

The seal of the Texas Comptroller of Public Accounts is visible in the background. It features a central five-pointed star surrounded by a wreath of olive and oak branches. The words "THE COMPTROLLER OF PUBLIC ACCOUNTS" are inscribed around the perimeter of the seal, and "TEXAS" is written at the bottom.

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Texas Comptroller of Public Accounts

Appraisal Review

Board Survey

Property Owner

Responses

2017 Results

February 2018

Foreword

Tax Code Section 5.103(e) directs the Comptroller of Public Accounts to develop a survey for the purpose of providing the public with a reasonable opportunity to offer comments and suggestions concerning procedures used by an appraisal review board (ARB) in conducting a hearing and the fairness and efficiency of the ARB.

The Comptroller's office does not have authority to intervene in local tax matters or take direct action on any comment or suggestion submitted.

Tax Code Section 5.103(f) requires the Comptroller's office to issue an annual report summarizing the comments and suggestions received from property owners. This report is a compilation and summation of property owner responses received by the Comptroller's office through the electronic survey.

The Comptroller's office provides data received from property owners, their agents, chief appraisers or members of the public in a downloadable electronic spreadsheet that can be found on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/reports/index.php.

Overview

The Comptroller’s office developed an electronic survey that is administered locally by each appraisal district. Responses concerning appraisal records are collected annually from April 15 through Dec. 1.

The Comptroller’s ARB survey captures information concerning the performance of ARB panels and full ARBs, but does not reflect the result of each protest hearing. One survey was allowed to be completed by each property owner at the conclusion of a hearing regardless of whether the hearing involved one account or several accounts; whether the accounts were related to the same property or not; and whether the hearing was conducted by a single ARB panel or the full ARB in a single day. Persons participating in a single protest hearing before the same ARB panel or full ARB over several days were allowed to complete one survey on each day. Persons participating in multiple protest hearings before different ARB panels on a single day were allowed to complete one survey for each panel.

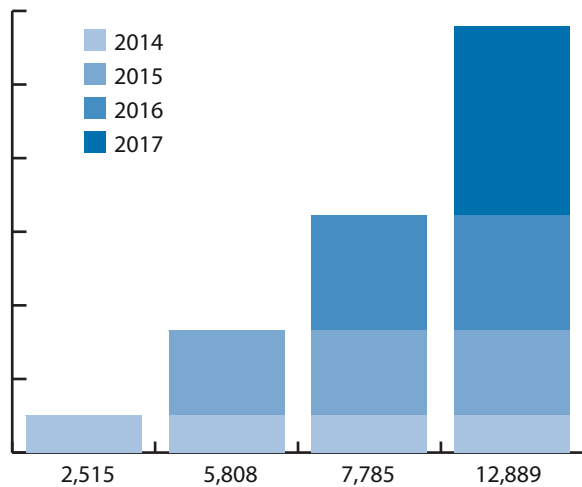
This report summarizes property owner responses to the Comptroller’s survey by topic. Survey questions requested comments or suggestions from property owners on the following six topics:

- survey respondent information;
- the conduct of the ARB members at the hearing;
- the ARB hearing process;
- the overall impression of the ARB hearing;
- the protest of the property considered in a hearing; and
- suggestions to improve the ARB process.

Respondent Information

The Comptroller’s 2017 ARB survey was responded to by 12,889 property owners who personally attended an ARB hearing in 2017. This continues the substantial increase in the number of respondents each year. **Exhibit 1** shows the total number of respondents for each year of the survey since its inception.

EXHIBIT 1
Total Number of Respondents by Year



Responses were collected concerning the 2017 appraisal records from April 15, 2017 through Dec. 1, 2017. Of the 254 Texas counties, 147 had property owners who responded to the ARB survey and 107 had no respondents. Of the 147 counties with respondents, 61 counties had 10 or more property owners respond to the ARB survey. **Exhibit 2** shows the 17 counties with more than 100 property owner respondents. All other counties had less than 100 property owners respond to the Comptroller’s ARB survey.

Exhibit 3 shows the breakdown of the number of responses received to the 2017 ARB survey by county. It includes the number of responses each county’s ARB received and the percent-age of the total responses received. **Exhibit 3** does not include the 107 counties in which no property owners responded to the ARB survey.

EXHIBIT 2
Counties with More Than 100 Respondents

| ARB | Percent of All Responses | Number of Responses |
|------------|--------------------------|---------------------|
| Harris | 36.9% | 4,758 |
| Tarrant | 7.0% | 897 |
| Dallas | 5.9% | 759 |
| Montgomery | 5.0% | 649 |
| Fort Bend | 4.3% | 549 |
| Denton | 4.2% | 547 |
| Nueces | 4.0% | 521 |
| Travis | 3.6% | 458 |
| Parker | 3.5% | 451 |
| El Paso | 2.9% | 372 |
| Lubbock | 2.5% | 324 |
| Williamson | 2.3% | 297 |
| Wise | 1.7% | 219 |
| Collin | 1.5% | 199 |
| Galveston | 1.1% | 142 |
| Hays | 0.8% | 108 |
| Austin | 0.8% | 104 |

EXHIBIT 3
Respondent Count by County

| County | Percent of All Responses | Number of Responses |
|-----------|--------------------------|---------------------|
| Anderson | 0.0% | 3 |
| Andrews | 0.1% | 10 |
| Angelina | 0.0% | 3 |
| Aransas | 0.1% | 14 |
| Armstrong | 0.0% | 3 |
| Austin | 0.8% | 104 |
| Bandera | 0.0% | 4 |
| Bell | 0.1% | 13 |

EXHIBIT 3

Respondent Count by County (continued)

| County | Percent of All Responses | Number of Responses |
|-----------|--------------------------|---------------------|
| Bexar | 0.0% | 1 |
| Blanco | 0.2% | 28 |
| Bosque | 0.0% | 4 |
| Bowie | 0.1% | 7 |
| Brazoria | 0.4% | 54 |
| Brazos | 0.1% | 6 |
| Brooks | 0.0% | 1 |
| Burleson | 0.1% | 9 |
| Burnet | 0.2% | 24 |
| Caldwell | 0.1% | 10 |
| Calhoun | 0.1% | 9 |
| Callahan | 0.1% | 6 |
| Cameron | 0.1% | 14 |
| Camp | 0.0% | 4 |
| Cass | 0.1% | 10 |
| Chambers | 0.0% | 1 |
| Childress | 0.0% | 1 |
| Collin | 1.5% | 199 |
| Comal | 0.2% | 26 |
| Cooke | 0.0% | 2 |
| Coryell | 0.0% | 4 |
| Crosby | 0.0% | 2 |
| Dallam | 0.1% | 11 |
| Dallas | 5.9% | 759 |
| Delta | 0.0% | 5 |
| Denton | 4.2% | 547 |
| DeWitt | 0.0% | 2 |
| Dimmit | 0.0% | 2 |
| Donley | 0.0% | 1 |
| Duval | 0.0% | 2 |
| Ector | 0.1% | 6 |
| Edwards | 0.0% | 3 |
| El Paso | 2.9% | 372 |
| Ellis | 0.5% | 60 |
| Falls | 0.0% | 2 |
| Fannin | 0.0% | 4 |

| County | Percent of All Responses | Number of Responses |
|------------|--------------------------|---------------------|
| Fayette | 0.2% | 19 |
| Fisher | 0.0% | 1 |
| Foard | 0.0% | 1 |
| Fort Bend | 4.3% | 549 |
| Franklin | 0.1% | 11 |
| Freestone | 0.0% | 2 |
| Gaines | 0.0% | 1 |
| Galveston | 1.1% | 142 |
| Garza | 0.0% | 1 |
| Gillespie | 0.3% | 36 |
| Glasscock | 0.0% | 1 |
| Gonzales | 0.5% | 61 |
| Gregg | 0.0% | 1 |
| Grimes | 0.0% | 3 |
| Hansford | 0.1% | 7 |
| Hardin | 0.1% | 16 |
| Harris | 36.9% | 4,758 |
| Harrison | 0.1% | 8 |
| Hartley | 0.1% | 6 |
| Haskell | 0.0% | 1 |
| Hays | 0.8% | 108 |
| Hidalgo | 0.1% | 11 |
| Hill | 0.0% | 2 |
| Hockley | 0.0% | 2 |
| Hood | 0.4% | 57 |
| Houston | 0.5% | 63 |
| Hunt | 0.0% | 4 |
| Hutchinson | 0.0% | 2 |
| Jackson | 0.0% | 3 |
| Jasper | 0.1% | 17 |
| Jefferson | 0.7% | 85 |
| Johnson | 0.1% | 13 |
| Jones | 0.0% | 1 |
| Kent | 0.0% | 3 |
| Kerr | 0.2% | 19 |
| Kimble | 0.0% | 1 |

EXHIBIT 3
Respondent Count by County (concluded)

| County | Percent of All Responses | Number of Responses |
|-------------|--------------------------|---------------------|
| Kinney | 0.0% | 2 |
| Kleberg | 0.1% | 11 |
| Knox | 0.0% | 2 |
| Lamar | 0.1% | 15 |
| Lee | 0.0% | 5 |
| Liberty | 0.1% | 8 |
| Limestone | 0.1% | 11 |
| Llano | 0.0% | 1 |
| Lubbock | 2.5% | 324 |
| Lynn | 0.2% | 19 |
| Matagorda | 0.2% | 29 |
| McCulloch | 0.1% | 6 |
| McLennan | 0.4% | 45 |
| Menard | 0.0% | 3 |
| Midland | 0.0% | 1 |
| Milam | 0.1% | 10 |
| Mills | 0.0% | 1 |
| Mitchell | 0.0% | 1 |
| Montague | 0.0% | 4 |
| Montgomery | 5.0% | 649 |
| Moore | 0.0% | 1 |
| Motley | 0.0% | 1 |
| Nacogdoches | 0.8% | 99 |
| Navarro | 0.0% | 4 |
| Newton | 0.0% | 1 |
| Nueces | 4.0% | 521 |
| Ochiltree | 0.0% | 1 |
| Palo Pinto | 0.2% | 30 |
| Parker | 3.5% | 451 |
| Parmer | 0.0% | 1 |
| Potter | 0.2% | 25 |
| Presidio | 0.4% | 56 |
| Rains | 0.5% | 58 |
| Randall | 0.4% | 46 |

| County | Percent of All Responses | Number of Responses |
|---------------|--------------------------|---------------------|
| Robertson | 0.0% | 1 |
| Rockwall | 0.1% | 11 |
| Runnels | 0.0% | 4 |
| San Augustine | 0.1% | 6 |
| San Jacinto | 0.0% | 1 |
| San Patricio | 0.0% | 2 |
| San Saba | 0.1% | 17 |
| Scurry | 0.0% | 1 |
| Smith | 0.1% | 15 |
| Somervell | 0.0% | 1 |
| Stephens | 0.0% | 1 |
| Sutton | 0.0% | 1 |
| Swisher | 0.0% | 1 |
| Tarrant | 7.0% | 897 |
| Taylor | 0.0% | 2 |
| Titus | 0.1% | 6 |
| Tom Green | 0.0% | 5 |
| Travis | 3.6% | 458 |
| Trinity | 0.0% | 1 |
| Tyler | 0.0% | 1 |
| Upshur | 0.0% | 2 |
| Victoria | 0.1% | 7 |
| Washington | 0.1% | 8 |
| Webb | 0.2% | 24 |
| Wharton | 0.4% | 48 |
| Wheeler | 0.0% | 1 |
| Wichita | 0.1% | 14 |
| Wilbarger | 0.2% | 20 |
| Williamson | 2.3% | 297 |
| Wise | 1.7% | 219 |
| Wood | 0.0% | 2 |
| Yoakum | 0.0% | 1 |
| Zavala | 0.0% | 4 |

Conduct of ARB Members

The Comptroller’s 2017 ARB survey gave property owners an opportunity to comment about the conduct of the ARB members at the hearing. Property owners were asked to select strongly agree, agree, no opinion, disagree or strongly disagree pertaining to five categories of conduct of ARB members. They were asked if ARB members were courteous, attentive, knowledgeable, organized and fair. **Exhibit 4** shows the breakdown by percentage of responses to each question. As with the 2014 through 2017 respondents, more than half of the 2017 respondents indicated they strongly agree that ARB members acted positively in each category.

Exhibit 5 contrasts the 2014 through 2017 surveys combined percentages for respondents indicating either strongly agree or agree. The variance is very slight.

Property owners were also asked if their comments on ARB member conduct reflect the conduct of the ARB as a whole or an individual ARB member. Of the 12,282 respondents, an overwhelming 95.8 percent of property owners indicated that their comments were based on the conduct of the ARB as a whole compared to 4.2 percent who indicated their comments were based on an individual ARB member.

EXHIBIT 4
Conduct of the ARB Members

| Conduct | Strongly Agree | Agree | No Opinion | Disagree | Strongly Disagree | Number of Responses |
|---------------|----------------|-------|------------|----------|-------------------|---------------------|
| Courteous | 77.0% | 18.0% | 1.9% | 1.6% | 1.6% | 12,609 |
| Attentive | 74.4% | 18.4% | 2.6% | 2.6% | 2.0% | 12,478 |
| Knowledgeable | 66.4% | 18.4% | 6.9% | 4.9% | 3.4% | 12,455 |
| Organized | 71.9% | 20.1% | 4.2% | 2.1% | 1.7% | 12,455 |
| Fair | 58.3% | 18.6% | 6.8% | 8.3% | 8.0% | 12,411 |

EXHIBIT 5
Strongly Agree and Agree Responses (Combined Percentages)

| Conduct | 2014 | 2015 | 2014-2015 Difference | 2016 | 2015-2016 Difference | 2017 | 2016-2017 Difference |
|---------------|-------|-------|----------------------|-------|----------------------|-------|----------------------|
| Courteous | 96.1% | 95.7% | -0.4% | 95.3% | -0.4% | 95.0% | -0.3% |
| Attentive | 94.2% | 93.2% | -1.0% | 93.2% | 0.0% | 92.8% | -0.4% |
| Knowledgeable | 85.8% | 85.1% | -0.7% | 83.5% | -1.6% | 84.8% | 1.3% |
| Organized | 90.8% | 92.8% | 2.0% | 91.7% | -1.1% | 92.0% | 0.3% |
| Fair | 77.3% | 77.2% | -0.1% | 75.8% | -1.4% | 76.9% | 1.1% |

ARB Hearing Process and Overall Impressions

The Comptroller’s 2017 ARB survey gave property owners an opportunity to comment about the ARB hearing process. When asked about various aspects of the hearing process, property owners were asked to select from the following responses: strongly agree, agree, no opinion, disagree or strongly disagree. The property owners were asked whether:

- the hearing procedures were informative;
- the hearing procedures were followed;
- they received prompt service;
- they were given reasonable time to present evidence;
- the ARB considered the evidence thoughtfully; and
- the protest determination was stated clearly.

In the 2017 survey, more than 89 percent of the respondents either strongly agreed or agreed that ARBs generally have hearing procedures that are informative of the hearing

process; more than 92 percent of respondents indicated that the ARBs followed their hearing procedures; and 89 percent of respondents indicated they received prompt service when attending ARB hearings.

Almost 90 percent of respondents felt they had a reasonable amount of time to present their evidence during the ARB hearing, and 77 percent felt their evidence was thoughtfully considered by the ARB panel. A total of 90 percent of respondents thought their protest determination was clearly stated by the ARB. **Exhibit 6** shows the 2017 breakdown by percentage of responses to each question.

Exhibit 7 contrasts the 2014 through 2017 surveys combined percentages for respondents selecting either strongly agree or agree to each question, indicating a slight variance.

EXHIBIT 6
ARB Hearing Process

| Hearing Process | Strongly Agree | Agree | No Opinion | Disagree | Strongly Disagree | Number of Responses |
|--------------------------------------|----------------|-------|------------|----------|-------------------|---------------------|
| Hearing procedures were instructive | 58.5% | 31.4% | 4.8% | 3.4% | 1.9% | 12,248 |
| Hearing procedures followed | 64.6% | 28.1% | 5.0% | 1.2% | 1.1% | 12,209 |
| Service was prompt | 62.2% | 27.0% | 3.2% | 4.5% | 3.1% | 12,181 |
| Reasonable time to present evidence | 62.5% | 27.4% | 3.0% | 4.5% | 2.6% | 12,191 |
| Evidence considered thoughtfully | 56.0% | 21.1% | 5.3% | 9.7% | 7.9% | 12,217 |
| Protest determination stated clearly | 63.7% | 27.1% | 4.0% | 2.8% | 2.4% | 12,152 |

EXHIBIT 7
Strongly Agree and Agree Responses (Combined Percentages)

| Conduct | 2014 | 2015 | 2014-2015 Difference | 2016 | 2015-2016 Difference | 2017 | 2016-2017 Difference |
|--------------------------------------|-------|-------|----------------------|-------|----------------------|-------|----------------------|
| Informative hearing procedures | 88.4% | 87.0% | -1.4% | 88.9% | 1.9% | 89.9% | 1.0% |
| Hearing procedures followed | 90.0% | 92.3% | 2.3% | 92.9% | 0.6% | 92.7% | -0.2% |
| Service was prompt | 87.9% | 88.7% | 0.8% | 88.0% | -0.7% | 89.2% | 1.2% |
| Reasonable time to present evidence | 92.7% | 91.6% | -1.1% | 89.6% | -2.0% | 89.9% | 0.3% |
| Evidence considered thoughtfully | 78.1% | 78.1% | 0.0% | 75.5% | -2.6% | 77.1% | 1.6% |
| Protest determination stated clearly | 89.7% | 89.7% | 0.0% | 89.4% | -0.3% | 90.8% | 1.4% |

Property owners were asked to comment on their overall impression of the ARB. **Exhibit 8** indicates that based on the 12,022 responses received, property owners have an excellent overall impression of the ARB.

EXHIBIT 8
Overall Impression of the 2017 ARB

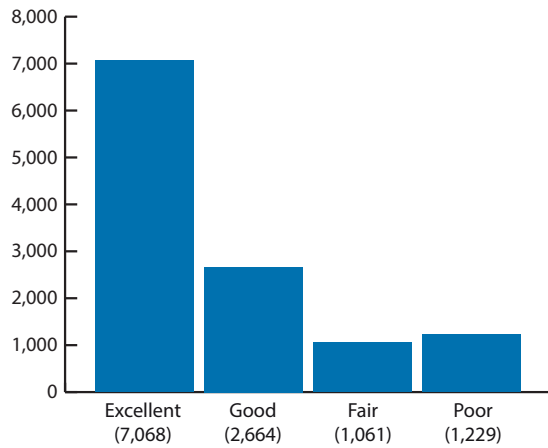


Exhibit 9 is a graphic representation of the responses to the same question in 2014 through 2017. Though there is a great increase each year in the number of survey respondents, the graph indicates that the overall impression of the ARB remains positive.

Exhibit 10 contrasts the 2014 through 2017 responses by percentages. The percentages for each response are similar in all four years.

EXHIBIT 9
Overall Impression of the 2014 - 2017 ARB

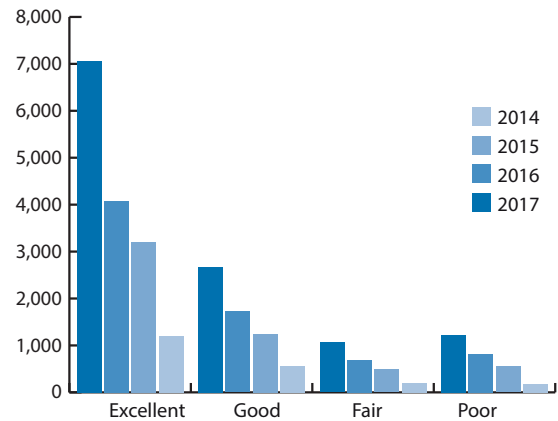


EXHIBIT 10
Overall Impression of the ARB by Percentages

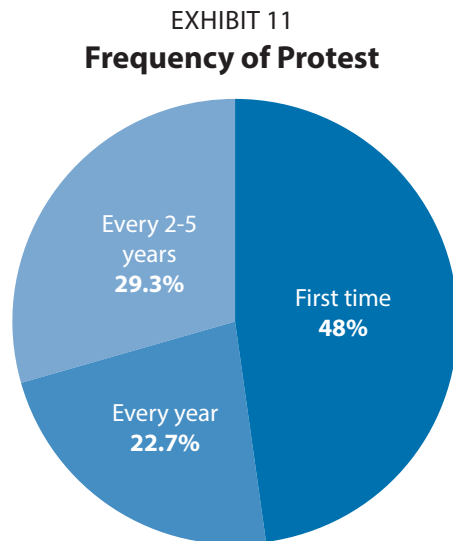
| Response | 2014 | 2015 | 2014-2015 Difference | 2016 | 2015-2016 Difference | 2017 | 2016-2017 Difference |
|-----------|-------|-------|----------------------|-------|----------------------|-------|----------------------|
| Excellent | 56.1% | 58.3% | 2.2% | 55.8% | -2.5% | 58.8% | 3.0% |
| Good | 26.2% | 22.8% | -3.4% | 23.6% | 0.8% | 22.2% | -1.4% |
| Fair | 9.2% | 8.9% | -0.3% | 9.4% | 0.5% | 8.8% | -0.6% |
| Poor | 8.4% | 10.0% | 1.6% | 11.3% | 1.3% | 10.2% | -1.1% |

Protests of Property

The Comptroller’s 2017 ARB survey gave property owners an opportunity to comment on various issues related to protests to the ARB using a series of five questions.

Frequency of Protest

Property owners were asked how often they protest. As shown in **Exhibit 11**, 48 percent of the 12,050 responses received indicated it was the property owner’s first time to protest; 29.2 percent indicated they protest every two to five years; and 22.6 percent indicated they protest every year.



Meeting Prior to ARB Hearing

Property owners were asked if they met with appraisal district staff in an attempt to agree to an appraised value of their property prior to proceeding to an ARB hearing. Of the 12,062 responses received, 42 percent indicated that property owners met with appraisal district staff in an attempt to reach an agreed value prior to proceeding to an ARB hearing; 56.7 percent indicated they did not; and 1.3 percent indicated their protest was not a value issue. **Exhibit 12** is a comparison of the responses received in 2014 through 2017. Approximately half of the respondents met with appraisal districts prior to proceeding to ARB hearings.

Appraisal District Website

Property owners were asked if information on the appraisal district website was helpful, if used, in preparing for their hearings. Of the 12,038 responses received, 51.2 percent of the respondents indicated that the appraisal district website was helpful in preparing for their hearing; 18.2 percent indicated that it was not helpful; and 30.6 percent indicated that the question was not applicable. **Exhibit 13** is a comparison of the responses received in 2014 through 2017 that continues to indicate that more property owners found the appraisal district website helpful to hearing preparation in each year.

EXHIBIT 12
Comparison of 2014 - 2017 Responses
Meeting Prior to ARB Hearing

| Did you meet with appraisal district staff in an attempt to agree to an appraised value of your property prior to proceeding to an ARB hearing? | 2014 | 2015 | 2016 | 2017 |
|---|--------------|--------------|--------------|--------------|
| Number of responses | 2,196 | 5,525 | 7,338 | 12,062 |
| Yes | 62.3% | 50.8% | 46.1% | 42.0% |
| No | 36.4% | 47.7% | 52.4% | 56.7% |
| Not a value issue | 1.2% | 1.5% | 1.6% | 1.3% |

EXHIBIT 13
Comparison of 2014 - 2017 Responses
Appraisal District Website

| If you used the appraisal district website to prepare for your hearing, was the information on the website helpful? | 2014 | 2015 | 2016 | 2017 |
|---|--------------|--------------|--------------|--------------|
| Number of responses | 2,181 | 5,513 | 7,322 | 12,038 |
| Yes | 37.6% | 54.6% | 54.2% | 51.2% |
| No | 22.5% | 18.9% | 18.6% | 18.2% |
| Not applicable | 39.9% | 26.5% | 27.1% | 30.6% |

Documentation Presented

Property owners were asked if they presented documentation to the ARB at their hearings. Of the 12,067 responses received, 91.6 percent of property owners indicated that they presented documentation at their hearings and 8.4 percent indicated they did not. **Exhibit 14** is a comparison of the responses received in 2014 through 2017 that continue to indicate an overwhelming percentage of property owners present evidence at their hearings.

Property Value Lowered

Property owners were asked to comment on whether their property value was lowered if the protest was determined by the ARB. As shown in **Exhibit 15**, 82.3 percent of the 12,046 responses received indicated the ARB lowered the property value; 15.7 percent indicated their value was not lowered; and 1.9 percent indicated their protest was not a value issue.

Exhibit 16 is a comparison of the responses received in 2014 through 2017 indicating an overwhelming percentage of property owners received lower value determinations from the ARB.

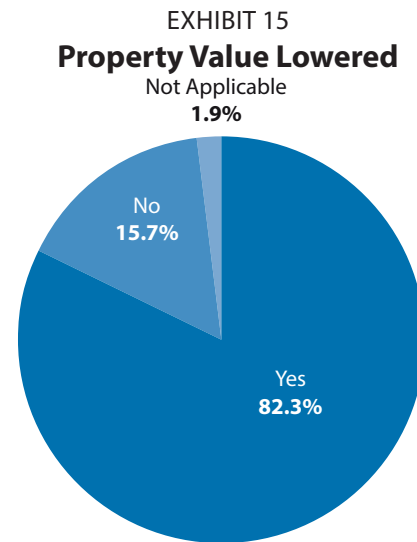


EXHIBIT 14
Comparison of 2014 - 2017 Responses
Documentation Presented

| Did you present documentation to the ARB at your hearing? | 2014 | 2015 | 2016 | 2017 |
|---|--------------|--------------|--------------|--------------|
| Number of responses | 2,180 | 5,530 | 7,339 | 12,067 |
| Yes | 86.4% | 92.7% | 92.5% | 91.6% |
| No | 13.6% | 7.3% | 7.5% | 8.4% |

EXHIBIT 16
Comparison of 2014 - 2017 Responses
Property Value Lowered

| If a protest was determined by the ARB, was the value of the property lowered? | 2014 | 2015 | 2016 | 2017 |
|--|--------------|--------------|--------------|--------------|
| Number of responses | 2,145 | 5,503 | 7,317 | 12,046 |
| Yes | 72.9% | 83.8% | 85.4% | 82.3% |
| No | 24.0% | 14.1% | 12.6% | 15.7% |
| Not a value issue | 3.1% | 2.1% | 2.1% | 1.9% |

Suggestions to Improve the ARB Process

The Comptroller’s 2017 ARB survey gave property owners an opportunity to offer suggestions about improving the ARB process using a series of eight questions.

Protest Filing Fee

Property owners were asked if a protest filing fee should be assessed to fund ARB operations. Of the 12,223 responses received, 92.7 percent of the property owners responded that no fee should be assessed and 7.3 percent responded that a fee should be assessed.

Property owners were also asked if they would be willing to pay a protest filing fee that is re-funded if the property owner attends the hearing or an agreement is reached in an informal meeting. Of the 12,208 responses received, 66.2 percent of the respondents would not be willing to pay a refundable fee, but 33.8 percent responded they would.

Exhibit 17 is a comparison of the responses received in 2014 through 2017 for these questions. The overall responses regarding whether or not a filing fee should be assessed remain very close indicating an unwillingness to pay a filing fee, even one that is refunded when a hearing is attended or an informal settlement is reached.

Pre-Hearing

Property owners were asked what information would have been useful to them in deciding whether to protest. Of the 12,041 responses received, 70.8 percent of the property owners responded that comparable property information would have been useful to their decision; 45.8 percent responded that sales data would have been useful; and 19.2 percent indicated that the question was not applicable.

Property owners were asked if they should communicate or meet with appraisal district staff before ARB hearings. Of the 12,080 responses received, 67.8 percent responded yes and 32.2 percent responded no.

Property owners were asked if all property owners (in addition to residence homeowners) should be allowed to file a protest electronically. Of the 12,134 responses received, 91.2 percent of property owners responded that they should be allowed to file protests electronically and 8.8 percent responded they should not.

EXHIBIT 17
**Comparison of 2014 - 2017 Responses
 Protest Filing Fee**

| Should a protest filing fee be assessed to fund ARB operations? | 2014 | 2015 | 2016 | 2017 |
|---|--------------|--------------|--------------|--------------|
| Number of responses | 2,234 | 5,571 | 7,348 | 12,223 |
| Yes | 7.4% | 7.4% | 6.9% | 7.3% |
| No | 92.6% | 92.6% | 93.1% | 92.7% |

| Would you be willing to pay a protest filing fee that is refunded if you attend your ARB hearing or reach agreement in an informal hearing? | 2014 | 2015 | 2016 | 2017 |
|---|--------------|--------------|--------------|--------------|
| Number of responses | 2,228 | 5,552 | 7,353 | 12,208 |
| Yes | 33.3% | 32.5% | 31.7% | 33.8% |
| No | 66.7% | 67.5% | 68.3% | 66.2% |

EXHIBIT 18
**Comparison of 2014 - 2017 Responses
 Pre-Hearing**

| What information would have been useful when deciding whether to protest? | 2014 | 2015 | 2016 | 2017 |
|---|--------------|--------------|--------------|--------------|
| Number of responses | 2,248 | 5,520 | 7,289 | 12,041 |
| Comparable property information | 66.2% | 70.2% | 71.3% | 70.8% |
| Sales data | 40.8% | 50.6% | 49.0% | 45.8% |
| Not applicable | 21.0% | 18.5% | 17.6% | 19.2% |

| Should property owners communicate or meet with appraisal district staff before ARB hearings? | 2014 | 2015 | 2016 | 2017 |
|---|--------------|--------------|--------------|--------------|
| Number of responses | 2,246 | 5,538 | 7,294 | 12,080 |
| Yes | 74.2% | 65.1% | 63.5% | 67.8% |
| No | 25.8% | 34.9% | 36.5% | 32.2% |

| Should all property owners (in addition to residence homeowners) be allowed to file a protest electronically? | 2014 | 2015 | 2016 | 2017 |
|---|--------------|--------------|--------------|--------------|
| Number of responses | 2,233 | 5,542 | 7,318 | 12,134 |
| Yes | 86.3% | 90.7% | 91.9% | 91.2% |
| No | 13.7% | 9.3% | 8.1% | 8.8% |

Exhibit 18 is a comparison of the responses received in 2014 through 2017 for these questions. Though the percentages differ, the responses continue to indicate that comparable property information and sales data would be most helpful when deciding whether to protest; that property owners favor communicating or meeting with appraisal district staff before ARB hearings; and that all property owners should be allowed to file a protest electronically.

ARB Hearing

Property owners were asked which is more important: having hearings start on time or having ample time to present their cases at hearings. As shown in **Exhibit 19**, 65.4 percent of the 12,159 respondents indicated that it is more important to have ample time to present their case and 34.6 percent indicated it is more important to have the hearing start on time.

Property owners were asked if they should be given the option of how to receive evidence that appraisal districts will use at ARB hearings (e.g., paper, electronically or through a website posting). Of the 12,123 responses received, 95.4 percent of the respondents indicated they should be given the option and 4.7 percent indicated they should not.

EXHIBIT 19
ARB Hearing Length Versus Start Time

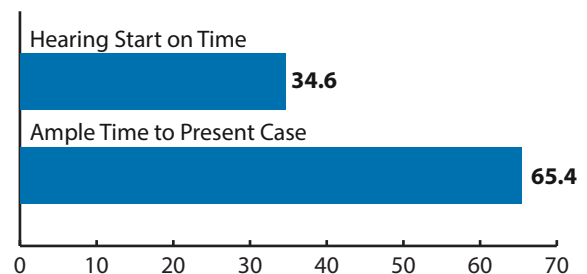
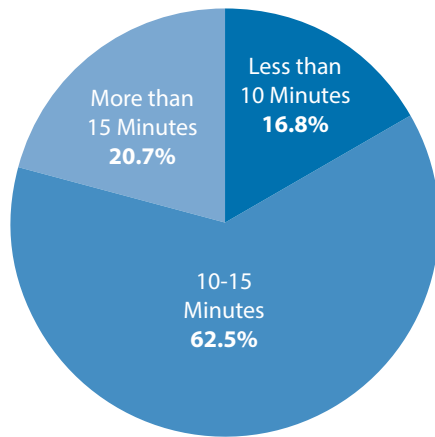


EXHIBIT 20
**Reasonable Time to Present Evidence
at ARB Hearing**



Property owners were asked what a reasonable amount of time would be for each party (property owner and appraisal district) to present evidence at hearing which would allow individual homeowners an opportunity to present their cases. As shown in **Exhibit 20**, 62.5 percent of the 12,221 respondents indicated that 10-15 minutes is a reasonable amount of time; 20.7 percent indicated more than 15 minutes is reasonable; and 16.8 percent indicated that less than 10 minutes is reasonable.

Exhibit 21 is a comparison of the responses received in 2014 through 2017 for these questions. Though the percentages differ for each year, the responses ultimately arrive at the same overall result.

EXHIBIT 21
**Comparison of 2014 - 2017 Responses
ARB Hearing**

| Is it more important to have a hearing start on time or to have ample time to present your case at a hearing? | 2014 | 2015 | 2016 | 2017 |
|---|--------------|--------------|--------------|--------------|
| Total response count | 2,255 | 5,545 | 7,296 | 12,159 |
| Hearing start on time | 28.0% | 34.6% | 37.2% | 34.6% |
| Ample time to present case | 72.0% | 65.4% | 62.8% | 65.4% |

| Should property owners be given the option of how to receive evidence that appraisal districts will use at ARB hearings (e.g., paper, electronically or through a website posting)? | 2014 | 2015 | 2016 | 2017 |
|---|--------------|--------------|--------------|--------------|
| Total response count | 2,247 | 5,546 | 7,293 | 12,123 |
| Yes | 94.0% | 94.3% | 94.2% | 95.3% |
| No | 6.0% | 5.7% | 5.8% | 4.7% |

| To give individual homeowners an opportunity to present their cases, what is a reasonable amount of time for each party (property owner and appraisal district) to present evidence? | 2014 | 2015 | 2016 | 2017 |
|--|--------------|--------------|--------------|--------------|
| Total response count | 2,270 | 5,576 | 7,386 | 12,221 |
| Less than 10 minutes | 13.7% | 12.9% | 14.0% | 16.8% |
| 10-15 minutes | 58.8% | 64.3% | 64.0% | 62.5% |
| More than 15 minutes | 27.5% | 22.8% | 21.9% | 20.7% |

Conclusion

The majority of property owners responding to the Comptroller's 2017 ARB survey either agreed or strongly agreed that ARB members are courteous, attentive, knowledgeable, organized and fair. The majority of respondents reported an excellent overall impression of the ARB and agreed or strongly agreed to the following regarding the ARB hearing process:

- The ARB's hearing procedures were informative.
- The ARB's hearing procedures were followed.
- The service was prompt.
- Property owners had a reasonable time to present their evidence.
- Their evidence was considered thoughtfully.
- The protest determination was stated clearly.

A majority of the property owner respondents indicated that their property value was lowered by the ARB and most were first time protesters. Many property owners use information from appraisal district websites to prepare for hearings and most present documentation to the ARB at their hearings.

The majority of property owners indicated they do not want to pay a protest filing fee, even if it is refundable when a hearing is attended or an agreement is reached. Most property owners indicated that they would find information on comparable properties most useful when deciding whether to protest; that they think there should be communication with the appraisal district before the ARB hearing; and that all property owners should be allowed to file a protest electronically, not just residence homeowners.

Most property owners indicated that having ample time to present their case at an ARB hearing is more important than the hearing starting timely. They would like to be given the option of how to receive evidence their appraisal districts intend to use at their hearings. Lastly, the majority indicated that 10-15 minutes is a reasonable amount of time for each party to present evidence at the ARB hearing.

While the total number of property owner responses to the Comptroller's ARB survey increased substantially year-over-year, there was a significant similarity percentagewise of the responses given

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Texas Comptroller of Public Accounts
Publication #96-1776
February 2018