

Appraisal Review Board

The Appraisal Review Board (ARB) is an independent, impartial group of citizens authorized to resolve disagreements between taxpayers and the Appraisal District. ARB members are appointed by the Local Administrative Judge of Johnson County for two-year terms. To qualify for service on the ARB, an individual must be a resident of the Appraisal District for at least two years prior to taking office. No employees or officers of the Appraisal District or the taxing units it serves may sit on the ARB. Any person who is a former member of the governing body or officer or employee of a taxing unit, or is a former director, officer, or employee of the Appraisal District is ineligible to serve. Also the person's close relatives cannot work as professional tax agents or tax appraisers within the Appraisal District. ARB members must comply with special conflict of interest laws.

The ARB determines taxpayer protests and taxing unit challenges. The ARB also determines whether the Chief Appraiser has granted or denied exemptions and agricultural appraisals properly. The ARB establishes its own Procedures and Rules that govern its operations based on the Texas Comptroller's Model Hearing Procedures. The ARB's decisions are binding only for the year in question. ARB members cannot discuss your case with anyone outside of the hearing. Most protest hearings, however, are open to the public and anyone can sit in and listen to the case. For cost saving purposes, the ARB typically meets at the Appraisal District office.

When enacted in the Tax Code, the Texas Legislature created appraisal districts and ARB's as separate entities. The ARB members are by statute not employees of the Appraisal District, including the Board of Directors. Texas courts have recognized this legislature separation-directly acknowledging that the appraisal district and the ARB are "separate and distinct bodies." The ARB may use the staff of the appraisal office for clerical assistance, but the ARB maintains an independence from the district's board of directors and the appraisal district staff, including the chief appraiser.

The Appraisal Review Board's duties and a property owner's right to protest the appraisal of their property are more thoroughly explained in the pamphlet entitled *Property Taxpayer Remedies*. This pamphlet is available on the Comptroller's website at www.window.state.tx.us or at the Appraisal District's office.