2026

Appraisal Review Board Survey 2025 Results

MAY 2026

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

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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-25.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 2025 ARB survey received 5,089 responses from property owners or their designated agents who personally attended ARB hearings in 2025. This represents a 0.22% increase in respondents from 2024. **Exhibit 1** shows the total number of respondents for the last five years of the survey.

EXHIBIT 1

Total Number of Survey Respondents, 2021-2025

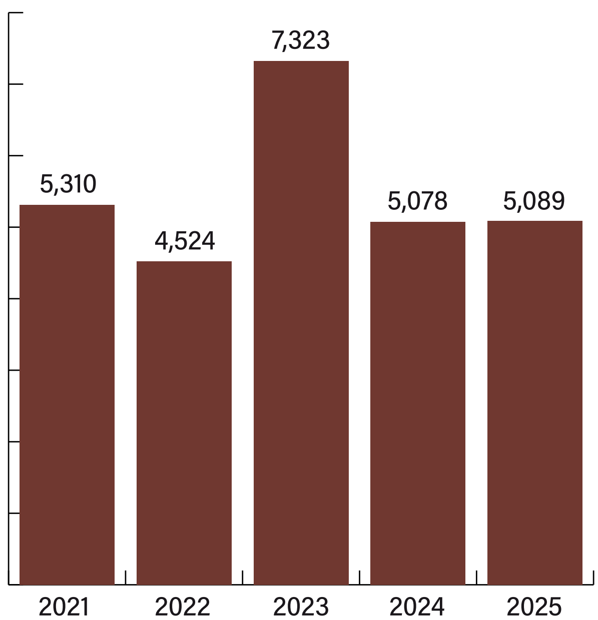
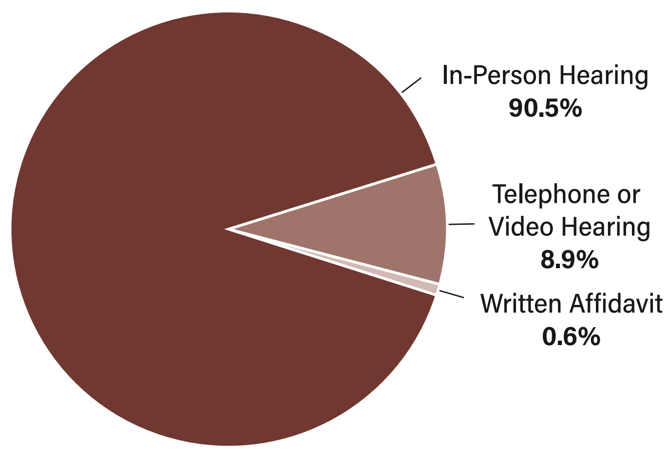


Exhibit 2 shows that 90% of the 2025 survey respondents attended live hearings, while 9% of respondents attended a telephone conference or videoconference hearing and less than 1% of respondents participated in a hearing by written affidavit (not part of a telephone conference or videoconference hearing).

EXHIBIT 2

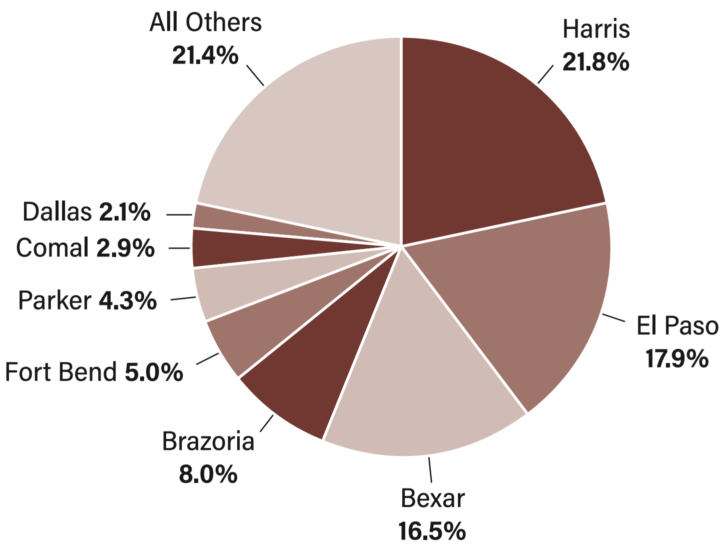
Type of Hearing, 2025



Of the 254 Texas counties, 133 had responses to the ARB survey and 121 had no responses. Of the 133 counties with responses, eight counties had more than 100 responses to the ARB survey. **Exhibit 3** shows that 78.6% of all responses were from these eight counties.

EXHIBIT 3

Percentage of Survey Respondents by County, 2025



Appendix 1 lists the eight counties with more than 100 property owner responses in 2025. **Appendix 2** shows the breakdown of the number of responses received from each county in 2025 and the percentage of the total responses received. It does not include the 112 counties which had no ARB survey responses.

Exhibit 4 shows the five counties reporting the most feedback from their Taxpayer Liaison Officer (TLO). **Appendix 3** includes a list of the 26 counties and number of responses received from each.

EXHIBIT 4

TLO Total Comments Received by County, 2025

County	Number of Responses	Percent of All Responses
Harris	172	31.4%
Parker	100	18.3%
Montgomery	50	9.1%
Collin	38	6.9%
Bexar	20	3.7%
All Others	167	30.5%

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

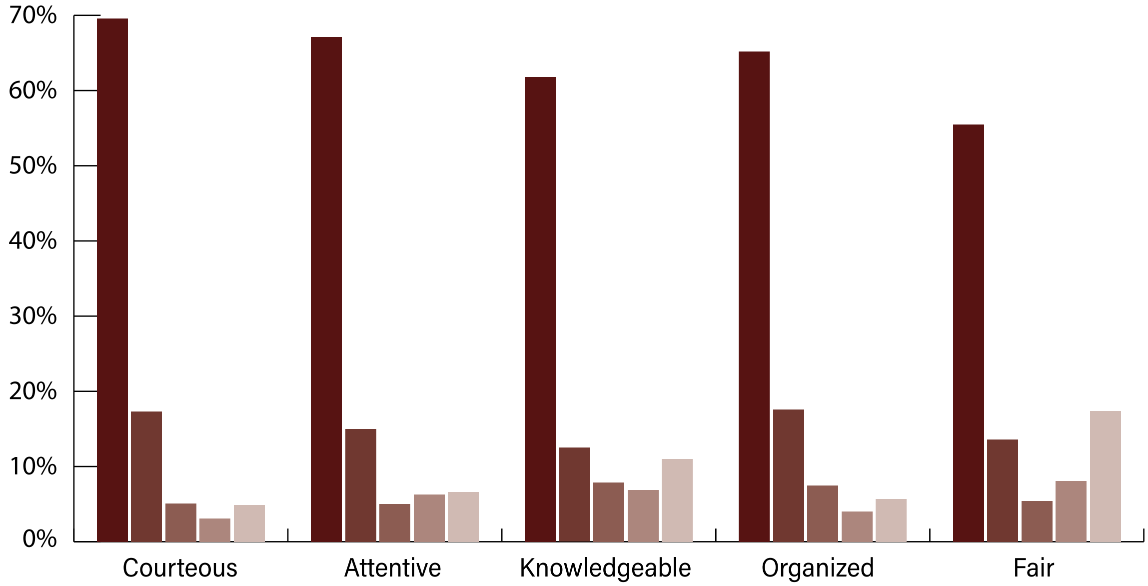
The Comptroller's office received 547 total comments from TLOs. Of those comments, 326 comments were exclusively customer service-related comments and were unrelated to ARB hearing procedures or the ARB conduct and are not included in this report. Some of the comments received reflect more than one reporting 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 either strongly agree, agree, no opinion, disagree or strongly disagree that the ARB members were 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 2025 respondents indicated they strongly agree or agree that ARB members demonstrated appropriate conduct.

EXHIBIT 5

Percentage of Survey Responses, 2025

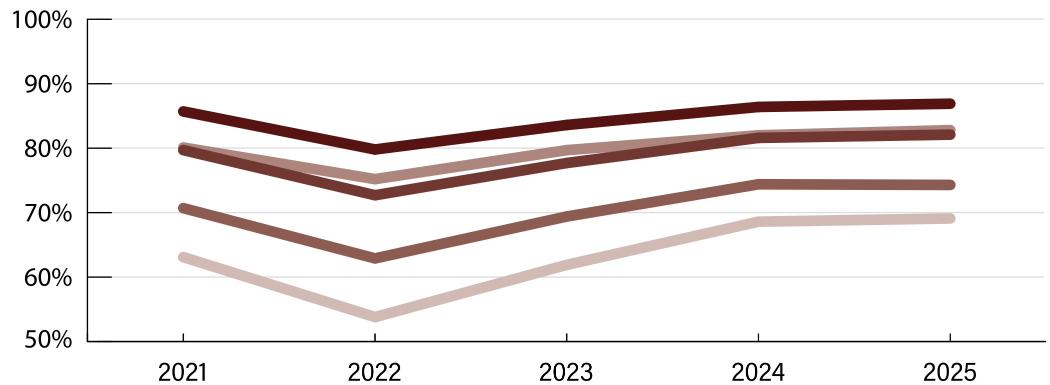


	Courteous	Attentive	Knowledgeable	Organized	Fair
Strongly Agree	69.6%	67.1%	61.8%	65.2%	55.5%
Agree	17.3%	15.0%	12.5%	17.6%	13.6%
No Opinion	5.1%	5.0%	7.9%	7.5%	5.4%
Disagree	3.1%	6.3%	6.9%	4.0%	8.1%
Strongly Disagree	4.9%	6.6%	11.0%	5.7%	17.4%

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 2021 through 2025, which indicates a similar perception in the conduct of the ARB in 2025 compared to 2024.

EXHIBIT 6

Combined Strongly Agree and Agree Responses, 2021-2025



	2021	2022	2023	2024	2025
Courteous	85.7%	79.8%	83.6%	86.4%	86.9%
Attentive	79.7%	72.7%	77.7%	81.6%	82.1%
Knowledgable	70.7%	62.9%	69.4%	74.4%	74.3%
Organized	80.1%	75.2%	79.7%	82.0%	82.8%
Fair	63.1%	53.8%	61.9%	68.6%	69.1%

Property owners can attend an ARB hearing in person, by telephone conference, by video conference 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 89.7% of respondents indicated that they based their comments on the ARB's conduct as a whole compared to 10.3% who indicated their comments focused on an individual ARB member (**Exhibit 8**).

EXHIBIT 7

Combined Strongly Agree and Agree Responses by Hearing Type, 2025

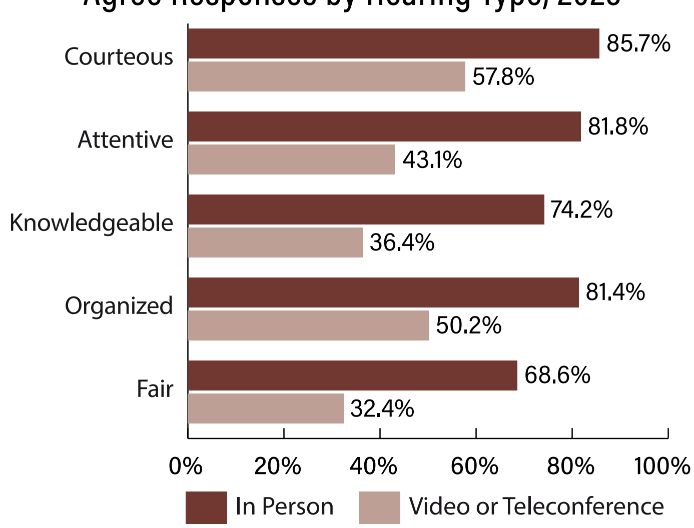
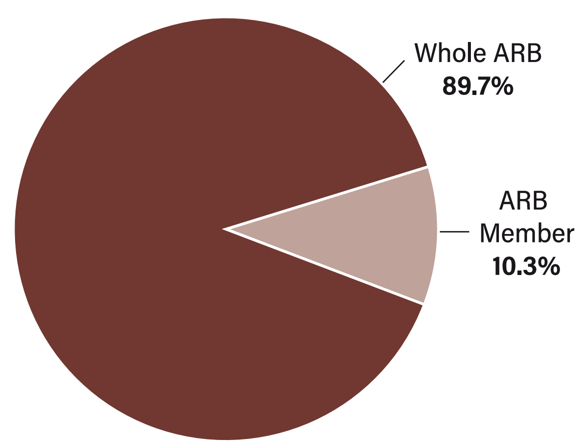


EXHIBIT 8

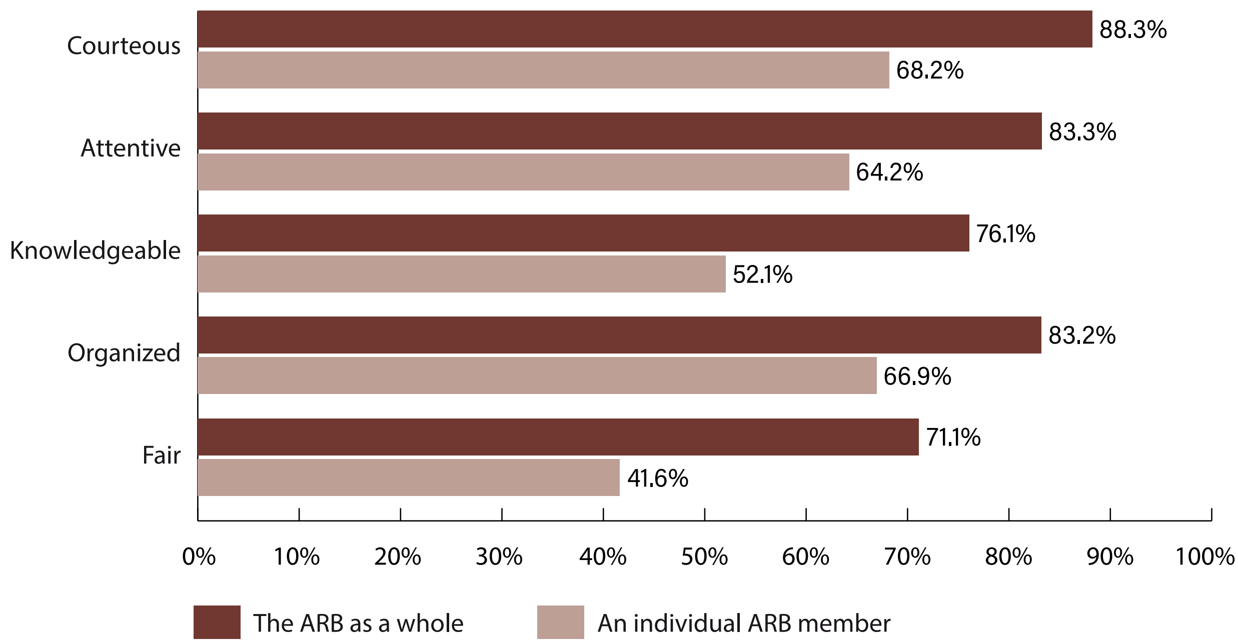
Comments on ARB or ARB Member, 2025



Respondents who 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.

EXHIBIT 9

Combined Strongly Agree and Agree Responses, 2025



TLOs reported 103 individual comments regarding ARB member conduct. Many of the total comments cross multiple categories pertaining to the ARB's conduct for a total of 150 category comments. **Exhibit 10** shows the number of positive and negative comments received in each category. The most significant variances are seen in comments concerning the ARB's knowledge and fairness.

EXHIBIT 10

TLO Reported Comments on ARB Conduct by Category, 2025

	Total Comments	Positive Comments		Negative Comments	
Courteous	51	33	64.7%	18	35.3%
Attentive	14	12	85.7%	2	14.3%
Knowledgeable	26	22	84.6%	4	15.4%
Efficient	19	13	68.4%	6	31.6%
Fair	40	19	47.5%	21	52.5%

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:

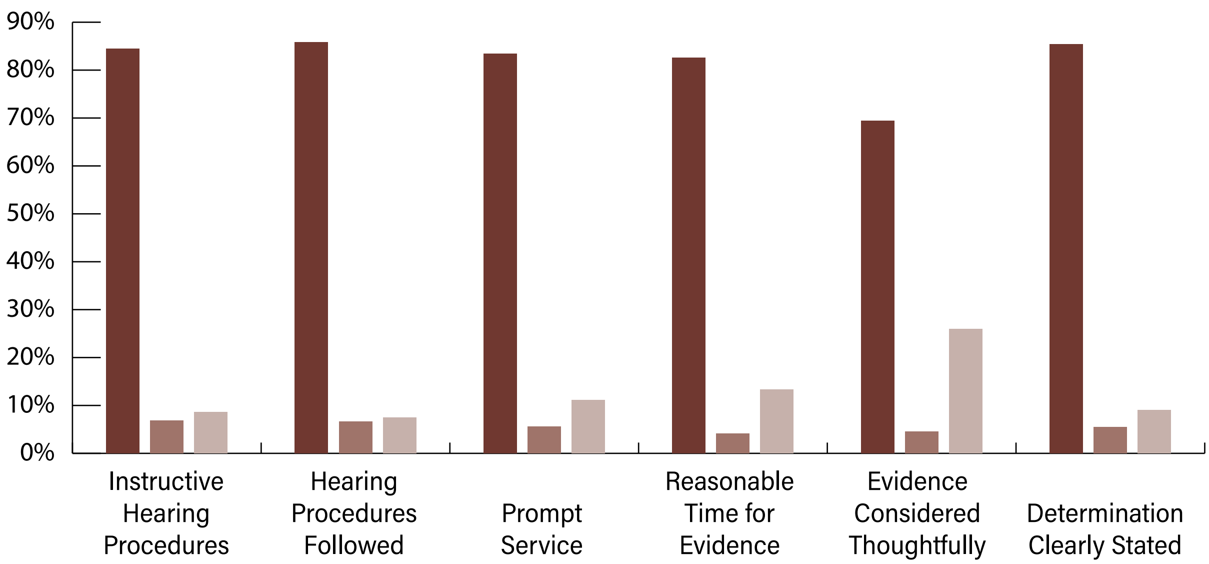
- the hearing procedures were instructive;
- the hearing procedures were followed;
- they received prompt service;
- they were given reasonable time to present evidence;
- the ARB considered the evidence thoughtfully; and
- the protest determination was stated clearly.

As shown in **Exhibit 11**, 84.5% of survey respondents either strongly agreed or agreed that ARBs generally have hearing procedures that are instructive of the hearing process; 85.8% of respondents indicated that the ARBs followed their hearing procedures; and 83.4% of respondents indicated they received prompt service when attending the ARB hearing.

Of the total respondents, 82.6% felt they had a reasonable amount of time to present their evidence during the ARB hearing; 69.4% felt the ARB panel thoughtfully considered their evidence; and 85.4% 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 2021 through 2025.

EXHIBIT 11

ARB Hearing Process, 2025

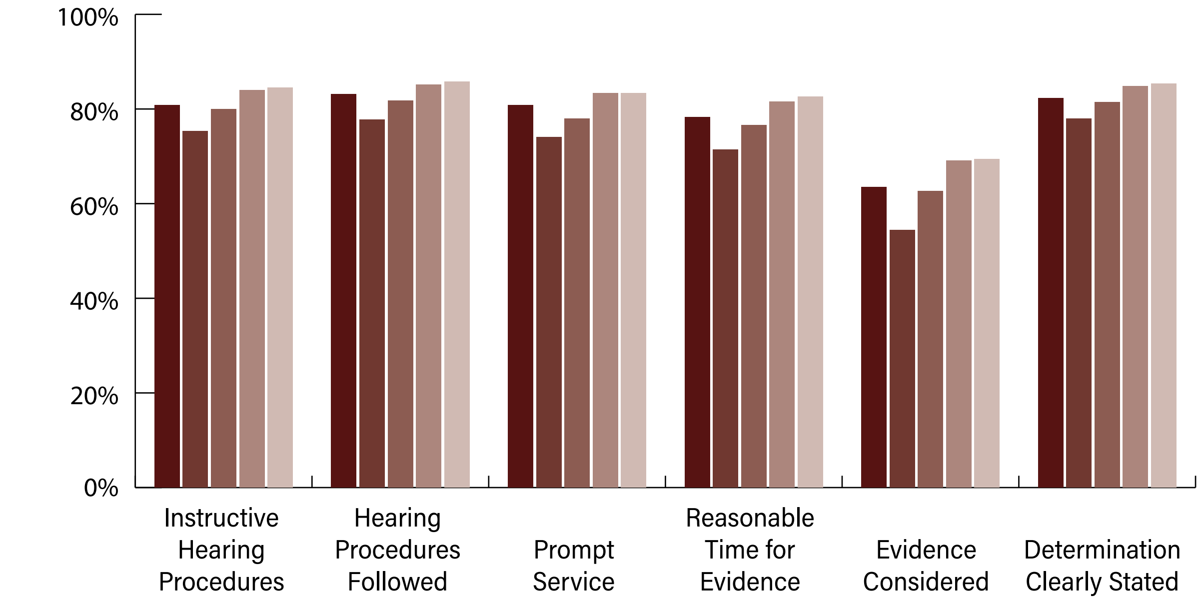


	Instructive Hearing Procedures	Hearing Procedures Followed	Prompt Service	Reasonable Time for Evidence	Evidence Considered Thoughtfully	Determination Clearly Stated
Combined Agree	84.5%	85.8%	83.4%	82.6%	69.4%	85.4%
No Opinion	6.8%	6.6%	5.6%	4.1%	4.5%	5.5%
Combined Disagree	8.6%	7.5%	11.1%	13.3%	26.0%	9.0%

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 2021 through 2025.

EXHIBIT 12

Combined Strongly Agree and Agree Responses, 2021-2025



	Instructive Hearing Procedures	Hearing Procedures Followed	Prompt Service	Reasonable Time for Evidence	Evidence Considered	Determination Clearly Stated
2021	80.8%	83.1%	80.8%	78.3%	63.5%	82.3%
2022	75.3%	77.8%	74.1%	71.4%	54.4%	78.0%
2023	80.0%	81.8%	78.0%	76.6%	62.7%	81.4%
2024	84.0%	85.1%	83.3%	81.6%	69.1%	84.8%
2025	84.5%	85.8%	83.4%	82.6%	69.4%	85.4%

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 217 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, 2025

ARB Hearing Process	Total Comments	Positive Comments		Negative Comments	
Hearing Procedures Followed	28	2	7.1%	26	92.9%
Prompt Service	21	9	42.9%	12	57.1%
Reasonable Time for Evidence	15	1	6.7%	14	93.3%
Evidence Considered Thoughtfully	50	5	10.0%	45	90.0%
Equipment Difficulties	21	1	4.8%	20	95.2%
Scheduling	33	4	12.1%	29	87.9%
Final Determination	49	6	12.2%	43	87.8%

Overall Impressions

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

EXHIBIT 14

Overall Impression of ARB, 2025

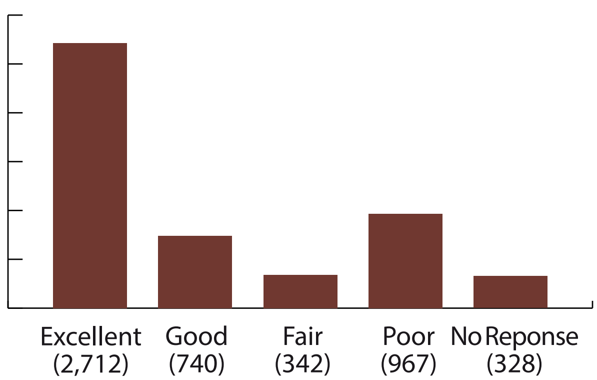
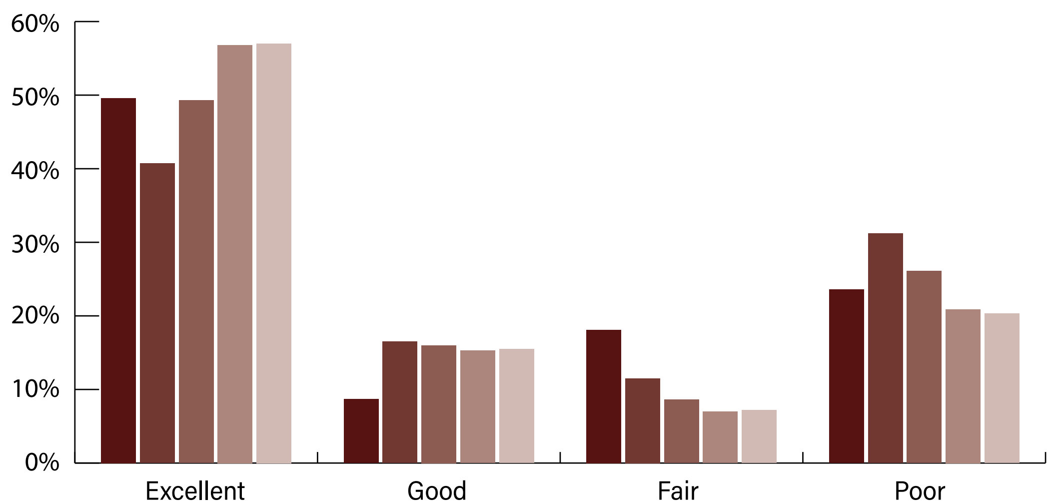


Exhibit 15 is a graphic representation of the responses to the same question in the past five years. Though the number of survey respondents changes each year, the graph indicates that the overall impression of the ARB remains extremely positive. **Appendix 5** shows the annual variance from 2021 through 2025. In the past year, there was a slight increase in the percentage of respondents with an overall excellent, fair, and good impressions of the ARB. Poor impressions saw a slight decrease. 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 2024.

EXHIBIT 15

Overall Impression of ARB, 2021-2025



	Excellent	Good	Fair	Poor
2021	49.6%	8.7%	18.1%	23.6%
2022	40.7%	16.5%	11.5%	31.2%
2023	49.3%	16.0%	8.6%	26.1%
2024	56.8%	15.3%	7.0%	20.9%
2025	57.0%	15.5%	7.2%	20.3%

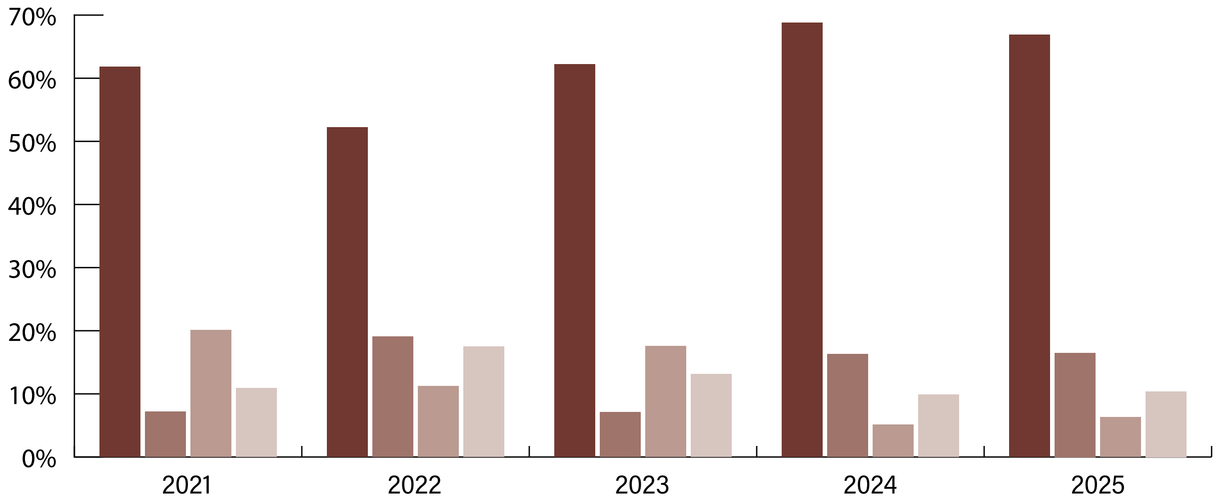
Totals may not sum due to rounding.

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, 2021-2025

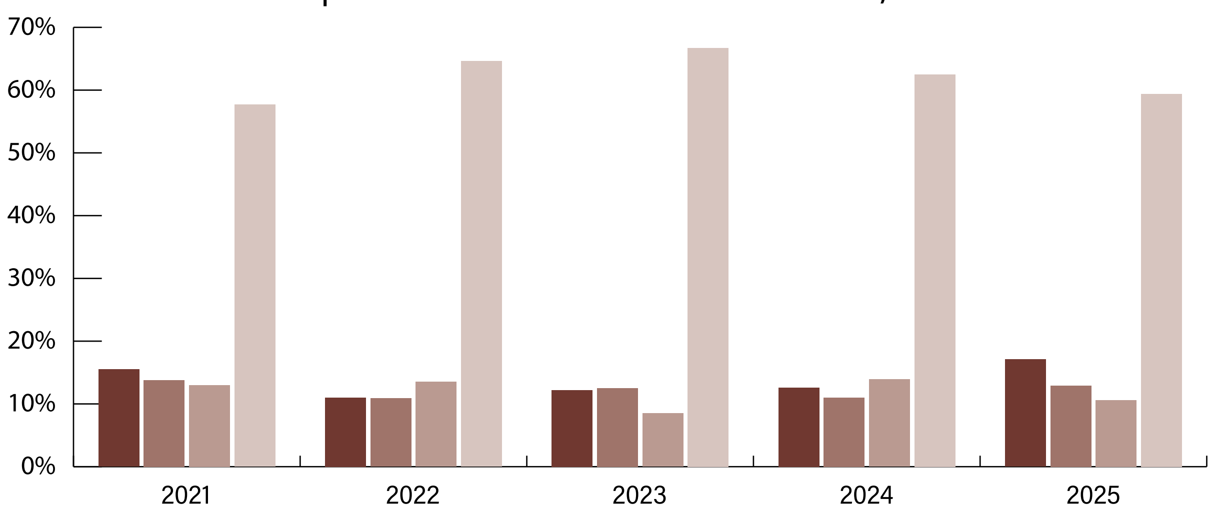


	2021	2022	2023	2024	2025
Excellent	61.8%	52.2%	62.2%	68.8%	66.9%
Good	7.2%	19.1%	7.1%	16.3%	16.5%
Fair	20.1%	11.2%	17.6%	5.1%	6.3%
Poor	10.9%	17.5%	13.1%	9.9%	10.4%

Totals may not sum due to rounding.

EXHIBIT 17

Overall Impression of ARB When Value Not Lowered, 2021-2025



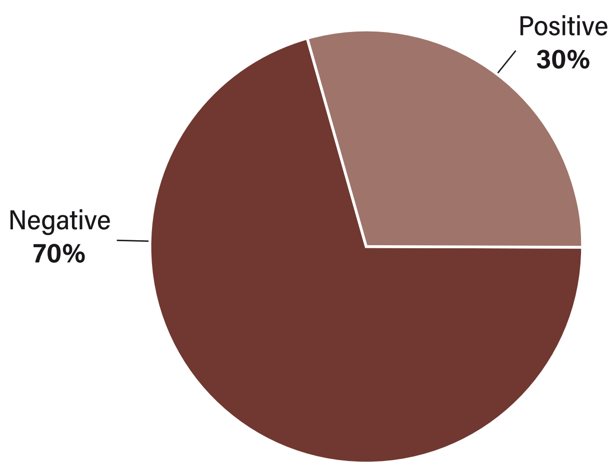
	2021	2022	2023	2024	2025
Excellent	15.5%	11.0%	12.2%	12.6%	17.1%
Good	13.8%	10.9%	12.5%	11.0%	12.9%
Fair	13.0%	13.5%	8.5%	13.9%	10.6%
Poor	57.7%	64.6%	66.7%	62.5%	59.4%

Totals may not sum due to rounding.

Comments submitted by the TLO indicated an overall negative opinion of the ARB. Of the 219 individual comments received by TLOs that pertain to the ARB hearing process or conduct, 62 were positive and 147 were negative overall. The remaining 10 comments were related to administrative suggestions for the ARB. **Exhibit 18** represents the number for each overall. The largest variance continues to be in comments regarding the ARB hearing process.

EXHIBIT 18

Reported Comments on the ARB Overall, 2021-2025



Property Owner Protests

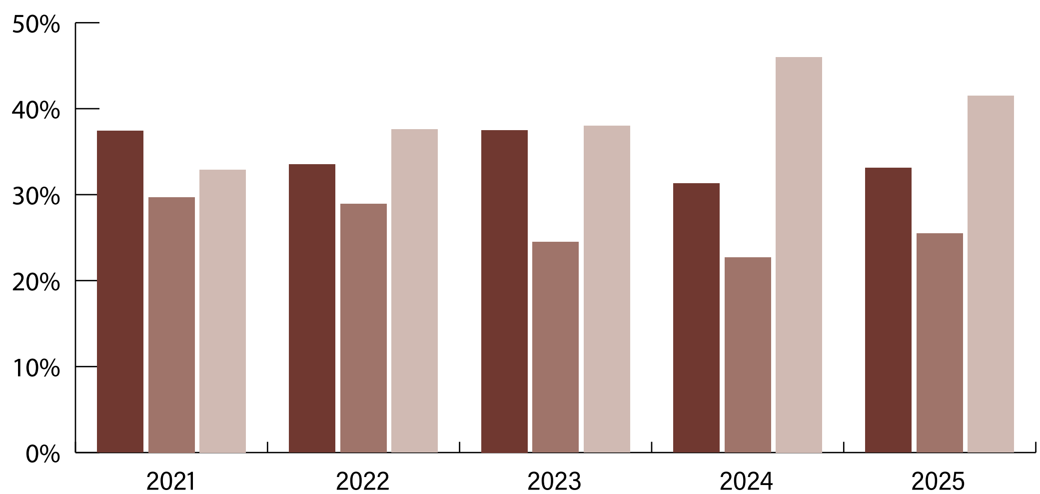
The Comptroller's ARB survey gives respondents an opportunity to comment on various issues related to ARB protests using a series of questions.

FREQUENCY OF PROTEST

The survey asked respondents how often they protest. As shown in **Exhibit 19**, 33.1% of respondents indicated it was their first time to protest, a slight increase from 2024; 25.5% indicated they protest every two to five years; and 41.5% indicated they protest every year.

EXHIBIT 19

Frequency of Protest, 2021-2025



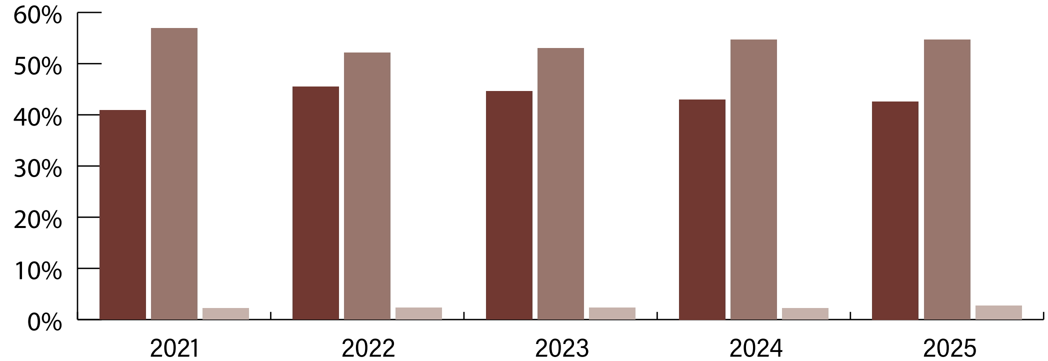
	2021	2022	2023	2024	2025
First Time	37.4%	33.5%	37.5%	31.3%	33.1%
Once Every 2-5 Years	29.7%	28.9%	24.5%	22.7%	25.5%
Every Year	32.9%	37.6%	38.0%	46.0%	41.5%

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 42.6% of respondents met with appraisal district staff in an attempt to reach an agreed value prior to proceeding to an ARB hearing; 54.7% indicated they did not; and 2.7% indicated their protest was not a value issue.

EXHIBIT 20

Informal Meetings with Appraisal Districts, 2021-2025



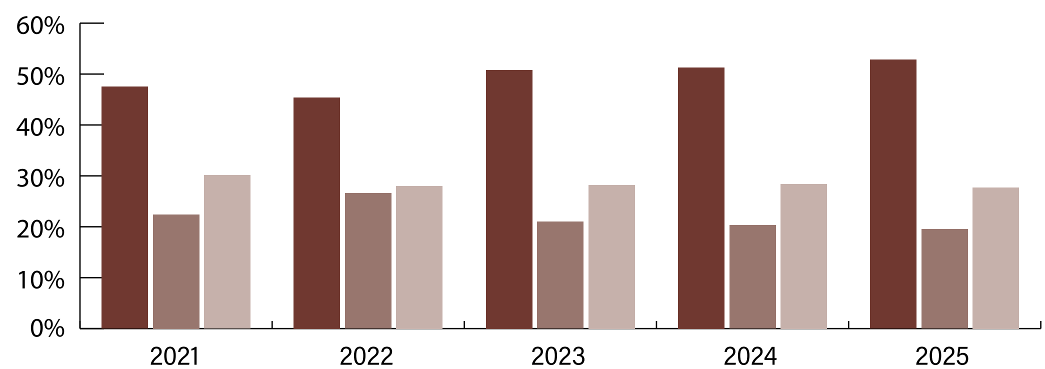
	2021	2022	2023	2024	2025
Yes	40.9%	45.5%	44.6%	43.0%	42.6%
No	56.9%	52.1%	53.0%	54.7%	54.7%
Not a Value Issue	2.2%	2.3%	2.3%	2.2%	2.7%

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 52.8% of respondents indicated the appraisal district website was helpful in preparing for their hearing; 19.5% indicated it was not helpful; and 27.7% 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.

EXHIBIT 21

Appraisal District Website Usage, 2021-2025



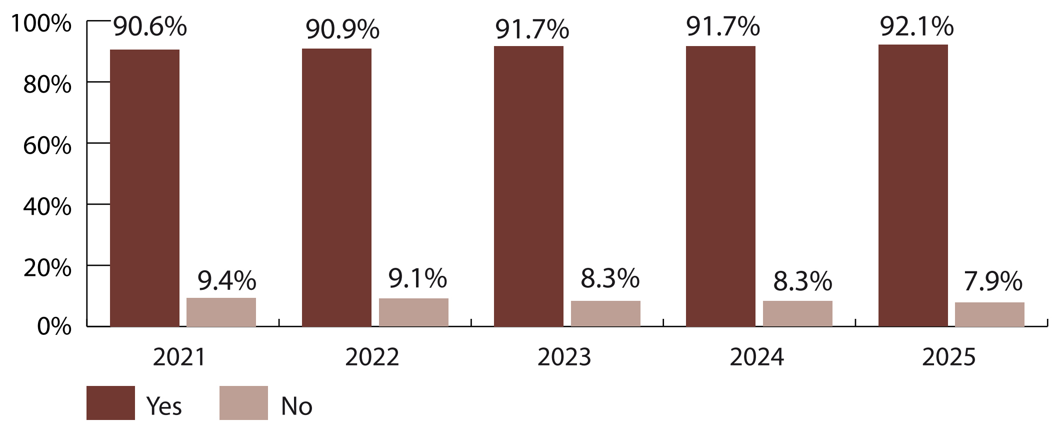
	2021	2022	2023	2024	2025
Yes	47.5%	45.4%	50.8%	51.3%	52.8%
No	22.4%	26.6%	21.0%	20.3%	19.5%
Not a Value Issue	30.1%	28.0%	28.2%	28.4%	27.7%

DOCUMENTATION PRESENTED

The survey asked respondents if they presented documentation to the ARB at their hearings. **Exhibit 22** shows that 92.1% of respondents indicated they presented documentation at their hearings and 7.9% indicated they did not. These responses remain historically consistent.

EXHIBIT 22

Property Owners Who Presented Documentation, 2021-2025



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 77.7% of respondents indicated that the ARB lowered their property values; 18.5% indicated their property values were not lowered; and 3.8% indicated they did not protest a value issue. **Exhibit 24** shows the responses to be consistent in the previous five years.

EXHIBIT 23

ARB Lowered Property Value, 2025

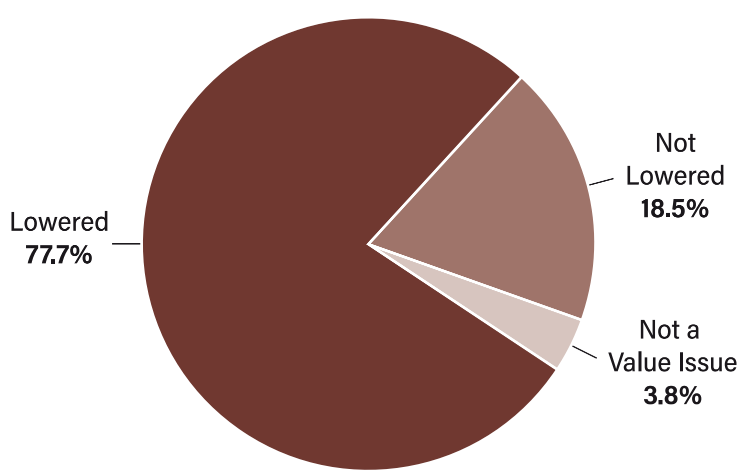
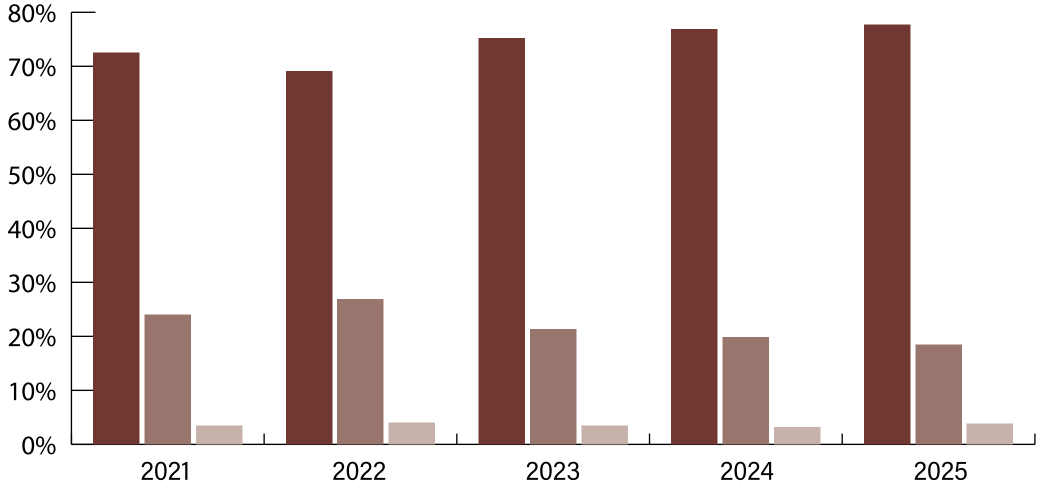


EXHIBIT 24

ARB Lowered Property Value, 2021-2025



	2021	2022	2023	2024	2025
Lowered	72.5%	69.1%	75.2%	76.9%	77.7%
Not Lowered	24.0%	26.9%	21.3%	19.9%	18.5%
Not a Value Issue	3.5%	4.0%	3.5%	3.2%	3.8%

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 32.2% responded indicating comparable property data would have been useful to their decision; 11.9% responded with sales data would have been useful; 33.7% responded with both comparable property data and sales would have been useful; and 22.2% 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, 2025

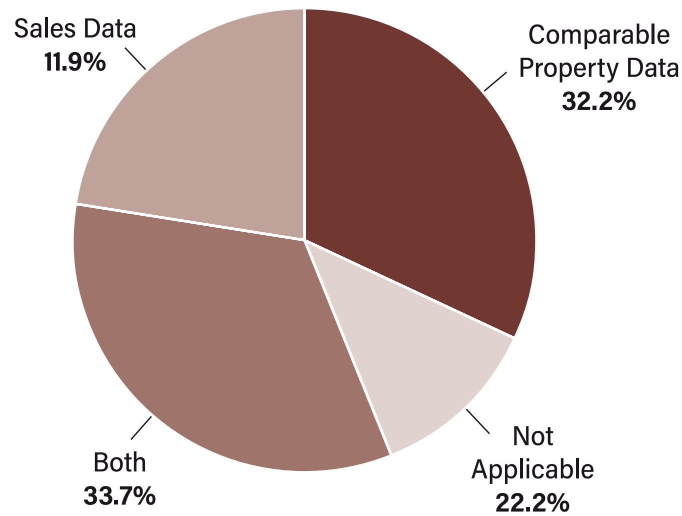
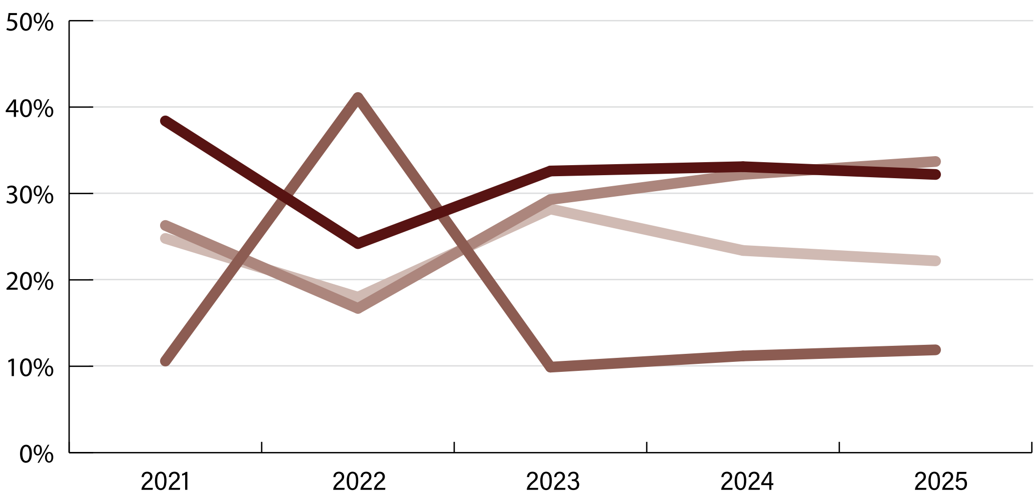


EXHIBIT 26

Information Useful in Determining Whether to Protest, 2021-2025

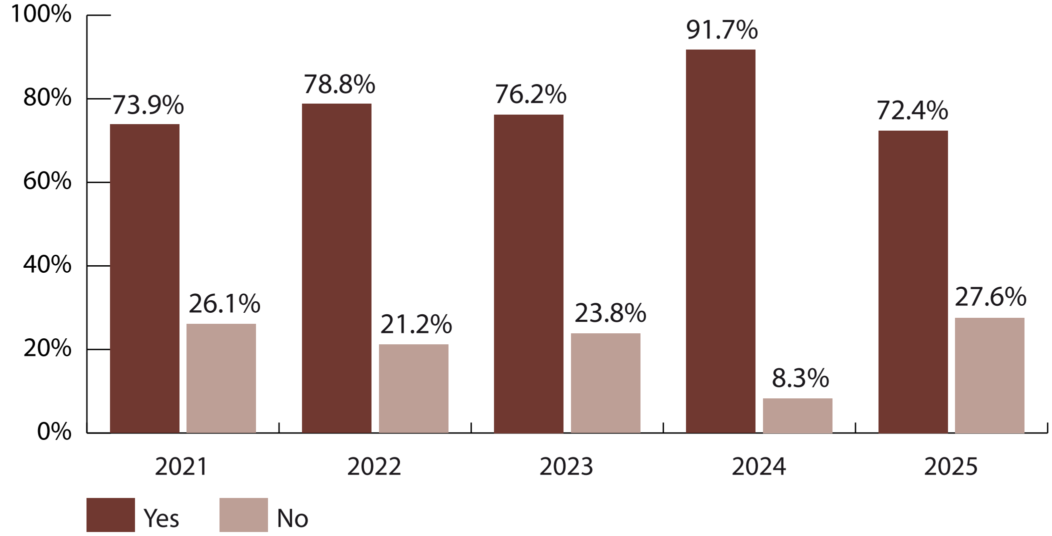


	2021	2022	2023	2024	2025
Comparable Property Data	38.4%	24.2%	32.6%	33.1%	32.2%
Sales Data	10.6%	41.1%	9.9%	11.2%	11.9%
Both	26.3%	16.7%	29.3%	32.2%	33.7%
Not Applicable	24.8%	18.0%	28.2%	23.4%	22.2%

The survey asked if property owners should communicate or meet with appraisal district staff before ARB hearings. **Exhibit 27** shows that 72.4% responded yes and 27.6% responded no.

EXHIBIT 27

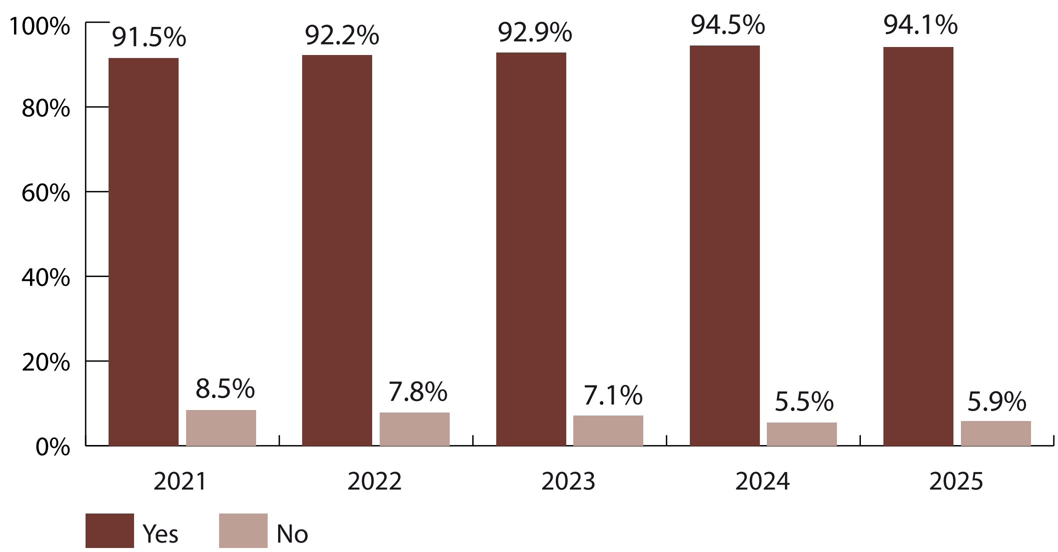
Pre-Hearing Meetings and Communications, 2021-2025



The survey asked if all property owners (in addition to residence homeowners) should be allowed to file a protest electronically. **Exhibit 28** shows that 94.1% responded yes and 5.9% responded no, indicating little variance each year.

EXHIBIT 28

Online Protest Filing, 2021-2025



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 69.1% of respondents indicated it is more important to have ample time to present their case, and 30.9% indicated it is more important to have the hearing start on time. **Exhibit 30** compares five years of survey responses, showing minimal change from 2021.

EXHIBIT 29

ARB Hearing Length Versus Start Time, 2025

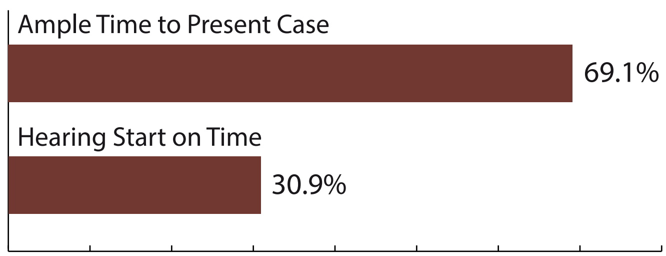
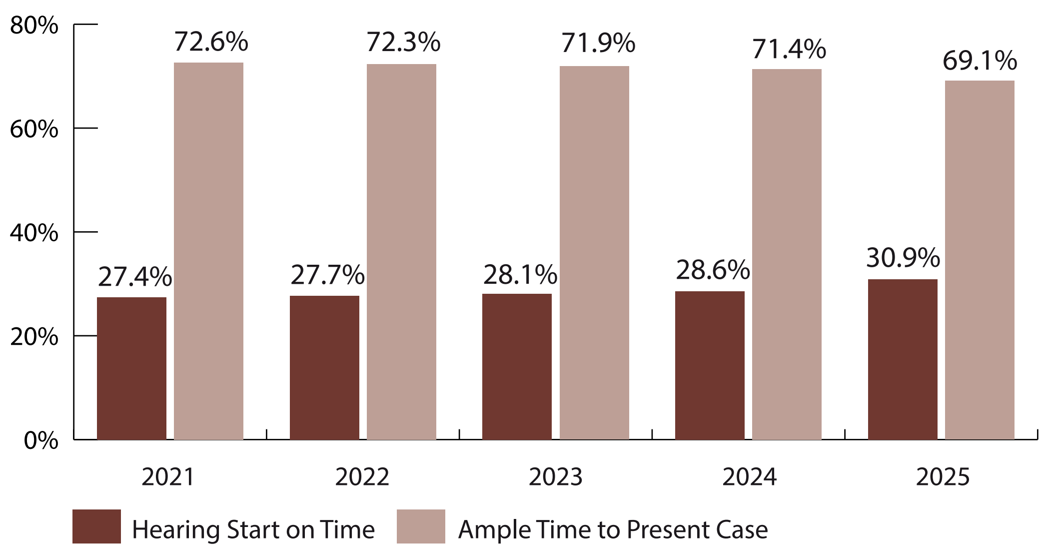


EXHIBIT 30

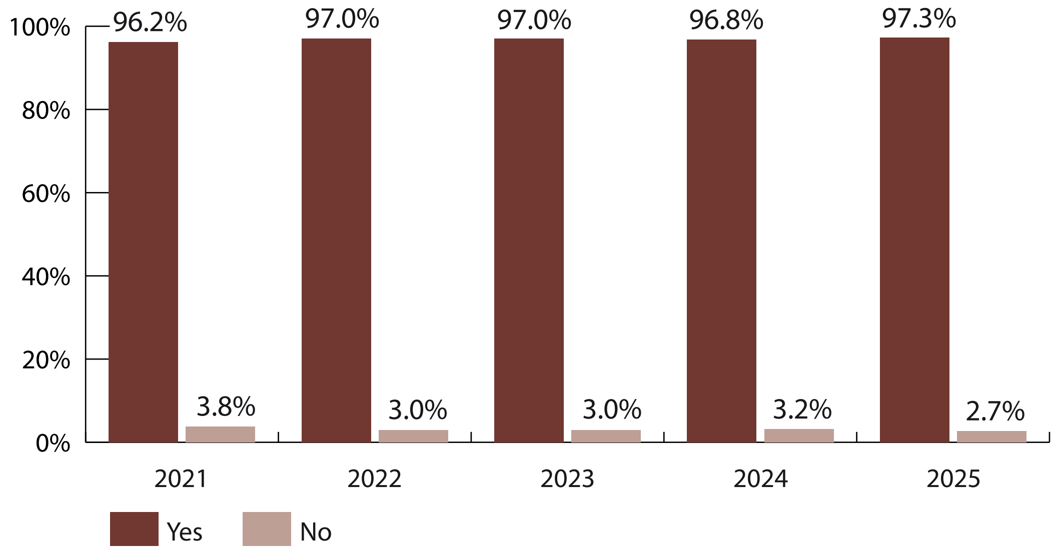
ARB Hearing Length Versus Start Time, 2021-2025



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 97.3% of respondents indicated they should be given the option and 2.7% indicated they should not.

EXHIBIT 31

Receipt of Evidence, 2021-2025



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 the hearing. As shown in **Exhibit 32**, 59.7% of the respondents indicated that 10-15 minutes is a reasonable amount of time; 24.2% indicated more than 15 minutes is reasonable; and 16.1% 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 32

Reasonable Time to Present Evidence, 2025

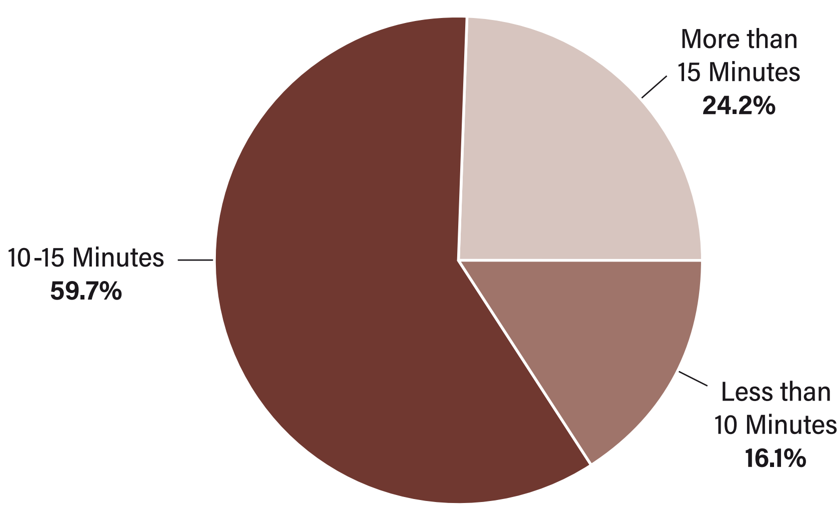
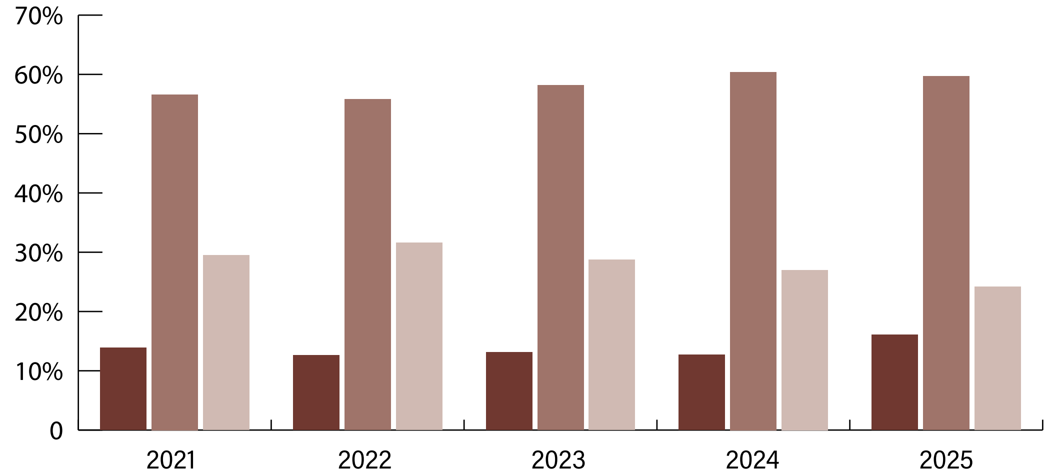


EXHIBIT 33

Reasonable Time to Present Evidence, 2021-2025



	2021	2022	2023	2024	2025
Less than 10 minutes	13.9%	12.6%	13.1%	12.69%	16.1%
10-15 minutes	56.6%	55.8%	58.2%	60.35%	59.7%
More than 15 minutes	29.5%	31.6%	28.7%	26.96%	24.2%

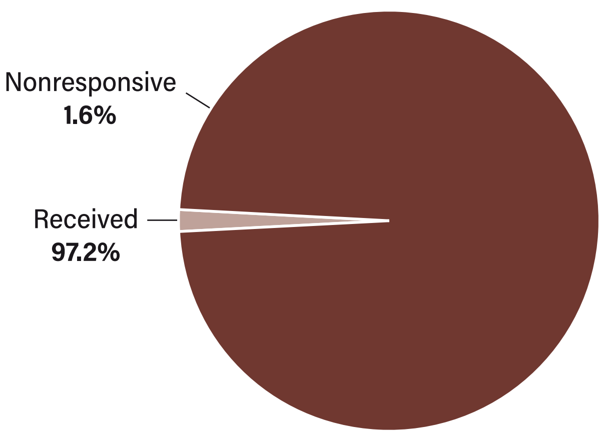
Submission of ARB Procedures

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 2025, 247 ARBs submitted hearing procedures to the Comptroller's office for review. **Exhibit 34** shows that 97.2% of ARBs complied, and 1.6% did not submit hearing procedures and did not respond to reminders.

EXHIBIT 34

Hearing Procedures Submitted, 2025



Of the 247 procedures submitted for review, 208 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 82.3% of the submitted procedures fully incorporated the Comptroller's Model Hearing Procedures; 2.0% were missing between 2-5 sections; 10.6% failed to address Rule 9.805 in Section VI; and 5.1% did not incorporate any portion of the model hearing procedures.

EXHIBIT 35

Hearing Procedures Adoption Rate, 2025

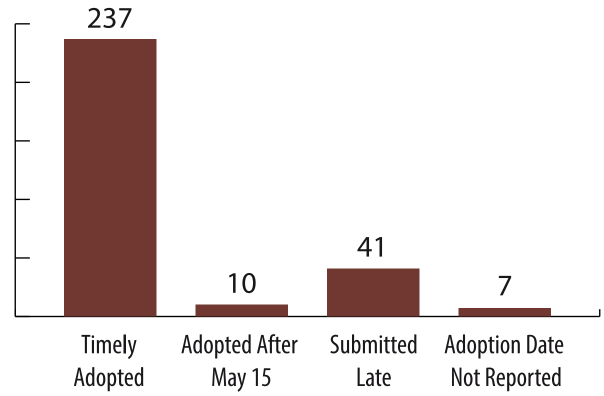
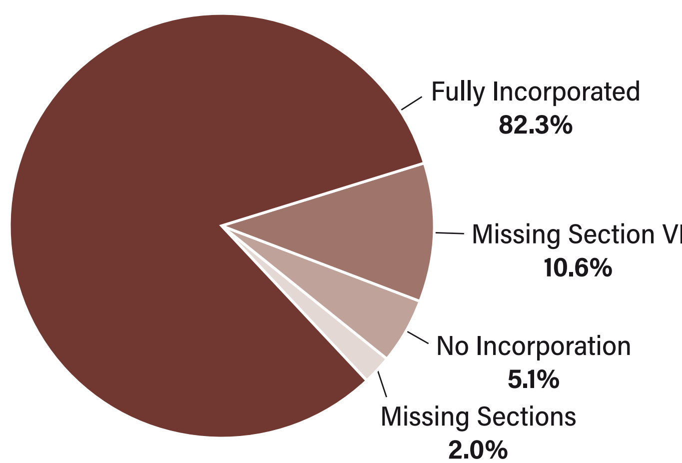


EXHIBIT 36

Comptroller Hearing Procedures Incorporated, 2025



Limited Binding Arbitration

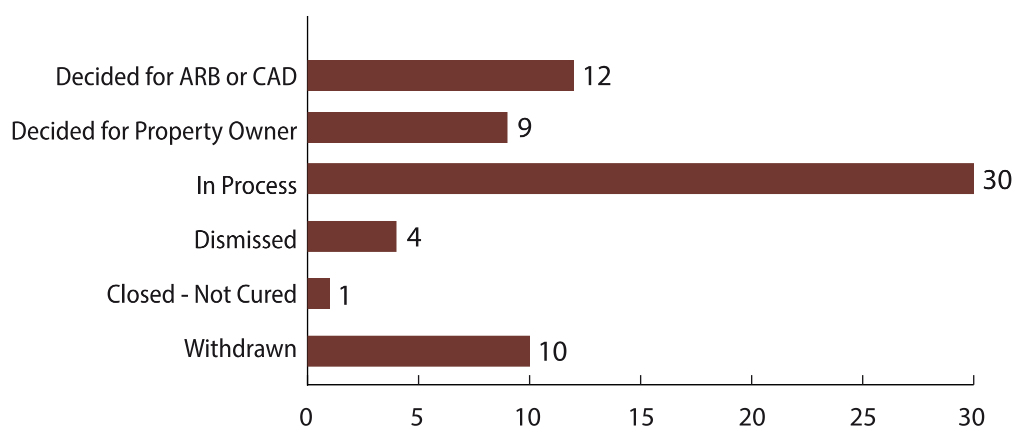
Tax Code Section 41A.015 gives property owners meeting certain criteria the option to request limited binding arbitration (LBA) to compel the appraisal review board (ARB) or the chief appraiser, as appropriate, to:

- 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 Remedies publication, 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 2025 tax year, the Comptroller's office received 66 LBA requests for 193 properties. As of January 31, 2026, 30 requests remain outstanding (in process). **Exhibit 37** shows the breakdown of the disposition of the closed LBAs, including four that were not processed due to insufficient applications.

EXHIBIT 37

Limited Binding Arbitrations, 2025



Conclusion

The majority of respondents to the Comptroller's 2025 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 2025, respondents expressed an 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 were more negative in nature. 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 three-fourths of the ARB hearing procedures were correctly adopted which is a significant increase over 2024; however, four ARBs did not submit procedures.

For the 2025 tax year, 66 LBA requests were received, of which only four were not processed due to insufficient applications.

Appendix 1

Counties with More Than 100 Respondents, 2025

County	County Responses	Percentage of All Responses
Harris	1108	21.8%
El Paso	912	17.9%
Bexar	842	16.5%
Brazoria	407	8.0%
Fort Bend	252	5.0%
Parker	218	4.3%
Comal	147	2.9%
Dallas	108	2.1%

Appendix 2

County Respondent Count, 2025

County	Percent of All Responses	Number of Responses
Anderson	0.1%	3
Andrews	0.0%	1
Aransas	0.4%	19
Armstrong	0.0%	2
Atascosa	0.1%	5
Austin	0.1%	6
Bandera	0.1%	5
Bee	0.0%	1
Bell	0.9%	44
Bexar	16.6%	842
Blanco	0.1%	4
Bosque	0.2%	9

County	Percent of All Responses	Number of Responses
Brazoria	8.0%	407
Brazos	0.5%	25
Brewster	0.0%	1
Briscoe	0.0%	2
Brown	0.1%	7
Burleson	0.3%	13
Burnet	0.8%	39
Caldwell	0.0%	1
Calhoun	0.0%	1
Callahan	0.1%	3
Cameron	0.3%	16
Camp	0.0%	2

County	Percent of All Responses	Number of Responses
Chambers	0.0%	1
Clay	0.0%	1
Coleman	0.0%	1
Collin	1.6%	81
Comal	2.9%	147
Comanche	0.0%	2
Concho	0.0%	1
Cooke	0.0%	2
Cottle	0.0%	1
Dallas	2.1%	108
Dawson	0.0%	1
Denton	1.7%	85
Ector	0.0%	1
Edwards	0.0%	1
El Paso	17.9%	912
Ellis	0.4%	22
Erath	0.1%	3
Falls	0.2%	12
Fannin	0.1%	6
Fayette	0.1%	6
Fort Bend	5.0%	252
Franklin	0.0%	1
Freestone	0.1%	4
Galveston	0.3%	13
Gillespie	0.1%	3
Gonzales	0.0%	2
Grayson	0.2%	12
Gregg	0.0%	3

County	Percent of All Responses	Number of Responses
Grimes	0.0%	2
Guadalupe	0.3%	16
Hale	0.0%	1
Hardin	0.0%	2
Harris	21.8%	1108
Harrison	0.1%	6
Haskell	0.0%	2
Hays	0.2%	9
Henderson	0.0%	2
Hidalgo	0.0%	1
Hill	0.0%	2
Hockley	0.4%	18
Hood	0.1%	6
Hopkins	0.0%	2
Houston	0.2%	10
Jack	0.1%	5
Jasper	0.2%	10
Jeff Davis	0.0%	1
Jefferson	0.1%	7
Johnson	0.4%	18
Kaufman	0.1%	5
Kendall	0.0%	1
Kent	0.0%	1
Kerr	0.1%	5
Kinney	0.0%	1
Kleberg	0.1%	3
La Salle	0.0%	1
Lamb	0.0%	1

County	Percent of All Responses	Number of Responses
Lampasas	0.0%	2
Liberty	0.1%	3
Limestone	0.0%	1
Llano	0.1%	3
Lubbock	0.1%	7
Matagorda	0.0%	2
McCulloch	0.1%	7
McLennan	0.3%	13
Menard	0.0%	1
Midland	0.0%	1
Milam	0.6%	31
Montague	0.0%	1
Montgomery	1.4%	69
Moore	0.1%	5
Nacogdoches	0.1%	3
Navarro	0.2%	11
Nolan	0.0%	1
Nueces	1.7%	84
Orange	0.0%	1
Palo Pinto	0.2%	10
Parker	4.3%	218
Presidio	0.1%	7
Randall	0.0%	1
Refugio	0.0%	1
Rockwall	0.7%	33
Runnels	0.0%	1
Sabine	0.0%	2
San Augustine	0.1%	6

County	Percent of All Responses	Number of Responses
San Jacinto	0.0%	2
San Patricio	0.0%	2
San Saba	0.1%	4
Shelby	0.0%	1
Smith	0.2%	8
Swisher	0.0%	2
Tarrant	0.2%	8
Taylor	0.1%	6
Titus	0.1%	5
Tom Green	0.1%	6
Travis	0.5%	24
Tyler	0.1%	3
Upshur	0.2%	8
Uvalde	0.0%	1
Walker	0.1%	6
Waller	0.1%	6
Washington	0.1%	4
Webb	0.0%	1
Wheeler	0.0%	1
Wichita	0.1%	5
Williamson	0.9%	47
Wilson	0.2%	12
Wise	0.1%	7
Wood	0.1%	5
Young	0.0%	2

Appendix 3

Number of Comments Received from Taxpayer Liaison Officers by County, 2025

County	Percent of All Responses	Number of Responses
Bell	1	0.2%
Bexar	20	3.7%
Cameron	4	0.7%
Collin	38	6.9%
Comal	7	1.3%
Dallas	4	0.7%
Denton	15	2.7%
Ector	4	0.7%
El Paso	11	2.0%
Fort Bend	15	2.7%
Galveston	16	2.9%
Guadalupe	16	2.9%
Harris	172	31.4%
Hays	4	0.7%

County	Percent of All Responses	Number of Responses
Hidalgo	14	2.6%
Johnson	14	2.6%
Kaufman	1	0.2%
Lubbock	6	1.1%
McLennan	6	1.1%
Midland	3	0.5%
Montgomery	50	9.1%
Nueces	5	0.9%
Parker	100	18.3%
Rockwall	3	0.5%
Travis	15	2.7%
Williamson	3	0.5%
Total	**546**	**100.0%**

Appendix 4

Variance of Combined Strongly Agree and Agree Responses, 2021-2025

Conduct	2021	2022	2021-2022 Difference	2023	2022-2023 Difference	2024	2023-2024 Difference	2025	2024-2025 Difference
Courteous	85.7%	79.8%	-5.9%	83.7%	3.9%	86.4%	2.7%	86.9%	0.5%
Attentive	79.7%	72.7%	-7.0%	77.8%	5.1%	81.6%	3.8%	82.1%	0.5%
Knowledgeable	70.7%	62.9%	-7.8%	69.4%	6.5%	74.4%	5.0%	74.3%	-0.1%
Organized	80.1%	75.2%	-4.9%	79.8%	4.6%	82.0%	2.2%	82.8%	0.8%
Fair	63.1%	53.8%	-9.3%	61.9%	8.1%	68.6%	6.7%	69.1%	0.5%

Appendix 5

ARB Hearing Process and Overall Impression, ARB Hearing Process, 2025

Hearing Process	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures instructive	57.9%	26.6%	6.8%	4.4%	4.2%
Hearing procedures followed	61.8%	24.0%	6.6%	2.9%	4.6%
Service was prompt	59.2%	24.2%	5.6%	5.1%	6.0%
Reasonable time to present evidence	58.4%	24.3%	4.1%	6.4%	6.9%
Evidence considered thoroughly	54.4%	15.1%	4.5%	7.3%	18.7%
Protest determination stated clearly	61.5%	23.9%	5.5%	3.5%	5.5%

Variance of Combined Strongly Agree and Agree Responses, 2021-2025

Hearing Process	2021	2022	2021-2022 Difference	2023	2022-2023 Difference	2024	2023-2024 Difference	2025	2024-2025 Difference
Hearing procedures instructive	80.8%	75.3%	5.5%	80.0%	4.7%	84.0%	4.0%	84.5%	0.5%
Hearing procedures followed	83.1%	77.8%	5.3%	81.8%	4.0%	85.1%	3.3%	85.8%	0.7%
Service was prompt	80.8%	74.1%	6.7%	78.0%	3.9%	83.3%	5.3%	83.4%	0.1%
Reasonable time to present evidence	78.3%	71.4%	6.9%	76.6%	5.2%	81.6%	5.0%	82.6%	1.0%
Evidence considered thoughtfully	63.5%	54.4%	9.1%	62.7%	8.3%	69.1%	6.4%	69.4%	0.3%
Protest determination stated clearly	82.3%	78.1%	4.2%	81.4%	3.3%	84.8%	3.4%	85.4%	0.6%

Variance of Overall Impression of the ARB, 2021-2025

Response	2021	2022	2021-2022 Difference	2023	2022-2023 Difference	2024	2023-2024 Difference	2025	2024-2025 Difference
Excellent	49.6%	40.7%	-8.9%	49.3%	8.6%	56.8%	7.5%	57.0%	0.2%
Good	8.7%	16.5%	7.8%	16.0%	-0.5%	15.3%	-0.7%	15.5%	0.2%
Fair	18.1%	11.5%	-6.6%	8.6%	-2.9%	7.0%	-1.6%	7.2%	0.2%
Poor	23.5%	31.2%	7.7%	26.1%	-5.1%	20.9%	5.2%	20.3%	-0.6%

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

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TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
PUBLICATION #96-1776
MAY 2026