



Dallas Central Appraisal District

Excerpt from Protest Process

D. Formal Hearing before the ARB

1. What is a formal hearing before the ARB?

If you are not able to resolve the protest informally with an appraiser, your protest will be heard by the Appraisal Review Board (ARB). The ARB is a group of citizens who are authorized to resolve disputes between Appraisal Districts and taxpayers.

A hearing before the ARB is conducted very much like a court case, although less formal. The ARB sets its own procedures with guidelines from the State Comptroller's Office. Generally, ARB panels are three-member panels, but may be more. Typically, after formal introduction of the parties and the property involved, the ARB will hear evidence from the property owner and the Appraisal District and make a judgment based on the evidence presented. Each party, the property owner and the Appraisal District appraiser, will have approximately 5-7 minutes to present their case and evidence at the hearing. The entire hearing typically takes approximately 15 minutes and the property owner will know the ARB's recommendation before they leave the hearing. After a decision is made by the ARB panel and approved by a quorum of the entire Board, a written Notice of Final Order is sent by certified mail to you or your agent. This decision is binding for the current tax year unless you file under binding arbitration or appeal to District Court.

2. Do I need to appear in person?

You have four choices: 1) you can appear in person; 2) you can appoint someone else to appear for you; 3) you can file an affidavit stating your facts and presentation by mail; or 4) you can request a telephone hearing.

Appear In Person:

You can appear in person at your scheduled hearing before the ARB. Make sure that you read your Hearing Notification carefully for the **correct date and time** of your scheduled hearing. Please arrive at least ten minutes before your scheduled hearing to properly check in.

Having Someone Else Appear For You:

You can authorize in writing someone else to appear on your behalf. If the person is your spouse or a co-owner of the property, you do not need to do anything to authorize the person. To authorize a friend or a family member other than your spouse, you must provide a written authorization for the person representing you, signed by you, the property owner. If you authorize someone besides a family member or friend (i.e., a real estate agent), you must obtain a copy of the Appointment of Agent for Single-Family Residential Property Tax Matters form from the Appraisal District and file it with our office. To authorize somebody who is paid for representing you, you must use a special Appointment of Agent form. This form is available from the Appraisal District.



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The person you select should be able to discuss the property from personal knowledge and should file the form as soon as possible. At the very latest, the person must bring the appropriate form to the ARB hearing.

Affidavits:

The affidavit and supporting documents must be received by the ARB before the scheduled hearing date. Delivering them to our office in person is best. If you mail them, it is a good idea to send them return receipt requested. Be sure to mail them in plenty of time and be sure the address is correct. The affidavit must state that you swear or affirm that the information it contains is true. Be sure to clearly place in the affidavit or a cover letter, the property owner's name, address, account number, property description, and the date and time of the hearing.

Telephone Hearing:

A property owner initiating a protest is entitled to appeal to offer evidence or argument by affidavit without personally appearing. A property owner wishing to appear for a hearing by telephone conference call must notify the Appraisal Review Board (ARB) in writing no later than the tenth day before the date of the hearing, and provide any evidence in the form of an affidavit filed before the hearing begins. A property owner is encouraged to submit the affidavit at least five (5) days before a scheduled hearing to ensure adequate time for processing. An affidavit or accompanying document should state the property owner's name, address, property account number and telephone number.

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.

For telephone hearings, a property owner must submit an affidavit of evidence to be considered at the hearing. If the property owner provides documents, photographs, tables or other items with his/her affidavit, the owner should label those items prominently with the first being labeled PO Ex. 1, the second being labeled PO Ex. 2, etc. If the owner wishes to emphasize certain portions of an item, the owner should highlight those portions or otherwise set them off with colored marking. The owner should be specific and identify the evidence being submitted, i.e., photographs, closing statement, sales comparisons, etc. The Texas Comptroller of Public Accounts, Property Tax Assistance Division, has a Form 50-283, Property Owner's Affidavit of Evidence, which can be used to submit your evidence to the Appraisal Review Board. It is recommended that the affidavit be submitted to the ARB at least five days before the scheduled hearing. The form is available on the Comptroller's website:

www.comptroller.texas.gov/taxes/property-taxes/forms/



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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. A Value Summary Sheet (VSS) is also displayed which provides a summary of the property related data that will be presented at the Appraisal Review Board hearing. 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 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. A Value Summary Sheet (VSS) is also displayed which provides a summary of the property related data that will be presented at the Appraisal Review Board hearing. 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



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valuation. A Value Summary Sheet (VSS) is also displayed which provides a summary of the property related data that will be presented at the Appraisal Review Board hearing.

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. The ARB cannot accept any evidence from cell phones, nor via email from any device.**

The ARB of Dallas County encourages you to bring **one (1) printed copy** of any evidence you want the ARB to consider as part of your protest. The ARB will also accept the following electronic file types on CD and USB flash drives only: Pictures: .jpg, .jpeg, .bmp, .tif; PDF: .pdf; Excel: .xls, .xlsx; Documents (Word): .doc, .docx.

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 comparable sales, broker's opinion of value, and/or any sales information that you feel supports your position. If



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your property has any conditional problems and/or repair issues, you should provide 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 appraisal 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.

Cost Approach



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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.

8. Can I reschedule my ARB hearing?

ARB hearings, not represented by a tax consultant, may be rescheduled without demonstrating any cause one time only. If a property owner/agent misses their scheduled ARB hearing then they can make a one-time reschedule request in writing to the ARB but this written request must be postmarked within 4 days of the scheduled ARB hearing date. The ARB will also reschedule your ARB hearing for good cause. "Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests should be carefully considered and standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

Good cause reasons may include:



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- Active military duty
- Hospitalization or under doctor's care
- Death in the immediate family
- Judicial or Legislative service or a pending court hearing
- Failure to receive administrative due process
- Other matters of good cause as determined by the ARB

Please note all ARB hearing reschedule requests for good cause must be properly documented, filed timely, and submitted in writing to the ARB Chairman at 2949 N. Stemmons Fwy., Dallas, TX 75247.

Family vacations, business conflicts, needing more time to prepare for your hearing, etc., are not considered Good Cause reasons to reschedule your ARB hearing. Alternatives to being rescheduled are:

- Have someone come to the hearing in your place by providing them with written authorization
- Submit your documentation by mail or in person prior to your ARB scheduled hearing by providing the Appraisal District with a written letter signed by you. The hearing will take place whether you are there or not and all information submitted will be considered at the time of your ARB hearing
- Request an earlier ARB hearing if ARB hearing slots are available
- Try to resolve your issue informally with an appraiser prior to your scheduled ARB hearing

The ARB will determine if good cause exists for missing a deadline or a hearing. Good cause as defined by Tax Code Section 41.45 is a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling. The ARB reschedule policy is outlined in the insert that is sent with your Hearing Notification.

9. Can I cancel my ARB hearing?

If you no longer have an issue and want to withdraw your protest, please mail your withdrawal to the address located at the bottom of your Appraisal Notice and provide your 1) name, 2) property address, 3) DCAD account number and 4) date of the scheduled hearing.

10. What happens if I do not appear at my scheduled hearing?

If you do not appear in person and no evidence or documentation has been submitted, your protest will be dismissed by the ARB hearing panel. You will be sent a Dismissal Letter from the ARB indicating that action was taken by the ARB.

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