

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

**Glenn Hegar**

Texas Comptroller of Public Accounts

# Appraisal Review Board Survey 2022 Results

March 2023

# 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](http://comptroller.texas.gov/taxes/property-tax/reports/index.php).

Tax Code Section 6.052(a) requires counties with populations of more than 120,000 to appoint a taxpayer liaison officer. As of this publication, 35 counties meet the population requirement to appoint a taxpayer liaison officer, though other counties may appoint one too.

The taxpayer liaison officer 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 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 taxpayer liaison officers;*
- *results of the review of the ARB hearing procedures; and*
- *results of requests for limited binding arbitration 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-22.xlsx>

# Overview

The Comptroller’s 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 the Comptroller’s survey by topic. Survey questions requested information, comments or suggestions from property owners on the following six topics:

- *survey respondent information;*
- *the conduct of the ARB members at the hearing;*
- *the ARB hearing process;*
- *the overall impression of the ARB hearing;*
- *the protest of the property considered in a hearing; and*
- *suggestions to improve the ARB process.*

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

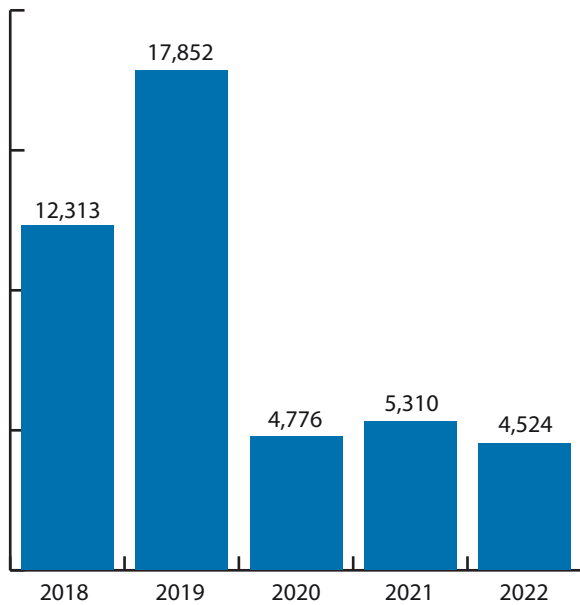
- *respondent information;*
- *the conduct of the ARB members at the hearing;*
- *the ARB hearing process;*
- *the overall impression of the ARB; and*
- *suggestions to improve the ARB process.*

# Respondent Information

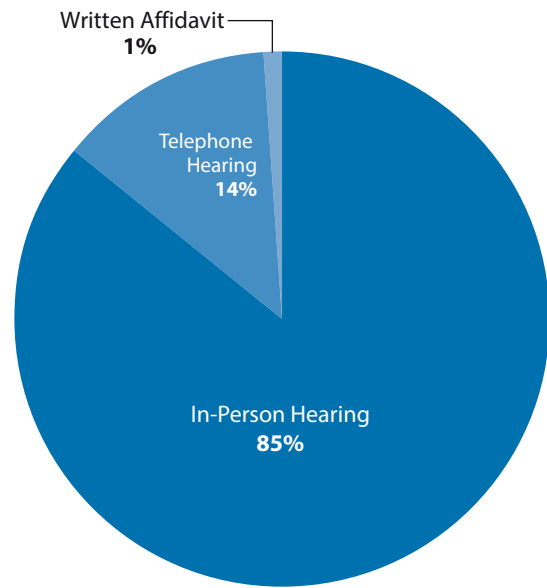
The Comptroller’s 2022 ARB survey received 4,525 responses from property owners or their designated agents who personally attended ARB hearings in 2022. This represents a 15 percent decrease in respondents from 2021. **Exhibit 1** shows the total number of respondents for the last five years of the survey.

**Exhibit 2** shows that 85 percent of the 2022 survey respondents attended live hearings, while 14 percent of respondents attended a telephone or video conference call hearing and one percent of respondents participated in a hearing by written affidavit (not part of a telephone or video conference call hearing).

**EXHIBIT 1**  
**Total Number of Survey Respondents, 2018-2022**



**EXHIBIT 2**  
**Type of Hearing, 2022**



Of the 254 Texas counties, 139 had responses to the ARB survey and 115 had no respondents. Of the 139 counties with respondents, nine counties had more than 100 responses to the ARB survey. **Exhibit 3** shows that 71.6 percent of all respondents were from these nine counties.

**Appendix 1** lists the nine counties with more than 100 property owner respondents in 2022. **Appendix 2** shows the breakdown of the number of responses received from each county in 2022 and the percentage of the total responses received. It does not include the 115 counties which had no ARB survey respondents.

**Exhibit 4** shows the 5 counties reporting the most feedback. **Appendix 5** includes a list of the 20 counties and number of responses received from each.

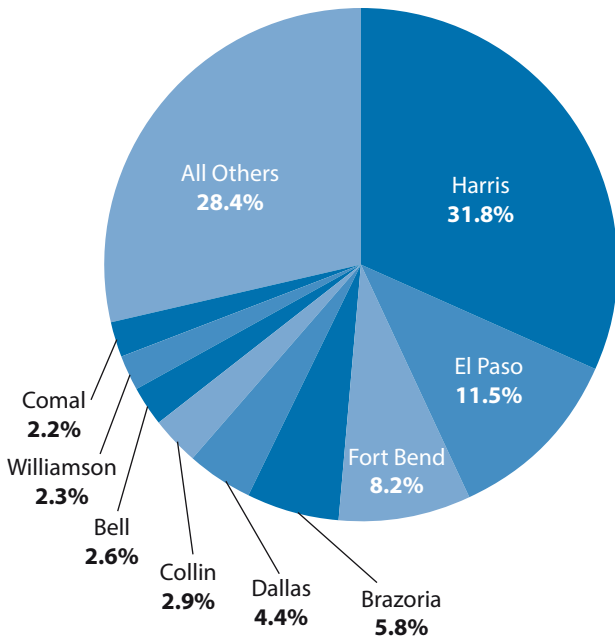
Taxpayer liaison officers for 22 of the 35 eligible counties submitted comments, complaints and suggestions (comments) to the Comptroller’s office. The taxpayer liaison officers for the other 13 counties had no comments to report.

The Comptroller’s office received 330 comments from taxpayer liaison officers. Of those comments, 157 were unrelated to ARB hearing procedures or the fairness and efficiency of the ARB and are not included in this report. Some of the comments received reflect more than one reporting category.

EXHIBIT 4  
**Comments Received by County, 2022**

County	Percent of All Responses	Number of Responses
Harris	31.8%	1,437
El Paso	11.5%	519
Fort Bend	8.2%	372
Brazoria	5.8%	261
Dallas	4.4%	197

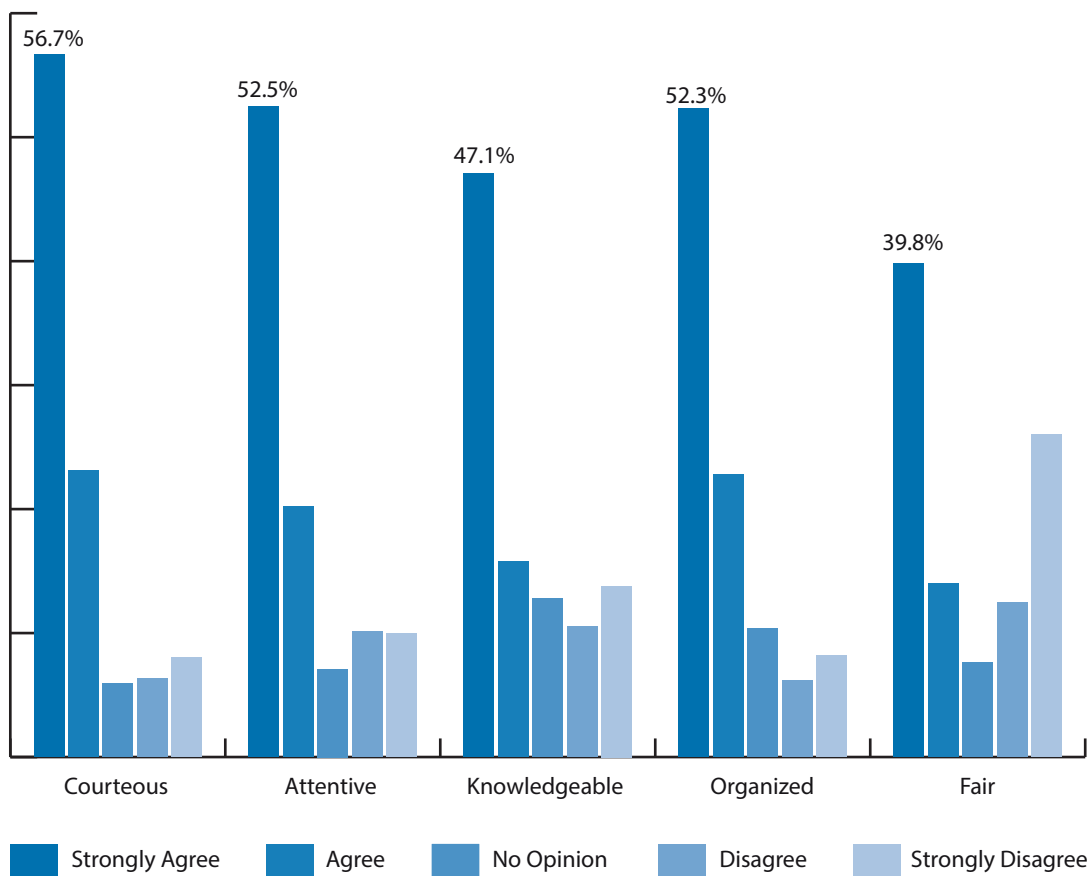
EXHIBIT 3  
**Percentage of Survey Respondents by County, 2022**



# Conduct of ARB Members

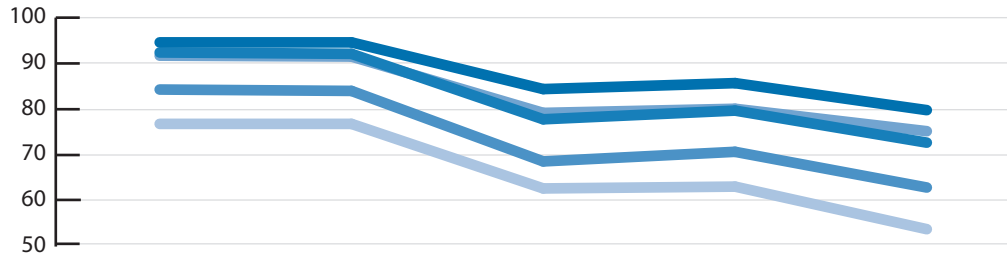
The Comptroller’s ARB survey gives respondents an opportunity to comment about the conduct of the ARB members at the hearing. Respondents can select strongly agree, agree, no opinion, disagree or strongly disagree that the conduct of ARB members was courteous, attentive, knowledgeable, organized and fair. **Exhibit 5** shows the breakdown by percentage of responses to each question. As in previous years, a majority of the 2022 respondents indicated they strongly agree or agree that ARB members demonstrated appropriate conduct.

EXHIBIT 5  
**Percentage of Survey Responses, 2022**



**Exhibit 6** contrasts five years of survey responses using combined percentages for respondents indicating strongly agree or agree. **Appendix 3** shows the annual variance from 2018 through 2022, which indicates a continuing trend downward.

EXHIBIT 6  
**Combined Strongly Agree and Agree Responses, 2018-2022**



CONDUCT	2018	2019	2020	2021	2022
Courteous	94.6%	94.6%	84.4%	85.7%	79.8%
Attentive	92.4%	92.1%	77.8%	79.7%	72.7%
Knowledgeable	84.3%	84.0%	68.6%	70.7%	62.9%
Organized	91.7%	91.5%	79.2%	80.1%	75.2%
Fair	76.8%	76.8%	62.7%	63.1%	53.8%

Property owners can attend an ARB hearing in-person, by telephone conference, by videoconference or by written affidavit. Respondents who participated remotely expressed a greater dissatisfaction with the conduct of the ARB, 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 87 percent of the respondents indicated that they based their comments on the conduct of the ARB as a whole compared to 13 percent who indicated their comments focused on an individual ARB member (**Exhibit 8**).

EXHIBIT 7  
**Combined Strongly Agree and Agree Responses by Hearing Type, 2022**

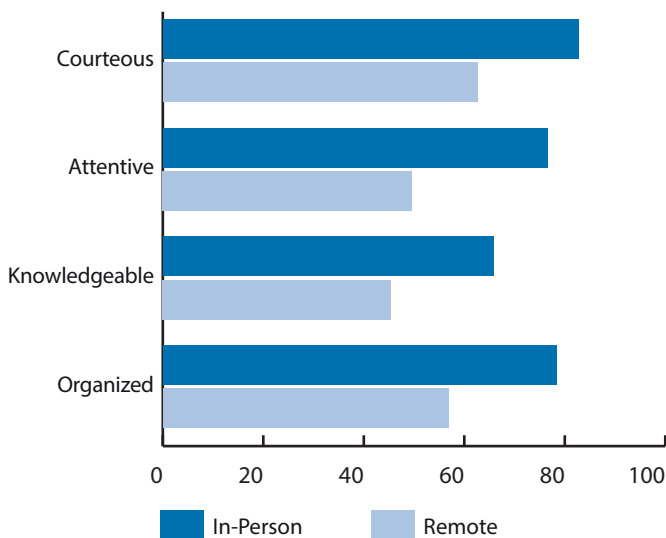
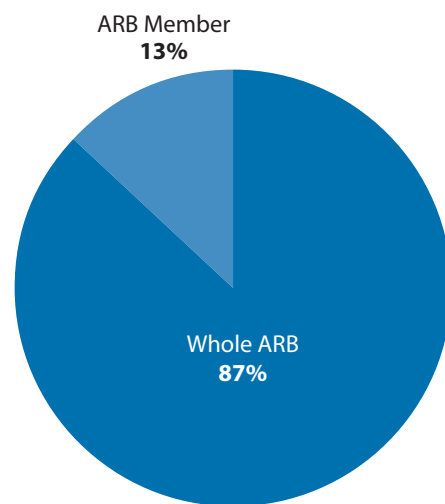
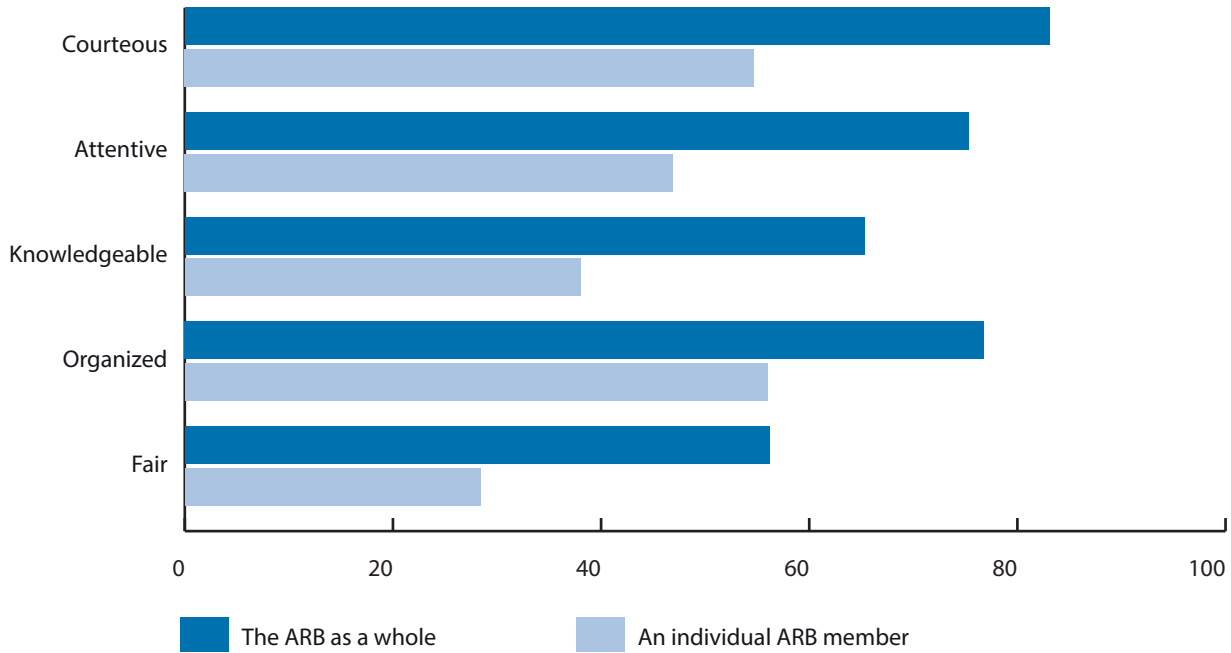


EXHIBIT 8  
**Comments on ARB or ARB Member, 2022**



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

**EXHIBIT 9**  
**Combined Strongly Agree and Agree Responses, 2022**



Taxpayer liaison officers reported 107 individual comments pertaining to the conduct of the ARB members. Many of the comments cross multiple categories pertaining to the conduct of the ARB for a total of 132 category comments. **Exhibit 10** shows the number of positive and negative comments received in each category. The largest variance is seen in comments pertaining to the fairness of the ARB.

**EXHIBIT 10**  
**Comments on ARB Conduct by Category, 2022**

Conduct of ARB	Total Comments	Positive Comments		Negative Comments	
		Count	Percentage	Count	Percentage
Courteous	61	28	45.9%	33	54.1%
Attentive	18	11	61.1%	7	38.9%
Knowledgeable	11	7	63.6%	4	36.4%
Efficient	9	4	44.4%	5	55.6%
Fair	37	5	13.5%	32	95.5%



# 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**, 75.3 percent of survey respondents either strongly agreed or agreed that ARBs generally have hearing procedures that are informative of the hearing process; 77.8 percent of respondents indicated that the ARBs followed their hearing procedures; and 74.1 percent of respondents indicated they received prompt service when attending the ARB hearing.

Of the total respondents, 71.4 percent felt they had a reasonable amount of time to present their evidence during the ARB hearing; 54.4 percent felt the ARB panel thoughtfully considered their evidence; and 78 percent of the respondents thought the ARB clearly stated the protest determination. **Appendix 4** shows the breakdown by percentage of responses to each question.

**Exhibit 12** contrasts the 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 less favorable view of the ARB hearing process than in the prior year, possibly due to significant property value increases in 2022 resulting in a significant increase in protests heard. Whether the ARB thoughtfully considered evidence is consistently ranked the least agreed upon aspect of the hearing process. **Appendix 4** shows the annual variance from 2018 through 2022.

EXHIBIT 11  
ARB Hearing Process, 2022

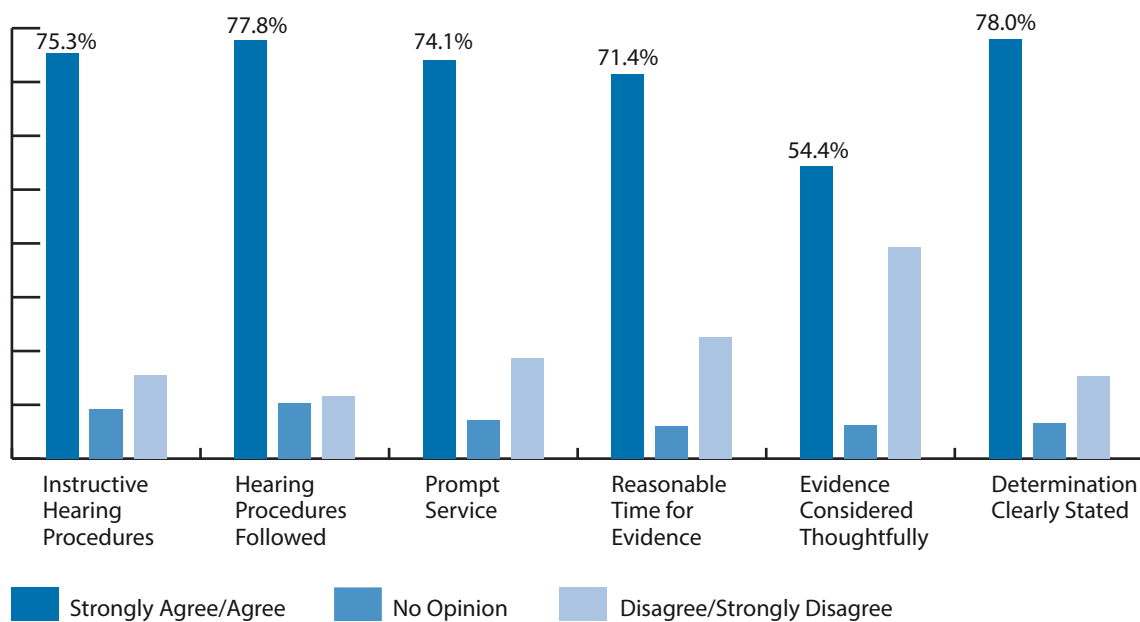
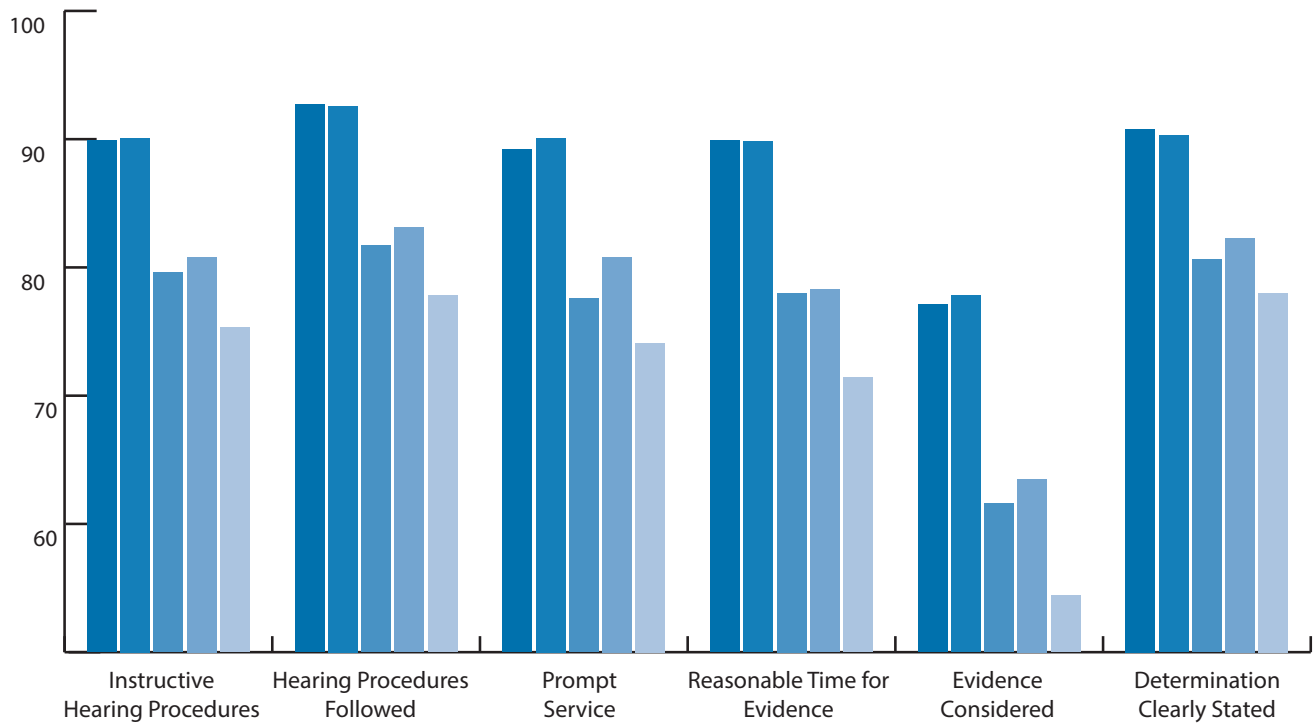


EXHIBIT 12  
**Combined Strongly Agree and Agree Responses, 2018-2022**



2018	89.9%	92.7%	89.2%	89.9%	77.1%	90.8%
2019	90.1%	92.6%	90.1%	89.8%	77.8%	90.3%
2020	79.6%	81.7%	77.6%	78.0%	61.6%	80.6%
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%

Taxpayer liaison officers reported 122 individual comments pertaining to the ARB hearing process. Many of the comments include multiple aspects of the ARB hearing process for a total of 181 comments. **Exhibit 13** shows the number of positive and negative comments received for each aspect. Comments reported by the taxpayer liaison officers were negative for every aspect of the ARB hearing process.

EXHIBIT 13  
**Comments on ARB Hearing Process by Category, 2022**

Conduct of ARB	Total Comments	Positive Comments		Negative Comments	
		Count	Percentage	Count	Percentage
Hearing Procedures Followed	30	7	23.3%	23	76.7%
Prompt Service	13	2	15.4%	11	84.6%
Reasonable Time for Evidence	29	5	17.2%	24	82.8%
Evidence Considered Thoughtfully	67	12	17.9%	55	82.1%
Equipment Difficulties	3	0	0.0%	3	100.0%
Scheduling	9	3	33.3%	6	66.7%
Final Determination	30	7	23.3%	23	76.7%

# 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 last five years. Though the number of survey respondents changes each year, the graph indicates that the overall impression of the ARB remains positive. **Appendix 4** shows the annual variance from 2018 through 2022. In the past year, there was a slight decrease in the percentage of respondents with an overall excellent impression of the ARB, while the percentage of good nearly doubled. There was also a decrease in the number of respondents with an overall fair opinion of the ARB, while the percentage of poor increased. The percentages combined for excellent and good versus the percentages combined for fair and poor show little variance from 2021.

EXHIBIT 14  
Overall Impression of ARB, 2022

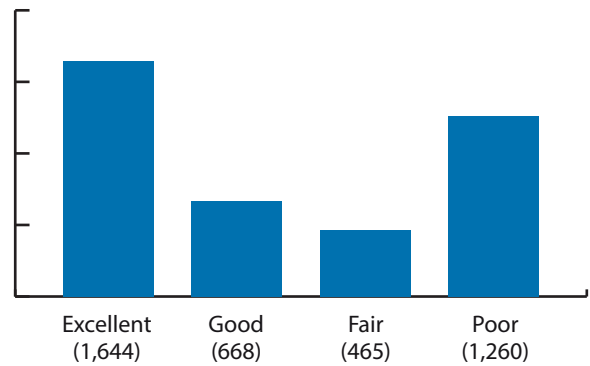
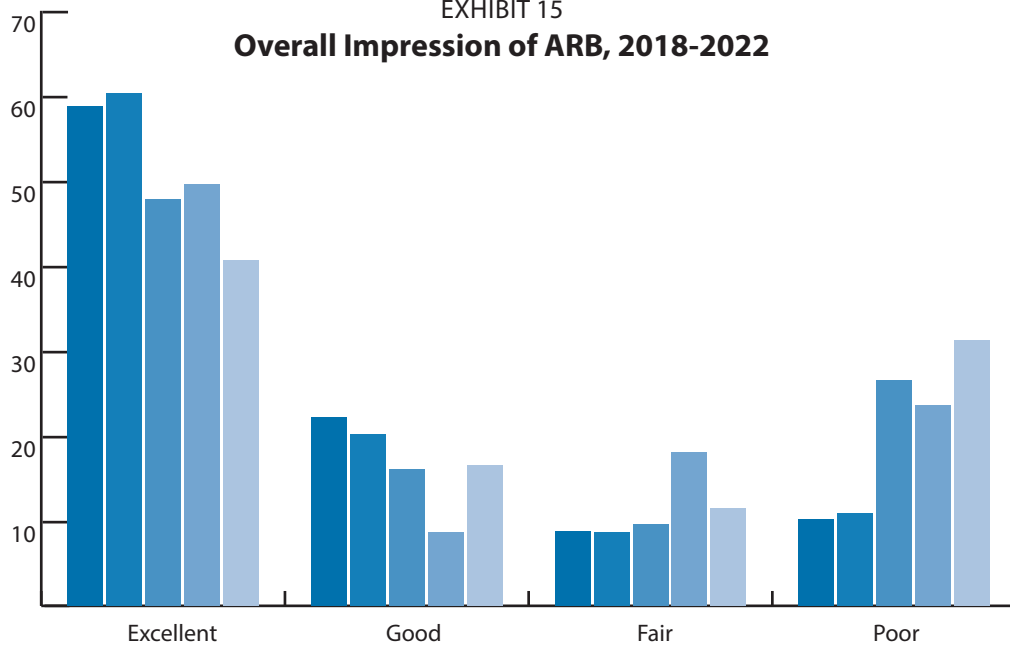


EXHIBIT 15  
Overall Impression of ARB, 2018-2022



Year	Excellent (%)	Good (%)	Fair (%)	Poor (%)
2018	58.8%	22.2%	8.8%	10.2%
2019	60.3%	20.2%	8.6%	10.9%
2020	47.8%	16.1%	9.6%	26.5%
2021	49.6%	8.7%	18.1%	23.6%
2022	40.7%	16.5%	11.5%	31.2%

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, 2018-2022**

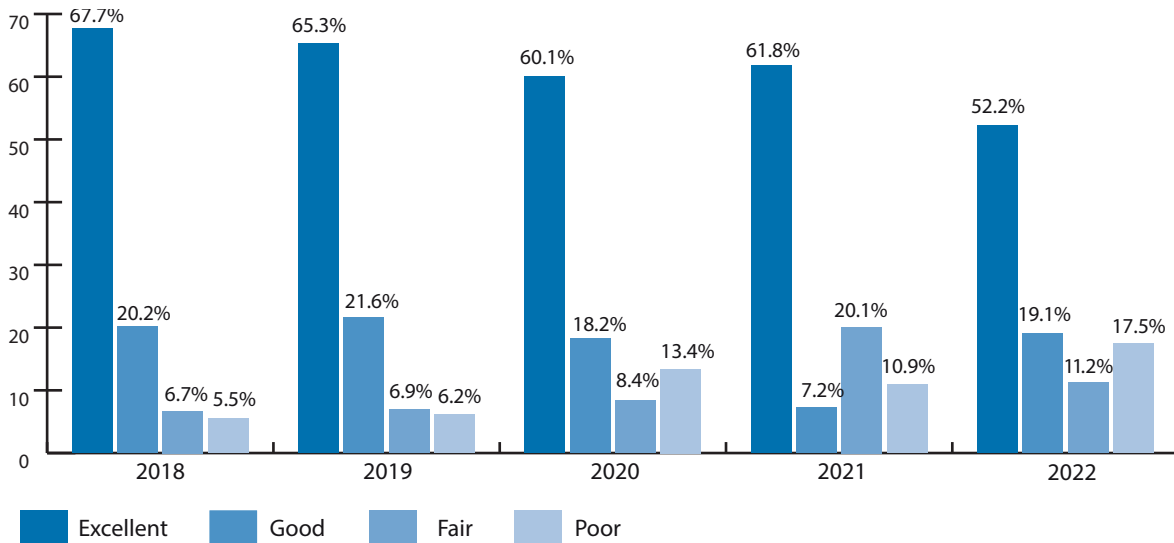
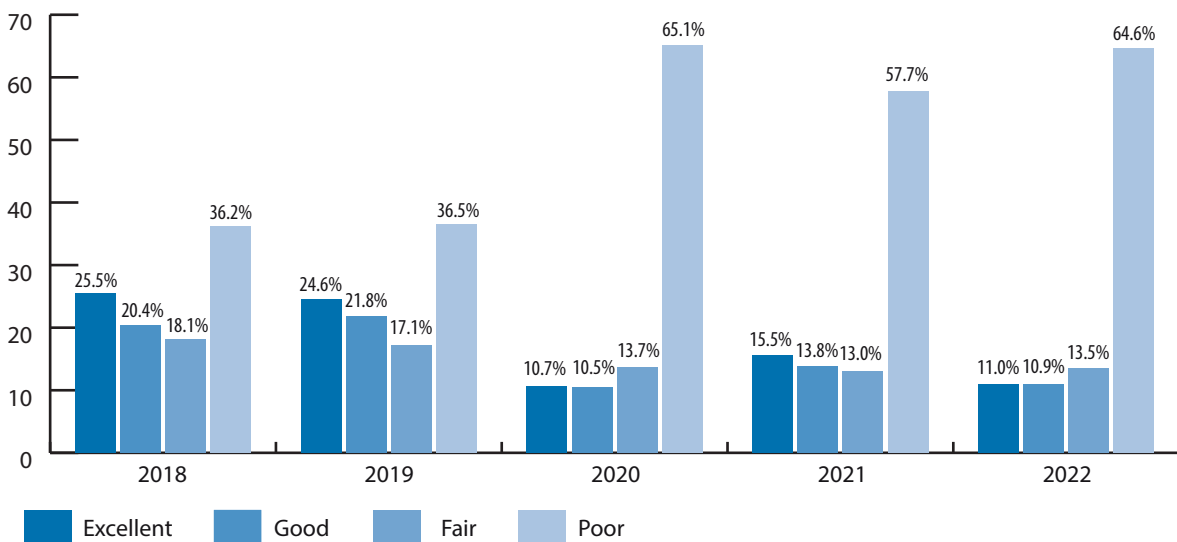


EXHIBIT 17  
**Overall Impression of ARB when Value Not Lowered, 2018-2022**

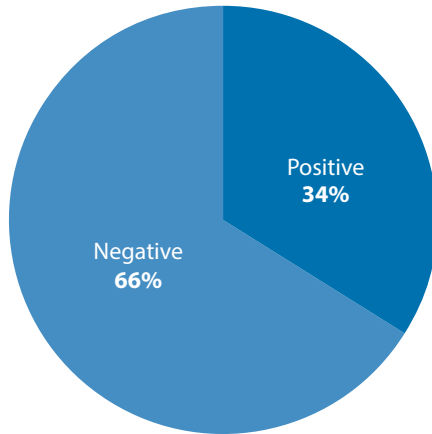


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Taxpayer liaison officers provided comments that indicated an overall negative opinion of the ARB. Of the 173 individual comments received by taxpayer liaison officers, 47 reported comments that were positive overall and 126 that were negative overall. **Exhibit 18** represents the number for each overall. The largest variance is seen in comments pertaining to the ARB hearing process.

EXHIBIT 18

**Comments on the ARB Overall, 2018-2022**



# Property Owner Protests

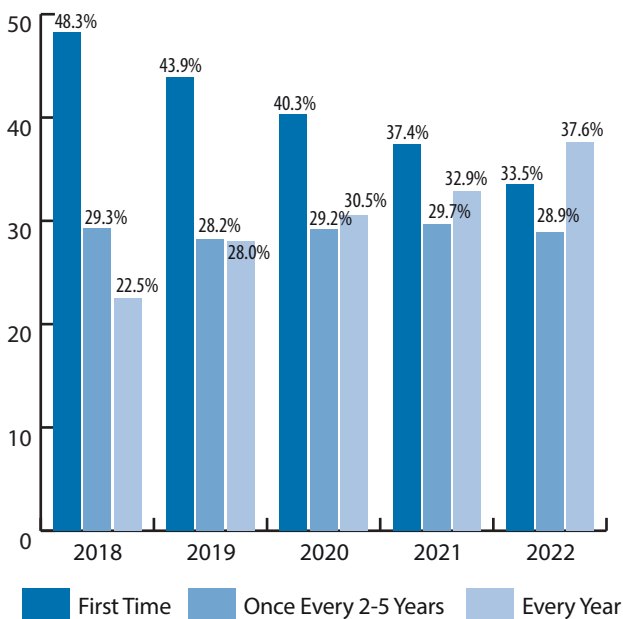
The Comptroller’s ARB survey gives respondents an opportunity to comment on various issues related to protests to the ARB using a series of questions.

## Frequency of Protest

The survey asked respondents how often they protest. As shown in **Exhibit 19**, 33.5 percent of respondents indicated it was their first time to protest, down from 2021; 28.9 percent indicated they protest every two to five years; and 37.6 percent indicated they protest every year. For the first time, survey responses indicate a higher percent of annual protestors than first time protestors.

EXHIBIT 19

Frequency of Protest, 2018-2022

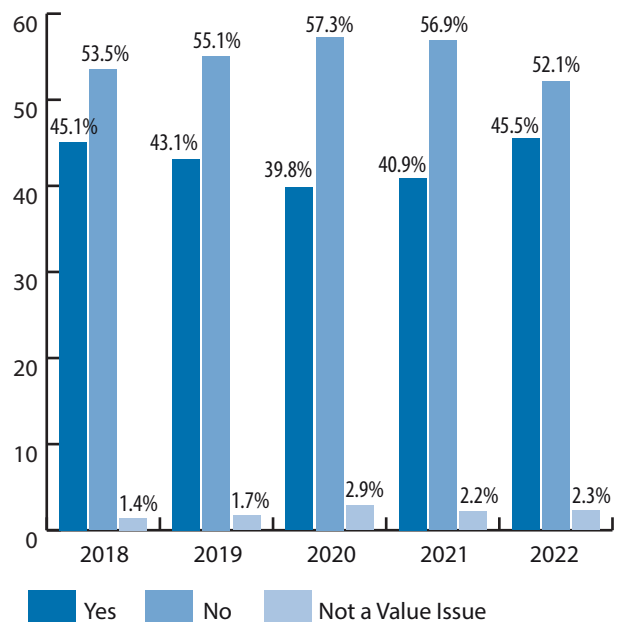


## Meeting Prior to ARB Hearing

The survey asked respondents if they met with appraisal district staff in an attempt to agree to an appraised value of the property prior to proceeding to an ARB hearing. **Exhibit 20** shows that 45.5 percent of respondents met with appraisal district staff in an attempt to reach an agreed value prior to proceeding to an ARB hearing; 52.1 percent indicated they did not; and 2.3 percent indicated their protest was not a value issue.

EXHIBIT 20

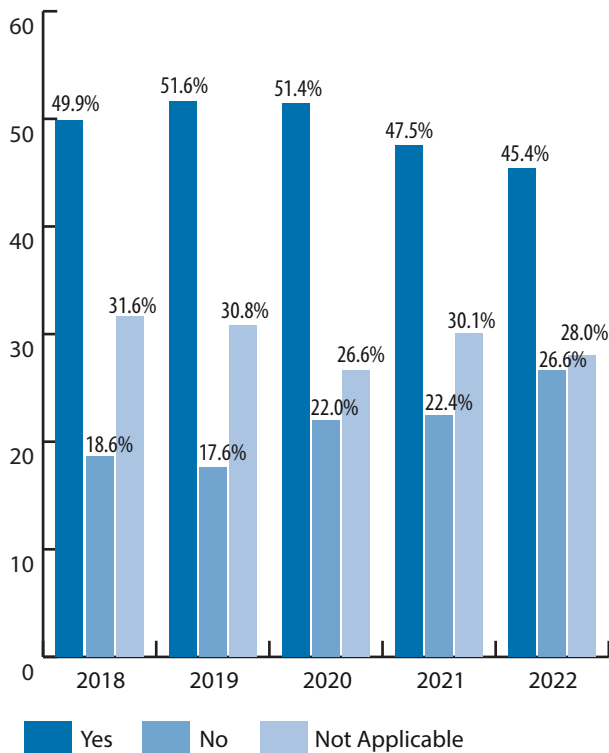
Informal Meetings with Appraisal Districts, 2018-2022



## 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 45.4 percent of respondents indicated the appraisal district website was helpful in preparing for their hearing; 26.6 percent indicated it was not helpful; and 28 percent indicated the question was not applicable. The responses received in prior years consistently indicate at least half of the responding property owners found the appraisal district website helpful to hearing preparation each year.

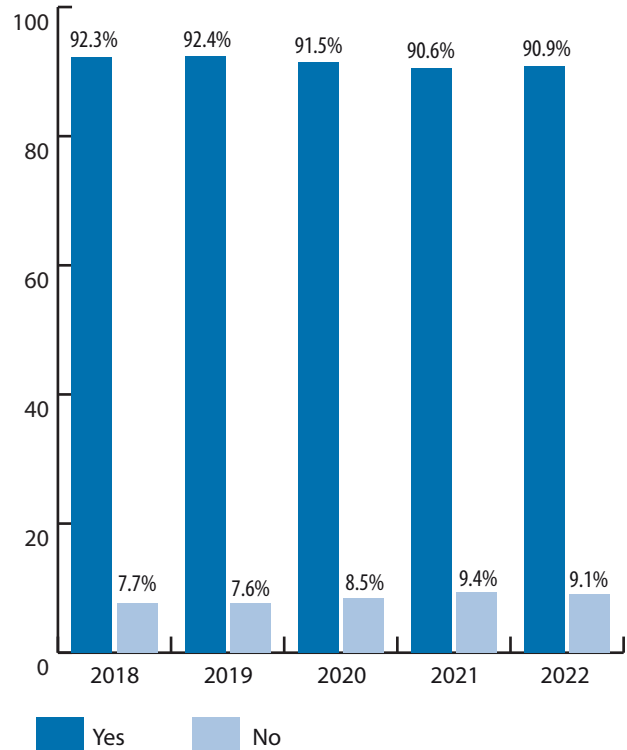
EXHIBIT 21  
Appraisal District Website Usage,  
2018-2022



## Documentation Presented

The survey asked respondents if they presented documentation to the ARB at their hearings. **Exhibit 22** shows that 90.9 percent of respondents indicated they presented documentation at their hearings and 9.1 percent indicated they did not. These responses remain consistent with responses received in previous years.

EXHIBIT 22  
Property Owners Who Presented  
Documentation, 2018-2022



## 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 69.1 percent of respondents indicated that the ARB lowered their property values; 26.9 percent indicated their property values were not lowered; and 4 percent 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, 2022

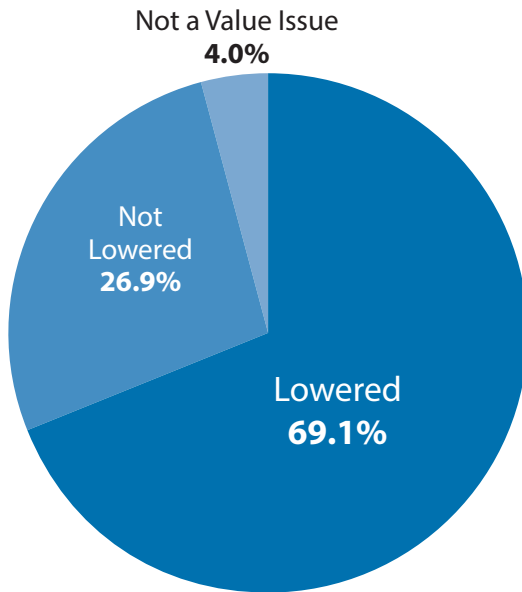
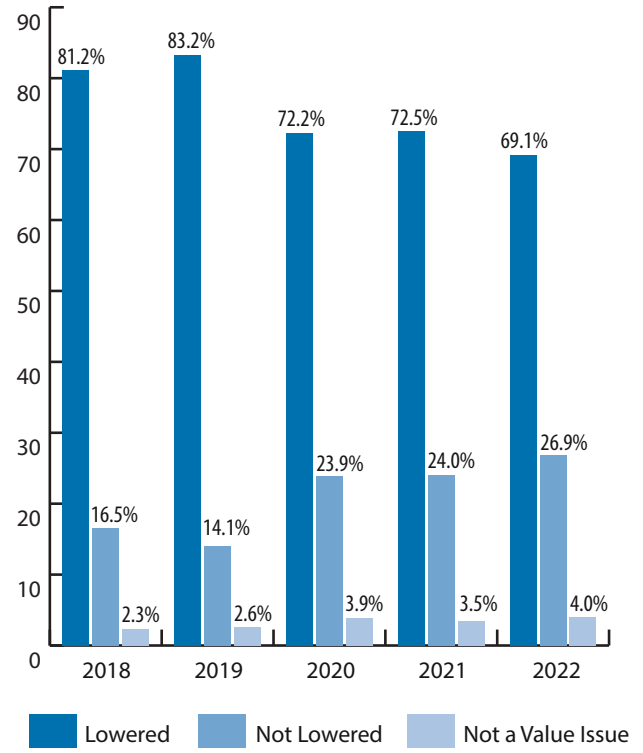


EXHIBIT 24  
ARB Lowered Property Value,  
2018-2022





# 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 that 49.3 percent responded that comparable property data would have been useful to their decision; 31.4 percent responded that sales data would have been useful; and 19.3 percent indicated the question was not applicable. **Exhibit 26** compares five years of survey responses, showing a steady decline in percentages of respondents indicating that comparable property data or sales data would have been useful.

EXHIBIT 25  
Information Useful in Determining Whether to Protest, 2022

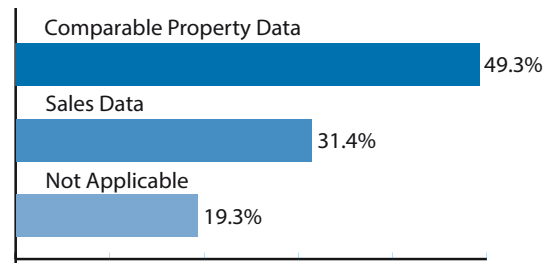
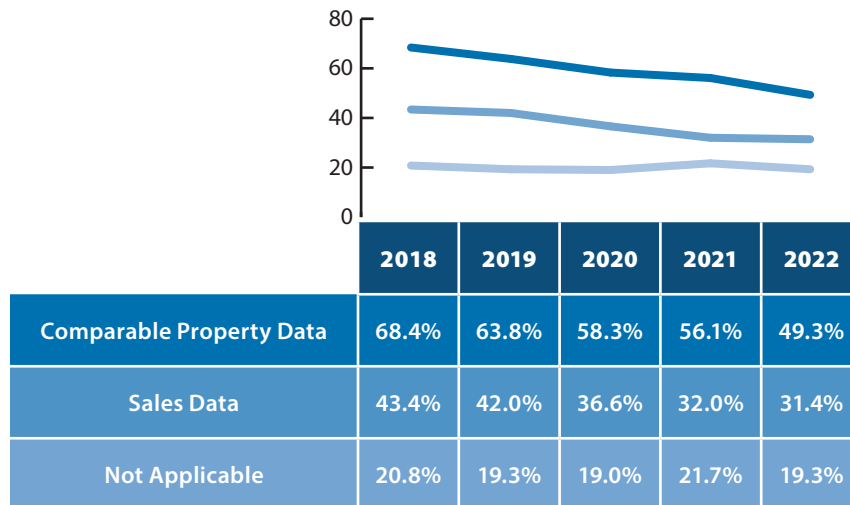


EXHIBIT 26  
Information Useful in Determining Whether to Protest, 2018-2022



The survey asked if property owners should communicate or meet with appraisal district staff before ARB hearings. **Exhibit 27** shows that 78.8 percent responded yes and 21.2 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 92.2 percent responded yes and 7.8 percent responded no, indicating little variance each year.

EXHIBIT 27  
**Pre-Hearing Meetings and Communications, 2018-2022**

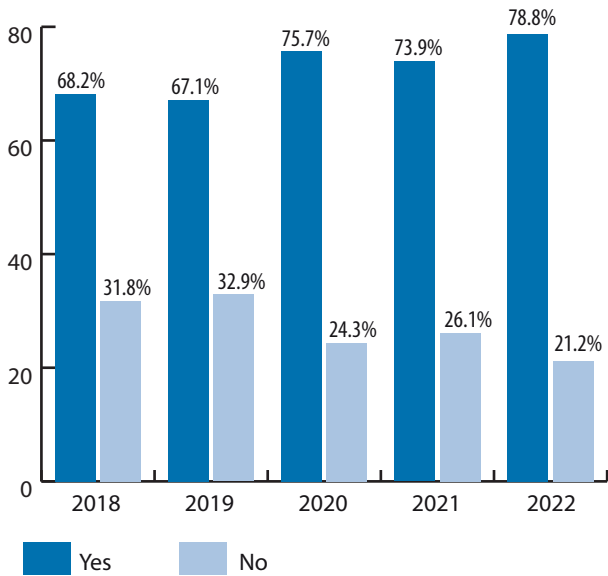
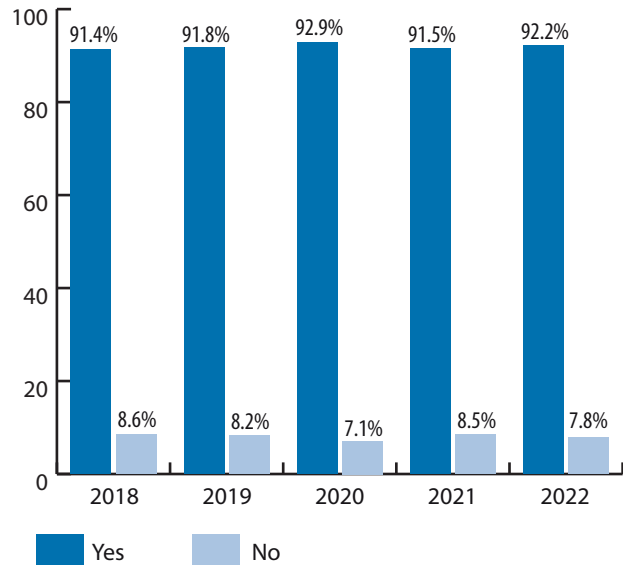


EXHIBIT 28  
**Online Protest Filing, 2018-2022**



## 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 72.3 percent of the respondents indicated it is more important to have ample time to present their case and 27.7 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 2021.

EXHIBIT 29  
**ARB Hearing Length Versus Start Time, 2022**

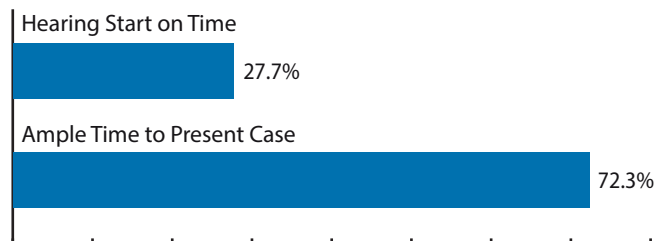
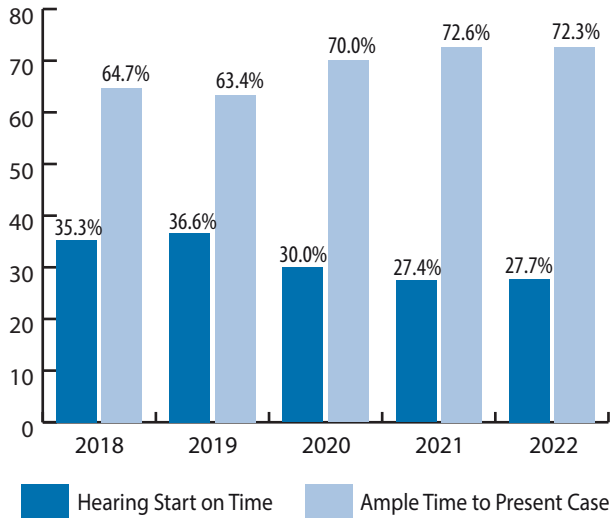
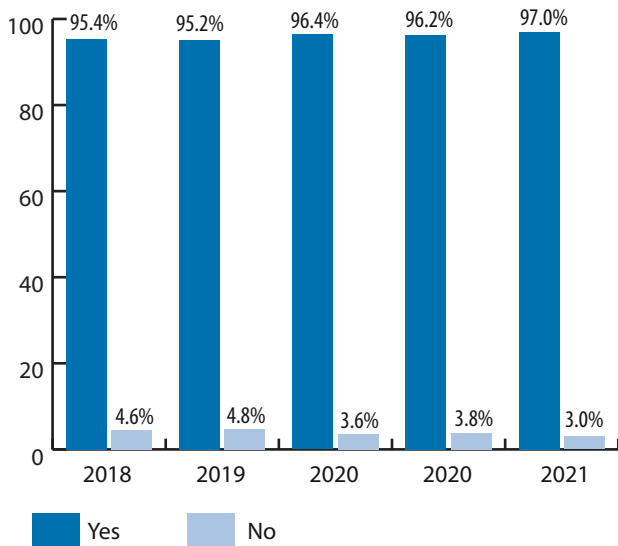


EXHIBIT 30  
**ARB Hearing Length Versus Start Time, 2018-2022**



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 97 percent of respondents indicated they should be given the option and 3 percent indicated they should not, which is consistent with the responses received in prior years.

EXHIBIT 31  
**Receipt of Evidence, 2018-2022**



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**, 55.8 percent of the respondents indicated that 10-15 minutes is a reasonable amount of time; 31.6 percent indicated more than 15 minutes is reasonable; and 12.6 percent indicated that less than 10 minutes is reasonable. **Exhibit 33** compares the responses received in the prior five years.

EXHIBIT 32  
**Reasonable Time to Present Evidence, 2022**

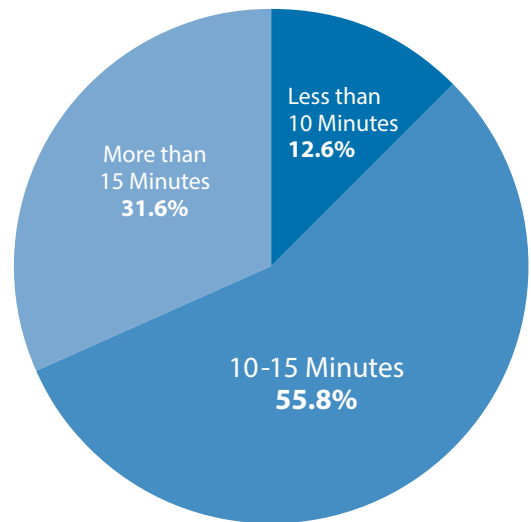
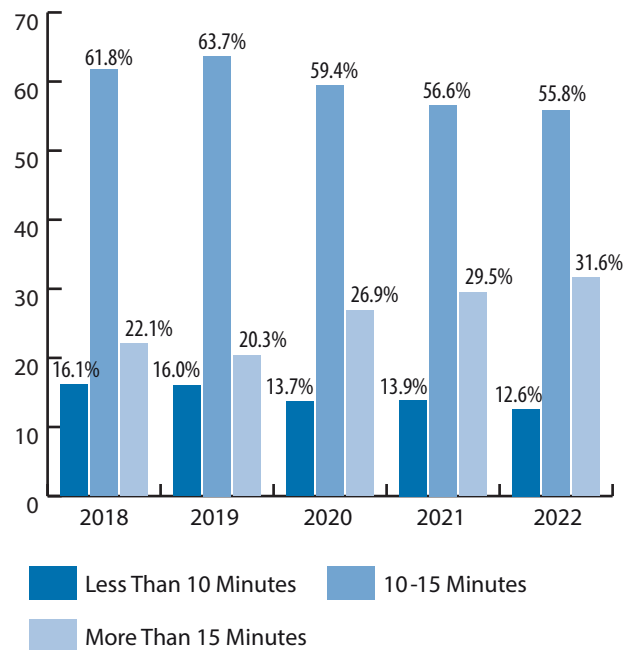


EXHIBIT 33  
**Reasonable Time to Present Evidence, 2018-2022**

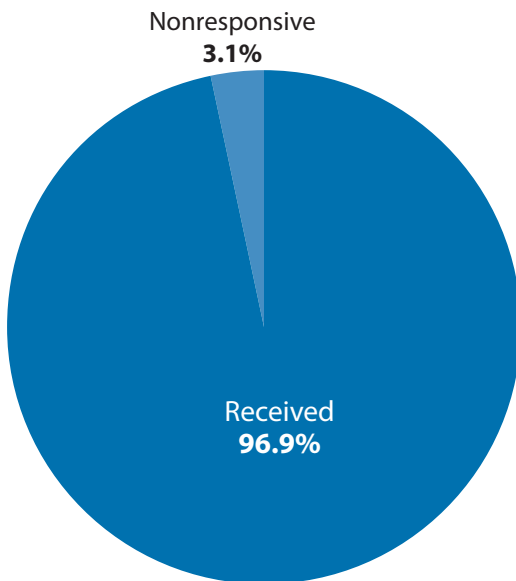


# Submission of ARB Procedures

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

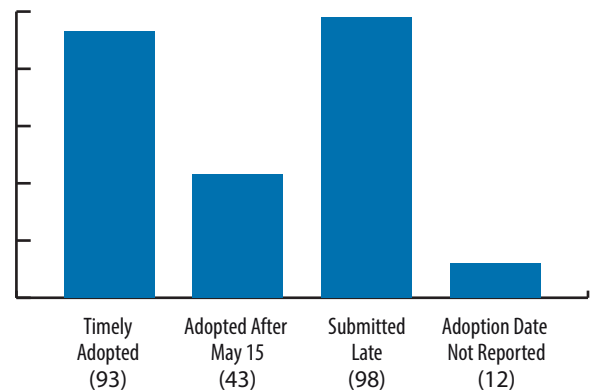
In 2022, 246 ARBs submitted hearing procedures to the Comptroller’s office for review. **Exhibit 34** shows that 96.9 percent of the ARBs complied, and 3.1 percent did not submit hearing procedures and did not respond to reminders. The seven nonresponsive ARBs were in Delta, Hamilton, Hopkins, Kleberg, Lynn, Sterling and Terry counties.

**EXHIBIT 34  
Hearing Procedures Submitted, 2022**

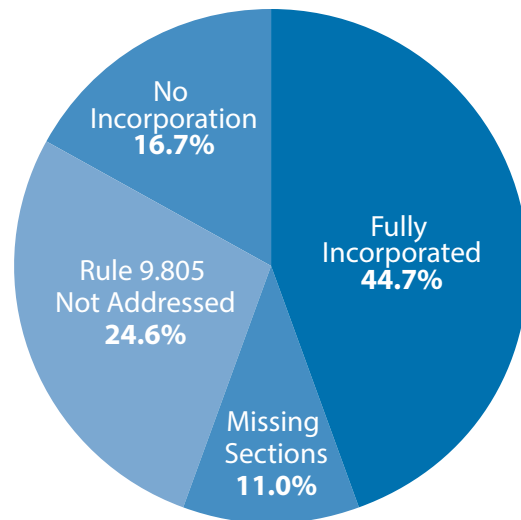


Of the 246 procedures submitted for review, 93 ARBs adopted the Comptroller’s model hearing procedures within 15 days of adoption. **Exhibit 35** shows the breakdown of ARB procedure adoption. **Exhibit 36** indicates that 44.7 percent of the submitted procedures fully incorporated the Comptroller’s Model Hearing Procedures; 11 percent were missing between 2-5 sections; 24.6 percent failed to address Rule 9.805 in Section VI; and 16.7 percent did not incorporate any portion of the model hearing procedures.

**EXHIBIT 35  
Hearing Procedures Adoption Rate, 2022**



**EXHIBIT 36  
Comptroller Hearing Procedures Incorporated, 2022**



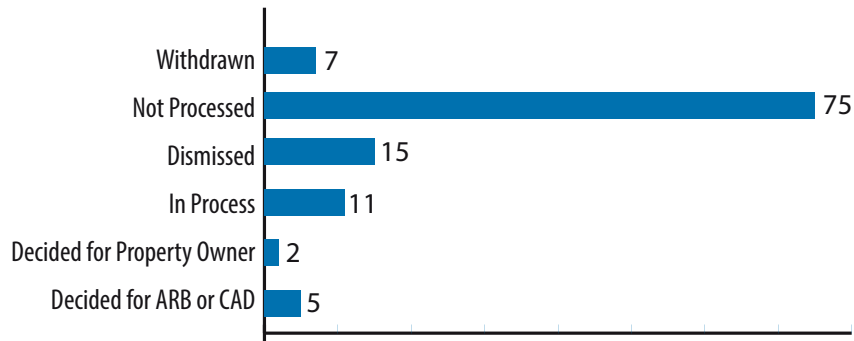
# Limited Binding Arbitration

Property owners meeting certain criteria have the option to request limited binding arbitration (LBA) to compel the ARB or the chief appraiser, as appropriate, to:

- *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 2022 tax year, the Comptroller’s office received 115 LBA requests. As of Feb. 1, 2023, 11 requests remain outstanding (in process). **Exhibit 37** shows the breakdown of the disposition of the closed LBAs, including 75 that were not processed due to insufficient applications.

EXHIBIT 37  
**Limited Binding Arbitrations, 2022**



# Conclusion

The majority of respondents to the Comptroller's 2022 ARB survey either agreed or strongly agreed that ARB members were courteous, attentive, knowledgeable, organized and fair. The majority of respondents reported an excellent or good overall impression of the ARB and agreed or strongly agreed to the following regarding the ARB hearing process:

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

A majority of the respondents indicated the ARB lowered the property value and most protest every year. Many respondents used information from appraisal district websites to prepare for hearings and most presented documentation to the ARB at their hearings.

Most respondents indicated they would find information on comparable properties most useful when deciding whether to protest; think there should be communication with the appraisal district before the ARB hearing; and believe all property owners should be allowed to file a protest electronically, not just residence homeowners.

Most 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 2022, respondents generally expressed less satisfaction with the ARB hearing process. It is likely that moving from kiosks in the appraisal district offices to mail and online submissions has contributed to the decrease in survey responses.

Comments received from the taxpayer liaison officers somewhat mirrored the topics in the Comptroller's ARB survey, though the responses were more negative in nature. The most reported issue related to the hearing itself. The comments indicate that taxpayers want to have plenty of time to present their evidence and want it to be considered thoughtfully.

The first tax year for ARBs to adopt hearing procedures that incorporate the Comptroller's Model Hearing Procedures and submit them to the Comptroller's office was 2022. Less than half of the ARB hearing procedures were correctly adopted, and seven ARBs did not submit procedures.

For the 2022 tax year, 115 LBA requests were received and, of those 115 requests, 75 were not processed due to insufficient applications.

# Appendix 1

## Counties with More Than 100 Respondents, 2022

County	Percent of All Responses	Number of Responses
Harris	31.8%	1,437
El Paso	11.5%	519
Fort Bend	8.2%	372
Brazoria	5.8%	261
Dallas	4.4%	197
Collin	2.9%	131

County	Percent of All Responses	Number of Responses
Bell	2.6%	117
Williamson	2.3%	105
Comal	2.2%	101

# Appendix 2

## County Respondent Count, 2022

County	Percent of All Responses	Number of Responses
Harris	31.8%	1,437
El Paso	11.5%	519
Fort Bend	8.2%	372
Brazoria	5.8%	261
Dallas	4.4%	197
Collin	2.9%	131
Bell	2.6%	117
Williamson	2.3%	105
Comal	2.2%	101
Montgomery	2.0%	91
Tarrant	1.7%	79
Lubbock	1.5%	69
Denton	1.5%	67
Bexar	1.4%	63

County	Percent of All Responses	Number of Responses
Brown	1.3%	57
Hays	1.2%	53
Falls	0.9%	41
McLennan	0.8%	38
Palo Pinto	0.8%	36
Rockwall	0.8%	34
Kaufman	0.7%	32
Guadalupe	0.6%	28
Travis	0.6%	27
Galveston	0.5%	22
Hood	0.5%	22
Aransas	0.5%	21
Cameron	0.4%	20
Hardin	0.4%	18

County	Percent of All Responses	Number of Responses
Houston	0.4%	18
Parker	0.4%	18
Jefferson	0.4%	17
Wichita	0.4%	17
Henderson	0.4%	16
Smith	0.4%	16
Ellis	0.3%	15
Grayson	0.3%	15
Washington	0.3%	13
Wharton	0.3%	13
Wise	0.3%	13
Anderson	0.2%	11
San Jacinto	0.2%	11
San Patricio	0.2%	11
Brazos	0.2%	10
San Saba	0.2%	10
Rains	0.2%	9
Atascosa	0.2%	8
Bosque	0.2%	8
Clay	0.2%	8
Wheeler	0.2%	8
Fannin	0.2%	7
Bee	0.1%	6
Blanco	0.1%	6
Colorado	0.1%	6
Johnson	0.1%	6
Orange	0.1%	6
Wood	0.1%	6
Cooke	0.1%	5
Waller	0.1%	5
Brewster	0.1%	4
Crosby	0.1%	4

County	Percent of All Responses	Number of Responses
Freestone	0.1%	4
Harrison	0.1%	4
Hill	0.1%	4
Milam	0.1%	4
Sabine	0.1%	4
Walker	0.1%	4
Armstrong	0.1%	3
Bandera	0.1%	3
Burleson	0.1%	3
Burnet	0.1%	3
Camp	0.1%	3
Carson	0.1%	3
Gregg	0.1%	3
Kerr	0.1%	3
Robertson	0.1%	3
Taylor	0.1%	3
Upshur	0.1%	3
Victoria	0.1%	3
Webb	0.1%	3
Wilson	0.1%	3
Andrews	0.0%	2
Austin	0.0%	2
Caldwell	0.0%	2
Comanche	0.0%	2
Edwards	0.0%	2
Erath	0.0%	2
Fayette	0.0%	2
Franklin	0.0%	2
Gonzales	0.0%	2
Grimes	0.0%	2
Hamilton	0.0%	2
Hunt	0.0%	2



County	Percent of All Responses	Number of Responses
Liberty	0.0%	2
Llano	0.0%	2
Matagorda	0.0%	2
Medina	0.0%	2
Midland	0.0%	2
Ochiltree	0.0%	2
Runnels	0.0%	2
Archer	0.0%	1
Bastrop	0.0%	1
Baylor	0.0%	1
Borden	0.0%	1
Calhoun	0.0%	1
Chambers	0.0%	1
Cherokee	0.0%	1
Delta	0.0%	1
Dimmit	0.0%	1
Eastland	0.0%	1
Ector	0.0%	1
Foard	0.0%	1
Frio	0.0%	1
Gillespie	0.0%	1
Glasscock	0.0%	1

County	Percent of All Responses	Number of Responses
Haskell	0.0%	1
Jack	0.0%	1
Jasper	0.0%	1
Jim Wells	0.0%	1
Jones	0.0%	1
Kenedy	0.0%	1
Kent	0.0%	1
Lampasas	0.0%	1
Mason	0.0%	1
Maverick	0.0%	1
Menard	0.0%	1
Navarro	0.0%	1
Nolan	0.0%	1
Nueces	0.0%	1
Polk	0.0%	1
Reeves	0.0%	1
Sherman	0.0%	1
Terrell	0.0%	1
Val Verde	0.0%	1
Wilbarger	0.0%	1
Zapata	0.0%	1

## Appendix 3

### Variance of Combined Strongly Agree and Agree Responses, 2018-2022

Conduct	2018	2019	2018-2019 Difference	2020	2019-2020 Difference	2021	2020-2021 Difference	2022	2021-2022 Difference
Courteous	94.6%	94.6%	0.0%	84.4%	-10.2%	85.7%	1.3%	79.8%	-5.9%
Attentive	92.4%	92.1%	-0.3%	77.8%	-14.3%	79.7%	1.8%	72.7%	-7.0%
Knowledgeable	84.3%	84.0%	-0.3%	68.6%	-15.4%	70.7%	2.0%	62.9%	-7.8%
Organized	91.7%	91.5%	-0.2%	79.2%	-12.3%	80.1%	0.9%	75.2%	-4.9%
Fair	76.8%	76.8%	0.0%	62.7%	-14.1%	63.1%	0.3%	53.8%	-9.3%

# Appendix 4

## ARB Hearing Process and Overall Impression, ARB Hearing Process, 2022

Hearing Process	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures instructive	42.7%	32.6%	9.2%	7.9%	7.6%
Hearing procedures followed	46.9%	30.9%	10.4%	5.0%	6.7%
Service was prompt	43.9%	30.2%	7.2%	8.6%	10.1%
Reasonable time to present evidence	43.1%	28.3%	6.1%	10.3%	12.3%
Evidence considered thoughtfully	39.3%	15.1%	6.3%	11.6%	27.7%
Protest determination stated clearly	47.1%	31.0%	6.6%	6.5%	8.9%

## Variance of Combined Strongly Agree and Agree Responses, 2018-2022

Hearing Process	2018	2019	2018-2019 Difference	2020	2019-2020 Difference	2021	2020-2021 Difference	2022	2021-2022 Difference
Hearing procedures instructive	90.1%	90.0%	-0.1%	79.6%	-10.4%	80.8%	1.2%	75.3%	-5.5%
Hearing procedures followed	92.6%	92.6%	0.0%	81.7%	-10.9%	83.1%	1.4%	77.8%	-5.3%
Service was prompt	90.1%	88.0%	-2.1%	77.6%	-10.4%	80.8%	3.2%	74.1%	-6.7%
Reasonable time to present evidence	89.8%	89.6%	-0.2%	78.0%	-11.6%	78.3%	0.3%	71.4%	-6.9%
Evidence considered thoughtfully	77.8%	77.4%	-0.4%	61.6%	-15.8%	63.5%	1.9%	54.4%	-9.1%
Protest determination stated clearly	90.3%	90.7%	0.4%	80.6%	-10.1%	82.3%	1.7%	78.1%	-4.2%

## Variance of Overall Impression of the ARB, 2018-2022

Response	2018	2019	2018-2019 Difference	2020	2019-2020 Difference	2021	2020-2021 Difference	2022	2021-2022 Difference
Excellent	60.3%	59.2%	-1.1%	47.8%	-11.4%	49.6%	1.9%	40.7%	-8.9%
Good	20.2%	21.5%	1.3%	16.1%	-5.4%	8.7%	-7.4%	16.5%	7.8%
Fair	8.6%	8.4%	-0.2%	9.6%	1.2%	18.1%	8.5%	11.5%	-6.6%
Poor	10.9%	10.9%	0.0%	26.5%	15.6%	23.5%	-3.0%	31.2%	7.7%

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# Appendix 5

## Number of Comments Received from Taxpayer Liaison Officers by County, 2022

County	Number of comments, complaints, and suggestions
Bell	5
Bexar	18
Carmen	1
Collin	20
Denton	8
Fort Bend	71
Guadalupe	14
Harris	112
Hays	10
Hidalgo	5
Johnson	4
Kaufman	2
Lubbock	3
McLennan	4
Midland	1
Montgomery	25
Nueces	16
Rockwall	2
Tarrant	8
Williamson	1

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