



# Annual Report

2017

# Appraisal Year



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## Dallas Central Appraisal District

October 2017

It is my pleasure to present the Annual Report of the Dallas Central Appraisal District (DCAD). This Annual Report for 2017 endeavors to provide specific information about the operations of the DCAD. The report has been designed to provide the reader a summarization of information which is published and printed in many different formats by the appraisal district. It highlights the results of our appraisal operations, our taxpayer assistance programs, our financial stewardship, the appeals process, and statistical comparisons from the Property Tax Assistance Division Property Value Study.

The Dallas Central Appraisal District strives to be one of the premier governmental organizations in the State of Texas and the United States. In 2013 DCAD received the Certificate of Excellence in Assessment Administration from the International Association of Assessing Officers. This certificate is good for five years and recognizes governmental units utilizing best appraisal and assessment practices in their offices. The DCAD works hard to provide equality and uniformity to the citizens of Dallas County and the sixty-one entities represented who rely upon our work and expect our operation to be efficient, timely, and accurate. The DCAD also works with the State Comptroller's Property Tax Assistance Division to assure that school districts receive accurate appraisal values for setting the basis for school funding. Finally, the DCAD has a high commitment to customer service. We strive to serve greater Dallas County with professionalism and integrity in all aspects of our operations.

In 2017, DCAD once again successfully certified a timely and accurate appraisal roll and finished the year with a budget surplus, while processing the largest number of protests in our 36 year history. We believe it is our highest priority to not only efficiently serve our participating taxing units, but to humbly serve the citizens of Dallas County and provide an accurate and fair appraisal roll so that the tax burden can be equitably distributed.

I thank you for taking time to review this Annual Report and hope that you can gain insight into the operations of the Dallas Central Appraisal District.

Sincerely,

W. Kenneth Nolan  
Executive Director/Chief Appraiser



**Dallas Central Appraisal District**

**ENTITIES SERVED**

(61)

**DALLAS COUNTY  
DALLAS COUNTY HOSPITAL DISTRICT  
DALLAS COUNTY COMMUNITY COLLEGE DISTRICT**

**CITIES**

**ISD'S**

Addison  
Balch Springs  
Carrollton  
Cedar Hill  
Cockrell Hill  
Combine  
Coppell  
Dallas  
DeSoto  
Duncanville  
Farmers Branch  
Ferris  
Garland  
Glenn Heights  
Grand Prairie

Grapevine  
Highland Park  
Hutchins  
Irving  
Lancaster  
Lewisville  
Mesquite  
Ovilla  
Richardson  
Rowlett  
Sachse  
Seagoville  
Sunnyvale  
University Park  
Wilmer  
Wylie

Carrollton/Farmers Branch  
Cedar Hill  
Coppell  
Dallas  
DeSoto  
Duncanville  
Ferris  
Garland  
Grand Prairie  
Grapevine/Colleyville  
Highland Park  
Irving  
Lancaster  
Mesquite  
Richardson  
Sunnyvale  
Dallas County Schools

**SPECIAL DISTRICTS**

Dallas County Flood Control District #1  
Dallas County Utility Reclamation District  
Northwest Flood Control District  
Valwood Improvement Authority  
Denton County Levee Improvement District #1

Irving Flood Control District I  
Irving Flood Control District III  
Grand Prairie Metro URD  
Lancaster Municipal Utility District #1  
Denton County Road Utility District #1

**BOARD OF DIRECTORS**

The Board of Directors of the Dallas Central Appraisal District consists of five voting members and one non-voting member. The Directors are appointed or elected by the County of Dallas, the City of Dallas, the Dallas Independent School District, all other suburban cities in Dallas County, and all other suburban independent school districts in Dallas County. The non-voting member is the current Tax Assessor-Collector for Dallas County.

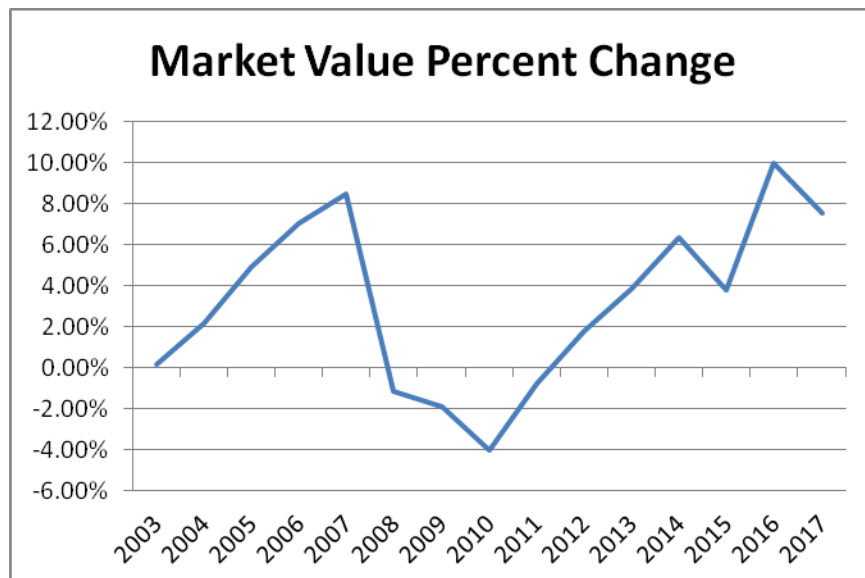
Board members include:

Michael Hurtt (Suburban Cities)  
John R. Ames (Dallas County Tax Assessor-Collector)  
Steve Pryor (Suburban School Districts)  
John Warren (County of Dallas)  
Dr. Lew Blackburn (Dallas Independent School District)  
John Threadgill (City of Dallas)

## GENERAL STATISTICAL INFORMATION

	FY 2015	FY 2016	FY 2017
Financial Budget	\$23.0 million	\$23.7 million	\$24.5 million
Dallas County Market Value	\$245.7 billion	\$272.4 billion	\$292.9 billion
DCAD Number of Parcels	824,028	828,429	830,163
Residential	647,470	649,927	651,499
Commercial	74,531	75,135	75,540
Business Personal Property	102,027	103,427	103,124
Number of Personnel	228	228	228
Office of Chief Appraiser	7	4	4
Administrative Services	32	34	34
Legal Services	3	3	3
Information Technology	15	16	16
Appraisal Services	171	171	171
Professional Staff Designations			
Registered Professional Appraisers (RPAs)			
Administration/management	16	16	16
Field	104	104	104
Registered Tax Assessor-Collector	1	1	1

## TOTAL DALLAS CAD MARKET VALUES



# APPRAISAL RESULTS

The appraisal function for Dallas CAD is segregated into 4 divisions - Residential, Commercial, Business Personal Property (BPP), and Property Records / Exemptions (PRE). There are 120 appraisal registrants within Dallas CAD.

New Construction and miscellaneous permit statistics are based on building permits received from the cities in Dallas County that result in an inspection or office review. New Construction denotes a new improvement and miscellaneous permits typically include repair permits, finish-out permits, and demolition permits. Physical site visits typically occur on any building permit issued by a city that affects value as well as any property that was partially complete as of January 1 of the prior appraisal year.

Reappraisal statistics are based on those neighborhoods and properties that have been targeted for reappraisal. Neighborhoods targeted for reappraisal are based primarily on ratio study analysis – comparing sale prices to appraised values. Programmatic Reappraisal occurs in homogeneous neighborhoods where digital photography and aerial photography can be utilized in the valuation process as opposed to an actual physical inspection. Conventional Reappraisal is where an actual physical inspection takes place.

Sales Processing, Income and Expense Processing and a review of all Sold properties in the Commercial file takes place annually to assist in targeting areas (Land Market Areas and Improved Market Areas) and properties for reappraisal. This information is also used to assist Commercial in developing income models for the major property types - Office, Retail, Industrial, Apartments, and Hotels.

Business Personal Property targets all new businesses (Adds) and deletes businesses (Inactives) that no longer exist as of January 1. BPP reappraises all businesses on an annual basis and typically undertakes site visits on 33% of all businesses annually. BPP also values aircraft, special inventory accounts, leased equipment companies, utilities and pipelines within Dallas County.

The Property Records Exemption Division is responsible for updating all ownership changes annually and administers both partial and total exemption applications. PRE responsibilities also include processing Abatements, TIF's, Historics, Ceiling Tax Transfers, Agricultural valuations, property line metes and bounds changes (AFC) including setting up all new subdivisions.

**AY 2015**      **AY 2016**      **AY 2017**

## RESIDENTIAL DIVISION:

New Construction Growth Projections	3,818	4,172	5,534
Reappraisal Growth Projections:			
Total Reappraisal	354,290	492,245	366,201
Conventional reappraisal	55,764	18,848	35,084
Programmatic reappraisal	298,526	473,397	331,117
% Conventional	15.74%	3.83%	9.58%
% Programmatic	84.26%	96.17%	90.42%

## COMMERCIAL DIVISION:

Permits:			
New construction - average	324	387	476
New construction - major	99	65	107
New construction - complex	87	120	97
New construction - no starts	67	57	56
Miscellaneous	4,080	4,911	4,405
Sales processing	2,051	2,178	2,694
I & E processing	3,564	3,723	3,730
Sold properties	2,132	6,141	7,129

## BUSINESS PERSONAL PROPERTY DIVISION:

Tenant / rendition adds	3,358	4,176	2,693
Field adds - new accounts	6,252	6,728	5,796
Field reappraisal	12,073	9,502	8,314
Complex accounts	511	584	706
Inactives	7,695	8,316	7,831
Aircraft reappraisal (hours)	745	562	389
Renditions	23,216	29,765	27,442
Renditions - online	4,405	4,768	4,903
Special inventory appraisal (hours)	147	173	158

## PROPERTY RECORDS / EXEMPTIONS DIVISION:

Abatement process	104	287	276
Agricultural revaluation	999	809	792
Field inspections - partial	388	340	277
Field inspections - totals	779	1,049	1,017
Historic exemption process	40	147	81
New additions - in-house	1,585	2,173	2,063
Special use AFCs	195	310	263
Splits - in-house	1,404	1,769	1,728
Total exemption process	2,998	3,902	2,865

## GENERAL STATISTICAL INFORMATION:

Appraisal notices mailed	536,056	657,844	622,646
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# TAXPAYER APPEAL RESULTS

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or an authorized tax consultant may file an appeal with the Appraisal Review Board (ARB) of Dallas County. The ARB schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB. The ARB hears all of the protested property accounts and then approves and submits an appraisal roll to the Chief Appraiser. The protest process begins around May 1 and concludes by July 20 of each year. The Chief Appraiser of the Dallas Central Appraisal District (DCAD) then certifies the appraisal roll to the 61 taxing entities of Dallas County who are served by the Appraisal District.

The ARB is a quasi-judicial body appointed by the County Administrative Judge. Members are charged with the function of providing an impartial review of the appraisal records prepared by DCAD. The ARB is empowered to equalize values of all properties in DCAD in relation to fair market value and hear taxpayer appeals through scheduled hearings for those who dispute their appraised value. The ARB members do not work for DCAD, but rather arbitrate between the taxpayer and DCAD in order to determine market value. Beginning in 2014, the 90 ARB members are appointed by the Administrative District Judge and serve two year terms. DCAD has budgeted 100 members for 2017.

The ARB keeps statistics on the appeals process tracking protests received, scheduled, heard or resolved. The number of ARB hearing panels tracks the hours of service by the ARB members in this process. The Appeals & Support Division of DCAD is the responsible party for this process. The Division consists of one Manager and 12 Team Leaders and Specialists.

## ARB STATISTICAL INFORMATION:

	<u>AY 2015</u>	<u>AY 2016</u>	<u>AY 2017</u>
Telephone calls	42,656	52,251	62,891
Walk-ins	14,701	18,803	21,075
Informal hearings	33,295	41,086	40,888
Protests received	103,770	117,271	126,967
Online protests - property owner	7,498	17,588	23,026
Protests scheduled	109,269	123,119	133,621
Tax consultant protests	78,974	83,061	86,312
Online protests - tax consultants	47,386	65,765	52,572
ARB hearings held	49,137	65,631	68,582
ARB panels utilized	673	760	1,049
Reschedules	3,593	5,849	6,654
ARB hearings with panel value	39,840	52,987	55,410
ARB hearings with dismissal	9,297	12,650	13,172
PROTESTS BY DISCIPLINE:			
Residential	65,416	78,508	88,562
Commercial	26,312	26,613	27,291
Business Personal Property	11,508	11,196	10,166
Exemptions	534	954	948
LAWSUITS (As of October 23, 2017):			
Number of lawsuits	1,210	1,424	1,391
Market value in litigation	\$ 22.5 Bil	\$ 28.5 Bil	\$ 30.8 Bil

# TAXPAYER ASSISTANCE RESULTS

The Customer Service Division is the first point of contact as taxpayers enter the DCAD building or call to make general inquiries. The Division is staffed with a Manager and 10 customer service specialists.

Beginning in 2014, the State Comptroller was charged with the development of an electronic survey that was to be administered locally by each appraisal district. The results of the 2016 survey appear to the right.

There was a 34 percent increase in the number of respondents from 2015 to 2016. Only 8 CADs received more than 100 responses. Dallas CAD received **1 response**. 155 CADs did not have any respondents.

Overall, of the 7,785 responses statewide, the property owners have an excellent impression of the ARB.

## CUSTOMER SERVICE DIVISION:

	<u>AY 2015</u>	<u>AY 2016</u>	<u>AY 2017</u>
Counter Statistics	17,039	15,746	13,843
Media Statistics	873	1,027	786
Phone Statistics	79,888	89,883	88,911

Conduct of the ARB Members	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Courteous	75.9%	19.4%	2.0%	1.5%	1.2%
Attentive	72.8%	20.4%	2.5%	2.6%	1.8%
Knowledgeable	64.6%	18.9%	8.0%	4.9%	3.6%
Organized	70.3%	21.4%	4.8%	1.8%	1.7%
Fair	55.4%	20.4%	7.0%	8.7%	8.5%

# FINANCIAL RESULTS

The financial results of the Dallas Central Appraisal District reflect the unwavering focus on conservative fiscal stewardship and optimal utilization of financial and personnel resources.

The financial process of DCAD is presented in two different publications – the approved Financial Budget and the Audited Financial Statements. The first shows what is planned and the second shows what actually happened. The Financial Budget must be presented to the Board of Directors and the participating entities by February 1 of each year. The Board of Directors holds at least one public hearing by April to receive input on the proposed budget which must be adopted by May 15. The Financial Budget outlines goals, objectives and programs to be accomplished; operating and maintenance expenditures by category codes; personnel breakdown with staffing levels and salary ranges; and a detailed schedule of capitalized equipment to be purchased. The Financial Statements are audited by a third party CPA in accordance with generally accepted auditing standards. The Board of Directors appoints a Budget and Audit Review Committee comprised of two members to review the budget with staff and report any findings or recommendations. The Committee also reviews the draft of the financial audit with DCAD's auditor to review any comments from the auditor's findings and receive any recommendations on the financial operations.

In fiscal years 2011 through 2013, Dallas CAD responded to the downturn in economic activity by reducing budgeted expenditures and personnel levels. Since then, we have seen increased sales and business activity which has necessitated increasing the subsequent budgets.

The audited financial statement of the Dallas Central Appraisal District for the fiscal year 2016/2017 reflects a year-end cash balance of \$x,xxx,xxx. This balance is distributed as shown to the right:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Dallas CAD budget	\$ 23,009,832	\$ 23,677,340	\$ 24,471,932
Budget change	\$ 1,136,855	\$ 667,508	\$ 794,592
% Budget change	5.20%	2.90%	3.36%
Merit increases	3.00%	3.00%	2.50%
Entity salary survey	2.92%	3.14%	2.68%
Budgeted personnel	228	228	228
<b>BUDGETED REVENUE SOURCES:</b>			
Entity allocations	\$ 22,339,832	\$ 23,437,340	\$ 24,231,932
Transfer funds	430,000	-	-
Rendition fees	230,000	230,000	230,000
Other income	10,000	10,000	10,000
Total Revenues	<u>\$ 23,009,832</u>	<u>\$ 23,677,340</u>	<u>\$ 24,471,932</u>
<b>BUDGETED EXPENDITURES:</b>			
Salaries & wages	\$ 12,980,393	\$ 13,231,728	\$ 13,736,024
Auto expense	765,140	767,540	887,615
Supplies & materials	616,421	694,577	790,145
Operational services	75,000	68,500	37,260
Maintenance of structure	352,928	363,333	334,482
Maintenance of equipment	260,145	270,482	314,560
Contractual services	499,539	579,498	593,817
Sundry expense	295,704	324,056	358,265
Insurance & benefits	5,544,681	5,689,801	5,675,454
Professional services	1,500,781	1,570,855	1,622,425
Capital expenditures	119,100	113,970	121,885
Total Expenditures	<u>\$ 23,009,832</u>	<u>\$ 23,677,340</u>	<u>\$ 24,471,932</u>
<b>ENTITY FUNDING OF DCAD:</b>			
From municipalities	\$ 5,749,805	\$ 5,995,341	\$ 6,243,235
From school districts	9,143,416	9,629,552	9,911,386
From Dallas County and other county-wide jurisdictions	7,136,996	7,435,216	7,742,063
From special districts	309,615	377,231	335,248
Total	<u>\$ 22,339,832</u>	<u>\$ 23,437,340</u>	<u>\$ 24,471,932</u>
Technology improvements	\$ 25,000	\$ 2,010	\$ -
Working capital	500,000	500,000	500,000
Paid Time Off payments	829,841	879,841	879,841
Refund to member jurisdictions	240,269	-	-
Employee Retirement Trust	81,161	80,049	81,905
Retirement Fund COLA	403,000	-	-
Retirement Fund	-	775,769	704,301
Capital Improvement Plan	236,568	257,488	240,314
Total	<u>\$ 2,315,839</u>	<u>\$ 2,495,157</u>	<u>\$ 2,406,361</u>



# WWW.DALLASCAD.ORG STATISTICS

The DCAD website is one of the premier sources of appraisal information for Texas property tax in addition to having data for individual parcels. Our website received hits from all over the globe - China, Russia, United Kingdom, to name a few.

The numbers to the right are the transactions on our online property owner web-based applications and mobile website. Dallas CAD has made a considerable investment in personnel, time, and financial resources to increase its presence in web-based processing.

DCAD is also using web-based videos to explain the processes and procedures encountered by the property owners in an effort to be more transparent and open.

	<u>AY 2015</u>	<u>AY 2016</u>	<u>AY 2017</u>
Total hits	202,020,072	171,935,474	189,383,921
Total page views	90,827,245	70,009,655	72,647,528
Total visitors	6,009,167	6,191,811	7,730,013
GIS Mapping Total Visitors	**	597,994	674,681
Mobile Website total hits	20,148,899	27,291,874	28,984,504
Appraisal notice lookups	172,484	186,684	201,761
Ufile protests - owners / consultants	54,268	56,294	23,030
BPP renditions	17,162	16,997	16,764
Online homestead applications	8,407	10,169	11,881
Introduction video	2,535	2,547	2,959
Protest process video	2,995	3,359	8,721

\*\* 2015 data is unavaible. Total Hits were shown last year, but Visitors is a better indicator.

## CAD COMPARATIVE RESULTS

The 2017 data for this section will not be released by the Comptroller until the end of January 2018. Therefore, we are presenting the 2016 data.

The **top 10 CADs** account for **59.3%** of the total market value in Texas. The top 5 CADs account for 45.1%.

The Houston area CADs make up 22.7 percent of the State total. The DFW area CADs make up 22.6 percent. Austin area CADs are 8.8 percent.

### 2016 Market Value:

	<u>Market Value</u>	<u>% of Total</u>
	<u>In Billions</u>	
Harris CAD	\$ 554.8	17.99%
<b>Dallas CAD</b>	<b>271.3</b>	<b>8.80%</b>
Travis CAD	206.2	6.69%
Tarrant CAD	196.7	6.38%
Bexar CAD	160.5	5.21%
Collin CAD	136.5	4.43%
Denton CAD	92.1	2.99%
Fort Bend CAD	81.6	2.65%
Williamson CAD	64.9	2.10%
Montgomery CAD	63.4	2.06%
STATE TOTALS	\$ 3,083.4	

### BUDGET / LEVY COMPARISON:

A useful statistic is comparing the CAD budget to the total taxes levied by the taxing entities. It reflects how much it costs to generate a dollar of property tax revenue which, in turn, indicates appraisal and operating efficiencies. Dallas CAD has the lowest cost per tax levy dollar.

	<u>2016 Tax Levy</u>	<u>2017 Budget</u>	<u>% of Levy</u>
Harris CAD	\$ 10,266,590,424	\$ 81,496,171	0.79%
<b>Dallas CAD</b>	<b>5,817,007,321</b>	<b>25,546,023</b>	<b>0.44%</b>
Tarrant CAD	4,027,556,053	23,145,270	0.57%
Travis CAD	3,660,707,523	18,103,517	0.49%
Bexar CAD	3,512,226,087	16,644,865	0.47%
El Paso CAD	1,077,193,489	14,279,289	1.33%

# COMPTROLLER PTAD STUDIES

Beginning in 2010, PTAD has alternated between a Property Value Study (PVS) and a Methods and Assistance Program (MAP) review for each CAD.

Dallas CAD is having its PVS in 2018 and its next MAP in 2019. The charts to the right highlight the most recent data for the top 10 CADs for both the PVS and MAP.

The PVS has 2 purposes - to assess the median level of appraisal for each CAD and to determine the taxable value of property for each ISD for school funding purposes. Dallas CAD consistently ranks in the top for the first and always gets local value in the second.

## ACCURACY OF APPRAISALS (2015 and 2016 Property Value Study):

	<u>PVS Study Year</u>	<u>Median Level of Appraisal</u>	<u>Coefficient of Dispersion</u>
Harris CAD	2015	0.99	8.04
<b>Dallas CAD</b>	<b>2016</b>	<b>0.99</b>	<b>8.60</b>
Tarrant CAD	2015	0.93	10.86
Travis CAD	2016	0.99	7.20
Bexar CAD	2016	0.99	7.24
Collin CAD	2016	0.99	5.86
Denton CAD	2015	0.97	6.71
Fort Bend CAD	2016	0.99	6.81
Williamson CAD	2016	1.00	6.74
El Paso CAD	2016	0.99	12.61

## 2015 and 2016 Methods & Assistance Program (MAP):

MAP looks at 4 areas of importance which are shown to the right. These areas do not change from one MAP to the next but the number and requirements for the questions do. Presently, questions are tailored for three different tiers of CADs.

Since 2010 / 2011 MAP was the initial study for all CADs, the emphasis was on documenting what and how the major functions were accomplished. Were there written policies and procedures in place? Were statutory requirements properly documented?

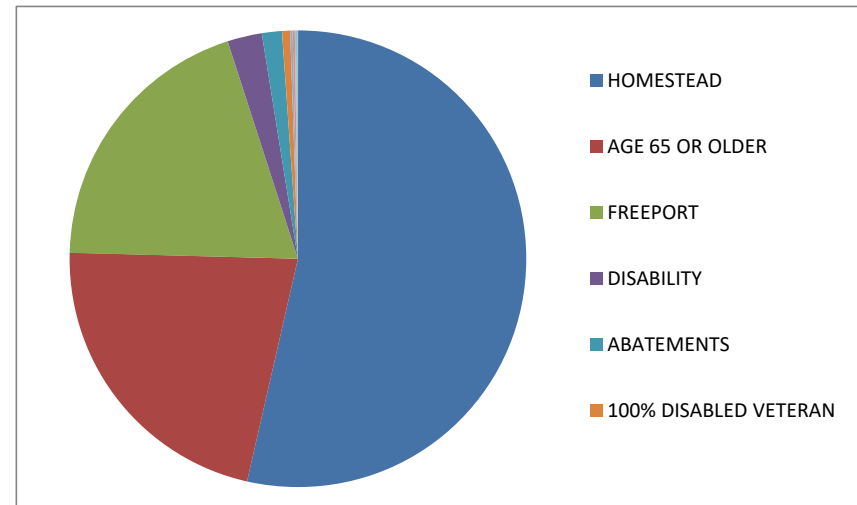
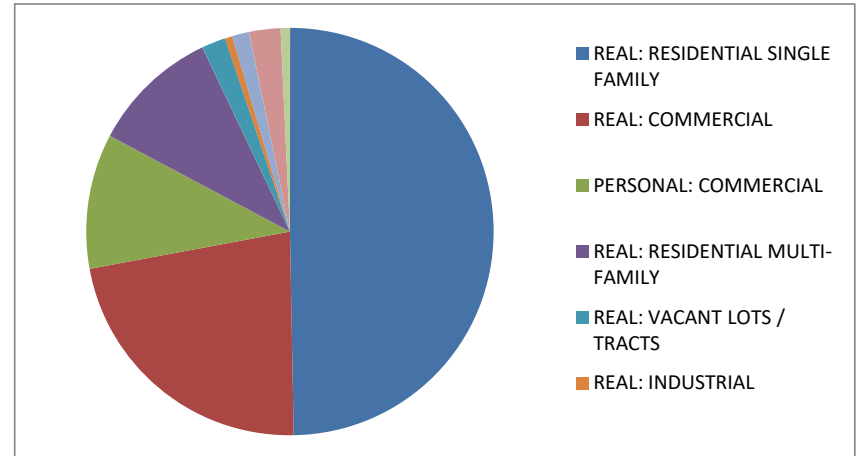
<u>CAD</u>	<u>MAP Study Year</u>	<u>Governance</u>	<u>Taxpayer Assistance</u>
Harris CAD	2016	MEETS ALL	MEETS ALL
<b>Dallas CAD</b>	<b>2015</b>	<b>MEETS ALL</b>	<b>MEETS ALL</b>
Tarrant CAD	2016	MEETS ALL	MEETS ALL
Travis CAD	2015	MEETS ALL	MEETS ALL
Bexar CAD	2015	MEETS ALL	MEETS ALL
Collin CAD	2015	MEETS ALL	MEETS ALL
Denton CAD	2016	MEETS ALL	MEETS ALL
Fort Bend CAD	2015	MEETS ALL	MEETS
Williamson CAD	2015	MEETS ALL	MEETS ALL
El Paso CAD	2015	MEETS ALL	MEETS ALL

The 2012 / 2013 MAP focused upon proper documentation to verify that the "walk matches the talk." Are we properly following the written policies and procedures? Are we training our personnel to be effective and efficient in the administration of the appraisal and customer service functions? Subsequent reviews focused on these areas as well.

<u>CAD</u>	<u>MAP Study Year</u>	<u>Operating Procedures</u>	<u>Appraisal Stds, Methodology</u>
Harris CAD	2016	MEETS ALL	MEETS ALL
<b>Dallas CAD</b>	<b>2015</b>	<b>MEETS ALL</b>	<b>MEETS ALL</b>
Tarrant CAD	2016	MEETS	MEETS ALL
Travis CAD	2015	MEETS ALL	MEETS ALL
Bexar CAD	2015	MEETS ALL	MEETS ALL
Collin CAD	2015	MEETS ALL	MEETS ALL
Denton CAD	2016	MEETS ALL	MEETS ALL
Fort Bend CAD	2015	MEETS ALL	MEETS ALL
Williamson CAD	2015	MEETS ALL	MEETS ALL
El Paso CAD	2015	MEETS ALL	MEETS ALL

**Dallas Central Appraisal District  
 Summarization of Appraisal Values and Exemptions  
 Dallas County  
 As of September 2016 Supplement**

DESCRIPTION	PARCELS	AMOUNT	% OF MARKET
REAL: RESIDENTIAL SINGLE FAMILY	582,328	122,915,203,450	49.7%
REAL: COMMERCIAL	30,835	55,340,483,100	22.4%
PERSONAL: COMMERCIAL	76,311	26,468,115,070	10.7%
REAL: RESIDENTIAL MULTI-FAMILY	20,186	25,126,770,680	10.2%
REAL: VACANT LOTS / TRACTS	54,718	4,708,032,280	1.9%
REAL: INDUSTRIAL	853	1,461,345,050	0.6%
REAL & TANGIBLE PERSONAL: UTILITIES	1,407	3,309,377,220	1.3%
PERSONAL: INDUSTRIAL	2,638	6,188,961,930	2.5%
OTHER CLASSIFICATIONS	16,444	1,807,950,510	0.7%
<b>MARKET VALUE OF TAXABLE PROPERTIES</b>	<b>785,720</b>	<b>247,326,239,290</b>	<b>100.0%</b>
LESS CAPPED VALUE LOSS	217,107	4,017,110,491	1.6%
LESS AG PRODUCTIVITY VALUE	2,734	872,750,633	0.4%
<b>APPRAISED VALUE</b>	<b>785,720</b>	<b>242,436,378,166</b>	
<b>LESS PARTIAL EXEMPTIONS:</b>			
HOMESTEAD	401,867	18,613,315,886	7.5%
AGE 65 OR OLDER	122,571	7,586,904,346	3.1%
FREEPORT	1,362	6,812,103,970	2.8%
DISABILITY	15,316	849,637,949	0.3%
ABATEMENTS	111	493,657,816	0.2%
100% DISABLED VETERAN	2,271	196,015,732	0.1%
DISABLED VETERAN	15,316	59,586,440	0.0%
HISTORIC SITE	1	55,800,000	0.0%
POLLUTION CONTROL	211	24,307,574	0.0%
FREEPORT-IN-PROCESS			0.0%
PRORATED TOTAL EXEMPTIONS	560	50,408,027	0.0%
<b>DALLAS COUNTY TAXABLE VALUE</b>		<b>207,694,640,426</b>	<b>84.0%</b>



**DALLAS CAD - ANALYSIS OF NEW CONSTRUCTION AND REAPPRAISAL BY ENTITY - TAX YEAR 2017  
COMBINED CERTIFIED & DISPUTED EVR's, DATED 7/25/2017, COMPARED TO SUPPLEMENTAL EVR, DATED 7/13/2017 - GRAND TOTAL**

ENTITY and Entity Code	Tax Year 2016 Market Value	Tax Year 2017 Market Value	Total Change	New Construction	Reappraisal	PERCENTAGE CHANGE		
						Total	New Constr	Reappraisal
<b>COUNTYWIDE ENTITIES</b>								
Dallas County DC	\$246,149,401,870	\$272,369,162,270	\$26,219,760,400	\$4,435,542,150	\$21,784,218,250	10.65%	1.80%	8.85%
Dallas Co Community College DO	246,149,401,870	272,369,162,270	26,219,760,400	4,435,542,150	21,784,218,250	10.65%	1.80%	8.85%
Parkland Hospital PH	246,149,401,870	272,369,162,270	26,219,760,400	4,435,542,150	21,784,218,250	10.65%	1.80%	8.85%
<b>CITIES</b>								
Addison CA	\$4,344,046,640	\$4,758,265,930	\$414,219,290	\$26,127,270	\$388,092,020	9.54%	0.60%	8.93%
Balch Springs CB	843,476,630	924,810,860	81,334,230	13,400,827	67,933,403	9.64%	1.59%	8.05%
Carrollton CC	6,544,191,310	7,051,741,680	507,550,370	85,621,512	421,928,858	7.76%	1.31%	6.45%
Cedar Hill CH	3,356,027,050	3,649,332,300	293,305,250	45,295,885	248,009,365	8.74%	1.35%	7.39%
Cockrell Hill CL	97,285,250	102,706,530	5,421,280	360,795	5,060,485	5.57%	0.37%	5.20%
Combine OM	14,321,200	14,425,910	104,710	60,016	44,694	0.73%	0.42%	0.31%
Coppell CO	7,627,482,210	8,329,502,080	702,019,870	156,785,142	545,234,728	9.20%	2.06%	7.15%
Dallas DA	123,165,909,510	136,843,392,420	13,677,482,910	2,521,256,670	11,156,226,240	11.10%	2.05%	9.06%
DeSoto CS	3,578,745,380	4,037,977,970	459,232,590	114,624,911	344,607,679	12.83%	3.20%	9.63%
Duncanville CV	2,067,322,050	2,270,827,920	203,505,870	8,456,894	195,048,976	9.84%	0.41%	9.43%
Farmers Branch CF	5,706,888,740	6,055,656,720	348,767,980	102,981,122	245,786,858	6.11%	1.80%	4.31%
Ferris FE	11,856,230	10,220,220	(1,636,010)	0	(1,636,010)	-13.80%	0.00%	-13.80%
Garland CG	13,786,832,710	15,467,015,410	1,680,182,700	111,360,602	1,568,822,098	12.19%	0.81%	11.38%
Glenn Heights CE	360,216,560	400,365,160	40,148,600	19,710,969	20,437,631	11.15%	5.47%	5.67%
Grand Prairie CP	6,826,495,580	7,561,627,490	735,131,910	105,867,368	629,264,542	10.77%	1.55%	9.22%
Grapevine GV	279,331,910	247,303,010	(32,028,900)	0	(32,028,900)	-11.47%	0.00%	-11.47%
Highland Park TH	6,661,590,910	7,217,097,910	555,507,000	77,253,338	478,253,662	8.34%	1.16%	7.18%
Hutchins CU	581,708,440	677,740,660	96,032,220	36,001,430	60,030,790	16.51%	6.19%	10.32%
Irving CI	24,780,065,360	27,036,563,830	2,256,498,470	441,803,266	1,814,695,204	9.11%	1.78%	7.32%
Lancaster CN	2,146,477,050	2,531,966,050	385,489,000	63,513,527	321,975,473	17.96%	2.96%	15.00%
Lewisville LE	77,451,890	81,898,090	4,446,200	1,525,020	2,921,180	5.74%	1.97%	3.77%
Mesquite CM	7,358,913,950	8,101,047,660	742,133,710	29,665,015	712,468,695	10.08%	0.40%	9.68%
Ovilla OV	27,599,590	30,143,070	2,543,480	243,680	2,299,800	9.22%	0.88%	8.33%
Richardson CR	8,572,481,070	9,665,548,900	1,093,067,830	175,955,157	917,112,673	12.75%	2.05%	10.70%
Rowlett CW	3,478,573,520	3,895,085,130	416,511,610	43,785,240	372,726,370	11.97%	1.26%	10.71%
Sachse CK	1,110,999,410	1,277,098,760	166,099,350	39,338,201	126,761,149	14.95%	3.54%	11.41%
Seagoville CJ	602,377,510	649,316,560	46,939,050	11,308,758	35,630,292	7.79%	1.88%	5.91%
Sunnyvale TS	1,223,007,920	1,339,081,870	116,073,950	20,999,982	95,073,968	9.49%	1.72%	7.77%
University Park CQ	10,098,183,800	11,171,981,430	1,073,797,630	139,524,692	934,272,938	10.63%	1.38%	9.25%
Wilmer CT	546,852,980	626,076,830	79,223,850	16,281,107	62,942,743	14.49%	2.98%	11.51%
Wylie WY	21,769,840	35,256,010	13,486,170	11,972,790	1,513,380	61.95%	55.00%	6.95%

**DALLAS CAD - ANALYSIS OF NEW CONSTRUCTION AND REAPPRAISAL BY ENTITY - TAX YEAR 2017  
COMBINED CERTIFIED & DISPUTED EVR's, DATED 7/25/2017, COMPARED TO SUPPLEMENTAL EVR, DATED 7/13/2017 - GRAND TOTAL**

ENTITY and Entity Code	Tax Year 2016 Market Value	Tax Year 2017 Market Value	Total Change	New Construction	Reappraisal	PERCENTAGE CHANGE		
						Total	New Constr	Reappraisal
<b>SCHOOL DISTRICTS</b>								
Carrollton-Farmers Branch ISD AS	\$16,033,837,360	\$17,337,109,430	\$1,303,272,070	\$251,661,223	\$1,051,610,847	8.13%	1.57%	6.56%
Cedar Hill ISD ES	3,395,034,070	3,705,634,830	310,600,760	61,780,866	248,819,894	9.15%	1.82%	7.33%
Coppell ISD OS	11,059,434,450	12,305,786,430	1,246,351,980	411,970,658	834,381,322	11.27%	3.73%	7.54%
Dallas ISD DS	116,442,439,960	129,406,756,000	12,964,316,040	2,430,478,414	10,533,837,626	11.13%	2.09%	9.05%
DeSoto ISD SS	2,872,678,020	3,276,181,270	403,503,250	82,975,720	320,527,530	14.05%	2.89%	11.16%
Duncanville ISD US	4,590,167,700	5,051,637,730	461,470,030	39,752,894	421,717,136	10.05%	0.87%	9.19%
Ferris ISD FS	21,201,690	19,915,230	(1,286,460)	0	(1,286,460)	-6.07%	0.00%	-6.07%
Garland ISD GS	17,794,546,490	19,946,968,360	2,152,421,870	193,807,015	1,958,614,855	12.10%	1.09%	11.01%
Grand Prairie ISD PS	7,091,961,320	7,855,806,900	763,845,580	95,002,178	668,843,402	10.77%	1.34%	9.43%
Grapevine-Colleyville ISD VS	2,369,355,440	2,247,357,150	(121,998,290)	0	(121,998,290)	-5.15%	0.00%	-5.15%
Highland Park ISD HS	18,153,932,200	19,935,516,820	1,781,584,620	244,945,960	1,536,638,660	9.81%	1.35%	8.46%
Irving ISD IS	12,521,498,070	13,740,161,270	1,218,663,200	128,823,658	1,089,839,542	9.73%	1.03%	8.70%
Lancaster ISD LS	2,297,720,880	2,680,255,260	382,534,380	76,783,075	305,751,305	16.65%	3.34%	13.31%
Mesquite ISD MS	8,100,241,560	8,927,317,970	827,076,410	51,780,020	775,296,390	10.21%	0.64%	9.57%
Richardson ISD RS	22,133,277,760	24,544,877,270	2,411,599,510	344,780,487	2,066,819,023	10.90%	1.56%	9.34%
Sunnyvale ISD YS	1,271,661,300	1,388,504,980	116,843,680	20,999,982	95,843,698	9.19%	1.65%	7.54%
<b>SPECIAL DISTRICTS</b>								
Dallas County FCD #1 DD	\$449,205,830	\$496,922,450	\$47,716,620	\$7,283,502	\$40,433,118	10.62%	1.62%	9.00%
Dallas County URD DM	3,564,422,590	4,054,427,500	490,004,910	153,642,177	336,362,733	13.75%	4.31%	9.44%
Denton County LID #1 NL	38,828,870	39,146,590	317,720	0	317,720	0.82%	0.00%	0.82%
Denton County RUD #1 NR	5,695,600	9,941,930	4,246,330	0	4,246,330	74.55%	0.00%	74.55%
Combined Denton LID & RUD NU	225,865,430	234,582,230	8,716,800	1,527,020	7,189,780	3.86%	0.68%	3.18%
Grand Prairie Metro URD GU	153,591,180	158,336,390	4,745,210	0	4,745,210	3.09%	0.00%	3.09%
Irving FCD, Section I IF	311,096,770	367,128,660	56,031,890	0	56,031,890	18.01%	0.00%	18.01%
Irving FCD, Section III ID	1,913,223,060	2,136,392,580	223,169,520	18,247,541	204,921,979	11.66%	0.95%	10.71%
Lancaster MUD #1 LM	42,562,700	62,477,580	19,914,880	13,459,470	6,455,410	46.79%	31.62%	15.17%
Northwest Dallas Co FCD NF	471,963,430	516,816,690	44,853,260	267,250	44,586,010	9.50%	0.06%	9.45%
Valwood Improvement Authority FF	2,194,943,800	2,206,885,130	11,941,330	42,537,500	(30,596,170)	0.54%	1.94%	-1.39%
Railroad Rolling Stock TX	13,995,790	14,531,450	535,660	0	535,660	3.83%	0.00%	3.83%

**DALLAS CENTRAL APPRAISAL DISTRICT (DCAD) - COMBINED CERTIFIED AND DISPUTED EVR's DATED JULY 25, 2017 FOR TAX YEAR 2017**

ENTITY and Entity Code	COMMERCIAL			BUSINESS PERSONAL PROPERTY			RESIDENTIAL			GRAND TOTAL		
	Parcels	Market Value	Taxable Value	Parcels	Market Value	Taxable Value	Parcels	Market Value	Taxable Value	Parcels	Market Value	Taxable Value
<b>COUNTYWIDE ENTITIES</b>												
Dallas County DC	75,370	\$115,837,493,290	\$88,857,153,206	88,379	\$37,672,240,880	\$30,478,467,722	651,499	\$139,340,447,500	\$105,080,702,316	815,248	\$292,850,181,670	\$224,416,323,244
Dallas Co Community College DO	75,370	115,837,493,290	89,124,662,579	88,379	37,672,240,880	37,269,140,997	651,499	139,340,447,500	105,116,236,368	815,248	292,850,181,670	231,510,039,944
Parkland Hospital PH	75,370	115,837,493,290	89,095,764,818	88,379	37,672,240,880	31,107,082,606	651,499	139,340,447,500	105,116,236,368	815,248	292,850,181,670	225,319,083,792
<b>CITIES</b>												
Addison CA	687	\$3,411,945,470	\$3,126,416,011	2,986	\$731,116,030	\$723,508,857	2,359	\$784,589,370	\$614,917,512	6,032	\$4,927,650,870	\$4,464,842,380
Balch Springs CB	967	350,322,050	276,939,393	781	105,983,930	105,594,191	6,875	554,993,120	470,449,426	8,623	1,011,299,100	852,983,010
Carrollton CC	1,775	3,170,408,850	2,774,959,738	3,773	1,985,897,860	1,623,038,209	12,464	2,191,532,180	1,621,945,486	18,012	7,347,838,890	6,019,943,433
Cedar Hill CH	1,223	1,049,906,640	750,965,583	1,212	285,920,320	275,943,256	16,205	2,571,808,460	2,359,468,752	18,640	3,907,635,420	3,386,377,591
Cockrell Hill CL	104	40,053,950	35,092,340	167	8,067,990	8,014,559	924	70,566,010	62,947,463	1,195	118,687,950	106,054,362
Combine OM	76	2,740,340	946,294	15	1,008,030	826,310	336	10,450,560	9,192,524	427	14,198,930	10,965,128
Coppell CO	1,077	2,449,883,330	1,821,934,069	1,521	1,680,413,130	1,000,153,181	12,270	4,433,565,870	4,057,869,526	14,868	8,563,862,330	6,879,956,776
Dallas DA	39,282	65,638,681,660	48,840,251,890	48,155	16,125,469,860	13,985,291,546	291,881	66,043,941,190	49,398,591,481	379,318	147,808,092,710	112,224,134,917
DeSoto CS	1,280	1,103,363,390	876,422,739	1,354	583,330,900	582,546,618	16,943	2,669,076,340	2,384,926,741	19,577	4,355,770,630	3,843,896,098
Duncanville CV	1,050	684,916,780	517,147,294	1,413	204,853,370	201,935,255	11,959	1,547,290,810	1,381,082,984	14,422	2,437,060,960	2,100,165,533
Farmers Branch CF	1,254	3,424,009,620	2,911,166,782	3,336	1,305,089,180	1,081,806,049	8,116	1,585,950,080	1,136,356,884	12,706	6,315,048,880	5,129,329,715
Ferris FE	15	6,520,080	6,210,226	7	6,466,690	6,466,690	0	0	0	22	12,986,770	12,676,916
Garland CG	4,710	4,818,972,940	3,770,520,015	5,779	2,202,322,350	1,866,204,401	64,770	9,873,957,380	7,979,675,152	75,259	16,895,252,670	13,616,399,568
Glenn Heights CE	200	40,129,420	19,700,139	87	15,706,640	15,696,880	3,504	432,065,620	395,610,204	3,791	487,901,680	431,007,223
Grand Prairie CP	5,021	2,678,511,070	1,875,404,974	2,907	1,552,435,320	1,134,862,117	35,967	4,183,100,740	3,450,614,972	43,895	8,414,047,130	6,460,882,063
Grapevine GV	34	127,726,120	117,681,102	80	136,025,810	68,572,319	0	0	0	114	263,751,930	186,253,421
Highland Park TH	74	424,413,520	268,283,221	359	89,904,340	89,775,370	3,448	6,939,560,310	5,682,530,316	3,881	7,453,878,170	6,040,588,907
Hutchins CU	433	360,661,830	252,008,464	349	329,311,140	239,669,114	1,385	65,070,730	56,883,335	2,167	755,043,700	548,560,913
Irving CI	5,517	14,061,834,210	11,580,552,677	8,329	5,918,678,650	5,863,804,617	45,411	8,660,886,880	6,885,216,485	59,257	28,641,399,740	24,329,573,779
Lancaster CN	1,605	857,788,820	665,959,108	887	546,196,090	447,807,739	12,719	1,329,174,410	1,164,706,397	15,211	2,733,159,320	2,278,473,244
Lewisville LE	10	34,802,000	34,480,939	17	3,633,710	3,633,220	299	49,878,010	48,462,554	326	88,313,720	86,576,713
Mesquite CM	2,660	3,107,832,410	2,422,054,087	3,176	1,063,985,500	931,670,651	38,217	4,873,708,970	4,054,076,230	44,053	9,045,526,880	7,407,800,968
Ovilla OV	23	2,109,700	572,451	7	229,620	229,620	163	29,143,250	24,429,240	193	31,482,570	25,231,311
Richardson CR	1,604	3,933,789,500	3,324,823,030	4,928	1,773,412,760	1,769,992,715	21,659	4,813,371,200	4,056,469,331	28,191	10,520,573,460	9,151,285,076
Rowlett CW	1,046	644,900,350	471,949,636	995	158,394,400	155,374,465	17,752	3,550,267,730	3,174,093,550	19,793	4,353,562,480	3,801,417,651
Sachse CK	325	161,608,290	87,719,391	300	31,573,030	31,468,740	5,592	1,238,520,030	1,136,533,261	6,217	1,431,701,350	1,255,721,392
Seagoville CJ	789	184,304,190	130,914,815	452	129,726,330	123,142,883	5,161	427,901,750	358,337,914	6,402	741,932,270	612,395,612
Sunnyvale TS	628	359,920,750	235,227,372	422	304,117,440	137,655,855	2,467	773,591,960	712,395,781	3,517	1,437,630,150	1,085,279,008
University Park CQ	323	2,124,424,980	423,765,020	739	86,309,460	86,157,890	6,938	9,274,050,900	7,148,207,306	8,000	11,484,785,340	7,658,130,216
Wilmer CT	265	406,882,350	292,333,566	190	367,619,430	236,970,997	1,558	66,123,150	60,982,670	2,013	840,624,930	590,287,233
Wylie WY	19	4,629,480	2,416,326	12	479,500	479,500	387	45,433,620	44,338,850	418	50,542,600	47,234,676

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ENTITY and Entity Code	COMMERCIAL			BUSINESS PERSONAL PROPERTY			RESIDENTIAL			GRAND TOTAL			
	Parcels	Market Value	Taxable Value	Parcels	Market Value	Taxable Value	Parcels	Market Value	Taxable Value	Parcels	Market Value	Taxable Value	
<b>SCHOOL DISTRICTS</b>													
Carrollton-Farmers Branch ISD	AS	3,496	\$9,410,455,090	\$8,212,926,198	6,354	\$3,613,784,120	\$2,876,729,049	23,835	\$5,416,142,090	\$4,815,361,434	33,685	\$18,440,381,300	\$15,905,016,681
Cedar Hill ISD	ES	1,298	1,056,821,860	769,903,505	1,200	268,655,470	258,614,836	16,864	2,671,047,590	2,254,663,596	19,362	3,996,524,920	3,283,181,937
Coppell ISD	OS	1,540	4,697,518,460	4,039,972,729	2,339	2,716,624,240	1,918,894,909	15,757	5,503,598,310	5,123,149,610	19,636	12,917,741,010	11,082,017,248
Dallas ISD	DS	40,070	64,699,944,870	49,418,811,794	47,883	16,635,822,190	14,274,286,458	269,191	58,102,973,500	45,933,266,943	357,144	139,438,740,560	109,626,365,195
DeSoto ISD	SS	1,125	625,602,210	435,785,621	1,005	143,122,220	142,893,524	19,238	2,823,961,410	2,254,633,692	21,368	3,592,685,840	2,833,312,837
Duncanville ISD	US	2,083	1,668,054,800	1,198,128,146	1,985	975,671,880	831,853,483	20,576	2,828,598,690	2,277,850,134	24,644	5,472,325,370	4,307,831,763
Ferris ISD	FS	100	11,556,110	8,307,453	14	8,015,150	8,015,150	115	3,959,070	3,263,030	229	23,530,330	19,585,633
Garland ISD	GS	6,184	5,622,582,710	4,316,421,702	6,706	2,397,285,930	2,009,480,844	83,979	13,897,314,940	11,497,200,531	96,869	21,917,183,580	17,823,103,077
Grand Prairie ISD	PS	4,944	2,823,791,980	2,042,041,974	2,957	1,783,029,000	1,306,530,455	34,500	4,063,021,450	3,232,619,563	42,401	8,669,842,430	6,581,191,992
Grapevine-Colleyville ISD	VS	18	568,548,350	408,650	162	1,574,292,330	280,278,180	0	0	0	180	2,142,840,680	280,686,830
Highland Park ISD	HS	486	3,713,143,090	1,687,504,329	1,798	272,493,530	272,213,390	10,788	16,595,640,540	13,485,700,785	13,072	20,581,277,160	15,445,418,504
Irving ISD	IS	4,922	7,060,759,020	5,600,904,584	5,894	2,194,191,020	2,181,567,757	36,720	5,342,169,120	4,501,258,148	47,536	14,597,119,160	12,283,730,489
Lancaster ISD	LS	1,775	896,064,170	684,288,817	917	573,593,820	475,205,499	13,065	1,438,090,500	1,130,158,942	15,757	2,907,748,490	2,289,653,258
Mesquite ISD	MS	3,322	3,267,997,030	2,542,424,202	3,578	1,066,718,520	949,485,781	47,389	5,590,967,040	4,324,372,992	54,289	9,925,682,590	7,816,282,975
Richardson ISD	RS	3,400	9,305,858,660	7,926,224,014	10,114	3,143,459,280	2,849,390,206	57,015	14,289,371,290	11,327,862,998	70,529	26,738,689,230	22,103,477,218
Sunnyvale ISD	YS	641	408,340,350	246,511,607	423	305,095,970	183,970,988	2,467	773,591,960	696,660,751	3,531	1,487,028,280	1,127,143,346
<b>SPECIAL DISTRICTS</b>													
Dallas County FCD #1	DD	159	\$348,708,110	\$317,441,876	229	\$157,941,370	\$96,557,380	239	\$6,615,120	\$6,365,569	627	\$513,264,600	\$420,364,825
Dallas County URD	DM	492	2,906,884,210	2,644,794,151	952	424,819,470	331,488,936	2,475	958,556,970	955,102,182	3,919	4,290,260,650	3,931,385,269
Denton County LID #1	NL	11	14,484,260	13,045,660	22	1,804,000	1,804,000	48	23,108,240	18,810,780	81	39,396,500	33,660,440
Denton County RUD #1	NR	5	9,746,820	3,303	0	0	0	1	219,480	175,584	6	9,966,300	178,887
Combined Denton Co LID & RUD	NU	28	66,517,090	60,111,250	60	11,220,700	11,183,420	492	164,555,540	138,660,523	580	242,293,330	209,955,193
Grand Prairie Metro URD	GU	50	138,760,520	6,991,320	53	16,644,270	12,642,523	0	0	0	103	155,404,790	19,633,843
Irving FCD, Section I	IF	99	150,854,700	147,640,150	216	233,758,830	200,704,054	0	0	0	315	384,613,530	348,344,204
Irving FCD, Section III	ID	211	1,010,335,720	896,396,720	405	38,360,130	38,342,640	4,402	1,235,176,150	1,024,937,924	5,018	2,283,872,000	1,959,677,284
Lancaster MUD #1	LM	13	1,631,170	152,683	2	1,770	1,770	630	96,692,390	92,690,610	645	98,325,330	92,845,063
Northwest Dallas Co FCD	NF	42	160,299,580	132,917,180	117	6,465,220	6,446,140	909	357,737,170	356,755,541	1,068	524,501,970	496,118,861
Valwood Improvement Authority	FF	471	1,213,637,090	1,137,914,296	1,204	1,073,446,410	850,355,605	0	0	0	1,675	2,287,083,500	1,988,269,901
Railroad Rolling Stock	TX	0	0	0	3	11,944,080	11,944,080	0	0	0	3	11,944,080	11,944,080

For more information, visit our Website:

[www.DallasCAD.org](http://www.DallasCAD.org)

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Dallas Central Appraisal District  
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