

Property Tax Appraisal Data

City of Dallas Analyses

City GIS Services has been working with data from the Property Tax Appraisal Districts that serve the City of Dallas for over a decade. This document provides an overview of what data is available and how it is and might be used to achieve City objectives.



Tax Appraisal Data

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Tax Appraisal District Data

In Texas, property taxes are assessed and collected locally by County Appraisal Districts. The City of Dallas falls into five counties and thus works with five appraisal districts.

Each appraisal district provides the City with data that is used to pursue City objectives and to conduct real property analyses. Every City department is directly or indirectly affected by these analyses or by the effects of tax appraisals within the City limits.

How Dallas Uses Appraisal Data

The City has used appraisal data for decades, maintaining copies of it first on mainframes and later within relational database management systems (RDBMS). This data has provided a base from which valuable analyses has been conducted.

Since the release of the 2008 certified roll by the five county appraisal districts which cover Dallas, City GIS has developed a seamless GIS layer that allows for the analyses of real property across the City. These analyses focus on such aspects of property such as taxable value, vacant land, features of improvements, exemption status, and many other features that impact City work.

This parcel layer – a polygon feature class - provides a geographic link to multiple records in multiple appraisal data tables stored in multiple databases. This geographic structure allows City staff to perform analyses of these disparate attributes across the City or by discrete geographic subdivisions, such as Council District, City Service Area, or Census geography.

Characteristics of Appraisal Data: Resources and Constraints

While the millions of records of appraisal data which are organized into many hundreds of fields provide a wealth of information there

Texas House Bill 1010



Prior to January 1, 2008, Dallas Central Appraisal District (DCAD) provided all tax appraisals for property within the Dallas city limits. HB 1010 limits the geographic extent of tax appraisal districts in Texas to a single county. Since Dallas falls within five counties, beginning in 2008 Dallas receives appraisal data from five different entities.

Fortunately, the other four counties – Collin, Denton, Kaufman, and Rockwall – all used the same system, albeit with slight differences for each. This system – PACS – is completely different than the data model used by DCAD.

City GIS Services invested hundreds of hours to develop a system by which the data from the five disparate systems could be merged into a single seamless data set. This parcel layer is at the core of all analyses of real property for the City and is used daily by City staff from almost every department.



are limitations to the analyses that can be performed. Some of these constraints are due to the differences between the five databases that are processed and merged into the single parcel layer.

Other limitations are based upon the fact that the data was developed for a single purpose – to accurately and fairly assess property value for ad valorem taxation. Thus, it is ill-suited and sometimes completely incompatible with other sorts of analyses which focus on larger social, economic, environmental, and political issues.

Despite the inherent restrictions implied in the use of property tax appraisal data, these data are important to the successful execution of the City's mission and are a valuable resource. In a separate document a more detailed treatment of the data itself is offered to assist City staff in determining which particular attributes of the data are important to the execution of their duties.

References

Overview of property taxes in Texas provided by Texas Comptroller

<http://www.window.state.tx.us/taxinfo/proptax/ptax5.html>

Texas Senate Bill 621 (SB 621) - 1979

<http://www.lrl.state.tx.us/legis/billsearch/billdetails.cfm?billtypedetail=SB&billnumberdetail=621&legSession=66-0>

SB 621 Committee Report (House Study Group)

<http://www.lrl.state.tx.us/scanned/hroBillAnalyses/66-0/SB621.pdf>

Texas House Bill 1010 (HB 1010) – 2007

<http://www.legis.state.tx.us/billlookup/History.aspx?LegSess=80R&Bill=HB1010>

Dallas Central Appraisal District (DCAD)

<http://www.dallascad.org/>

DCAD History

<http://www.dallascad.org/AboutUs/History.aspx>

City GIS Processes and Analyses of Appraisal Data

http://cod/dwu/ISO/Procedures/DWU-PRO-007-GIS_GISTaxappraisal2012.pdf

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http://cod/dwu/ISO/WorkInstructions/DWU-WKI-017-GIS_CityParcelUpdateFromCounties.pdf

http://cod/dwu/ISO/WorkInstructions/DWU-WKI-028-GIS_GenerateAppraisalReportsByCouncilAndNorthSouth.pdf