

Dallas Central Appraisal District Exemption Overview

The Dallas Central Appraisal District (DCAD) is responsible for determining if an individual is qualified for a Residence Homestead Exemption (General, Age 65 or Older, Disabled Person and Disabled Veterans) and determining if an owner is qualified for a Total Exemption (Religious Organizations, Charitable Organizations, and Governmental Agencies etc.) In both of these exemption processes (Homestead Exemption and Total Exemption) the applicant must comply and meet the applicable qualifications outlined in Chapter 11 of the Texas Property Tax Code.

Please note the following:

- Any person or organization requesting an exemption, excluding a Governmental Agency (Public Property), must fill out a state prescribed application which will then be reviewed and qualified by DCAD per Chapter 11 of the Texas Property Tax Code.
- Exemption applications (Homestead Exemption and Total Exemption) are typically a onetime filing. The Chief Appraiser, at any time, can request an individual or organization to reapply for an exemption in order to confirm current qualifications. Based on ongoing DCAD audits and inquiries received, any suspect accounts are asked to reapply for the current appraisal year or prior years, if applicable.
- When there is an ownership change (deed transfer), any pre-existing exemptions are programmatically removed and the new owner is required to file a new application.
- In 2011 the law was changed for homestead exemption qualifications. It requires that the applicant's driver's license address must match the property address. DCAD has implemented procedures to ensure all current applicants meet this requirement.
- DCAD has ongoing audits for both Homestead Exemptions and Total Exemptions to verify that owners still qualify for the exemption.
 - Homestead exemption audits include cross referencing the Texas Department of Public Safety's (DPS) current database of Driver Licenses and Texas Identifications with the DCAD homestead exemption database for validity.
 - ♦ If DCAD identifies any suspect accounts we may use additional third party tools and databases (LexisNexis, Public Data, and Texas Department of Health and Human Services, etc.) to aid in our determination.
 - ♦ DCAD will notify the owner by U.S. Mail and require them to respond with additional information or reapply for the exemption.
 - ♦ Depending on the response and/or the application the exemption may be retained, granted or removed.
 - ♦ DCAD follows the removal process specified in the Texas Property Tax Code.
 - When DCAD qualifies a property owner for a homestead exemption, internal checks and balances are in place to ensure the property owner has only one homestead exemption.

- For homestead exemptions where the property owner's mailing address is different from the property address the owner is required to provide a written explanation. Depending on the response the exemption may be retained or removed. Note: an owner may be temporarily away for up to two years and still retain the homestead exemption.
- DCAD's audit of the Total Exemption accounts (i.e. Religious, Charitable and Miscellaneous, etc.) is to ensure that they each have an application on file and meet the requirements for a Total Exemption. As necessary some accounts are requested to reapply. A complete audit of all Total Exemption accounts took place over a period of years and continues as needed.
- DCAD receives death records from the Texas Department of Health and Human Services allowing DCAD to research deceased individuals who no longer qualify for a homestead exemption. It should be noted that there may be a surviving spouse who may qualify to retain the exemption.
- Other internal audits such as reviewing individuals over a certain age are ongoing to ensure accurate records.
- Erroneously granted exemptions (Homestead Exemption and Total Exemption) can be removed for up to the five preceding tax years per the Texas Property Tax Code. When applicable, DCAD pursues these remedies.
- If DCAD receives an inquiry from any entity or the public concerning the validity of a Homestead or Total exemption, DCAD will investigate the matter thoroughly using internal and/or third party resources (LexisNexis, Public Data, DPS, Texas Department of Health and Human Services, etc.) and take the appropriate action. This may include requesting the owner reapply for the exemption and/or removing the exemption for current and/or prior years.
- Since 2016, Dallas City Attorney's Office-Community Prosecution Unit and DCAD developed a simple form for their team members to notify DCAD of suspicious exemptions that they encounter. The *City of Dallas-Request for Review of Exemption* form is attached.

If any of the city staff have questions regarding the exemption qualification process or concerns with an existing exemption then please contact us so we can follow up accordingly.

Taxing Entity: _____ **—Request for Review of Exemptions/Improvements**

Account Information

Property address: _____ Owner Name: _____
Account No: _____ Owner Address: _____
Exemption(1): _____ Owner Phone No: _____
Exemption(2): _____ Owner Email: _____

Referral Information

Summary of information
related to exemption:

If owner is deceased
estimated or actual date
of death:

If improvement no
longer exists, estimated
or actual date of
demolition or removal:

If property is a rental,
estimated or actual start
date of rental:

Additional Information

Photos attached: **Y** **N**

Additional documents attached: **Y** **N**

Taxing Entity / Staff Contact Information

Name: _____ Job Title: _____
Email: _____ Phone No: _____
Date of Referral: _____