

STANDARDS OF DOCUMENTATION EVIDENCE FOR INFORMAL/FORMAL HEARINGS

Informal hearings will be between an appraiser of the Dallas Central Appraisal District (DCAD) and the property owner. Please provide copies of all evidence to the Appraisal District's appraiser. An original copy of all evidence will be maintained for the official public record.

RESIDENTIAL REAL ESTATE

1. Sale of Subject Property

A signed and dated closing statement is required, if sold during the last 3 years. The closing statement should include a description of the property being transferred. A copy of the sales contract and the instrument number of the recorded deed filing is required in some cases.

2. Sales of Comparable Properties

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

3. Proof of Physical, Functional or Economic Obsolescence

This type of information can be documented in a variety of ways. The best types of documents are usually estimates for repairs from contractors and photographs of physical problems. All documentation should be signed and attested. This means you must furnish "documented" evidence of your property's issues.

4. The following evidence should be provided concerning inequality of appraisal issues:

The appraisal ratio of the property is more than the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district; the appraisal ratio of the property is more than the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind or character as, the property subject to the protest; or the appraised value of the property is more than the median appraised value of a reasonable number of comparable properties appropriately adjusted. This applies to real property and business personal property.

5. Independent Fee Appraisal

Independent Fee Appraisal: Complete copy of the appraisal report with confirmed sales and photographs of comparable properties. The detail should include: 1) property description; 2) location; 3) land area/building area; 4) year built; 5) grantor/grantee; 6) date of contract/instrument number; 7) sales price; 8) financing terms; 9) basis of sale; and 10) source/confirmed by.

6. Broker's Opinion of Value

A BPO is the estimated value of a property as determined by a real estate broker.

COMMERCIAL REAL ESTATE

1. Sale of Subject Property

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

2. Income Approach

Previous year rent roll, rent summary and income statement (typically 3 years of data). Documentation of lease offering rates, lease concessions, effective lease rates and current and historical occupancy, as of January 1 of the current year.

3. Cost Approach

Construction contract(s), signed and dated, including a detailed description of the work to be performed. Certified A.I.A. document G702 or equivalent, with detail. Documentation must reflect all hard and soft costs. IRS RECORDS MAY BE REQUIRED.

4. Market Approach

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

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BUSINESS PERSONAL PROPERTY

The Appraisal District or the ARB must have evidence on which to make a ruling in all Business Personal Property cases appearing before them. Normally the form of relevant documents in order of importance are: 1) balance sheets; 2) inventory controls, accounting records, journals, ledgers showing acquisitions by year of purchase; 3) CPA statements of costs; 4) leases pertaining to the property in question; 5) a statement of general accounting policy and procedures, especially concerning the capitalization and expense policy, and should also address inventory methods and whether physical inventory equals book inventory; 6) the basis of depreciation; and 7) a written third party confirmation from a landlord or leasing agent if the business has ceased operations and the assets have been removed prior to January 1. For questions concerning ownership and address changes for BPP accounts, contact 214-631-7406.

DALLAS CENTRAL APPRAISAL DISTRICT

General Residence Homestead Exemption

You may qualify for this exemption if you owned and occupied the property as your principal residence on the date you request the exemption and you and your spouse have not claimed a residence homestead exemption on any other property in Texas or in another state for the year application is made. You are required to include, with the application, a copy of your TX driver's license or TX ID card. You may be exempt from this requirement if you reside in a facility that provides services for health, infirmity, or aging (proof required); or are a certified participant of the Address Confidentiality Program (ACP) administered by the Attorney General's Office for victims of family violence, sexual assault, or stalking (proof of participation required). The address listed on your TX driver's license or TX ID card must match your homestead address. This requirement may be waived if you or your spouse or parent hold a driver's license under §521.121 (c) or §521.1211 for federal judge including a federal bankruptcy judge, a marshal of the U.S. Marshals' Service, a U.S. Attorney, or state judges and spouse or peace officers; or for active duty members of the U.S. armed services and spouse.

Age 65 or Older or Disabled Homeowners Exemption

If you are age 65 or older or disabled and you occupy your home as your primary residence, you may qualify for an additional exemption. If you qualify for both exemptions, you must choose one or the other, you cannot receive both exemptions from the same taxing entity. Once you receive either the age 65 or older or disabled homestead exemption, you qualify for a tax ceiling on your residence school taxes and for any other tax entity (county, city, special district) that has adopted the local option ceiling. If you purchase another home, you may transfer the percentage of school taxes paid, based on your former home's school tax ceiling, to the new home. The age 65 or older homeowner's exemptions and school tax ceiling can transfer to the surviving spouse, if the spouse was at least 55 years of age when the spouse died and lives in and owns the property. However, if the County, City, or Junior College has adopted a tax ceiling, that surviving spouse may retain the tax ceiling but not the exemptions. The disabled person's tax ceiling can transfer to the surviving spouse for school taxes and for other entities which have adopted a tax ceiling, if the spouse was at least 55 years of age when the spouse died and lives in and owns the property.

Disabled Veteran / First Responder Exemptions:

Disabled Veteran, Surviving Spouse, or Child (Tax Code §11.22): If you are a veteran who was disabled while serving with the U.S. armed forces or the surviving spouse, or child (under 18 years of age and unmarried) of a disabled veteran or of a member of the armed forces who was killed while on *active* duty, you may qualify for this exemption. You must be a Texas resident with a veteran's disability rating of at least 10%. You may apply this exemption to any **one** property you own on January 1.

100% Disabled Veteran or Surviving Spouse (Tax Code §11.131): You may qualify for an exemption of the total appraised value of your residence homestead, if you are a disabled veteran who receives from the U.S. Department of Veterans Affairs or its successor 100% disability compensation due to service-connected disability and a rating of 100% disabled or of individual unemployability. The benefit may extend to a surviving spouse upon the veteran's death with certain restrictions.

Disabled Veteran or Surviving Spouse with a Donated Residence (Tax Code §11.132): A disabled veteran who has a disability rating of *less* than 100 percent is entitled to an exemption from taxation of a percentage of the appraised value of the disabled veteran's residence homestead equal to the disabled veteran's disability rating if the residence homestead was donated to the disabled veteran by a charitable organization at no cost to the disabled veteran, or not more than 50% of the market value as of the donation date. The benefit may extend to a surviving spouse upon the veteran's death with certain restrictions.

Surviving Spouse of a Veteran Killed in Line of Duty (Tax Code §11.133): A surviving spouse married to a member of the armed services of the United States killed in action or fatally injured in the line of duty is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the member of the armed services.

Surviving Spouse of a First Responder Killed in Line of Duty (Tax Code §11.134): A surviving spouse married to a first responder killed in the line of duty is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the first responder.

Heir Property

Property owned by one or more individuals, where at least one owner claims the property as a residence homestead, and the property was acquired by will, transfer on death deed, or intestacy. An heir property owner not specifically identified as the residence homestead owner on a deed or other recorded instrument in the county where the property is located must provide documentation for qualification for the residence homestead exemption.

Ownership or Mailing Address Changes

For ownership or mailing address questions, please contact Customer Service at 214-631-0910 or Property Records/Exemptions Department at 214-631-1342, before filing an owner or exemption protest. To request an ownership or mailing address change, send a written request to Dallas Central Appraisal District, Attn: Property Records Division, 2949 N. Stemmons Frwy., Dallas TX 75247 or contact support.dallascad.org to file a request online. If the appraisal notice reflects your name as owner and you have not filed for an exemption, please contact Customer Service at 214-631-0910 to request an application or visit our website, www.dallascad.org to print the application or **apply online** if eligible. If your name is not reflected on the notice, the ownership must be updated before an application can be generated. Please contact Property Records at 214-631-1342 to have the ownership corrected. If the appraisal notice does not reflect an exemption for which you have already made application, please allow 60 days from the date mailed to process the application. You may check our website, www.dallascad.org or contact Customer Service at 214-631-0910 to inquire about its status. If you applied for an exemption and received a denial letter, please contact the Exemptions Department at 214-631-1342 before filing an exemption protest. Applications are mailed to new homeowners around the first week of February each year. If your appraisal notice reflects a homestead exemption, but an exemption is not listed for the city in which you reside, the city may not offer a homestead exemption. Our website or the city tax office can confirm this information. Visit our website for more information about all exemptions. There is **no fee** to file an application.

Limitation on Appraised Value of Residence Homestead and Qualified Non-Homestead Real Property - "CAPPED LIMITATION" Value

The Texas Property Tax Code, §23.23, states that a residential homestead is limited to a 10% increase. Rules: 1) Limitations take effect one year after you receive your Homestead Exemption; 2) Limitations do not apply to new improvements added in that year (i.e., additions, pools, garages); 3) Limitations are removed when a property sells; 4) Limitations will be shown on the Notice as "Capped" value; 5) All granted exemptions are subtracted from the Capped Value instead of the Market Value; 6) Capped Value minus applicable exemptions equals Taxable Value; 7) The Capped Value is not a lifetime limitation. 8) Non-homestead real property whose appraised value was equal to or less than the value set by the Texas Comptroller per Tax Code §23.231, the appraised value may be increased only by 20% plus any new improvements for the current year, for qualifying real property.