

PROPERTY TAX PROTEST AND APPEAL PROCEDURES

The law gives property owners the right to protest actions concerning their property tax appraisals to the Appraisal Review Board (ARB). The appeal procedures require that you must complete, sign, and mail by first class mail the enclosed "Notice of Protest" form or you may file online by using the uFile Protest program for any of the following reasons:

- Appraisal that exceeds the market or special appraised value of your property
- Unequal appraisal of your property
- Inclusion of the property on the appraisal roll
- Denial in whole or in part of a partial exemption which may apply to you
- Determination that the property does not qualify for special appraisal
- Identification of the taxing units in which the property is taxable
- Taxable status of your property
- Determination of the property's ownership
- Determination that the use of agricultural or timber land has changed
- Any other action of the appraisal district, Chief Appraiser, or ARB that adversely affects you.

Informal Review

If you have questions or wish to discuss certain issues, you may contact an appraisal district appraiser at the phone numbers listed below or the phone number listed on the Notice of Appraised Value form:

Residential Division	(214) 905-9402	(Residential Property Only)
Commercial Division	(214) 905-9406	(Commercial Property Only)
Business Personal Property	(214) 905-0908	(Business Personal Property Only)

Office hours are 7:30 a.m. to 5:30 p.m., Monday through Thursday and 7:30 a.m. to 5:00 p.m. on Friday. During the month of May, there will be extended hours for Residential properties only on Tuesday evenings until 6:00 p.m. and every Saturday from 8:00 a.m. until 12:00 noon EXCEPT for the Saturday of Memorial Day Weekend.

DCAD encourages all property owners to have an informal meeting with an appraiser concerning their market value issues at least one day prior to their formal ARB Hearing. However, during the protest deadline week, DCAD may limit an informal review with an appraiser to just one account per visit due to the high volume of walk in activity.

If you are represented by an agent, please forward the Notice of Appraised Value to that agent. Please notify the appraisal district at the phone number indicated, if the owner's name or other information is incorrect.

Review by the Appraisal Review Board

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

The ARB is an independent board of citizens that reviews problems with appraisals or other concerns listed above. It has the power to order the appraisal district to make a necessary change to solve problems and ensure fairness. If you file a written request for an ARB hearing (called a Notice of Protest) before the deadline, the ARB will set your case for a hearing. You will receive written notice of the time, date and place of the hearing. This notification will be by mail or electronic notification (ENS, providing you signed up for this program). You may also note your scheduled date/time by accessing your account on our Website. Once scheduled, your hearing information will be displayed. This hearing format will be informal. You and the appraisal district representative will be asked to present evidence about your case. Prior to your hearing, you may ask to review the evidence the DCAD will present. The DCAD may also ask for a copy of the evidence you plan to present. You or your designated agent may appear in person to present evidence or you may send notarized evidence to the ARB for review at the hearing. The DCAD representative will present the evidence about your case and you may rebut or cross-examine the DCAD representative. The ARB will make its decision based on the evidence presented. In most cases, the appraisal district has the burden of establishing the property's value by a preponderance of the evidence presented. In certain protests where the owner has submitted an independent appraisal before the hearing, the Chief Appraiser has the burden of proving the property's value by a preponderance of the evidence presented.

Weekend formal ARB hearings are available upon request. If necessary you may request a hearing on a Saturday. Notice of Protest forms are available from the district office at: Dallas Central Appraisal District Customer Service, 2949 North Stemmons Freeway, Dallas, Texas 75247-6195, Phone: (214) 631-0910.

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

Review by the District Court or an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its final order by certified mail. If you are not satisfied with the decision, you have the right to appeal to district court. If you choose to go to court, you must start the process by filing a petition within 60 days of the date you receive the ARB Notice of Final Order. In certain cases, as an alternative to filing an appeal in district court, you may file, not later than the 45th day after you receive notice of the ARB order, a request for binding arbitration with the appraisal district. As an alternative to filing an appeal in district court, you may appeal to the State Office of Administrative Hearings (SOAH). An appeal to SOAH is initiated by, not later than the 30th day after you receive your notice of the ARB's final order, filing with the chief appraiser of the county appraisal district a notice of appeal with the applicable filing fee.

Tax Payment

If you appeal and your case is pending, you must pay either the amount of taxes due on the portion of the taxable value not in dispute or the amount of taxes due on the property under the order from which the appeal is taken.

More Information

You can get more information by contacting your appraisal district at:

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

You can also get a pamphlet describing how to prepare a protest from the appraisal district or from the State Comptroller's Property Tax Assistance Division at PO Box 13528, Austin, TX 78711-3528.

The Dallas Central Appraisal District offices are wheelchair accessible and parking spaces for the disabled are provided. The District will provide sign interpretation services for the hearing impaired at any scheduled hearing or meeting if at least 72 hours advance notice is given. The hearing impaired can call TDD at (214) 819-2368. To arrange for this or any other special service, contact the Assistant to the Director of Administration at (214) 631-0520, extension 1107.

DEADLINE FOR FILING PROTESTS WITH THE ARB*

Usual Deadline

On or before **May 31** (or 30 days after a Notice Of Appraised Value was mailed to you, whichever is later).

Late protests are allowed if you miss the usual deadline for good cause. Good cause is some reason beyond your control, like a medical emergency or death in the immediate family. The ARB decides whether you have good cause. Late protests are due the day before the ARB approves records for the year. Contact your appraisal district for more information.

Special Deadlines

For change of use (the appraisal district informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is before the 30th day after the notice of determination was mailed to you.

For ARB changes (the ARB has informed you of a change that increases your tax liability and the change did not result from a protest you filed), the deadline is before the 30th day after the notice of determination was mailed to you.

If you believe the appraisal district or ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent (usually February 1). The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.

* The protest deadline is postponed to the next business day if it falls on a weekend or holiday.