

Tornado Reappraisal Recent Update 1-7-2020

This update as of January 7, 2020 is to inform you that:

The Dallas CAD has completed the disaster reappraisal for the October 20, 2019 Tornado. A 2019 Disaster Reappraisal appraisal notice was mailed to the affected property owners and authorized property tax agents on December 19, 2019. The adjusted prorated disaster values are currently reflect as Market Value on our website in the Value section of your property account. **The protest deadline is January 21, 2020.**

If your property was damaged by the tornado and you have or have not received a Notice in the mail from the Dallas Central Appraisal District then you should either:

- 1) Come to our office with your insurance claim, pictures, repair estimates, etc. to speak with a Residential appraiser in order to resolve your issue OR
- 2) Mail your information to the **Dallas County ARB, 2949 N Stemmons Fwy., Dallas TX 75247.**

Please do not email your documents.

Please call to speak to an appraiser using the applicable division phone numbers below:

Residential - **214-637-0555**; Commercial – **214-637-2194**; Business Personal Property – **214-631-7406**

Our office will be open Monday through Thursday from 7:30 am to 5:30 pm and 7:30 am to 5:00 pm Friday. Please arrive at least 30 minutes prior to closing in order to complete the visit by closing time.

Please see the previously released TORNADO REAPPRAISAL Updates on the following pages for more details that were provided prior to this update.

If you have any questions concerning the reappraisal of property damaged in the disaster area the please e-mail the Dallas Central Appraisal District at Tornado@dcad.org. This email address is for questions only and not the submission of documentation.

Tornado Reappraisal Recent Update 12-20-2019

This update as of 12-20-2019 is to inform you that:

1) All of the taxing jurisdiction governing bodies (County Commissioners, Hospital District Board of Managers, School and College Boards of Trustees and City Councils) **HAVE passed** a declaration for a Disaster Reappraisal for Tax Year 2019. Therefore:

2) The Dallas CAD appraisers have identified and visually inspected all properties damaged by the October 20, 2019 Tornado. A 2019 Disaster Reappraisal appraisal notice was mailed to the affected property owners and authorized property tax agents on December 19, 2019.

If DCAD did not visually identify your property during the 2019 Disaster Reappraisal effort as being damaged by the October 20, 2019 tornado then you should provide written documentation (pictures, insurance claims, repair estimates) to DCAD appraisal staff indicating the damage that occurred so your property can be added to the 2019 Disaster Reappraisal effort as outlined in Texas Property Tax Code Section 23.02.

Please see the previously released TORNADO REAPPRAISAL Updates on the following pages for more details that were provided prior to this update.

If you have any questions concerning the reappraisal of property damaged in the disaster area the please e-mail the Dallas Central Appraisal District at Tornado@dcad.org.

Tornado Reappraisal Recent Update 12-9-2019

For those affected by the October 20, 2019 Tornado, Dallas CAD appraisers have visually inspected all properties in the Tornado Path areas to identify the affected properties. A 2019 Disaster Reappraisal appraisal notice will be mailed to the affected property owners and authorized property tax agents on December 19, 2019. This special supplemental 2019 appraisal notice will provide the January 1, 2019 certified Market Value and the October 20, 2019 proposed disaster Market Value as well as the 2019 proposed prorated Market Value as outlined in Texas Property Tax Code Section 23.02.

The 2019 proposed prorated Market Value formula is calculated by using the certified January 1, 2019 Market Value for the days prior to the storm (292 days) and the October 20, 2019 proposed Market Value based on the remaining days (73) in tax year 2019. The prorated formula percentages are 80% (292/365) and 20% (73/365).

Property owners and authorized agents who disagree with our proposed October 20, 2019 Disaster Reappraisal Market Value can file a written protest with the Dallas County Appraisal Review Board (ARB) on or before January 21, 2020. In addition, for the 2020 tax year, all properties damaged by the tornado will be inspected as of January 1, 2020. The January 1, 2020 appraisal notices will be mailed beginning April 10, 2020.

Any property owner or authorized agent who disagrees with our proposed Market Value should file a written protest to the Dallas County Appraisal Review Board (ARB) by the protest deadline as indicated on the appraisal notice.

If DCAD did not visually identify your property during the 2019 Disaster Reappraisal effort as being damaged by the October 20, 2019 tornado then you should provide written documentation (pictures, insurance claims, repair estimates) to DCAD appraisal staff indicating the damage that occurred so your property can be added to the 2019 Disaster Reappraisal effort as outlined in Texas Property Tax Code Section 23.02.

Appraisal staff members are always available to assist property owners and authorized agents as needed.

If you have any questions concerning the reappraisal of property damaged in the disaster area the please e-mail the Dallas Central Appraisal District at Tornado@dcad.org.

Tornado Reappraisal Update 10-30-2019

Regarding the 10-20-2019 Tornado:

If the taxing jurisdiction governing bodies (County Commissioners, Hospital District Board of Managers, School and College Boards of Trustees and City Councils) pass a declaration for a Disaster Reappraisal for Tax Year 2019 **then** Dallas CAD will take the appropriate action per Texas Property Tax Code Section 23.02 and all affected property owners will be notified accordingly.

Dallas CAD would encourage affected property owners to document (pictures, insurance claims, repair estimates) the condition of their property based on the tornado damage that occurred on October 20, 2019. This information may be needed if the property owner disagrees with DCAD's 2019 proposed disaster valuation based on the tornado damage that occurred.

However, regardless of whether a 2019 Disaster Reappraisal is declared, all affected properties will be inspected for tax year 2020 by Dallas CAD appraisal staff members. With this said, Dallas CAD would encourage all property owners to document the condition of their property as of January 1, 2020 in case they disagree with our January 1, 2020 proposed market valuations which will be mailed by April 15, 2020.

If you have any questions concerning the reappraisal of property damaged in the disaster area the please e-mail the Dallas Central Appraisal District at Tornado@dcad.org.

Tornado Reappraisal Update 10-30-19 (cont'd)

DALLAS CAD Actions

- Dallas CAD Personnel will inspect all damaged property for our records regardless of whether Disaster Reappraisal is adopted by the taxing units
- If Disaster Reappraisal is adopted, Dallas CAD WILL NOT CHARGE taxing units extra for reappraisal as provided in Tax Code
- Special Appraisal Notices will be mailed to affected property owners if Disaster Reappraisal is authorized.
 - Notices will explain the process, and the protest procedures
 - Notices will contain both January 1 value and Disaster value (but only the disaster value may be protested)
- Dallas CAD Website (www.dallascad.org) Recent Headlines will outline the Disaster Reappraisal Process and special email for questions
 - tornado@dcad.org
- If Disaster Reappraisal is adopted, the Certified Appraisal Roll will reflect a prorated appraised value in order to accommodate both the Appraisal District and the Tax Office collection systems.
- Owners with questions about refunds of 2019 taxes will need to contact the appropriate tax office(s).

If you have any questions concerning the reappraisal of property damaged in the disaster area the please e-mail the Dallas Central Appraisal District at Tornado@dcad.org.

Texas Property Tax Code

Section 23.02

REAPPRAISAL OF PROPERTY DAMAGED IN TORNADO DISASTER AREA

- (a) The governing body of a taxing unit that is located partly or entirely inside an area declared to be a disaster area by the governor may authorize reappraisal of all property damaged in the disaster at its market value immediately after the disaster.
- (b) If a taxing unit authorizes a reappraisal pursuant to this section, the appraisal office shall complete the reappraisal as soon as practicable. The appraisal office shall include on the appraisal records, in addition to other information required or authorized by law:
 - (1) the date of the disaster;
 - (2) the appraised value of the property after the disaster; and
 - (3) if the reappraisal is not authorized by all taxing units in which the property is located, an indication of the taxing units to which the reappraisal applies.
- (c) A taxing unit that authorizes a reappraisal under this section must pay the appraisal district all the costs of making the reappraisal. If two or more taxing units provide for the reappraisal in the same territory, each shall share the costs of the reappraisal in that territory in the proportion the total dollar amount of taxes imposed in that territory in the preceding year bears to the total dollar amount of taxes all units providing for reappraisal of that territory imposed in the preceding year.
- (d) If property damaged in a disaster is reappraised as provided by this section, the governing body shall provide for prorating the taxes on the property for the year in which the disaster occurred. If the taxes are prorated, taxes due on the property are determined as follows: the taxes on the property based on its value on January 1 of that year are multiplied by a fraction, the denominator of which is 365 and the numerator of which is the number of days before the date the disaster occurred; the taxes on the property based on its reappraised value are multiplied by a fraction, the denominator of which is 365 and the numerator of which is the number of days, including the date the disaster occurred, remaining in the year; and the total of the two amounts is the amount of taxes on the property for the year.

If you have any questions concerning the reappraisal of property damaged in the disaster area the please e-mail the Dallas Central Appraisal District at Tornado@dcad.org.