

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.

Glenn Hegar

Texas Comptroller of Public Accounts

Appraisal Review Board Survey 2024 Results

April 2025

Foreword

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 5.104(a) directs the Comptroller of Public Accounts to develop a survey that provides an opportunity for property owners, their agents and appraisal district representatives to offer comments and suggestions regarding an appraisal review board (ARB). The Comptroller's office provides the ARB survey data received in a downloadable electronic spreadsheet from the Comptroller's website at comptroller.texas.gov/taxes/property-tax/reports/index.php.

Tax Code Section 6.052(a) requires the board of directors of an appraisal district created for a county with a population of more than 120,000 to appoint a taxpayer liaison officer (TLO) and one or more deputy TLOs. As of this publication, 38 counties meet the population requirement to appoint a TLO, though other counties may appoint one too.

The TLO is responsible for receiving and compiling comments, complaints and suggestions filed by chief appraisers, property owners and agents concerning the fairness and efficiency of the ARB and other matters listed in the Comptroller's model ARB hearing procedures. The compilation of these comments, complaints and suggestions must be forwarded to the Comptroller's office by Dec. 31 each year.

Tax Code Section 41A.015 allows an authorized property owner who has filed a notice of protest to file a request for limited binding arbitration (LBA) to compel the ARB or chief appraiser to take certain actions to comply with certain procedural requirements.

Tax Code Section 5.103(d) requires every ARB to incorporate the Comptroller's model hearing procedures when adopting ARB hearing procedures and forward a copy of the adopted procedures to the Comptroller's office.

Tax Code Section 5.104(l) requires the Comptroller's office to issue an annual report summarizing for the previous tax year:

- *comments and suggestions received through the ARB survey;*
- *comments, complaints and suggestions received from TLOs;*
- *results of the review of the ARB hearing procedures; and*
- *results of requests for LBA under Tax Code Section 41A.015.*

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

<https://comptroller.texas.gov/taxes/property-tax/docs/arb-responses-24.xlsx>

Overview

Our office developed an electronic survey that captures information on the performance of ARB panels and full ARBs but does not reflect the result of each protest hearing. This report includes survey responses collected from Jan. 1 through Dec. 31.

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 our 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.*

TLOs submit a compilation of comments, complaints and suggestions received from chief appraisers, property owners and agents pertaining to the ARB's fairness and efficiency or to the ARB hearing procedures by Dec. 31 each year in a template provided by our office. This report also summarizes the comments, complaints and suggestions received for the previous tax year grouped in the following categories:

- *respondent information;*
- *the conduct of the ARB members at the hearing;*
- *the ARB hearing process;*
- *the overall impression of the ARB; and*
- *suggestions to improve the ARB process.*

This report also summarizes the review of the ARB adopted hearing procedures submitted to our office, how effectively the ARBs incorporated our model hearing procedures and a summation of the results of LBA requests administered through our office.

Respondent Information

The Comptroller’s 2024 ARB survey received 5,078 responses from property owners or their designated agents who personally attended ARB hearings in 2024. This represents a 31 percent decrease in respondents from 2023. **Exhibit 1** shows the total number of respondents for the last five years of the survey.

EXHIBIT 1
Total Number of Survey Respondents,
2020-2024

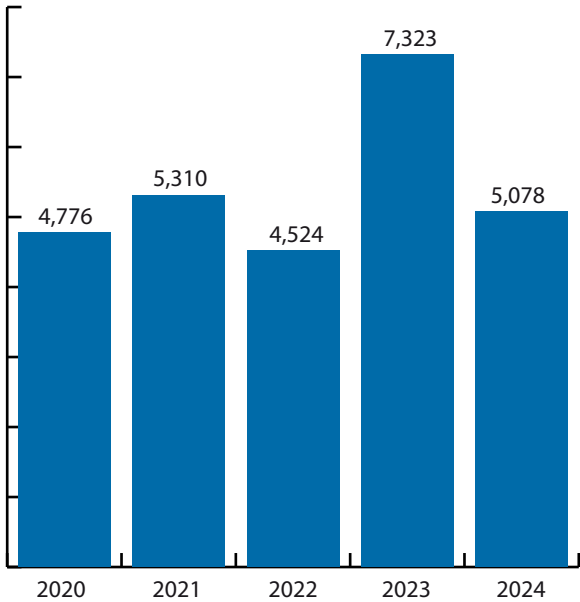
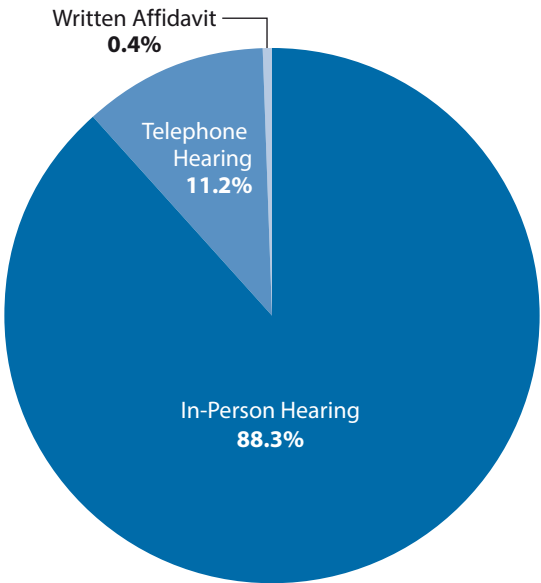


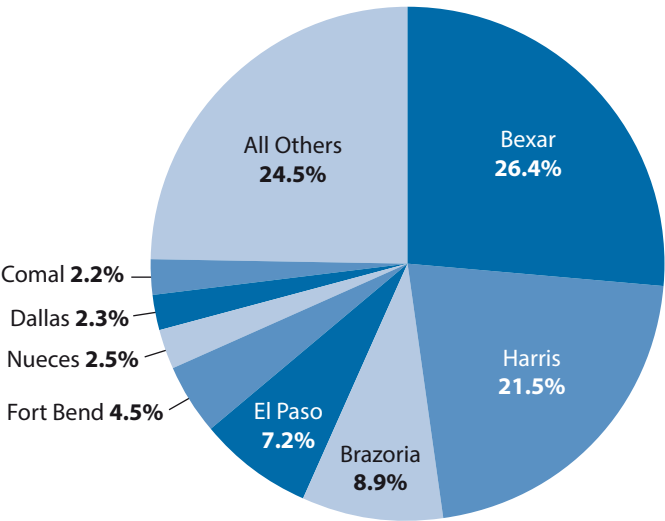
Exhibit 2 shows that 88 percent of the 2024 survey respondents attended live hearings, while 11 percent of respondents attended a telephone conference or videoconference hearing and less than one percent of respondents participated in a hearing by written affidavit (not part of a telephone conference or videoconference hearing).

EXHIBIT 2
Type of Hearing, 2024



Of the 254 Texas counties, 135 had responses to the ARB survey and 119 had no respondents. Of the 135 counties with respondents, eight counties had more than 100 responses to the ARB survey. **Exhibit 3** shows that 75.5 percent of all respondents were from these eight counties.

EXHIBIT 3
**Percentage of Survey Respondents
by County, 2024**



Appendix 1 lists the eight counties with more than 100 property owner respondents in 2024. **Appendix 2** shows the breakdown of the number of responses received from each county in 2024 and the percentage of the total responses received. It does not include the 119 counties which had no ARB survey respondents.

Exhibit 4 shows the five counties reporting the most feedback from their Taxpayer Liaison Officer (TLO). **Appendix 3** includes a list of the 12 counties and number of responses received from each.

EXHIBIT 4
**TLO Total Comments Received
by County, 2024**

County	Number of Responses	Percent of All Responses
Harris	147	50.3%
Travis	55	18.8%
Collin	23	7.9%
Montgomery	19	6.5%
Rockwall	11	3.8%
All Others	37	12.7%

TLOs for 12 of the 38 eligible counties submitted comments, complaints and suggestions (comments) to the Comptroller’s office. The TLOs for the other 26 counties had no comments to report.

The Comptroller’s office received 292 total comments from TLOs. Of those comments, 128 comments were exclusively customer service-related comments and were unrelated to ARB hearing procedures or the ARB conduct and are not included in this report. Some of the comments received reflect more than one reporting category.

Conduct of ARB Members

The Comptroller’s ARB survey gives respondents an opportunity to comment about the conduct of the ARB members at the hearing. Respondents 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 5** shows the breakdown by percentage of responses to each question. As in previous years, a majority of the 2024 respondents indicated they strongly agree or agree that ARB members demonstrated appropriate conduct.

EXHIBIT 5
Percentage of Survey Responses, 2024

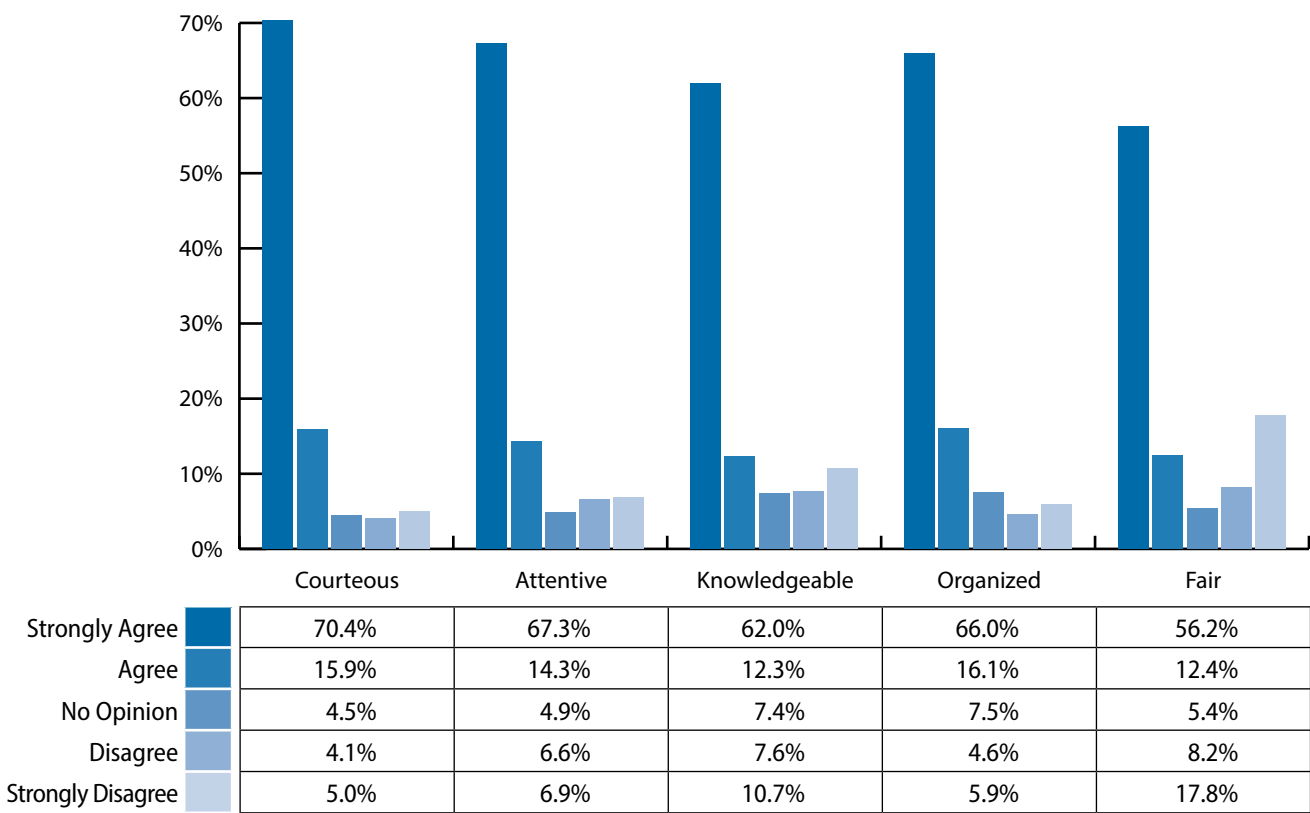
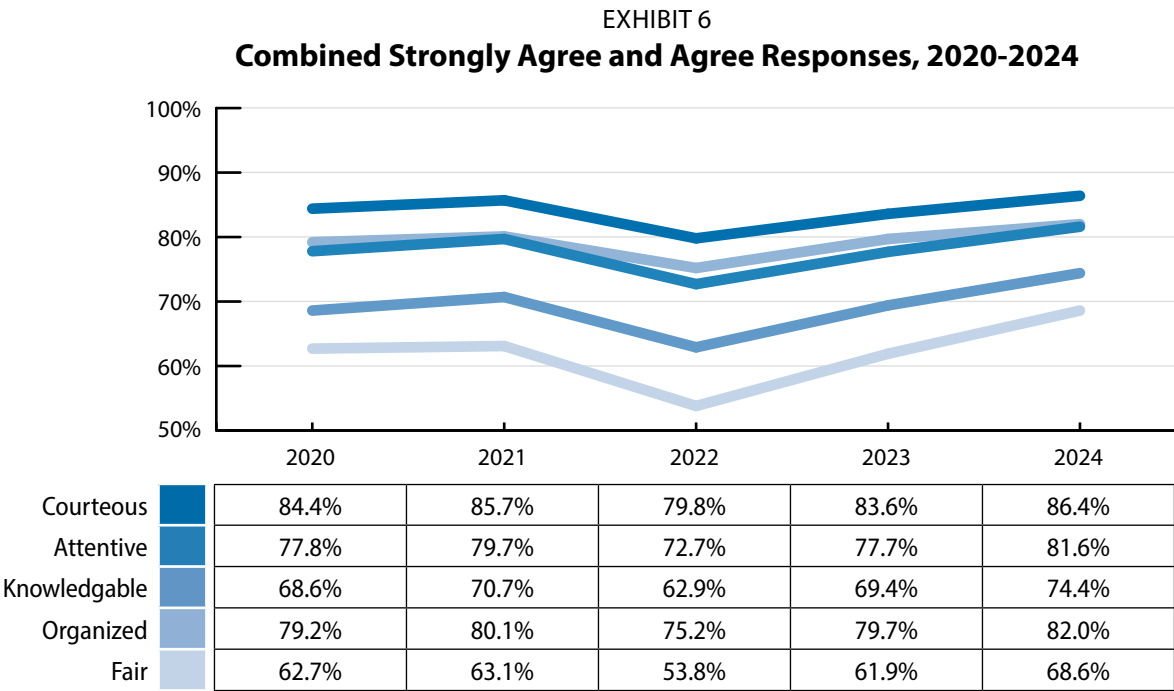
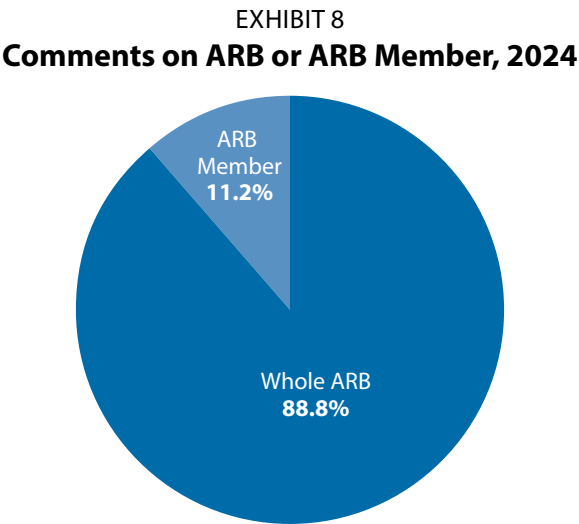
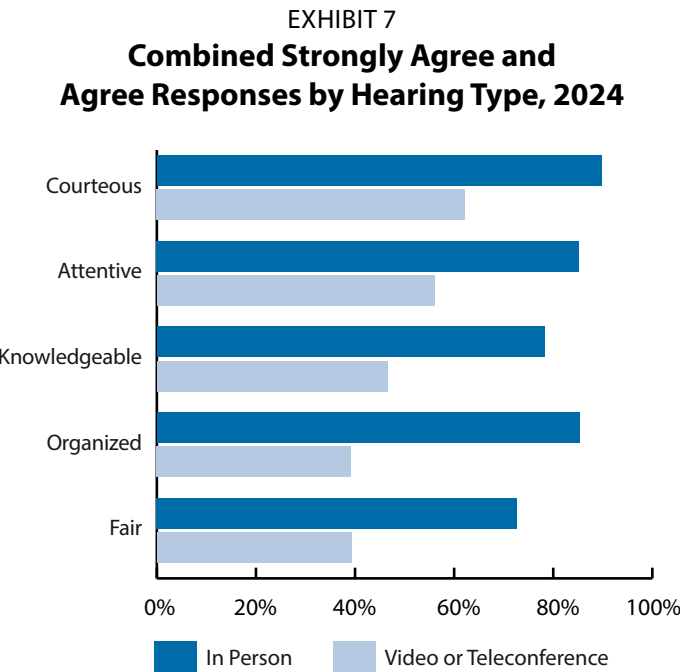


Exhibit 6 contrasts five years of survey responses using combined percentages for respondents indicating strongly agree or agree. **Appendix 4** shows the annual variance from 2020 through 2024, which indicates a perceived improvement in the conduct of the ARB in 2024.

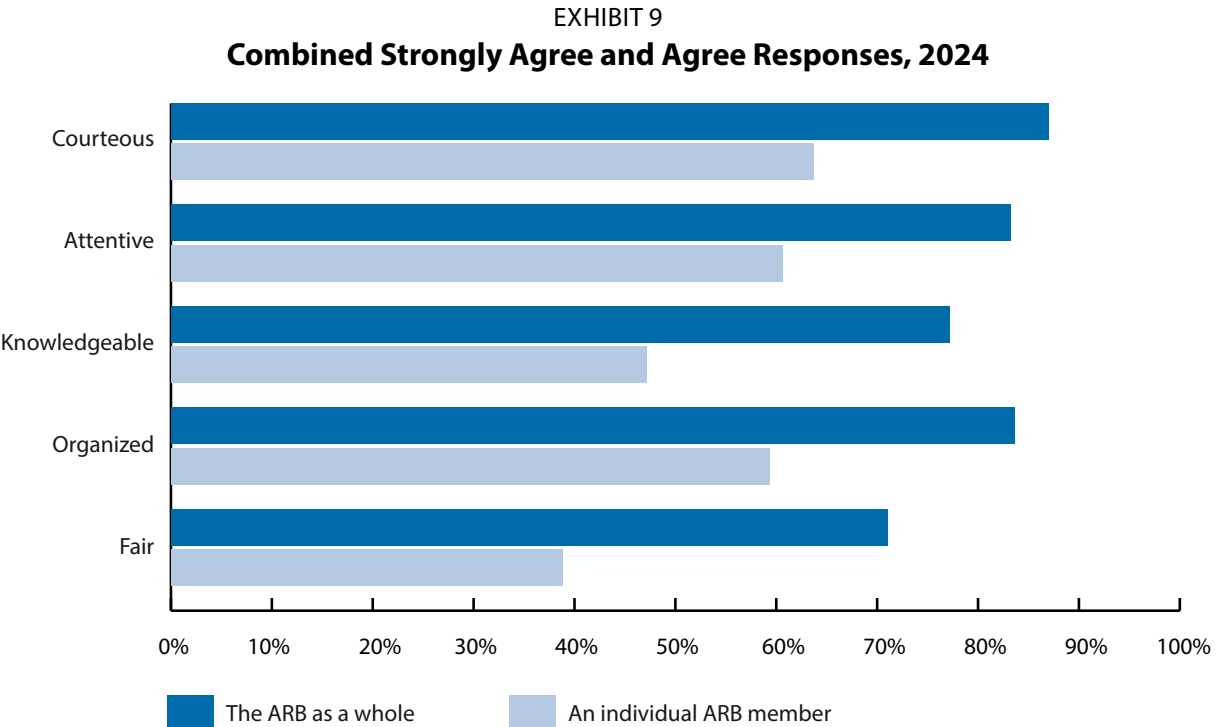


Property owners can attend an ARB hearing in person, by telephone conference, by videoconference or by written affidavit. Respondents who participated remotely expressed greater dissatisfaction with the ARB’s conduct, contributing to the overall decrease in positive opinion of ARB members (**Exhibit 7**).

When asked if their comments reflect the conduct of the ARB as a whole or an individual ARB member, an overwhelming 88.8 percent of respondents indicated that they based their comments on the ARB’s conduct as a whole compared to 11.2 percent who indicated their comments focused on an individual ARB member (**Exhibit 8**).



Respondents that focused their survey responses on an individual ARB member’s conduct, while small in number, expressed a more unfavorable view of the member’s conduct. **Exhibit 9** contrasts responses when evaluating an individual ARB member’s conduct and the conduct of the ARB as a whole, using combined percentages indicating strongly agree or agree.



TLOs reported 48 individual comments pertaining to ARB member conduct. Many of the total comments cross multiple categories pertaining to the ARB’s conduct for a total of 59 category comments. **Exhibit 10** shows the number of positive and negative comments received in each category. The most significant variances are seen in comments pertaining to the ARB’s knowledge and fairness.

EXHIBIT 10
**TLO Reported Comments on ARB Conduct
by Category, 2024**

	Total Comments	Positive Comments		Negative Comments	
Courteous	25	11	44.0%	14	56.0%
Attentive	6	3	50.0%	3	50.0%
Knowledgeable	5	5	100.0%	0	0.0%
Efficient	5	3	60.0%	2	40.0%
Fair	18	3	16.7%	15	83.3%

ARB Hearing Process

The Comptroller’s ARB survey gives respondents an opportunity to comment about the ARB hearing process. They 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 11**, 83.9 percent of survey respondents either strongly agreed or agreed that ARBs generally have hearing procedures that are instructive of the hearing process; 85 percent of respondents indicated that the ARBs followed their hearing procedures; and 83.2 percent of respondents indicated they received prompt service when attending the ARB hearing.

Of the total respondents, 81.5 percent felt they had a reasonable amount of time to present their evidence during the ARB hearing; 68.9 percent felt the ARB panel thoughtfully considered their evidence; and 84.8 percent thought the ARB clearly stated the protest determination. **Appendix 5** shows the breakdown by percentage of responses to each question and the annual variance from 2020 through 2024.

EXHIBIT 11
ARB Hearing Process, 2024

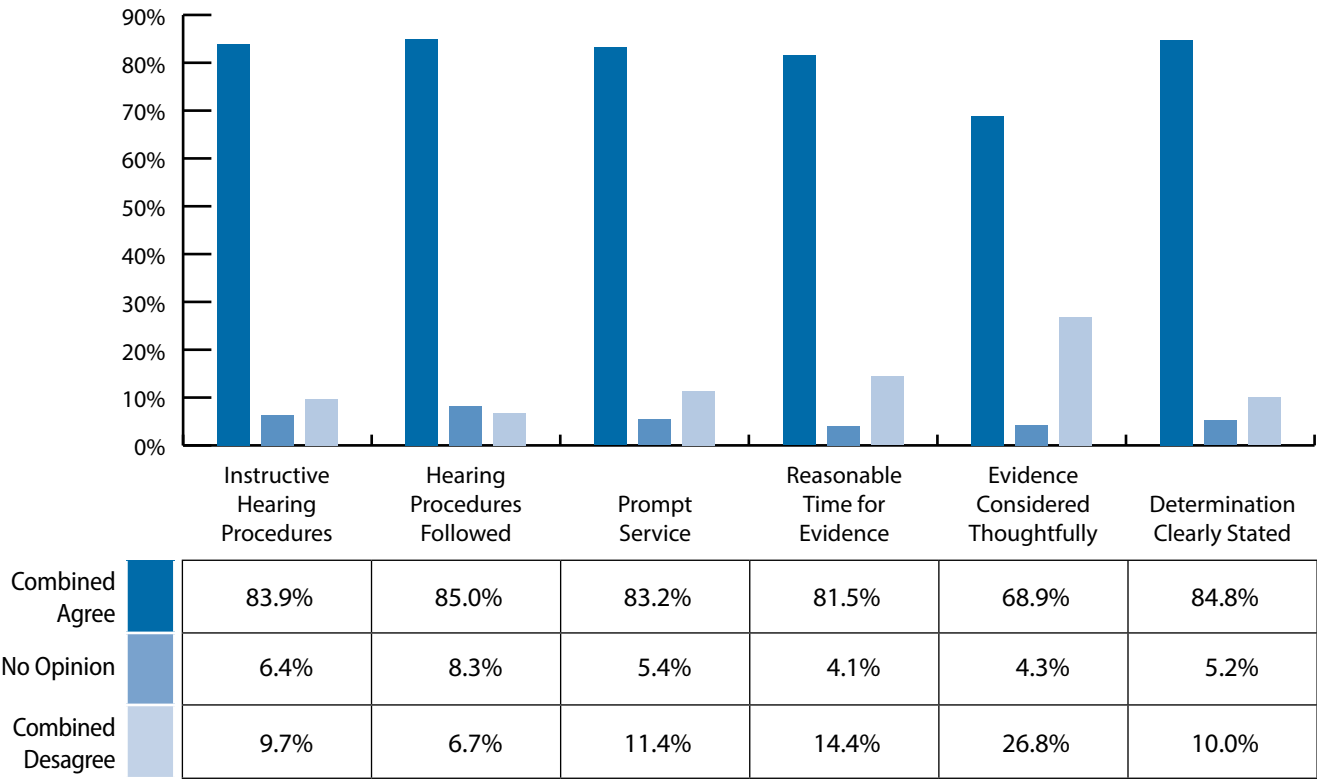
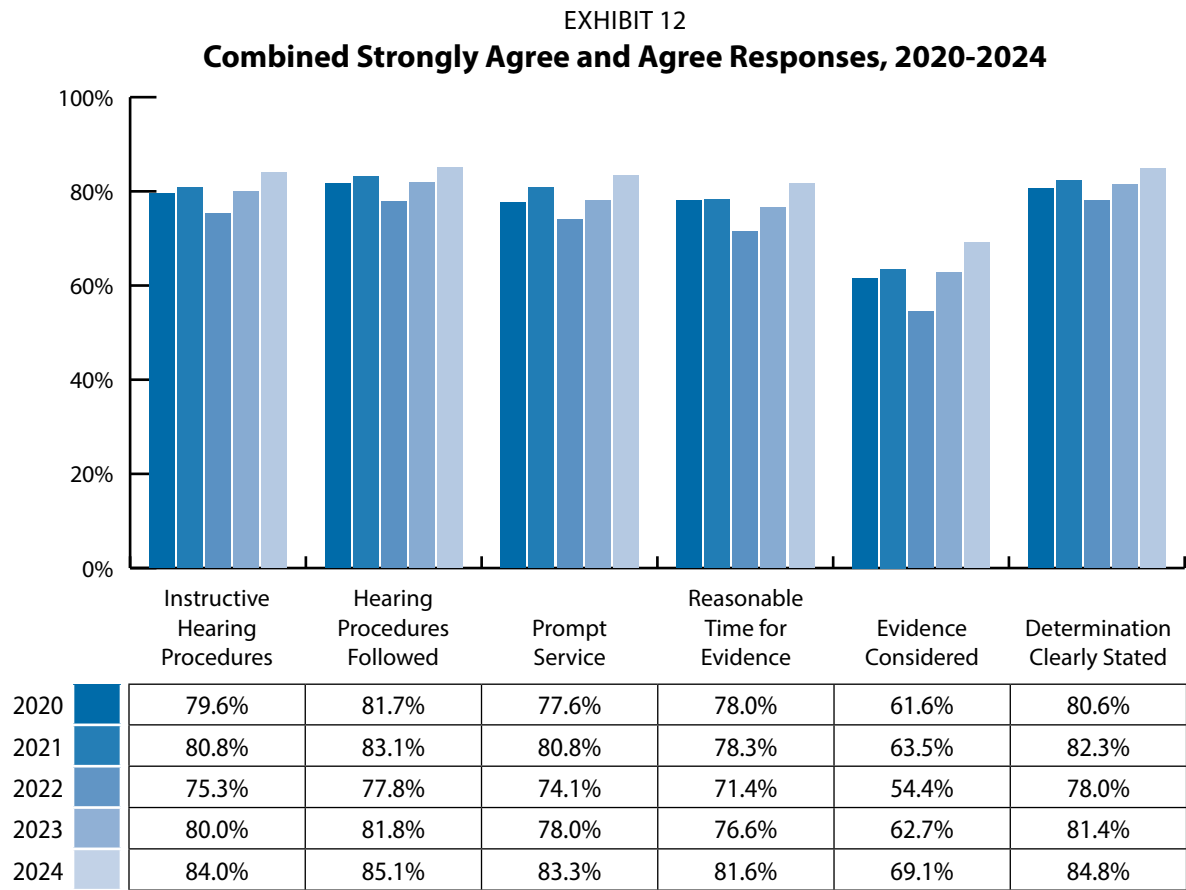


Exhibit 12 contrasts survey responses from the past five years using combined percentages for respondents selecting strongly agree or agree to each question. Respondents this year expressed a slightly more favorable view of the ARB hearing process. Whether the ARB thoughtfully considered evidence is again ranked the least agreed upon aspect of the hearing process. **Appendix 4** shows the annual variance from 2020 through 2024.



TLOs reported 116 individual comments pertaining to the ARB hearing process. Many of the comments include multiple aspects of the ARB hearing process for a total of 130 category comments. **Exhibit 13** shows the number of positive and negative comments received for each aspect. Comments reported by TLOs were negative for every aspect of the ARB hearing process.

EXHIBIT 13
TLO Comments on ARB Hearing Process by Category, 2024

ARB Hearing Process	Total Comments	Positive Comments		Negative Comments	
Hearing Procedures Followed	12	4	33.3%	8	66.7%
Prompt Service	6	2	33.3%	4	66.7%
Reasonable Time for Evidence	7	1	14.3%	6	85.7%
Evidence Considered Thoughtfully	33	10	30.3%	23	69.7%
Equipment Difficulties	10	0	0.0%	10	100.0%
Scheduling	34	5	14.7%	29	85.3%
Final Determination	28	7	25.0%	21	75.0%

Overall Impressions

The survey asked respondents for their overall impression of the ARB. **Exhibit 14** indicates that the overall impression of the ARB remains positive.

Exhibit 15 is a graphic representation of the responses to the same question in the past 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 2020 through 2024. In the past year, there was an increase in the percentage of respondents with an overall excellent impression of the ARB. While the percentage of good slightly decreased, the number of respondents with an overall fair or overall poor opinion of the ARB decreased. The percentages combined for excellent and good versus the percentages combined for fair and poor show an improvement in the overall impression of the ARB from 2023.

EXHIBIT 14
Overall Impression of ARB, 2024

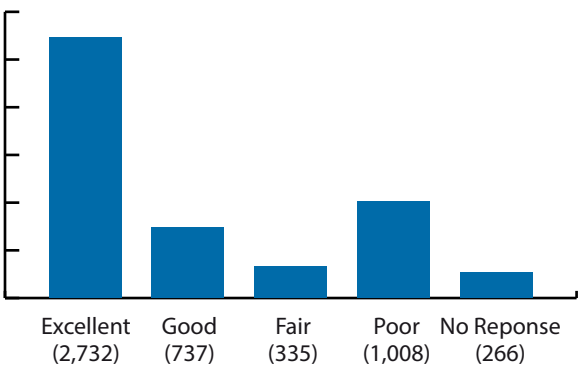
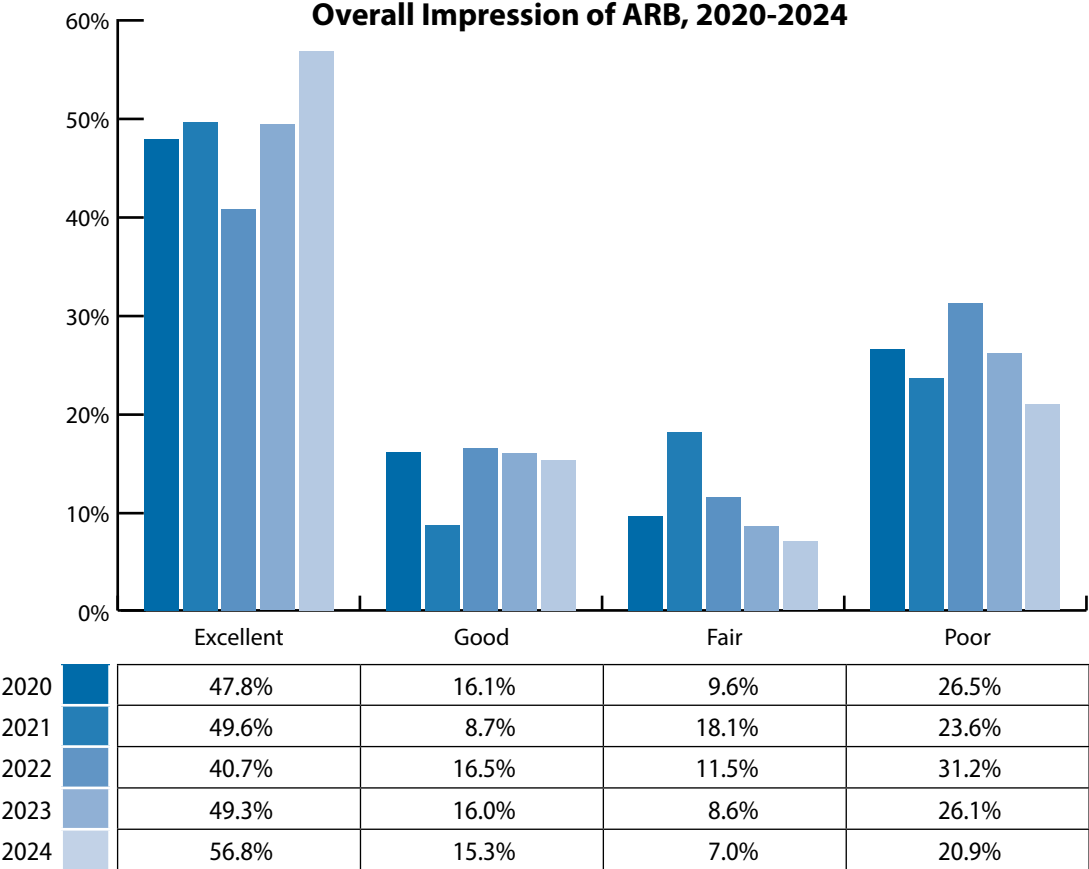


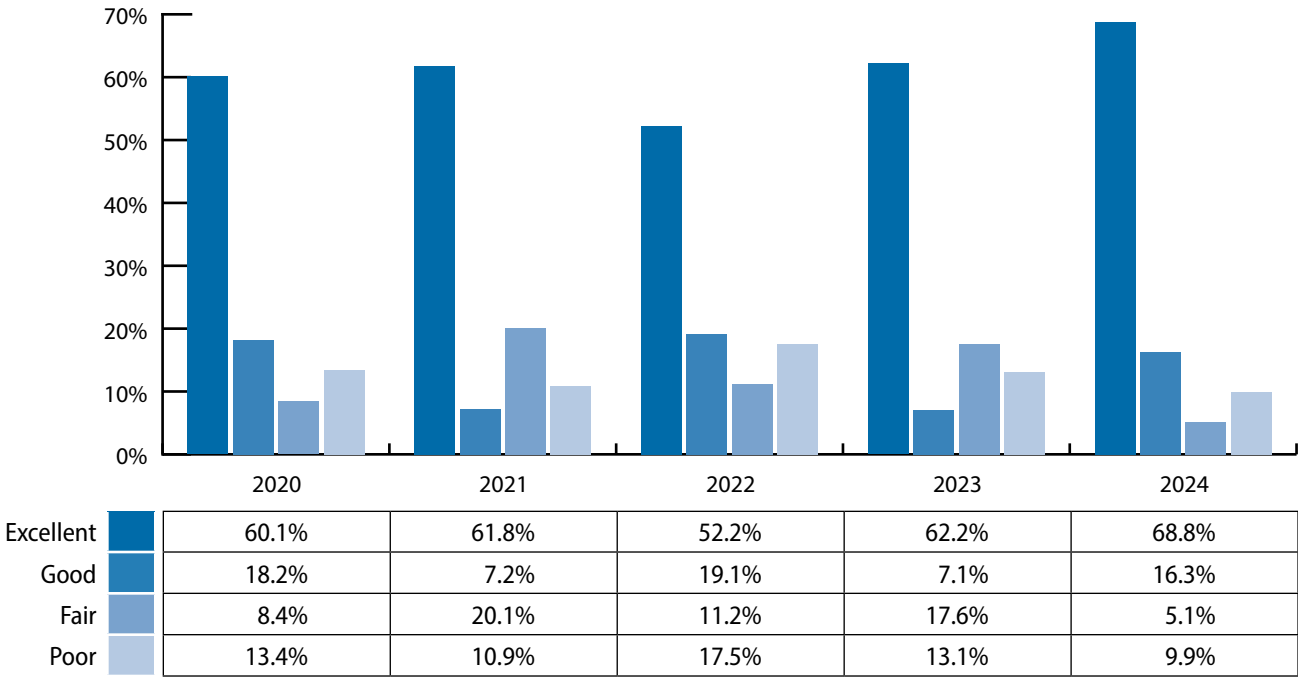
EXHIBIT 15
Overall Impression of ARB, 2020-2024



Totals may not sum due to rounding.

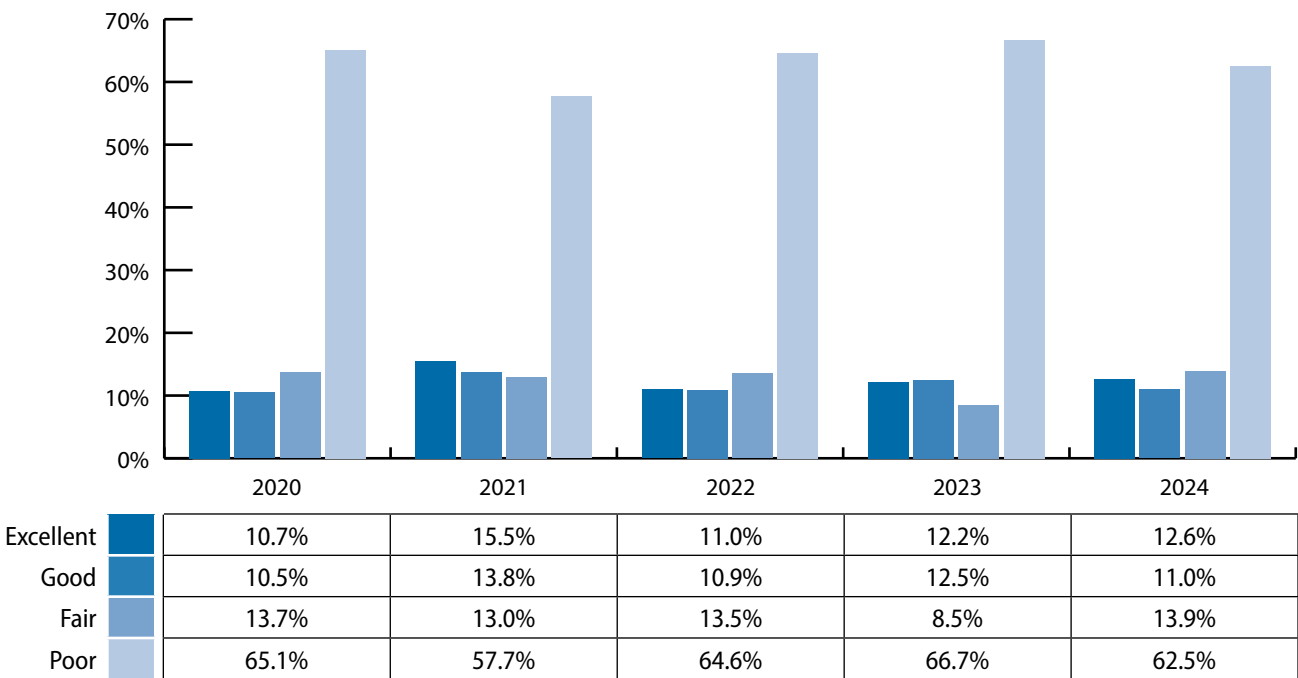
When comparing the overall impression of the ARB, respondents who had their values lowered by the ARB expressed a much more positive impression of the ARB than those who did not have their values lowered. **Exhibit 16** shows the overall impression when the ARB lowered the respondent’s value. **Exhibit 17** shows the overall impression when the ARB did not lower the respondent’s value.

EXHIBIT 16
Overall Impression of ARB When Value Lowered, 2020-2024



Totals may not sum due to rounding.

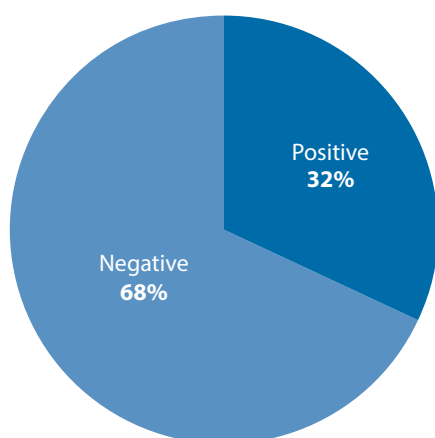
EXHIBIT 17
Overall Impression of ARB When Value Not Lowered, 2020-2024



Totals may not sum due to rounding.

TLOs provided comments that indicated an overall negative opinion of the ARB. Of the 164 individual comments received by TLOs that pertain to the ARB hearing process or conduct, 42 were positive and 90 were negative overall. The remaining 32 comments were related to ARB scheduling requests. **Exhibit 18** represents the number for each overall. The largest variance continues to be in comments pertaining to the ARB hearing process.

EXHIBIT 18
**Reported Comments on the ARB Overall,
2020-2024**



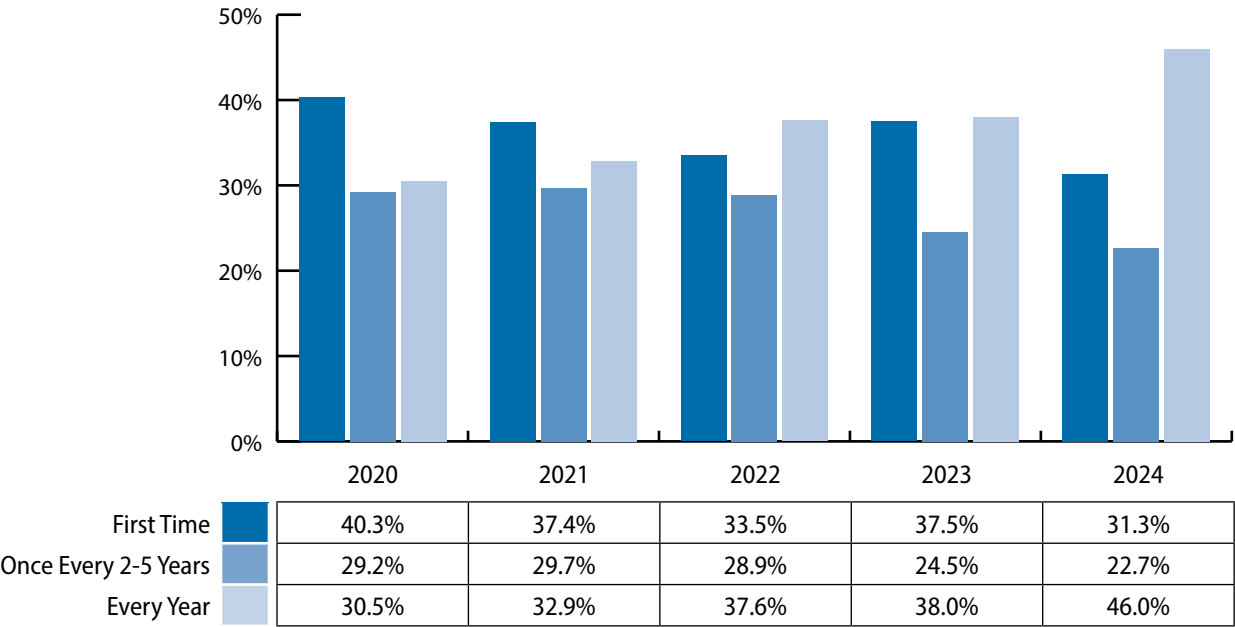
Property Owner Protests

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

Frequency of Protest

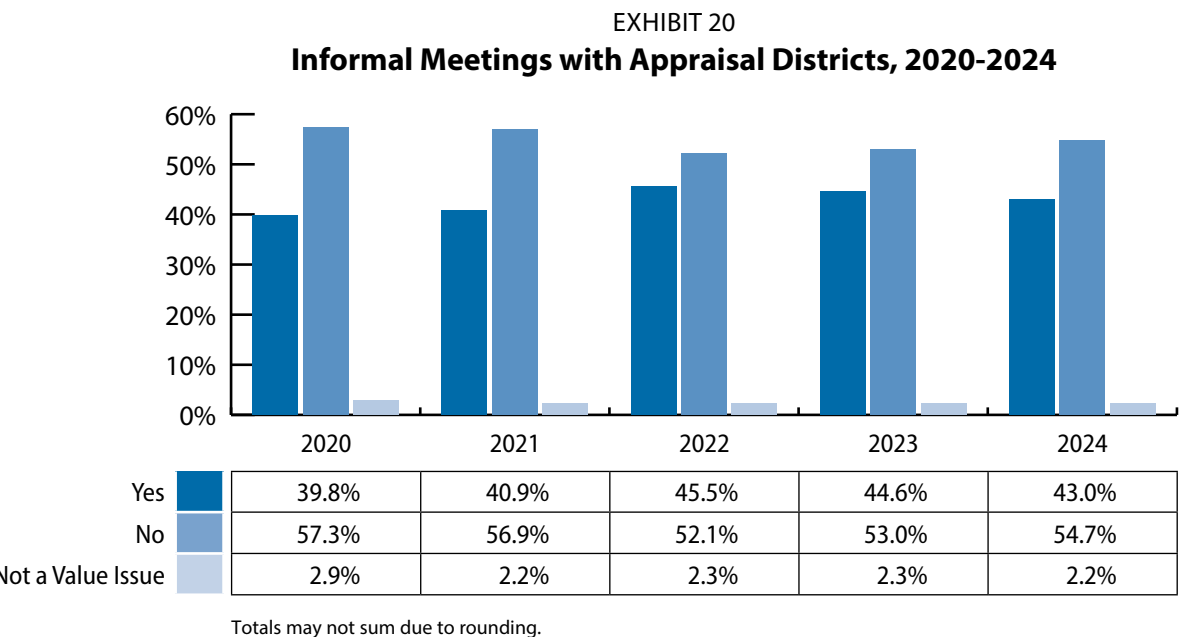
The survey asked respondents how often they protest. As shown in **Exhibit 19**, 31.3 percent of respondents indicated it was their first time to protest, down from 2023; 22.7 percent indicated they protest every two to five years; and 46 percent indicated they protest every year. The survey responses indicate an upward trend in those who protest every year and a downward trend in those who protest every two to five years.

EXHIBIT 19
Frequency of Protest, 2020-2024



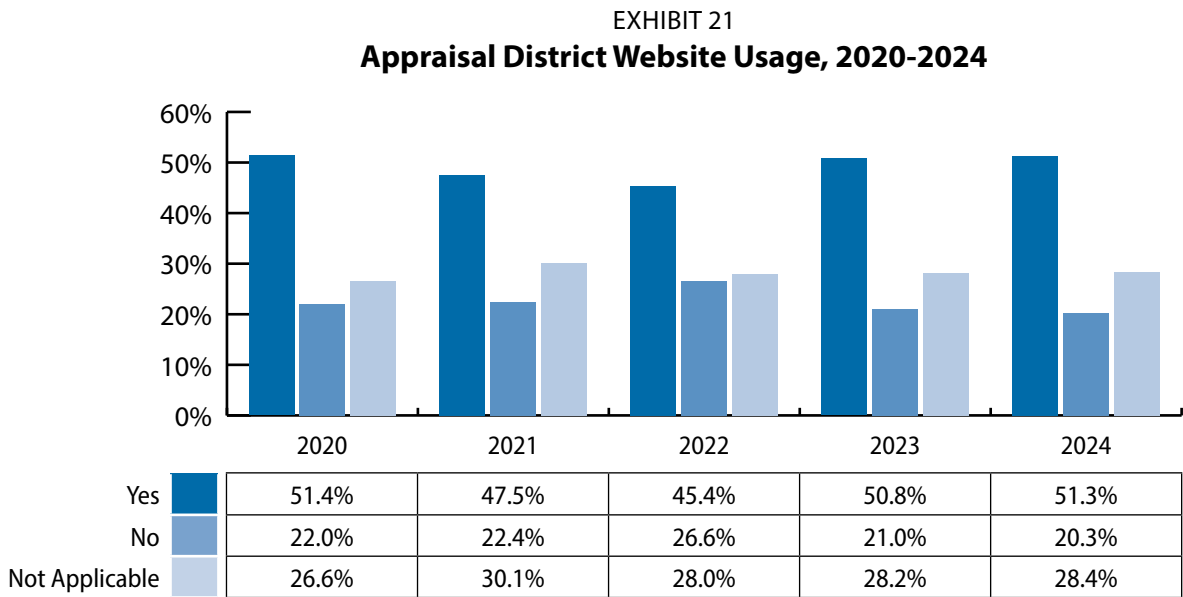
Meeting Prior to ARB Hearing

The survey asked respondents if they met with appraisal district staff in an attempt to agree to an appraised value prior to proceeding to an ARB hearing. **Exhibit 20** shows that 43 percent of respondents met with appraisal district staff in an attempt to reach an agreed value prior to proceeding to an ARB hearing; 54.7 percent indicated they did not; and 2.2 percent indicated their protest was not a value issue.



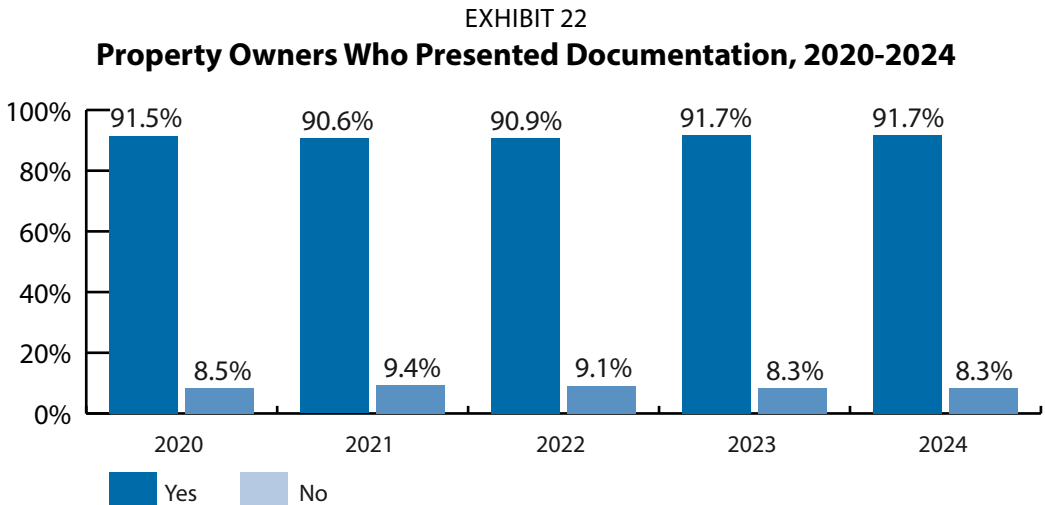
Appraisal District Website

The survey asked respondents if information on the appraisal district website was helpful, if used, in preparing for their hearings. **Exhibit 21** shows that 51.3 percent of respondents indicated the appraisal district website was helpful in preparing for their hearing; 20.3 percent indicated it was not helpful; and 28.4 percent indicated the question was not applicable. The responses received in prior years consistently indicate responding property owners found the appraisal district website helpful in preparing them for the ARB hearing.



Documentation Presented

The survey asked respondents if they presented documentation to the ARB at their hearings. **Exhibit 22** shows that 91.7 percent of respondents indicated they presented documentation at their hearings and 8.3 percent indicated they did not. These responses remain historically consistent.



Property Value Lowered

The survey asked respondents to comment on whether the ARB ordered a lower property value when the protest was determined. **Exhibit 23** shows that 76.9 percent of respondents indicated that the ARB lowered their property values; 19.9 percent indicated their property values were not lowered; and 3.2 percent indicated they did not protest a value issue. **Exhibit 24** shows the responses to be consistent in the previous five years.

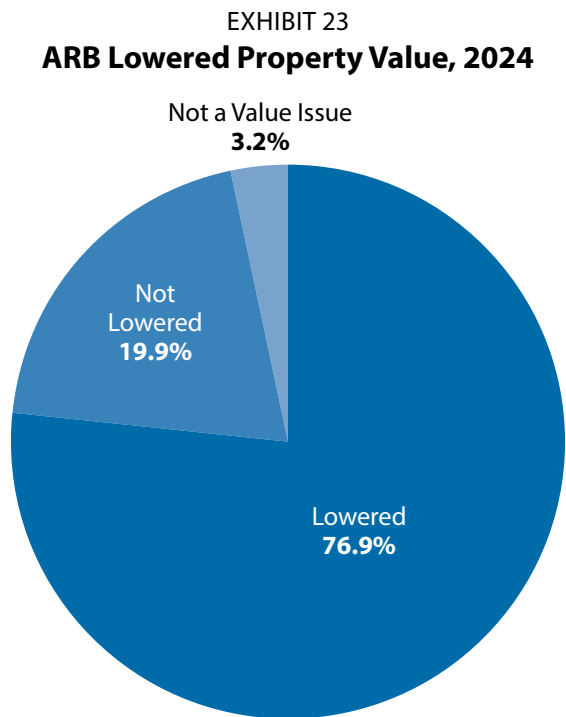
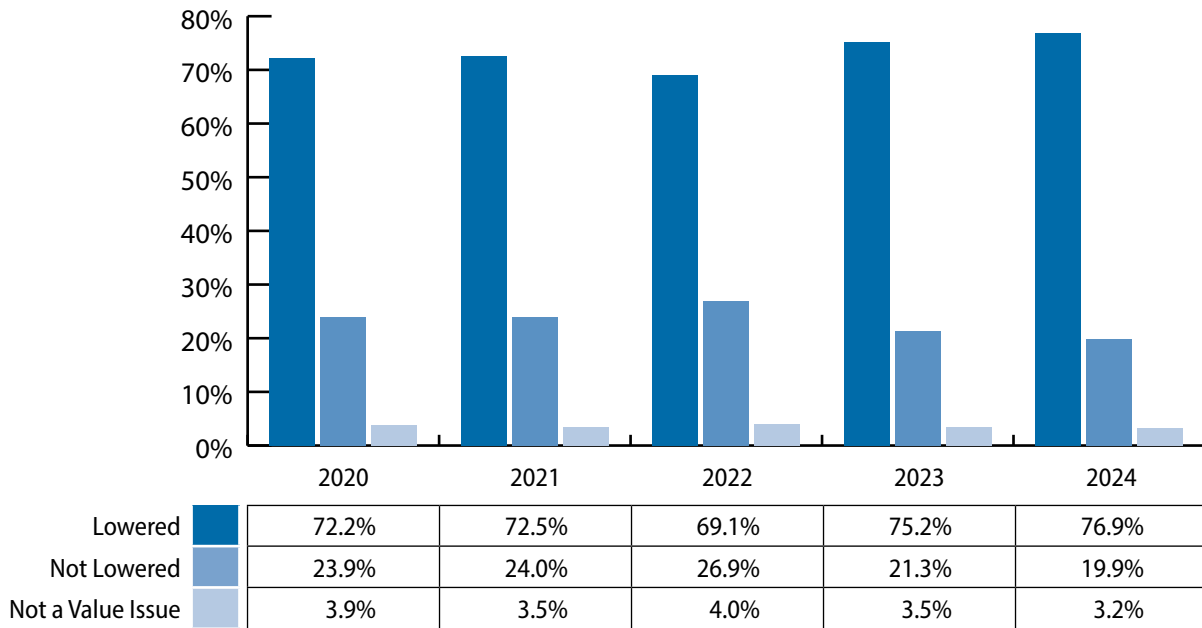


EXHIBIT 24
ARB Lowered Property Value, 2020-2024



Suggestions to Improve the ARB Process

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

Pre-Hearing

The survey asked what information would have been useful to respondents in deciding whether to protest. **Exhibit 25** shows 33.1 percent responded comparable property data would have been useful to their decision; 11.2 percent responded sales data would have been useful; 32.2 percent responded both comparable property data and sales would have been useful; and 23.4 percent indicated the question was not applicable. **Exhibit 26** compares five years of survey responses, reflecting a significant increase in percentages of respondents indicating sales data would have been useful.

EXHIBIT 25
Information Useful in Determining
Whether to Protest, 2024

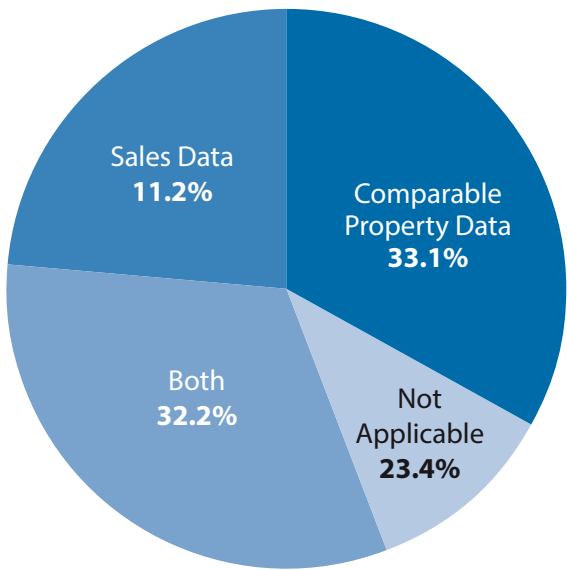
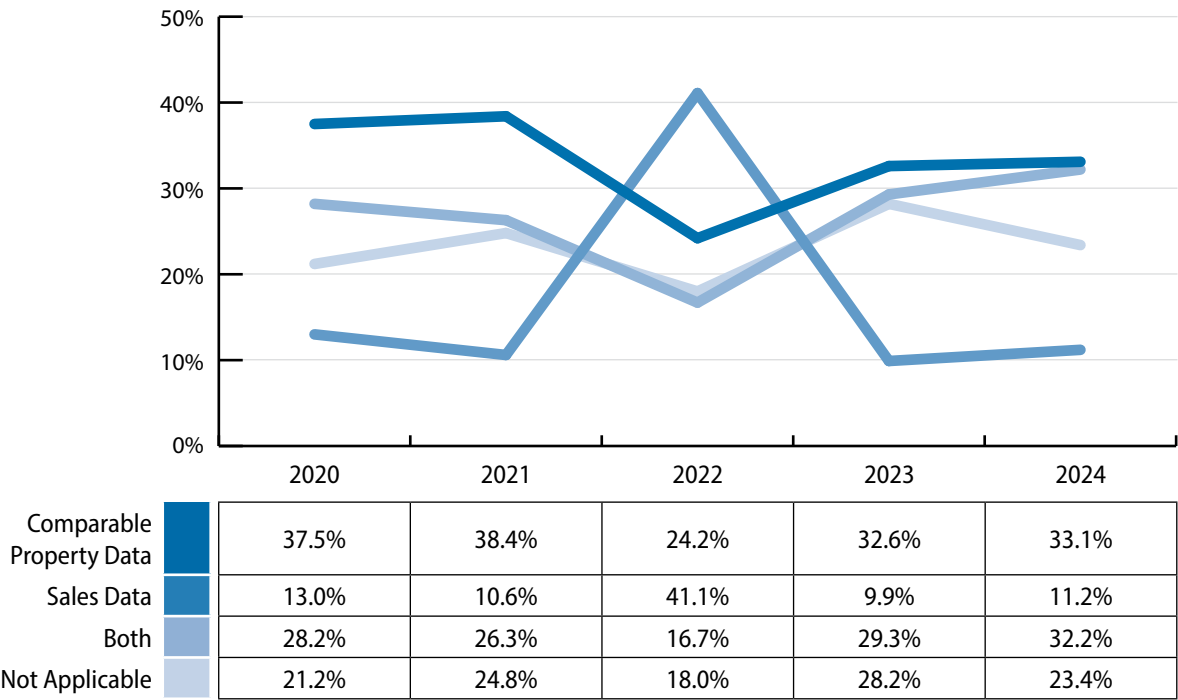
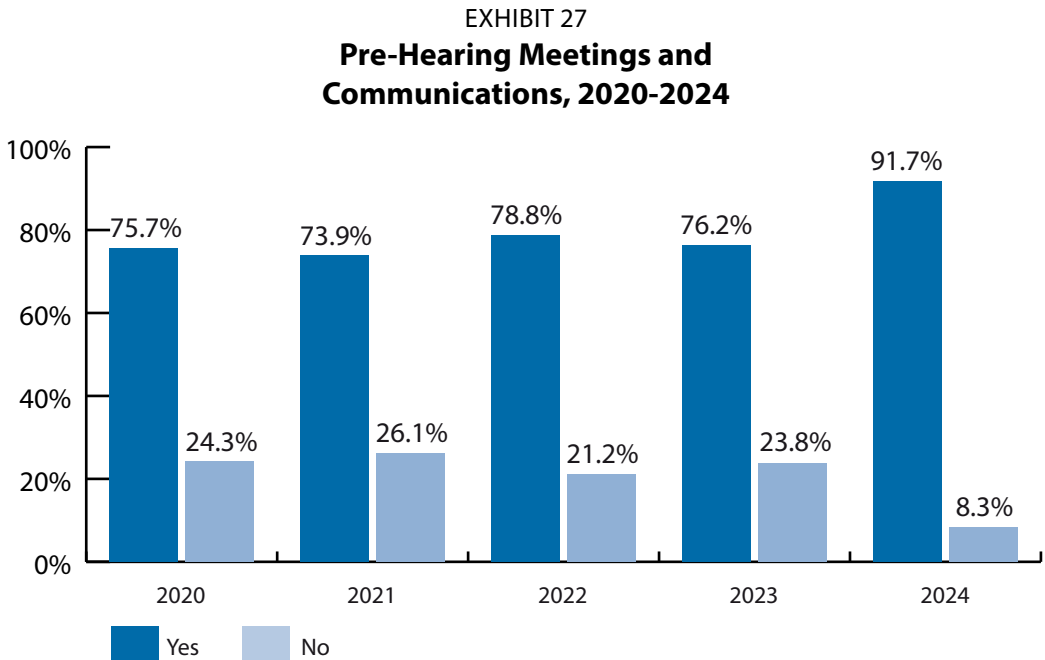


EXHIBIT 26
Information Useful in Determining
Whether to Protest, 2020-2024

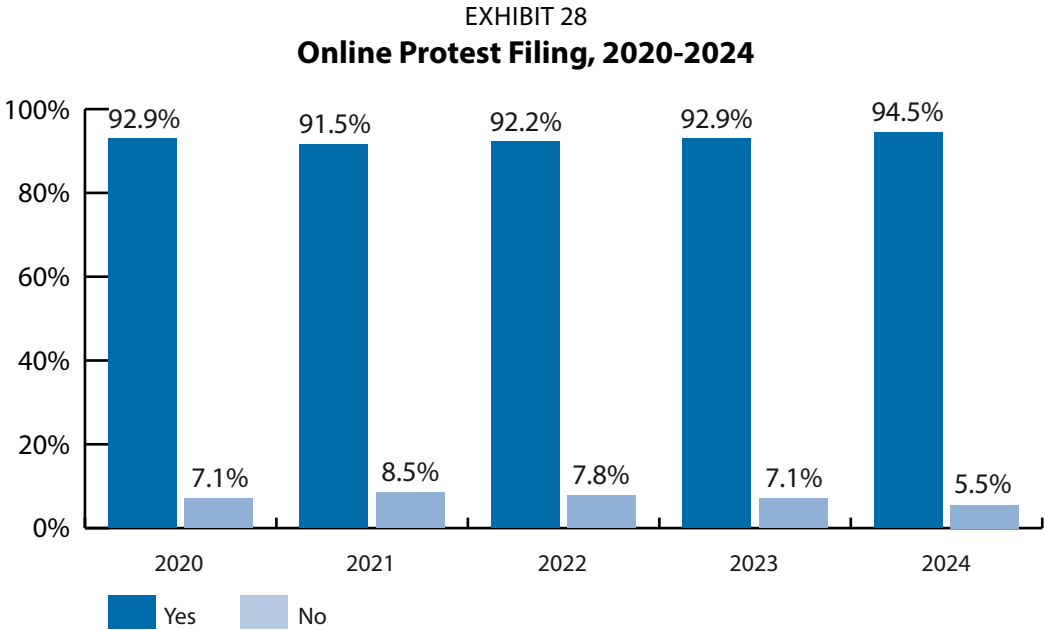


Totals may not sum due to rounding.

The survey asked if property owners should communicate or meet with appraisal district staff before ARB hearings. **Exhibit 27** shows that 91.7 percent responded yes and 8.3 percent responded no.



The survey asked if all property owners (in addition to residence homeowners) should be allowed to file a protest electronically. **Exhibit 28** shows that 94.5 percent responded yes and 5.5 percent responded no, indicating little variance each year.



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 29** shows that 71.4 percent of respondents indicated it is more important to have ample time to present their case and 28.6 percent indicated it is more important to have the hearing start on time. **Exhibit 30** compares five years of survey responses, showing minimal change from 2020.

EXHIBIT 29
ARB Hearing Length Versus Start Time, 2024

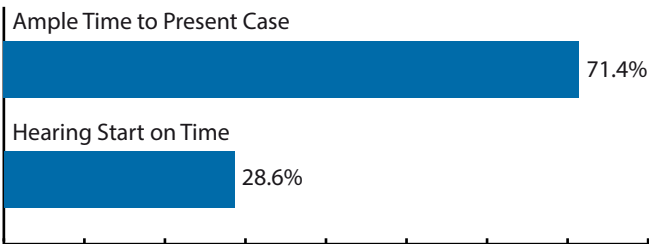
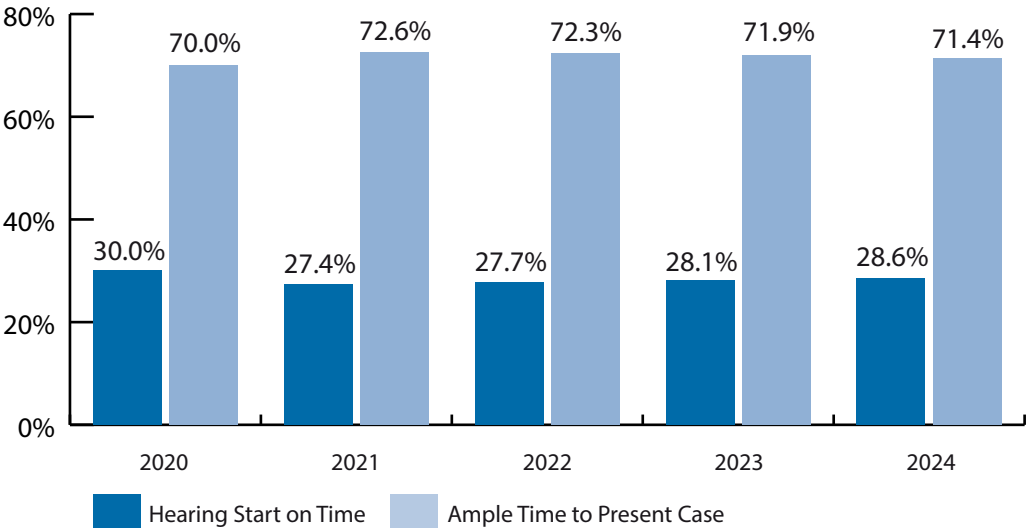
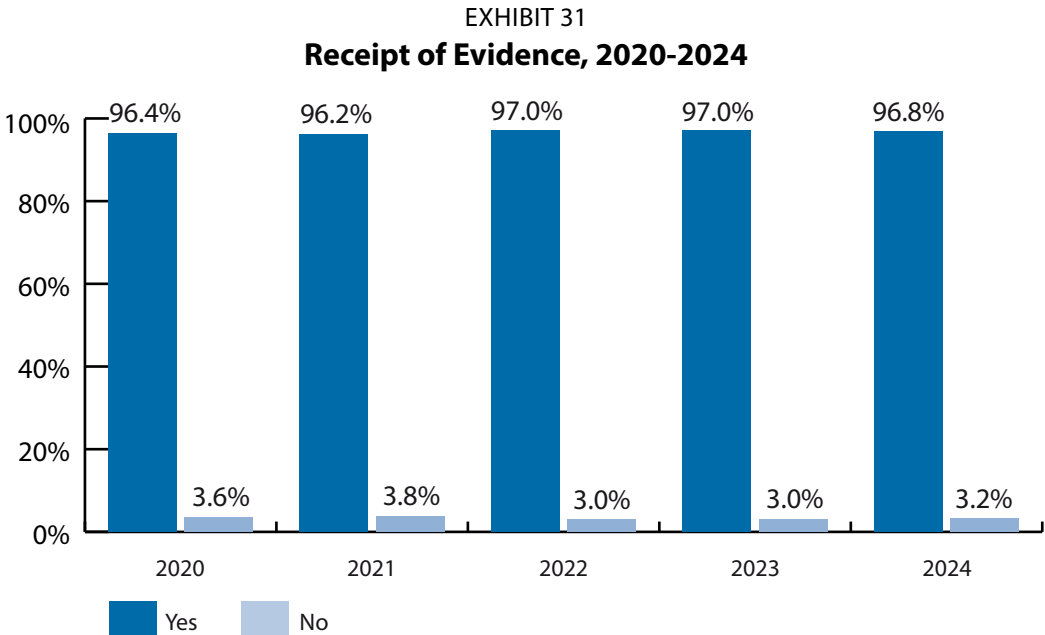


EXHIBIT 30
ARB Hearing Length Versus Start Time, 2020-2024



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 31** shows a historically consistent 97 percent of respondents indicated they should be given the option and 3 percent indicated they should not.



The survey asked what a reasonable amount of time would be for each party (property owner or representative and appraisal district) to present evidence at hearing. As shown in **Exhibit 32**, 60.4 percent of the respondents indicated that 10-15 minutes is a reasonable amount of time; 27 percent indicated more than 15 minutes is reasonable; and 12.7 percent indicated that less than 10 minutes is reasonable. **Exhibit 33** compares the responses received in the prior five years, indicating very little change in the responses.

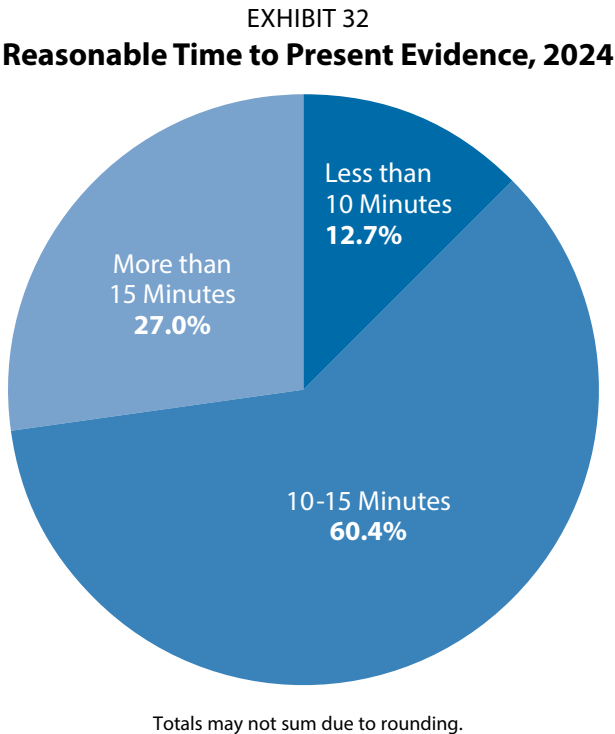
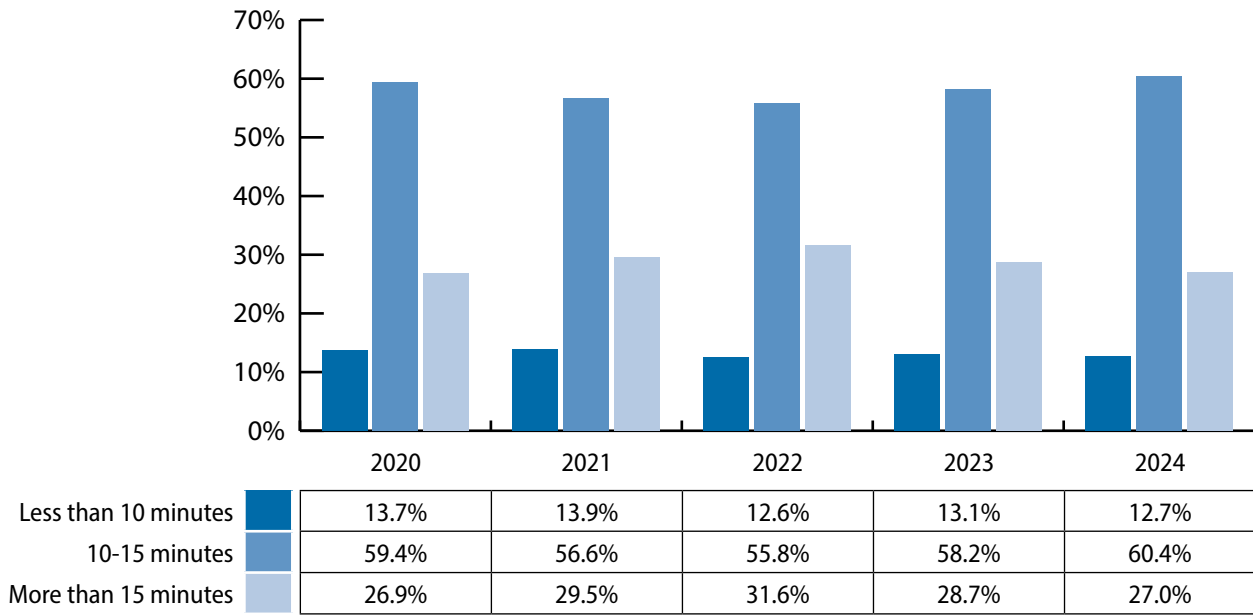


EXHIBIT 33

Reasonable Time to Present Evidence, 2020-2024



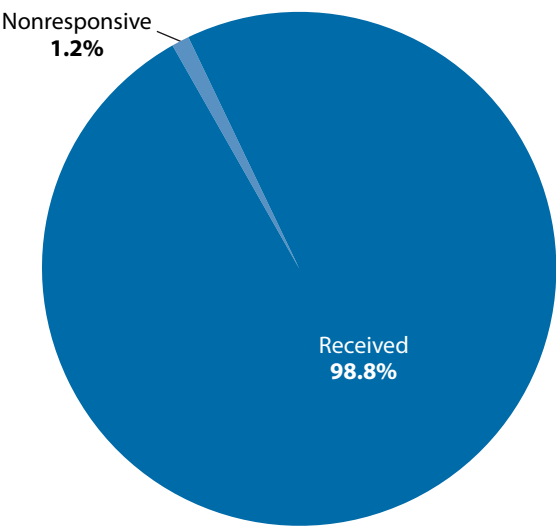
Totals may not sum due to rounding.

Submission of ARB Procedures

Tax Code sections 5.103(d) and 41.01(c) require ARBs to incorporate the Comptroller’s Model Hearing Procedures into their own hearing procedures and send a copy to the Comptroller’s office.

In 2024, 251 ARBs submitted hearing procedures to the Comptroller’s office for review. **Exhibit 34** shows that 98.8 percent of ARBs complied, and 1.2 percent did not submit hearing procedures and did not respond to reminders. The three nonresponsive ARBs were in Cochran, Hopkins, and Schleicher counties.

EXHIBIT 34
Hearing Procedures Submitted, 2024



Of the 251 procedures submitted for review, 205 ARBs incorporated the Comptroller’s Model Hearing Procedures and timely submitted the adopted procedures within 15 days. **Exhibit 35** shows the breakdown of ARB procedure adoption. **Exhibit 36** indicates that 70.5 percent of the submitted procedures fully incorporated the Comptroller’s Model Hearing Procedures; 10.8 percent were missing between 2-5 sections; 15.1 percent failed to address Rule 9.805 in Section VI; and 3.6 percent did not incorporate any portion of the model hearing procedures.

EXHIBIT 35
Hearing Procedures Adoption Rate, 2024

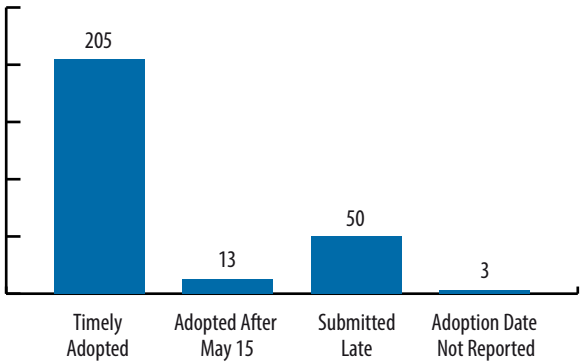
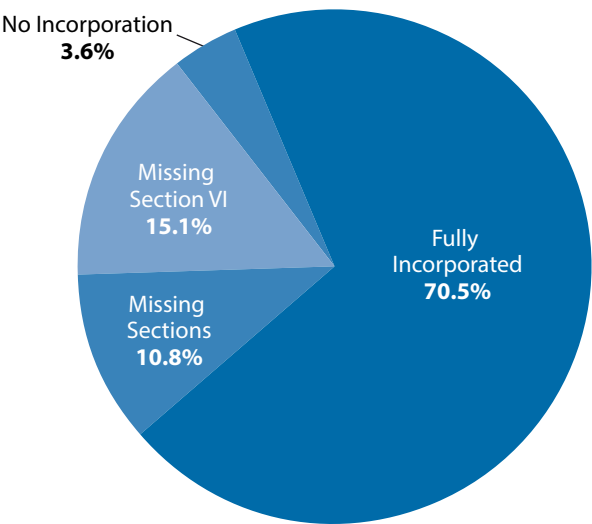


EXHIBIT 36
Comptroller Hearing Procedures Incorporated, 2024



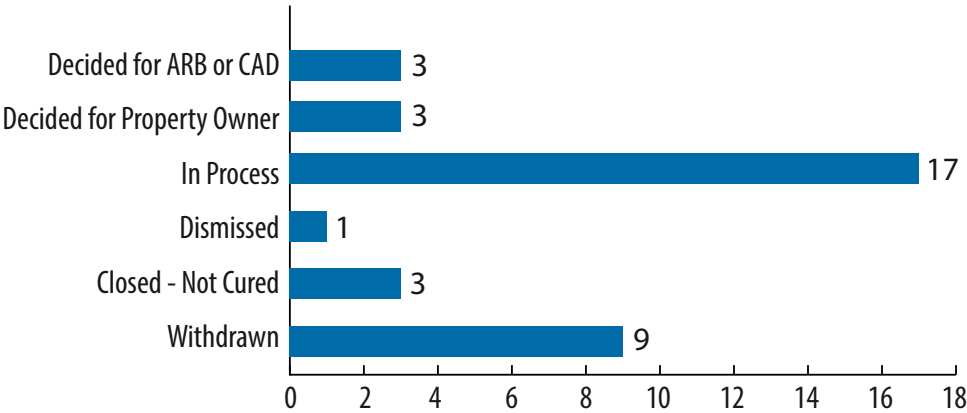
Limited Binding Arbitration

Tax Code Section 41A.015 gives property owners meeting certain criteria the option to request limited binding arbitration (LBA) to compel the appraisal review board (ARB) or the chief appraiser, as appropriate, to:

- *comply with the hearing procedures adopted by the appraisal review board under Tax Code Section 41.01(c);*
- *rescind procedural rules adopted by the ARB that are not in compliance with the model hearing procedures prepared by the comptroller;*
- *schedule a hearing on a protest as required by law;*
- *deliver a copy of the Taxpayer Assistance Pamphlet, the ARB hearing procedures or information on a property owner's right to request evidence the chief appraiser will introduce at the ARB hearing at least 14 days before the scheduled hearing;*
- *allow the property owner to offer evidence, examine or cross-examine witnesses or other parties, and present arguments;*
- *set a hearing for a time and date certain and postpone a hearing that does not begin within two hours of the scheduled time;*
- *schedule hearings on protests concerning multiple properties identified in the same notice of protest on the same day at the request of the property owner or the property owner's designated agent; or*
- *refrain from using or offering as evidence information requested by the property owner that was not delivered to the property owner at least 14 days before the hearing.*

For the 2024 tax year, the Comptroller's office received 36 LBA requests for 264 properties. As of January 31, 2025, 17 requests remain outstanding (in process). **Exhibit 37** shows the breakdown of the disposition of the closed LBAs, including two that were not processed due to insufficient applications.

EXHIBIT 37
Limited Binding Arbitrations, 2024



Conclusion

The majority of respondents to the Comptroller's 2024 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 respondents indicated the ARB lowered their property's value and most protest every year. Most respondents used information from appraisal district websites to prepare for hearings and most presented documentation to the ARB at their hearings.

Most respondents indicated that comparable property data would be useful when deciding 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.

Most respondents 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 them an option of how to receive evidence the appraisal 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 responses to the Comptroller's ARB survey changes each year, there is typically minor variance in the responses received. In 2024, respondents expressed a slight increase in their satisfaction with the ARB hearing process.

Comments received from TLOs somewhat mirrored the topics in the Comptroller's ARB survey; however, the comments are consistently more negative. The most reported issue, outside of general customer service inquiries, related to the ARB hearing itself. The comments indicate that taxpayers want to have plenty of time to present their evidence and want it to be considered thoughtfully.

ARBs must adopt hearing procedures that incorporate the Comptroller's Model Hearing Procedures and submit them to the Comptroller's office. More than two-thirds of the ARB hearing procedures were correctly adopted which is a significant increase over 2023; however, three ARBs did not submit procedures.

For the 2024 tax year, 36 LBA requests (264 properties) were received, of which only three were not processed due to insufficient applications.

Appendix 1

Counties with More Than 100 Respondents, 2024

County	County Responses	Percentage of All Responses
Bexar	1,340	26.4%
Harris	1,092	21.5%
Brazoria	454	8.9%
El Paso	364	7.2%
Fort Bend	229	4.5%
Nueces	126	2.5%
Dallas	115	2.3%
Comal	113	2.2%

Appendix 2

County Respondent Count, 2024

County	Percent of All Responses	Number of Responses
Anderson	0.1%	4
Angelina	0.0%	1
Aransas	0.4%	21
Atascosa	0.1%	4
Austin	0.2%	10
Bailey	0.0%	1
Bandera	0.2%	9
Bastrop	0.1%	6
Baylor	0.0%	1
Bee	0.0%	1
Bell	0.9%	47
Bexar	26.4%	1,340
Blanco	0.1%	5
Bosque	0.3%	16
Brazoria	8.9%	454
Brazos	0.5%	24
Brown	0.2%	8
Burleson	0.2%	11

County	Percent of All Responses	Number of Responses
Burnet	0.8%	42
Caldwell	0.1%	4
Calhoun	0.0%	2
Callahan	0.2%	8
Cameron	0.3%	17
Carson	0.0%	1
Chambers	0.1%	3
Clay	0.0%	1
Coleman	0.1%	4
Collin	1.4%	70
Colorado	0.1%	5
Comal	2.2%	113
Concho	0.1%	7
Cooke	0.2%	8
Coryell	0.0%	1
Crosby	0.0%	1
Dallas	3.1%	155
Dawson	0.0%	1

County	Percent of All Responses	Number of Responses
Denton	1.8%	91
DeWitt	0.0%	2
Dimmit	0.0%	1
Ector	0.0%	1
Edwards	0.1%	3
El Paso	7.2%	364
Ellis	0.3%	13
Erath	0.0%	2
Falls	0.7%	38
Fannin	0.1%	4
Fayette	0.0%	2
Fort Bend	4.5%	229
Franklin	0.1%	5
Freestone	0.1%	4
Galveston	0.4%	20
Gillespie	0.0%	2
Gray	0.0%	1
Grayson	0.2%	11
Gregg	0.0%	2
Guadalupe	0.2%	12
Hardeman	0.1%	3
Hardin	0.1%	6
Harris	21.5%	1,092
Harrison	0.1%	3
Hartley	0.0%	2
Haskell	0.1%	3
Hays	0.3%	13
Hill	0.1%	6
Hockley	0.1%	4
Hood	0.0%	2
Houston	0.4%	20
Irion	0.0%	1
Jack	0.0%	1
Jackson	0.1%	3
Jasper	0.1%	4
Jefferson	0.1%	5
Johnson	1.1%	58
Kaufman	0.1%	5
Kendall	0.0%	2
Kent	0.0%	1
Kerr	0.0%	2

County	Percent of All Responses	Number of Responses
Kinney	0.1%	5
Kleberg	0.1%	6
LaSalle	0.0%	1
Lamar	0.0%	1
Lampasas	0.0%	1
Lee	0.0%	2
Liberty	0.1%	5
Llano	0.2%	10
Lubbock	0.5%	24
Matagorda	0.2%	9
Maverick	0.0%	2
McCulloch	0.1%	4
McLennan	0.3%	16
Midland	0.0%	1
Milam	0.1%	6
Montague	0.0%	2
Montgomery	1.5%	74
Nacogdoches	0.1%	4
Navarro	0.0%	1
Nolan	0.1%	3
Nueces	2.5%	126
Ochiltree	0.0%	2
Palo Pinto	0.3%	13
Parker	0.8%	42
Potter	0.0%	1
Presidio	0.2%	11
Rains	0.1%	4
Reeves	0.0%	1
Rockwall	0.4%	19
Runnels	0.0%	2
Sabine	0.0%	2
San Jacinto	1.0%	49
San Patricio	0.1%	4
San Saba	0.1%	4
Scurry	0.0%	1
Smith	0.2%	12
Somervell	0.0%	1
Tarrant	0.3%	17
Taylor	0.2%	9
Thockmorton	0.0%	1
Titus	0.1%	4

County	Percent of All Responses	Number of Responses
Tom Green	0.1%	7
Travis	0.8%	42
Trinity	0.0%	1
Tyler	0.0%	1
Upshur	0.1%	3
Uvalde	0.0%	1
Van Zandt	0.0%	1
Walker	0.0%	2
Waller	0.1%	6

County	Percent of All Responses	Number of Responses
Washington	0.2%	10
Webb	0.2%	8
Wichita	0.1%	5
Williamson	0.6%	29
Wilson	0.0%	1
Wise	0.1%	7
Young	0.0%	2
Zavala	0.0%	1

Appendix 3

Number of Comments Received from Taxpayer Liaison Officers by County, 2024

County	Number of Comments, Complaints, and Suggestions
Bexar	10
Brazos	4
Cameron	5
Cherokee	1
Collin	23
Coryell	5
El Paso	6
Harris	147
Montgomery	19
Rockwall	11
Travis	55
Williamson	6
Total	292

Appendix 4

Variance of Combined Strongly Agree and Agree Responses, 2020-2024

Conduct	2020	2021	2020-2021 Difference	2022	2021-2022 Difference	2023	2022-2023 Difference	2024	2023-2024 Difference
Courteous	84.4%	85.7%	1.3%	79.8%	-5.9%	83.7%	3.9%	86.4%	2.7%
Attentive	77.8%	79.7%	1.9%	72.7%	-7.0%	77.8%	5.1%	81.6%	3.8%
Knowledgeable	68.6%	70.7%	2.1%	62.9%	-7.8%	69.4%	6.5%	74.4%	5.0%
Organized	79.2%	80.1%	0.9%	75.2%	-4.9%	79.8%	4.6%	82.0%	2.2%
Fair	62.7%	63.1%	0.4%	53.8%	-9.3%	61.9%	8.1%	68.6%	6.7%

Appendix 5

ARB Hearing Process and Overall Impression, ARB Hearing Process, 2024

Hearing Process	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures instructive	56.9%	27.0%	6.4%	5.4%	4.3%
Hearing procedures followed	60.9%	24.1%	8.3%	2.8%	3.9%
Service was prompt	59.2%	24.0%	5.4%	5.6%	5.8%
Reasonable time to present evidence	57.7%	23.8%	4.1%	6.7%	7.6%
Evidence considered thoroughly	54.3%	14.7%	4.3%	8.0%	18.8%
Protest determination stated clearly	62.1%	22.7%	5.2%	4.4%	5.7%

Totals may not sum due to rounding.

Variance of Combined Strongly Agree and Agree Responses, 2020-2024

Hearing Process	2020	2021	2020-2021 Difference	2022	2021-2022 Difference	2023	2022-2023 Difference	2024	2023-2024 Difference
Hearing procedures instructive	79.6%	80.8%	1.2%	75.3%	-5.5%	80.0%	4.7%	84.0%	4.0%
Hearing procedures followed	81.7%	83.1%	1.4%	77.8%	-5.3%	81.8%	4.0%	85.1%	3.3%
Service was prompt	77.6%	80.8%	3.2%	74.1%	-6.7%	78.0%	3.9%	83.3%	5.3%
Reasonable time to present evidence	78.0%	78.3%	0.3%	71.4%	-6.9%	76.6%	5.2%	81.6%	5.0%
Evidence considered thoughtfully	61.6%	63.5%	1.9%	54.4%	-9.1%	62.7%	8.3%	69.1%	6.4%
Protest determination stated clearly	80.6%	82.3%	1.7%	78.1%	-4.2%	81.4%	3.3%	84.8%	3.4%

Variance of Overall Impression of the ARB, 2020-2024

Response	2020	2021	2020-2021 Difference	2022	2021-2022 Difference	2023	2022-2023 Difference	2024	2023-2024 Difference
Excellent	47.8%	49.6%	1.8%	40.7%	-8.9%	49.3%	8.6%	56.8%	7.5%
Good	16.1%	8.7%	-7.4%	16.5%	7.8%	16.0%	-0.5%	15.3%	-0.7%
Fair	9.6%	18.1%	8.5%	11.5%	-6.6%	8.6%	-2.9%	7.0%	-1.6%
Poor	26.5%	23.5%	-3.0%	31.2%	7.7%	26.1%	-5.1%	20.9%	-5.2%

Totals may not sum due to rounding.

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Texas Comptroller of Public Accounts
Publication #96-1776
April 2025