

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

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Texas Comptroller of Public Accounts

Appraisal Review Board Survey 2016 Results of Property Owner Responses

January 2017

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 December 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 2016 ARB survey was responded to by 7,785 property owners who personally attended an ARB hearing in 2016. This is a 134 percent increase from the 5,808 respondents to the 2015 survey and an overall 309 percent increase from the 2,515 respondents to the 2014 survey (the first year the survey was administered).

Responses were collected concerning the 2016 appraisal records from April 15, 2016 through December 1, 2016. Of the 254 counties in Texas, 99 had property owners who responded to the ARB survey and 155 had no respondents. Of the 99 counties with respondents, 34 counties had 10 or more property owners respond to the ARB survey. **Exhibit 1** shows the 8 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 2 shows the breakdown of the number of responses received to the 2016 ARB survey by county. It includes the number of responses each county's ARB received and the percentage of the total responses received. **Exhibit 2** does not include the 155 counties in which no property owners responded to the ARB survey.

EXHIBIT 1

Counties with More Than 100 Respondents

ARB	Percent of All Responses	Number of Responses
Harris	63.9%	4,971
Montgomery	7.6%	592
Tarrant	4.6%	359
El Paso	3.6%	281
Brazoria	2.3%	176
Travis	1.8%	139
Jasper	1.4%	106
Fort Bend	1.3%	104

EXHIBIT 2

Respondent Count by County

County	Percent of All Responses	Number of Responses
Anderson	0.0%	2
Andrews	0.1%	5
Aransas	0.0%	1
Atascosa	0.1%	5
Austin	0.5%	38
Bell	0.0%	1
Bexar	0.0%	2
Blanco	0.2%	13
Borden	0.0%	1
Bosque	0.0%	3
Bowie	0.1%	4
Brazoria	2.3%	176
Brazos	0.0%	2
Brown	0.0%	2
Burleson	0.0%	1
Burnet	0.1%	7
Caldwell	0.1%	8
Calhoun	0.0%	2
Cameron	0.0%	1
Carson	0.0%	1
Cass	0.0%	2
Chambers	0.0%	1
Clay	0.0%	1
Coleman	0.0%	1
Collin	0.0%	1
Comal	0.1%	4
Cooke	0.0%	1
Coryell	0.4%	35
Crane	0.0%	3
Crosby	0.0%	2
Dallas	0.0%	1
Denton	0.0%	1
Ector	0.0%	2
Edwards	0.2%	16

County	Percent of All Responses	Number of Responses
El Paso	3.6%	281
Ellis	0.0%	1
Falls	0.0%	3
Fannin	0.1%	6
Fayette	0.5%	37
Fort Bend	1.3%	104
Freestone	0.0%	3
Gillespie	0.3%	23
Gonzales	0.4%	29
Gray	0.0%	1
Hansford	0.0%	1
Hardin	0.1%	7
Harris	63.9%	4,971
Harrison	0.2%	19
Hartley	0.0%	1
Hidalgo	0.1%	6
Hockley	0.0%	1
Hood	0.6%	50
Houston	0.9%	69
Jasper	1.4%	106
Jefferson	1.1%	87
Jones	0.1%	4
Kinney	0.0%	3
Lamar	0.4%	34
Lampasas	0.1%	6
Lavaca	0.0%	3
Liberty	0.1%	8
Limestone	0.1%	5
Loving	0.0%	1
Lynn	0.1%	11
Matagorda	0.0%	3
McCulloch	0.0%	1
McLennan	0.1%	7

County	Percent of All Responses	Number of Responses
Medina	0.1%	6
Menard	0.0%	2
Midland	0.0%	2
Milam	0.3%	21
Montague	0.1%	4
Montgomery	7.6%	592
Navarro	0.1%	7
Nueces	0.3%	22
Palo Pinto	0.2%	18
Parker	0.6%	45
Potter	0.2%	12
Presidio	0.1%	11
Rains	0.2%	13
Randall	0.1%	7
Robertson	0.0%	1
Rockwall	0.0%	3
Runnels	0.0%	2
Sabine	0.2%	12
San Saba	0.1%	7
Smith	0.1%	7
Sterling	0.0%	1
Tarrant	4.6%	359
Titus	0.1%	10
Tom Green	0.0%	1
Travis	1.8%	139
Tyler	0.5%	38
Webb	0.0%	3
Wharton	0.8%	66
Wheeler	0.0%	1
Wichita	0.1%	8
Williamson	0.5%	39
Wise	1.1%	88

Conduct of ARB Members

The Comptroller's 2016 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 3** shows the breakdown by percentage of responses to each question. As with the 2014 and 2015 respondents, more than half of the 2016 respondents indicated they strongly agree that ARB members acted positively in each category.

Exhibit 4 contrasts the 2014, 2015 and 2016 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 7,365 respondents, an overwhelming 96.2 percent of property owners indicated that their comments were based on the conduct of the ARB as a whole compared to 3.8 percent who indicated their comments were based on an individual ARB member.

EXHIBIT 3
Conduct of the ARB Members

Conduct	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	Number of Responses
Courteous	75.9%	19.4%	2.0%	1.5%	1.2%	7,556
Attentive	72.8%	20.4%	2.5%	2.6%	1.8%	7,497
Knowledgeable	64.6%	18.9%	8.0%	4.9%	3.6%	7,493
Organized	70.3%	21.4%	4.8%	1.8%	1.7%	7,493
Fair	55.4%	20.4%	7.0%	8.7%	8.5%	7,471

EXHIBIT 4
Strongly Agree and Agree Responses Combined Percentages

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

ARB Hearing Process and Overall Impressions

The Comptroller's 2016 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 2016 survey, almost 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 88 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 over 75 percent felt their evidence was thoughtfully considered by the ARB panel. Almost 90 percent of respondents thought their protest determination was clearly stated by the ARB. **Exhibit 5** shows the 2016 breakdown by percentage of responses to each question.

Exhibit 6 contrasts the 2014, 2015 and 2016 combined percentages for respondents indicating either strongly agree or agree to each question, indicating a slight variance.

EXHIBIT 5
ARB Hearing Process

Hearing Process	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree	Number of Responses
Hearing procedures were instructive	55.0%	33.9%	5.5%	3.6%	2.0%	7,383
Hearing procedures followed	61.9%	31.0%	5.1%	1.0%	1.1%	7,374
Service was prompt	59.1%	28.9%	3.8%	5.2%	3.0%	7,367
Reasonable time to present evidence	59.7%	29.9%	2.8%	4.8%	2.8%	7,375
Evidence considered thoughtfully	52.4%	23.1%	6.1%	9.8%	8.6%	7,371
Protest determination stated clearly	60.3%	29.1%	4.6%	3.2%	2.8%	7,371

EXHIBIT 6
Strongly Agree and Agree Responses Combined Percentages

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

Property owners were also asked to comment on their overall impression of the ARB. **Exhibit 7** indicates that based on the 7,303 responses received, property owners have an excellent overall impression of the ARB.

EXHIBIT 7
Overall Impression of the 2016 ARB

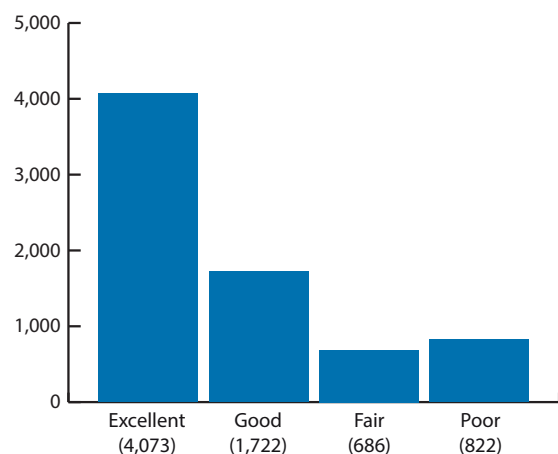


Exhibit 8 is a graphic representation of the responses to the same question in 2014, 2015 and 2016. Though there is a great increase each year in the number of survey respondents, the graph indicates that the overall impression of the ARB remains positive.

Exhibit 9 contrasts the 2014, 2015 and 2016 responses by percentages for response. The percentages for each response are similar in all three years.

EXHIBIT 8
Overall Impression of the 2014, 2015 and 2016 ARB

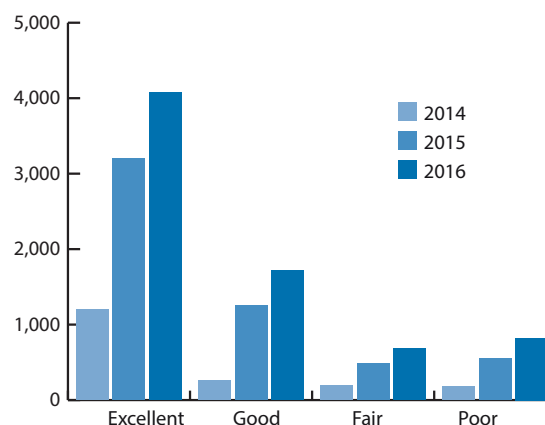


EXHIBIT 9
Overall Impression of the ARB by Percentages

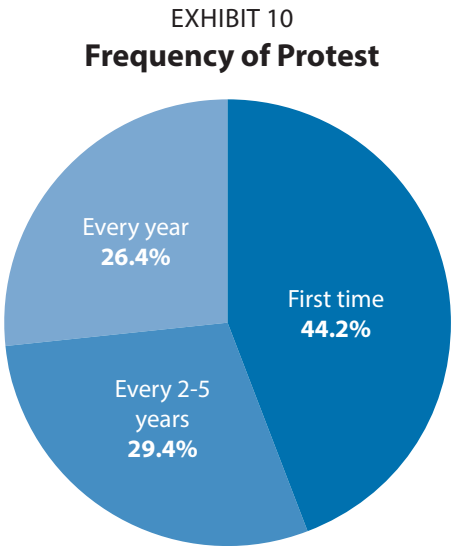
Response	2014	2015	2014-2015 Difference	2016	2015-2016 Difference
Excellent	56.1%	58.3%	2.2%	55.8%	-2.5%
Good	26.2%	22.8%	-3.4%	23.6%	0.8%
Fair	9.2%	8.9%	-0.3%	9.4%	0.5%
Poor	8.4%	10.0%	1.6%	11.3%	1.3%

Protests of Property

The Comptroller’s 2016 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 10**, 44.2 percent of the 7,326 responses received indicated it was the property owner’s first time to protest; 29.4 percent indicated they protest every two to five years; and 26.4 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 7,338 responses received, 46.1 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; 52.4 percent indicated they did not; and 1.6 percent indicated their protest was not a value issue. **Exhibit 11** is a comparison of the responses received in 2014, 2015 and 2016. 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 7,322 responses received, 54.2 percent of the respondents indicated that the appraisal district website was helpful in preparing for their hearing; 18.6 percent indicated that it was not helpful; and 27.1 percent indicated that the question was not applicable. **Exhibit 12** is a comparison of the responses received in 2014, 2015 and 2016 that continues to indicate that more property owners found the appraisal district website helpful to hearing preparation in each year.

EXHIBIT 11
Comparison of 2014, 2015 and 2016 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
Number of responses	2,196	5,525	7,338
Yes	62.3%	50.8%	46.1%
No	36.4%	47.7%	52.4%
Not a value issue	1.2%	1.5%	1.6%

EXHIBIT 12
Comparison of 2014, 2015 and 2016 Responses
Appraisal District Website

	2014	2015	2016
Number of responses	2,181	5,513	7,322
Yes	37.6%	54.6%	54.2%
No	22.5%	18.9%	18.6%
Not applicable	39.9%	26.5%	27.1%

Documentation Presented

Property owners were asked if they presented documentation to the ARB at their hearings. Of the 7,339 responses received, 92.5 percent of property owners indicated that they presented documentation at their hearings and 7.5 percent indicated they did not. **Exhibit 13** is a comparison of the responses received in 2014, 2015 and 2016 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 14**, 85.4 percent of the 7,317 responses received indicated the ARB lowered the property value; 12.6 percent indicated their value was not lowered; and 2.1 percent indicated their protest was not a value issue.

Exhibit 15 is a comparison of the responses received in 2014, 2015 and 2016 indicating an overwhelming percentage of property owners received lower value determinations from the ARB.

EXHIBIT 14
Property Value Lowered

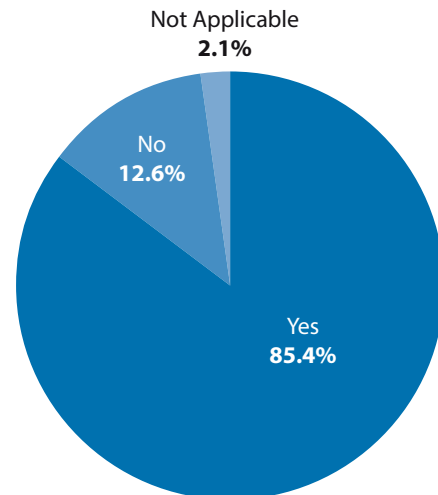


EXHIBIT 13
Comparison of 2014, 2015 and 2016 Responses Documentation Presented

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

EXHIBIT 15
Comparison of 2014, 2015 and 2016 Responses Property Value Lowered

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

Suggestions to Improve the ARB Process

The Comptroller's 2016 ARB survey gave property owners an opportunity to offer suggestions about improving the ARB process using a series of nine questions.

Protest Filing Fee

Property owners were asked if a protest filing fee should be assessed to fund ARB operations. Of the 7,348 responses received, 93.1 percent of the property owners responded that no fee should be assessed and 6.9 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 refunded if the property owner attends the hearing or an agreement is reached in an informal meeting. Of the 7,353 responses received, 68.3 percent of the respondents would not be willing to pay a refundable fee, but 31.7 percent responded they would.

Exhibit 16 is a comparison of the responses received in 2014, 2015 and 2016 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 7,289 responses received, 71.3 percent of the property owners responded that comparable property information would have been useful to their decision; 49.0 percent responded that sales data would have been useful; and 17.6 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 7,294 responses received, 63.5 percent responded "yes" and 36.5 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 7,318 responses received, 91.9 percent of property owners responded that they should be allowed to file protests electronically and 8.1 percent responded they should not.

EXHIBIT 16
Comparison of 2014, 2015 and 2016 Responses
Protest Filing Fee

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

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
Number of responses	2,228	5,552	7,353
Yes	33.3%	32.5%	31.7%
No	66.7%	67.5%	68.3%

EXHIBIT 17
Comparison of 2014, 2015 and 2016 Responses
Pre-Hearing

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

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

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

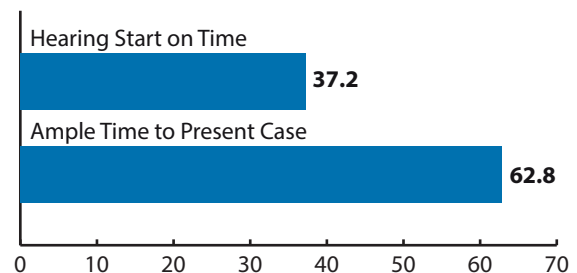
Exhibit 17 is a comparison of the responses received in 2014, 2015 and 2016 for these questions. Though the percentages differ, the responses continue to indicate that comparable property information and sales data would be most helpful when deciding whether to protest; that property owners favor communicating 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 18**, 62.8 percent of the 7,296 respondents indicated that it is more important to have ample time to present their case and 37.2 percent indicated it is more important to have the hearing start on time.

Property owners were asked if ARB protests should be heard and determined at regional hearings not conducted in their own county. Of the 7,249 responses received, 82.1 percent of property owners responded “no,” indicating that they believe protests should be heard and determined in their own counties; 17.9 percent responded “yes” to having regional hearings.

EXHIBIT 18
ARB Hearing Length Versus Start 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 7,293 responses received, 94.2 percent of the respondents indicated they should be given the option and 5.8 percent indicated they should not.

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 19**, 64 percent of the 7,386 respondents indicated that 10-15 minutes is a reasonable amount of time; 21.9 percent indicated more than 15 minutes is reasonable; and 14 percent indicated that less than 10 minutes is reasonable.

Exhibit 20 is a comparison of the responses received in 2014, 2015 and 2016 for these questions. Though the percentages differ for each year, the responses ultimately arrive at the same overall result.

EXHIBIT 19
**Reasonable Time to Present Evidence
at ARB Hearing**

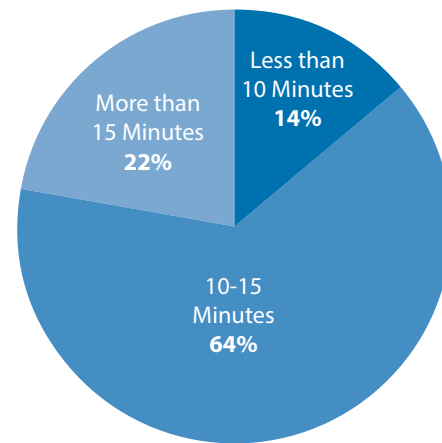


EXHIBIT 20
**Comparison of 2014, 2015 and 2016 Responses
ARB Hearing**

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
Total response count	2,255	5,545	7,296
Hearing start on time	28.0%	34.6%	37.2%
Ample time to present case	72.0%	65.4%	62.8%

Should ARB protests be heard and determined at regional hearings not conducted in your county?	2014	2015	2016
Total response count	2,201	5,497	7,249
Yes	18.9%	16.4%	17.9%
No	81.1%	83.6%	82.1%

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
Total response count	2,247	5,546	7,293
Yes	94.0%	94.3%	94.2%
No	6.0%	5.7%	5.8%

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
Total response count	2,270	5,576	7,386
Less than 10 minutes	13.7%	12.9%	14.0%
10-15 minutes	58.8%	64.3%	64.0%
More than 15 minutes	27.5%	22.8%	21.9%

Conclusion

The majority of property owners responding to the Comptroller's 2016 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 also indicated they want hearings held in their counties and not heard or determined at regional hearings. 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 2014, 2015 and 2016 ARB surveys increased substantially over this period, there was a significant similarity percentagewise of the responses given.

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