



Annual Report

2024

Appraisal Year



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Dallas Central Appraisal District

December 2024

It is my pleasure to present the Annual Report of the Dallas Central Appraisal District (DCAD). This Annual Report for 2024 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-three 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 2024, DCAD once again successfully certified a timely and accurate appraisal roll and finished the year under budget. 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,

Shane Docherty
Chief Appraiser/Executive Director



Dallas Central Appraisal District

ENTITIES SERVED

(63)

DALLAS COUNTY DALLAS COUNTY HOSPITAL DISTRICT DALLAS 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 (16)

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

SPECIAL DISTRICTS (13)

Dallas County Flood Control District #1
Dallas County MUD #4
Dallas County Utility Reclamation District
Denton County Levee Improvement District #1
Denton County Road Utility District #1
Grand Prairie Metro URD
Irving Flood Control Section I

Irving Flood Control Section III
Lancaster Municipal Utility District #1
Northwest Flood Control District
Texas Tri-Modal MUD #2
Valwood Improvement Authority
Wilmer MUD#1

BOARD OF DIRECTORS

The Board of Directors of the Dallas Central Appraisal District consists of nine members. Five members of the District's Board of Directors are elected every two years by the taxing entities which financially support the District, three members are elected at large every two years by the citizens of Dallas County, and the County Tax Assessor Collector serves as the ninth member. The Dallas Central Appraisal District Board Members are:

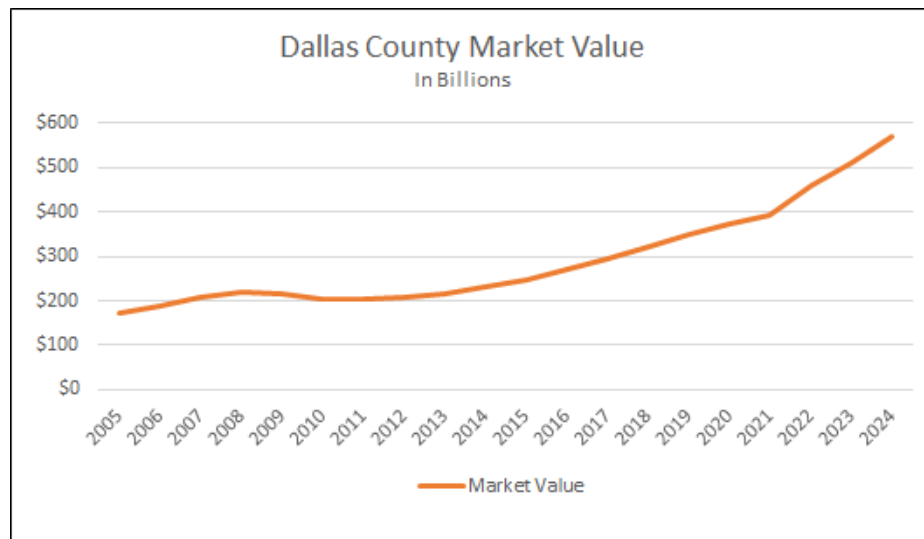
John Warren, Chairperson - Dallas County
Dr. Edwin Flores, Vice Chairperson - Dallas ISD
Cassandra Phillips, Secretary - Suburban School Districts
Beth Mazziotta - City of Dallas
Michael Hurtt - Suburban Cities

John R. Ames - Dallas County Tax Assessor-Collector
P. Wylie Burge - Place 1 Public
Kendall Scudder - Place 2 Public
Alexandra Stewart - Place 3 Public

GENERAL STATISTICAL INFORMATION

	FY 2022	FY 2023	FY 2024
Financial Budget	\$29.3 million	\$31.2 million	\$34.2 million
Dallas County Market Value	\$460.0 billion	\$511.7 billion	\$568.9 billion
DCAD Number of Parcels	849,351	855,389	854,673
Residential	668,534	671,807	675,898
Commercial	77,595	78,901	75,325
Business Personal Property	103,222	104,681	103,450
Number of Personnel	242	242	245
Office of Chief Appraiser	7	7	5
Administrative Services	32	32	23
Legal Services	4	4	5
Information Technology	13	13	14
Appraisal Services	186	186	133
Community Relations Services			65
Professional Staff Designations			
Registered Professional Appraisers (RPAs)			
Administration/management	16	16	16
Field	67	91	69
Registered Tax Assessor-Collector	1	1	0

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 / Customer Service (PRECS). There are 134 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.

The Residential 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.

AY 2022 **AY 2023** **AY 2024**

RESIDENTIAL DIVISION:

New Construction Reported	6,140	6,920	6,402
Reappraisal Reported:			
Total Reappraisal	589,986	233,324	491,232
Conventional reappraisal	14,158	18,417	23,793
Programmatic reappraisal	575,828	214,907	467,439
% Conventional	2.40%	7.89%	4.84%
% Programmatic	97.60%	92.11%	95.16%

COMMERCIAL DIVISION:

Permits:			
New construction - average	250	384	297
New construction - major	35	72	56
New construction - complex	80	158	164
New construction - no starts	157	238	N/A
Miscellaneous	2,553	3,637	5,014
Sales processing	1,896	1,294	2,541
I & E processing	4,433	9,299	9,402
Sold properties	5,361	4,532	N/A

BUSINESS PERSONAL PROPERTY DIVISION:

Tenant / rendition adds	3,490	3,874	2,240
Field adds - new accounts	6,355	3,534	5,572
Field reappraisal	7,725	6,704	9,530
Complex accounts	990	1,166	1,152
Inactives	8,084	6,151	7,923
Aircraft reappraisal (hours)	626	378	168
Renditions	19,261	30,036	20,104
Renditions - online	4,697	1,122	4,373
Special inventory appraisal (hours)	261	188	177

PROPERTY RECORDS / EXEMPTIONS DIVISION:

Abatement process	155	48	124
Agricultural revaluation	725	873	848
Field inspections - partial	192	191	226
Field inspections - totals	304	238	326
Historic exemption process	94	64	-
New additions - in-house	2,329	1,757	1,554
Special use AFCs	223	180	400
Splits - in-house	2,813	1,793	2,486
Total exemption process	1,203	1,038	1,048

GENERAL STATISTICAL INFORMATION:

Appraisal notices mailed	762,101	650,853	689,967
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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 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 63 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 2024, there were 115 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 2022</u>	<u>AY 2023</u>	<u>AY 2024</u>
Telephone calls	49,538	47,770	67,466
Walk-ins	-	-	13,595
Informal hearings	52,649	52,965	59,571
Protests received	201,970	191,859	206,170
Online protests - property owner	47,125	29,621	33,023
Protests scheduled	197,480	195,407	217,938
Tax consultant protests	132,990	145,750	156,823
Online protests - tax consultants	72,745	73,395	104,208
ARB hearings held	113,005	123,889	146,599
ARB panels utilized	1,002	922	1,062
Reschedules	1,311	3,548	11,768
ARB hearings with panel value	102,404	111,455	135,002
ARB hearings with dismissal	10,215	12,352	11,597
PROTESTS BY DISCIPLINE:			
Residential	155,498	144,569	159,858
Commercial	34,775	34,637	34,763
Business Personal Property	9,560	11,440	10,680
Exemptions	2,137	1,213	869
LAWSUITS (As of October30, 2024):			
Number of lawsuits	1,920	2,880	3,297
Market value in litigation	\$53.6 Bil	\$85.0 Bil	\$101.6 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 Customer Service Supervisor and 8 customer service specialists.

CUSTOMER SERVICE DIVISION:

	<u>AY 2022</u>	<u>AY 2023</u>	<u>AY 2024</u>
Counter Statistics	10,716	33,302	29,770
Phone Statistics	100,441	94,016	138,903

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 2023 survey appear to the right.

There was a 62% percent increase in the number of respondents from 2022 to 2023. Only 14 CADs received more than 100 responses. Dallas CAD received 204 responses. 134 CADs did not have any respondents.

Overall, of the 7,323 responses statewide, the property owners have a positive impression of the ARB process.

ARB HEARING PROCESS	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures instructive	49.8%	30.1%	7.7%	6.1%	6.3%
Hearing procedures followed	54.5%	27.3%	8.9%	3.4%	5.9%
Service was prompt	50.9%	27.2%	5.8%	7.0%	9.1%
Reasonable time to present evidence	50.3%	26.3%	5.0%	8.3%	10.1%
Evidence considered thoughtfully	46.4%	16.2%	5.0%	9.5%	22.8%
Protest determination stated clearly	54.1%	27.3%	6.8%	4.4%	7.4%

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 15 of each year. The Board of Directors holds at least one public hearing in 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 2023/2024 reflects a year-end cash balance of \$664,550. This balance is distributed as shown to the right:

	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Dallas CAD budget	\$ 29,324,671	\$ 31,205,055	\$ 34,200,383
Budget change	\$ (44,571)	\$ 1,880,384	\$ 2,995,328
% Budget change	-0.15%	6.41%	9.60%
Merit increases	0.00%	3.00%	4.00%
Entity salary survey	1.46%	3.02%	4.59%
Budgeted personnel	242	242	244
BUDGETED REVENUE SOURCES:			
Entity allocations	\$ 29,014,671	\$ 30,895,055	\$ 33,890,383
Transfer funds	-	-	-
Rendition fees	300,000	300,000	300,000
Other income	10,000	10,000	10,000
Total Revenues	<u>\$ 29,324,671</u>	<u>\$ 31,205,055</u>	<u>\$ 34,200,383</u>
BUDGETED EXPENDITURES:			
Salaries & wages	\$ 15,758,248	\$ 16,171,300	\$ 17,737,975
Auto expense	998,000	998,025	1,118,075
Supplies & materials	1,049,757	1,198,286	1,355,408
Operational services	47,490	49,100	50,881
Maintenance of structure	384,656	443,460	467,135
Maintenance of equipment	414,976	497,696	877,868
Contractual services	875,952	919,579	927,272
Sundry expense	450,999	571,487	616,283
Insurance & benefits	7,089,328	7,947,527	8,544,941
Professional services	2,132,195	2,243,195	2,356,595
Capital expenditures	123,070	165,400	147,950
Total Expenditures	<u>\$ 29,324,671</u>	<u>\$ 31,205,055</u>	<u>\$ 34,200,383</u>
ENTITY FUNDING OF DCAD:			
From municipalities	\$ 7,508,707	\$ 8,183,236	\$ 9,176,433
From school districts	11,834,407	12,413,466	13,417,156
From Dallas County and other county-wide jurisdictions	9,415,099	10,052,054	11,034,547
From special districts	256,458	246,299	262,247
Total	<u>\$ 29,014,671</u>	<u>\$ 30,895,055</u>	<u>\$ 33,890,383</u>
Working Capital Reserve	700,000	1,267,000	-
Paid Time Off Reserve	500,000	464,112	284,945
Capital Improvement Plan Reserve	351,552	408,967	379,605
ARB	100,000	-	-
Refund to Entities	-	-	-
Payment to TCDRS	-	-	-
Technology Reserve	38,000	-	-
Disbursement to Staff	1,109,200	-	-
Capital Improvement Plan CIP	57,415	-	-
Working Capital Reserve Increase	-	-	-
Total	<u>\$ 2,856,167</u>	<u>\$ 2,140,079</u>	<u>\$ 664,550</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 2022</u>	<u>AY 2023</u>	<u>AY 2024</u>
Total hits	175,520,262	112,849,949	N/A
Total page views	90,010,427	54,902,833	N/A
Total visitors	7,932,083	6,557,785	N/A
GIS Mapping Total Visitors	1,225,848	N/A	N/A
Mobile Website total hits	27,693,964	470,005	N/A
Appraisal notice lookups	292,147	355,365	333,029
Ufile protests - owners / consultants	47,125	29,621	104,208
BPP renditions	15,125	N/A	N/A
Online homestead applications	14,473	915	10,932
Introduction video	2,615	3,499	3,169
Protest process video	3,126	3,015	2,280

CAD COMPARATIVE RESULTS

The 2024 data for this section will not be released by the Comptroller until the end of January 2025. Therefore, we are presenting the 2023 data.

Based on market value, the largest 10 CADs account for 56.84% of the total market value in Texas. The largest 5 CADs account for 40.7%.

The Houston area CADs (Harris, Fort Bend, and Montgomery) make up 17.8 percent of the State total market value, with the DFW area CADs (Dallas, Collin, Denton, and Tarrant) making up 23.6 percent, and the Austin area CADs (Travis and Williamson) accounting for 10.4 percent.

2022 Market Value:

	<u>Market Value</u> <u>In Billions</u>	<u>% of Total</u>
Harris Total	785.6	13.05%
Dallas Total	510.9	8.49%
Travis Total	465.0	7.72%
Tarrant Total	385.4	6.40%
Bexar Total	305.1	5.07%
Collin Total	295.4	4.91%
Denton Total	226.2	3.76%
Williamson Total	162.2	2.69%
Fort Bend Total	160.1	2.66%
Montgomery Total	126.0	2.09%
STATE TOTALS	\$ 6,020.1	56.84%

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>2023 Tax Levy</u>	<u>2024 Budget</u>	<u>% of Levy</u>
Dallas CAD	\$ 8,575,228,409	\$ 37,006,000	0.43%
Tarrant CAD	5,914,752,886	29,428,906	0.50%
Travis CAD	5,870,099,335	29,884,516	0.51%
Bexar CAD	4,841,688,823	25,901,200	0.53%
Harris CAD	13,796,406,375	117,413,324	0.85%
El Paso CAD	1,526,718,345	22,038,298	1.44%

COMPTROLLER PTAD STUDIES

ACCURACY OF APPRAISALS (2022 and 2023 Property Value 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 had its PVS in 2022 and the final results of the 2023 MAP review is now available. 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.

	<u>PVS Study Year</u>	<u>Median Level of Appraisal</u>	<u>Coefficient of Dispersion</u>
Harris CAD	2023	1.00	9.15
Dallas CAD	2022	0.99	8.05
Tarrant CAD	2023	1.00	7.80
Travis CAD	2022	1.00	11.53
Bexar CAD	2022	0.99	9.35
Collin CAD	2022	0.96	7.41
Denton CAD	2023	1.00	9.04
Fort Bend CAD	2022	0.98	9.40
Williamson CAD	2022	1.01	9.99
Montgomery CAD	2023	0.99	11.58

2022 and 2023 Methods & Assistance Program (MAP):

The 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 the 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	2022	MEETS ALL	MEETS ALL
Dallas CAD	2023	MEETS ALL	MEETS ALL
Tarrant CAD	2022	MEETS ALL	MEETS ALL
Travis CAD	2023	MEETS ALL	MEETS ALL
Bexar CAD	2023	MEETS ALL	MEETS ALL
Collin CAD	2023	MEETS ALL	MEETS ALL
Denton CAD	2022	MEETS ALL	MEETS ALL
Fort Bend CAD	2023	MEETS ALL	MEETS
Williamson CAD	2023	MEETS ALL	MEETS ALL
Montgomery	2022	MEETS ALL	MEETS ALL

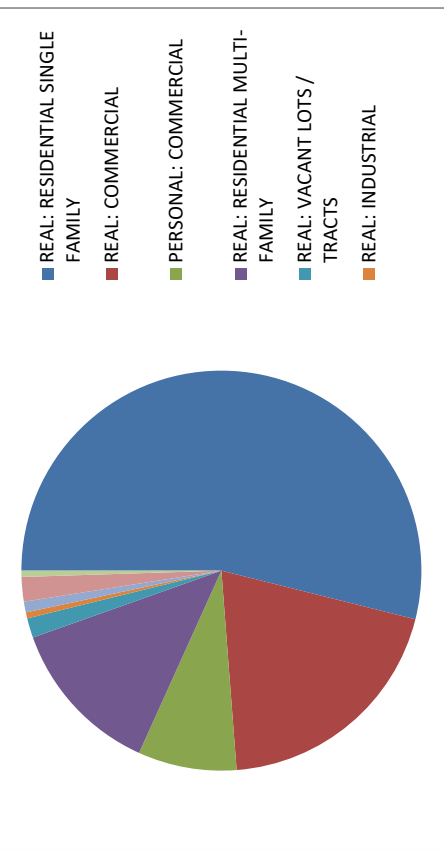
The 2021 MAP focused upon proper documentation to verify that the "walk matches the talk." Are we properly following the written policies and procedures? Are we training our personnel to be effective and efficient in the administration of the appraisal and customer service functions?

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

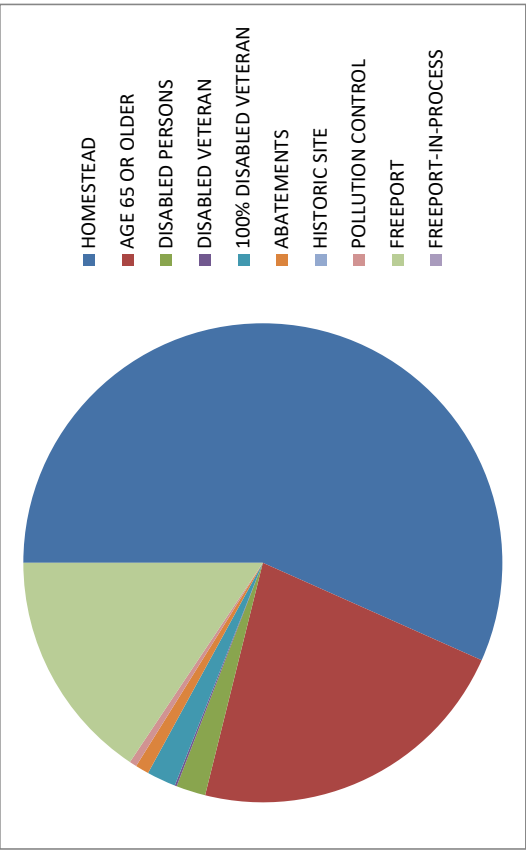
<u>CAD</u>	<u>MAP Study Year</u>	<u>Operating Procedures</u>	<u>Appraisal Stds. Methodology</u>
Harris CAD	2022	MEETS ALL	MEETS ALL
Dallas CAD	2023	MEETS ALL	MEETS ALL
Tarrant CAD	2022	MEETS ALL	MEETS ALL
Travis CAD	2023	MEETS ALL	MEETS ALL
Bexar CAD	2023	MEETS ALL	MEETS ALL
Collin CAD	2023	MEETS ALL	MEETS ALL
Denton CAD	2022	MEETS ALL	MEETS ALL
Fort Bend CAD	2023	MEETS ALL	MEETS ALL
Williamson CAD	2023	MEETS ALL	MEETS ALL
Montgomery	2022	MEETS ALL	MEETS ALL

Dallas Central Appraisal District
Summarization of Appraisal Values and Exemptions
Dallas County
As of September 2024 Supplement

DESCRIPTION	PARCELS	AMOUNT	% OF MARKET
REAL: RESIDENTIAL SINGLE FAMILY	611,092	279,801,919,295	53.9%
REAL: COMMERCIAL	31,794	103,148,764,600	19.9%
PERSONAL: COMMERCIAL	67,251	41,363,598,760	8.0%
REAL: RESIDENTIAL MULTI-FAMILY	21,157	66,529,974,228	12.8%
REAL: VACANT LOTS / TRACTS	47,013	8,232,861,498	1.6%
REAL: INDUSTRIAL	778	2,538,670,466	0.5%
REAL & TANGIBLE PERSONAL: UTILITIES	1,360	4,487,961,500	0.9%
PERSONAL: INDUSTRIAL	2,340	10,291,184,140	2.0%
OTHER CLASSIFICATIONS	21,044	2,617,983,802	0.5%
MARKET VALUE OF TAXABLE PROPERTIES	803,829	519,012,918,289	100.0%
LESS CAPPED VALUE AND CIRCUIT BREAKER DEDUCTIONS	347,436	36,496,951,659	7.0%
LESS AG PRODUCTIVITY DEDUCTION	2,403	1,087,856,601	0.2%
APPRAISED VALUE	803,829	481,428,110,029	



LESS PARTIAL EXEMPTIONS:			
PRORATED TOTAL EXEMPTIONS	117	34,797,814	0.0%
HOMESTEAD	408,292	35,710,020,991	6.9%
AGE 65 OR OLDER	147,246	13,995,791,719	2.7%
DISABLED PERSONS	13,905	1,251,140,283	0.2%
DISABLED VETERAN	8,212	85,057,794	0.0%
100% DISABLED VETERAN	5,160	1,235,280,029	0.2%
ABATEMENTS	15	578,443,123	0.1%
HISTORIC SITE			0.0%
POLLUTION CONTROL	319	309,096,364	0.1%
FREEPORT	1,298	9,852,444,867	1.9%
FREEPORT-IN-PROCESS	1	629,321	0.0%
DISASTER			
CHILD CARE	60	41,527,126	
DALLAS COUNTY TAXABLE VALUE		418,333,880,598	80.6%



DALLAS CAD - ANALYSIS OF NEW CONSTRUCTION AND REAPPRAISAL BY ENTITY - TAX YEAR 2024 COMBINED CERTIFIED & DISPUTED EVRS, DATED 7/25/2024, COMPARED TO SUPPLEMENTAL EVR, DATED 7/11/2024 - GRAND TOTAL								
ENTITY and Entity Code	Tax Year 2023 Market Value	Tax Year 2024 Market Value	Total Change		New Construction	Reappraisal	PERCENTAGE CHANGE	
							Total	New Constr Reappraisal
COUNTYWIDE ENTITIES								
Dallas County	\$508,038,890,130	\$568,904,986,950	\$60,866,096,820	\$9,738,694,274	\$51,127,402,546		11.98%	1.92%
Dallas Co Community College	\$508,038,890,130	\$568,904,986,950	\$60,866,096,820	\$9,738,694,274	\$51,127,402,546		11.98%	1.92%
Parkland Hospital	\$508,038,890,130	\$568,904,986,950	\$60,866,096,820	\$9,738,694,274	\$51,127,402,546		11.98%	1.92%
CITIES								
Addison	\$6,758,094,900	\$7,421,312,880	\$663,217,980	\$70,861,390	\$592,356,590		9.81%	1.05%
Balch Springs	\$2,273,346,840	\$2,684,317,760	\$410,970,920	\$55,626,618	\$355,344,302		18.08%	2.45%
Carrollton	\$11,696,666,390	\$12,904,987,780	\$1,208,321,390	\$48,987,631	\$1,159,333,759		10.33%	0.42%
Cedar Hill	\$7,150,584,170	\$8,019,153,410	\$868,569,240	\$276,516,339	\$592,052,901		12.15%	3.87%
Cockrell Hill	\$270,552,830	\$302,479,710	\$31,926,880	\$1,397,641	\$30,529,239		11.80%	0.52%
Combine	\$39,442,530	\$44,967,920	\$5,525,390	\$689,180	\$4,836,210		14.01%	1.75%
Coppell	\$13,613,445,320	\$14,947,944,990	\$1,334,499,670	\$39,321,841	\$1,295,177,829		9.80%	0.29%
Dallas	\$253,296,261,980	\$284,157,386,450	\$30,861,124,470	\$4,726,103,098	\$26,135,021,372		12.18%	1.87%
DeSoto	\$8,609,978,910	\$9,396,611,610	\$786,632,700	\$155,814,690	\$630,818,010		9.14%	1.81%
Duncanville	\$4,424,304,220	\$4,904,145,840	\$479,841,620	\$7,207,756	\$472,633,864		10.85%	0.16%
Farmers Branch	\$11,231,969,400	\$12,125,275,810	\$893,306,410	\$140,648,100	\$752,658,310		7.95%	1.25%
Ferris	\$27,865,240	\$31,816,130	\$3,950,890	\$0	\$3,950,890		14.18%	0.00%
Garland	\$29,985,879,780	\$33,700,296,270	\$3,714,416,490	\$297,246,180	\$3,417,170,310		12.39%	0.99%
Glenn Heights	\$1,096,895,250	\$1,202,851,850	\$105,956,600	\$41,282,150	\$64,674,450		9.66%	3.76%
Grand Prairie	\$16,777,606,210	\$18,578,166,280	\$1,800,560,070	\$513,572,375	\$1,286,987,695		10.73%	3.06%
Grapevine	\$528,340,720	\$564,460,200	\$36,119,480	\$854,770	\$35,264,710		6.84%	0.16%
Highland Park	\$11,796,431,180	\$13,729,905,380	\$1,933,474,200	\$128,345,298	\$1,805,128,902		16.39%	1.09%
Hutchins	\$1,887,114,500	\$2,198,239,530	\$311,125,030	\$182,920,919	\$128,204,111		16.49%	9.69%
Irving	\$47,756,303,110	\$52,929,612,380	\$5,173,309,270	\$495,286,290	\$4,678,022,980		10.83%	1.04%
Lancaster	\$6,811,114,100	\$8,151,708,440	\$1,340,594,340	\$639,246,659	\$701,347,681		19.68%	9.39%
Lewisville	\$124,632,180	\$142,790,050	\$18,157,870	\$79,460	\$18,078,410		14.57%	0.06%
Mesquite	\$16,724,561,370	\$19,004,179,780	\$2,279,618,410	\$535,674,300	\$1,743,944,110		13.63%	3.20%
Ovilla	\$61,641,460	\$70,208,470	\$8,567,010	\$47,200	\$8,519,810		13.90%	0.08%
Richardson	\$16,578,912,830	\$18,155,526,470	\$1,576,613,640	\$99,372,248	\$1,477,241,392		9.51%	0.60%
Rowlett	\$8,650,261,400	\$9,464,125,940	\$813,864,540	\$142,537,341	\$671,327,199		9.41%	1.65%
Sachse	\$3,172,851,950	\$3,489,852,140	\$317,000,190	\$148,127,536	\$168,872,654		9.99%	4.67%
Seagoville	\$1,636,319,320	\$1,915,316,720	\$278,997,400	\$51,462,003	\$227,535,397		17.05%	3.14%
Sunnyvale	\$2,908,303,310	\$3,153,558,590	\$245,255,280	\$113,741,964	\$131,513,316		8.43%	3.91%
University Park	\$18,154,747,960	\$20,683,185,840	\$2,528,437,880	\$167,179,576	\$2,361,258,304		13.93%	0.92%
Wilmer	\$2,562,794,600	\$3,204,589,310	\$641,794,710	\$412,062,655	\$229,732,055		25.04%	16.08%
Wylie	\$225,613,390	\$288,847,080	\$63,233,690	\$38,603,146	\$24,630,544		28.03%	17.11%

DALLAS CAD - ANALYSIS OF NEW CONSTRUCTION AND REAPPRAISAL BY ENTITY - TAX YEAR 2024
COMBINED CERTIFIED & DISPUTED EVRS, DATED 7/25/2024, COMPARED TO SUPPLEMENTAL EVR, DATED 7/11/2024 - GRAND TOTAL

ENTITY and Entity Code		Tax Year 2023 Market Value	Tax Year 2024 Market Value	Total Change		New Construction		Reappraisal	PERCENTAGE CHANGE		
									Total	New Constr	Reappraisal
SCHOOL DISTRICTS											
Carrollton-Farmers Branch ISD Cedar Hill ISD Coppell ISD Dallas ISD DeSoto ISD Duncanville ISD Ferris ISD Garland ISD Grand Prairie ISD Grapevine-Colleeville ISD Highland Park ISD Irving ISD Lancaster ISD Mesquite ISD Richardson ISD Sunnyvale ISD	AS	\$30,739,421,480	\$33,327,285,980	\$2,587,864,500	\$305,026,034	\$2,282,838,466			8.42%	0.99%	7.43%
	ES	\$7,602,342,520	\$8,497,398,870	\$895,056,350	\$282,557,861	\$612,498,489			11.77%	3.72%	8.06%
	OS	\$21,573,722,350	\$23,410,991,160	\$1,837,268,810	\$222,990,721	\$1,614,278,089			8.52%	1.03%	7.48%
	DS	\$239,241,555,570	\$269,288,842,580	\$30,047,287,010	\$5,199,959,195	\$24,847,327,815			12.56%	2.17%	10.39%
	SS	\$7,293,977,770	\$7,981,786,500	\$687,808,730	\$202,484,886	\$485,323,844			9.43%	2.78%	6.65%
	US	\$9,590,429,110	\$10,593,673,830	\$1,003,244,720	\$124,618,328	\$878,626,392			10.46%	1.30%	9.16%
	FS	\$57,398,410	\$75,805,230	\$18,406,820	\$10,068,480	\$8,338,340			32.07%	17.54%	14.53%
	GS	\$40,641,042,660	\$45,547,209,500	\$4,906,166,840	\$732,531,053	\$4,173,635,787			12.07%	1.80%	10.27%
	PS	\$17,350,307,380	\$19,024,024,400	\$1,673,717,020	\$401,835,815	\$1,271,881,205			9.65%	2.32%	7.33%
	VS	\$2,810,244,660	\$3,118,496,880	\$308,252,220	\$0	\$308,252,220			10.97%	0.00%	10.97%
	HS	\$32,293,914,970	\$36,817,683,550	\$4,523,768,580	\$332,133,609	\$4,191,634,971			14.01%	1.03%	12.98%
	IS	\$26,250,318,180	\$29,853,014,030	\$3,602,695,850	\$313,007,868	\$3,289,687,982			13.72%	1.19%	12.53%
	LS	\$7,172,010,070	\$8,395,054,120	\$1,223,044,050	\$597,046,217	\$625,997,833			17.05%	8.32%	8.73%
	MS	\$18,851,725,750	\$21,561,760,620	\$2,710,034,870	\$603,000,013	\$2,107,034,857			14.38%	3.20%	11.18%
	RS	\$43,609,427,330	\$48,206,028,100	\$4,596,600,770	\$297,692,230	\$4,298,908,540			10.54%	0.68%	9.86%
YS	\$2,960,194,590	\$3,203,946,930	\$243,752,340	\$113,741,964	\$130,010,376			8.23%	3.84%	4.39%	
SPECIAL DISTRICTS											
Dallas County FCD #1	DD	\$1,118,554,550	\$1,338,337,420	\$219,782,870	\$61,258,855	\$158,524,015			19.65%	5.48%	14.17%
Dallas County MUD #4	DU	\$21,600,020	\$108,500,730	\$86,900,710	\$84,763,460	\$2,137,250			402.32%	392.42%	9.89%
Dallas County URD	DM	\$6,788,985,240	\$7,598,164,510	\$809,179,270	\$163,577,353	\$645,601,917			11.92%	2.41%	9.51%
Denton County LID #1	NL	\$64,788,010	\$64,610,160	-\$177,850	\$0	-\$177,850			-0.27%	0.00%	-0.27%
Denton County RUD #1	NR	\$337,236,140	\$361,068,490	\$23,832,350	\$0	\$23,832,350			7.07%	0.00%	7.07%
Combined Denton LID & RUD	NU	\$865,880	\$921,200	\$55,320	\$0	\$55,320			6.39%	0.00%	6.39%
Grand Prairie Metro URD	GU	\$166,000,560	\$168,107,520	\$2,106,960	\$0	\$2,106,960			1.27%	0.00%	1.27%
Irving FCD, Section I	IF	\$528,608,770	\$633,837,620	\$105,228,850	\$0	\$105,228,850			19.91%	0.00%	19.91%
Irving FCD, Section III	ID	\$3,851,583,120	\$4,216,536,520	\$364,953,400	\$23,530,440	\$341,422,960			9.48%	0.61%	8.86%
Lancaster MUD #1	LM	\$243,980,300	\$257,423,860	\$13,443,560	\$0	\$13,443,560			5.51%	0.00%	5.51%
Northwest Dallas Co FCD	NF	\$802,220,330	\$884,319,910	\$82,099,580	\$215,560	\$81,884,020			10.23%	0.03%	10.21%
Texas Tri-Modal MUD2	WP	N/A	\$10,812,990	N/A	\$0	\$0			N/A	N/A	N/A
Valwood Improvement Authority	FF	\$4,749,630,040	\$4,943,661,670	\$194,031,630	\$62,750,920	\$131,280,710			4.09%	1.32%	2.76%
Wilmer MUD1	PW	N/A	\$425,467,850	N/A	\$21,097,940	\$0			N/A	N/A	N/A
Railroad Rolling Stock	TX	\$16,184,230	\$5,597,660	-\$10,586,570	\$0	-\$10,586,570			-65.41%	0.00%	-65.41%

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

YEAR	PARCELS	% CHANGE	MARKET VALUE	% CHANGE
2024	854,673	-0.08%	568,904,986,950	11.18%
2023	855,389	2.51%	511,687,304,910	11.25%
2022	834,471	0.66%	459,957,531,580	17.31%
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		174,206,021,550	

For more information, visit our Website:

www.DallasCAD.org

For additional copies write:

Randy Scott
Director of Administration
Dallas Central Appraisal District
2949 N Stemmons Fwy
Dallas, TX 75247-6195

Dallas Central Appraisal District
Annual Report - 2024 Appraisal Year
December 2024