



# Dallas Central Appraisal District

## Frequently Asked Questions

### Texas Property Tax System

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#### 1. [What is the Dallas Central Appraisal District's role in the property tax system?](#)

There are three main parties involved in the property tax system in Texas:

1. An appraisal district in each county establishes the fair market value of property each year and administers exemptions for property tax purposes;
2. An Appraisal Review Board (ARB) determines protest disputes between property owners and the appraisal district regarding property values and exemptions or any Appraisal District action that adversely affects a property owner's tax liability; the ARB also make determinations on challenges initiated by taxing units;
3. Local taxing units, which include the county, city, school district, and other special districts, decide how much money they will spend and adopt their tax rates. This, in turn, determines the total amount of taxes that property owners must pay.

#### 2. [Who are the Dallas Central Appraisal District's Board of Directors?](#)

The DCAD Board of Directors is comprised of nine members. The Board governs the operation of the appraisal district by hiring a chief appraiser, setting policies, adopting a budget, approving contracts, etc. The County Tax Assessor-Collector, by law, serves as a member of the Board. Of the remaining eight members, five are appointed by the Taxing Entities and three are elected by the public. The eight non Assessor-Collector members must meet eligibility requirements. To be eligible to serve on the Board of Directors, the individuals must be a resident of the district and reside in the district for at least two years immediately preceding the date the individuals take office. Board members serve two-year terms beginning on January 1 of even numbered years.

#### 3. [What is the Appraisal Review Board?](#)

The Appraisal Review Board (ARB) is a group of private citizens authorized by state law to resolve protest disputes between taxpayers and the appraisal district. An ARB is established for each appraisal district in the State of Texas. ARB members are appointed by DCAD Board of Directors for two-year terms. Although the ARB is funded by the appraisal district and appointed by DCAD Board of Directors, it is a separate authoritative body. No employees or officers of the Appraisal District or the taxing units it serves may be a member of the ARB. To qualify for service on the ARB, an individual must be a resident of the appraisal district for at least two years prior to taking office. Any person who is a former member of the governing body or officer or employee of a taxing unit, or is a former director, officer, or employee of the appraisal district is ineligible to serve. Also the person's close relatives cannot work as professional tax agents or tax appraisers within the appraisal district. ARB members also must comply with special conflict of interest laws. The ARB determines taxpayer protests and taxing unit challenges. The ARB also determines if the chief appraiser has properly granted or denied exemptions and agricultural appraisals. The ARB's decisions are binding only for the year in question. The



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ARB starts protest hearings around April 30 and finishes by mid-July. The ARB meets throughout the year on a monthly basis to carry out supplemental duties. ARB meetings are open to the public. The ARB establishes its own Procedures and Rules that govern its operations. The ARB typically meets at the appraisal district office. There can be up to one hundred twenty (120) members on the ARB of Dallas County.

#### **4. What is the Taxpayer Liaison Officer?**

Tax Code Section 6.052 requires appraisal districts in counties with populations of more than 120,000 to appoint taxpayer liaison officers.

The appraisal district board of directors appoints the taxpayer liaison officer, who serves at the pleasure of that board. Chief appraisers or other persons who perform appraisal or legal services for appraisal districts for compensation are not eligible to be taxpayer liaison officers.

The primary responsibilities for taxpayer liaison officers are to administer public access functions; resolve disputes; handle ARB complaints, comments and suggestions; provide public information; present reports to the board of directors; and assist the local administrative district law judge.

Taxpayer liaison officers may be called upon to assist ARB's in preparing local hearing procedures based on the Comptroller's model hearing procedures and Tax Code Section 6.052 requires taxpayer liaison officers to assist taxpayers, agents, and any member of the public with the Comptroller's ARB Survey. Taxpayer liaison officers may assist the Local Administrative District Judge with the appointment process of Appraisal Review Board members.

Taxpayer liaison officers are responsible for receiving and compiling a list of comments and suggestions filed by chief appraisers, property owners or their agents concerning matters listed in the ARB's hearing procedures or any other matter related to the fairness and efficiency of the ARB. The taxpayer liaison officer must forward to the Comptroller's office all comments and suggestions received outside of the Comptroller's electronic ARB survey.

#### **5. Who sets the tax rates?**

The governing body (city council, school board, county commissioners) of each taxing entity sets the tax rates for their jurisdiction. These taxing units decide what services they will provide in the coming year and how much money they will need to provide those services. Each taxing unit adopts a tax rate that will generate the needed tax dollars. Neither the Board of Directors of the Dallas Central Appraisal District nor the ARB of Dallas County have anything to do with setting tax rates in Dallas County or the collection of property taxes.



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### 6. What are the taxes on this property? How much are my taxes?

Dallas Central Appraisal District does not levy taxes, set the tax rate nor collect any taxes. The Appraisal District does provide an estimate of taxes on each property. However, you must contact your appropriate tax office for the accurate and exact amounts.

### 7. Whom do I pay my property taxes?

Each entity which levies a tax selects an agency to collect the taxes for them. Some entities collect their own taxes while others select another agency. [Click here](#), for a complete listing of who collects taxes for each entity and you may contact the appropriate tax office(s).