

# Texas Comptroller of Public Accounts

## Appraisal Review Board Survey Instructions For Taxpayer Liaison Officers or Appraisal District Designees

In compliance with Tax Code Section 5.103(e), the Texas Comptroller of Public Accounts provides this survey as a reasonable opportunity for persons to offer comments and suggestions concerning appraisal review boards (ARB). Tax Code Section 5.103(f) requires the Comptroller's office to issue an annual report summarizing comments and suggestions received from property owners. The Comptroller's office does not have jurisdiction to intervene in local tax matters or take direct action on any comment or suggestion submitted.

Tax Code Section 5.103(e) requires that the survey form and the instructions for completing and submitting the form be provided to each property owner at or before each hearing on a protest conducted by an ARB. It allows the appraisal office to provide and receive the survey form electronically. Please adhere to the following instructions when providing and collecting the surveys.

1. The Comptroller's ARB survey should be implemented beginning with the first protest hearing concerning the current year's appraisal records.
2. The taxpayer liaison officer or the designated staff member of the appraisal district is required to provide a copy of the Comptroller's ARB Survey with its attached instructions to each property owner at or before each protest hearing conducted by an ARB. The survey and instructions shall be provided by posting them in prominent places in hearing rooms and the appraisal district office.
3. The Comptroller's flyer inviting persons to complete the survey shall be posted in prominent places in hearing rooms and the appraisal district office. A copy of the flyer shall be placed on each table in each hearing room.
4. Any member of the public—not just property owners and agents participating in protest hearings—may complete the Comptroller's ARB Survey. The surveys should be available for public members to complete at the appraisal district office.
5. Persons interested in providing input through the Comptroller's ARB Survey are required to do so at the appraisal district office. They must be directed to computer terminals at the appraisal district office to complete the survey electronically. If a person wishes to answer the survey in writing, however, he or she may do so, but only at the appraisal district office.
6. Surveys must be completed on the same day as the ARB hearing and before the respondent leaves the appraisal district office. Individuals not attending an ARB hearing or wishing to complete the survey at a later date will only be allowed to offer suggestions to the ARB process.
7. The survey is intended to capture information concerning the performance of ARB panels and full ARBs, but not the results of protest hearings. One survey should be completed at the conclusion of a hearing concerning one account or several accounts, whether the accounts are related to the same property or not, conducted by a single ARB panel or the full ARB in a single day. Persons participating in protest hearings before the same ARB panel or full ARB on several days may complete one survey on each day. Persons participating in multiple protest hearings before different ARB panels are allowed to complete one survey for each panel in a single day.
8. The taxpayer liaison officer or an appraisal district staff designee shall be available to assist persons requiring help answering the survey.
9. Surveys may not be duplicated and completed at a location outside of the appraisal district office. Survey responses shall not be accepted if delivered by mail or other method of delivery. Surveys not completed at the appraisal district office shall not be accepted by the taxpayer liaison officer, appraisal district staff, or the Comptroller's office.
10. Only electronic submission of survey information will be accepted by the Comptroller's office. The taxpayer liaison officers or appraisal district staff members are responsible for entering the information from surveys completed in writing at the appraisal district office and submitting the survey responses to the Comptroller's office electronically no later than Dec. 1 of each year.
11. In compliance with Tax Code Section 6.052(a), taxpayer liaison officers in counties of more than 120,000 population (as defined by the 2010 U.S. Census) shall submit to the Comptroller's office a list of verbatim comments and suggestions received from property owners, agents, or chief appraisers about the model ARB hearing procedures or any other matter related to the fairness and efficiency of the ARB. Comments and suggestions received pertaining to these matters only should be submitted electronically in the appropriate Excel spreadsheet format no later than Dec. 31 of each year.

**Questions regarding these instructions should be directed to the Comptroller's Property Tax Assistance Division by email at [ptad.cpa@cpa.texas.gov](mailto:ptad.cpa@cpa.texas.gov).**