



## **Dallas Central Appraisal District**

### **BOARD OF DIRECTORS**

### **GENERAL POLICIES**

#### **FOREWARD**

The Dallas Central Appraisal District (District or DCAD) is a political subdivision of the State of Texas created by the State Legislature through enactment of the Texas Property Tax Code.

The District's primary responsibility is for appraising property in the District for ad valorem tax purposes for each taxing unit that imposes ad valorem taxes on property in the District, and to develop an appraisal roll each year for use by taxing units in imposing ad valorem taxes. The geographic boundaries of that responsibility will be the same as Dallas County's boundaries. The District appraises taxable property for sixty entities in Dallas County including the county, cities, school districts, and special districts such as the Dallas County Hospital District and the Dallas County Community College District. The District appraises more than 750,000 real property parcels and 104,000 personal property accounts annually. This makes the DCAD the second largest appraisal district in Texas. The District also administers exemptions and special appraisals, and determines the taxable situs of property.

The State of Texas has assigned each appraisal district its overall mission; that is, to appraise property accurately, fairly and equitably. The DCAD's mission statement extends beyond that and adds six more duties to that charge. These additional duties are: 1) be courteous to all with whom we come in contact; 2) be professional; 3) treat each citizen equally; 4) be efficient; 5) be timely and accurate; and 6) be accessible. We hope that we meet each of these goals. We pledge our best efforts in achieving all that is required by law and is expected of us as citizens of this community. We expect excellence in the services we provide, and recognize that excellence is achieved through individual and team effort on the part of well-trained, motivated personnel. Accordingly, we are committed to creating and maintaining a work environment that provides and supports innovation and change as essential to effective performance in a constantly changing society.

The District's Board of Directors governs the Dallas Central Appraisal District. The Board's primary duties are to select the Chief Appraiser, to adopt the annual budget, select officers to the Appraisal Review Board (ARB) of Dallas County, appoint a Taxpayer Liaison Officer, adopt biennially a written plan for the periodic reappraisal of all property, and to ensure that the district follows policies and procedures set by law. The Board does not appraise property or make decisions that affect the appraisal records for particular properties.

## **COMPOSITION OF THE BOARD OF DIRECTORS**

### **Selection**

The Board of Directors has six members. Five voting members are elected or appointed by the taxing units. The Dallas County Tax Assessor-Collector is not appointed by the taxing units as a voting member, but serves as a sixth, non-voting member of the Board. The Dallas Central Appraisal District made changes in Board membership and selection as permitted by the Tax Code. To be eligible to serve on the Board of Directors, an individual must be a resident of the District and must have resided in the Appraisal District for at least two years immediately preceding the date of taking office. This residency requirement does not apply to a county Tax Assessor-Collector serving as a non-voting Director.

### **Term**

Members of the Board, other than the Dallas County Tax Assessor-Collector serving as a non-voting member serve two-year terms beginning on January 1 of even numbered years.

### **Officers of the Board**

The Board elects a Chairman, Vice Chairman, and a Secretary at its first meeting each calendar year. The Dallas County Tax Assessor-Collector serving as a non-voting member may serve as an officer of the Board. All Board members, other than the Dallas County Tax Assessor-Collector serving as a non-voting member, may vote on any motion.

### **Compensation**

Members receive no compensation for service on the Board. They are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the District's budget. When Board members must travel to represent the District, they are entitled to reimbursement at the rates and by the rules applicable to District employees and set out in the District's Personnel Policy.

## **OPERATION OF THE BOARD OF DIRECTORS**

### **Board Meetings**

The Board of Directors of the Dallas Central Appraisal District (DCAD) will meet in regular session at least six times per year in a public meeting. The meetings will be at the call of the Chairman of the Board and shall be designated at the beginning of each calendar year and so posted as scheduled Board meetings. Meetings are typically on the first Wednesday of the month. An agenda of such meetings shall be made public in compliance with the Texas Open Meetings Act and posted on the DCAD public website, at its office location, and at the County Courthouse/Administration Building. At each regularly scheduled meeting, the Chairman will announce that each person wishing to address the Board on appraisal district policies, procedures, or issues under the Board's jurisdiction may have time to speak.

### **Meeting Schedule and Format**

The Board ordinarily meets at 1:00 p.m. on scheduled meeting days and are held at the District offices at 2949 N. Stemmons Freeway, Dallas, Texas. The Board may designate a different meeting time, day, or place if needed. Meetings start promptly at the scheduled hour or as soon thereafter as a quorum is present. A majority of the members of the Board constitutes a quorum. The Dallas County Tax Assessor-Collector serving as a non-voting member is counted in determining the presence of a quorum. The Chairman may call special meetings or emergency meetings. During any meeting, the Board may vote to call a special or emergency meeting. The Chief Appraiser prepares and posts meeting notices as required by law. Only items posted in the meeting notice may be acted upon at a meeting. The Board conducts its meetings under Roberts Rules of Order Revised. The Chief Appraiser prepares agenda packets and meeting notices on behalf of the Board. The Board meeting notices are posted at least seventy-two (72) hours before each regular meeting at the Dallas County Courthouse and on the District's website. The Board may hold a closed or executive session that excludes the public to the extent permitted by law but must be posted at least seventy-two (72) hours in advance. The first order of business at a meeting is approval of the minutes of the preceding meeting. The secretary signs the minutes when approved. The Chief Appraiser prepares and keeps the official minutes on behalf of the Board.

## **Public Access to Board Meetings**

Dallas Central Appraisal District shall conduct all meetings in accordance with applicable Open Government Laws. It is the policy of the Board of Directors to provide the public with a reasonable opportunity to address the Board concerning the policies and procedures of the District and on any issue within the Board's jurisdiction. The District shall also provide regular opportunities for the public to speak to the Board on issues under the Board's jurisdiction. The agenda for each regularly scheduled meeting of the Board shall include an agenda item for public comments. At each such meeting, the Chairman shall announce that anyone wishing to address the Board on issues under the Board's jurisdiction may do so. The Chairman shall allow each speaker five minutes but may expand the time as needed if doing so will not interfere with the Board's completing its business and adjourning its meeting at a reasonable time. The Board may refuse to hear comments on subjects not reasonably related to the policies and procedures of the Dallas Central Appraisal District or Appraisal Review Board of Dallas County and comments not reasonably related to other issues under the Board's jurisdiction. Except when the Board conducts a public hearing on a particular issue, the Board will receive citizen comments only during the period specified by the agenda for public comments.

## **Interpreters**

The District will provide an interpreter at a meeting if a person who does not speak English or communicates by sign language notifies the Taxpayer Liaison Officer in writing at least three business days before the meeting. The person must indicate that he or she desires to address the Board and is unable to provide an interpreter. If a person who does not speak English or a person who communicates by American Sign Language notifies the Taxpayer Liaison Officer in writing at least three business days before a regularly scheduled meeting that he or she desires to address the Board and is unable to provide an interpreter, the District shall make reasonable efforts to secure the services of translator or interpreter at the meeting.

## **Access by Disabled Persons**

The Dallas Central Appraisal District strives to provide reasonable access to the Board by disabled persons. As part of this effort, the District restricts seven parking spaces for use only by disabled persons and maintains wheelchair accessibility to the Customer Service area and to the boardroom. The DCAD office located at 2949 N. Stemmons Freeway, Dallas, Texas, has van accessible parking spaces for the handicapped in front of the building as well as automatic doors. The board meeting room and ARB hearing rooms are also wheelchair accessible. A person who needs additional assistance for entry or access should notify the Taxpayer Liaison Officer in writing at least three business days before the regularly scheduled meeting. Hearing impaired persons can call TDD at (214) 819-2368 to have a complaint delivered to the Board. To arrange other special services, they may call (214) 631-0520, extension 1107, to request special services. At each regularly scheduled meeting, the Taxpayer Liaison Officer will report to the Board on the nature and the status of all complaints filed, if there are any. Board deliberations concerning complaints will comply with the provisions of the Texas Open Meetings Act, Chapter 551, Government Code. Until final disposition of a complaint, the Board is to notify the parties at least quarterly on the status of a complaint unless notice would jeopardize an investigation.

## **Resolving Complaints**

The Board will consider written complaints about the policies and procedures of the District, the Appraisal Review Board (ARB), the Board of Directors, and any other matter within its jurisdiction. The Board will not consider complaints addressing any matter that could be grounds for a challenge, protest, or correction motion before the ARB as set out in the Texas Property Tax Code. The Board has no authority to overrule the Chief Appraiser or the Appraisal Review Board's decision on a value, a correction, or a protest.

Complaints should be filed with the Taxpayer Liaison Officer:

Email address: [TaxpayerLiaisonOfficer@DCAD.org](mailto:TaxpayerLiaisonOfficer@DCAD.org)

Phone: 214 631-0520

Mailing address: Dallas Central Appraisal District  
% Taxpayer Liaison Officer  
2949 N. Stemmons Freeway  
Dallas, Texas 75247

The Board will not consider complaints addressing any of the grounds for challenge, protest, or motion for correction of appraisal roll that are specified in Sections 41.03, 41.41, and 25.25, respectively. The Board of Directors has no authority to overrule an agreement between the Chief Appraiser and a property owner on a matter specified in Section 1.111(e) or a determination of the Appraisal Review Board of Dallas County on a challenge, protest, or motion

for correction made under authority of Sections 41.07, 41.47, and 25.25, respectively. Written complaints are forwarded to the Taxpayer Liaison Officer. The agenda for each regularly scheduled meeting of the Board shall include an agenda item for a report by the Taxpayer Liaison Officer. At each such meeting, he shall report to the Board on the nature and the status of resolution of all complaints filed. Board deliberations concerning complaints must comply with the applicable provisions of the Texas Open Meetings Act. Until final disposition of each complaint and unless doing so would jeopardize an undercover investigation, the Board shall notify the parties to the complaint at least quarterly of the status of the complaint.

### **Authority of the Board**

The Board of Directors establishes general policies in keeping with the wishes of the community and the requirements of state law. The Board may exercise its authority only by majority vote with a quorum present in a properly posted meeting. An individual member may not bind the Board by any statement or action. The Board may establish committees as needed to carry out its responsibilities. The Chairman appoints committee members to serve until successors are appointed or until the committee is disbanded. A committee acts only as an adjunct to the Board and may not take any formal action. Appointments to standing committees are normally made as soon as possible after the Board begins a new term.

### **Statutory responsibilities as outlined by the Property Tax Code of the Board of Directors include the following:**

1. Establishment of an Appraisal Office - Section 6.05 (a)  
The administrative offices of the Dallas Central Appraisal District are located at 2949 N. Stemmons Freeway, Dallas, Texas. Normal business hours are from 7:30 a.m. to 5:00 p.m., Monday through Friday. Departments involved in public contact must maintain sufficient personnel throughout these hours.
2. Appointment of a Chief Appraiser - Section 6.05  
The Board hires the Chief Appraiser, who serves at the pleasure of the Board. The Board evaluates the Chief Appraiser annually in August or as soon thereafter as practicable. The Chief Appraiser is an officer of the District for purposes of the nepotism laws. The District may not employ or contract with the Chief Appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these.
3. Appointment of Taxpayer Liaison Officer - Section 6.052  
The Board appoints a Taxpayer Liaison Officer, who serves at the pleasure of the Board. The Taxpayer Liaison Officer's compensation is provided by the budget.
4. Approval of Budget - Section 6.06  
Before February 15 of each year, the Chief Appraiser prepares a preliminary budget and delivers copies to each Board member and each participating taxing unit. The Board shall consider and adopt the annual budget before May 15 of each year, after giving notice to the public and the taxing units and conducting a public hearing as required by law.
5. Annual Financial Audit – Section 6.063  
The Board contracts for an annual audit by a third party independent certified public accountant. The Chief Appraiser delivers copies of the audit report to the presiding officer of the county, cities, school districts, and districts participating in the district.
6. Designation of Depository – Section 6.09  
The Board solicits bids for the districts depository at least once every two years. In choosing a depository, the Board selects the institution(s) that offer the most favorable terms and conditions for handling district funds.
7. Competitive Bidding Requirements – Section 6.11  
The District is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Chapter 252, Local Government Code.
8. Appoint Agricultural Appraisal Advisory Board – Section 6.12  
The Chief Appraiser shall appoint, with the advice and consent of the Board of Directors, an Agricultural Appraisal Advisory Board composed of three or more members as determined by the Board.
9. Selection of ARB Officers - Section 6.42  
The Board of Directors by resolution shall select a Chairman and Secretary from among the members of the Appraisal Review Board of Dallas County.
10. Appraisal Contracts – Section 25.01 (b) (c)

The Chief Appraiser, with the approval of the Board, may contract annually with private appraisal firms to perform appraisal services for the District.

11. Periodic Appraisals – Section 25.18

The District reviews all real property and updates appraised values as necessary every year. At all times, however, the appraisal district is responsible for ensuring that taxation is equal and uniform as directed by Article VIII, Section I of the Texas Constitution.

12. Adopt a Reappraisal Plan – Section 6.05 (i)

The Board of Directors shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan.

13. Other Board Duties:

- a. Requires and evaluates reports from the Chief Appraiser on the operations and financial status of the District
- b. Requires the development and adoption of district policies for the sound financial management of District funds
- c. Assists in presenting the needs and progress of the District to the public
- d. Considers and acts on policies for the District and Appraisal Review Board of Dallas County
- e. Selects the District's legal counsel
- f. Approves contracts as required by law
- g. Performs other duties as required to govern the District as permitted by law

### **Chief Appraiser**

The Chief Appraiser is the chief administrator of the appraisal office. The Chief Appraiser and his/her staff appraise the properties in the District. All personnel of the appraisal office are employees of the District and are accountable to the Chief Appraiser. The Board does not appraise property; make decisions affecting the appraisal roll, or review values on individual properties. The Property Tax Code assigns these tasks to the Chief Appraiser and the Appraisal Review Board.

### **Taxpayer Liaison Officer**

The Taxpayer Liaison Officer is appointed by the Board of Directors of the District. Responsibilities include:

- Handling written complaints filed to the Officer
- Administering the public access functions required by the Tax Code
- Supporting the Chief Appraiser and his/her staff to assist property owners in understanding the appraisal process, protest procedures and related matters

- Developing and implementing policies and procedures to guarantee access to the Board by non-English speaking and disabled property owners
- Preparing information of public interest describing Board functions and procedures involving how complaints are filed and resolved by the Board
- Reporting to the Board in public meetings
- Performing other duties and responsibilities as assigned

### **Appraisal Review Board**

The Appraisal Review Board is responsible for hearing and resolving protests from property owners concerning appraisal of their properties. The Texas Property Tax Code governs the ARB's duties. The ARB members are appointed by the Local Administrative District Judge of Dallas County.

### **Community Outreach**

The Community Relations Officer and other DCAD representatives are available to speak to your organization and address issues on property owner rights, exemptions issues, changes to property tax law or other appraisal related issues. For information, contact the Community Relations Officer at (214) 631-0520 or via email at [jordanc@dcad.org](mailto:jordanc@dcad.org).