



APPRAISAL REVIEW BOARD OF DALLAS COUNTY

2024

The Appraisal Review Board of Dallas County (ARB) is an independent quasi-judicial entity consisting of local taxpayers appointed by the Local Administrative District Judge of Dallas County. The ARB is charged with the responsibility to hear and resolve disputes that property owners or taxing entities may have with Dallas Central Appraisal District (DCAD). The ARB is a separate entity from DCAD and is not subject to its control.

The ARB determines taxpayer 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 meets throughout 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. For cost savings purposes, the ARB typically meets at DCAD offices.

When it enacted the Tax Code, the Texas Legislature created appraisal districts and ARB's as separate entities. Texas courts have recognized this legislative separation—directly acknowledging that the appraisal district and the ARB are “separate and distinct bodies.” For 2024, there may be up to one hundred-twenty (120) appointed members on the ARB.

Current ARB officers are:

Chairman

Maxine Wiley

Vice Chairman/Secretary

Amy Testerman