

APPRAISAL REVIEW BOARD OF WILLIAMSON COUNTY

The Appraisal Review Board (ARB) is a group of impartial citizens that serve as the judicial part of the protest system. The ARB is a separate and independent body from the Williamson Central Appraisal District and serves a different function.

The ARB hears and resolves disputes over appraisal matters based on evidence provided by both the taxpayer and the appraisal district. While this is a broad and important responsibility, the ARB must be sensitive to its legal and practical limits while adhering to Texas property tax codes.

The ARB has authority over matters submitted to it and has no role in the day to day operations of the appraisal office or in appraising property. Except where it is deciding a taxpayer protest, the ARB has no authority to change a value or change the appraisal records directly.