construction, etc.
- Limitations are removed when a property changes ownership.
- Limitations will be shown on the Notice of Appraised Value as "Capped Value".
- All granted exemptions are subtracted from the Capped Value instead of the Market Value.
- Capped Value minus applicable exemptions equals taxable value.
- If a property qualifies for a Capped Value, the District will also maintain a Market Value as well. If you disagree with the Market Value but are in agreement with the Capped Value, you should still protest the Market Value.
- The Capped Value will increase by 10% per year until it eventually equals the Market Value of the property.



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8. Can someone look at my property?

The Appraisal District will look at your property at your request under certain restrictions. If an on-site inspection is required, the appointment will be during normal working hours. An inspection request during the Appraisal Review Board (May through July) process would be difficult to schedule due to time and staffing constraints.

9. How do I get sales information?

You should be able to get sales information from real estate agents that sell property in your area. Also, the Appraisal District will provide you sales information used in the valuation of your home. The best way to get the sales information from the Appraisal District is to visit with an appraiser at our office.

10. Why is my residential property in the Commercial property file?

Your residential property may be located in an area that has more of a commercial (including retail, office, or industrial) influence than residential or the predominant zoning is commercial. This often occurs in areas where smaller businesses use converted residences to accommodate their neighborhood friendly business. These businesses are likely to be law offices, medical offices, beauty salons, art galleries, flower shops, antique stores, and restaurants.

11. How do you justify an increase in my commercial property?

Your commercial property can increase due to its location, demand, and increasing rental rates of similar properties in the subject market area. This can occur without having your property rehabilitated or remodeled. Your commercial property can increase due to a rapid increase in population in your area. This will likely create more demand for commercial space that leads to better rents.

12. How does my value increase when other properties are decreasing in value?

Property values in general or countywide may not represent your specific market area or neighborhood. The average sale price or rental rate per unit in your area may exceed the average price for the entire county. Properties that are located in these areas are likely more desirable and have a higher rate of occupancy or absorption, which leads to better rents and sale prices.

13. What is a statement of authenticity?

For all Business Personal Property properties, documentation submitted must include a statement of authenticity. This statement identifies the documentation provided and certifies it to be true and accurate to the best of the property owner's knowledge and



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must be signed by the property owner. This is especially for business personal property books and records. If the information is received from a CPA, the license number must be provided.

14. Are lessees allowed to protest their values?

A person leasing tangible personal property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the Appraisal Review Board the appraised value of the property if the property owner does not file a protest relating to the property. A person bringing the protest is considered the owner of the property for purposes of the protest. The Appraisal Review Board shall deliver a copy of any notice relating to the protest and of the order determining the protest to the owner of the property and the person bringing the protest. The property owner shall timely send to the person leasing the property a copy of any notice of the property's reappraisal received by the property owner. Failure of the owner to send a copy of the notice to the person leasing the property does not affect the time within which a person leasing the property may protest the appraised value.

The party initiating the protest must file a written notice of the protest with the Appraisal Review Board by the protest deadline. The property owner, not the lessee, must initiate any motions to correct the appraisal roll.

15. Why am I being notified for properties with values under \$500?

A business is entitled to an exemption from taxation if the business personal property account has a taxable value of less than \$500. Business Personal Property is the tangible personal property owned that is held or used for the production of income. The exemptions provided applies to each separate taxing unit in which a person holds or uses tangible personal property for the production of income. All property in each taxing unit is aggregated to determine taxable value.

The above information is an extract and summarization from the Property Tax Assistance Division publication, "Property Tax Basics".