<u>uFile Protest Online Protest and Settlement System comes online April 15 and is DCAD's preferred method for filing a value related protest</u>

uFile - Online Protest

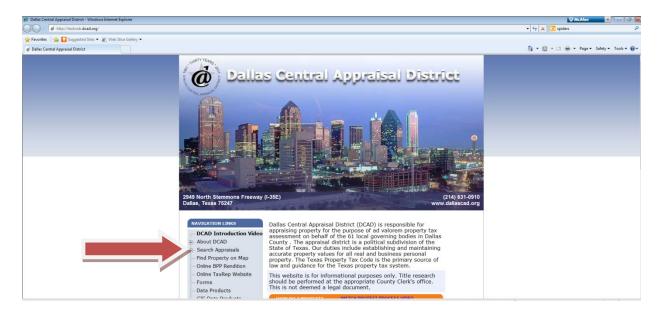
During the protest period, typically April 15-May 15 for Residential and Commercial property and typically beginning the second week of May for Business Personal Property (BPP), the Dallas Central Appraisal District provides uFile as a preferred method for appealing, and in most cases settling, accounts online. It should also be noted that uFile is the only way for property owners to file a protest electronically. An email or facsimile protest will not be accepted.

The ability to protest using uFile is available to all accounts but in order to qualify for an online settlement it must not......

- 1. Be represented by an authorized tax consultant
- 2. Have an existing protest already filed
- 3. Contain a protest reason other than value

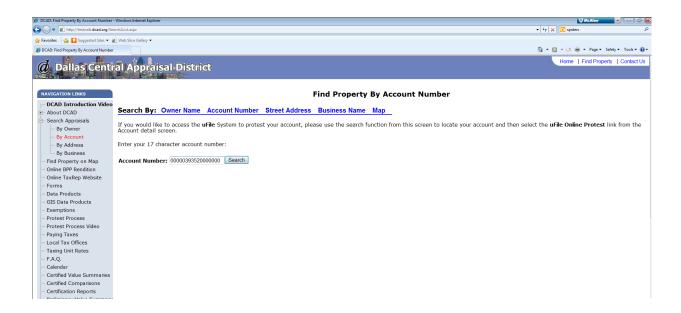
The uFile system was designed to allow users to easily navigate through the process by selecting, interring data, and attaching documentation but the following steps should help with any confusion.

You must first access <u>your</u> account using the Search Appraisals in the Navigation Links in the left hand column.



From there you can search your account by.....

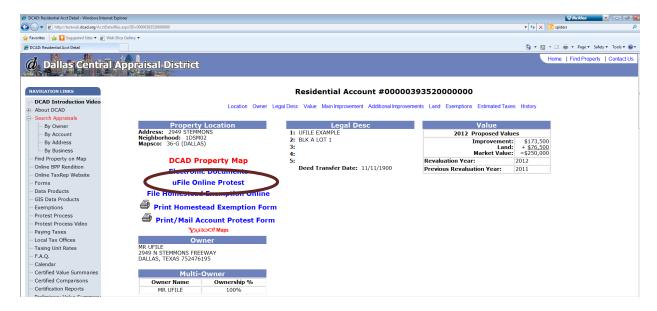
- 1. Owner Name
- 2. Account Number
- 3. Street Address



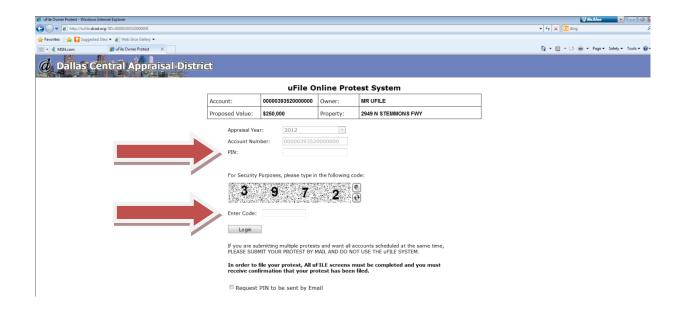
No matter what search criteria you used you will see your search results. From there you simply click on the blue Property Address to access your account.



Now that you have interred your account the next step will be to select the uFile Online Protest program shown in blue.



Once you have interred the uFile Online Protest program you need to complete the verification process. This process requires two pieces of information, your account PIN number and a Security Code.



1. Account PIN numbers

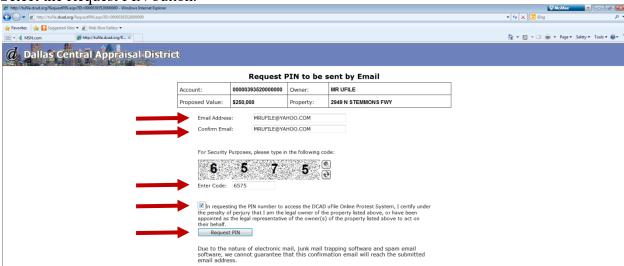
- a. Changes from year to year.
- b. If you received a current year appraisal notice your PIN can be found at the top left hand corner.
- c. If you did not receive a current year appraisal notice you can request a PIN through the steps below.

Check the Request PIN to be sent by email box.

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Enter your email address.
Confirm your email address.
Enter the security numbers shown.
Read and check the affirmation box

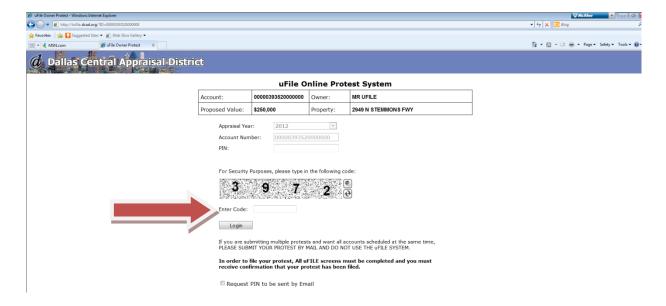
Select the Request PIN button.



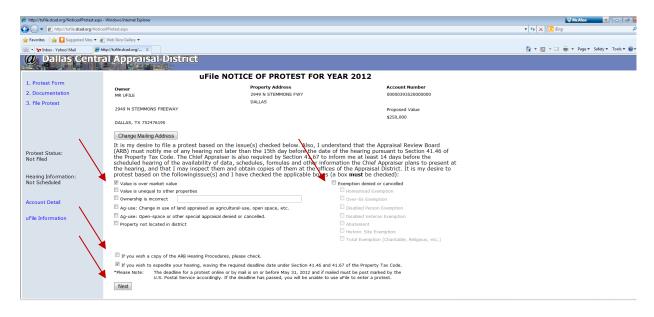
Your PIN number will be emailed to you in short order. Be sure you check your junk email box.

2. Security Code

a. Is a random set of unique numbers to help insure security?



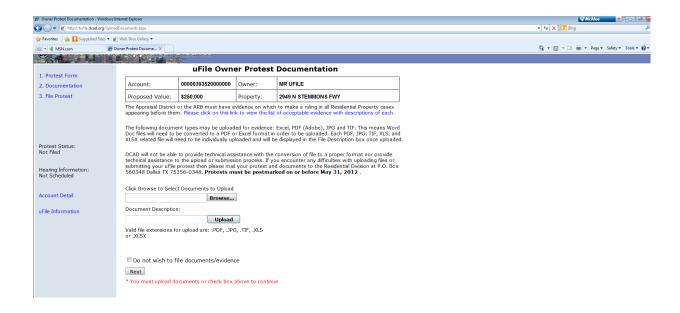
Up to this point you have logged into your account, logged into the uFile Online Protest System, and now the process of filing an actual protest. To file a protest one needs to simply select the appropriate box, or boxes, and select next.



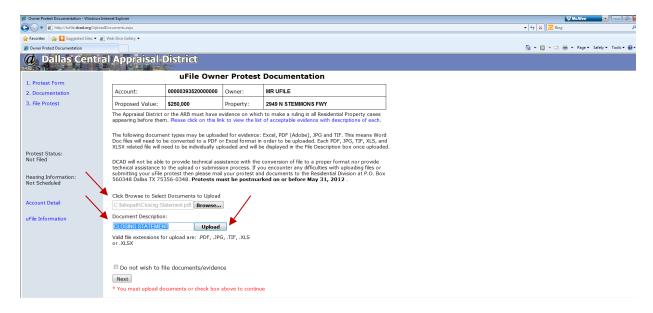
While on this screen please also be aware you have the ability to change your mailing address if that is needed.



Now that you have selected the appropriate protest box, or boxes, and selected "next" you will move to the Documents/Evidence section.



Here you can attach and describe your evidence that you wish to be considered in the appeal of your property. To do this simply use the Browse button to select documents from your PC, then type in a Document Description, and select the Upload button.



You can upload as many documents/files as you wish by simply going through the "Browse", "Describe", and "upload" as many times as needed.

Residential Evidence List

1. Sale of Subject Property

A signed and dated closing statement is required. The closing statement should include a description of the property being transferred. A copy of the sales contract and the volume and page number of the deed filing are required in some cases. Photographs of your property are also good forms of evidence.

2. Sales of Comparable Properties

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

3. 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.

4. The following evidence should be provided concerning inequality of Appraisal issues

The appraisal ratio of the property is equal to or less than the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district; the appraisal ratio of the property is consisting of a reasonable number of other properties similarly situated to, or of the same general kind of character as, the property subject to the protest, or the appraised value of the property is equal or less than the median appraised value of a reasonable.

For Commercial Property the following evidence may be relevant:

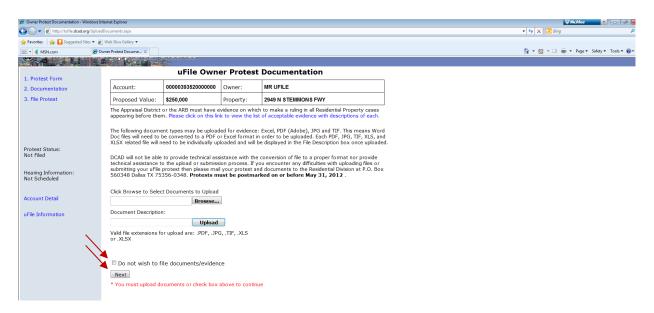
- Recent Sale of Subject Property
- Sale or Equity Comparables
- Recent Fee Appraisal
- Annualized Income and Expense statement
- Rent Roll
- Construction Cost if new improvement or remodel

For Business Personal Property (BPP) the following evidence may be relevant:

- Balance sheets
- Inventory controls, accounting records
- Journal ledgers showing acquisitions by year of purchase
- CPA statements of costs
- Leases pertaining to the property in question
- A statement of general accounting policy
- Basis of depreciation
- A written third party conformation from a landlord or leasing agent if the business has ceased operations and the assets removed prior to January 1
- For questions concerning ownership and address changes for Business Personal Property (BPP) accounts please call 214-631-7406

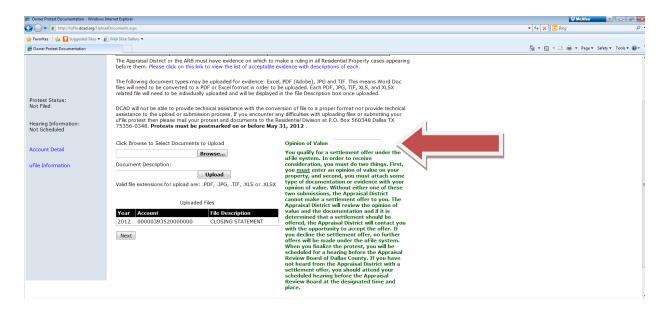
Please be advised the only time you can submit documentation is during the initial filing of your protest. You <u>cannot</u> go back and attach documents at a later time.

If you do not wish to attach documents and simply file a protest simply select the "Do not wish to file documents/evidence" and select the next button.



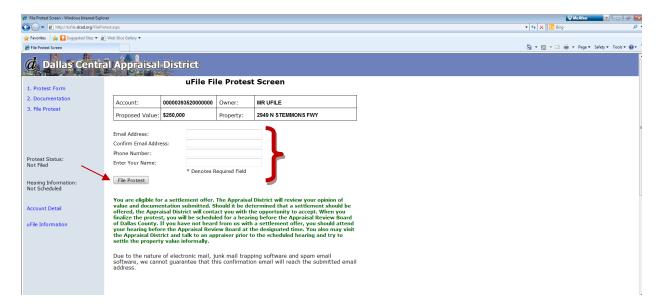
Once uFile protest is submitted if you wish to provide evidence afterwards then please e-mail your documentation arbdocs@dcad.org and [lease identify your property address and/or account number.

If you qualify for a settlement offer under the uFile system an Opinion of Value box will appear. In order to receive consideration, you must do two things. First, you <u>must</u> enter an opinion of value on your property, and second, you must attach some type of documentation or evidence with your opinion of value. Without either one of these two submissions, the Appraisal District cannot make a settlement offer to you. When you have finalized your protest the Appraisal District will review the opinion of value and the documentation and if it is determined that a settlement should be offered, the Appraisal District will contact you via email with the opportunity to accept the offer. If you decline the settlement offer, no further offers will be made under the uFile system.



Regardless of whether you submitted documents or not the final step to complete your online protest is to:

- 1. Provide your email address.
- 2. Confirm your email address.
- 3. Provide a phone number.
- 4. Enter your name.
- 5. Select the "File Protest" button.



Once you select the "File Protest" button you will receive a confirmation statement, which is recommend that you print, along with an email to the address your provided.



When you finalize the protest, you will be scheduled for a hearing before the Appraisal Review Board of Dallas County. If you have not heard from the Appraisal District with a settlement offer, you should attend your scheduled hearing before the Appraisal Review Board at the designated time and place. If you wish to submit evidence after you filed your uFile protest and prior to your scheduled ARB Hearing then either drop it off at our office located at 2949 N. Stemmons Fwy Dallas Texas (drop-box available 24/7), mail it to address below or e-mail it to arbdocs@dcad.org If mailed then please do so a week in advance of your ARB Hearing and if e-mailed at least two days prior to your scheduled ARB Hearing to allow for processing time. Always identify the property address and/or account number when submitting evidence.

Lastly, DCAD will not be able to provide technical assistance with the conversion of file to a proper format nor provide technical assistance to the upload or submission process. If you encounter any difficulties with uploading files or submitting your uFile protest then please mail your protest and documents to the Dallas County ARB P.O. Box 560348 Dallas TX 75356-0348. Protests must be postmarked on or before May 15 of each year.

APPRAISAL REVIEW BOARD (ARB) PROCESS PHONE LINES

RESIDENTIAL DIVISION 214-905-9402 (Opens up April 15)

COMMERCIAL DIVISION 214-905-9406 (Opens up April 15)

BUSINESS PERSONAL PROPERTY (BPP) DIVISION 214-905-0908 (Opens up June 13)

CUSTOMER SERVICE DIVISION 214-631-0910 (Year Around)