

# 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:

<b>Residential Division</b>	<b>(214) 905-9402</b>	<b>(Residential Property Only)</b>
<b>Commercial Division</b>	<b>(214) 905-9406</b>	<b>(Commercial Property Only)</b>
<b>Business Personal Property</b>	<b>(214) 905-0908</b>	<b>(Business Personal Property Only)</b>

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. **Due to the COVID-19 health crisis there will be no face to face informals with appraisal staff members so please do not visit DCAD's office unless you are only dropping off documentation.** If you have questions then please call the appropriate Division.

Property owners and agents should file protests using DCAD's Online Protest and Settlement systems. If you are unable to file a protest online with supporting documentation then please mail in your protest form with supporting documentation and provide a phone number or e-mail address so the appraisal staff can contact you once they have reviewed your protest and documentation. Assuming you provide documentation with your protest, DCAD appraisal staff will make every effort to contact you prior to your scheduled ARB Hearing.

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.

**Delivery of Requested Information:** At the time an account is scheduled for a hearing, evidence that the Appraisal District will introduce at your hearing will be available on the DCAD website. You may access this evidence on the website by using the property account number and PIN located on your Notice of Appraised Value and Hearing Notice. You may also request this information at the DCAD office.

## Review by the Appraisal Review Board (ARB)

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

The ARB is an independent board of citizens that reviews issues with appraisals or other concerns listed above. It has the power to order the appraisal district to make a necessary change to resolve issues and ensure fairness. If you file a written request for an ARB hearing (Notice of Protest) before the deadline, the ARB will schedule your case for a hearing. You will receive written notice of the date, time, 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, [www.dallascad.org](http://www.dallascad.org). Once scheduled, your hearing information will be displayed. At your hearing, both 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. Under normal procedures/circumstances 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. However, due to COVID-19, we anticipate Telephone ARB hearings will take the place of face-to-face in person hearings. The DCAD representative will present the evidence about your case and you may rebut or cross-examine the DCAD representative. At the conclusion of your hearing, 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.

Saturday formal ARB hearings are available upon request. 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, or you may print the Protest Form from your account on the DCAD website.

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

### **Review by the District Court or an Arbitrator or SOAH**

After the ARB decides your case, the ARB must send you a copy of its final order by certified mail or the ENS. 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 in District Court 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, no later than the 60<sup>th</sup> day after you receive the ARB Notice of Final Order, a request for binding arbitration with the appraisal district. As another 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 30<sup>th</sup> day after you receive your ARB Notice of 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 that describes how to prepare a protest either 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 provided by the property owner. The hearing impaired can call TDD at (214) 819-2368. To arrange for this or any other special service, contact the Assistant Director of Administration at (214) 631-0520, extension 1107.

### **DEADLINE FOR FILING PROTESTS WITH THE ARB\***

#### **Usual Deadline**

On or before **June 15** (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.