

# Dallas Central Appraisal District Frequently Asked Questions Paying Your Property Taxes

Please understand that Dallas Central Appraisal District (DCAD) does not control the tax rate and the amount of tax levy as this is the responsibility of each taxing jurisdiction. We cannot assist you in questions about taxes, a taxing jurisdiction's budget, or other activities unrelated to the appraisal district. If you have questions about these matters, you should call the appropriate taxing entity or tax assessor-collector. For a list of tax collecting agencies, please refer to **Local Tax Offices** in Navigation Links on the website.

However, if you have a question concerning your property value, exemption status, ownership, or address correction, you should contact the appraisal district at 214/631-0910 or pre@dcad.org.

### 1. How are taxes calculated?

The tax assessor-collector(s) for the taxing entities where your property is located calculate the amount of tax you owe, send you the tax bill, and collect your tax payments. You may receive multiple tax bills depending on where your property is located.

Dallas Central Appraisal District appraises property in Dallas County in order to determine the value of your property. This value is, in turn, used by the tax assessor-collectors in calculating your property taxes. Your property tax amount is calculated by taking the market value (as determined by the appraisal district) and subtracting any appropriate exemptions (granted by the appraisal district) to determine the taxable value, then multiplying this taxable value by each applicable taxing entity's tax rate.

Try our **Online Property Tax Estimator** available from Navigation Links – "Paying Taxes."

### 2. How are tax rates determined?

Each taxing jurisdiction determines their tax rate by first determining what and how many services will be provided in the coming year and how much revenue will be needed to support these services. The appraisal district provides an appraisal roll listing the value of all the taxable properties within the boundaries of the taxing entity. The taxing entity then takes the revenue needed and divides it by the taxable value to calculate an estimated tax rate. This estimated rate is debated, adjusted as needed, and then is adopted by the taxing unit's governing body (i.e., city council, school board or commissioners court). This is basically how the taxing entities establish the tax rate necessary to raise the needed tax dollars to fund their budget. However, there are "Truth In Taxation" laws which



# Dallas Central Appraisal District Frequently Asked Questions Paying Your Property Taxes

limit how much this tax rate can be and sometimes require a vote by the public to approve a tax rate that exceeds a certain percentage increase. For a listing of each taxing unit's tax rate and exemptions offered, you may refer to the annual detail listing of Ad Valorem Tax Rates for Dallas County at this website — "Taxing Unit Rate."

#### 3. When are taxes due?

Taxes become due when the taxpayer receives a bill. Most tax assessor-collectors mail bills around October 1. However, failure of the property owner to receive the tax bill does not affect the validity of the tax. Typically taxpayers have until January 31 of the following year to pay their taxes. They become delinquent on February 1 when penalty and interest charges begin accumulating on most unpaid tax bills. However, if a taxing unit mails an initial bill after January 10, that tax becomes delinquent on the first day of the next month that will provide at least 21 days for payment without penalty or interest. Throughout the year, tax collectors mail notices to delinquent taxpayers and take legal action to secure payment of overdue taxes, penalties and interest.