



# **Annual Report**

**2021**

**Appraisal Year**



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## **Dallas Central Appraisal District**

October 2021

It is my pleasure to present the Annual Report of the Dallas Central Appraisal District (DCAD). This Annual Report for 2021 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. 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 2021, DCAD once again successfully certified a timely and accurate appraisal roll and finished the year with a budget surplus. 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 (31)**

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

**ISD'S (17)**

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 (10)**

Dallas County Flood Control District #1  
Dallas County MUD #4  
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

### **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.

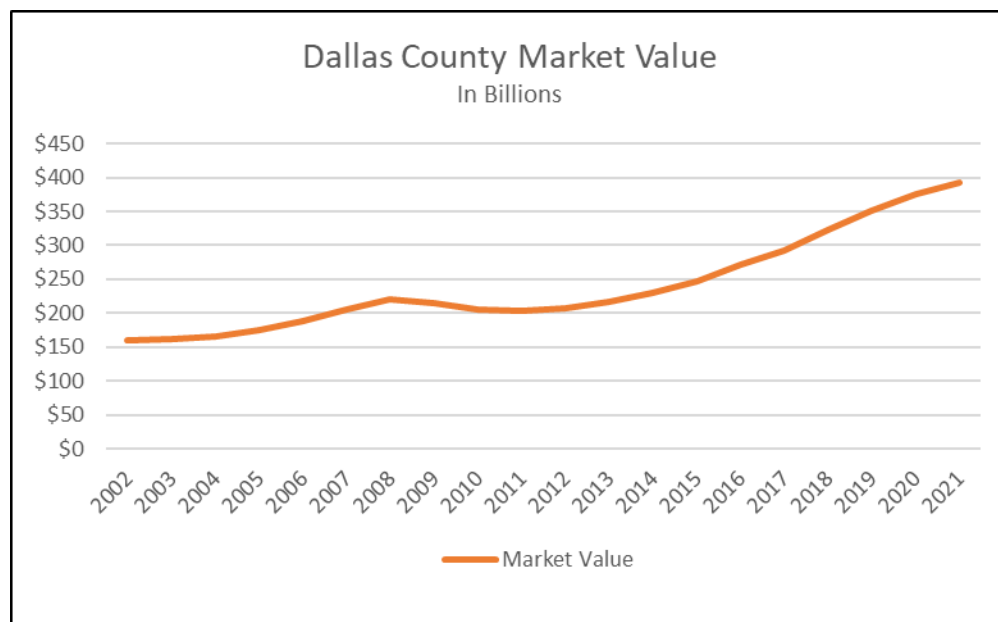
Board members include:

John Threadgill (City of Dallas)  
Cassandra Phillips (Suburban School Districts)  
Dr. Edwin Flores (Dallas Independent School District)  
John Warren (County of Dallas)  
Michael Hurtt (Suburban Cities)  
John R. Ames (Dallas County Tax Assessor-Collector)

## GENERAL STATISTICAL INFORMATION

|                                           | FY 2019         | FY 2020         | FY 2021         |
|-------------------------------------------|-----------------|-----------------|-----------------|
| Financial Budget                          | \$27.5 million  | \$28.1 million  | \$29.4 million  |
| Dallas County Market Value                | \$351.5 billion | \$375.1 billion | \$392.1 billion |
| DCAD Number of Parcels                    | 836,649         | 839,154         | 843,820         |
| Residential                               | 657,779         | 660,765         | 665,356         |
| Commercial                                | 75,978          | 76,375          | 76,701          |
| Business Personal Property                | 102,892         | 102,014         | 101,763         |
| Number of Personnel                       | 235             | 242             | 242             |
| Office of Chief Appraiser                 | 5               | 6               | 7               |
| Administrative Services                   | 32              | 32              | 32              |
| Legal Services                            | 3               | 4               | 4               |
| Information Technology                    | 13              | 13              | 13              |
| Appraisal Services                        | 182             | 187             | 186             |
| Professional Staff Designations           |                 |                 |                 |
| Registered Professional Appraisers (RPAs) |                 |                 |                 |
| Administration/management                 | 16              | 16              | 16              |
| Field                                     | 111             | 79              | 64              |
| Registered Tax Assessor-Collector         | 1               | 1               | 1               |

## DALLAS COUNTY 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 128 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 while 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 Growth Projections 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. Conventional Reappraisal is where an actual physical inspection takes place. 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.

In the Commercial Division, Sales Processing, Income and Expense Processing and a review of all Sold properties identifies those 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. 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 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.

|                                                       | <u>AY 2019</u> | <u>AY 2020</u> | <u>AY 2021</u> |
|-------------------------------------------------------|----------------|----------------|----------------|
| <b><u>RESIDENTIAL DIVISION:</u></b>                   |                |                |                |
| New Construction Growth Projections                   | 4,560          | 4,962          | 4,831          |
| Reappraisal Growth Projections:                       |                |                |                |
| Total Reappraisal                                     | 380,791        | 373,183        | 241,896        |
| Conventional reappraisal                              | 19,053         | 18,244         | 19,707         |
| Programmatic reappraisal                              | 361,738        | 354,939        | 222,189        |
| % Conventional                                        | 5.00%          | 4.89%          | 8.15%          |
| % Programmatic                                        | 95.00%         | 95.11%         | 91.85%         |
| <b><u>COMMERCIAL DIVISION:</u></b>                    |                |                |                |
| Permits:                                              |                |                |                |
| New construction - average                            | 467            | 433            | 399            |
| New construction - major                              | 99             | 54             | 67             |
| New construction - complex                            | 170            | 147            | 61             |
| New construction - no starts                          | 170            | 164            | 119            |
| Miscellaneous                                         | 2,690          | 2,381          | 2,502          |
| Sales processing                                      | 1,624          | 1,333          | 1,084          |
| I & E processing                                      | 4,307          | 4,353          | -              |
| Sold properties                                       | 6,797          | 5,880          | 5,175          |
| <b><u>BUSINESS PERSONAL PROPERTY DIVISION:</u></b>    |                |                |                |
| Tenant / rendition adds                               | 3,032          | 2,310          | 3,173          |
| Field adds - new accounts                             | 6,205          | 5,595          | 6,208          |
| Field reappraisal                                     | 8,562          | 8,395          | 3,794          |
| Complex accounts                                      | 755            | 1,207          | 924            |
| Inactives                                             | 8,363          | 7,990          | 9,249          |
| Aircraft reappraisal (hours)                          | 374            | 431            | 527            |
| Renditions                                            | 26,053         | 16,371         | 19,364         |
| Renditions - online                                   | 6,705          | 2,046          | 6,596          |
| Special inventory appraisal (hours)                   | 149            | 157            | 246            |
| <b><u>PROPERTY RECORDS / EXEMPTIONS DIVISION:</u></b> |                |                |                |
| Abatement process                                     | 683            | 160            | 211            |
| Agricultural revaluation                              | 576            | 813            | 1,046          |
| Field inspections - partial                           | 317            | 327            | 226            |
| Field inspections - totals                            | 798            | 864            | 581            |
| Historic exemption process                            | 34             | -              | 75             |
| New additions - in-house                              | 1,747          | 1,763          | 2,069          |
| Special use AFCs                                      | 176            | 107            | 198            |
| Splits - in-house                                     | 2,246          | 1,832          | 2,146          |
| Total exemption process                               | 1,492          | 1,605          | 1,241          |
| <b><u>GENERAL STATISTICAL INFORMATION:</u></b>        |                |                |                |
| Appraisal notices mailed                              | 680,649        | 651,133        | 577,768        |

# 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 April 15 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. Up to 120 ARB members may be appointed by the Local Administrative District Judge. For 2021, there were 100 appointed members.

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 2019</u> | <u>AY 2020</u> | <u>AY 2021</u> |
|------------------------------------|----------------|----------------|----------------|
| Telephone calls                    | 66,126         | 80,508         | 68,719         |
| Walk-ins                           | 24,420         | -              | -              |
| Informal hearings                  | 44,996         | 54,663         | 58,705         |
| Protests received                  | 155,336        | 178,360        | 147,665        |
| Online protests - property owner   | 26,484         | 39,521         | 21,110         |
| Protests scheduled                 | 170,926        | 231,542        | 150,665        |
| Tax consultant protests            | 106,623        | 118,941        | 114,482        |
| Online protests - tax consultants  | 50,021         | 25,774         | 52,067         |
| ARB hearings held                  | 88,668         | 78,387         | 88,960         |
| ARB panels utilized                | 1,030          | 719            | 953            |
| Reschedules                        | 15,590         | 53,182         | 932            |
| ARB hearings with panel value      | 73,791         | 67,103         | 79,625         |
| ARB hearings with dismissal        | 14,877         | 5,338          | 9,335          |
| PROTESTS BY DISCIPLINE:            |                |                |                |
| Residential                        | 111,439        | 130,636        | 103,114        |
| Commercial                         | 30,627         | 34,361         | 32,072         |
| Business Personal Property         | 12,252         | 12,030         | 11,516         |
| Exemptions                         | 1,018          | 1,333          | 963            |
| LAWSUITS (As of October 28, 2021): |                |                |                |
| Number of lawsuits                 | 1,731          | 1,557          | 1,725          |
| Market value in litigation         | \$ 39.4 Bil    | \$ 44.9 Bil    | \$ 43.9 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.

## CUSTOMER SERVICE DIVISION:

|                    | <u>AY 2019</u> | <u>AY 2020</u> | <u>AY 2021</u> |
|--------------------|----------------|----------------|----------------|
| Counter Statistics | 18,677         | 10,716         | -              |
| Media Statistics   | 829            | 413            | -              |
| Phone Statistics   | 99,535         | 96,340         | 115,398        |

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 2020 survey appear to the right.

There was a 73 percent decrease in the number of respondents from 2019 to 2020. Only 6 CADs received more than 100 responses. Dallas CAD received 162 responses. 108 CADs did not have any respondents.

Overall, of the 4,776 responses statewide, the property owners have an excellent impression of the ARB process.

| ARB HEARING PROCESS                  | Strongly Agree | Agree | No Opinion | Disagree | Strongly Disagree |
|--------------------------------------|----------------|-------|------------|----------|-------------------|
| Hearing procedures informative       | 47.2%          | 32.4% | 7.9%       | 6.4%     | 6.2%              |
| Hearing procedures followed          | 51.2%          | 30.6% | 8.8%       | 4.4%     | 5.1%              |
| Service was prompt                   | 49.0%          | 28.6% | 6.8%       | 6.9%     | 8.8%              |
| Reasonable time to present evidence  | 49.9%          | 28.1% | 5.0%       | 7.9%     | 9.2%              |
| Evidence considered thoughtfully     | 45.3%          | 16.4% | 4.8%       | 9.9%     | 23.6%             |
| Protest determination stated clearly | 51.9%          | 28.7% | 6.8%       | 5.0%     | 7.5%              |

# 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 2020/2021 reflects a year-end cash balance of \$3,330,644. This balance is distributed as shown to the right:

|                                                        | <u>FY 2019</u>       | <u>FY 2020</u>       | <u>FY 2021</u>       |
|--------------------------------------------------------|----------------------|----------------------|----------------------|
| Dallas CAD budget                                      | \$ 27,495,334        | \$ 28,144,871        | \$ 29,369,242        |
| Budget change                                          | \$ 1,949,311         | \$ 649,537           | \$ 1,224,371         |
| % Budget change                                        | 7.63%                | 2.36%                | 4.35%                |
| Merit increases                                        | 3.00%                | 3.00%                | 3.00%                |
| Entity salary survey                                   | 2.86%                | 2.70%                | 3.31%                |
| Budgeted personnel                                     | 235                  | 235                  | 242                  |
| <b>BUDGETED REVENUE SOURCES:</b>                       |                      |                      |                      |
| Entity allocations                                     | \$ 27,220,334        | \$ 27,869,871        | \$ 29,059,242        |
| Transfer funds                                         | -                    | -                    | -                    |
| Rendition fees                                         | 265,000              | 265,000              | 300,000              |
| Other income                                           | 10,000               | 10,000               | 10,000               |
| Total Revenues                                         | <u>\$ 27,495,334</u> | <u>\$ 28,144,871</u> | <u>\$ 29,369,242</u> |
| <b>BUDGETED EXPENDITURES:</b>                          |                      |                      |                      |
| Salaries & wages                                       | \$ 14,932,929        | \$ 15,120,038        | \$ 15,861,426        |
| Auto expense                                           | 973,067              | 969,521              | 1,016,071            |
| Supplies & materials                                   | 821,124              | 844,541              | 1,298,460            |
| Operational services                                   | 39,330               | 45,795               | 46,490               |
| Maintenance of structure                               | 357,211              | 338,412              | 361,410              |
| Maintenance of equipment                               | 356,258              | 431,435              | 386,519              |
| Contractual services                                   | 792,773              | 1,135,408            | 614,495              |
| Sundry expense                                         | 350,780              | 374,929              | 397,884              |
| Insurance & benefits                                   | 6,743,287            | 6,749,564            | 6,989,962            |
| Professional services                                  | 2,009,875            | 1,981,088            | 2,203,995            |
| Capital expenditures                                   | 118,700              | 154,140              | 192,530              |
| Total Expenditures                                     | <u>\$ 27,495,334</u> | <u>\$ 28,144,871</u> | <u>\$ 29,369,242</u> |
| <b>ENTITY FUNDING OF DCAD:</b>                         |                      |                      |                      |
| From municipalities                                    | \$ 6,866,413         | \$ 6,838,683         | \$ 7,452,940         |
| From school districts                                  | 11,280,476           | 11,741,233           | 11,919,888           |
| From Dallas County and other county-wide jurisdictions | 8,777,117            | 9,019,946            | 9,424,392            |
| From special districts                                 | 296,328              | 270,009              | 262,022              |
| Total                                                  | <u>\$ 27,220,334</u> | <u>\$ 27,869,871</u> | <u>\$ 29,059,242</u> |
| Working Capital Reserve                                | 500,000              | 500,000              | 500,000              |
| Paid Time Off Reserve                                  | 500,000              | 500,000              | 500,000              |
| Replacement of elevators                               | 223,275              | -                    | -                    |
| Employee Retirement Trust                              | 92,889               | -                    | -                    |
| Retirement Fund                                        | 500,000              | -                    | -                    |
| Capital Improvement Plan Reserve                       | 236,539              | 485,966              | 411,592              |
| Microfiche                                             | 68,930               | 82,418               | -                    |
| ARB                                                    | 150,000              | -                    | -                    |
| Mailings                                               | 325,000              | -                    | -                    |
| Refund to Entities                                     | 492,897              | 1,810,827            | 778,067              |
| Payment to TCDRS                                       | 800,000              | 415,000              | 212,985              |
| Technology Reserve                                     | -                    | 200,000              | 83,000               |
| Disbursement to Staff                                  | -                    | -                    | 595,000              |
| Capital Improvement Plan CIP                           | -                    | -                    | 50,000               |
| Working Capital Reserve Increase                       | -                    | -                    | 200,000              |
| Total                                                  | <u>\$ 3,889,530</u>  | <u>\$ 3,994,211</u>  | <u>\$ 3,330,644</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 2019</u> | <u>AY 2020</u> | <u>AY 2021</u> |
|---------------------------------------|----------------|----------------|----------------|
| Total hits                            | 191,993,421    | 177,502,548    | 100,376,418    |
| Total page views                      | 64,456,909     | 69,996,351     | 47,721,451     |
| Total visitors                        | 8,572,772      | 8,151,345      | 4,346,927      |
| GIS Mapping Total Visitors            | 744,200        | 961,003        | 1,148,445      |
| Mobile Website total hits             | 39,035,348     | 34,995,162     | 20,647,146     |
| Appraisal notice lookups              | 261,064        | 252,033        | 228,715        |
| Ufile protests - owners / consultants | 26,485         | 39,521         | 21,110         |
| BPP renditions                        | 16,609         | 15,857         | 16,629         |
| Online homestead applications         | 13,833         | 14,779         | 12,654         |
| Introduction video                    | 3,476          | 3,484          | 2,332          |
| Protest process video                 | 7,907          | 5,806          | 2,025          |

## CAD COMPARATIVE RESULTS

The 2021 data for this section will not be released by the Comptroller until the end of January 2022. Therefore, we are presenting the 2020 data.

The **top 10 CADs** account for **58.82%** of the total market value in Texas. The top 5 CADs account for 44.2%.

The Houston area CADs (Harris, Fort Bend, and Montgomery) make up 20.8 percent of the State total. The DFW area CADs (Dallas, Collin, Denton, and Tarrant) make up 23.7 percent. Austin area CADs (Travis and Williamson) are 9.2 percent.

### 2020 Market Value:

|                   | <u>Market Value</u> | <u>% of Total</u> |
|-------------------|---------------------|-------------------|
|                   | <u>In Billions</u>  |                   |
| Harris CAD        | \$ 665.5            | 16.32%            |
| <b>Dallas CAD</b> | <b>373.6</b>        | <b>9.16%</b>      |
| Travis CAD        | 282.1               | 6.92%             |
| Tarrant CAD       | 268.0               | 6.57%             |
| Bexar CAD         | 211.2               | 5.18%             |
| Collin CAD        | 189.3               | 4.64%             |
| Denton CAD        | 134.8               | 3.31%             |
| Fort Bend CAD     | 103.2               | 2.53%             |
| Williamson CAD    | 89.8                | 2.20%             |
| Montgomery CAD    | 80.4                | 1.97%             |
| STATE TOTALS      | \$ 4,076.9          | 58.82%            |

### 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>2020 Tax Levy</u>    | <u>2021 Budget</u>   | <u>% of Levy</u> |
|-------------------|-------------------------|----------------------|------------------|
| <b>Dallas CAD</b> | <b>\$ 7,418,506,449</b> | <b>\$ 29,324,671</b> | <b>0.40%</b>     |
| Travis CAD        | 5,097,080,213           | 20,193,893           | 0.40%            |
| Bexar CAD         | 4,156,605,757           | 18,841,892           | 0.45%            |
| Tarrant CAD       | 5,140,631,839           | 25,592,687           | 0.50%            |
| Harris CAD        | 12,350,827,906          | 93,018,564           | 0.75%            |
| El Paso CAD       | 1,373,193,852           | 16,032,787           | 1.17%            |

# COMPTROLLER PTAD STUDIES

## ACCURACY OF APPRAISALS (2019 and 2020 Property Value Study):

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 2020 and its next MAP in 2021. 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.

|                | <u>PVS Study Year</u> | <u>Median Level of Appraisal</u> | <u>Coefficient of Dispersion</u> |
|----------------|-----------------------|----------------------------------|----------------------------------|
| Harris CAD     | 2019                  | 0.98                             | 8.56                             |
| Dallas CAD     | 2020                  | 0.99                             | 7.24                             |
| Tarrant CAD    | 2019                  | 100.00                           | 7.27                             |
| Travis CAD     | 2020                  | 0.96                             | 10.06                            |
| Bexar CAD      | 2020                  | 0.99                             | 9.67                             |
| Collin CAD     | 2020                  | 0.99                             | 5.13                             |
| Denton CAD     | 2019                  | 1.00                             | 6.08                             |
| Fort Bend CAD  | 2020                  | 0.98                             | 7.99                             |
| Williamson CAD | 2020                  | 0.97                             | 7.88                             |
| El Paso CAD    | 2020                  | 0.97                             | 12.18                            |

## 2019 and 2020 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 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     | 2020                  | MEETS ALL         | MEETS ALL                  |
| Dallas CAD     | 2019                  | MEETS ALL         | MEETS ALL                  |
| Tarrant CAD    | 2020                  | MEETS ALL         | MEETS ALL                  |
| Travis CAD     | 2019                  | MEETS ALL         | MEETS ALL                  |
| Bexar CAD      | 2019                  | MEETS ALL         | MEETS ALL                  |
| Collin CAD     | 2019                  | MEETS ALL         | MEETS ALL                  |
| Denton CAD     | 2020                  | MEETS ALL         | MEETS ALL                  |
| Fort Bend CAD  | 2019                  | MEETS ALL         | MEETS ALL                  |
| Williamson CAD | 2019                  | MEETS ALL         | MEETS ALL                  |
| El Paso CAD    | 2019                  | MEETS ALL         | MEETS ALL                  |

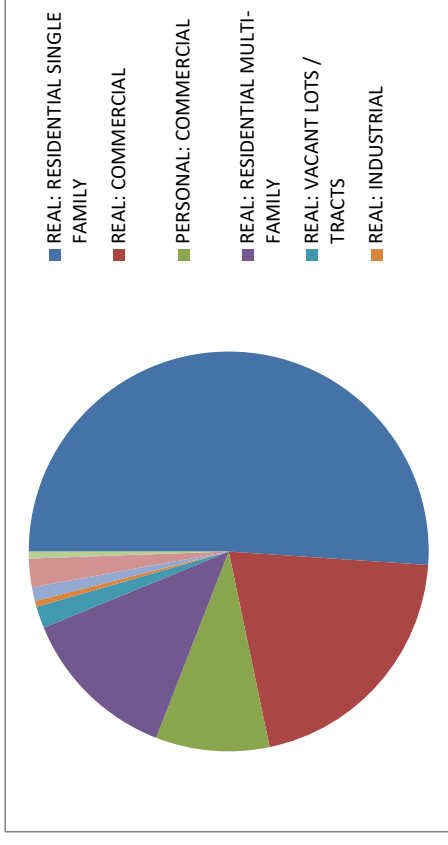
The 2019 MAP focused upon proper documentation to verify that the "walk matches the talk." Are we properly following the written policies and procedures? Are we training our personnel to be effective and efficient in the administration of the appraisal and customer service functions?

The subsequent MAP reviews have focused on these areas in even greater detail.

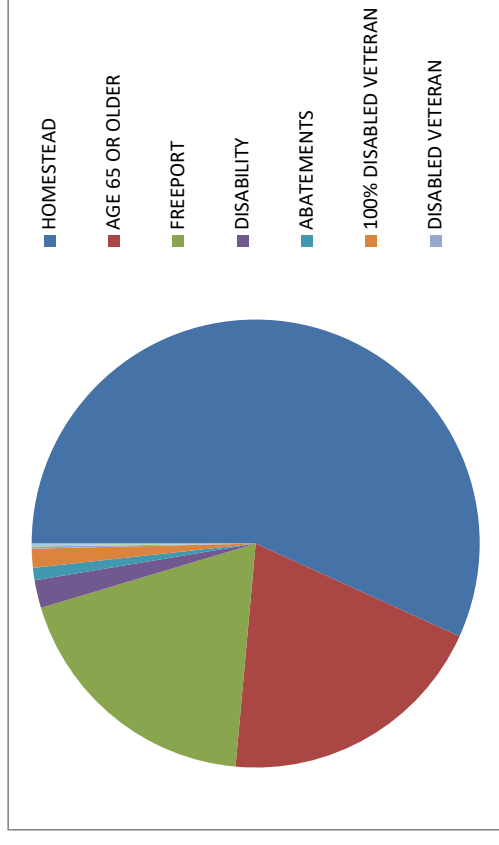
| <u>CAD</u>     | <u>MAP Study Year</u> | <u>Operating Procedures</u> | <u>Appraisal Stds. Methodology</u> |
|----------------|-----------------------|-----------------------------|------------------------------------|
| Harris CAD     | 2020                  | MEETS ALL                   | MEETS ALL                          |
| Dallas CAD     | 2019                  | MEETS ALL                   | MEETS ALL                          |
| Tarrant CAD    | 2020                  | MEETS ALL                   | MEETS ALL                          |
| Travis CAD     | 2019                  | MEETS ALL                   | MEETS                              |
| Bexar CAD      | 2019                  | MEETS ALL                   | MEETS ALL                          |
| Collin CAD     | 2019                  | MEETS ALL                   | MEETS ALL                          |
| Denton CAD     | 2020                  | MEETS ALL                   | MEETS ALL                          |
| Fort Bend CAD  | 2019                  | MEETS ALL                   | MEETS ALL                          |
| Williamson CAD | 2019                  | MEETS ALL                   | MEETS ALL                          |
| El Paso CAD    | 2019                  | MEETS ALL                   | MEETS ALL                          |

**Dallas Central Appraisal District**  
**Summarization of Appraisal Values and Exemptions**  
**Dallas County**  
**As of September 2021 Supplement**

| DESCRIPTION                               | PARCELS        | AMOUNT                 | % OF MARKET   |
|-------------------------------------------|----------------|------------------------|---------------|
| REAL: RESIDENTIAL SINGLE FAMILY           | 599,154        | 180,451,668,510        | 51.1%         |
| REAL: COMMERCIAL                          | 31,639         | 72,887,802,870         | 20.6%         |
| PERSONAL: COMMERCIAL                      | 74,764         | 32,496,777,730         | 9.2%          |
| REAL: RESIDENTIAL MULTI-FAMILY            | 20,646         | 45,453,105,770         | 12.9%         |
| REAL: VACANT LOTS / TRACTS                | 52,327         | 6,176,241,010          | 1.7%          |
| REAL: INDUSTRIAL                          | 783            | 1,700,262,470          | 0.5%          |
| REAL & TANGIBLE PERSONAL: UTILITIES       | 1,383          | 3,960,010,510          | 1.1%          |
| PERSONAL: INDUSTRIAL                      | 2,450          | 8,160,061,360          | 2.3%          |
| OTHER CLASSIFICATIONS                     | 19,044         | 2,022,497,420          | 0.6%          |
| <b>MARKET VALUE OF TAXABLE PROPERTIES</b> | <b>802,190</b> | <b>353,308,427,650</b> | <b>100.0%</b> |
| <b>LESS CAPPED VALUE DEDUCTION</b>        | <b>195,654</b> | <b>6,557,785,312</b>   | <b>1.9%</b>   |
| <b>LESS AG PRODUCTIVITY DEDUCTION</b>     | <b>2,625</b>   | <b>1,035,431,014</b>   | <b>0.3%</b>   |
| <b>APPRAISED VALUE</b>                    | <b>802,190</b> | <b>345,715,211,324</b> |               |



|                                    |         |                        |              |
|------------------------------------|---------|------------------------|--------------|
| <b>LESS PARTIAL EXEMPTIONS:</b>    |         |                        |              |
| HOMESTEAD                          | 407,633 | 26,274,452,166         | 7.4%         |
| AGE 65 OR OLDER                    | 137,995 | 9,084,671,655          | 2.6%         |
| FREEDPORT                          | 1,310   | 8,765,740,659          | 2.5%         |
| DISABILITY                         | 14,810  | 924,892,318            | 0.3%         |
| ABATEMENTS                         | 14      | 418,399,571            | 0.1%         |
| 100% DISABLED VETERAN              | 3,729   | 628,161,275            | 0.2%         |
| DISABLED VETERAN                   | 14,810  | 77,428,532             | 0.0%         |
| HISTORIC SITE                      |         |                        | 0.0%         |
| POLLUTION CONTROL                  | 299     | 54,510,147             | 0.0%         |
| FREEDPORT-IN-PROCESS               |         |                        | 0.0%         |
| PRORATED TOTAL EXEMPTIONS          | 207     | 37,170,384             | 0.0%         |
| DISASTER                           | 384     | 48,582,789             | 0.0%         |
| <b>DALLAS COUNTY TAXABLE VALUE</b> |         | <b>299,401,201,828</b> | <b>84.7%</b> |



| DALLAS CAD - ANALYSIS OF NEW CONSTRUCTION AND REAPPRAISAL BY ENTITY - TAX YEAR 2021<br>COMBINED CERTIFIED & DISPUTED EVRS, DATED 7/22/2021, COMPARED TO SUPPLEMENTAL EVR, DATED 7/14/2021 - GRAND TOTAL |                               |                               |                  |                 |                   |                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|------------------|-----------------|-------------------|------------------------|
| ENTITY<br>and Entity Code                                                                                                                                                                               | Tax Year 2020<br>Market Value | Tax Year 2021<br>Market Value | Total Change     |                 | PERCENTAGE CHANGE |                        |
|                                                                                                                                                                                                         |                               |                               |                  |                 | Total             | New Constr Reappraisal |
| COUNTYWIDE ENTITIES                                                                                                                                                                                     |                               |                               |                  |                 |                   |                        |
| Dallas County                                                                                                                                                                                           |                               |                               |                  |                 |                   |                        |
| Dallas Co Community College                                                                                                                                                                             |                               |                               |                  |                 |                   |                        |
| Parkland Hospital                                                                                                                                                                                       |                               |                               |                  |                 |                   |                        |
| DC                                                                                                                                                                                                      | \$372,369,066,912             | \$392,081,791,320             | \$19,712,724,408 | \$5,793,548,131 | \$13,919,176,277  | 5.29% 1.56% 3.74%      |
| DO                                                                                                                                                                                                      | \$372,369,066,912             | \$392,081,791,320             | \$19,712,724,408 | \$5,793,548,131 | \$13,919,176,277  | 5.29% 1.56% 3.74%      |
| PH                                                                                                                                                                                                      | \$372,369,066,912             | \$392,081,791,320             | \$19,712,724,408 | \$5,793,548,131 | \$13,919,176,277  | 5.29% 1.56% 3.74%      |
| CITIES                                                                                                                                                                                                  |                               |                               |                  |                 |                   |                        |
| 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                                                                                                                                                                                                   |                               |                               |                  |                 |                   |                        |
| CA                                                                                                                                                                                                      | \$5,483,966,488               | \$5,672,377,490               | \$188,411,002    | \$63,905,190    | \$124,505,812     | 3.44% 1.17% 2.27%      |
| CB                                                                                                                                                                                                      | \$1,476,867,130               | \$1,649,483,220               | \$172,616,090    | \$35,190,640    | \$137,425,450     | 11.69% 2.38% 9.31%     |
| CC                                                                                                                                                                                                      | \$9,384,504,118               | \$9,581,966,620               | \$197,462,502    | \$45,818,573    | \$151,643,929     | 2.10% 0.49% 1.62%      |
| CH                                                                                                                                                                                                      | \$4,965,788,869               | \$5,172,058,720               | \$206,269,851    | \$58,507,950    | \$147,761,901     | 4.15% 1.18% 2.98%      |
| CL                                                                                                                                                                                                      | \$171,135,400                 | \$177,973,770                 | \$6,838,370      | \$4,619,238     | \$2,219,132       | 4.00% 2.70% 1.30%      |
| OM                                                                                                                                                                                                      | \$18,435,890                  | \$23,907,780                  | \$5,471,890      | \$64,250        | \$5,407,640       | 29.68% 0.35% 29.33%    |
| CO                                                                                                                                                                                                      | \$10,563,084,079              | \$10,755,368,960              | \$192,284,881    | \$49,248,470    | \$143,036,411     | 1.82% 0.47% 1.35%      |
| DA                                                                                                                                                                                                      | \$188,648,161,932             | \$198,690,388,440             | \$10,042,226,508 | \$3,172,055,017 | \$6,870,171,491   | 5.32% 1.68% 3.64%      |
| CS                                                                                                                                                                                                      | \$5,949,165,948               | \$6,284,728,830               | \$335,562,882    | \$107,858,490   | \$227,704,392     | 5.64% 1.81% 3.83%      |
| CV                                                                                                                                                                                                      | \$3,216,390,004               | \$3,301,117,920               | \$84,727,916     | \$6,853,826     | \$77,874,090      | 2.63% 0.21% 2.42%      |
| CF                                                                                                                                                                                                      | \$8,252,240,630               | \$8,641,898,230               | \$389,657,600    | \$350,112,431   | \$39,545,169      | 4.72% 4.24% 0.48%      |
| FE                                                                                                                                                                                                      | \$27,769,180                  | \$29,232,040                  | \$1,462,860      | \$0             | \$1,462,860       | 5.27% 0.00% 5.27%      |
| CG                                                                                                                                                                                                      | \$21,537,420,519              | \$22,645,595,400              | \$1,108,174,881  | \$277,089,305   | \$831,085,576     | 5.15% 1.29% 3.86%      |
| CE                                                                                                                                                                                                      | \$688,799,837                 | \$744,697,200                 | \$55,897,363     | \$15,832,752    | \$40,064,611      | 8.12% 2.30% 5.82%      |
| CP                                                                                                                                                                                                      | \$11,384,736,020              | \$12,555,868,380              | \$1,171,132,360  | \$204,985,177   | \$966,147,183     | 10.29% 1.80% 8.49%     |
| GV                                                                                                                                                                                                      | \$512,606,920                 | \$371,538,080                 | (\$141,068,840)  | \$30,286,280    | (\$171,355,120)   | -27.52% 5.91% -33.43%  |
| TH                                                                                                                                                                                                      | \$8,149,878,500               | \$8,370,358,290               | \$220,479,790    | \$94,426,499    | \$126,053,291     | 2.71% 1.16% 1.55%      |
| CU                                                                                                                                                                                                      | \$1,223,341,010               | \$1,254,164,930               | \$30,823,920     | \$26,824,910    | \$3,999,010       | 2.52% 2.19% 0.33%      |
| CI                                                                                                                                                                                                      | \$36,482,204,174              | \$38,634,742,360              | \$2,152,538,186  | \$452,057,570   | \$1,700,480,616   | 5.90% 1.24% 4.66%      |
| CN                                                                                                                                                                                                      | \$4,158,953,260               | \$4,481,012,340               | \$322,059,080    | \$38,459,378    | \$283,599,702     | 7.74% 0.92% 6.82%      |
| LE                                                                                                                                                                                                      | \$104,086,730                 | \$101,471,230                 | (\$2,615,500)    | \$72,050        | (\$2,687,550)     | -2.51% 0.07% -2.58%    |
| CM                                                                                                                                                                                                      | \$11,592,650,314              | \$13,009,589,030              | \$1,416,938,716  | \$173,279,258   | \$1,243,659,458   | 12.22% 1.49% 10.73%    |
| OV                                                                                                                                                                                                      | \$41,277,440                  | \$45,320,840                  | \$4,043,400      | \$846,050       | \$3,197,350       | 9.80% 2.05% 7.75%      |
| CR                                                                                                                                                                                                      | \$12,877,763,485              | \$13,219,124,000              | \$341,360,515    | \$85,869,444    | \$255,491,071     | 2.65% 0.67% 1.98%      |
| CW                                                                                                                                                                                                      | \$5,778,060,037               | \$6,068,742,470               | \$290,682,433    | \$132,359,933   | \$158,322,500     | 5.03% 2.29% 2.74%      |
| CK                                                                                                                                                                                                      | \$1,877,519,381               | \$1,972,593,660               | \$95,074,279     | \$63,604,848    | \$31,469,431      | 5.06% 3.39% 1.68%      |
| CJ                                                                                                                                                                                                      | \$1,043,283,310               | \$1,154,151,990               | \$110,868,680    | \$57,013,375    | \$53,855,305      | 10.63% 5.46% 5.16%     |
| TS                                                                                                                                                                                                      | \$1,870,310,662               | \$2,016,508,860               | \$146,198,198    | \$56,387,072    | \$89,811,126      | 7.82% 3.01% 4.80%      |
| CQ                                                                                                                                                                                                      | \$13,174,302,535              | \$13,404,196,660              | \$229,894,125    | \$114,484,845   | \$115,409,280     | 1.75% 0.87% 0.88%      |
| CT                                                                                                                                                                                                      | \$1,142,283,400               | \$1,375,521,420               | \$233,238,020    | \$59,268,039    | \$173,969,981     | 20.42% 5.19% 15.23%    |
| WY                                                                                                                                                                                                      | \$91,555,040                  | \$98,712,850                  | \$7,157,810      | \$5,978,170     | \$1,179,640       | 7.82% 6.53% 1.29%      |

| DALLAS CAD - ANALYSIS OF NEW CONSTRUCTION AND REAPPRAISAL BY ENTITY - TAX YEAR 2021<br>COMBINED CERTIFIED & DISPUTED EVRS, DATED 7/22/2021, COMPARED TO SUPPLEMENTAL EVR, DATED 7/14/2021 - GRAND TOTAL |                               |                               |                   |                 |                  |                 |                   |            |             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|-------------------|-----------------|------------------|-----------------|-------------------|------------|-------------|
| ENTITY<br>and Entity Code                                                                                                                                                                               | Tax Year 2020<br>Market Value | Tax Year 2021<br>Market Value | Total Change      |                 | New Construction | Reappraisal     | PERCENTAGE CHANGE |            |             |
|                                                                                                                                                                                                         |                               |                               |                   |                 |                  |                 | Total             | New Constr | Reappraisal |
| SCHOOL DISTRICTS                                                                                                                                                                                        |                               |                               |                   |                 |                  |                 |                   |            |             |
| Carrollton-Farmers Branch ISD                                                                                                                                                                           | AS                            | \$23,679,339,713              | \$24,351,398,290  | \$672,058,577   | \$479,316,757    | \$192,741,820   | 2.84%             | 2.02%      | 0.81%       |
| Cedar Hill ISD                                                                                                                                                                                          | ES                            | \$5,129,653,459               | \$5,373,639,080   | \$243,985,621   | \$80,325,120     | \$163,660,501   | 4.76%             | 1.57%      | 3.19%       |
| Coppell ISD                                                                                                                                                                                             | OS                            | \$16,504,677,589              | \$16,794,896,920  | \$290,219,331   | \$306,571,233    | (\$16,351,902)  | 1.76%             | 1.86%      | -0.10%      |
| Dallas ISD                                                                                                                                                                                              | DS                            | \$177,744,791,994             | \$187,563,699,120 | \$9,818,907,126 | \$3,155,983,178  | \$6,662,923,948 | 5.52%             | 1.78%      | 3.75%       |
| DeSoto ISD                                                                                                                                                                                              | SS                            | \$4,904,665,195               | \$5,231,092,670   | \$326,427,475   | \$92,629,982     | \$233,797,493   | 6.66%             | 1.89%      | 4.77%       |
| Duncanville ISD                                                                                                                                                                                         | US                            | \$7,087,506,036               | \$7,289,218,470   | \$201,712,434   | \$44,792,716     | \$156,919,718   | 2.85%             | 0.63%      | 2.21%       |
| Ferris ISD                                                                                                                                                                                              | FS                            | \$53,126,040                  | \$56,016,190      | \$2,890,150     | \$10,740         | \$2,879,410     | 5.44%             | 0.02%      | 5.42%       |
| Garland ISD                                                                                                                                                                                             | GS                            | \$28,261,429,247              | \$29,699,921,820  | \$1,438,492,573 | \$490,928,888    | \$947,563,685   | 5.09%             | 1.74%      | 3.35%       |
| Grand Prairie ISD                                                                                                                                                                                       | PS                            | \$11,868,801,350              | \$13,121,283,210  | \$1,252,481,860 | \$244,479,287    | \$1,008,002,573 | 10.55%            | 2.06%      | 8.49%       |
| Grapevine-Colleyville ISD                                                                                                                                                                               | VS                            | \$2,842,620,880               | \$3,530,885,710   | \$688,264,830   | \$0              | \$688,264,830   | 24.21%            | 0.00%      | 24.21%      |
| Highland Park ISD                                                                                                                                                                                       | HS                            | \$23,219,467,405              | \$23,642,263,400  | \$422,795,995   | \$210,368,145    | \$212,427,850   | 1.82%             | 0.91%      | 0.91%       |
| Irving ISD                                                                                                                                                                                              | IS                            | \$19,216,213,329              | \$20,345,286,890  | \$1,129,073,561 | \$189,803,014    | \$939,270,547   | 5.88%             | 0.99%      | 4.89%       |
| Lancaster ISD                                                                                                                                                                                           | LS                            | \$4,384,381,080               | \$4,725,494,680   | \$341,113,600   | \$56,795,908     | \$284,317,692   | 7.78%             | 1.30%      | 6.48%       |
| Mesquite ISD                                                                                                                                                                                            | MS                            | \$12,832,865,904              | \$14,430,582,860  | \$1,597,716,956 | \$218,528,568    | \$1,379,188,388 | 12.45%            | 1.70%      | 10.75%      |
| Richardson ISD                                                                                                                                                                                          | RS                            | \$32,718,387,469              | \$33,859,165,010  | \$1,140,777,541 | \$166,627,523    | \$974,150,018   | 3.49%             | 0.51%      | 2.98%       |
| Sunnyvale ISD                                                                                                                                                                                           | YS                            | \$1,920,963,072               | \$2,066,893,280   | \$145,930,208   | \$56,387,072     | \$89,543,136    | 7.60%             | 2.94%      | 4.66%       |
| SPECIAL DISTRICTS                                                                                                                                                                                       |                               |                               |                   |                 |                  |                 |                   |            |             |
| Dallas County FCD #1                                                                                                                                                                                    | DD                            | \$738,479,910                 | \$823,004,840     | \$84,524,930    | \$18,447,300     | \$66,077,630    | 11.45%            | 2.50%      | 8.95%       |
| Dallas County MUD #4                                                                                                                                                                                    | DU                            | \$4,729,150                   | \$4,729,150       | \$0             | \$0              | \$0             | 0.00%             | 0.00%      | 0.00%       |
| Dallas County URD                                                                                                                                                                                       | DM                            | \$5,524,719,124               | \$5,627,810,970   | \$103,091,846   | \$139,529,131    | (\$36,437,285)  | 1.87%             | 2.53%      | -0.66%      |
| Denton County LID #1                                                                                                                                                                                    | NL                            | \$48,839,560                  | \$50,993,740      | \$2,154,180     | \$0              | \$2,154,180     | 4.41%             | 0.00%      | 4.41%       |
| Denton County RUD #1                                                                                                                                                                                    | NR                            | \$2,551,670                   | \$188,770         | (\$2,362,900)   | \$0              | (\$2,362,900)   | -92.60%           | 0.00%      | -92.60%     |
| Combined Denton LID & RUD                                                                                                                                                                               | NU                            | \$273,842,321                 | \$269,303,000     | (\$4,539,321)   | \$75,000         | (\$4,614,321)   | -1.66%            | 0.03%      | -1.69%      |
| Grand Prairie Metro URD                                                                                                                                                                                 | GU                            | \$155,704,220                 | \$158,006,170     | \$2,301,950     | \$764,000        | \$1,537,950     | 1.48%             | 0.49%      | 0.99%       |
| Irving FCD, Section I                                                                                                                                                                                   | IF                            | \$413,424,320                 | \$416,762,920     | \$3,338,600     | \$0              | \$3,338,600     | 0.81%             | 0.00%      | 0.81%       |
| Irving FCD, Section III                                                                                                                                                                                 | ID                            | \$2,790,221,035               | \$2,844,621,610   | \$54,400,575    | \$24,285,846     | \$30,114,729    | 1.95%             | 0.87%      | 1.08%       |
| Lancaster MUD #1                                                                                                                                                                                        | LM                            | \$128,389,300                 | \$132,968,320     | \$4,579,020     | \$1,370,000      | \$3,209,020     | 3.57%             | 1.07%      | 2.50%       |
| Northwest Dallas Co FCD                                                                                                                                                                                 | NF                            | \$604,722,950                 | \$611,690,050     | \$6,967,100     | \$51,060         | \$6,916,040     | 1.15%             | 0.01%      | 1.14%       |
| Valwood Improvement Authority                                                                                                                                                                           | FF                            | \$3,616,920,190               | \$3,789,394,470   | \$172,474,280   | \$149,731,516    | \$22,742,764    | 4.77%             | 4.14%      | 0.63%       |
| Railroad Rolling Stock                                                                                                                                                                                  | TX                            | \$8,119,250                   | \$13,332,330      | \$5,213,080     | \$0              | \$5,213,080     | 64.21%            | 0.00%      | 64.21%      |

**DALLAS CENTRAL APPRAISAL DISTRICT  
COMBINED CERTIFIED AND DISPUTED ESTIMATED VALUE REPORTS  
DALLAS COUNTY**

| YEAR | PARCELS | % CHANGE | MARKET VALUE    | % CHANGE |
|------|---------|----------|-----------------|----------|
| 2021 | 828,965 | 0.54%    | 392,081,791,320 | 4.52%    |
| 2020 | 824,542 | 0.33%    | 375,122,738,627 | 6.73%    |
| 2019 | 821,841 | 0.60%    | 351,454,316,570 | 9.17%    |
| 2018 | 816,929 | 0.21%    | 321,944,345,220 | 9.93%    |
| 2017 | 815,248 | 0.21%    | 292,850,181,670 | 7.52%    |
| 2016 | 813,510 | 0.58%    | 272,369,162,270 | 9.96%    |
| 2015 | 808,786 | 0.44%    | 247,690,537,180 | 7.75%    |
| 2014 | 805,279 | 0.30%    | 229,884,264,540 | 6.30%    |
| 2013 | 802,831 | 0.31%    | 216,267,078,080 | 4.08%    |
| 2012 | 800,339 | 0.24%    | 207,784,510,420 | 2.01%    |
| 2011 | 798,421 | 0.03%    | 203,697,682,020 | -0.96%   |
| 2010 | 798,207 | -0.04%   | 205,662,895,240 | -4.23%   |
| 2009 | 798,561 | 0.02%    | 214,739,056,110 | -2.52%   |
| 2008 | 798,415 | 0.88%    | 220,285,547,350 | 6.94%    |
| 2007 | 791,461 | 0.77%    | 205,990,251,080 | 9.46%    |
| 2006 | 785,436 | 1.33%    | 188,190,357,270 | 8.03%    |
| 2005 | 775,149 | 1.60%    | 174,206,021,550 | 5.45%    |
| 2004 | 762,940 | 1.47%    | 165,209,217,080 | 2.48%    |
| 2003 | 751,859 | 1.06%    | 161,216,914,403 | 0.57%    |
| 2002 | 743,963 |          | 160,307,951,590 |          |



For more information, visit our Website:

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