

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.

Glenn Hegar

Texas Comptroller of Public Accounts

Appraisal Review Board Survey 2020 Results

February 2021

Foreword

Tax Code Section 5.104(a) directs the Comptroller of Public Accounts to develop a survey for the purpose of providing the public an 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.

Tax Code Section 5.104(l) 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 survey.

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

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

The charts in this publication are available in accessible data form (Excel) at:

comptroller.texas.gov/taxes/property-tax/docs/2020-exhibits-appendices.xlsx

Overview

The Comptroller’s office developed an electronic survey that is administered locally by each appraisal district. This report includes survey responses collected from Jan. 1 through Dec. 16.

The Comptroller’s ARB survey captures information on the performance of ARB panels and full ARBs but does not reflect the result of each protest hearing. Each property owner could complete one survey 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 could complete one survey on each day. Persons participating in

multiple protest hearings before different ARB panels on a single day could complete one survey for each panel.

This report summarizes property owner responses to the Comptroller’s survey by topic. Survey questions requested information, 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 2020 ARB survey received 4,776 responses from property owners or their designated agent who personally attended ARB hearings in 2020. This represents a 73 percent decrease in respondents from 2019. It is possible that the decrease in survey responses is attributable to scheduling delays and increased telephonic hearings in response to the coronavirus pandemic. **Exhibit 1** shows the total number of respondents for the last five years of the survey.

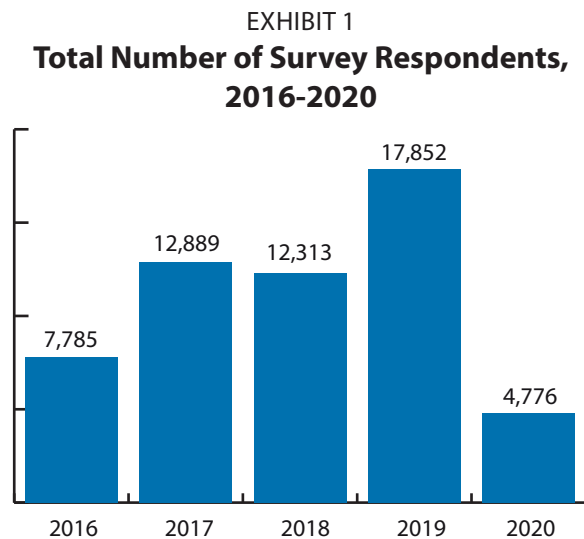
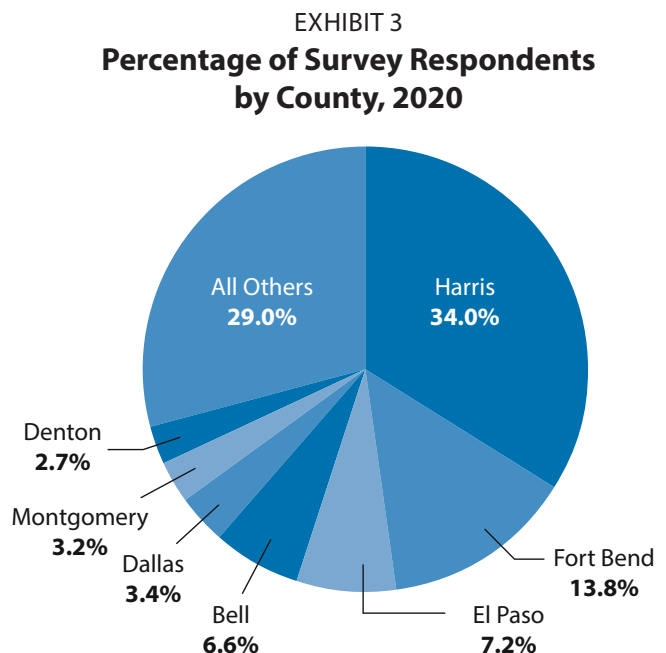
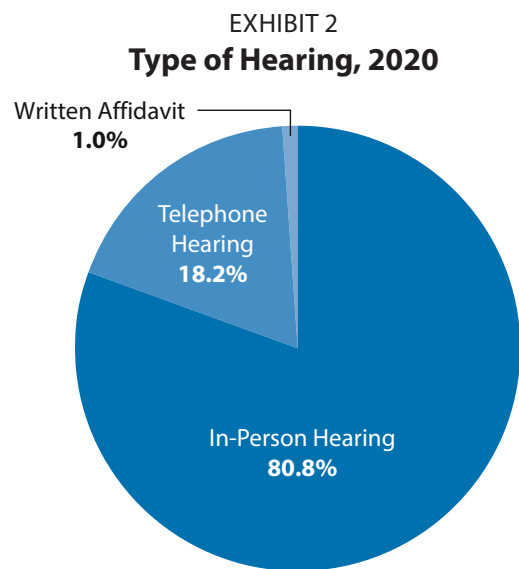


Exhibit 2 shows that 80.8 percent of the 2020 survey respondents attended live hearings, while 18.2 percent of respondents attended a telephone conference call hearing and one percent of respondents participated in a hearing by written affidavit (not part of a telephone conference call hearing). This year’s survey responses included significantly more property owners or agents that attended a telephone hearing due to the pandemic.

Of the 254 Texas counties, 145 had property owners who responded to the ARB survey and 109 had no respondents. Of the 145 counties with respondents, seven counties had more than 100 property owners respond to the ARB survey. **Exhibit 3** shows that 71 percent of all respondents were from these seven counties.

Appendix 1 lists the seven counties with more than 100 property owner respondents this year. **Appendix 2** shows the breakdown of the number of responses received from each county this year and the percentage of the total responses received. It does not include the 109 counties in which no property owners responded to the ARB survey.



Conduct of ARB Members

The Comptroller’s ARB survey gives property owners an opportunity to comment about the conduct of the ARB members at the hearing. Property owners can select strongly agree, agree, no opinion, disagree or strongly disagree that the conduct of ARB members was courteous, attentive, knowledgeable, organized and fair. **Exhibit 4** shows the breakdown by percentage of responses to each question. As in previous years, more than half of the 2020 respondents

indicated they agree that ARB members demonstrated appropriate conduct.

Exhibit 5 contrasts five years of survey responses using combined percentages for respondents indicating strongly agree or agree. **Appendix 3** shows the annual variance from 2016 through 2020, which indicates more than a 10 percent decrease in all areas in the last year.

EXHIBIT 4
Percentage of Survey Responses, 2020

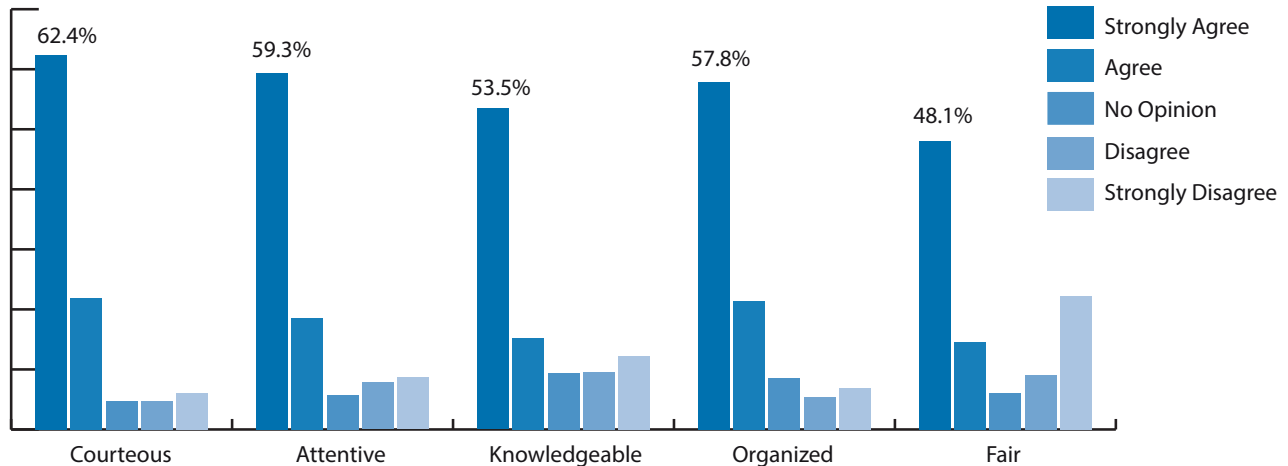
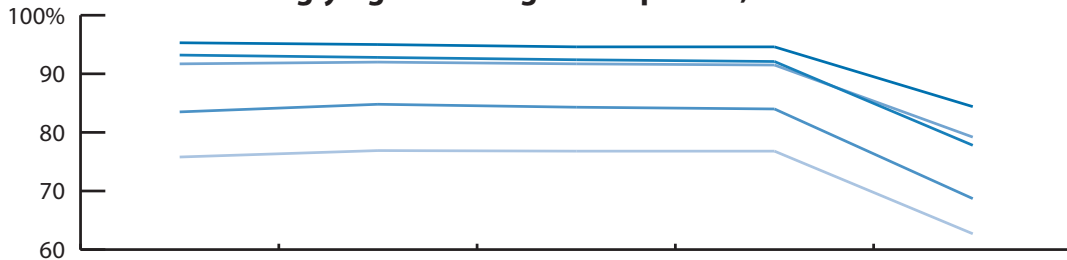


EXHIBIT 5
Combined Strongly Agree and Agree Responses, 2016-2020



Conduct	2016	2017	2018	2019	2020
Courteous	95.3%	95.0%	94.6%	94.6%	84.4%
Attentive	93.2%	92.8%	92.4%	92.1%	77.8%
Knowledgeable	83.5%	84.8%	84.3%	84.0%	68.6%
Organized	91.7%	92.0%	91.7%	91.5%	79.2%
Fair	75.8%	76.9%	76.8%	76.8%	62.7%

Due to the pandemic, many ARB hearings were scheduled to take place remotely instead of in-person to protect the health and safety of participants. Property owners who participated via telephone expressed a greater dissatisfaction with the conduct of the ARB, contributing to the overall decrease in positive opinion of ARB members (**Exhibit 6**).

When asked if their comments reflect the conduct of the ARB as a whole or an individual ARB member, an overwhelming 90.8 percent of the respondents indicated that they based their

comments on the conduct of the ARB as a whole compared to 9.2 percent who indicated their comments focused on an individual ARB member (**Exhibit 7**).

EXHIBIT 6
Combined Strongly Agree and Agree Responses by Hearing Type, 2020

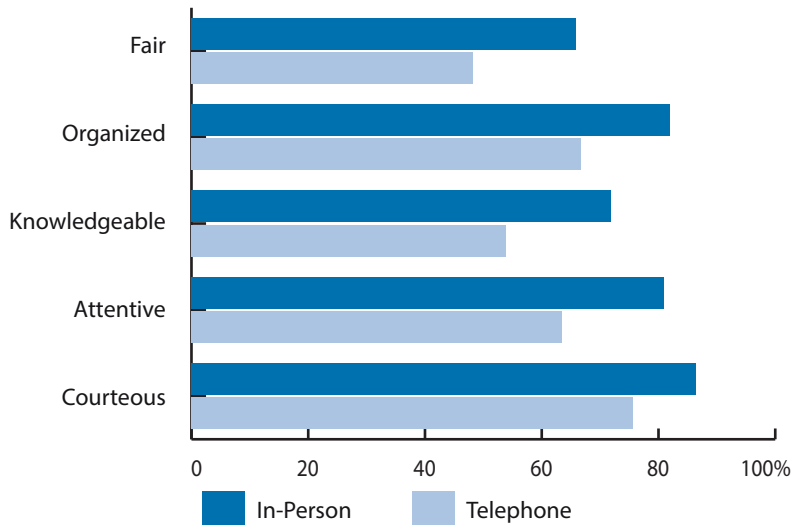
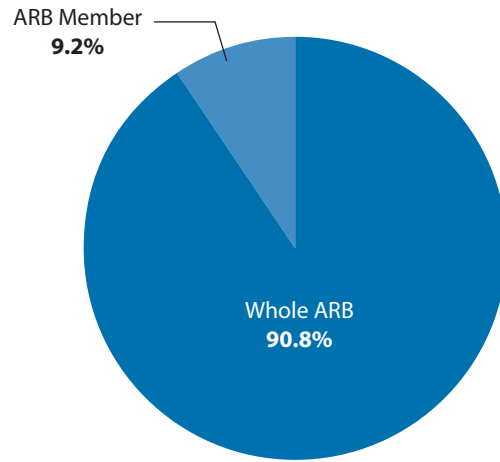
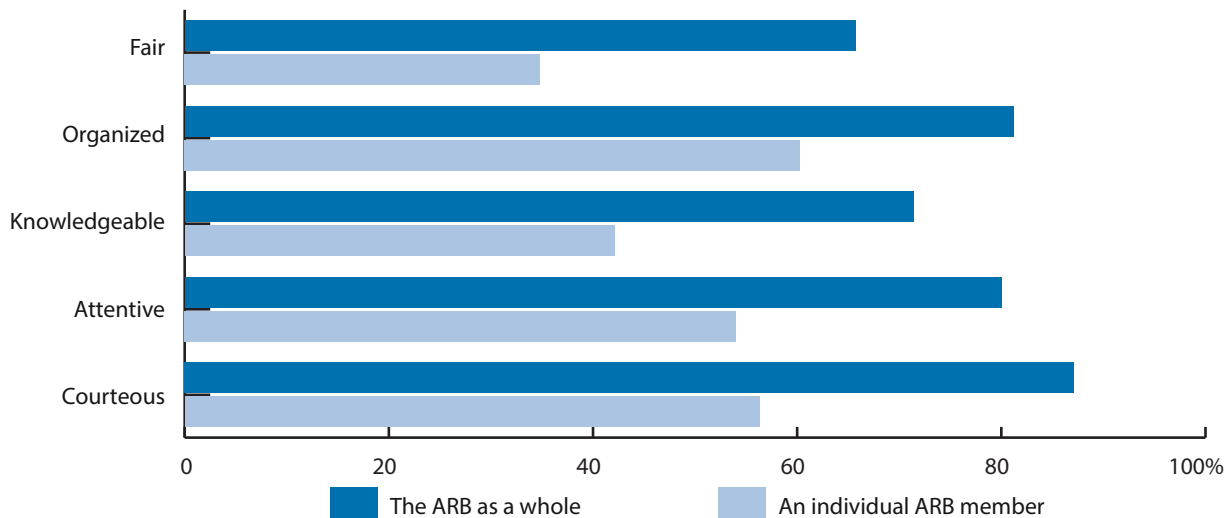


EXHIBIT 7
Comments on ARB or ARB Member, 2020



The property owners that focused their survey responses on the conduct of an individual ARB member, while small in number, expressed a more unfavorable view of the member’s conduct. **Exhibit 8** contrasts responses when evaluating the conduct of an individual ARB member and the conduct of the ARB as a whole, using combined percentages indicating strongly agree or agree.

EXHIBIT 8
Combined Strongly Agree and Agree Responses, 2020



ARB Hearing Process

The Comptroller’s ARB survey gives property owners an opportunity to comment about the ARB hearing process. Property owners can select strongly agree, agree, no opinion, disagree or strongly disagree to rate the following aspects of the hearing process:

- the hearing procedures were instructive;
- 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.

As shown in **Exhibit 9**, nearly 80 percent of survey respondents either strongly agreed or agreed that ARBs generally have hearing procedures that are informative of the hearing process; more than 81 percent of respondents indicated that the ARBs followed their hearing procedures; and 77.6 percent of respondents indicated they received prompt service when attending.

78 percent of respondents felt they had a reasonable amount of time to present their evidence during the ARB hearing; 61.6 percent felt the ARB panel thoughtfully considered their evidence; and 80.6 percent of the respondents thought the ARB clearly stated their protest determination. **Appendix 4** shows the breakdown by percentage of responses to each question.

Exhibit 10 contrasts the survey responses from the past five years using combined percentages for respondents selecting strongly agree or agree to each question, indicating a consistent dip in whether the ARB thoughtfully considered their evidence. Respondents this year expressed a less favorable view of the ARB hearing process than in the prior four years, possibly due to changes made to the hearing process in response to the pandemic. **Appendix 4** shows the annual variance from 2016 through 2020.

EXHIBIT 9
ARB Hearing Process, 2020

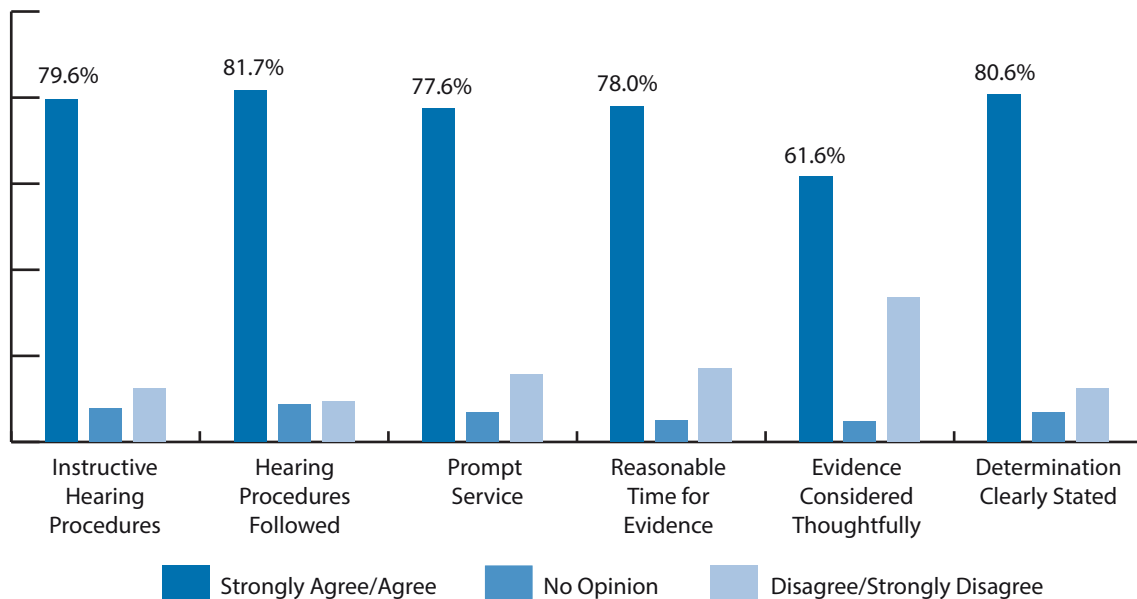
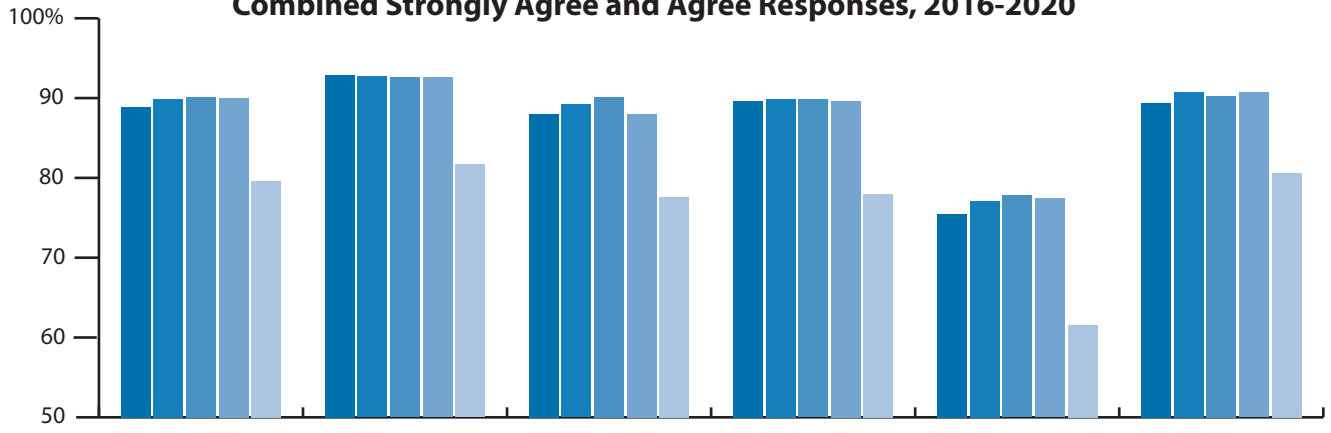


EXHIBIT 10

Combined Strongly Agree and Agree Responses, 2016-2020



	Instructive Hearing Procedures	Hearing Procedures Followed	Prompt Service	Reasonable Time for Evidence	Evidence Considered	Determination Clearly Stated
2016	87.0%	92.3%	88.7%	91.6%	78.1%	89.7%
2017	88.9%	92.9%	88.0%	89.6%	75.5%	89.4%
2018	89.9%	92.7%	89.2%	89.9%	77.1%	90.8%
2019	90.1%	92.6%	90.1%	89.8%	77.8%	90.3%
2020	79.6%	81.7%	77.6%	78.0%	61.6%	80.6%

Overall Impressions

Property owners were asked their overall impression of the ARB. **Exhibit 11** indicates that property owners have a positive overall impression of the ARB.

EXHIBIT 11
Overall Impression of ARB, 2020

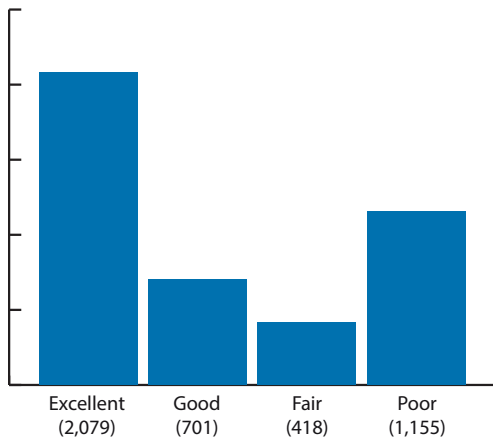


Exhibit 12 is a graphic representation of the responses to the same question in the last five years. Though the number of survey respondents changes each year, the graph indicates that the overall impression of the ARB remains positive. **Appendix 4** shows the annual variance from 2016 through 2020. In the past year, there was a significant increase in the percentage of respondents with an overall poor impression of the ARB.

When comparing the overall impression of the ARB, property owners who had their values lowered by the ARB expressed a much more positive impression of the ARB than those who did not have their values lowered. **Exhibit 13** shows the overall impression when the ARB lowered the property owner’s value. **Exhibit 14** shows the overall impression when the ARB did not lower the property owner’s value.

EXHIBIT 12
Overall Impression of ARB, 2016-2020

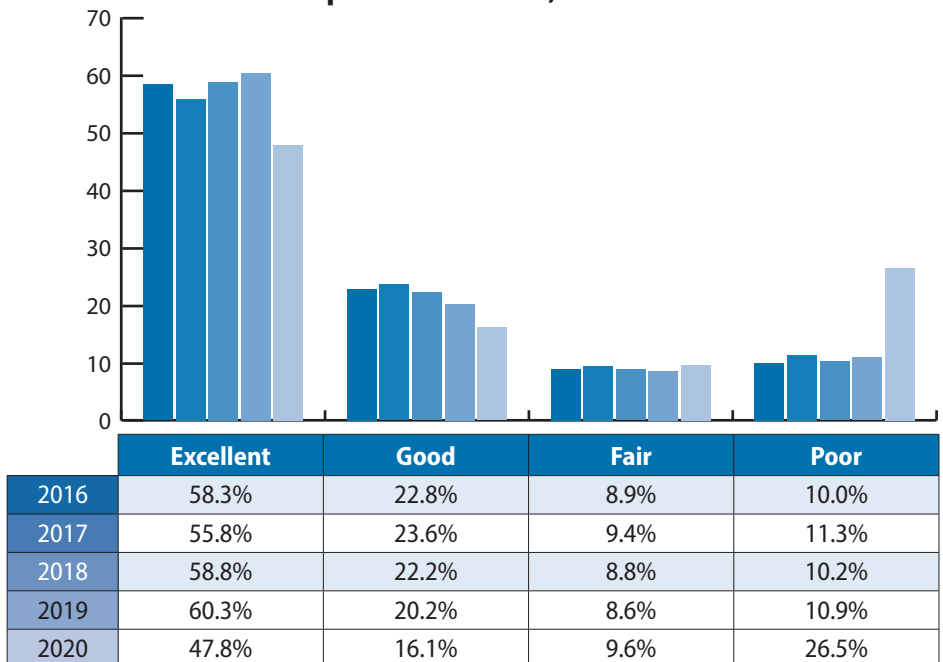


EXHIBIT 13
Overall Impression of ARB when Value Lowered, 2016-2020

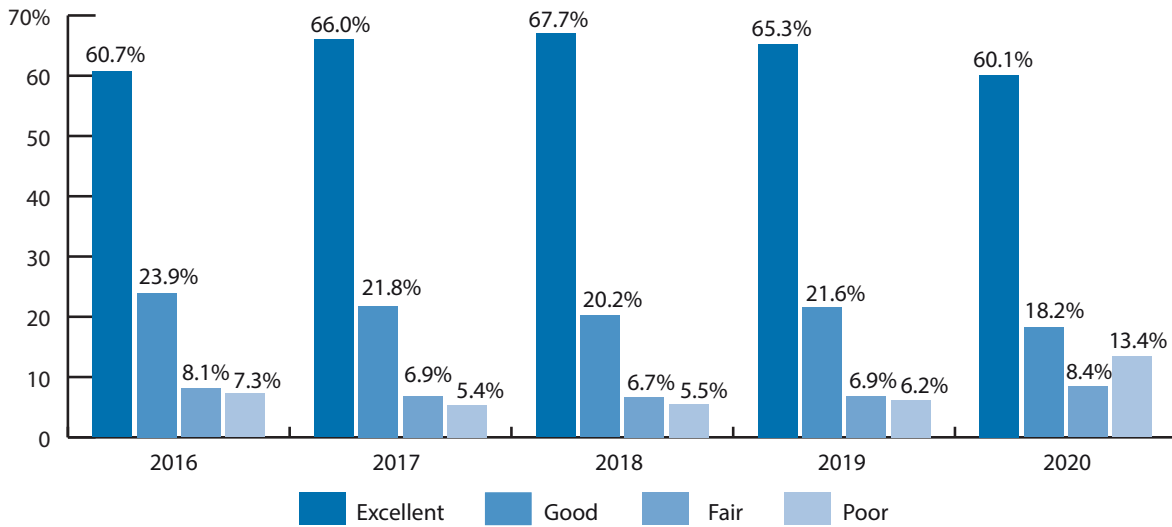
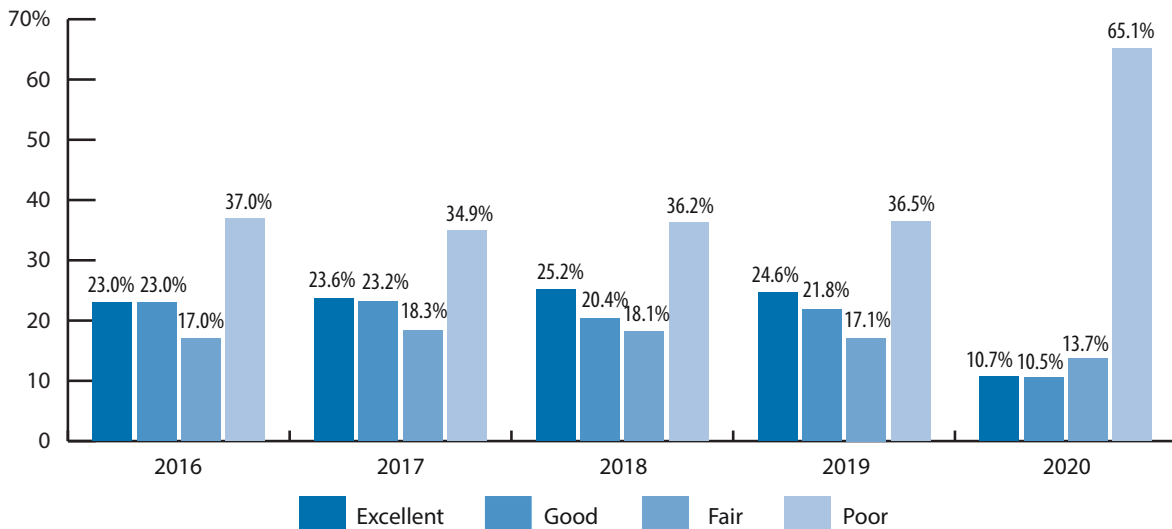


EXHIBIT 14
Overall Impression of ARB when Value Not Lowered, 2016-2020

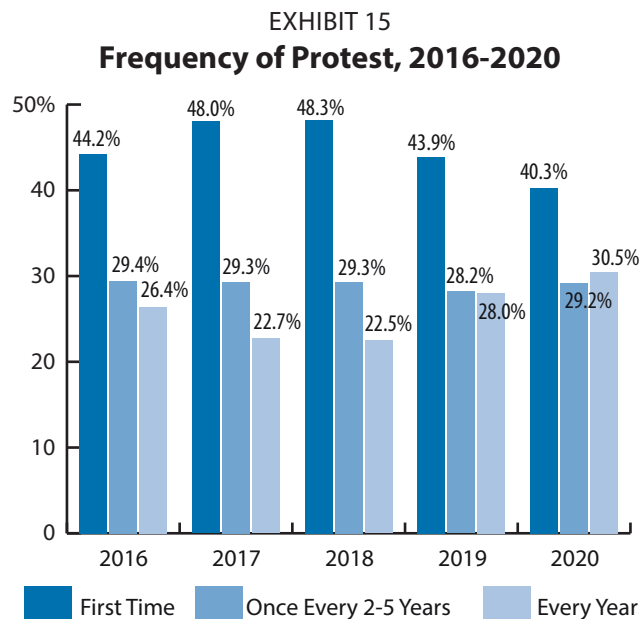


Property Owner Protests

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

Frequency of Protest

The survey asked property owners how often they protest. As shown in **Exhibit 15**, 40.3 percent of respondents indicated it was their first time to protest; 29.2 percent indicated they protest every two to five years; and 30.5 percent indicated they protest every year. Survey responses indicated a higher percent of first time protestors and a lower percent of annual protestors; however, the percentage of annual protestors has increased by several points over the past two years.

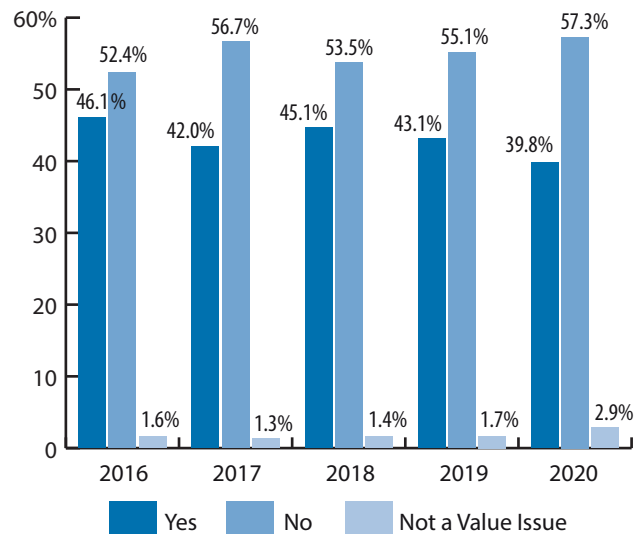


Meeting Prior to ARB Hearing

The survey asked property owners 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. **Exhibit 16** shows that 39.8 percent of respondents met with appraisal district staff in an attempt to reach an agreed

value prior to proceeding to an ARB hearing; 57.3 percent indicated they did not; and 2.9 percent indicated their protest was not a value issue. Less than 40 percent of the respondents met with appraisal districts prior to proceeding to ARB hearings, which is lower than in prior years, and could be attributable to the social distancing restrictions put in place during the pandemic.

EXHIBIT 16
Informal Meetings with Appraisal Districts, 2016-2020

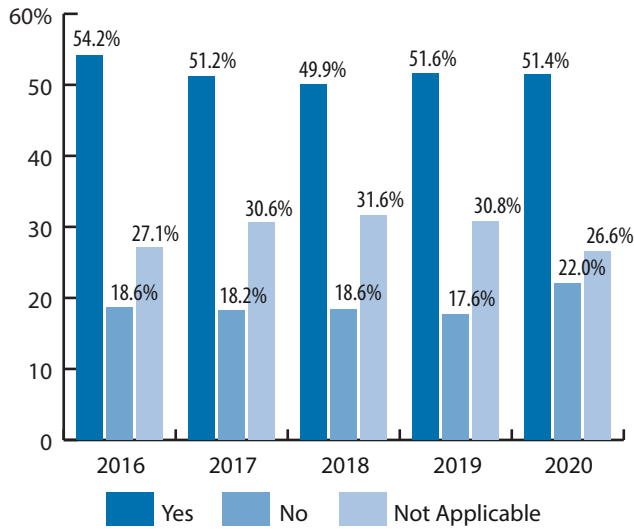


Appraisal District Website

The survey asked property owners if information on the appraisal district website was helpful, if used, in preparing for their hearings. **Exhibit 17** shows that over 50 percent of respondents indicated the appraisal district website was helpful in preparing for their hearing; 22 percent indicated it was not helpful; and 26.6 percent indicated the question was not applicable. The responses received in prior years consistently indicate at least half of the responding property owners found the appraisal district website helpful to hearing preparation each year.

EXHIBIT 17

Appraisal District Website Usage, 2016-2020

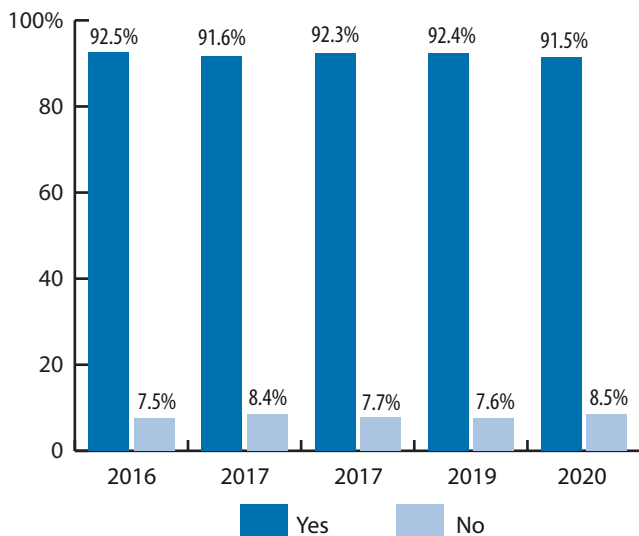


Documentation Presented

The survey asked property owners if they presented documentation to the ARB at their hearings. **Exhibit 18** shows that 91.5 percent of respondents indicated they presented documentation at their hearings and 8.5 percent indicated they did not. These responses are consistent with responses received in previous years.

EXHIBIT 18

Property Owners Who Presented Documentation, 2016-2020



Property Value Lowered

The survey asked property owners to comment on whether the ARB ordered a lower property value when the protest was determined. **Exhibit 19** shows that 72.2 percent of respondents indicated that the ARB lowered their property values; 23.9 percent indicated their property values were not lowered; and 3.9 percent indicated they did not protest a value issue. **Exhibit 20** shows the responses to be somewhat consistent in the previous five years, with more respondents reporting their values were not lowered by the ARB in 2020.

EXHIBIT 19

ARB Lowered Property Value, 2020

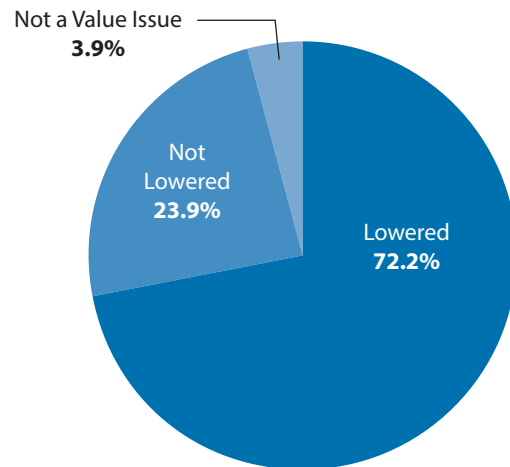
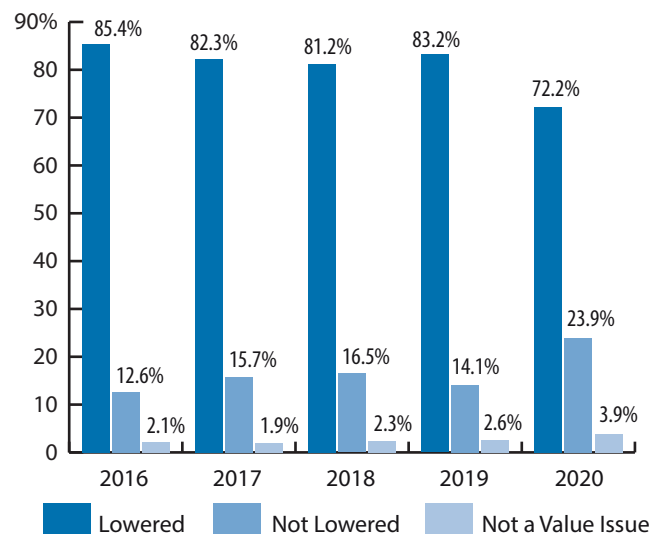


EXHIBIT 20

ARB Lowered Property Value, 2016-2020

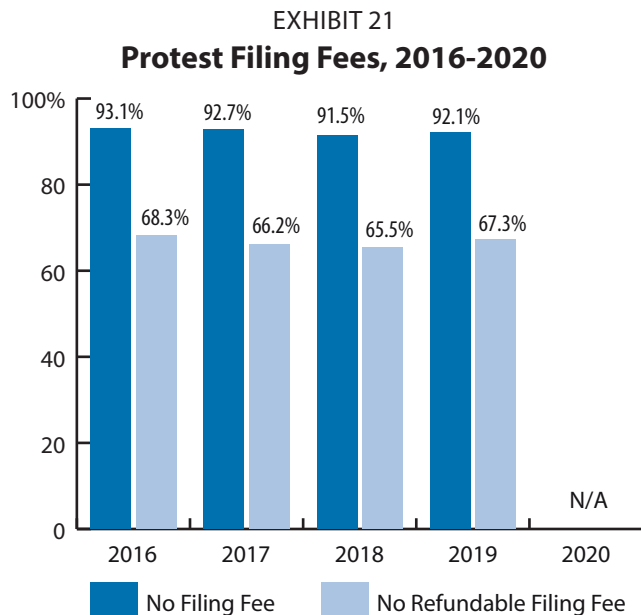


Suggestions to Improve the ARB Process

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

Protest Filing Fee

Prior years’ surveys asked property owners if a protest filing fee should be assessed to fund ARB operations and if they would be willing to pay a protest filing fee that is refunded if the property owner attends the hearing or an agreement is reached in an informal meeting. **Exhibit 21** shows that, in each year, over 90 percent of respondents indicated that no fee should be assessed and over 65 percent indicated unwillingness to pay a filing fee, even one that is refunded when a hearing is attended or an informal settlement is reached. The 2020 ARB survey did not ask property owners about a protest filing fee as HB 1313, 86th Legislative Session, prohibited such filing fees.



Pre-Hearing

The survey asked what information would have been useful to property owners in deciding whether to protest. **Exhibit 22** shows that 58.3 percent of the property owners responded that

comparable property data would have been useful to their decision; 36.6 percent responded that sales data would have been useful; and 19 percent indicated the question was not applicable.

Exhibit 23 compares five years of survey responses, showing a steady decline in percentages of respondents indicating that comparable property data or sales data would have been useful.

EXHIBIT 22
Information Useful in Determining Whether to Protest, 2020

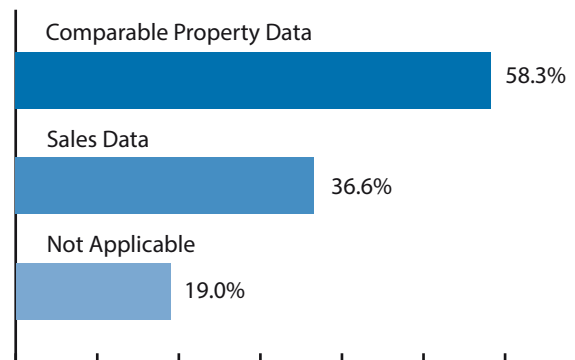
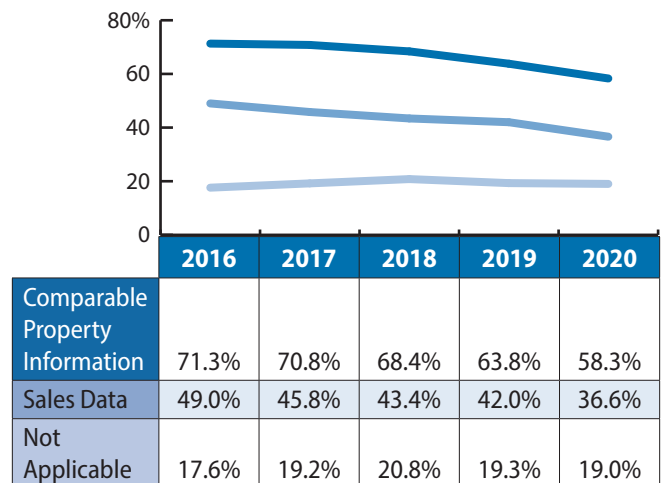
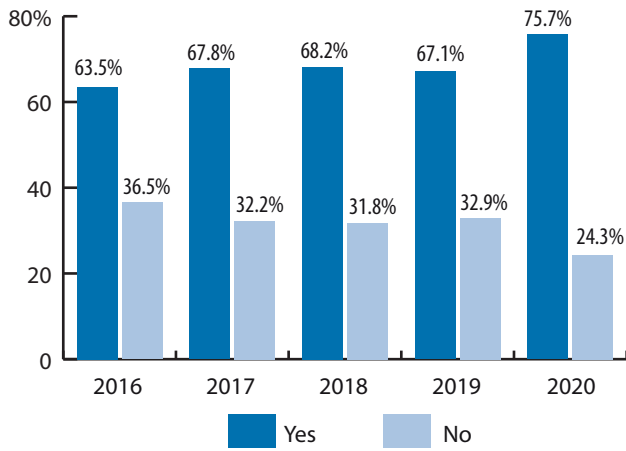


EXHIBIT 23
Information Useful in Determining Whether to Protest, 2016-2020



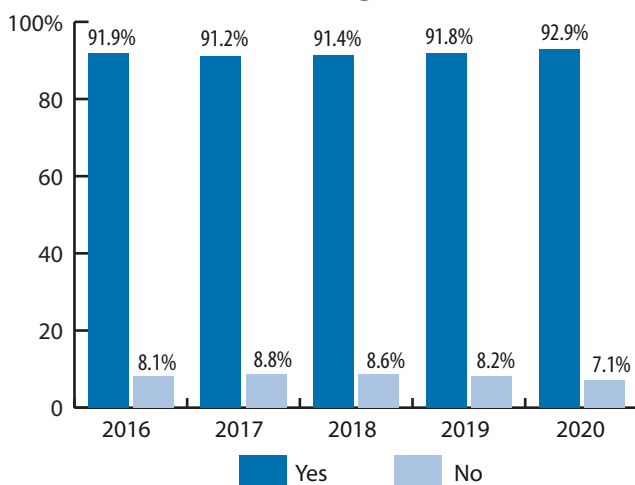
The survey asked if property owners should communicate or meet with appraisal district staff before ARB hearings. **Exhibit 24** shows that 75.7 percent of the property owners responded yes and 24.3 percent responded no, indicating very little annual change through 2019. A greater percentage of respondents indicated that property owners should participate in pre-hearing meetings in 2020. It is possible that this is in response to decreased pre-hearing meetings due to the pandemic.

EXHIBIT 24
Pre-Hearing Meetings and Communications, 2016-2020



The survey asked if all property owners (in addition to residence homeowners) should be allowed to file a protest electronically. **Exhibit 25** shows that 92.9 percent of the property owners responded yes and 7.1 percent responded no, indicating little variance each year.

EXHIBIT 25
Online Protest Filing, 2016-2020



ARB Hearing

The survey asked which is more important: having hearings start on time or having ample time to present their cases at hearings. **Exhibit 26** shows that 70 percent of the respondents indicated it is more important to have ample time to present their case and 30 percent indicated it is more important to have the hearing start on time. **Exhibit 27** compares five years of survey responses, showing an increase in percentage of respondents in 2020 indicating that ample time is more important.

EXHIBIT 26
ARB Hearing Length Versus Start Time, 2020

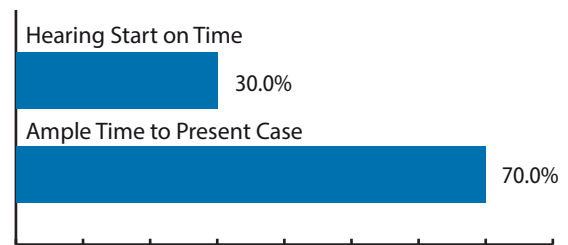
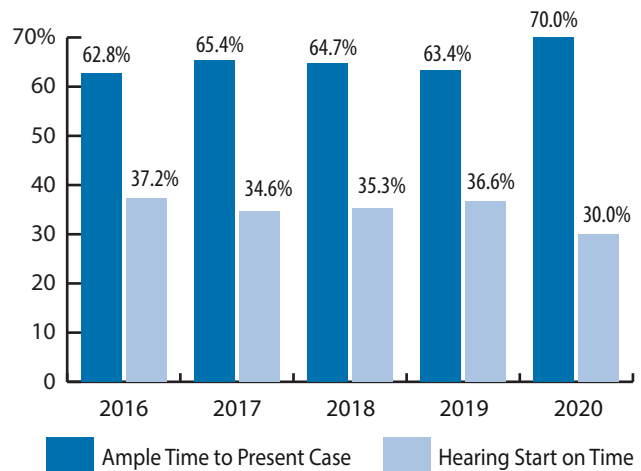
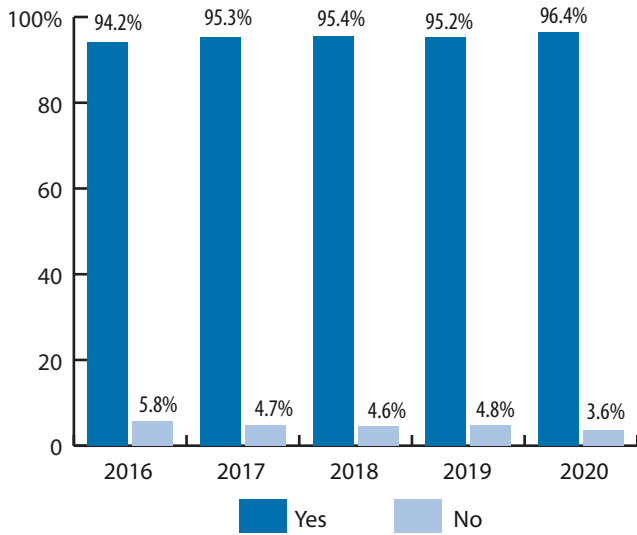


EXHIBIT 27
ARB Hearing Length Versus Start Time, 2016-2020



The survey asked if property owners 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). **Exhibit 28** shows 96.4 percent of respondents indicated they should be given the option and 3.6 percent indicated they should not, which is consistent with the responses received in prior years.

EXHIBIT 28
Receipt of Evidence, 2016-2020



The survey asked what a reasonable amount of time would be for each party (property owner and appraisal district) to present evidence at hearing. As shown in **Exhibit 29**, 59.4 percent of the respondents indicated that 10-15 minutes is a reasonable amount of time; 26.9 percent indicated more than 15 minutes is reasonable; and 13.7 percent indicated that less than 10 minutes is reasonable. **Exhibit 30** compares the responses received in the prior five years.

EXHIBIT 29
Reasonable Time to Present Evidence, 2020

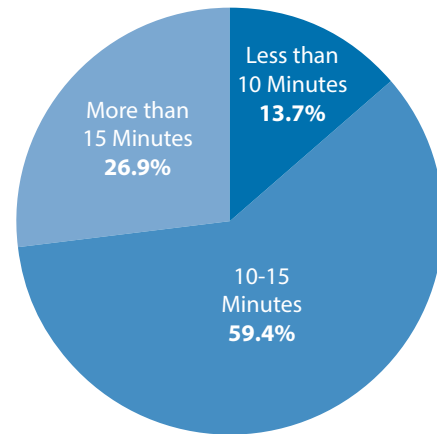
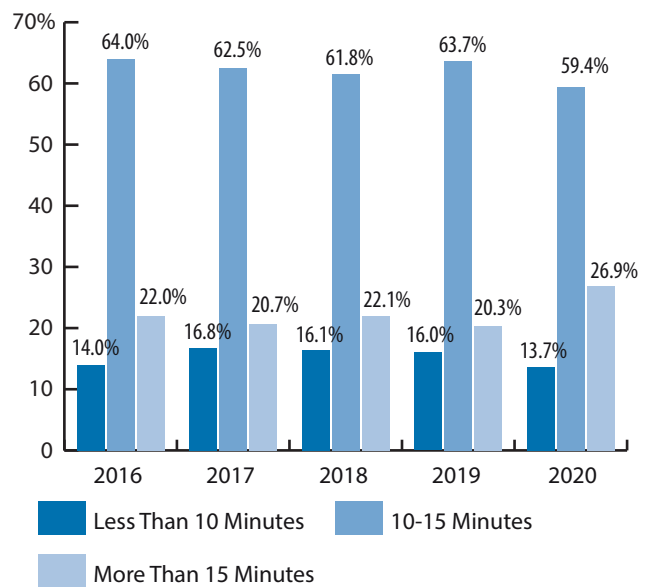


EXHIBIT 30
Reasonable Time to Present Evidence, 2016-2020



Conclusion

The majority of property owners responding to the Comptroller's 2020 ARB survey either agreed or strongly agreed that ARB members were courteous, attentive, knowledgeable, organized and fair. The majority of respondents reported an excellent or good overall impression of the ARB and agreed or strongly agreed to the following regarding the ARB hearing process:

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

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

Most property owners indicated they would find information on comparable properties most useful when deciding whether to protest; think there should be communication with the appraisal district before the ARB hearing; and believe 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 appraisal districts to give the property owner an option of how to receive evidence the district intends 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 changes substantially each year, there is typically minor variance in the responses received. In 2020, property owners generally expressed less satisfaction with the ARB hearing process. It is likely that measures taken in response to the pandemic contributed to the decrease in survey responses and positive impressions indicated in those responses.

Appendix 1

Counties with More Than 100 Respondents, 2020

County	Percent of All Responses	Number of Responses
Harris	34.0%	1623
Fort Bend	13.8%	661
El Paso	7.2%	346
Bell	6.6%	317
Dallas	3.4%	162
Montgomery	3.2%	155
Denton	2.7%	128

Appendix 2

County Respondent Count, 2020

County	Percent of All Responses	Number of Responses
Anderson	0.8%	36
Andrews	0.5%	23
Angelina	0.3%	13
Aransas	0.7%	33
Archer	0.1%	3
Armstrong	0.1%	3
Atascosa	0.1%	4
Austin	0.2%	8
Bailey	0.0%	1
Bandera	0.0%	2
Bastrop	0.2%	8
Baylor	0.1%	3
Bee	0.1%	4
Bell	6.6%	317
Bexar	2.0%	96
Blanco	0.0%	2
Borden	0.0%	1
Bosque	0.4%	20
Bowie	0.3%	12
Brazoria	0.4%	19
Brazos	0.0%	1
Brewster	0.0%	1
Briscoe	0.1%	4
Brown	0.5%	23
Burleson	0.1%	4
Burnet	0.0%	2
Caldwell	0.1%	6
Calhoun	0.1%	4
Cameron	0.2%	8
Camp	0.0%	1
Cass	0.1%	3
Chambers	0.1%	3
Cherokee	0.2%	8
Childress	0.0%	2
Collin	0.9%	43
Colorado	0.0%	1
Comal	1.3%	62

County	Percent of All Responses	Number of Responses
Comanche	0.0%	2
Cooke	0.0%	2
Crockett	0.0%	1
Crosby	0.0%	1
Dallas	3.4%	162
Denton	2.7%	128
Ector	0.1%	4
El Paso	7.2%	346
Ellis	1.0%	47
Erath	0.1%	4
Falls	0.3%	14
Fannin	0.1%	3
Fayette	0.1%	4
Fisher	0.0%	1
Foard	0.0%	1
Fort Bend	13.8%	661
Franklin	0.2%	10
Freestone	0.1%	4
Galveston	1.3%	63
Gillespie	0.1%	5
Gonzales	0.3%	13
Grayson	0.3%	13
Gregg	0.1%	5
Grimes	0.0%	1
Guadalupe	0.6%	31
Hall	0.0%	1
Hardin	0.1%	4
Harris	34.0%	1623
Harrison	0.0%	2
Hartley	0.0%	1
Hays	0.4%	19
Henderson	0.3%	14
Hidalgo	0.0%	2
Hill	0.1%	4
Hockley	0.0%	1
Hood	0.2%	9
Hopkins	0.0%	1

County	Percent of All Responses	Number of Responses
Houston	0.4%	19
Howard	0.1%	3
Hunt	0.1%	6
Hutchinson	0.0%	1
Jackson	0.2%	10
Jefferson	0.3%	15
Johnson	0.4%	17
Kaufman	0.6%	27
Kenedy	0.0%	1
Kerr	0.4%	19
Kimble	0.0%	1
Kinney	0.2%	9
Kleberg	0.0%	2
Knox	0.0%	1
Lamar	0.0%	2
Lampasas	0.0%	1
Lavaca	0.1%	7
Liberty	0.0%	1
Limestone	0.1%	4
Live Oak	0.0%	1
Llano	0.1%	3
Loving	0.0%	1
Lubbock	0.8%	37
Lynn	0.3%	13
Marion	0.0%	1
Martin	0.0%	1
Mason	0.0%	1
Matagorda	0.3%	15
McCulloch	0.0%	1
McLennan	0.5%	24
Medina	0.1%	5
Menard	0.0%	1
Milam	0.2%	8
Mills	0.0%	1
Montgomery	3.2%	155
Nacogdoches	0.3%	12
Nueces	0.3%	13

County	Percent of All Responses	Number of Responses
Orange	0.1%	4
Palo Pinto	0.2%	11
Parker	0.1%	3
Pecos	0.0%	1
Potter	0.1%	7
Presidio	0.0%	1
Rains	0.2%	10
Randall	0.0%	1
Reeves	0.0%	1
Rockwall	0.1%	6
Runnels	0.0%	1
San Augustine	0.0%	1
San Jacinto	0.2%	11
San Patricio	0.1%	7
Smith	0.5%	23
Somervell	0.0%	1
Tarrant	1.9%	93
Taylor	0.0%	1
Titus	0.3%	12
Travis	0.6%	30
Val Verde	0.0%	2
Walker	0.0%	2
Waller	0.2%	8
Ward	0.0%	1
Webb	0.0%	1
Wharton	0.3%	13
Wheeler	0.1%	7
Wichita	0.4%	19
Wilbarger	0.1%	3
Williamson	1.2%	56
Winkler	0.0%	1
Wise	0.1%	4
Wood	0.0%	1
Zavala	0.1%	3

Appendix 3

Variance of Combined Strongly Agree and Agree Responses, 2016-2020

Conduct	2016	2017	2016-2017 Difference	2018	2017-2018 Difference	2019	2018-2019 Difference	2020	2019-2020 Difference
Courteous	95.3%	95.0%	-0.3%	94.6%	-0.4%	94.6%	0.0%	84.4%	-10.2%
Attentive	93.2%	92.8%	-0.4%	92.4%	-0.4%	92.1%	-0.3%	77.8%	-14.3%
Knowledgeable	83.5%	84.8%	1.3%	84.3%	-0.5%	84.0%	-0.3%	68.6%	-15.4%
Organized	91.7%	92.0%	0.3%	91.7%	-0.3%	91.5%	-0.2%	79.2%	-12.3%
Fair	75.8%	76.9%	1.1%	76.8%	-0.1%	76.8%	0.0%	62.7%	-14.1%

Appendix 4

ARB Hearing Process and Overall Impression

ARB Hearing Process, 2020

Hearing Process	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures informative	47.2%	32.4%	7.9%	6.4%	6.2%
Hearing procedures followed	51.2%	30.6%	8.8%	4.4%	5.1%
Service was prompt	49.0%	28.6%	6.8%	6.9%	8.8%
Reasonable time to present evidence	49.9%	28.1%	5.0%	7.9%	9.2%
Evidence considered thoughtfully	45.3%	16.4%	4.8%	9.9%	23.6%
Protest determination stated clearly	51.9%	28.7%	6.8%	5.0%	7.5%

Variance of Combined Strongly Agree and Agree Responses, 2016-2020

Hearing Process	2016	2017	2016-2017 Difference	2018	2017-2018 Difference	2019	2018-2019 Difference	2020	2019-2020 Difference
Hearing procedures informative	88.9%	89.9%	1.0%	90.1%	0.2%	90.0%	-0.1%	79.6%	-10.4%
Hearing procedures followed	92.9%	92.7%	-0.2%	92.6%	-0.1%	92.6%	0.0%	81.7%	-10.9%
Service was prompt	88.0%	89.2%	1.2%	90.1%	0.9%	88.0%	-2.1%	77.6%	-10.4%
Reasonable time to present evidence	89.6%	89.9%	0.3%	89.8%	-0.1%	89.6%	-0.2%	78.0%	-11.6%
Evidence considered thoughtfully	75.5%	77.1%	1.6%	77.8%	0.7%	77.4%	-0.4%	61.6%	-15.8%
Protest determination stated clearly	89.4%	90.8%	1.4%	90.3%	-0.5%	90.7%	0.4%	80.6%	-10.1%

Variance of Overall Impression of the ARB, 2016-2020

Response	2016	2017	2016-2017 Difference	2018	2017-2018 Difference	2019	2018-2019 Difference	2020	2019-2020 Difference
Excellent	55.8%	58.8%	3.0%	60.3%	1.5%	59.2%	-1.1%	47.8%	-11.4%
Good	23.6%	22.2%	-1.4%	20.2%	-2.0%	21.5%	1.3%	16.1%	-5.4%
Fair	9.4%	8.8%	-0.6%	8.6%	-0.2%	8.4%	-0.2%	9.6%	1.2%
Poor	11.3%	10.2%	-1.1%	10.9%	0.7%	10.9%	0.0%	26.5%	15.6%

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