

The ARB's Role in the Property Tax System

The local property tax system follows the principle of checks and balances. An appraisal district board of directors hires the chief appraiser and sets the budget. The directors have no authority to set values or appraisal methods. The chief appraiser carries out the appraisal district's legal duties, hires the staff, makes the appraisals and operates the appraisal office.

The appraisal review board (ARB) is the judicial part of the system. The ARB is a separate body from the appraisal office and serves a different function. It hears and resolves disputes over appraisal matters. This is a very broad and important responsibility, but the ARB must be sensitive to its legal and practical limits.

First, the ARB only has authority over matters submitted to it. The ARB has no role in the day to day operations of the appraisal office or in appraising property.

Except where it is deciding a protest, challenge or a correction motion, the ARB has no authority to change a value or correct the appraisal records directly. In a challenge, it must order the chief appraiser to reappraise or correct the records related to the challenge. Only in resolving taxpayer protests can the ARB make changes or set a value on its own. Such a change only affects the property in question.