



Annual Report

2023

Appraisal Year



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Dallas Central Appraisal District

December 2023

It is my pleasure to present the Annual Report of the Dallas Central Appraisal District (DCAD). This Annual Report for 2023 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. 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 2023, 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 (31)

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 (17)

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 (10)

Dallas County Flood Control District #1
Dallas County MUD #4
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

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.

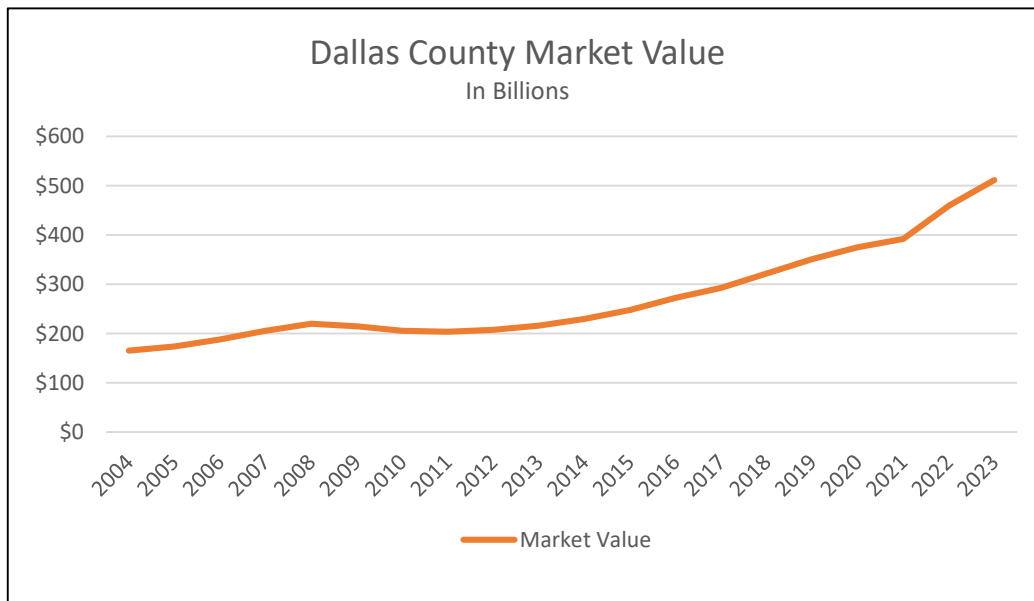
Board members include:

John Threadgill, Chairperson (City of Dallas)
Michael Hurtt, Vice Chairperson (Suburban Cities)
John Warren, Secretary (Dallas County)
Dr. Edwin Flores (Dallas ISD)
Cassandra Phillips (Suburban School Districts)
John R. Ames (Dallas County Tax Assessor-Collector)

GENERAL STATISTICAL INFORMATION

	FY 2021	FY 2022	FY 2023
Financial Budget	\$29.4 million	\$29.3 million	\$31.2 million
Dallas County Market Value	\$392.1 billion	\$460.0 billion	\$511.7 billion
DCAD Number of Parcels	843,820	849,351	855,389
Residential	665,356	668,534	671,807
Commercial	76,701	77,595	78,901
Business Personal Property	101,763	103,222	104,681
Number of Personnel	242	242	242
Office of Chief Appraiser	7	7	7
Administrative Services	32	32	32
Legal Services	4	4	4
Information Technology	13	13	13
Appraisal Services	186	186	186
Professional Staff Designations			
Registered Professional Appraisers (RPAs)			
Administration/management	16	16	16
Field	64	67	91
Registered Tax Assessor-Collector	1	1	1

DALLAS COUNTY MARKET VALUES



APPRAISAL RESULTS

The appraisal function for Dallas CAD is segregated into 4 divisions - Residential, Commercial, Business Personal Property (BPP), and Property Records / Exemptions / Customer Service (PRECS). There are 132 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 while 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 Growth Projections 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. Conventional Reappraisal is where an actual physical inspection takes place. 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.

In the Commercial Division, Sales Processing, Income and Expense Processing and a review of all Sold properties identifies those 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. 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 and administers both partial and total exemption applications. PRE responsibilities also include processing Abatements, TIF's, Historics, Ceiling Tax Transfers, Agricultural valuations, property line metes and bounds changes (AFC) including setting up all new subdivisions.

AY 2021 **AY 2022** **AY 2023**

RESIDENTIAL DIVISION:

New Construction Reported	4,831	6,140	6,920
Reappraisal Reported:			
Total Reappraisal	241,896	589,986	233,324
Conventional reappraisal	19,707	14,158	3,525
Programmatic reappraisal	222,189	575,828	229,799
% Conventional	8.15%	2.40%	1.50%
% Programmatic	91.85%	97.60%	98.50%

COMMERCIAL DIVISION:

Permits:			
New construction - average	399	250	384
New construction - major	67	35	72
New construction - complex	61	80	158
New construction - no starts	119	157	238
Miscellaneous	2,502	2,553	3,637
Sales processing	1,084	1,896	1,294
I & E processing	-	4,433	9,299
Sold properties	5,175	5,361	4,532

BUSINESS PERSONAL PROPERTY DIVISION:

Tenant / rendition adds	3,173	3,490	3,874
Field adds - new accounts	6,208	6,355	3,534
Field reappraisal	3,794	7,725	6,704
Complex accounts	924	990	1,166
Inactives	9,249	8,084	6,151
Aircraft reappraisal (hours)	431	626	378
Renditions	19,364	19,261	30,036
Renditions - online	6,596	4,697	1,122
Special inventory appraisal (hours)	246	261	188

PROPERTY RECORDS / EXEMPTIONS DIVISION:

Abatement process	211	155	48
Agricultural revaluation	1,046	725	873
Field inspections - partial	226	192	191
Field inspections - totals	581	304	238
Historic exemption process	75	94	64
New additions - in-house	2,069	2,329	1,757
Special use AFCs	198	223	180
Splits - in-house	2,416	2,813	1,793
Total exemption process	1,241	1,203	1,038

GENERAL STATISTICAL INFORMATION:

Appraisal notices mailed	577,768	762,101	650,853
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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 April 15 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. Up to 120 ARB members may be appointed by the Local Administrative District Judge. For 2023, there were 111 appointed members.

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 2021</u>	<u>AY 2022</u>	<u>AY 2023</u>
Telephone calls	68,719	49,538	47,770
Walk-ins	-	-	90
Informal hearings	58,705	52,649	52,965
Protests received	147,665	201,970	191,859
Online protests - property owner	21,110	47,125	29,621
Protests scheduled	150,665	197,480	195,407
Tax consultant protests	114,482	132,990	145,750
Online protests - tax consultants	52,067	72,745	73,395
ARB hearings held	88,960	113,005	123,889
ARB panels utilized	953	1,002	922
Reschedules	932	1,311	3,548
ARB hearings with panel value	79,625	102,404	111,455
ARB hearings with dismissal	9,335	10,215	12,352
PROTESTS BY DISCIPLINE:			
Residential	103,114	155,498	144,569
Commercial	32,072	34,775	34,637
Business Personal Property	11,516	9,560	11,440
Exemptions	963	2,137	1,213
LAWSUITS (As of October 19, 2023):			
Number of lawsuits	1,725	1,920	2,880
Market value in litigation	\$ 43.9 Bil	\$53.6 Bil	\$85.0 Bil

TAXPAYER ASSISTANCE RESULTS

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 an Administrative Supervisor and 8 customer service specialists.

CUSTOMER SERVICE DIVISION:

	<u>AY 2021</u>	<u>AY 2022</u>	<u>AY 2023</u>
Counter Statistics	-	10,716	33,302
Phone Statistics	115,398	100,441	94,016

Beginning in 2014, the State Comptroller was charged with the development of an electronic survey that was to be administered locally by each appraisal district. The results of the 2022 survey appear to the right.

There was a 15% percent decrease in the number of respondents from 2021 to 2022. Only 9 CADs received more than 100 responses. Dallas CAD received 197 responses. 115 CADs did not have any respondents.

Overall, of the 4,524 responses statewide, the property owners have a positive impression of the ARB process.

ARB HEARING PROCESS	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures instructive	42.7%	32.6%	9.2%	7.9%	7.6%
Hearing procedures followed	46.9%	30.9%	10.4%	5.0%	6.7%
Service was prompt	43.9%	30.2%	7.2%	8.6%	10.1%
Reasonable time to present evidence	43.1%	28.3%	6.1%	10.3%	12.3%
Evidence considered thoughtfully	39.3%	15.1%	6.3%	11.6%	27.7%
Protest determination stated clearly	47.1%	31.0%	6.6%	6.5%	8.9%

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. Since then, we have seen increased sales and business activity which has necessitated increasing the subsequent budgets.

The audited financial statement of the Dallas Central Appraisal District for the fiscal year 2022/2023 reflects a year-end cash balance of \$2,140,079. This balance is distributed as shown to the right:

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Dallas CAD budget	\$ 29,369,242	\$ 29,324,671	\$ 31,205,055
Budget change	\$ 1,224,371	\$ (44,571)	\$ 1,880,384
% Budget change	4.35%	-0.15%	6.41%
Merit increases	3.00%	0.00%	3.00%
Entity salary survey	3.31%	1.46%	4.59%
Budgeted personnel	242	242	242
BUDGETED REVENUE SOURCES:			
Entity allocations	\$ 29,059,242	\$ 29,014,671	\$ 30,895,055
Transfer funds	-	-	-
Rendition fees	300,000	300,000	300,000
Other income	10,000	10,000	10,000
Total Revenues	<u>\$ 29,369,242</u>	<u>\$ 29,324,671</u>	<u>\$ 31,205,055</u>
BUDGETED EXPENDITURES:			
Salaries & wages	\$ 15,861,426	\$ 15,758,248	\$ 16,171,300
Auto expense	1,016,071	998,000	998,025
Supplies & materials	1,298,460	1,049,757	1,198,286
Operational services	46,490	47,490	49,100
Maintenance of structure	361,410	384,656	443,460
Maintenance of equipment	386,519	414,976	497,696
Contractual services	614,495	875,952	919,579
Sundry expense	397,884	450,999	571,487
Insurance & benefits	6,989,962	7,089,328	7,947,527
Professional services	2,203,995	2,132,195	2,243,195
Capital expenditures	192,530	123,070	165,400
Total Expenditures	<u>\$ 29,369,242</u>	<u>\$ 29,324,671</u>	<u>\$ 31,205,055</u>
ENTITY FUNDING OF DCAD:			
From municipalities	\$ 7,452,940	\$ 7,508,707	\$ 8,183,236
From school districts	11,919,888	11,834,407	12,413,466
From Dallas County and other county-wide jurisdictions	9,424,392	9,415,099	10,052,054
From special districts	262,022	256,458	246,299
Total	<u>\$ 29,059,242</u>	<u>\$ 29,014,671</u>	<u>\$ 30,895,055</u>
Working Capital Reserve	500,000	700,000	1,267,000
Paid Time Off Reserve	500,000	500,000	464,112
Capital Improvement Plan Reserve	411,592	351,552	408,967
ARB	-	100,000	-
Refund to Entities	778,067	-	-
Payment to TCDRS	212,985	-	-
Technology Reserve	83,000	38,000	-
Disbursement to Staff	595,000	1,109,200	-
Capital Improvement Plan CIP	50,000	57,415	-
Working Capital Reserve Increase	200,000	-	-
Total	<u>\$ 3,330,644</u>	<u>\$ 2,856,167</u>	<u>\$ 2,140,079</u>

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 2021</u>	<u>AY 2022</u>	<u>AY 2023</u>
Total hits	100,376,418	175,520,262	112,849,949
Total page views	47,721,451	90,010,427	54,902,833
Total visitors	4,346,927	7,932,083	6,557,785
GIS Mapping Total Visitors	1,148,445	1,225,848	N/A
Mobile Website total hits	20,647,146	27,693,964	470,005
Appraisal notice lookups	228,715	292,147	355,365
Ufile protests - owners / consultants	21,110	47,125	29,621
BPP renditions	16,629	15,125	N/A
Online homestead applications	12,654	14,473	915
Introduction video	2,332	2,615	3,499
Protest process video	2,025	3,126	3,015

CAD COMPARATIVE RESULTS

The 2023 data for this section will not be released by the Comptroller until the end of January 2023. Therefore, we are presenting the 2022 data.

The top 10 CADs account for 59.0% of the total market value in Texas. The top 5 CADs account for 43.5%.

The Houston area CADs (Harris, Fort Bend, and Montgomery) make up 20.0 percent of the State total. The DFW area CADs (Dallas, Collin, Denton, and Tarrant) make up 22.6 percent. Austin area CADs (Travis and Williamson) are 11.3 percent.

2022 Market Value:

	<u>Market Value</u> <u>In Billions</u>	<u>% of Total</u>
Harris Total	789.3	15.12%
Dallas Total	459.3	8.80%
Travis Total	428.8	8.21%
Tarrant Total	324.3	6.21%
Bexar Total	269.7	5.16%
Collin Total	216.2	4.14%
Denton Total	178.5	3.42%
Williamson Total	159.9	3.06%
Fort Bend Total	139.3	2.67%
Montgomery Total	114.5	2.19%
STATE TOTALS	\$ 5,221.8	58.98%

BUDGET / LEVY COMPARISON:

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.

	<u>2022 Tax Levy</u>	<u>2023 Budget</u>	<u>% of Levy</u>
Dallas CAD	\$ 8,636,775,393	\$ 31,205,055	0.36%
Travis CAD	5,981,328,935	25,683,866	0.43%
Tarrant CAD	6,049,777,525	28,631,389	0.47%
Bexar CAD	4,967,955,185	23,674,800	0.48%
Harris CAD	13,042,874,731	99,506,291	0.76%
El Paso CAD	1,539,544,028	19,838,424	1.29%

COMPTROLLER PTAD STUDIES

ACCURACY OF APPRAISALS (2021 and 2022 Property Value Study):

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

Dallas CAD had its PVS in 2022 and the final results of the 2021 MAP review is now available. 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.

	<u>PVS Study Year</u>	<u>Median Level of Appraisal</u>	<u>Coefficient of Dispersion</u>
Harris CAD	2021	0.98	8.84
Dallas CAD	2022	0.99	8.05
Tarrant CAD	2021	0.97	8.30
Travis CAD	2022	1.00	11.53
Bexar CAD	2022	0.99	9.35
Collin CAD	2022	0.96	7.41
Denton CAD	2021	0.97	8.41
Fort Bend CAD	2022	0.98	9.40
Williamson CAD	2022	1.01	9.99
Montgomery CAD	2021	0.95	12.59

2021 and 2022 Methods & Assistance Program (MAP):

MAP 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 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?

<u>CAD</u>	<u>MAP Study Year</u>	<u>Governance</u>	<u>Taxpayer Assistance</u>
Harris CAD	2022	MEETS ALL	MEETS ALL
Dallas CAD	2021	MEETS ALL	MEETS ALL
Tarrant CAD	2022	MEETS ALL	MEETS ALL
Travis CAD	2021	MEETS ALL	MEETS ALL
Bexar CAD	2021	MEETS ALL	MEETS ALL
Collin CAD	2021	MEETS ALL	MEETS ALL
Denton CAD	2022	MEETS ALL	MEETS ALL
Fort Bend CAD	2021	MEETS	MEETS ALL
Williamson CAD	2021	MEETS ALL	MEETS ALL
Montgomery	2022	MEETS ALL	MEETS ALL

The 2021 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?

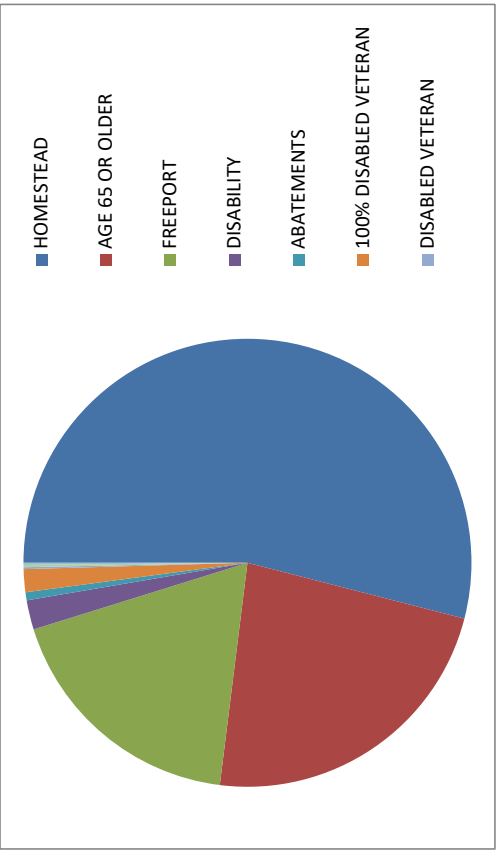
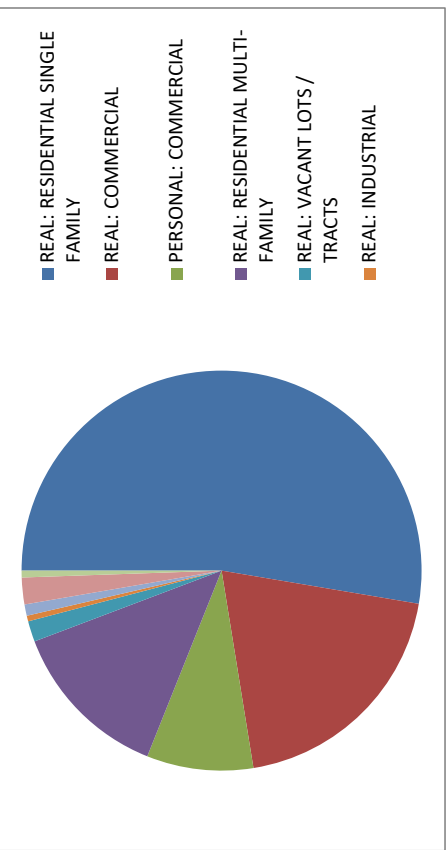
The subsequent MAP reviews have focused on these areas in even greater detail.

<u>CAD</u>	<u>MAP Study Year</u>	<u>Operating Procedures</u>	<u>Appraisal Stds. Methodology</u>
Harris CAD	2022	MEETS ALL	MEETS ALL
Dallas CAD	2021	MEETS ALL	MEETS ALL
Tarrant CAD	2022	MEETS ALL	MEETS ALL
Travis CAD	2021	MEETS ALL	MEETS ALL
Bexar CAD	2021	MEETS ALL	MEETS ALL
Collin CAD	2021	MEETS ALL	MEETS ALL
Denton CAD	2022	MEETS ALL	MEETS ALL
Fort Bend CAD	2021	MEETS ALL	MEETS ALL
Williamson CAD	2021	MEETS ALL	MEETS ALL
Montgomery	2022	MEETS ALL	MEETS ALL

Dallas Central Appraisal District
Summarization of Appraisal Values and Exemptions
Dallas County
As of September 2023 Supplement

DESCRIPTION	PARCELS	AMOUNT	% OF MARKET
REAL: RESIDENTIAL SINGLE FAMILY	606,980	245,688,434,940	52.7%
REAL: COMMERCIAL	31,729	92,361,720,900	19.8%
PERSONAL: COMMERCIAL	67,854	40,163,545,450	8.6%
REAL: RESIDENTIAL MULTI-FAMILY	20,960	61,523,403,210	13.2%
REAL: VACANT LOTS / TRACTS	48,773	7,810,595,120	1.7%
REAL: INDUSTRIAL	788	2,141,919,040	0.5%
REAL & TANGIBLE PERSONAL: UTILITIES	1,344	4,259,421,200	0.9%
PERSONAL: INDUSTRIAL	2,396	10,084,587,420	2.2%
OTHER CLASSIFICATIONS	21,366	2,568,520,860	0.6%
MARKET VALUE OF TAXABLE PROPERTIES	802,190	466,602,148,140	100.0%
LESS CAPPED VALUE DEDUCTION	317,860	25,715,639,781	5.5%
LESS AG PRODUCTIVITY DEDUCTION	2,413	1,061,722,578	0.2%
APPRAISED VALUE	802,190	439,824,785,781	

LESS PARTIAL EXEMPTIONS:			
HOMESTEAD	401,666	31,611,999,584	6.8%
AGE 65 OR OLDER	142,736	13,438,364,178	2.9%
FREEPORT	1,285	10,663,558,630	2.3%
DISABILITY	14,114	1,242,186,049	0.3%
ABATEMENTS	11	340,845,146	0.1%
100% DISABLED VETERAN	4,580	965,904,310	0.2%
DISABLED VETERAN	14,114	79,956,687	0.0%
HISTORIC SITE			0.0%
POLLUTION CONTROL	340	96,418,788	0.0%
FREEPORT-IN-PROCESS			0.0%
PRORATED TOTAL EXEMPTIONS	133	88,894,224	0.0%
DISASTER			0.0%
DALLAS COUNTY TAXABLE VALUE		<u>381,296,658,185</u>	81.7%



DALLAS CAD - ANALYSIS OF NEW CONSTRUCTION AND REAPPRAISAL BY ENTITY - TAX YEAR 2023 COMBINED CERTIFIED & DISPUTED EVRS, DATED 7/25/2023, COMPARED TO SUPPLEMENTAL EVR, DATED 7/13/2023 - GRAND TOTAL						
ENTITY and Entity Code	Tax Year 2022 Market Value	Tax Year 2023 Market Value	Total Change	New Construction	Reappraisal	PERCENTAGE CHANGE Total New Constr Reappraisal
COUNTYWIDE ENTITIES						
Dallas County	\$457,165,673,840	\$511,687,304,910	\$54,521,631,070	\$7,736,249,976	\$46,785,381,094	11.93% 1.69% 10.23%
Dallas Co Community College	\$457,165,673,840	\$511,687,304,910	\$54,521,631,070	\$7,736,249,976	\$46,785,381,094	11.93% 1.69% 10.23%
Parkland Hospital	\$457,165,673,840	\$511,687,304,910	\$54,521,631,070	\$7,736,249,976	\$46,785,381,094	11.93% 1.69% 10.23%
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						

DALLAS CAD - ANALYSIS OF NEW CONSTRUCTION AND REAPPRAISAL BY ENTITY - TAX YEAR 2023 COMBINED CERTIFIED & DISPUTED EVRS, DATED 7/25/2023, COMPARED TO SUPPLEMENTAL EVR, DATED 7/13/2023 - GRAND TOTAL									
ENTITY and Entity Code	Tax Year 2022 Market Value	Tax Year 2023 Market Value	Total Change		New Construction	Reappraisal	PERCENTAGE CHANGE		
							Total	New Constr	Reappraisal
SCHOOL DISTRICTS									
Carrollton-Farmers Branch ISD AS	\$27,842,255,460	\$30,991,319,000	\$3,149,063,540	\$392,539,035	\$2,756,524,505		11.31%	1.41%	9.90%
Cedar Hill ISD ES	\$7,003,486,260	\$7,637,785,590	\$634,299,330	\$182,678,006	\$451,621,324		9.06%	2.61%	6.45%
Coppell ISD OS	\$19,175,442,060	\$21,692,413,760	\$2,516,971,700	\$291,692,350	\$2,225,279,350		13.13%	1.52%	11.60%
Dallas ISD DS	\$216,412,741,630	\$241,250,963,490	\$24,838,221,860	\$3,984,078,094	\$20,874,143,766		11.48%	1.83%	9.65%
DeSoto ISD SS	\$6,608,820,340	\$7,336,333,140	\$727,512,800	\$97,398,371	\$630,114,429		11.01%	1.47%	9.53%
Duncanville ISD US	\$9,017,011,620	\$9,654,111,550	\$637,099,930	\$83,476,866	\$553,623,064		7.07%	0.93%	6.14%
Ferris ISD FS	\$54,375,530	\$57,389,630	\$3,014,100	\$3,194,690	-\$180,590		5.54%	5.88%	-0.33%
Garland ISD GS	\$36,836,894,490	\$40,839,963,370	\$4,003,068,880	\$691,123,950	\$3,311,944,930		10.87%	1.88%	8.99%
Grand Prairie ISD PS	\$15,110,999,180	\$17,453,689,170	\$2,342,689,990	\$337,691,913	\$2,004,998,077		15.50%	2.23%	13.27%
Grapevine-Colleyville ISD VS	\$3,012,041,190	\$2,811,456,460	-\$200,584,730	\$0	-\$200,584,730		-6.66%	0.00%	-6.66%
Highland Park ISD HS	\$27,038,732,210	\$32,364,447,710	\$5,325,715,500	\$313,341,552	\$5,012,373,948		19.70%	1.16%	18.54%
Irving ISD IS	\$23,689,477,920	\$26,466,604,840	\$2,777,126,920	\$263,680,712	\$2,513,446,208		11.72%	1.11%	10.61%
Lancaster ISD LS	\$6,051,447,110	\$7,231,069,300	\$1,179,622,190	\$277,170,859	\$902,451,331		19.49%	4.58%	14.91%
Mesquite ISD MS	\$16,905,694,330	\$19,010,254,000	\$2,104,559,670	\$414,273,365	\$1,690,286,305		12.45%	2.45%	10.00%
Richardson ISD RS	\$40,068,490,400	\$43,915,450,510	\$3,846,960,110	\$300,519,294	\$3,546,440,816		9.60%	0.75%	8.85%
Sunnyvale ISD YS	\$2,335,766,710	\$2,974,362,290	\$638,595,580	\$123,390,919	\$515,204,661		27.34%	5.28%	22.06%
SPECIAL DISTRICTS									
Dallas County FCD #1 DD	\$975,149,580	\$1,132,782,030	\$157,632,450	\$54,211,360	\$103,421,090		16.16%	5.56%	10.61%
Dallas County MUD #4 DU	\$4,691,760	\$21,600,020	\$16,908,260	\$13,303,890	\$3,604,370		360.38%	283.56%	76.82%
Dallas County URD DM	\$6,251,971,980	\$6,889,508,050	\$637,536,070	\$57,740,640	\$579,795,430		10.20%	0.92%	9.27%
Denton County LID #1 NL	\$52,225,310	\$64,689,130	\$12,463,820	\$9,940	\$12,453,880		23.87%	0.02%	23.85%
Denton County RUD #1 NR	\$881,760	\$865,880	-\$15,880	\$0	-\$15,880		-1.80%	0.00%	-1.80%
Combined Denton LID & RUD NU	\$310,965,770	\$337,091,230	\$26,125,460	\$44,805	\$26,080,655		8.40%	0.01%	8.39%
Grand Prairie Metro URD GU	\$159,903,730	\$165,675,040	\$5,771,310	\$0	\$5,771,310		3.61%	0.00%	3.61%
Irving FCD, Section I IF	\$463,607,080	\$530,457,920	\$66,850,840	\$382,200	\$66,468,640		14.42%	0.08%	14.34%
Irving FCD, Section III ID	\$3,380,396,650	\$3,867,719,730	\$487,323,080	\$51,247,973	\$436,075,107		14.42%	1.52%	12.90%
Lancaster MUD #1 LM	\$203,591,530	\$244,393,390	\$40,801,860	\$26,767,760	\$14,034,100		20.04%	13.15%	6.89%
Northwest Dallas Co FCD NF	\$697,820,430	\$806,519,170	\$108,698,740	\$192,844	\$108,505,896		15.58%	0.03%	15.55%
Valwood Improvement Authority FF	\$3,993,836,820	\$4,768,317,240	\$774,480,420	\$155,951,951	\$618,528,469		19.39%	3.90%	15.49%
Railroad Rolling Stock TX	\$18,005,580	\$16,184,230	-\$1,821,350	\$0	-\$1,821,350		-10.12%	0.00%	-10.12%

**DALLAS CENTRAL APPRAISAL DISTRICT
COMBINED CERTIFIED AND DISPUTED ESTIMATED VALUE REPORTS
DALLAS COUNTY**

YEAR	PARCELS	% CHANGE	MARKET VALUE	% CHANGE
2023	855,389	2.51%	511,687,304,910	11.25%
2022	834,471	0.66%	459,957,531,580	17.31%
2021	828,965	0.54%	392,081,791,320	4.52%
2020	824,542	0.33%	375,122,738,627	6.73%
2019	821,841	0.60%	351,454,316,570	9.17%
2018	816,929	0.21%	321,944,345,220	9.93%
2017	815,248	0.21%	292,850,181,670	7.52%
2016	813,510	0.58%	272,369,162,270	9.96%
2015	808,786	0.44%	247,690,537,180	7.75%
2014	805,279	0.30%	229,884,264,540	6.30%
2013	802,831	0.31%	216,267,078,080	4.08%
2012	800,339	0.24%	207,784,510,420	2.01%
2011	798,421	0.03%	203,697,682,020	-0.96%
2010	798,207	-0.04%	205,662,895,240	-4.23%
2009	798,561	0.02%	214,739,056,110	-2.52%
2008	798,415	0.88%	220,285,547,350	6.94%
2007	791,461	0.77%	205,990,251,080	9.46%
2006	785,436	1.33%	188,190,357,270	8.03%
2005	775,149	1.60%	174,206,021,550	5.45%
2004	762,940		165,209,217,080	

For more information, visit our Website:

www.DallasCAD.org

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Dallas Central Appraisal District
Annual Report - 2023 Appraisal Year
December 2023

