

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

Property Owner

Responses

2019 Results

March 2020

Foreword

Tax Code Section 5.104(a) directs the Comptroller of Public Accounts to develop a survey for the purpose of providing the public an opportunity to offer comments and suggestions concerning procedures used by an appraisal review board (ARB) in conducting a hearing and the fairness and efficiency of the ARB.

Tax Code Section 5.104(l) requires the Comptroller's office to issue an annual report summarizing the comments and suggestions received from property owners. This report is

a compilation and summation of property owner responses received by the Comptroller's office through the survey.

The Comptroller's office does not have authority to intervene in local tax matters or take direct action on any comment or suggestion submitted.

The Comptroller's office provides data received from property owners, their agents, chief appraisers or members of the public in a downloadable electronic spreadsheet from the Comptroller's website at comptroller.texas.gov/taxes/property-tax/reports/index.php.

Overview

The Comptroller’s office developed an electronic survey that is administered locally by each appraisal district. This report includes survey responses collected from Jan. 1 through Dec. 1.

The Comptroller’s ARB survey captures information on the performance of ARB panels and full ARBs but does not reflect the result of each protest hearing. 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.

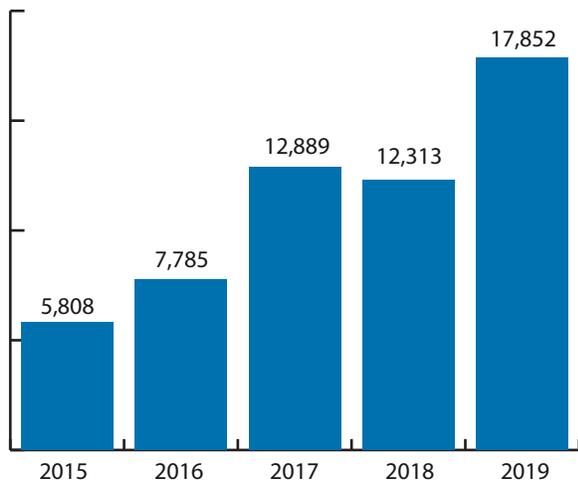
This report summarizes property owner responses to the Comptroller’s survey by topic. Survey questions requested information, comments or suggestions from property owners on the following six topics:

- 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.

Respondent Information

The Comptroller’s 2019 ARB survey received 17,852 responses from property owners who personally attended ARB hearings in 2019. This shows a 45 percent increase of respondents from 2018. **Exhibit 1** shows the total number of respondents for each year of the survey since 2015.

EXHIBIT 1
Total Number of Survey Respondents, 2015-2019



county in 2019 and the percentage of the total responses received. It does not include the 88 counties in which no property owners responded to the ARB survey.

EXHIBIT 2
Type of Hearing, 2019

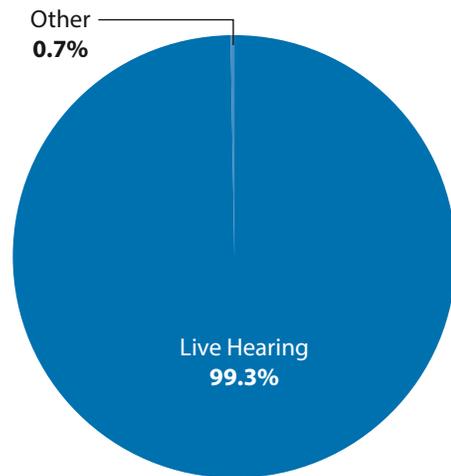
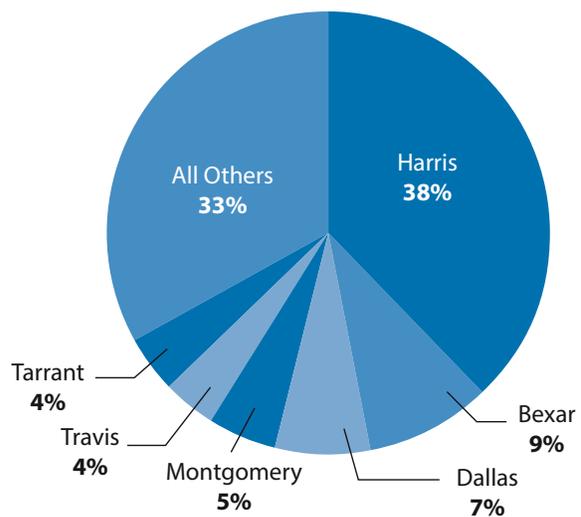


Exhibit 2 shows that 99.3 percent of the 2019 survey respondents attended live hearings, while 0.7 percent of respondents attended a telephone conference call hearing or a hearing by written affidavit (not part of a telephone conference call hearing).

Of the 254 Texas counties, 166 had property owners who responded to the ARB survey and 88 had no respondents. Of the 166 counties with respondents, 22 counties had more than 100 property owners respond to the ARB survey. **Exhibit 3** shows that 67 percent of all respondents were from six counties.

EXHIBIT 3
Percentage of Survey Respondents by County, 2019



Appendix 1 lists the 22 counties with more than 100 property owner respondents in 2019. Appendix 2 shows the breakdown of the number of responses received from each

Conduct of ARB Members

The Comptroller’s 2019 ARB survey gave property owners an opportunity to comment about the conduct of the ARB members at the hearing. Property owners could select strongly agree, agree, no opinion, disagree or strongly disagree that the conduct of ARB members was courteous, attentive, knowledgeable, organized and fair. **Exhibit 4** shows the breakdown by percentage of responses to each question. As in 2015 through 2018, more than half of the

2019 respondents indicated they strongly agree that ARB members demonstrated appropriate conduct.

Exhibit 5 contrasts the 2015 through 2019 survey responses using combined percentages for respondents indicating strongly agree or agree. **Appendix 3** shows the annual variance from 2015 through 2019, which is very slight.

EXHIBIT 4
Percentage of Survey Responses, 2019

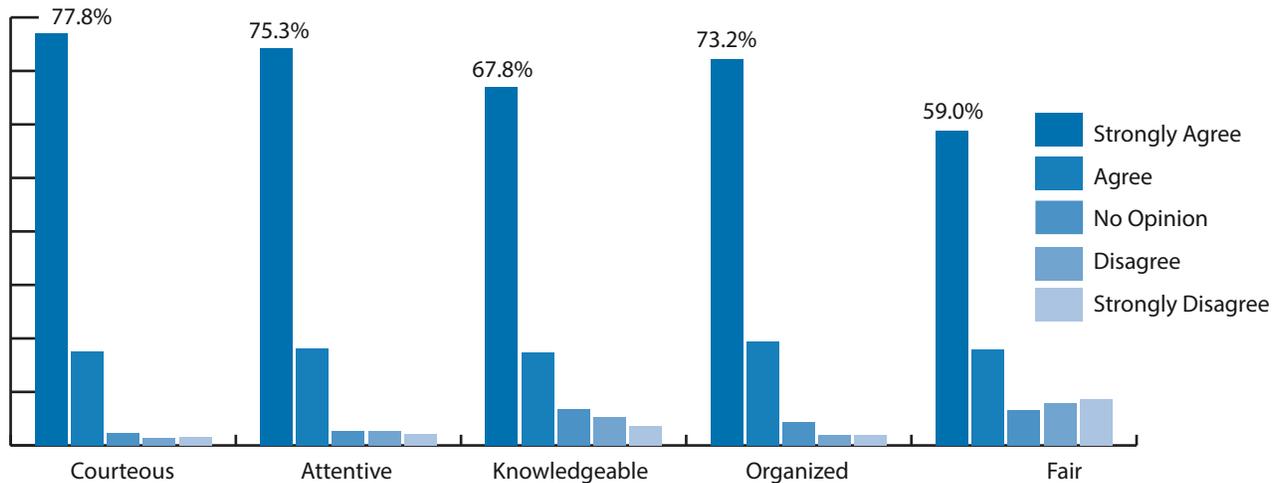
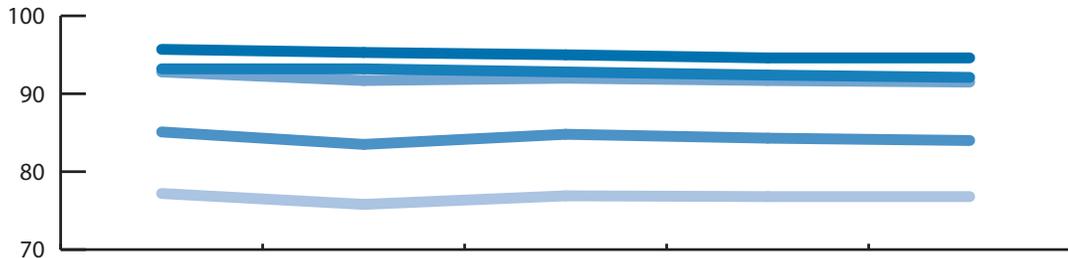


EXHIBIT 5
Combined Strongly Agree and Agree Responses, 2015-2019



Conduct	2015	2016	2017	2018	2019
Courteous	95.7%	95.3%	95.0%	94.6%	94.6%
Attentive	93.2%	93.2%	92.8%	92.4%	92.1%
Knowledgeable	85.1%	83.5%	84.8%	84.3%	84.0%
Organized	92.8%	91.7%	92.0%	91.7%	91.5%
Fair	77.2%	75.8%	76.9%	76.8%	76.8%

When asked if their comments reflect the conduct of the ARB as a whole or an individual ARB member, an overwhelming 95.7 percent of the respondents indicated that they based their comments on the conduct of the ARB as a whole compared to 4.3 percent who indicated their comments focused on an individual ARB member (**Exhibit 6**).

Exhibit 7 compares the percentage of comments received on the conduct of the ARB as a whole versus the conduct of an individual ARB member in the 2015 through 2019 survey responses, indicating almost no annual variance.

EXHIBIT 6
Comments on ARB or ARB Member, 2019

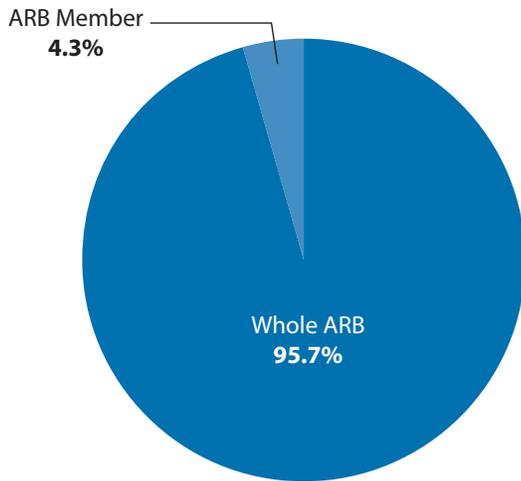
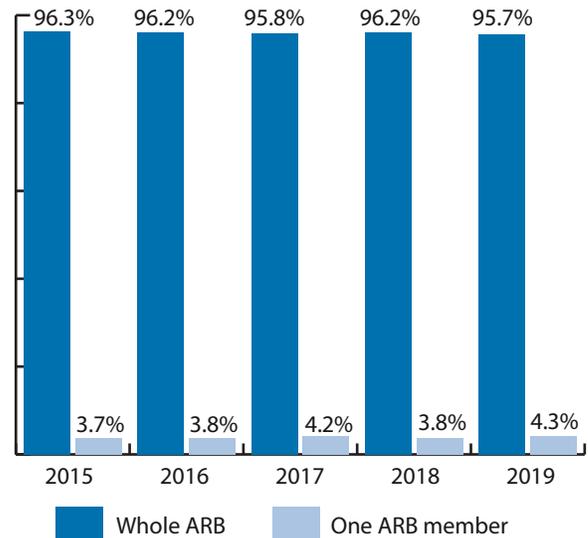
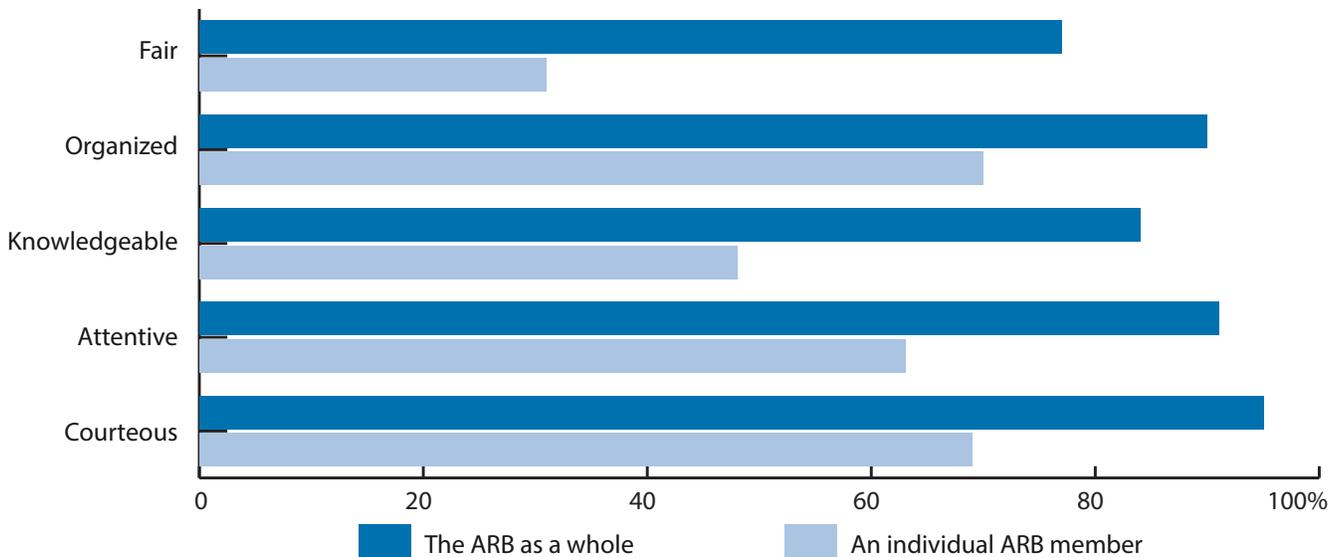


EXHIBIT 7
Comments on ARB or ARB Member, 2015-2019



The property owners 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 8** 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 8
Combined Strongly Agree and Agree Responses, 2019



ARB Hearing Process

The Comptroller’s 2019 ARB survey gave property owners an opportunity to comment about the ARB hearing process. Property owners could select strongly agree, agree, no opinion, disagree or strongly disagree to rate the following aspects of the hearing process:

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

As shown in **Exhibit 9**, 90 percent of the 2019 survey respondents either strongly agreed or agreed that ARBs generally have hearing procedures that are informative of the hearing process; more than 92 percent of respondents indicated that the ARBs followed their hearing procedures;

and 88 percent of respondents indicated they received prompt service when attending ARB hearings.

89.6 percent of respondents felt they had a reasonable amount of time to present their evidence during the ARB hearing; 77.4 percent felt the ARB panel thoughtfully considered their evidence; and 90.7 percent of the respondents thought the ARB clearly stated their protest determination. **Appendix 4** shows the 2019 breakdown by percentage of responses to each question.

Exhibit 10 contrasts the 2015 through 2019 survey responses using combined percentages for respondents selecting strongly agree or agree to each question, indicating only a slight variance, but also a consistent dip in whether the ARB thoughtfully considered their evidence. **Appendix 4** shows the annual variance from 2015 through 2019.

EXHIBIT 9
ARB Hearing Process, 2019

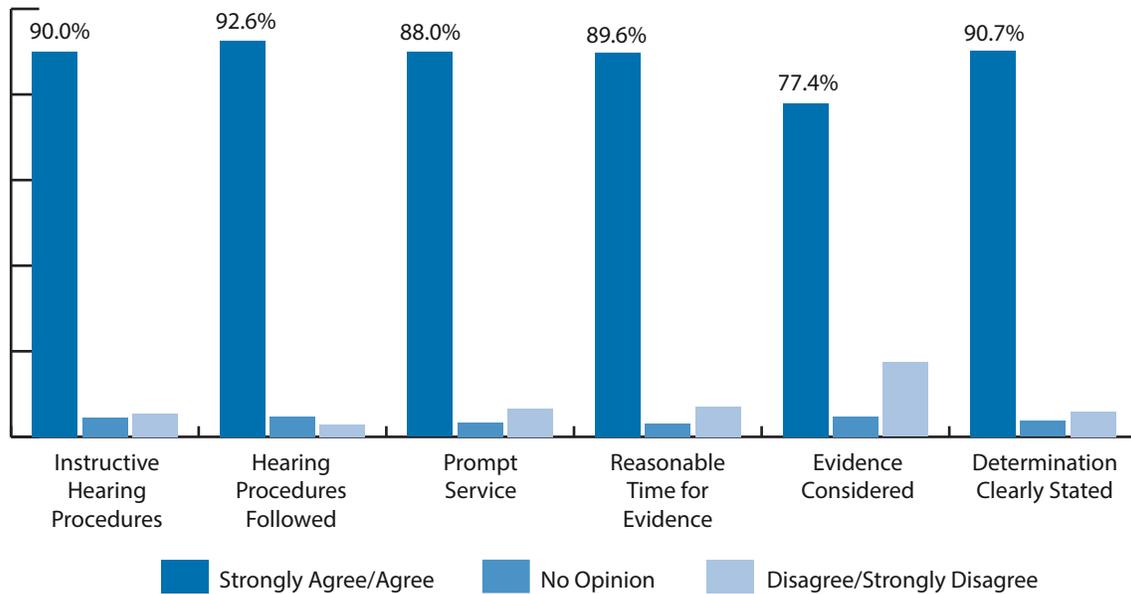
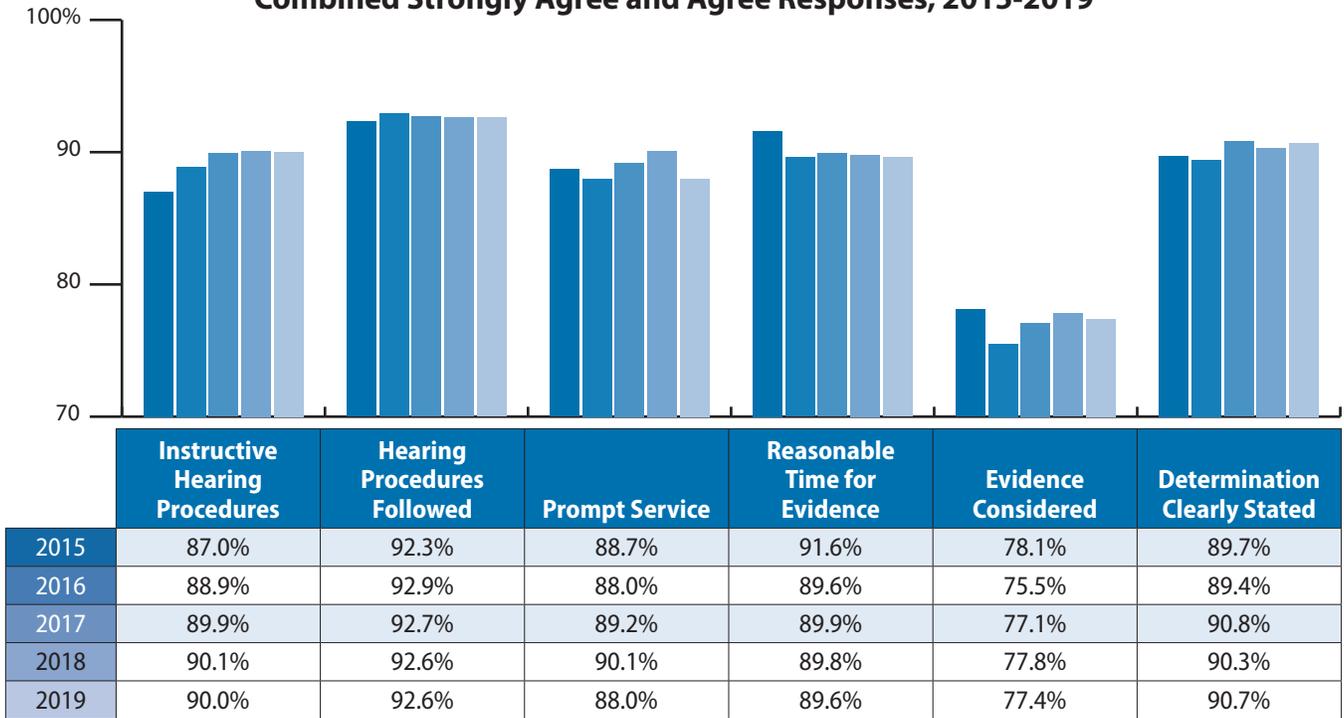


EXHIBIT 10

Combined Strongly Agree and Agree Responses, 2015-2019



Overall Impressions

Property owners were asked their overall impression of the ARB. **Exhibit 11** indicates that property owners have an excellent overall impression of the ARB.

EXHIBIT 11
Overall Impression of ARB, 2019

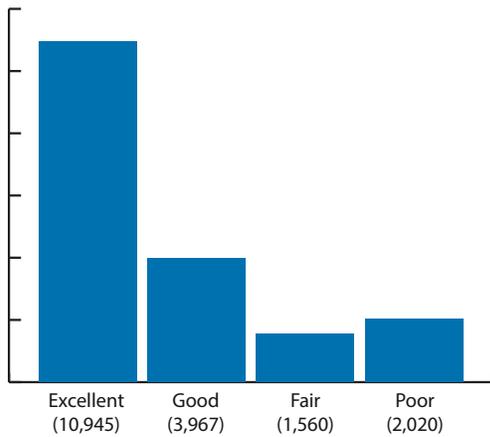


Exhibit 12 is a graphic representation of the responses to the same question in 2015 through 2019. Though the number of survey respondents changes each year, the graph indicates that the overall impression of the ARB remains positive. **Appendix 4** shows the annual variance from 2015 through 2019. The percentages for each response are similar in all five years.

When comparing the overall impression of the ARB, property owners 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 13** shows the overall impression when the ARB lowered the property owner’s value. **Exhibit 14** shows the overall impression when the ARB did not lower the property owner’s value.

EXHIBIT 12
Overall Impression of ARB, 2015-2019

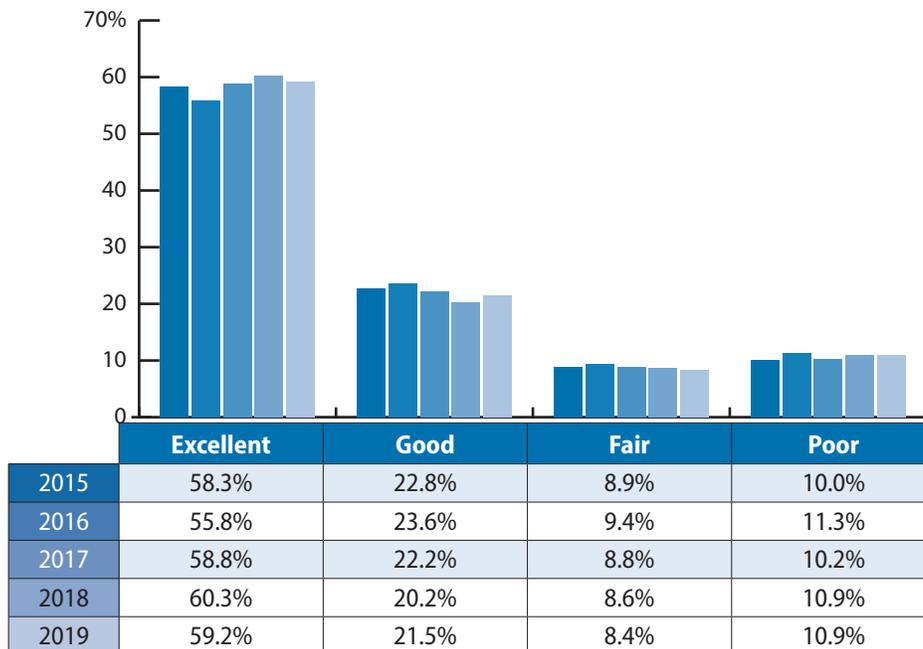


EXHIBIT 13
Overall Impression of ARB when Value Lowered, 2015-2019

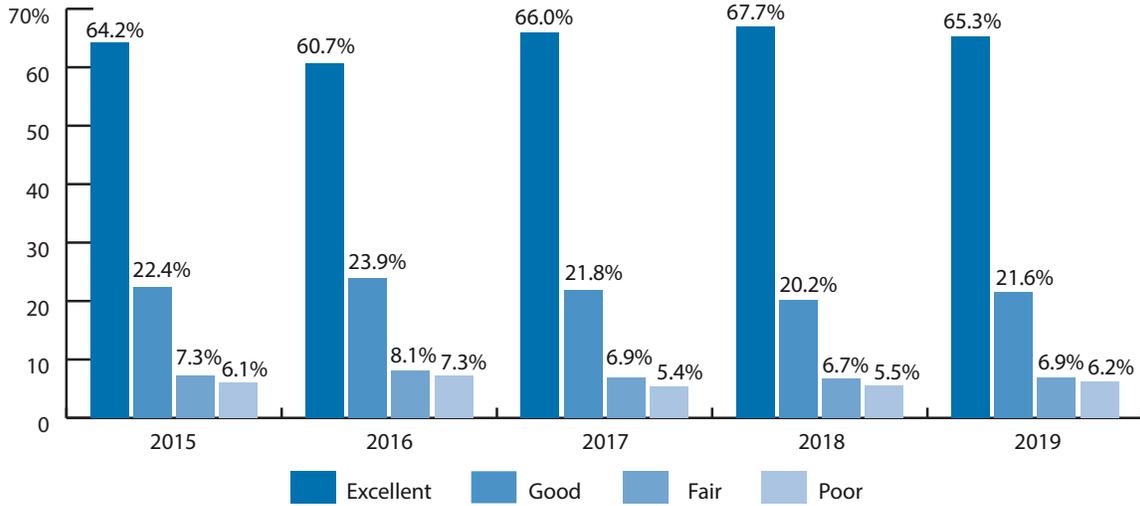
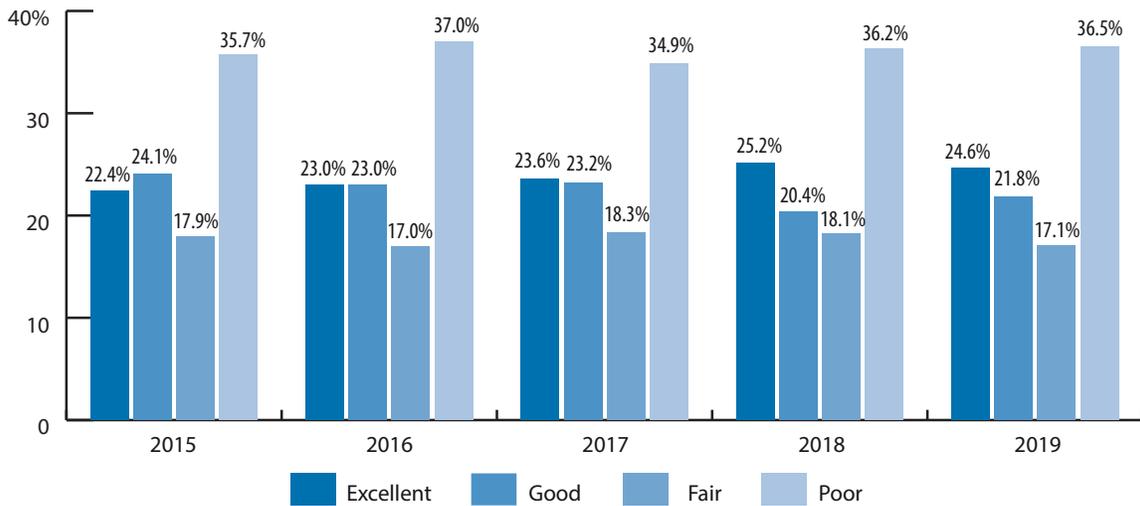


EXHIBIT 14
Overall Impression of ARB when Value Not Lowered, 2015-2019

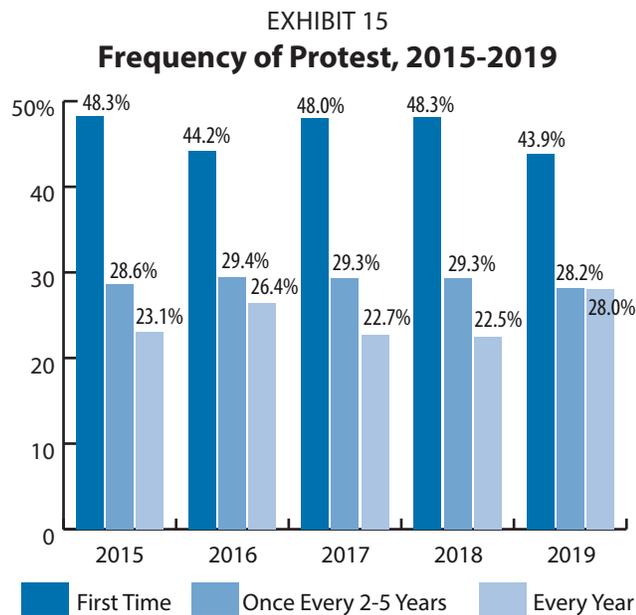


Property Owner Protests

The Comptroller’s 2019 ARB survey gave property owners an opportunity to comment on various issues related to protests to the ARB using a series of five questions.

Frequency of Protest

The survey asked property owners how often they protest. As shown in **Exhibit 15**, 43.9 percent of the 2019 respondents indicated it was their first time to protest; 28.2 percent indicated they protest every two to five years; and 28 percent indicated they protest every year. Survey responses in 2015 indicated a higher percent of first time protestors and a lower percent of annual protestors. Since 2015, the frequency of protest responses have been relatively consistent.

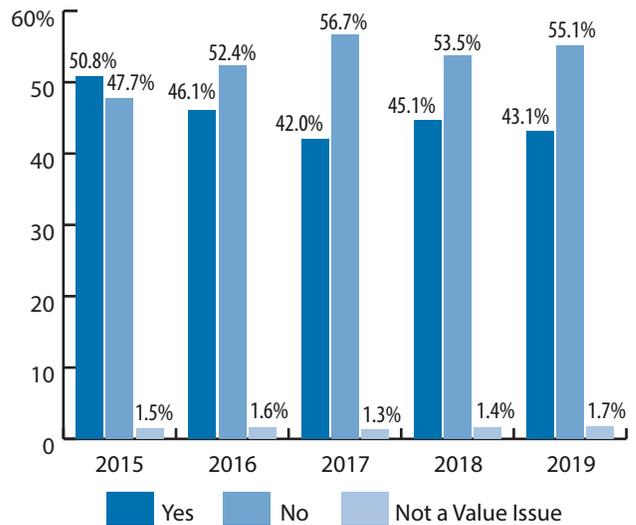


Meeting Prior to ARB Hearing

The survey asked property owners if they met with appraisal district staff in an attempt to agree to an appraised value of their property prior to proceeding to an ARB hearing. **Exhibit 16** shows that 43.1 percent of the 2019 respondents met with appraisal district staff in an attempt to reach an

agreed value prior to proceeding to an ARB hearing; 55.1 percent indicated they did not; and 1.7 percent indicated their protest was not a value issue. Approximately half of the respondents met with appraisal districts prior to proceeding to ARB hearings, which is consistent with responses in prior years, 2015-2018.

EXHIBIT 16
Informal Meetings with Appraisal Districts, 2015-2019

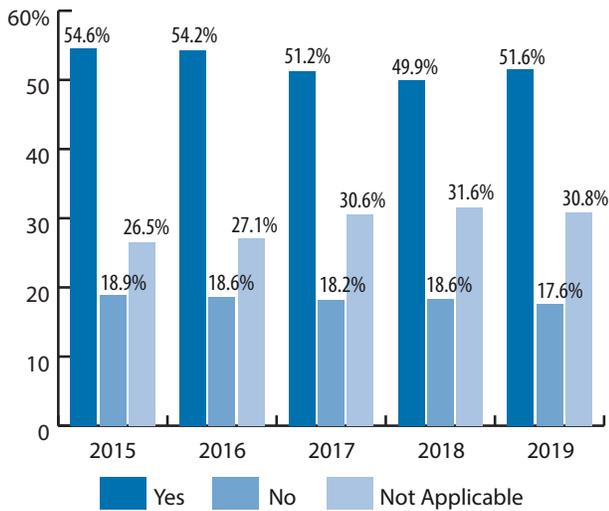


Appraisal District Website

The survey asked property owners if information on the appraisal district website was helpful, if used, in preparing for their hearings. **Exhibit 17** shows that over 50 percent of the 2019 respondents indicated the appraisal district website was helpful in preparing for their hearing; 17.6 percent indicated it was not helpful; and 30.8 percent indicated the question was not applicable. The responses received in 2015 through 2019 consistently indicate at least half of the responding property owners found the appraisal district website helpful to hearing preparation each year.

EXHIBIT 17

Appraisal District Website Usage, 2015-2019

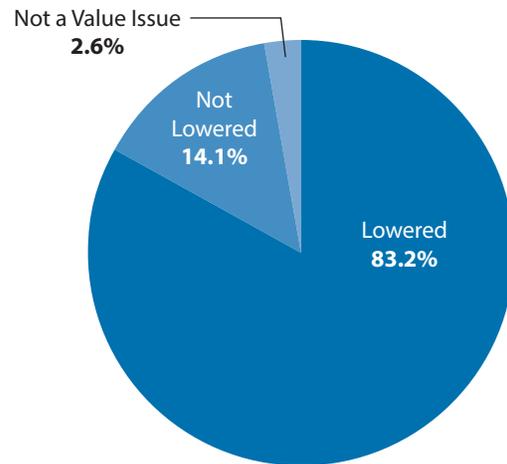


Property Value Lowered

The survey asked property owners to comment on whether the ARB ordered a lower property value when the protest was determined. **Exhibit 19** shows that 83.2 percent of the 2019 respondents indicated that the ARB lowered their property values; 14.1 percent indicated their property values were not lowered; and 2.6 percent indicated they did not protest a value issue. **Exhibit 20** shows the responses to be consistent each year, 2015-2019.

EXHIBIT 19

ARB Lowered Property Value, 2019



Documentation Presented

The survey asked property owners if they presented documentation to the ARB at their hearings. **Exhibit 18** shows that 92.4 percent of the 2019 respondents indicated they presented documentation at their hearings and 7.6 percent indicated they did not. These responses are consistent with responses received in previous years, 2015-2018.

EXHIBIT 18

Property Owners Who Presented Documentation, 2015-2019

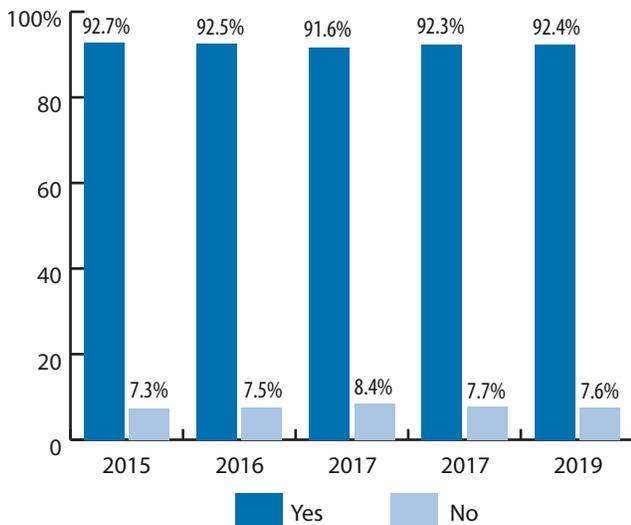
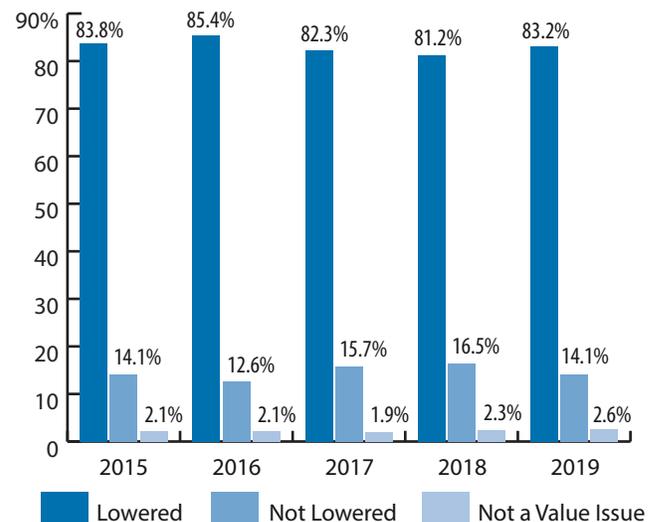


EXHIBIT 20

ARB Lowered Property Value, 2015-2019



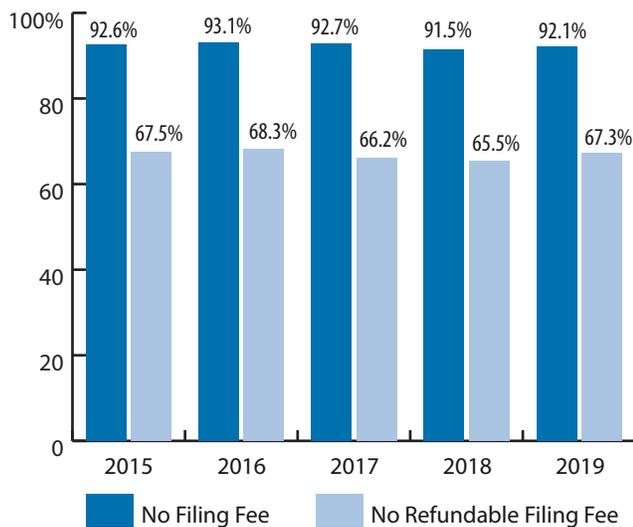
Suggestions to Improve the ARB Process

The Comptroller’s 2019 ARB survey gave property owners an opportunity to offer suggestions about improving the ARB process using a series of eight questions.

Protest Filing Fee

The survey asked property owners if a protest filing fee should be assessed to fund ARB operations and if they would be willing to pay a protest filing fee that is refunded if the property owner attends the hearing or an agreement is reached in an informal meeting. **Exhibit 21** shows that, in each year, over 90 percent of respondents indicate that no fee should be assessed and over 65 percent indicate unwillingness to pay a filing fee, even one that is refunded when a hearing is attended or an informal settlement is reached. **Appendix 5** includes a comparison of the responses received for these questions in 2015 through 2019.

EXHIBIT 21
Protest Filing Fees, 2015-2019



Pre-Hearing

The survey asked what information would have been useful to property owners in deciding whether to protest. **Exhibit 22** shows that 63.8 percent of the property owners responded that comparable property data would have been useful to their

decision; 42 percent responded that sales data would have been useful; and 19.3 percent indicated the question was not applicable. **Exhibit 23** compares the 2015 through 2019 survey responses, showing very little annual variance.

EXHIBIT 22
Information Useful in Determining Whether to Protest, 2019

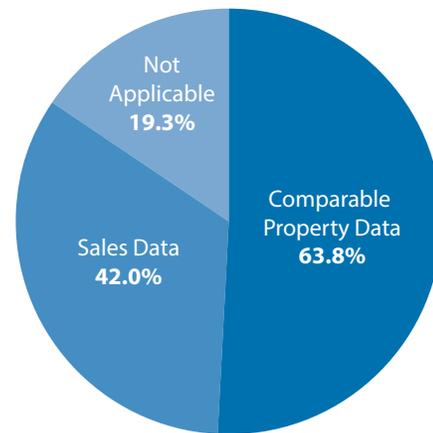
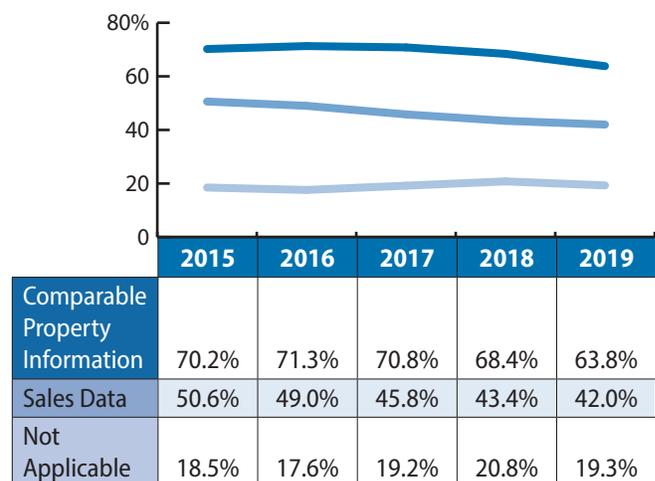
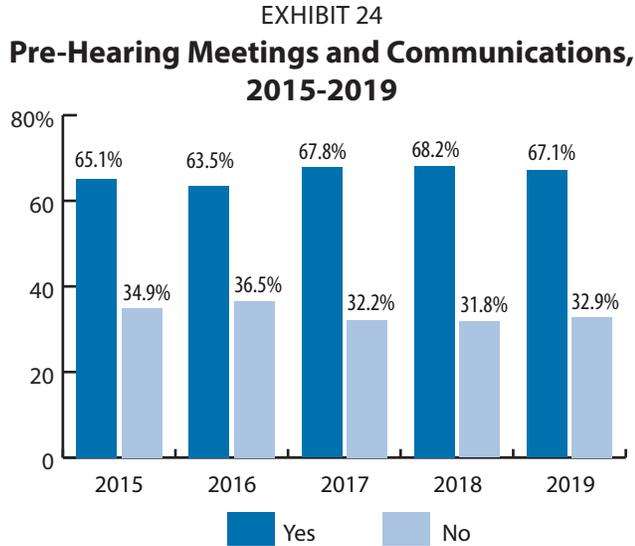


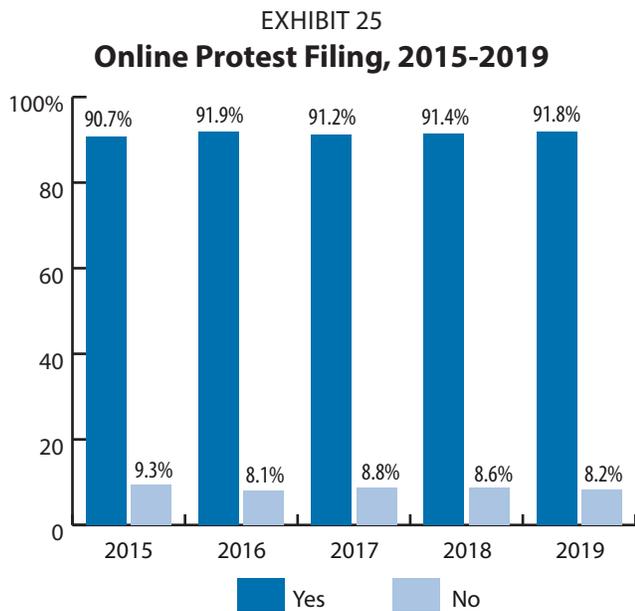
EXHIBIT 23
Information Useful in Determining Whether to Protest, 2015-2019



The survey asked if property owners should communicate or meet with appraisal district staff before ARB hearings. **Exhibit 24** shows that 67.1 percent of the property owners responded yes and 32.9 percent responded no, indicating very little annual change, 2015-2019.

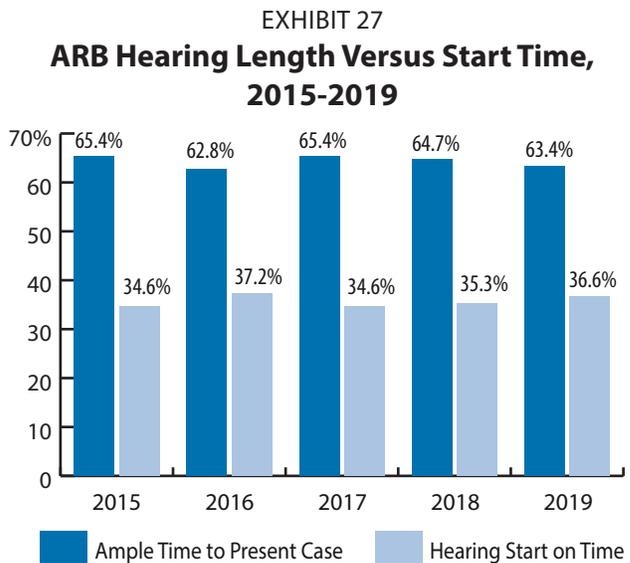
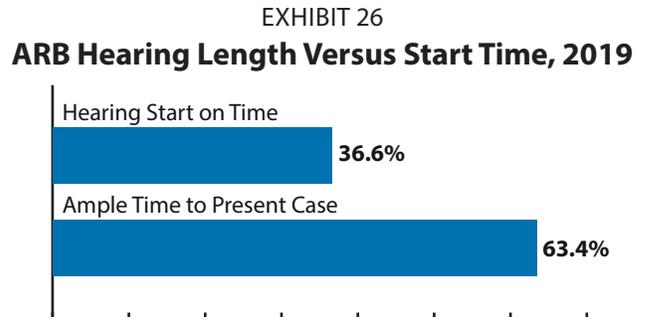


The survey asked if all property owners (in addition to residence homeowners) should be allowed to file a protest electronically. **Exhibit 25** shows that 91.8 percent of the property owners responded yes and 8.2 percent responded no, indicating little variance each year, 2015-2019.



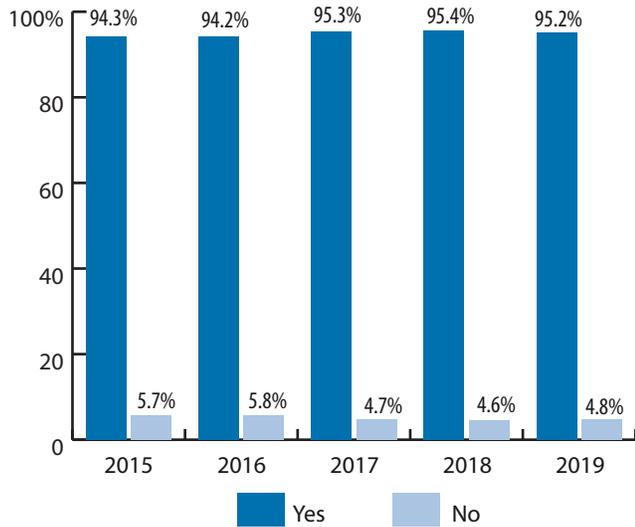
ARB Hearing

The survey asked which is more important: having hearings start on time or having ample time to present their cases at hearings. **Exhibit 26** shows that 63.4 percent of the respondents indicated it is more important to have ample time to present their case and 36.6 percent indicated it is more important to have the hearing start on time. **Exhibit 27** compares the 2015 through 2019 survey responses, showing very little annual variance.



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 28** shows 95.2 percent of the 2019 respondents indicated they should be given the option and 4.8 percent indicated they should not, which is consistent with the responses received in prior years, 2015-2018.

EXHIBIT 28
Receipt of Evidence, 2015-2019



The survey asked what a reasonable amount of time would be for each party (property owner and appraisal district) to present evidence at hearing. As shown in **Exhibit 29**, 63.7 percent of the respondents indicated that 10-15 minutes is a reasonable amount of time; 20.3 percent indicated more than 15 minutes is reasonable; and 16 percent indicated that less than 10 minutes is reasonable. **Exhibit 30** compares the responses received in 2015 through 2019, indicating very little annual change.

EXHIBIT 29
Reasonable Time to Present Evidence, 2019

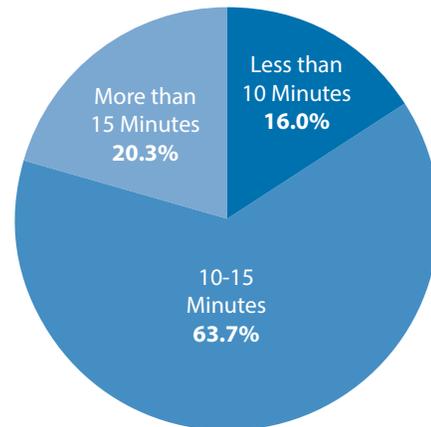
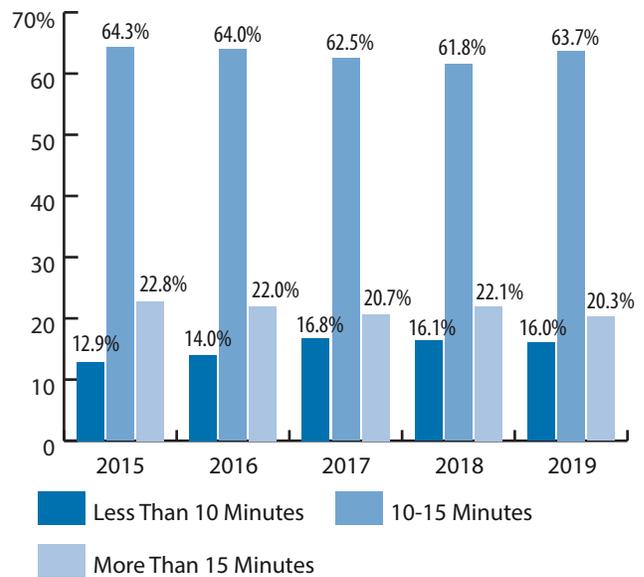


EXHIBIT 30
Reasonable Time to Present Evidence, 2015-2019



Conclusion

The majority of property owners responding to the Comptroller's 2019 ARB survey either agreed or strongly agreed that ARB members were courteous, attentive, knowledgeable, organized and fair. The majority of respondents reported an excellent overall impression of the ARB and agreed or strongly agreed to the following regarding the ARB hearing process:

- The 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 property owner respondents indicated the ARB lowered their property value and most were first-time protesters. Many property owners used information from appraisal district websites to prepare for hearings and most presented documentation to the ARB at their hearings.

The majority of property owners indicated they do not want to pay a protest filing fee, even if it is refundable when the owner attends a hearing or reaches an agreement with the appraisal district. Most property owners 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 property owners 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 the property owner an option of how to receive evidence the 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 property owner responses to the Comptroller's ARB survey changed substantially each year, there was minor variance in the responses received.

Appendix 1

Counties with More Than 100 Respondents, 2019

County	Percent of All Responses	Number of Responses
Harris	38.1%	7,553
Bexar	9.1%	1,801
Dallas	6.7%	1,322
Montgomery	5.0%	988
Travis	4.6%	911
Tarrant	3.7%	734
El Paso	3.3%	662
Fort Bend	3.0%	596
Parker	3.0%	592
Nueces	2.3%	456
Wise	1.6%	314
Williamson	1.3%	267
Denton	1.3%	257
Hays	1.2%	232
Collin	1.1%	222
Brazoria	1.0%	204
Lubbock	1.0%	201
Bell	0.9%	179
McLennan	0.9%	170
Houston*	0.6%	119
Nacogdoches	0.5%	106
Aransas	0.5%	105

*Houston County Appraisal District indicated that it received no responses to the survey.

Appendix 2

County Respondent Count, 2019

County	Percent of All Responses	Number of Responses
Anderson	0.1%	26
Andrews	0.0%	8
Angelina	0.1%	12
Aransas	0.5%	105
Archer	0.0%	2
Armstrong	0.0%	1
Atascosa	0.0%	9
Austin	0.1%	20
Bailey	0.0%	5
Bandera	0.0%	5
Bastrop	0.0%	9
Baylor	0.0%	7
Bee	0.0%	4
Bell	0.9%	179
Bexar	9.1%	1,801
Blanco	0.1%	15
Borden	0.0%	5
Bosque	0.0%	5
Bowie	0.0%	7
Brazoria	1.0%	204
Brazos	0.2%	42
Briscoe	0.0%	4
Brooks	0.0%	4
Brown	0.2%	39
Burleson	0.0%	2
Burnet	0.1%	25
Caldwell	0.0%	6
Calhoun	0.0%	7
Callahan	0.0%	2
Cameron	0.1%	22
Camp	0.0%	8
Cass	0.0%	5
Cherokee	0.0%	1
Childress	0.0%	3
Clay	0.0%	2
Coke	0.0%	1
Collin	1.1%	222
Collingsworth	0.0%	1
Colorado	0.0%	8

County	Percent of All Responses	Number of Responses
Comal	0.2%	39
Comanche	0.0%	1
Concho	0.0%	1
Cooke	0.0%	1
Coryell	0.0%	3
Crosby	0.1%	15
Dallam	0.1%	18
Dallas	6.7%	1,322
Dawson	0.0%	5
Deaf Smith	0.0%	2
Delta	0.0%	1
Denton	1.3%	257
DeWitt	0.0%	1
Eastland	0.0%	2
Ector	0.1%	13
Edwards	0.0%	1
El Paso	3.3%	662
Ellis	0.4%	84
Falls	0.2%	38
Fannin	0.0%	4
Fayette	0.0%	7
Foard	0.0%	5
Fort Bend	3.0%	596
Franklin	0.1%	15
Freestone	0.0%	5
Gaines	0.0%	1
Galveston	0.4%	88
Garza	0.0%	1
Gillespie	0.4%	71
Gonzales	0.2%	40
Grayson	0.3%	55
Gregg	0.1%	15
Grimes	0.0%	2
Guadalupe	0.0%	2
Hale	0.0%	1
Hall	0.0%	1
Hamilton	0.0%	1
Hansford	0.0%	4
Hardin	0.1%	26

County	Percent of All Responses	Number of Responses
Harris	38.1%	7,553
Harrison	0.1%	16
Hartley	0.0%	2
Hays	1.2%	232
Henderson	0.0%	2
Hidalgo	0.2%	36
Hill	0.0%	3
Hockley	0.0%	7
Hood	0.2%	49
Hopkins	0.0%	2
Houston*	0.6%	119
Howard	0.0%	5
Hunt	0.0%	2
Jackson	0.0%	1
Jefferson	0.4%	88
Jim Wells	0.0%	1
Johnson	0.1%	27
Jones	0.0%	1
Kaufman	0.0%	5
Kent	0.0%	3
Kerr	0.3%	52
Kimble	0.0%	3
King	0.0%	2
Kinney	0.0%	2
Kleberg	0.0%	1
Lamar	0.2%	33
Lampasas	0.0%	4
Leon	0.0%	1
Liberty	0.0%	8
Limestone	0.0%	6
Live Oak	0.0%	1
Llano	0.1%	21
Lubbock	1.0%	201
Lynn	0.0%	8
Mason	0.0%	1
Matagorda	0.2%	36
McCulloch	0.0%	1
McLennan	0.9%	170
McMullen	0.0%	1
Menard	0.0%	3
Midland	0.0%	2
Milam	0.0%	9
Montague	0.0%	3
Montgomery	5.0%	988
Motley	0.0%	1

County	Percent of All Responses	Number of Responses
Nacogdoches	0.5%	106
Navarro	0.1%	11
Nueces	2.3%	456
Orange	0.0%	1
Palo Pinto	0.2%	31
Panola	0.0%	6
Parker	3.0%	592
Parmer	0.0%	1
Polk	0.0%	1
Potter	0.1%	20
Presidio	0.1%	11
Rains	0.2%	35
Randall	0.2%	37
Real	0.0%	1
Robertson	0.1%	10
Rockwall	0.0%	9
Runnels	0.3%	63
San Jacinto	0.0%	3
San Saba	0.0%	2
Smith	0.1%	14
Stephens	0.0%	2
Sutton	0.0%	2
Swisher	0.1%	10
Tarrant	3.7%	734
Terry	0.0%	1
Titus	0.1%	27
Travis	4.6%	911
Trinity	0.2%	36
Tyler	0.2%	44
Victoria	0.2%	35
Walker	0.0%	8
Waller	0.0%	5
Washington	0.0%	2
Webb	0.1%	10
Wharton	0.1%	29
Wheeler	0.0%	4
Wichita	0.0%	4
Wilbarger	0.0%	1
Williamson	1.3%	267
Wise	1.6%	314
Wood	0.0%	9
Zapata	0.0%	1
Zavala	0.0%	4

*Houston County Appraisal District indicated that it received no responses to the survey.

Appendix 3

Variance of Combined Strongly Agree and Agree Responses, 2015-2019

Conduct	2015	2016	2015-2016 Difference	2017	2016-2017 Difference	2018	2017-2018 Difference	2019	2018-2019 Difference
Courteous	95.7%	95.3%	-0.4%	95.0%	-0.3%	94.6%	-0.4%	94.6%	0.0%
Attentive	93.2%	93.2%	0.0%	92.8%	-0.4%	92.4%	-0.4%	92.1%	-0.3%
Knowledgeable	85.1%	83.5%	-1.6%	84.8%	1.3%	84.3%	-0.5%	84.0%	-0.3%
Organized	92.8%	91.7%	-1.1%	92.0%	0.3%	91.7%	-0.3%	91.5%	-0.2%
Fair	77.2%	75.8%	-1.4%	76.9%	1.1%	76.8%	-0.1%	76.8%	0.0%

Appendix 4

ARB Hearing Process and Overall Impression

ARB Hearing Process, 2019

Hearing Process	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures informative	60.9%	29.1%	4.6%	3.2%	2.1%
Hearing procedures followed	66.6%	26.0%	4.4%	1.3%	1.5%
Service was prompt	63.7%	24.3%	3.6%	4.6%	3.6%
Reasonable time to present evidence	63.9%	25.7%	2.8%	4.4%	3.1%
Evidence considered thoughtfully	57.4%	20.0%	5.1%	8.6%	8.8%
Protest determination stated clearly	65.6%	25.1%	3.9%	2.6%	2.6%

Variance of Combined Strongly Agree and Agree Responses, 2015-2019

Conduct	2015	2016	2015-2016 Difference	2017	2016-2017 Difference	2018	2017-2018 Difference	2019	2018-2019 Difference
Hearing procedures informative	87.0%	88.9%	1.9%	89.9%	1.0%	90.1%	0.2%	90.0%	-0.1%
Hearing procedures followed	92.3%	92.9%	0.6%	92.7%	-0.2%	92.6%	-0.1%	92.6%	0.0%
Service was prompt	88.7%	88.0%	-0.7%	89.2%	1.2%	90.1%	0.9%	88.0%	-2.1%
Reasonable time to present evidence	91.6%	89.6%	-2.0%	89.9%	0.3%	89.8%	-0.1%	89.6%	-0.2%
Evidence considered thoughtfully	78.1%	75.5%	-2.6%	77.1%	1.6%	77.8%	0.7%	77.4%	-0.4%
Protest determination stated clearly	89.7%	89.4%	-0.3%	90.8%	1.4%	90.3%	-0.5%	90.7%	0.4%

Variance of Overall Impression of the ARB, 2015-2019

Response	2015	2016	2015-2016 Difference	2017	2016-2017 Difference	2018	2017-2018 Difference	2019	2018-2019 Difference
Excellent	58.3%	55.8%	-2.5%	58.8%	3.0%	60.3%	1.5%	59.2%	-1.1%
Good	22.8%	23.6%	0.8%	22.2%	-1.4%	20.2%	-2.0%	21.5%	1.3%
Fair	8.9%	9.4%	0.5%	8.8%	-0.6%	8.6%	-0.2%	8.4%	-0.2%
Poor	10.0%	11.3%	1.3%	10.2%	-1.1%	10.9%	0.7%	10.9%	0.0%

Appendix 5

Protest Filing Fees Protest Filing Fee, 2015-2019

Should a protest filing fee be assessed to fund ARB operations?	2015	2016	2017	2018	2019
Number of responses	5,571	7,348	12,223	11,713	18,642
Yes	7.4%	6.9%	7.3%	8.4%	7.9%
No	92.6%	93.1%	92.7%	91.6%	92.1%

Refundable Protest Filing Fee, 2015-2019

Would you be willing to pay a protest filing fee that is refunded if you attend your ARB hearing or reach agreement in an informal hearing?	2015	2016	2017	2018	2019
Number of responses	5,552	7,353	12,208	11,688	18,608
Yes	32.5%	31.7%	33.8%	34.6%	32.7%
No	67.5%	68.3%	66.2%	65.4%	67.3%

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