

Dallas County Appraisal Review Board

The Dallas County Appraisal Review Board (ARB) is a group of private citizens authorized to resolve disputes between taxpayers and the Appraisal District. The ARB was created by the Texas Legislature to provide an independent judicial review of property owner protests. The ARB is a separate authoritative body and are not employees of the Dallas Central Appraisal District.

ARB members are appointed by the Local Administrative District Judge of Dallas County for two-year terms.

The ARB determines property owner protests and taxing unit challenges. The ARB also determines if the Chief Appraiser has granted or denied exemptions and agricultural appraisals properly. The ARB's decisions are binding only for the year in question. The ARB begins protest hearings in early May and typically finishes by the middle of July. However, the ARB may continue hearing a substantial number of protests through September. The ARB also meets throughout the remainder of the year on a monthly basis to carry out supplemental duties. ARB meetings are open to the public. The ARB establishes its own Procedures and Rules that govern its operations. ARB hearings and meetings are held at the Dallas Central Appraisal District (DCAD) offices. There are up to one hundred twenty (120) members on the Dallas County ARB.

Under the law, the ARB has a very specific set of duties which include:

1. Determine protests initiated by property owners;
2. Determine challenges initiated by taxing units;
3. Correct clerical errors in the appraisal records and the appraisal rolls;
4. Act on motions to correct appraisal rolls under Section 25.25 of the Texas Property Tax Code;
5. Determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by Subchapter C, D, or E, Chapter 23, Property Tax Code;
6. After it has completed substantially all protests, the ARB approves the appraisal records.

Would you like to be considered for service as a Dallas County Appraisal Review Board Member?

Serving on the Dallas ARB is an excellent way to give back to your community by performing a necessary and valuable service. The ARB hearing process is an essential function of local government and gives citizens of Dallas County an opportunity to have their appraisals and exemptions as determined by the Dallas Central Appraisal District reviewed by an independent Appraisal Review Board.

If you are interested in service, questionnaires for Appraisal Review Board members will be accepted by the Dallas County Taxpayer Liaison Officer on behalf of the Local Administrative District Judge of Dallas County. Questionnaires from third parties will not be accepted. The questionnaire process will open June 1 annually and continue until the current vacancies have been filled. Appointments are usually made by January 1st each year.

Service on the ARB for new members typically begins in May after state required training has been completed in March. Attendance at all required training is mandatory.

The ARB is a citizen board that sits in panels of one, three, or five to hear testimony and review evidence in order to determine property owner protests which cannot be resolved informally by the Dallas Central Appraisal District.

Service on the ARB is not a full-time appointed position and appointed members ARE NOT EMPLOYEES OF THE DALLAS CENTRAL APPRAISAL DISTRICT. Members are compensated per diem when conducting hearings, attending ARB meetings, or attending state required ARB member education sessions. Participating in all three of these activities is mandatory.

ARB service is a full-time 8 hour per day commitment during May through September and requires members to be available to serve all day every weekday and several Saturdays during this time period. Weekday hearings are also held on a more limited basis each month from October through April. The number of hearings varies significantly and ARB members are not always scheduled every day, but must be available to serve if needed.

The ARB members typically serve an average of 65 days per year.

If you would like to be considered for service on the Dallas County ARB, please take some time to read the following limitations imposed by the state legislature before filling out the ARB questionnaire. As an applicant you must meet the state mandated requirements in order to be considered:

- You must be a current resident of Dallas County, having resided in the county for at least 2 years.
- You are not eligible to serve if you are currently a member of the governing body, an officer, or a full-time or part-time employee of a county, city, school district, community

college district, municipal utility district, or any other entity supported by local property taxes.

- If you are a former tax unit / governing body member (*example would be a substitute teacher*), or officer of a local government served by DCAD, you are ineligible for four years from the anniversary date you stopped serving in the position's capacity.
- You are not eligible to serve if you are currently employed either full or part-time by the State Comptroller of Public Accounts.
- You are not eligible to serve if you have ever been employed by DCAD or served as a member of the DCAD's board of directors.
- You are not eligible to serve if you have served all or part of three previous terms as an ARB member.
- You are not eligible to serve if you are currently serving as an election judge.
- If you have appeared before the ARB for compensation as a consultant, accountant, appraiser, or representative of a property owner. You are not eligible to serve until 2 years from the anniversary date you appeared before the ARB.
- You are not eligible to serve if you are related by blood or marriage to a current member of the ARB or an employee of the DCAD.
- You are not eligible to serve if you are related by blood or marriage to a member of the DCAD board of directors, a paid tax consultant that does business at DCAD, or performs appraisals for use in property tax proceedings at the DCAD.
- You are not eligible to serve if you or your spouse have a business in which you have a substantial interest that has a contract with a local government or DCAD. (A substantial interest it means combined ownership by you and your spouse of 10% of voting stock or shares of a business entity, or that you or your spouse is a partner, limited partner, or officer of the business entity).
- You must be a United States citizen or you are eligible to be employed under a visa or work permit.
- You are not eligible to serve if you own property with delinquent taxes that have been owed to a taxing unit for more than 60 days after the delinquency date, unless the delinquent taxes and any penalties and interest are being paid under an installment agreement.

If you would like to serve on the Appraisal Review Board of Dallas County access the link to the 2024 ARB Questionnaire on the main ARB webpage.