



Dallas Central Appraisal District Excerpt from Protest Process

3. What type of information or documentation do I need to bring to the ARB hearing?

The ARB and the Appraisal District have both adopted a set of Standards of Documentation that a property owner and/or agent must bring to an ARB protest hearing or to an informal review with an Appraisal District appraiser. The following outlines the required documentation for residential real estate, commercial real estate, and business personal property.

4. Where can I obtain hearing information and data?

For Residential, Commercial and Business Personal Property accounts, if you have protested your property, you will receive a Hearing Notification of the date, time and location of your ARB hearing. In the top right hand corner of the Hearing Notification is a PIN No. (#). You may go to the DCAD website, www.dallascad.org, and enter the PIN No. (#) and it will provide information and data on your property account and other data DCAD used in establishing the market value of your property. You may also visit the DCAD offices and talk to a Residential, Commercial, or Business Personal Property (BPP) Appraiser who will supply information and data on your property to be used by DCAD during your ARB hearing. If you want all the information DCAD plans to present at your ARB hearing then you can request, in person, a 41.461 packet within 14 days of your scheduled ARB hearing and at least one business day prior to your scheduled ARB hearing. DCAD is required to make available to all property owners the schedules and formulas it used to determine the market value of the property at least 14 days prior to your formal ARB hearing; however, you must visit our office to request and receive this information as there is a fee associated with building a 41.461 packet. During the informal meeting with an appraiser, DCAD will provide you the sales and other data it used in the valuation of your property without a fee but if you do not specifically request and receive a 41.461 packet, DCAD at the formal ARB hearing may introduce additional evidence that may or may not have been available at the time of your informal meeting with an appraiser.

5. Once my property is scheduled for an ARB hearing, what type of information is available on DCAD's website when I use my PIN# to review this information?

For Residential property, DCAD provides you a Residential Neighborhood Value Review report which provides you the appraised values and other appraisal data for accounts within the subject property's neighborhood. Known sales prices and sale dates within a 36 month time frame are also provided for your review. The appraisal and sales data is the primary data DCAD uses to establish and support a uniform and equal value and a proposed fair market valuation. The DCAD website also provides additional property related data at the account level.

For Commercial property, DCAD provides you Improved Market Area (IMA) and Land Market Area (LMA) data which provides you the appraised values and other appraisal



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data for accounts within the subject property's IMA and LMA. Known sales prices and sale dates are also provided for your review. The appraisal and sales data is the data DCAD used to establish and support a uniform and equal value and a proposed fair market valuation. DCAD website also provides additional property related data at the account level.

For Business Personal Property (BPP) accounts, DCAD provides you the appraisal related data used to establish and support the subject property's proposed fair market valuation.

6. Can I obtain any other data that may be used in my hearing?

According to the Property Tax Code, Section 41.461, at least fourteen days before a hearing on a protest, the Chief Appraiser shall inform the property owner that the owner or the agent of the owner may inspect and may obtain a copy of the data, schedules, formulas, and all other information the Chief Appraiser plans to introduce at the hearing to establish any matter at issue. This is only a notification that the information is available for inspection. When the ARB Hearing Notification is mailed to you fifteen days in advance of your scheduled formal hearing time, the Appraisal District will make available the data, schedules, formulas, and all other information the Chief Appraiser plans to introduce at the hearing. The Hearing Notification is the mechanism that allows the information to be made available for inspection at the Appraisal District fourteen days prior to the hearing. You as a property owner/agent may request that data for your hearing. Upon request the Appraisal District will prepare the data and notify you that it may be picked up. The Appraisal District is not required to mail, e-mail, or deliver copies of the information to the property owner or the agent of the property owner. It is the responsibility of the property owner/agent to pick up this information at the Appraisal District office prior to your scheduled formal hearing. There is a charge associated with this request. If you are disabled or have special needs, notify the Appraisal District and this information will be sent to you upon payment.

7. What form of documentation will the ARB accept for the hearing?

By law, a copy of all evidence submitted to the ARB must be retained for public record. Therefore please bring hard copies of any evidence you wish the ARB to consider. **The ARB will not accept evidence presented on any medium that cannot be retained and copied for permanent record, NO video or audio files will be accepted.**

STANDARDS OF DOCUMENTATION

RESIDENTIAL REAL ESTATE:

You should provide documentation that supports your market value position. If you have recently bought your home, then you should provide a copy of your closing statement and/or fee appraisal if one was done for financing purposes. If you have not recently purchased your home, you should try to provide sale comparables, broker's opinion of value, and/or any sales information that you feel supports your position. If your property has any conditional problems and/or repair issues, you should provide



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pictures and/or professional repair estimates of the problem areas. If you have had a recent fee appraisal undertaken, this information should be provided as well. See the golden color insert that was sent with your Hearing Notice concerning the ARB's Standards of Documentation and evidence for the ARB.

Sale of Subject Property

A signed and dated closing statement is required. The closing statement will include a description of the property being transferred. A copy of the sales contract and the volume and page number of the deed filing will be required in some cases for sales within the last 3 years. Interior and exterior photographs of your property are also good forms of evidence.

Sales of Comparable Properties

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

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 needs.

Independent Fee Appraisal

Complete copy of the appraisal report with confirmed sales and photographs of comparable properties.

COMMERCIAL REAL ESTATE:

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.

Income Approach

Previous year rent roll, rent summary and income/expense 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.



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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.

Market Approach

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

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 documented 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.

This file is an excerpt of information contained in PROTEST PROCESS in the Navigation Links of the Dallas CAD Website.