

How to File an ARB Complaint

An Appraisal Review Board (ARB) is a group of citizens authorized to resolve disputes between taxpayers and the appraisal district. The ARB hears taxpayer protests. The ARB also hears issues that a taxing unit may challenge about the appraisal district's actions. In taxpayer protests, it listens to both the taxpayer and the chief appraiser. The ARB panel meets in open session in accordance to the Texas Open Meetings Act and reviews each protest, rendering a decision for each hearing.

One of the many responsibilities of the Deaf Smith County Appraisal District Board of Directors (BOD) is to consider written complaints filed by the public addressing ARB concerns. This policy covers how to file a complaint. The BOD will consider written complaints related to matters under its jurisdiction.

Written complaints should be addressed to the Board of Directors Chairperson at:

Deaf Smith County Appraisal District Board of Directors
Deaf Smith County Appraisal District
P.O. Box 2298
Hereford, Texas 79045

Only written complaints will be accepted. Complaints over the telephone or in person will not be accepted.

When you file your complaint, please include the following information:

- your name, address and telephone number;
- the name of the staff person or persons about whom you are complaining or the issue about which you are complaining;
- the date, if applicable, of the incident about which you are complaining; and
- the exact nature of the complaint.

If the BOD finds that it has no authority to address a complaint it shall notify the complainant in writing specifying so.

In addition, complaints can be filed with the Property Tax Division of the Texas State Comptroller's office.