

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 Online Protest system. You may protest 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.

Contact Information and Hours of Operation

If you have questions or wish to discuss certain issues, you may contact a Dallas Central Appraisal District (DCAD) 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	(214) 905-0908	(Business Personal Property Only)

Office hours are 7:30 a.m. to 5:00 p.m., Monday through Friday. However, we will have additional telephone hours on the following Saturdays from 8:00 AM to 12:00 PM, May 2, and May 9. These additional telephone hours are for residential property owners only.

At any time, DCAD encourages property owners to call and speak with staff concerning any issues or questions they may have about their property or the Appraisal Review Board process.

Informal Hearing Process:

If you disagree with DCAD's proposed market value then **you must first file a protest and provide evidence as to your value position before DCAD's appraisal staff will conduct an informal review of the property's valuation.** DCAD would encourage all property owners to utilize DCAD's uFile Online Protest and Settlement System (uFile System) as this is the most efficient way to file a protest, submit evidence, and to begin the informal review process. Once a protest has been filed and evidence submitted, DCAD will reach out to the property owner prior to the Formal ARB Hearing if the evidence warrants a value change. DCAD appraisal staff will either conduct an Informal telephone review with the property owner or will respond via an email using the DCAD uFile and Settlement System. If you filed a protest, provided evidence, and have not been contacted by DCAD via a phone call or email at least 3 days prior to your scheduled Appraisal Review Board (ARB) Hearing, then please call the appropriate Division to speak with an appraiser who will at that time conduct an Informal telephone review.

Delivery of Requested Information:

At the time an account is scheduled for a hearing, evidence that the Appraisal District will introduce at your hearing will be available on the DCAD website. You may access this evidence on the website by using the property account number and PIN located on your Notice of Appraised Value and your Hearing Notice. You may also request this information by calling the DCAD office.

Review by the Appraisal Review Board (ARB)

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

The ARB is an independent board of citizens that reviews property owner issues with appraisals or other concerns listed above. It has the power to order the Appraisal District to make a necessary change to your property account in order to resolve issues and ensure fairness. If you file a written request for an ARB hearing (Notice of Protest) before the deadline, the ARB will schedule your case for a hearing. You will receive written notice of the date, time, and place of the hearing. This notification will be by mail or electronic notification (ENS, providing that you signed up for this program). You may also note your scheduled date/time by accessing your account on our website, www.dallascad.org. Once scheduled, your hearing information will be displayed on your account on www.dallascad.org.

At your hearing, both 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. Telephone ARB hearings will take the place of in person hearings unless you have made a written request for an in-person hearing. You may send notarized evidence for the ARB to review at the hearing. The DCAD representative will present the Appraisal District's evidence about your case and you may rebut the evidence to the ARB member(s). At the conclusion of your hearing, 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.

Saturday ARB hearings are available upon request.

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

Review by the District Court or an Arbitrator or SOAH

After the ARB decides your case, the ARB must send you a copy of its final order by certified mail or the ENS. 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 in District Court 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, no later than 60 days after you receive the ARB Notice of Final Order, a request for binding arbitration with the Texas Comptroller. As another 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 30 days after you receive your ARB Notice of Final Order, filing with the chief appraiser of the Dallas Central Appraisal District a notice of appeal with the applicable filing fee.

If you believe that the ARB or chief appraiser failed to comply with an ARB procedural requirement, you may file a complaint with the local taxpayer liaison. If it is not resolved by the ARB or chief appraiser, you can request limited binding arbitration to compel the ARB or the chief appraiser to comply.

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:

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

You can also get a pamphlet that describes how to prepare a protest either 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 the property owner provides 72 hours advance notice. The hearing impaired can call TDD at (214) 819-2368. To arrange for other special services, contact the Assistant Director of Administration at (214) 631-0520.

DEADLINE FOR FILING PROTESTS WITH THE ARB

Deadline (May 15)*

The protest deadline is May 15 (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 the Dallas Central Appraisal District for more information.

Special Deadlines

For change of use (the DCAD has 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 DCAD 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.