

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. The closing statement should include a description of the property being transferred. A copy of the sales contract and the volume and page number of the deed filing are required in some cases. Photographs of your property are also good forms of evidence.

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) volume & page 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 type 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 needs.

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 of 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 also applies to Commercial real estate.

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 volume and page, 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.

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/volume and page; 7) sale price; 8) financing terms; 9) basis of sale; and 10) source/confirmed by.

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 6) the basis of depreciation. The statement should also address inventory methods and whether physical inventory equals book inventory.

DALLAS CENTRAL APPRAISAL DISTRICT

General Residence Homestead Exemption

You may qualify for this exemption if (1) you owned the property on January 1; (2) you occupied it as your principal residence on January 1; and (3) you or your spouse have not claimed a residence homestead exemption on any other property.

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. 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 or 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. The disability exemptions and school tax ceiling do not transfer to the surviving spouse for school taxes. However, if the County, City or Junior College has adopted a tax ceiling, the surviving spouse, if at least 55 years of age and lives in and owns the property, may retain the tax ceiling but not the exemptions.

Disabled Veteran with 100% Disability Homeowners Exemption

Beginning in 2009, if you are a veteran with a service-connected disability rating of 100 percent or of individual unemployability, you may qualify for an exemption of the total appraised value of your residence homestead. This exemption can only be applied to your homestead and will not transfer to a surviving spouse or child.

Disabled Veteran Exemption

If you are classified as a Disabled Veteran by the Veteran's Administration or a surviving spouse or child (under 18 years of age and unmarried) of a person who died while on active duty in the armed forces, you may qualify for this exemption. You must be a Texas resident with a disability rating of at least 10%. A separate application is required. This exemption may be applied to any one property you owned on January 1.

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 75247-6195 or email a request to pre@dca.org. Include your name, property location address, account number, name change documentation, daytime phone number and a clear explanation of what needs to be changed.

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. 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.

If your residence was purchased after January 1 of this year, you will not qualify for a homestead exemption until the following year. 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.

The DCAD website and the applications will provide more information about these exemptions. There is no filing fee for any of these exemptions. Beginning in 2011, certain property owners can apply for the general homestead exemption online. You may check our website, www.dallascad.org to determine if you are eligible.

CAPPED VALUE APPRAISED VALUE LIMITATION

The Texas Property Tax Code, Section 23.23, states that a residential homestead is limited to a 10% increase. Rules are:

- 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 or 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.