

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 2021 Results

June 2022

# 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 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. 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 office, 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 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.*

House Bill (HB) 988, 87th Regular Session, established a new type of limited binding arbitration and authorized a 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 action to comply with certain procedural requirements. The Comptroller's office received four requests for limited binding arbitration in 2021, two of which were withdrawn. At the time of publication, the two requests are pending with no results final to report.

HB 988 also 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. Because HB 988 took effect June 15, 2021, the first applicable tax year for submitting adopted procedures is 2022. Information on the first review of ARB hearing procedures and results will be provided in the report for tax year 2022.

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

<https://comptroller.texas.gov/taxes/property-tax/docs/arb-responses-21.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 by 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:

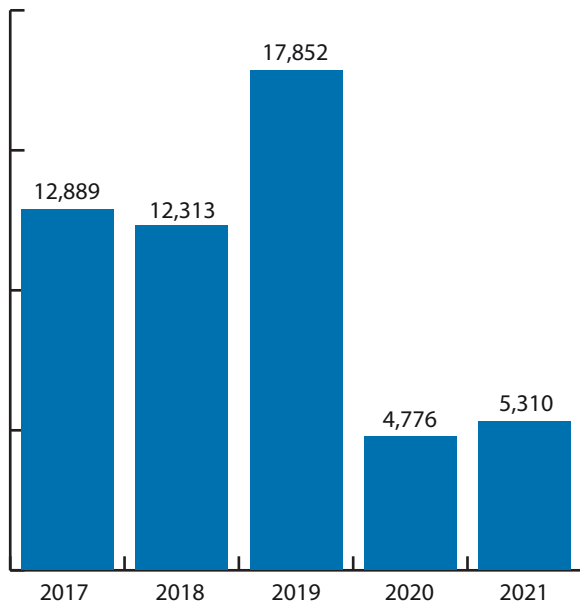
- *respondent information;*
- *the conduct of the ARB members at the hearing;*
- *the ARB hearing process;*
- *the overall impression of the ARB; and*
- *suggestions to improve the ARB process.*

# Respondent Information

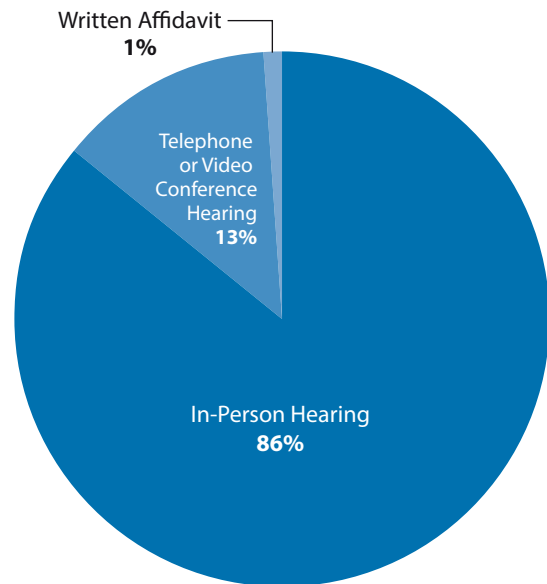
The Comptroller’s 2021 ARB survey received 5,310 responses from property owners or their designated agents who personally attended ARB hearings in 2021. This represents a 11 percent increase in respondents from 2020. **Exhibit 1** shows the total number of respondents for the last five years of the survey.

**Exhibit 2** shows that 86 percent of the 2021 survey respondents attended live hearings, while 13 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, 2017-2021**



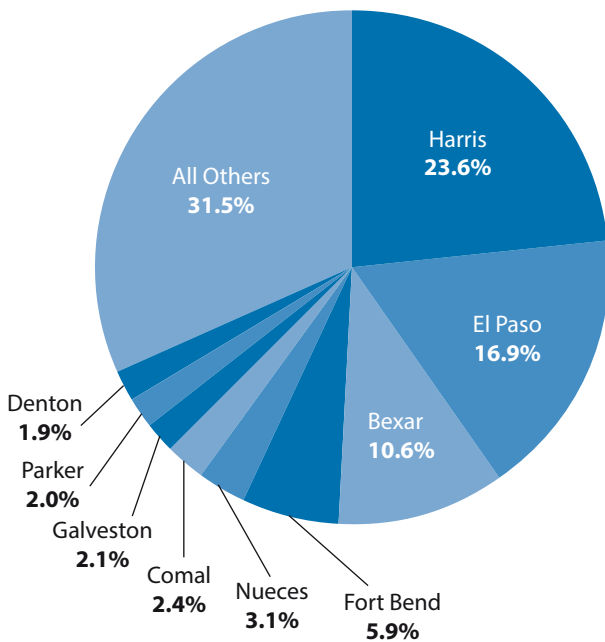
**EXHIBIT 2**  
**Type of Hearing, 2021**



Of the 254 Texas counties, 153 had responses to the ARB survey and 101 had no respondents. Of the 153 counties with respondents, nine counties had more than 100 responses to the ARB survey. **Exhibit 3** shows that 68.5 percent of all respondents were from these nine counties.

**Appendix 1** lists the nine counties with more than 100 property owner respondents in 2021. **Appendix 2** shows the breakdown of the number of responses received from each county in 2021 and the percentage of the total responses received. It does not include the 101 counties which had no ARB survey respondents.

EXHIBIT 3  
**Percentage of Survey Respondents  
 by County, 2021**



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 indicated that they had no comments to report.

The Comptroller’s office received 264 comments from taxpayer liaison officers. Of those comments, 59 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** shows the 5 counties reporting the most feedback. **Appendix 6** includes a list of the 22 counties and number of responses received from each.

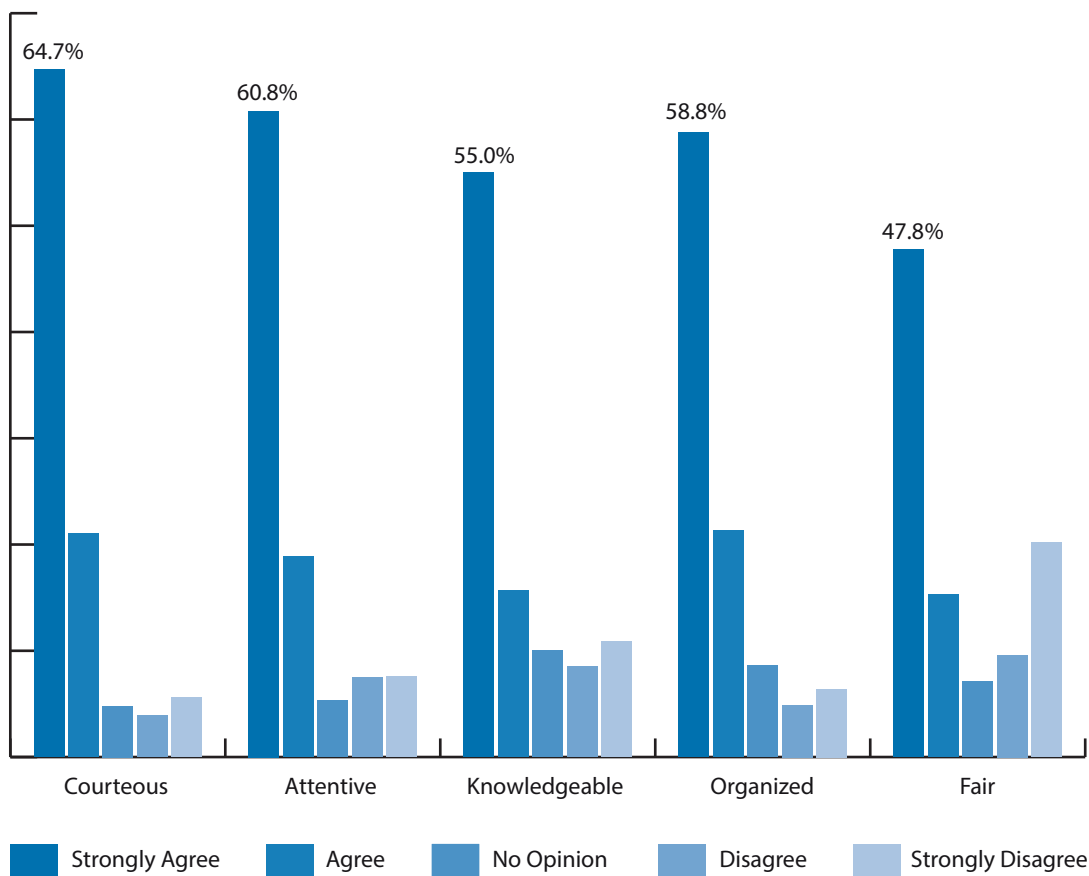
EXHIBIT 4  
**Comments Received by County, 2021**

County	Percent of All Responses	Number of Responses
Fort Bend	33.2%	68
Harris	19.5%	40
Montgomery	7.8%	16
Denton	6.8%	14
Hays	6.8%	14

# Conduct of ARB Members

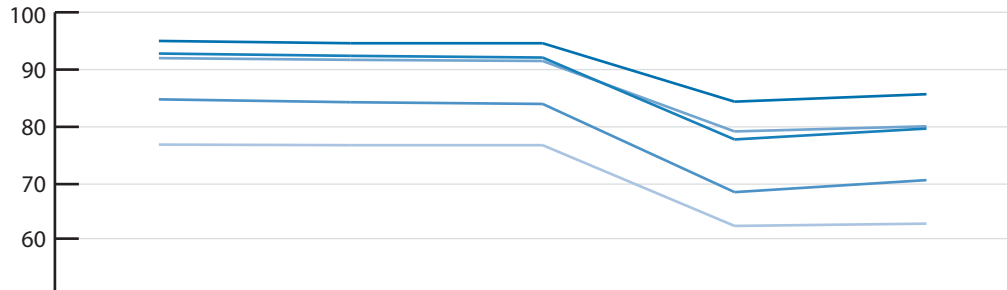
The Comptroller’s ARB survey gives respondents an opportunity to comment about the conduct of the ARB members at the hearing. Respondents can select strongly agree, agree, no opinion, disagree or strongly disagree that the conduct of ARB members was courteous, attentive, knowledgeable, organized and fair. **Exhibit 5** shows the breakdown by percentage of responses to each question. As in previous years, a majority of the 2021 respondents indicated they strongly agree or agree that ARB members demonstrated appropriate conduct.

EXHIBIT 5  
**Percentage of Survey Responses, 2021**



**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 2017 through 2021, which indicates a slight increase in all areas in the last year.

EXHIBIT 6  
**Combined Strongly Agree and Agree Responses, 2017-2021**



CONDUCT	2017	2018	2019	2020	2021
Courteous	95.0%	94.6%	94.6%	84.4%	85.7%
Attentive	92.8%	92.4%	92.1%	77.8%	79.7%
Knowledgeable	84.8%	84.3%	84.0%	68.6%	70.7%
Organized	92.0%	91.7%	91.5%	79.2%	80.1%
Fair	76.9%	76.8%	76.8%	62.7%	63.1%

Due to the pandemic, many ARB hearings were scheduled to take place remotely instead of in-person to protect the health and safety of participants. 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 92 percent of the respondents indicated that they based their comments on the conduct of the ARB as a whole compared to 8 percent who indicated their comments focused on an individual ARB member (**Exhibit 8**).

EXHIBIT 7  
**Combined Strongly Agree and Agree Responses by Hearing Type, 2021**

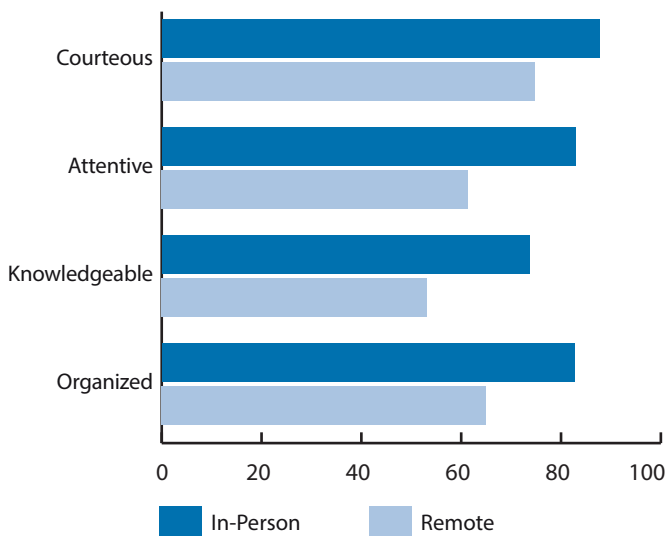
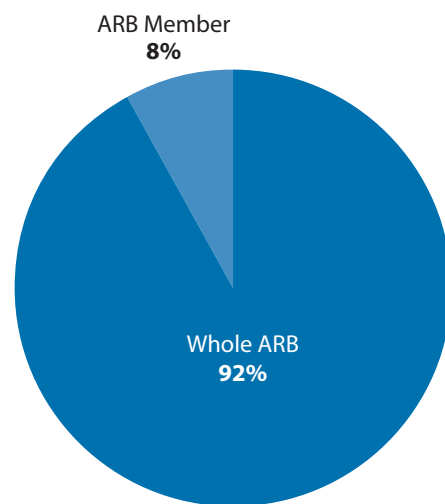
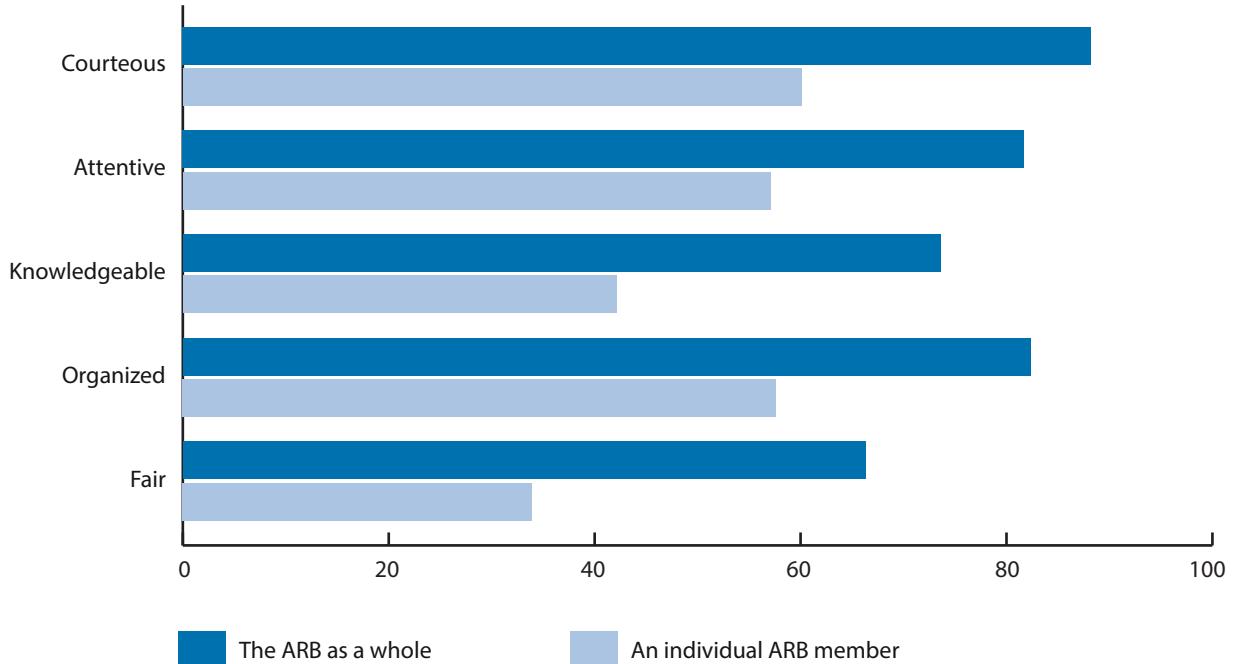


EXHIBIT 8  
**Comments on ARB or ARB Member, 2021**



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, 2021**



Taxpayer liaison officers reported 15 comments pertaining to the courtesy of the ARB members. Of these 15 comments, 7 indicated positive responses that the ARB was courtesy or professional, while 8 comments indicated that the ARB, or a specific ARB member, was rude.



# 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 10**, 80.8 percent of survey respondents either strongly agreed or agreed that ARBs generally have hearing procedures that are informative of the hearing process; 83.1 percent of respondents indicated that the ARBs followed their hearing procedures; and 80.8 percent of respondents indicated they received prompt service when attending the ARB hearing.

78.3 percent of respondents felt they had a reasonable amount of time to present their evidence during the ARB hearing; 63.5 percent felt the ARB panel thoughtfully considered their evidence; and 82.3 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 11** 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 more favorable view of the ARB hearing process than in the prior year, possibly due to adapting to changes made to the hearing process in response to the pandemic during 2020. 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 2017 through 2021.

EXHIBIT 10  
ARB Hearing Process, 2021

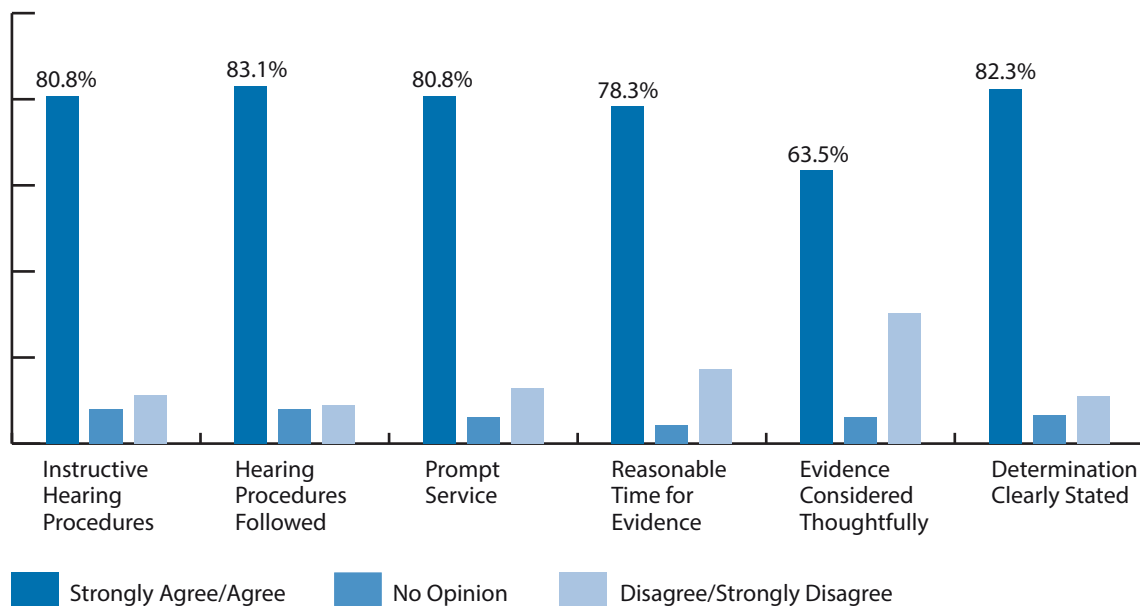
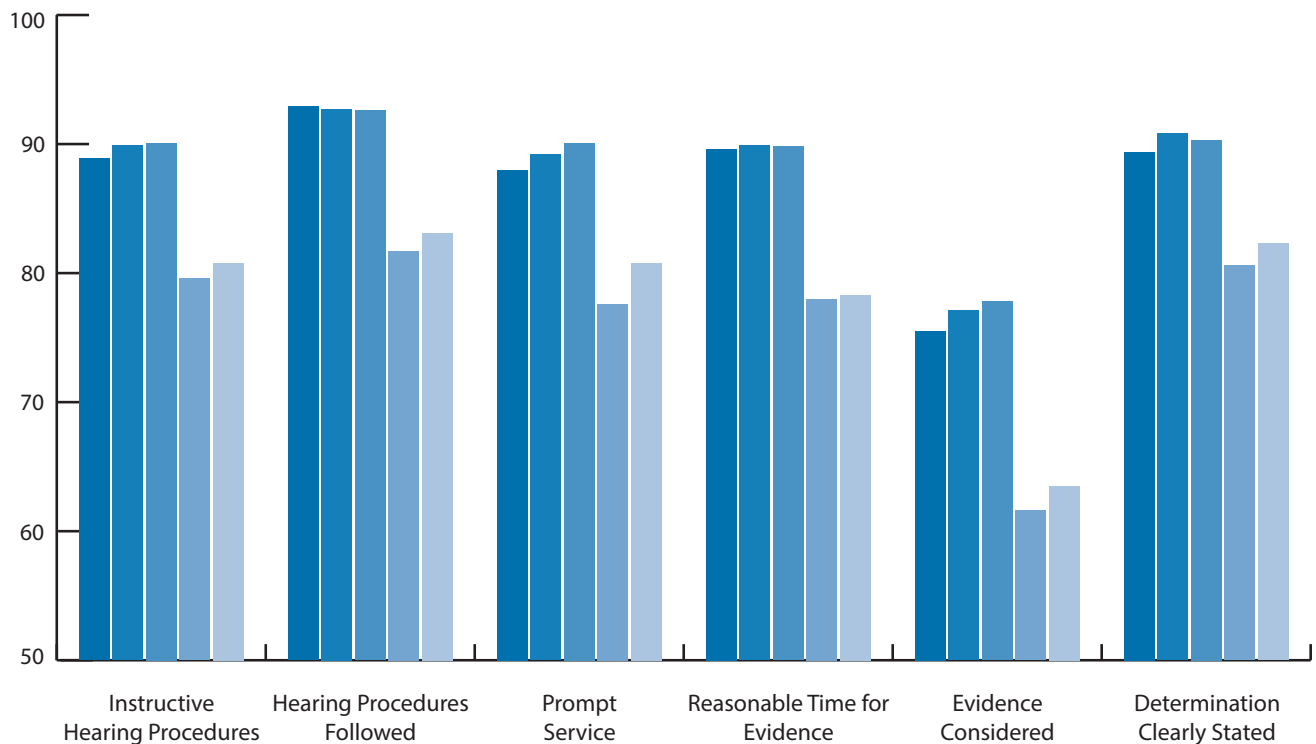


EXHIBIT 11  
**Combined Strongly Agree and Agree Responses, 2017-2021**



2017	88.9%	92.9%	88.0%	89.6%	75.5%	89.4%
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%

The two main complaints received from the taxpayer liaison officers pertained to presenting evidence at hearings. Of the comments reported, 16 indicated that those property owners felt rushed and did not have enough time to present their evidence and 32 indicated that they did not believe their evidence was thoughtfully considered.

Taxpayer liaison officers also reported 23 comments pertaining to scheduling. Of the 20 negative scheduling comments received, 7 indicated failure to receive notice as an issue. Additional comments pertained to the taxpayers indicating that procedures were not followed (6) or equipment issued (16). Equipment related issues were related to connectivity problems, monitors not available for taxpayers, and disbelief that entire process could not be performed online.

# Overall Impressions

The survey asked respondents for their overall impression of the ARB. **Exhibit 12** indicates that the overall impression of the ARB remains positive.

**Exhibit 13** 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 2017 through 2021. In the past year, there was a slight increase in the percentage of respondents with an overall excellent impression of the ARB, while the percentage with fair impression nearly doubled.

EXHIBIT 12  
Overall Impression of ARB, 2021

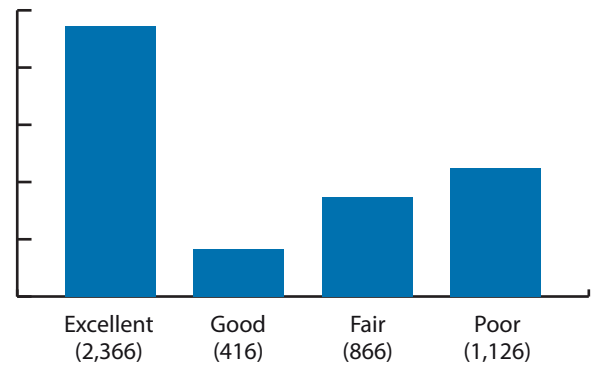
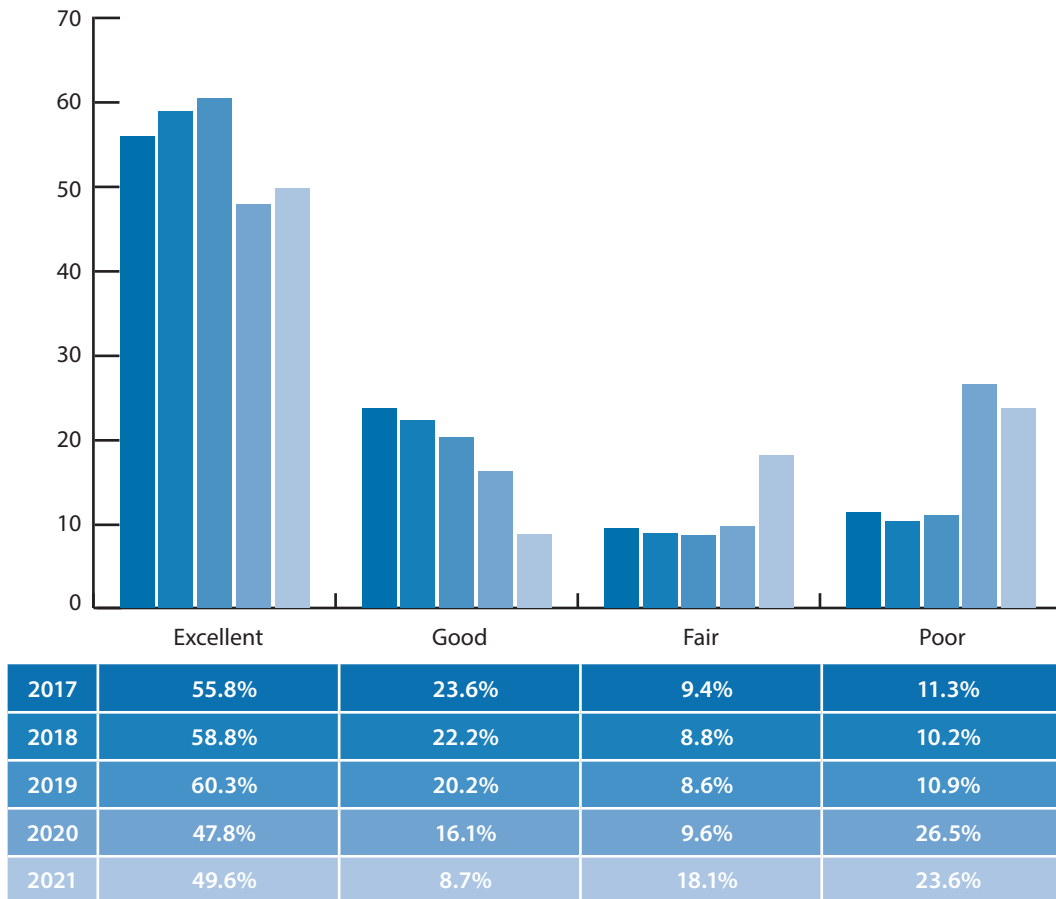


EXHIBIT 13  
Overall Impression of ARB, 2017-2021



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 14** shows the overall impression when the ARB lowered the respondent's value. **Exhibit 15** shows the overall impression when the ARB did not lower the respondent's value.

EXHIBIT 14  
**Overall Impression of ARB when Value Lowered, 2017-2021**

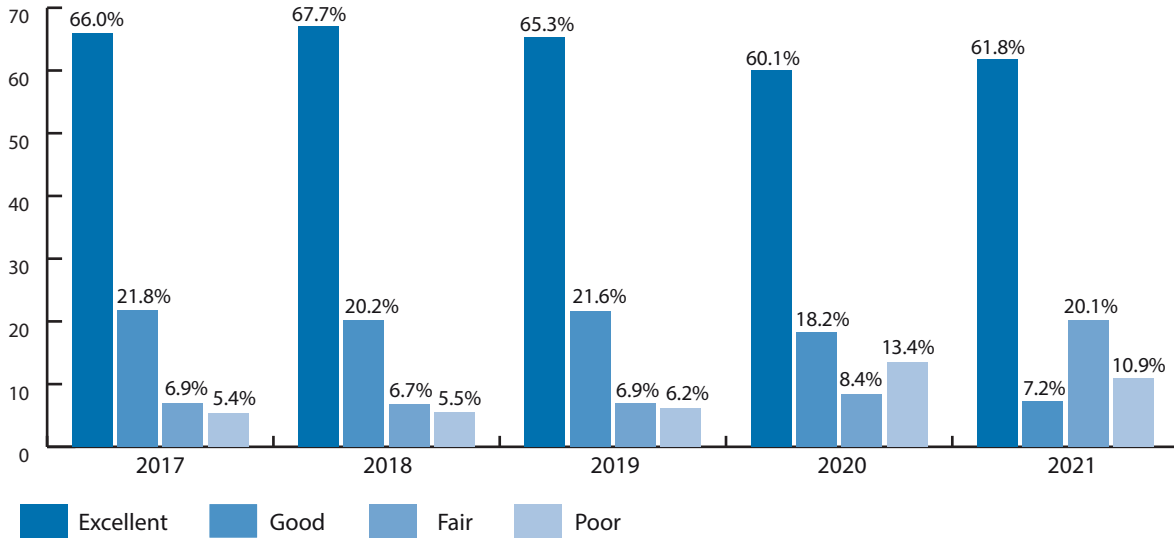
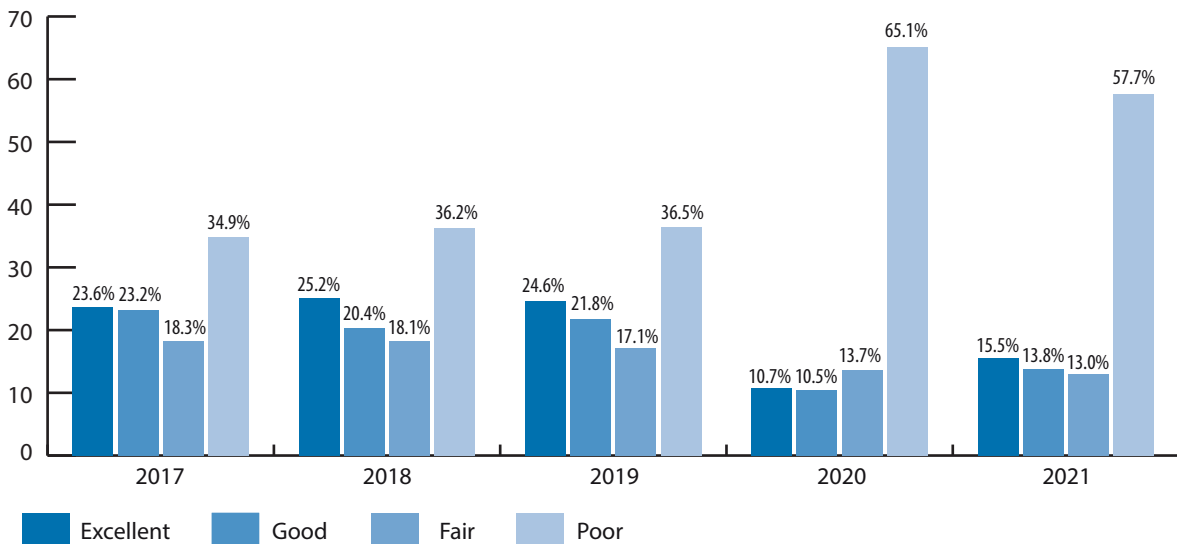


EXHIBIT 15  
**Overall Impression of ARB when Value Not Lowered, 2017-2021**



Taxpayer liaison officers provided comments that indicated an overall negative opinion of the ARB. They reported 23 comments that indicated generally positive opinions and 67 generally negative opinions.

# 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 16**, 37.4 percent of respondents indicated it was their first time to protest, down from 2020; 29.7 percent indicated they protest every two to five years; and 32.9 percent indicated they protest every year. Survey responses continue to indicate a higher percent of first time protestors than annual protestors; however, the percentage of annual protestors has increased by several points over the past two years.

## 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 17** shows that 40.9 percent of respondents met with appraisal district staff in an attempt to reach an agreed value prior to proceeding to an ARB hearing; 56.9 percent indicated they did not; and 2.2 percent indicated their protest was not a value issue.

EXHIBIT 16  
Frequency of Protest, 2017-2021

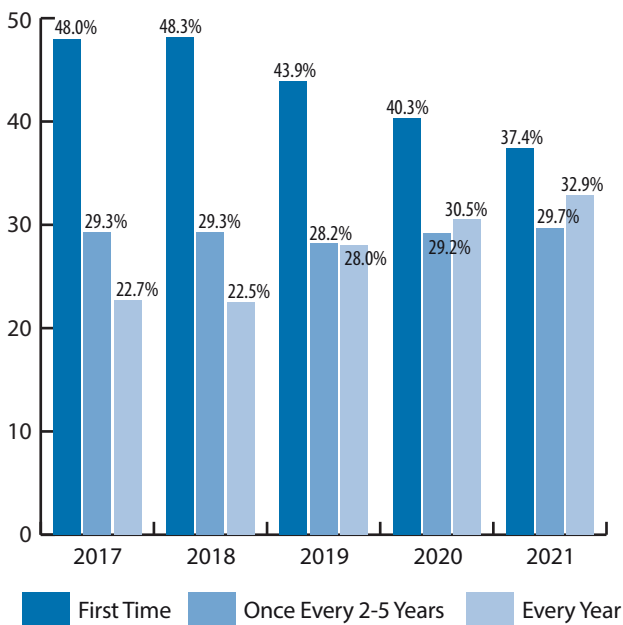
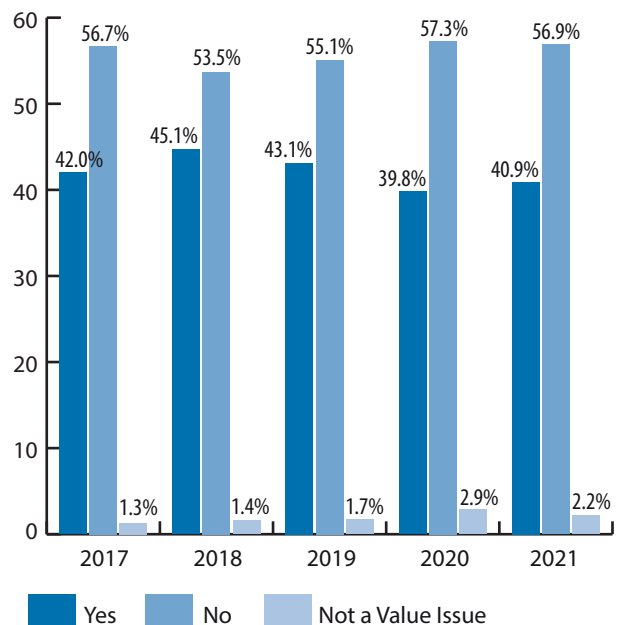


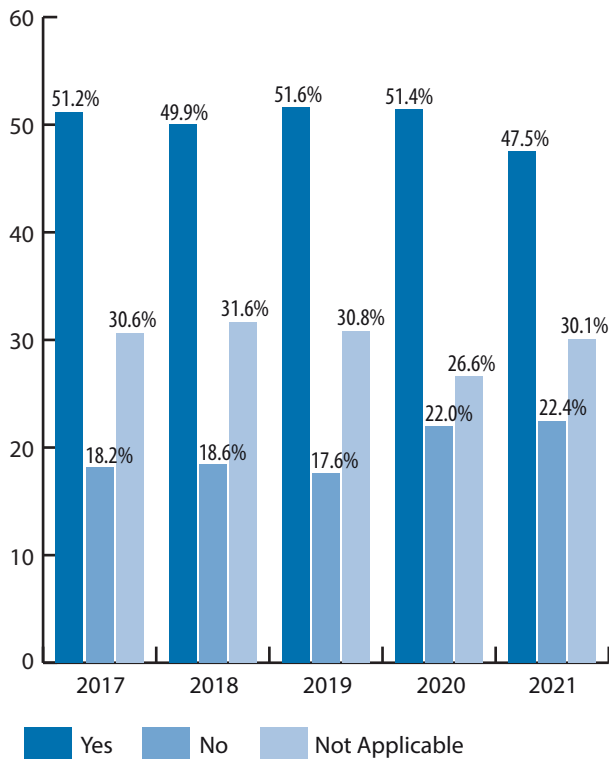
EXHIBIT 17  
Informal Meetings with Appraisal Districts, 2017-2021



## Appraisal District Website

The survey asked respondents if information on the appraisal district website was helpful, if used, in preparing for their hearings. **Exhibit 18** shows that 47.5 percent of respondents indicated the appraisal district website was helpful in preparing for their hearing; 22.4 percent indicated it was not helpful; and 30.1 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.

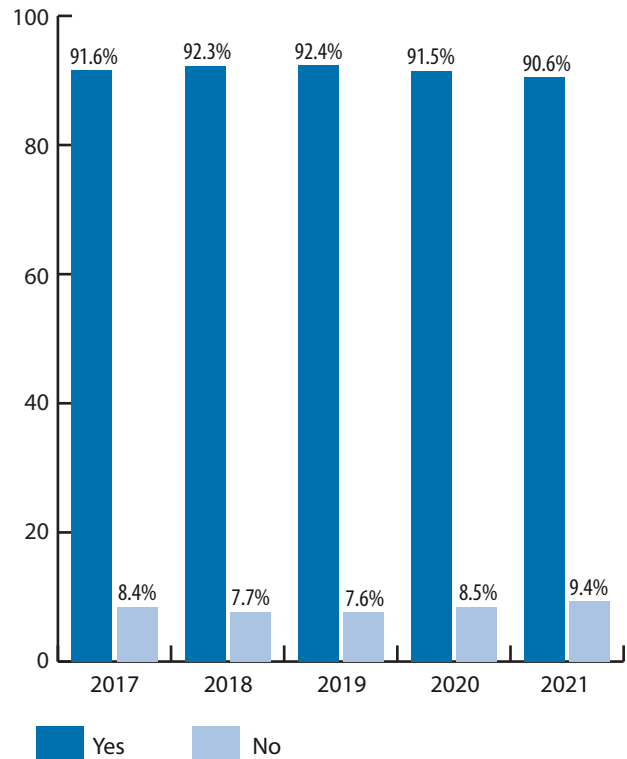
EXHIBIT 18  
Appraisal District Website Usage,  
2017-2021



## Documentation Presented

The survey asked respondents if they presented documentation to the ARB at their hearings. **Exhibit 19** shows that 90.6 percent of respondents indicated they presented documentation at their hearings and 9.4 percent indicated they did not. These responses are consistent with responses received in previous years.

EXHIBIT 19  
Property Owners Who Presented  
Documentation, 2017-2021



## Property Value Lowered

The survey asked respondents to comment on whether the ARB ordered a lower property value when the protest was determined. **Exhibit 20** shows that 72.5 percent of respondents indicated that the ARB lowered their property values; 24 percent indicated their property values were not lowered; and 3.5 percent indicated they did not protest a value issue. **Exhibit 21** shows the responses to be consistent in the previous five years.

EXHIBIT 20  
ARB Lowered Property Value, 2021

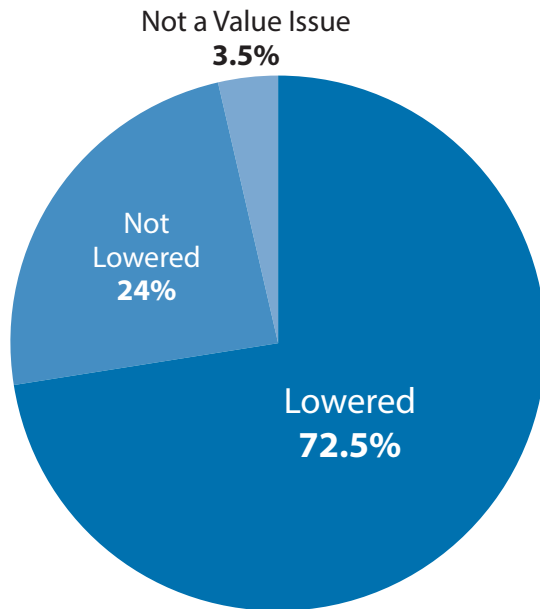
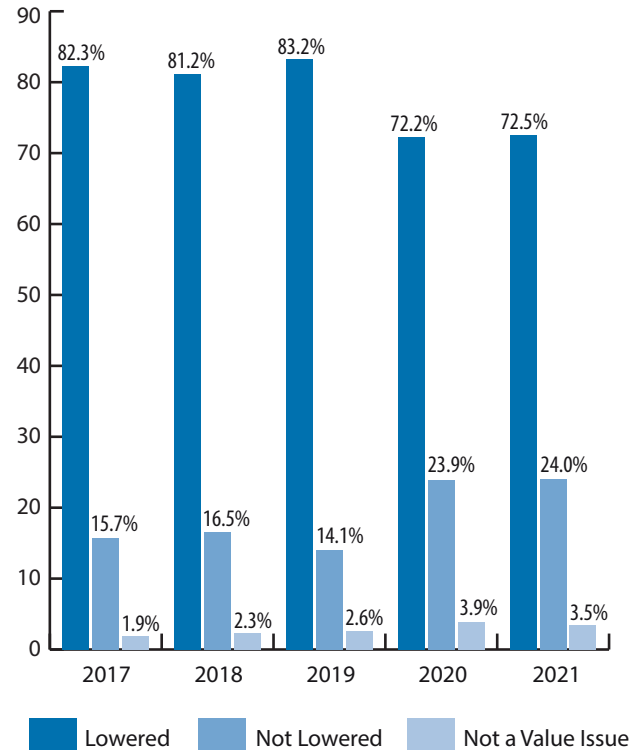


EXHIBIT 21  
ARB Lowered Property Value,  
2017-2021



# 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 22** shows that 56.1 percent responded that comparable property data would have been useful to their decision; 32 percent responded that sales data would have been useful; and 21.7 percent indicated the question was not applicable. **Exhibit 23** 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 22  
Information Useful in Determining Whether to Protest, 2021

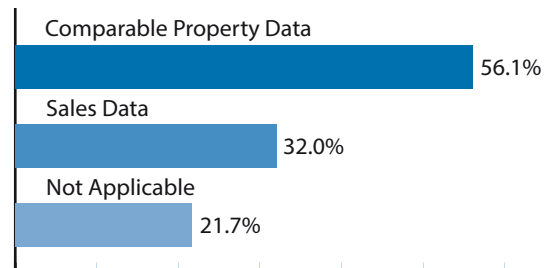
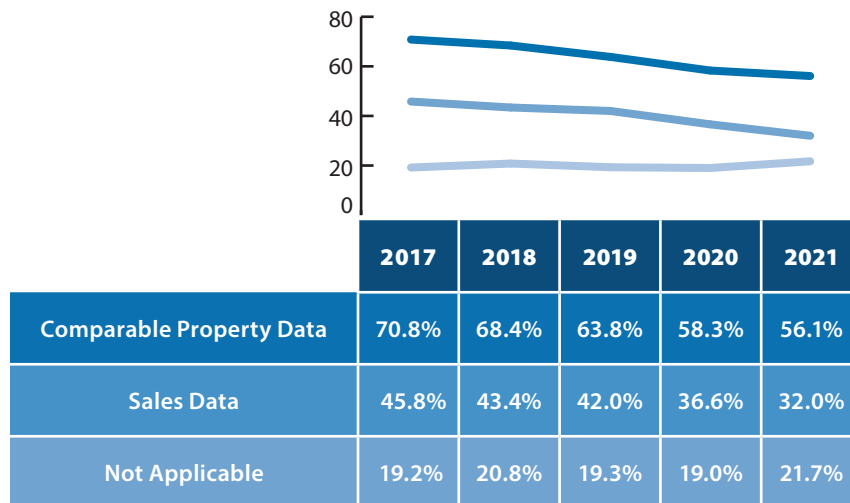


EXHIBIT 23  
Information Useful in Determining Whether to Protest, 2017-2021

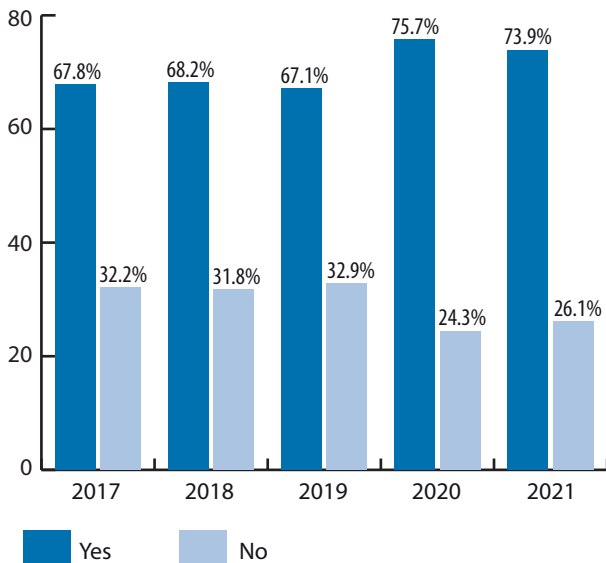




The survey asked if property owners should communicate or meet with appraisal district staff before ARB hearings. **Exhibit 24** shows that 73.9 percent responded yes and 26.1 percent responded no, a slight decrease from 2020.

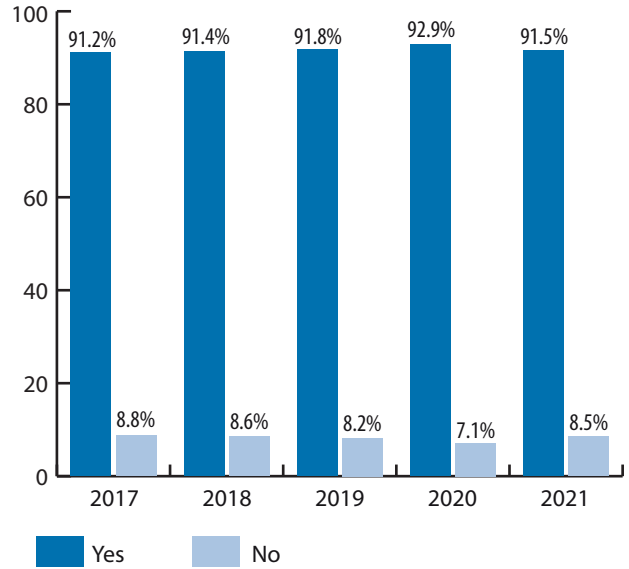
The survey asked if all property owners (in addition to residence homeowners) should be allowed to file a protest electronically. **Exhibit 25** shows that 91.5 percent responded yes and 8.5 percent responded no, indicating little variance each year.

EXHIBIT 24  
**Pre-Hearing Meetings and Communications, 2017-2021**



EXHIBIT

EXHIBIT 25  
**Online Protest Filing, 2017-2021**



## 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 72.6 percent of the respondents indicated it is more important to have ample time to present their case and 27.4 percent indicated it is more important to have the hearing start on time. **Exhibit 27** compares five years of survey responses, showing an increase in percentage of respondents in 2021 indicating that ample time is more important.

EXHIBIT 26  
**ARB Hearing Length Versus Start Time, 2021**

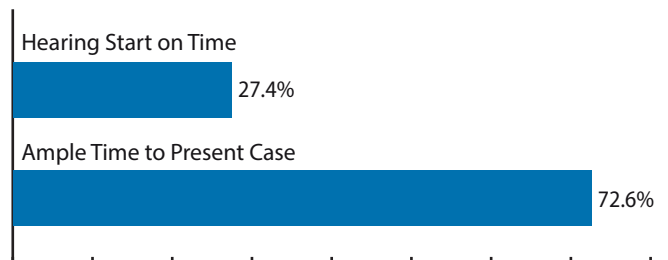
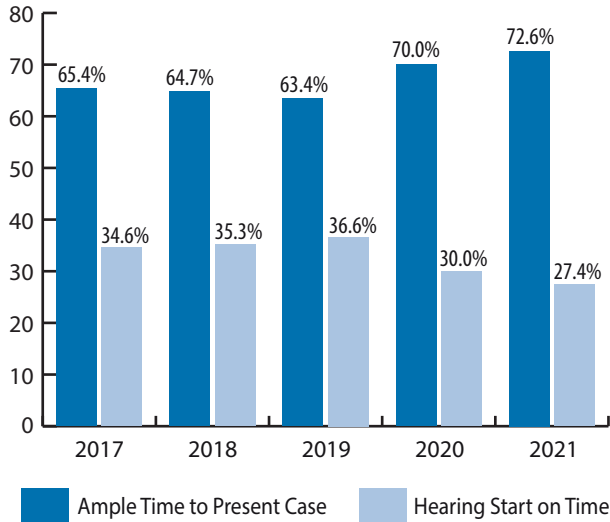
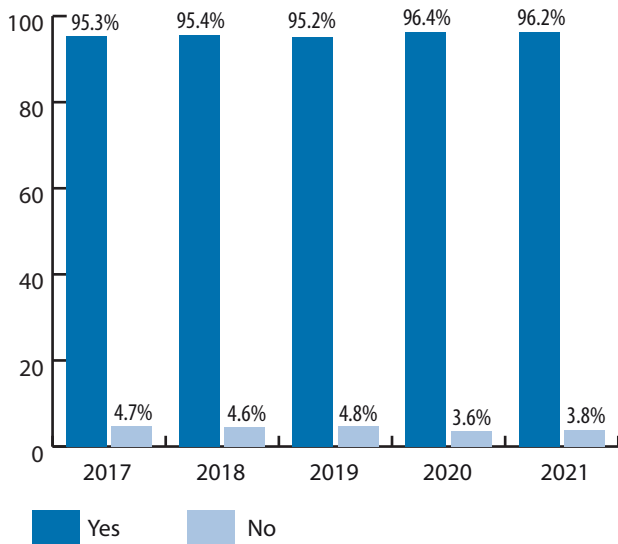


EXHIBIT 27  
**ARB Hearing Length Versus Start Time, 2017-2021**



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 96.2 percent of respondents indicated they should be given the option and 3.8 percent indicated they should not, which is consistent with the responses received in prior years.

EXHIBIT 28  
**Receipt of Evidence, 2017-2021**



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**, 56.6 percent of the respondents indicated that 10-15 minutes is a reasonable amount of time; 29.5 percent indicated more than 15 minutes is reasonable; and 13.9 percent indicated that less than 10 minutes is reasonable. **Exhibit 30** compares the responses received in the prior five years.

EXHIBIT 29  
**Reasonable Time to Present Evidence, 2021**

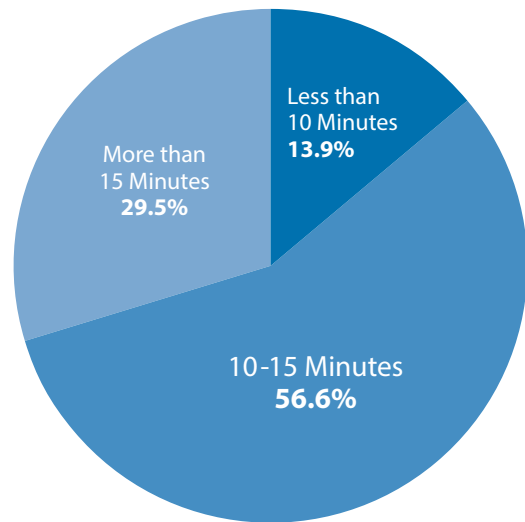
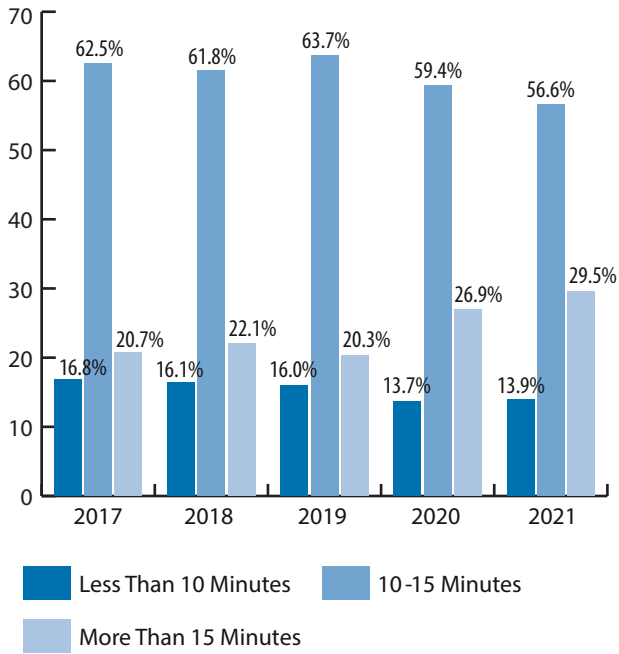


EXHIBIT 30  
**Reasonable Time to Present Evidence,  
 2017-2021**



Taxpayer liaison officers reported one taxpayer suggestion for improving the process. The taxpayer expressed difficulty understanding the substantial error concept and suggested offering additional education to citizens regarding corrections motions.

# Conclusion

The majority of respondents to the Comptroller's 2021 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 were first-time protesters. 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 2021, respondents generally expressed less satisfaction with the ARB hearing process. It is likely that measures taken in response to the pandemic contributed to the decrease in survey responses and positive impressions indicated in those 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.

# Appendix 1

## Counties with More Than 100 Respondents, 2021

County	Percent of All Responses	Number of Responses
Harris	23.6%	1,253
El Paso	16.9%	896
Bexar	10.6%	565
Fort Bend	5.9%	311
Nueces	3.1%	165
Comal	2.4%	128

County	Percent of All Responses	Number of Responses
Galveston	2.1%	112
Parker	2.0%	106
Denton	1.9%	102

# Appendix 2

## County Respondent Count, 2021

County	Percent of All Responses	Number of Responses
Anderson	0.2%	9
Andrews	0.1%	5
Angelina	0.1%	5
Aransas	0.2%	13
Armstrong	0.0%	1
Atascosa	0.0%	1
Austin	0.1%	3
Bailey	0.0%	2
Bandera	0.2%	12
Bastrop	0.0%	2
Bee	0.0%	1
Bell	1.1%	61
Bexar	10.6%	565
Blanco	0.0%	1

County	Percent of All Responses	Number of Responses
Bosque	0.5%	25
Brazoria	1.1%	59
Brazos	0.3%	14
Brown	1.1%	60
Burleson	0.1%	5
Burnet	0.4%	22
Caldwell	0.1%	5
Calhoun	0.1%	5
Cameron	0.7%	37
Camp	0.0%	1
Cass	0.0%	1
Cherokee	0.1%	3
Childress	0.1%	3
Cochran	0.0%	1

County	Percent of All Responses	Number of Responses
Coke	0.0%	1
Coleman	0.0%	1
Collin	1.6%	84
Colorado	0.1%	3
Comal	2.4%	128
Comanche	0.1%	4
Coryell	0.0%	1
Crosby	0.0%	1
Dallas	1.7%	92
Delta	0.0%	1
Denton	1.9%	102
DeWitt	0.1%	3
Dickens	0.0%	1
Eastland	0.2%	9
Ector	0.2%	9
Edwards	0.1%	5
El Paso	16.9%	896
Ellis	0.2%	9
Erath	0.1%	6
Falls	0.3%	14
Fannin	0.1%	4
Fayette	0.0%	2
Fisher	0.0%	1
Fort Bend	5.9%	311
Freestone	0.0%	1
Gaines	0.0%	1
Galveston	2.1%	112
Garza	0.0%	1
Gillespie	0.2%	10
Gonzales	0.2%	8
Grayson	0.1%	4
Grimes	0.0%	1

County	Percent of All Responses	Number of Responses
Guadalupe	0.4%	20
Hansford	0.0%	2
Hardin	0.7%	38
Harris	23.6%	1,253
Harrison	0.0%	2
Haskell	0.0%	1
Hays	1.0%	54
Henderson	0.0%	1
Hidalgo	0.2%	9
Hill	0.1%	4
Hockley	0.1%	4
Hood	0.2%	9
Hopkins	0.0%	1
Houston	0.4%	19
Hunt	0.0%	1
Irion	0.0%	1
Jackson	0.0%	1
Jasper	0.0%	2
Jefferson	0.7%	38
Jim Wells	0.1%	4
Johnson	0.4%	19
Jones	0.1%	4
Kaufman	0.3%	14
Kerr	0.6%	30
Kinney	0.1%	7
Kleberg	0.0%	2
Lampasas	0.2%	9
Lavaca	0.0%	1
Lee	0.0%	1
Liberty	0.1%	4
Limestone	0.0%	2
Live Oak	0.0%	1

County	Percent of All Responses	Number of Responses
Llano	0.1%	4
Lubbock	1.1%	56
Lynn	0.1%	5
Madison	0.0%	2
Mason	0.1%	4
Matagorda	0.2%	12
Maverick	0.1%	3
McCulloch	0.3%	14
McLennan	0.4%	20
Medina	0.1%	5
Menard	0.1%	3
Midland	0.0%	2
Milam	0.2%	13
Montgomery	1.7%	89
Nacogdoches	0.4%	20
Navarro	0.0%	1
Nueces	3.1%	165
Orange	0.2%	8
Palo Pinto	0.6%	31
Panola	0.0%	1
Parker	2.0%	106
Polk	0.0%	1
Potter	0.0%	1
Presidio	1.0%	51
Rains	0.2%	10
Red River	0.1%	3
Reeves	0.0%	1
Rockwall	0.1%	3
San Augustine	0.0%	2
San Jacinto	0.1%	4
San Patricio	0.3%	14
Smith	0.2%	11

County	Percent of All Responses	Number of Responses
Starr	0.0%	1
Stephens	0.0%	1
Swisher	0.0%	1
Tarrant	1.6%	85
Taylor	0.0%	2
Throckmorton	0.0%	1
Titus	0.0%	2
Tom Green	0.1%	3
Travis	0.9%	47
Tyler	0.1%	6
Upshur	0.0%	2
Uvalde	0.1%	4
Val Verde	0.2%	8
Van Zandt	0.1%	3
Victoria	0.0%	1
Walker	0.1%	5
Waller	0.1%	6
Washington	0.1%	4
Webb	0.0%	2
Wharton	0.1%	7
Wheeler	0.1%	6
Wichita	0.3%	14
Wilbarger	0.0%	2
Williamson	1.5%	79
Wilson	0.3%	18
Wise	0.2%	13
Wood	0.2%	12
Yoakum	0.0%	2
Zavala	0.0%	2

# Appendix 3

## Variance of Combined Strongly Agree and Agree Responses, 2017-2021

Conduct	2017	2018	2017-2018 Difference	2019	2018-2019 Difference	2020	2019-2020 Difference	2021	2020-2021 Difference
Courteous	95.0%	94.6%	-0.4%	94.6%	0.0%	84.4%	-10.2%	85.7%	1.3%
Attentive	92.8%	92.4%	-0.4%	92.1%	-0.3%	77.8%	-14.3%	79.7%	1.8%
Knowledgeable	84.8%	84.3%	-0.5%	84.0%	-0.3%	68.6%	-15.4%	70.7%	2.0%
Organized	92.0%	91.7%	-0.3%	91.5%	-0.2%	79.2%	-12.3%	80.1%	0.9%
Fair	76.9%	76.8%	-0.1%	76.8%	0.0%	62.7%	-14.1%	63.1%	0.3%

# Appendix 4

## ARB Hearing Process and Overall Impression, ARB Hearing Process, 2021

Hearing Process	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures informative	49.4%	31.4%	8.0%	5.9%	5.3%
Hearing procedures followed	53.6%	29.5%	8.0%	3.4%	5.5%
Service was prompt	52.2%	28.7%	6.1%	6.2%	6.8%
Reasonable time to present evidence	50.5%	27.8%	4.4%	7.7%	9.5%
Evidence considered thoughtfully	46.7%	16.8%	6.1%	10.1%	20.4%
Protest determination stated clearly	54.2%	28.2%	6.6%	4.6%	6.5%



### Variance of Combined Strongly Agree and Agree Responses, 2017-2021

Hearing Process	2017	2018	2017-2018 Difference	2019	2018-2019 Difference	2020	2019-2020 Difference	2021	2020-2021 Difference
Hearing procedures informative	89.9%	90.1%	0.2%	90.0%	-0.1%	79.6%	-10.4%	80.8%	1.2%
Hearing procedures followed	92.7%	92.6%	-0.1%	92.6%	0.0%	81.7%	-10.9%	83.1%	1.4%
Service was prompt	89.2%	90.1%	0.9%	88.0%	-2.1%	77.6%	-10.4%	80.8%	3.2%
Reasonable time to present evidence	89.9%	89.8%	-0.1%	89.6%	-0.2%	78.0%	-11.6%	78.3%	0.3%
Evidence considered thoughtfully	77.1%	77.8%	0.7%	77.4%	-0.4%	61.6%	-15.8%	63.5%	1.9%
Protest determination stated clearly	90.8%	90.3%	-0.5%	90.7%	0.4%	80.6%	-10.1%	82.3%	1.7%

### Variance of Overall Impression of the ARB, 2017-2021

Response	2017	2018	2017-2018 Difference	2019	2018-2019 Difference	2020	2019-2020 Difference	2021	2020-2021 Difference
Excellent	58.8%	60.3%	1.5%	59.2%	-1.1%	47.8%	-11.4%	49.6%	1.9%
Good	22.2%	20.2%	-2.0%	21.5%	1.3%	16.1%	-5.4%	8.7%	-7.4%
Fair	8.8%	8.6%	-0.2%	8.4%	-0.2%	9.6%	1.2%	18.1%	8.5%
Poor	10.2%	10.9%	0.7%	10.9%	0.0%	26.5%	15.6%	23.5%	-3.0%

# Appendix 5

## Number of Comments, complaints, and suggestions forwarded by Taxpayer Liaison Officers, 2021

County	Number of comments, complaints, and suggestions
Bexar	5
Bell	-
Brazoria	-
Brazos	1
Cameron	2
Collin	7
Dallas	1
Denton	16
Ector	-
El Paso	2
Ellis	-
Fort Bend	70
Galveston	2
Grayson	-
Gregg	-
Guadalupe	7
Harris	64
Hays	16

County	Number of comments, complaints, and suggestions
Hidalgo	12
Jefferson	1
Johnson	2
Kaufman	2
Lubbock	-
McLennan	1
Midland	2
Montgomery	23
Nueces	14
Potter-Randall	-
Smith	-
Tarrant	9
Taylor	-
Travis	1
Webb	-
Wichita	-
Williamson	5

---

# Appendix 6

## Number of Comments Received from Taxpayer Liaison Officers by County, 2021

County	Percent of All Responses	Number of Responses	County	Percent of All Responses	Number of Responses
Fort Bend	68	33.2%	Cameron	2	1.0%
Harris	40	19.5%	El Paso	2	1.0%
Montgomery	16	7.8%	Galveston	2	1.0%
Denton	14	6.8%	Johnson	2	1.0%
Hays	14	6.8%	Kaufman	2	1.0%
Tarrant	7	3.4%	Midland	2	1.0%
Collin	6	2.9%	Dallas	1	0.5%
Guadalupe	6	2.9%	Jefferson	1	0.5%
Nueces	6	2.9%	McLennan	1	0.5%
Williamson	5	2.4%	Travis	1	0.5%
Hidalgo	4	2.0%			
Bexar	3	1.5%			

For more information, visit our website:  
**[comptroller.texas.gov/taxes/property-tax](https://comptroller.texas.gov/taxes/property-tax)**

In compliance with the Americans with Disabilities Act,  
this document may be requested in alternative formats  
by calling toll free 800-252-5555.



Sign up to receive email updates on the Comptroller topics  
of your choice at [comptroller.texas.gov/subscribe/](https://comptroller.texas.gov/subscribe/).

Texas Comptroller of Public Accounts  
Publication #96-1776  
June 2022