



Annual Report

2014

Appraisal Year



**CERTIFICATE OF EXCELLENCE IN
ASSESSMENT ADMINISTRATION**

**DALLAS
CENTRAL
APPRAISAL
DISTRICT**



Dallas Central Appraisal District

December 2014

It is my pleasure to present the Annual Report of the Dallas Central Appraisal District (DCAD). This Annual Report for 2014 endeavors to provide specific information about the operations of the DCAD. The report has been designed to provide the reader a summarization of information which is published and printed in many different formats by the appraisal district. It highlights the results of our appraisal operations, our taxpayer assistance programs, our financial stewardship, the appeals process, and statistical comparisons from the Property Tax Assistance Division Property Value Study.

The Dallas Central Appraisal District strives to be one of the premier governmental organizations in the State of Texas and the United States. In 2013 DCAD received the Certificate of Excellence in Assessment Administration from the International Association of Assessing Officers. This certificate is good for five years and recognizes governmental units utilizing best appraisal and assessment practices in their offices. In addition DCAD once again received a perfect score on the Methods and Assistance Review conducted by the Property Tax Assistance Division of the State Comptroller's Office. The DCAD works hard to provide equality and uniformity to the citizens of Dallas County and the sixty-one entities represented who rely upon our work and expect our operation to be efficient, timely, and accurate. The DCAD also works with the State Comptroller's Property Tax Assistance Division to assure that school districts receive accurate appraisal values for setting the basis for school funding. Finally, the DCAD has a high commitment to customer service. We strive to serve greater Dallas County with professionalism and integrity in all aspects of our operations.

In 2014, DCAD once again successfully certified a timely and accurate appraisal roll and finished the year with a budget surplus. We believe it is our highest priority to not only efficiently serve our participating taxing units, but to humbly serve the citizens of Dallas County and provide an accurate and fair appraisal roll so that the tax burden can be equitably distributed.

I thank you for taking time to review this Annual Report and hope that you can gain insight into the operations of the Dallas Central Appraisal District.

Sincerely,

W. Kenneth Nolan
Executive Director/Chief Appraiser



Dallas Central Appraisal District

ENTITIES SERVED

(61)

**DALLAS COUNTY
DALLAS COUNTY HOSPITAL DISTRICT
DALLAS COUNTY COMMUNITY COLLEGE DISTRICT**

CITIES

Addison
Balch Springs
Carrollton
Cedar Hill
Cockrell Hill
Combine
Coppell
Dallas
DeSoto
Duncanville
Farmers Branch
Ferris
Garland
Glenn Heights
Grand Prairie

Grapevine
Highland Park
Hutchins
Irving
Lancaster
Lewisville
Mesquite
Ovilla
Richardson
Rowlett
Sachse
Seagoville
Sunnyvale
University Park
Wilmer
Wylie

ISD'S

Carrollton/Farmers Branch
Cedar Hill
Coppell
Dallas
DeSoto
Duncanville
Ferris
Garland
Grand Prairie
Grapevine/Colleyville
Highland Park
Irving
Lancaster
Mesquite
Richardson
Sunnyvale
Dallas County Schools

SPECIAL DISTRICTS

Dallas County Flood Control District #1
Dallas County Utility Reclamation District
Northwest Flood Control District
Valwood Improvement Authority
Denton County Levee Improvement District #1

Irving Flood Control District I
Irving Flood Control District III
Grand Prairie Metro URD
Lancaster Municipal Utility District #1
Denton County Road Utility District #1

BOARD OF DIRECTORS

The Board of Directors of the Dallas Central Appraisal District consists of five voting members and one non-voting member. The Directors are appointed or elected by the County of Dallas, the City of Dallas, the Dallas Independent School District, all other suburban cities in Dallas County, and all other suburban independent school districts in Dallas County. The non-voting member is the current Tax Assessor-Collector for Dallas County.

Board members include:

Andy Trujillo (City of Dallas)
Elizabeth Jones (Dallas Independent School District)
John Warren (County of Dallas)
Michael Hurtt (Suburban Cities)
Steve Pryor (Suburban School Districts)
John R. Ames (Dallas County Tax Assessor-Collector)

GENERAL STATISTICAL INFORMATION

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Financial Budget	\$21.5 million	\$21.5 million	\$21.9 million
Dallas County Market Value	\$207.8 billion	\$216.3 billion	\$229.9 billion
DCAD Number of Parcels	813,889	817,324	819,658
Residential	643,349	644,126	645,371
Commercial	73,136	74,168	74,460
Business Personal Property	97,404	99,030	99,827
Number of Personnel	232	229	229
Office of Chief Appraiser	8	8	8
Administrative Services	32	32	32
Legal Services	3	3	3
Information Technology	16	16	16
Appraisal Services	173	170	170
Professional Staff Designations			
Registered Professional Appraisers (RPA)			
Administration/management	16	16	16
Field	104	104	104
Registered Tax Assessor-Collector	1	1	1

RECOGNIZED ACHIEVEMENTS

The Dallas Central Appraisal District (DCAD) was awarded the Certificate of Excellence in Assessment Administration Award in January of 2013 from the International Association of Assessing Officers (IAAO). The IAAO Certificate of Excellence in Assessment Administration recognizes governmental units utilizing best appraisal and assessment practices in their offices.

The award is intended for jurisdictions that have developed superior assessment practices for all aspects of their operations including a strong emphasis on teamwork, accomplishments, and a high level of satisfaction among peers, staff, and constituents. This challenging and rigorous program is a self-conducted evaluation of specific, accepted, assessment administration and appraisal practices as defined in the IAAO publication *Assessment Practices: Self-Evaluation Guide*.

The award reinforces DCAD's leadership in the tax industry and most importantly recognizes the commitment and dedication DCAD staff members provide to the citizens and taxing jurisdictions of Dallas County.

APPRAISAL RESULTS

AY 2012 **AY 2013** **AY 2014**

The appraisal function for Dallas CAD is segregated into 4 divisions - Residential, Commercial, Business Personal Property (BPP), and Property Records / Exemptions (PRE). There are 120 appraisal registrants within Dallas CAD.

New Construction and miscellaneous permit statistics are based on building permits received from the cities in Dallas County that result in an inspection or office review. New Construction denotes a new improvement and miscellaneous permits typically include repair permits, finish-out permits, and demolition permits. Physical site visits typically occur on any building permit issued by a city that affects value as well as any property that was partially complete as of January 1 of the prior appraisal year.

Reappraisal statistics are based on those neighborhoods and properties that have been targeted for reappraisal. Neighborhoods targeted for reappraisal are based primarily on ratio study analysis - comparing sale prices to appraised values. Programmatic Reappraisal occurs in homogeneous neighborhoods where digital photography and aerial photography can be utilized in the valuation process as opposed to an actual physical inspection. Conventional Reappraisal is where an actual physical inspection takes place.

Sales Processing, Income and Expense Processing and a review of all Sold properties in the Commercial file takes place annually to assist in targeting areas (Land Market Areas and Improved Market Areas) and properties for reappraisal. This information is also used to assist Commercial in developing income models for the major property types - Office, Retail, Industrial, Apartments, and Hotels.

Business Personal Property targets all new businesses (Adds) and deletes businesses (Inactives) that no longer exist as of January 1. BPP reappraises all businesses on an annual basis and typically undertakes site visits on 33% of all businesses annually. BPP also values aircraft, special inventory accounts, leased equipment companies, utilities and pipelines within Dallas County.

The Property Records Exemption Division is responsible for updating all ownership changes annually and administers both partial and total exemption applications. PRE responsibilities also include processing Abatements, TIF's, Historic, Ceiling Tax Transfers, Agricultural valuations, property line metes and bounds changes (AFC) including setting up all new subdivisions.

RESIDENTIAL DIVISION:

New Construction Growth Projections	2,584	2,897	3,737
Reappraisal Growth Projections:			
Total Reappraisal	260,033	244,790	313,047
Conventional reappraisal	178,729	111,892	24,949
Programmatic reappraisal	81,304	132,898	288,098
% Conventional	68.73%	45.71%	7.97%
% Programmatic	31.27%	54.29%	92.03%

COMMERCIAL DIVISION:

Permits:			
New construction - average	316	356	341
New construction - major	65	83	59
New construction - complex	52	76	89
New construction - no starts	83	62	59
Miscellaneous	4,076	4,823	4,530
Sales processing	1,751	2,156	2,467
I & E processing	2,609	2,304	3,064
Sold properties	3,006	4,249	3,485

BUSINESS PERSONAL PROPERTY DIVISION:

Tenant / rendition adds	2,864	2,449	2,407
Field adds - new accounts	6,766	7,162	7,236
Field reappraisal	13,030	13,889	12,326
Complex accounts	752	609	622
Inactives	9,281	8,142	8,341
Aircraft reappraisal (hours)	702	576	613
Renditions	19,994	18,089	22,465
Renditions - online	6,425	5,738	4,878
Special inventory appraisal (hours)	253	236	181

PROPERTY RECORDS / EXEMPTIONS DIVISION:

Abatement process	434	168	301
Agricultural revaluation	782	1,311	954
Field inspections - partial	192	286	630
Field inspections - totals	293	452	715
Historic exemption process	248	437	22
New additions - in-house	1,507	1,487	1,452
Special use AFCs	496	319	264
Splits - in-house	1,277	1,142	1,434
Total exemption process	4,029	3,437	3,235

GENERAL STATISTICAL INFORMATION:

Appraisal notices mailed	236,848	264,749	454,052
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TAXPAYER APPEAL RESULTS

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or an authorized Tax Consultant may file an appeal with the Appraisal Review Board (ARB) of Dallas County. The ARB schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB. The ARB hears all of the protested property accounts and then approves and submits an appraisal roll to the Chief Appraiser. The protest process begins around May 1 and concludes by July 20 of each year. The Chief Appraiser of the Dallas Central Appraisal District (DCAD) then certifies the appraisal roll to the 61 taxing entities of Dallas County who are served by the Appraisal District.

The ARB is a quasi-judicial body appointed by the County Administrative Judge. Members are charged with the function of providing an impartial review of the appraisal records prepared by DCAD. The ARB is empowered to equalize values of all properties in DCAD in relation to fair market value and hear taxpayer appeals through scheduled hearings for those who dispute their appraised value. The ARB members do not work for DCAD, but rather arbitrate between the taxpayer and DCAD in order to determine market value. Beginning in 2014, the 90 ARB members are appointed by the Administrative District Judge and serve two year terms.

The ARB keeps statistics on the appeals process tracking protests received, scheduled, heard or resolved. The number of ARB hearing panels tracks the hours of service by the ARB members in this process. The Appeals & Support Division of DCAD is the responsible party for this process. The Division consists of one Manager and 12 Team Leaders and Specialists.

ARB STATISTICAL INFORMATION:

	<u>AY 2012</u>	<u>AY 2013</u>	<u>AY 2014</u>
Telephone calls	29,962	32,427	41,020
Walk-ins	11,981	10,413	13,559
Informal hearings	26,755	22,017	29,225
Protests received	85,858	84,402	94,713
Online protests - property owner	5,245	5,184	6,887
Protests scheduled	91,976	85,917	98,821
Tax consultant protests	68,980	68,667	72,818
Online protests - tax consultants	39,213	39,434	43,988
ARB hearings held	31,822	36,766	46,526
ARB panels utilized	502	507	646
Reschedules	6,795	3,171	2,092
ARB hearings with panel value	25,306	30,244	37,856
ARB hearings with dismissal	6,517	6,522	8,670
PROTESTS BY DISCIPLINE:			
Residential	43,091	48,305	57,435
Commercial	20,437	25,058	25,728
Business Personal Property	3,763	10,488	10,881
Exemptions	343	551	669
LAWSUITS (As of November 17, 2014):			
Number of lawsuits	857	958	1,011
Market value in litigation	\$14.9 BH	\$16.3 BH	\$18.4 BH

TAXPAYER ASSISTANCE RESULTS

Customer service in the Appraisal Services Department consists of one-on-one contact with taxpayers in answering their questions. The time spent assisting taxpayers in the supplemental Appraisal Review Board process is also included.

The Customer Service Division is the first point of contact as taxpayers enter the DCAD building or call to make general inquiries. The Division is staffed with a Manager and 10 Customer Service Specialists.

HOURS OF CUSTOMER SERVICE INCLUDING SUPPLEMENTAL ARB:

	<u>AY 2012</u>	<u>AY 2013</u>	<u>AY 2014</u>
Residential	2,903	3,263	2,860
Commercial	467	389	519
Business Personal Property	5,325	4,879	6,157
Property Records / Exemptions	7,753	8,063	8,338

CUSTOMER SERVICE DIVISION:

Counter Statistics	19,971	19,550	17,460
Media Statistics	1,006	907	793
Phone Statistics	83,076	82,324	82,621

FINANCIAL RESULTS

The financial results of the Dallas Central Appraisal District reflect the unwavering focus on conservative fiscal stewardship and optimal utilization of financial and personnel resources.

The financial process of DCAD is presented in two different publications – the approved Financial Budget and the Audited Financial Statements. The first shows what is planned and the second shows what actually happened. The Financial Budget must be presented to the Board of Directors and the participating entities by February 1 of each year. The Board of Directors holds at least one public hearing by April to receive input on the proposed budget which must be adopted by May 15. The Financial Budget outlines goals, objectives and programs to be accomplished; operating and maintenance expenditures by category codes; personnel breakdown with staffing levels and salary ranges; and a detailed schedule of capitalized equipment to be purchased. The Financial Statements are audited by a third party CPA in accordance with generally accepted auditing standards. The Board of Directors appoints a Budget and Audit Review Committee comprised of two members to review the budget with staff and report any findings or recommendations. The Committee also reviews the draft of the financial audit with DCAD's auditor to review any comments from the auditor's findings and receive any recommendations on the financial operations.

In fiscal years 2011 through 2013, Dallas CAD responded to the downturn in economic activity by reducing budgeted expenditures and personnel levels. We are now seeing increased sales and business activity which will necessitate increasing the 2014 and 2015 budgets.

The audited financial statement of the Dallas Central Appraisal District for the fiscal year 2013/2014 reflects a year-end cash balance of \$3,363,671. This balance is distributed as shown to the right:

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Dallas CAD budget	\$ 21,516,555	\$ 21,516,555	\$ 21,872,977
Budget change	\$ (217,338)	\$ -	\$ 356,422
% Budget change	-1.00%	0.00%	1.66%
Merit increases	0.00%	0.00%	3.00%
Entity salary survey	1.09%	1.08%	3.13%
Budgeted personnel	232	229	229
BUDGETED REVENUE SOURCES:			
Entity allocations	\$ 21,276,555	\$ 21,276,555	\$ 21,632,977
Investment proceeds	-	-	-
Rendition fees	230,000	230,000	230,000
Other income	10,000	10,000	10,000
Total Revenues	\$ 21,516,555	\$ 21,516,555	\$ 21,872,977
BUDGETED EXPENDITURES:			
Salaries & wages	\$ 12,578,969	\$ 12,377,480	\$ 12,315,478
Auto expense	757,673	762,549	764,890
Supplies & materials	547,103	480,026	544,590
Operational services	58,975	59,460	68,500
Maintenance of structure	397,551	410,459	375,934
Maintenance of equipment	254,097	256,099	221,045
Contractual services	575,233	572,534	559,617
Sundry expense	277,961	300,154	289,358
Insurance & benefits	4,424,218	4,627,493	5,030,951
Professional services	1,569,375	1,546,301	1,505,024
Capital expenditures	75,400	114,000	197,580
Total Expenditures	\$ 21,516,555	\$ 21,516,555	\$ 21,872,977
ENTITY FUNDING OF DCAD:			
From municipalities	\$ 5,560,626	\$ 5,534,969	\$ 5,595,043
From school districts	8,623,744	8,649,401	8,826,942
From Dallas County and other county-wide jurisdictions	6,805,422	6,803,874	6,924,253
From special districts	286,763	288,311	286,739
Total	\$ 21,276,555	\$ 21,276,555	\$ 21,632,977
Unfunded pension liability	\$ -	\$ -	\$ -
Working capital	500,000	500,000	500,000
Paid Time Off payments	865,000	1,020,057	879,841
Refund to member jurisdictions	-	-	423,102
Merit payments for 2012	377,369	-	-
Future merit payments 2013	430,000	860,000	430,000
Retirement Fund COLA	-	-	382,000
Capital Improvement Plan	643,951	865,300	748,728
Total	\$ 2,816,320	\$ 3,245,357	\$ 3,363,671

WWW.DALLASCAD.ORG STATISTICS

The DCAD Website is one of the premier sources of appraisal information for Texas property tax in addition to having data for individual parcels. Our Website received hits from all over the globe - China, Russia, United Kingdom, to name a few.

The numbers to the right are the transactions on our online property owner Web-based applications and mobile Website. Dallas CAD has made a considerable investment in personnel time and financial resources to increase its presence in Web-based processing.

DCAD is also using Web-based videos to explain the processes and procedures encountered by the property owners in an effort to be more transparent and open.

	<u>AY 2012</u>	<u>AY 2013</u>	<u>AY 2014</u>
Total hits	217,586,345	245,601,292	227,573,902
Total page views	75,923,786	82,383,780	94,751,327
Total visitors	5,769,452	5,300,036	5,627,887
GIS Mapping total hits	N/A	65,622,472	58,130,378
Mobile Website total hits	5,160,245	7,015,272	10,424,615
Appraisal notice lookups	117,548	127,930	127,824
Ufile protests - owners / consultants	44,458	44,618	50,875
BPP renditions	15,922	16,539	16,780
Online homestead applications	2,722	4,136	8,488
Introduction video	2,403	2,495	1,966
Protest process video	3,329	3,049	3,049

CAD COMPARATIVE RESULTS

The 2014 data for this section will not be released by the Comptroller until the end of January 2015. Therefore, we are presenting the 2013 data.

The top 10 CADs account for 54.2% of the total market value in Texas. The top 5 CADs account for 41.7%.

The Houston area CADs make up 20.8 percent of the State total. The DFW area CADs make up 21.4 percent. Austin area CADs are 7.3 percent.

2013 Market Value:

	<u>Market Value</u> <u>In Billions</u>	<u>% of Total</u>
Harris CAD	\$ 416.4	16.58%
Dallas CAD	215.7	8.59%
Tarrant CAD	157.4	6.27%
Travis CAD	137.5	5.47%
Bexar CAD	120.4	4.79%
Collin CAD	95.0	3.78%
Denton CAD	68.2	2.72%
Fort Bend CAD	59.7	2.38%
Williamson CAD	46.1	1.84%
El Paso CAD	45.8	1.82%
STATE TOTALS	\$ 2,511.7	

2013 BUDGET / LEVY COMPARISON:

	<u>2013 Tax Levy</u>	<u>2014 Budget</u>	<u>% of Levy</u>
Harris CAD	\$ 7,790,850,852	\$ 68,676,380	0.88%
Dallas CAD	4,626,607,251	21,872,977	0.47%
Tarrant CAD	3,205,220,128	21,059,373	0.66%
Travis CAD	2,783,705,249	14,246,848	0.51%
Bexar CAD	2,550,385,199	15,016,438	0.59%
El Paso CAD	947,125,331	13,103,813	1.38%

A useful statistic is comparing the CAD budget to the total taxes levied by the taxing entities. It reflects how much it costs to generate a dollar of property tax revenue which, in turn, indicates appraisal and operating efficiencies. Dallas CAD has the lowest cost per tax levy dollar.

COMPTROLLER PTAD STUDIES

Beginning in 2010, PTAD will alternate between a Property Value Study (PVS) and a Methods and Assistance Program (MAP) review for each CAD.

Dallas CAD is having its PVS in 2014 and its next MAP in 2015. The charts to the right highlight the most recent data for the top 10 CADs for both the PVS and MAP.

The PVS has 2 purposes - to assess the median level of appraisal for each CAD and to determine the taxable value of property for each ISD for school funding purposes. Dallas CAD consistently ranks in the top for the first and always gets local value in the second.

The 2010-2011 Methods and Assistance Program (MAP) had 5 pass / fail questions. The 2012-2013 MAP has 4 Mandatory Requirements.

MAP also looks at 4 areas of importance which are shown to the right. These areas do not change from one MAP to the next but the number and requirements for the questions do. Presently, questions are tailored for three different tiers of CADs.

Since 2010 / 2011 MAP was the initial study for all CADs, the emphasis was on documenting what and how the major functions were accomplished. Were there written policies and procedures in place? Were statutory requirements properly documented?

The 2012 / 2013 MAP focused upon proper documentation to verify that the "walk matches the talk." Are we properly following the written policies and procedures? Are we training our personnel to be effective and efficient in the administration of the appraisal and customer service functions?

The 2014 data for this page will not be released by the Comptroller until the middle of January 2015.

ACCURACY OF APPRAISALS (2012 and 2013 Property Value Study):

	<u>PVS Study Year</u>	<u>Median Level of Appraisal</u>	<u>Coefficient of Dispersion</u>
Harris CAD	2013	1.03	5.45
Dallas CAD	2012	0.99	7.78
Tarrant CAD	2013	1.10	5.35
Travis CAD	2012	1.00	6.72
Bexar CAD	2012	0.99	12.87
Collin CAD	2012	1.00	6.95
Denton CAD	2013	0.98	6.86
Fort Bend CAD	2012	0.99	10.11
Williamson CAD	2012	0.98	6.64
El Paso CAD	2012	1.00	10.11

2012 and 2013 Methods & Assistance Program (MAP):

<u>CAD</u>	<u>MAP Study Year</u>	<u>Governance</u>	<u>Transfer Assistance</u>
Harris CAD	2012	EXCEEDS	EXCEEDS
Dallas CAD	2013	EXCEEDS	EXCEEDS
Tarrant CAD	2012	EXCEEDS	EXCEEDS
Travis CAD	2013	EXCEEDS	EXCEEDS
Bexar CAD	2013	EXCEEDS	EXCEEDS
Collin CAD	2013	EXCEEDS	EXCEEDS
Denton CAD	2012	EXCEEDS	EXCEEDS
Fort Bend CAD	2013	EXCEEDS	EXCEEDS
Williamson CAD	2013	EXCEEDS	EXCEEDS
El Paso CAD	2013	EXCEEDS	EXCEEDS

<u>CAD</u>	<u>MAP Study Year</u>	<u>Operating Procedures</u>	<u>Appraisal Study Methodology</u>
Harris CAD	2012	EXCEEDS	EXCEEDS
Dallas CAD	2013	EXCEEDS	EXCEEDS
Tarrant CAD	2012	EXCEEDS	EXCEEDS
Travis CAD	2013	EXCEEDS	EXCEEDS
Bexar CAD	2013	EXCEEDS	EXCEEDS
Collin CAD	2013	EXCEEDS	EXCEEDS
Denton CAD	2012	EXCEEDS	EXCEEDS
Fort Bend CAD	2013	EXCEEDS	EXCEEDS
Williamson CAD	2013	EXCEEDS	EXCEEDS
El Paso CAD	2013	EXCEEDS	EXCEEDS



Dallas Central Appraisal District



2949 North Stemmons Freeway (I-35E)
Dallas, Texas 75247

(214) 631-0910

www.dallascad.org

NAVIGATION LINKS

DCAD Videos

- Annual Report
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- Online BPP Rendition
- Online TaxRep Website
- Forms
- Data Products
- GIS Data Products
- Exemptions
- Property Valuation Process
- Protest Process
- Paying Taxes
- Local Tax Offices
- Taxing Unit Rates
- F.A.Q.
- Calendar
- Certified Value Summaries
- Certified Comparisons
- Certification Reports
- Preliminary Value Summary
- Average House Values
- Reappraisal Plan
- Water & Electricity Usage
- + Administration
- + Human Resources

Dallas Central Appraisal District (DCAD) is responsible for appraising property for the purpose of ad valorem property tax assessment on behalf of the 61 local governing bodies in Dallas County. The appraisal district is a political subdivision of the State of Texas. Our duties include establishing and maintaining accurate property values for all real and business personal property. The Texas Property Tax Code is the primary source of law and guidance for the Texas property tax system.

This website is for informational purposes only. Title research should be performed at the appropriate County Clerk's office. This is not deemed a legal document.

Appraisal Data Updated: 11/18/2014

RECENT HEADLINES

- » Filing a Homestead Exemption Application ([full details...](#))
- » Methods And Assistance Program 2013 Report ([full details...](#))
- » Electronic Notification System ([full details...](#))
- » Exemption for Surviving Spouse of 100% Disabled Veteran ([full details...](#))
- » View the video "An Introduction to The Dallas Central Appraisal District" ([full details...](#))
- » The Dallas Central Appraisal District has a Mobile website ([full details...](#))
- » The protest process begins May 1st. ([full details...](#))
- » Microsoft XP Service Pack 2 users (Pop-up Blocker) ([full details...](#))
- » The Low Income Housing cap rate for 2014 is 9.0%. ([full details...](#))



Dallas Central Appraisal District



You like this.266

DALLAS CENTRAL APPRAISAL DISTRICT (DCAD) - COMBINED CERTIFIED AND DISPUTED EVR's DATED JULY 23, 2014 FOR TAX YEAR 2014

ENTITY and Entity Code	COMMERCIAL			BUSINESS PERSONAL PROPERTY			RESIDENTIAL			GRAND TOTAL			
	Parcels	Market Value	Taxable Value	Parcels	Market Value	Taxable Value	Parcels	Market Value	Taxable Value	Parcels	Market Value	Taxable Value	
SCHOOL DISTRICTS													
Carrollton-Farmers Branch ISD	AS	3,483	\$7,827,794,400	\$6,590,569,274	5,778	\$3,070,178,180	\$2,459,123,367	23,285	\$4,243,275,070	\$3,922,033,122	32,546	\$14,941,246,550	\$12,971,745,763
Cedar Hill ISD	ES	1,276	928,791,800	655,702,895	1,199	260,002,720	250,597,819	19,876	2,020,791,070	1,800,561,768	19,351	3,209,585,690	2,706,662,282
Coppell ISD	OS	1,460	3,528,889,100	3,044,105,408	2,213	2,509,681,720	1,737,756,485	14,395	4,082,785,260	3,653,914,738	18,098	10,131,359,089	8,668,776,009
Dallas ISD	DS	39,896	49,683,644,490	38,964,121,688	47,300	14,770,860,260	12,940,654,991	268,545	44,482,684,960	38,118,212,406	355,741	108,937,209,710	85,922,989,865
DeSoto ISD	SS	1,123	518,654,420	372,263,317	913	137,265,630	135,315,879	18,828	2,018,947,960	1,710,763,857	20,664	2,873,968,810	2,211,352,853
Duncanville ISD	US	2,138	1,352,704,740	968,604,920	1,818	810,364,240	656,337,620	20,831	2,183,275,660	1,880,577,403	24,597	4,346,344,640	3,599,519,959
Ferris ISD	FS	97	9,173,070	6,940,860	16	7,733,530	7,733,530	115	3,899,420	3,365,196	228	20,808,020	18,069,606
Garland ISD	GS	6,123	4,620,347,070	3,504,213,827	6,443	2,065,990,560	1,661,589,497	92,707	9,918,722,010	8,636,960,239	96,273	16,604,559,660	14,002,762,563
Grand Prairie ISD	PS	4,194	2,108,531,590	1,456,030,664	2,960	1,537,477,760	1,154,375,774	34,445	3,089,938,070	2,638,638,768	41,499	6,710,845,440	5,248,943,228
Grapevine-Colleyville ISD	VS	18	656,503,930	681,640	155	1,290,648,700	247,675,087	0	0	0	173	1,837,252,630	248,356,707
Highland Park ISD	HS	479	3,092,781,030	1,415,192,256	1,848	248,028,990	247,931,570	10,782	13,636,872,870	11,014,259,681	13,069	16,877,602,860	12,877,382,607
Irving ISD	IS	4,987	5,792,217,940	4,472,378,290	5,682	1,965,099,150	1,852,237,309	38,074	4,143,921,110	3,691,315,636	46,753	11,891,239,200	10,015,399,225
Lancaster ISD	LS	1,749	705,863,220	501,699,229	609	390,469,370	333,666,640	13,076	978,414,190	822,743,022	15,633	2,072,768,740	1,698,169,891
Meekique ISD	MS	3,276	2,771,190,220	2,146,694,194	3,438	935,902,870	833,994,663	46,630	4,041,245,480	3,372,449,876	53,644	7,748,308,560	6,363,128,793
Richardson ISD	RS	3,383	7,483,572,740	6,235,936,752	9,312	2,878,425,040	2,363,940,856	56,848	10,872,094,600	8,954,378,878	69,543	20,814,082,260	17,574,259,458
Sunnyvale ISD	YS	637	370,853,780	223,367,367	433	218,443,100	133,872,282	2,265	667,689,130	531,612,671	3,355	1,166,968,010	888,842,310
SPECIAL DISTRICTS													
Dallas County FCD #1	DD	156	\$251,130,620	\$219,573,965	233	\$158,524,170	\$121,536,412	133	\$3,723,640	\$3,310,426	522	\$413,379,430	\$344,410,803
Dallas County URD	DM	499	2,209,713,860	2,003,446,410	989	368,074,540	290,967,761	2,307	712,281,950	710,197,171	3,778	3,280,069,470	3,004,611,242
Denton County LID #1	NL	11	14,025,580	12,568,880	29	1,652,290	1,652,290	46	22,302,300	17,943,885	66	37,980,170	32,183,265
Denton County RUD #1	NR	5	5,507,310	2,973	1	11,470	11,470	1	172,980	139,394	7	5,691,760	182,827
Combined Denton Co LID & RUD	NU	28	64,203,320	57,824,100	42	26,128,100	26,092,090	492	135,689,930	109,799,905	592	226,021,260	189,716,095
Grand Prairie Metro URD	GU	50	98,958,270	6,437,940	60	16,809,190	12,807,762	0	0	0	110	115,787,480	19,245,702
Irving FCO, Section I	IF	99	115,759,020	114,264,390	196	188,113,310	161,409,315	0	0	0	295	303,871,330	276,663,705
Irving FCO, Section III	ID	209	764,403,920	705,559,868	374	36,688,630	38,673,550	4,201	987,470,970	819,552,050	4,894	1,788,562,620	1,561,785,468
Lancaster MUD #1	LM	11	648,250	130,084	1	490	490	635	29,665,660	26,706,268	647	30,914,400	28,837,440
Northwest Dallas Co FCD	NF	42	131,871,220	104,488,080	114	6,365,440	6,342,090	909	313,015,710	309,565,762	1,065	451,252,370	430,366,922
Vallewood Improvement Authority	FF	456	932,482,760	869,295,911	1,025	1,006,788,300	819,299,045	0	0	0	1,493	1,939,251,060	1,695,581,957
Railroad Rolling Stock	TX	0	0	0	3	15,139,490	15,139,490	0	0	0	3	15,139,490	15,139,490

**DALLAS CAD - ANALYSIS OF NEW CONSTRUCTION AND REAPPRAISAL BY ENTITY - TAX YEAR 2014
COMBINED CERTIFIED & DISPUTED EVR's, DATED 7/23/2014, COMPARED TO SUPPLEMENTAL EVR, DATED 7/11/2014 - GRAND TOTAL**

ENTITY and Entity Code	Tax Year 2013 Market Value	Tax Year 2014 Market Value	Total Change	New Construction	Reappraisal	PERCENTAGE CHANGE	
						Total	New Constr Reappraisal
COUNTYWIDE ENTITIES							
Dallas County	\$214,904,668,680	\$228,884,284,640	\$14,979,405,660	\$2,957,884,382	\$12,021,541,478	6.97%	1.36%
Dallas Co Community College	214,904,668,680	229,884,284,640	14,979,405,660	2,957,884,382	12,021,541,478	6.97%	1.36%
Perland Hospital	214,904,668,680	229,884,284,640	14,979,405,660	2,957,884,382	12,021,541,478	6.97%	1.36%
CITIES							
Addison	\$3,815,649,260	\$4,224,668,150	\$408,116,890	\$86,089,490	\$324,027,400	10.72%	2.23%
Beach Springs	748,068,900	799,159,670	51,090,770	4,658,763	46,434,007	6.83%	0.62%
Carrollton	5,942,482,940	6,228,988,510	286,499,970	48,824,716	239,581,184	4.82%	0.79%
Cedar Hill	2,884,266,860	3,188,039,390	201,763,490	28,979,339	172,204,181	6.79%	0.99%
Cockrell Hill	96,101,710	96,136,760	1,038,060	438,420	598,630	1.09%	0.46%
Combine	14,772,410	14,691,690	(180,750)	170,892	(351,642)	-1.22%	1.16%
Coppell	6,248,843,460	6,865,801,410	617,287,960	197,763,633	419,482,417	9.89%	3.17%
Dallas	107,428,268,730	115,310,947,790	7,885,679,060	1,561,706,961	6,333,973,609	7.34%	1.44%
DeSoto	3,171,179,630	3,349,978,120	178,798,490	21,867,616	158,937,974	5.64%	0.69%
Duncanville	1,866,893,410	1,984,422,160	98,428,760	7,689,828	90,739,922	5.30%	0.41%
Farmers Branch	4,881,143,370	5,315,284,870	434,141,500	49,841,268	384,600,232	8.89%	1.01%
Ferris	12,723,460	11,899,180	(824,300)	0	(824,300)	-6.71%	0.00%
Garland	12,571,476,420	13,010,209,270	438,732,850	88,233,610	342,499,040	3.49%	0.77%
Glenn Heights	300,332,700	318,808,260	18,475,660	3,363,800	18,111,960	6.16%	1.12%
Grand Prairie	5,980,893,950	6,373,611,120	392,917,170	74,186,293	318,781,977	6.97%	1.24%
Grapevine	232,413,160	271,429,690	39,016,540	0	39,016,540	16.79%	0.00%
Highland Park	6,644,688,730	6,120,136,790	(478,437,060)	76,622,774	399,914,286	8.42%	1.34%
Hutchins	421,131,290	444,059,630	22,927,360	963,380	22,274,000	5.44%	0.19%
Irving	21,473,972,100	22,966,296,690	1,482,323,660	337,787,243	1,154,538,347	6.96%	1.57%
Lancaster	1,782,116,400	1,960,874,460	188,458,060	75,093,600	113,394,560	10.68%	4.26%
Lewisville	70,892,760	87,892,700	17,219,950	38,630	17,189,320	24.40%	0.95%
Mesquite	6,763,466,040	7,055,617,160	292,161,120	16,978,941	278,174,179	4.32%	0.26%
Ovita	26,300,640	26,866,700	566,060	0	566,060	2.11%	0.00%
Richardson	7,503,185,860	7,903,203,600	400,017,640	83,688,963	316,418,697	5.33%	1.11%
Rowlett	3,033,362,880	3,181,312,960	157,960,100	28,066,210	132,904,690	5.21%	0.83%
Sechee	999,848,960	972,173,720	(27,675,240)	24,235,766	(48,089,114)	8.04%	2.69%
Seegoville	549,800,630	570,145,090	20,344,460	2,649,892	17,695,568	3.70%	0.48%
Sunnyvale	1,082,828,660	1,108,224,960	25,296,300	15,888,111	9,410,279	2.34%	1.47%
University Park	8,728,705,170	9,469,149,880	740,444,720	108,603,213	634,841,507	8.48%	1.21%
Wilmer	382,072,720	418,401,870	36,329,160	18,876,940	17,453,210	9.51%	4.94%
Wylie	10,866,270	11,771,980	915,410	402,770	512,640	8.43%	3.71%

**DALLAS CAD - ANALYSIS OF NEW CONSTRUCTION AND REAPPRAISAL BY ENTITY - TAX YEAR 2014
COMBINED CERTIFIED & DISPUTED EVR's, DATED 7/23/2014, COMPARED TO SUPPLEMENTAL EVR, DATED 7/11/2014 - GRAND TOTAL**

ENTITY and Entity Code	Tax Year 2013 Market Value		Tax Year 2014 Market Value		Total Change		New Construction		Reappraisal		PERCENTAGE CHANGE		
											Total	New Constr	Reappraisal
SCHOOL DISTRICTS													
Carrollton-Farmers Branch ISD AS	\$13,841,886,210	\$14,941,248,550	\$1,099,362,340	\$246,130,751	\$863,221,589	7.94%	1.76%	6.16%					
Cedar Hill ISD ES	3,004,151,750	3,209,565,590	205,413,840	31,467,459	173,946,391	6.94%	1.05%	6.79%					
Coppell ISD OS	9,228,190,050	10,131,355,030	903,165,020	259,250,793	647,914,287	9.79%	2.77%	7.02%					
Dallas ISD D6	101,217,504,260	108,937,209,710	7,719,705,450	1,507,879,431	6,211,826,019	7.63%	1.49%	6.14%					
DeSoto ISD SS	2,514,231,960	2,673,668,010	159,436,050	24,353,746	135,082,314	6.35%	0.97%	5.38%					
Duncanville ISD US	4,112,392,790	4,349,344,640	236,951,850	44,315,733	189,636,117	5.69%	1.08%	4.61%					
Ferris ISD FS	21,732,580	20,808,020	(924,560)	7,880	(934,440)	-4.26%	0.04%	-4.30%					
Garland ISD GS	15,915,437,350	16,604,659,660	689,222,310	149,761,672	539,460,638	4.33%	0.94%	3.39%					
Grand Prairie ISD PS	5,348,978,900	6,710,845,440	391,866,540	82,392,943	279,473,597	5.70%	1.30%	4.40%					
Grapevine-Colleyville ISD VS	1,839,440,290	1,837,352,630	(2,087,660)	0	(2,087,660)	-0.11%	0.00%	-0.11%					
Highland Park ISD HS	15,486,046,600	16,877,602,890	1,391,556,290	193,690,925	1,197,865,365	8.92%	1.25%	7.67%					
Irving ISD IS	11,095,094,770	11,801,239,200	736,153,430	173,475,994	562,677,436	6.65%	1.57%	5.09%					
Lancaster ISD LS	1,878,028,460	2,072,766,740	194,740,280	79,219,490	118,520,790	10.37%	4.05%	6.31%					
Mesquite ISD MS	7,429,595,350	7,748,308,580	318,713,230	23,847,663	294,560,877	4.29%	0.32%	3.97%					
Richardson ISD RS	19,859,341,400	20,914,082,280	964,740,880	133,163,941	821,576,939	4.81%	0.67%	4.14%					
Sunnyvale ISD YS	1,131,670,710	1,156,966,010	25,295,300	15,866,111	9,409,189	2.24%	1.40%	0.89%					
SPECIAL DISTRICTS													
Dallas County FCD #1 DD	\$361,109,720	\$413,378,430	\$52,268,710	\$15,304,140	\$36,964,570	14.47%	4.24%	10.24%					
Dallas County URD DM	2,855,791,950	3,250,069,470	434,277,520	194,374,855	239,902,665	15.21%	6.81%	8.40%					
Denton County LID #1 NL	34,415,400	37,960,170	3,544,770	0	3,544,770	10.30%	0.00%	10.30%					
Denton County RUD #1 NR	5,448,960	5,691,760	242,800	0	242,800	4.46%	0.00%	4.46%					
Combined Denton LID & RUD NU	195,305,350	228,021,350	40,716,000	4,895,620	35,730,380	21.97%	2.69%	19.28%					
Grand Prairie Metro URD GU	117,195,160	115,767,460	(1,427,700)	0	(1,427,700)	-1.22%	0.00%	-1.22%					
Irving FCD, Section I IF	297,342,660	303,871,330	6,528,670	2,942,090	3,586,580	2.20%	0.96%	1.24%					
Irving FCD, Section III ID	1,689,264,680	1,769,552,630	99,287,950	3,189,536	96,108,424	5.69%	0.19%	5.69%					
Lancaster MUD #1 LM	28,140,930	30,514,400	2,373,470	1,172,120	1,201,350	8.43%	4.17%	4.27%					
Northwest Dallas Co FCD NF	423,768,950	451,262,370	27,493,420	147,640	27,345,780	6.46%	0.03%	6.45%					
Valwood Improvement Authority FF	1,789,950,730	1,839,251,080	139,300,350	13,076,060	126,224,290	7.74%	0.73%	7.01%					
Railroad Rolling Stock TX	2,403,180	15,138,490	12,735,300	0	12,735,300	529.93%	0.00%	529.93%					

For more information, visit our Website:

www.DallasCAD.org

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Dallas Central Appraisal District
Annual Report 2014 Appraisal Year
December 2014

