

The seal of the Texas Comptroller of Public Accounts is visible in the background, featuring a five-pointed star in the center, surrounded by a circular border with the text "THE COMPTROLLER OF PUBLIC ACCOUNTS" and "STATE OF TEXAS".

Glenn Hegar

Texas Comptroller of Public Accounts

Appraisal Review Board Survey 2023 Results

May 2024

Foreword

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

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

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

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

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

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

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

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

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

<https://comptroller.texas.gov/taxes/property-tax/docs/arb-responses-23.xlsx>

Overview

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

Each property owner could complete one survey at the conclusion of a hearing regardless of whether the hearing involved one account or several accounts; whether the accounts were related to the same property or not; and whether the hearing was conducted by a single ARB panel or the full ARB in a single day. Persons participating in a single protest hearing before the same ARB panel or full ARB over several days could complete one survey on each day. Persons participating in multiple protest hearings before different ARB panels on a single day could complete one survey for each panel.

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

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

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

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

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

Respondent Information

The Comptroller’s 2023 ARB survey received 7,323 responses from property owners or their designated agents who personally attended ARB hearings in 2023. This represents a 62 percent increase in respondents from 2022. **Exhibit 1** shows the total number of respondents for the last five years of the survey.

EXHIBIT 1
Total Number of Survey Respondents, 2019-2023

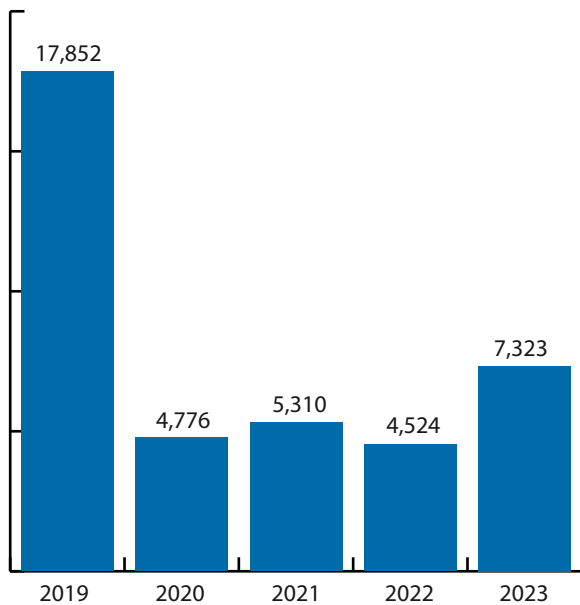
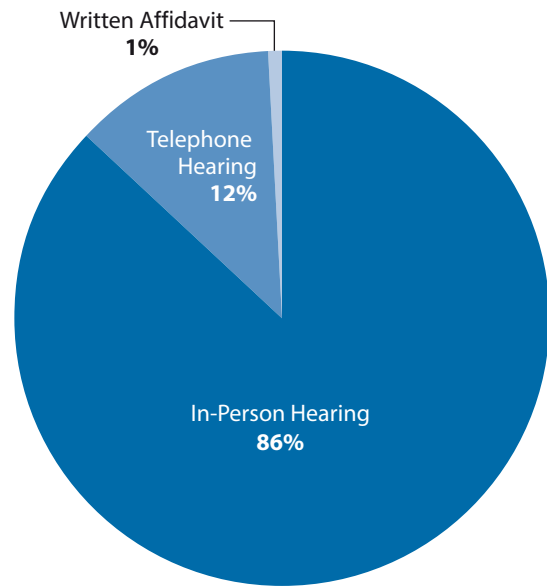


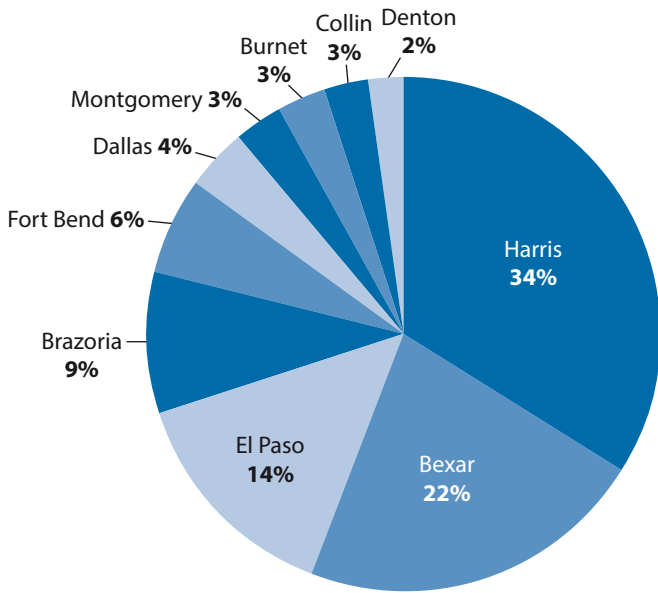
Exhibit 2 shows that 86 percent of the 2023 survey respondents attended live hearings, while 12 percent of respondents attended a telephone conference or videoconference hearing and less than one percent of respondents participated in a hearing by written affidavit (not part of a telephone conference or videoconference hearing).

EXHIBIT 2
Type of Hearing, 2023



Of the 254 Texas counties, 120 had responses to the ARB survey and 134 had no respondents. Of the 120 counties with respondents, 14 counties had more than 100 responses to the ARB survey. **Exhibit 3** shows that 79.7 percent of all respondents were from these 14 counties.

EXHIBIT 3
Percentage of Survey Respondents
by County, 2023



Appendix 1 lists the 14 counties with more than 100 property owner respondents in 2023. **Appendix 2** shows the breakdown of the number of responses received from each county in 2023 and the percentage of the total responses received. It does not include the 134 counties which had no ARB survey respondents.

Exhibit 4 shows the five counties reporting the most feedback. **Appendix 5** includes a list of the 22 counties and number of responses received from each.

EXHIBIT 4
Comments Received by County, 2023

County	Percent of All Responses	Number of Responses
Travis	29.7%	149
Harris	24.8%	124
Fort Bend	7.8%	39
Collin	5.8%	29
Parker	4.8%	24
All others	27.3%	137

TLOs for 22 of the 38 eligible counties submitted comments, complaints and suggestions (comments) to the Comptroller’s office. The TLOs for the other 16 counties had no comments to report.

The Comptroller’s office received 502 comments from TLOs. Of those comments, 321 were unrelated to ARB hearing procedures or the ARB’s fairness and efficiency and are not included in this report. Some of the comments received reflect more than one reporting category.

Conduct of ARB Members

The Comptroller’s ARB survey gives respondents an opportunity to comment about the conduct of the ARB members at the hearing. Respondents can select strongly agree, agree, no opinion, disagree or strongly disagree that the conduct of ARB members was courteous, attentive, knowledgeable, organized and fair. **Exhibit 5** shows the breakdown by percentage of responses to each question. As in previous years, a majority of the 2023 respondents indicated they strongly agree or agree that ARB members demonstrated appropriate conduct.

EXHIBIT 5
Percentage of Survey Responses, 2023

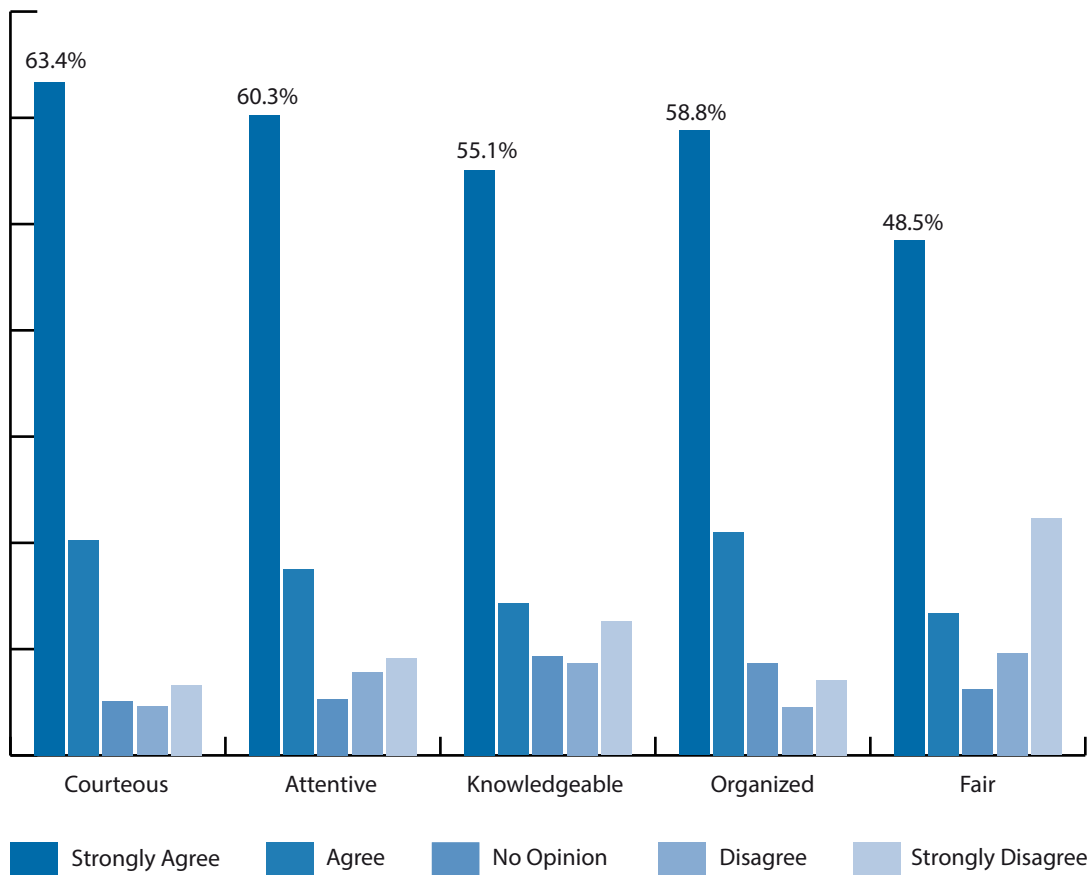
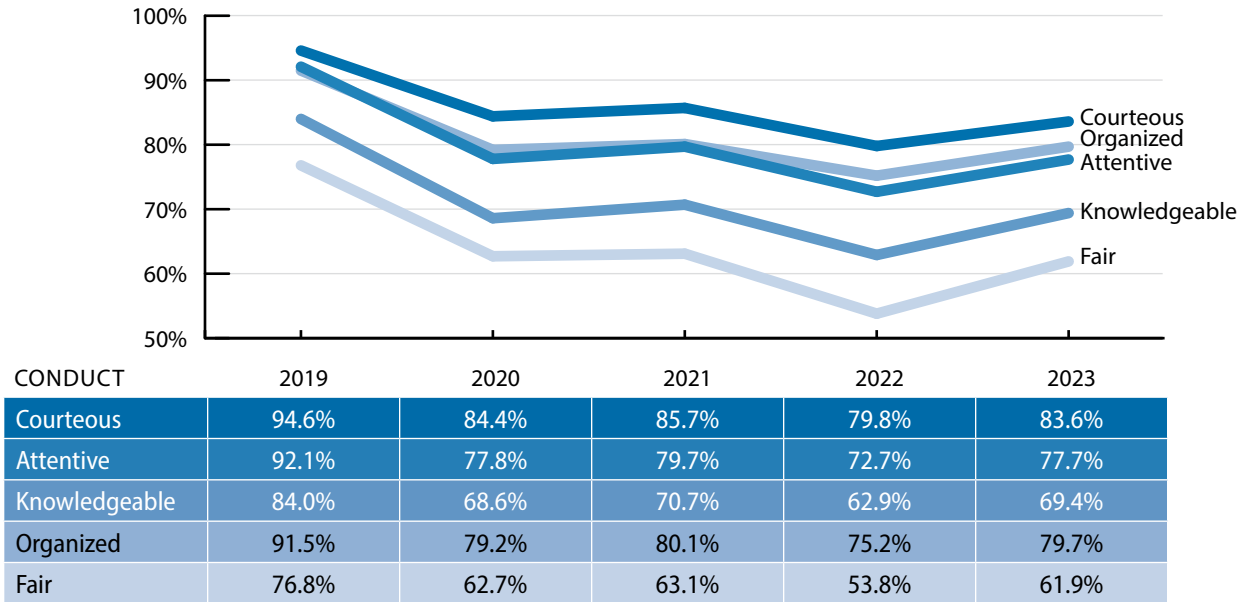


Exhibit 6 contrasts five years of survey responses using combined percentages for respondents indicating strongly agree or agree. **Appendix 3** shows the annual variance from 2019 through 2023, which indicates a perceived improvement in the conduct of the ARB in 2023.

EXHIBIT 6
Combined Strongly Agree and Agree Responses, 2019-2023



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

When asked if their comments reflect the conduct of the ARB as a whole or an individual ARB member, an overwhelming 89 percent of respondents indicated that they based their comments on the ARB’s conduct as a whole compared to 11 percent who indicated their comments focused on an individual ARB member (**Exhibit 8**).

EXHIBIT 7
Combined Strongly Agree and Agree Responses by Hearing Type, 2023

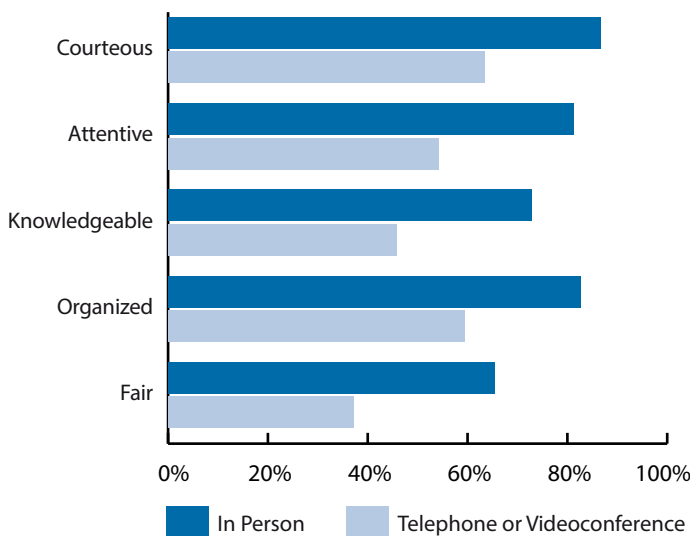
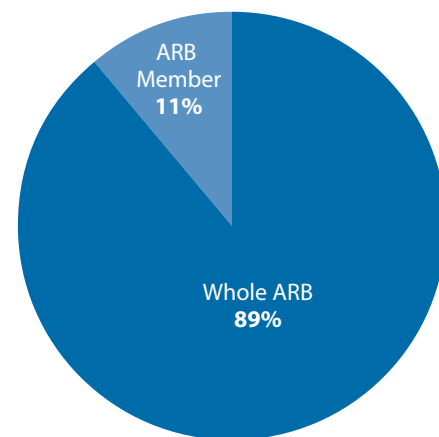
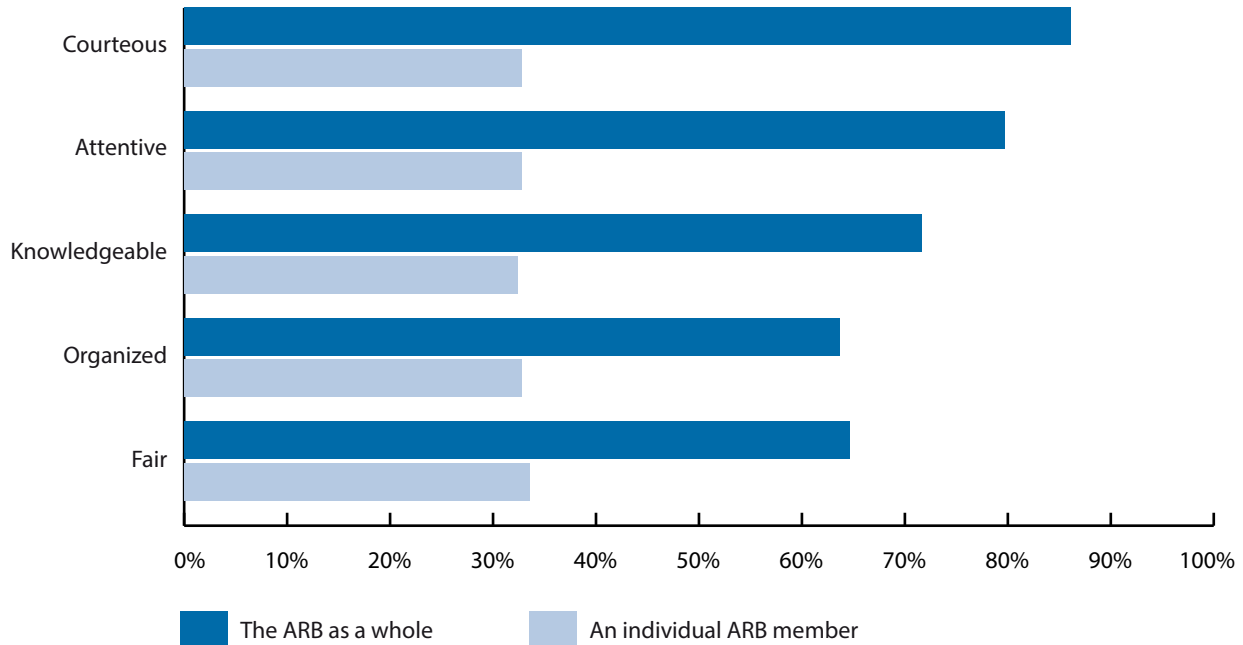


EXHIBIT 8
Comments on ARB or ARB Member, 2023



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

EXHIBIT 9
Combined Strongly Agree and Agree Responses, 2023



TLOs reported 78 individual comments pertaining to ARB member conduct. Many of the comments cross multiple categories pertaining to the ARB’s conduct for a total of 124 category comments. **Exhibit 10** shows the number of positive and negative comments received in each category. The most significant variances are seen in comments pertaining to the ARB’s courtesy and fairness.

EXHIBIT 10
**Reported Comments on ARB Conduct
by Category, 2023**

	Total Comments	Positive Comments		Negative Comments	
Courteous	53	18	34.0%	35	66.0%
Attentive	29	15	51.7%	14	48.3%
Knowledgeable	8	4	50.0%	4	50.0%
Efficient	2	2	100.0%	0	0.0%
Fair	32	12	37.5%	20	62.5%

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**, 80 percent of survey respondents either strongly agreed or agreed that ARBs generally have hearing procedures that are informative of the hearing process; 81.8 percent of respondents indicated that the ARBs followed their hearing procedures; and 78 percent of respondents indicated they received prompt service when attending the ARB hearing.

Of the total respondents, 76.6 percent felt they had a reasonable amount of time to present their evidence during the ARB hearing; 62.7 percent felt the ARB panel thoughtfully considered their evidence; and 81.4 percent thought the ARB clearly stated the protest determination. **Appendix 4** shows the breakdown by percentage of responses to each question.

EXHIBIT 11
ARB Hearing Process, 2023

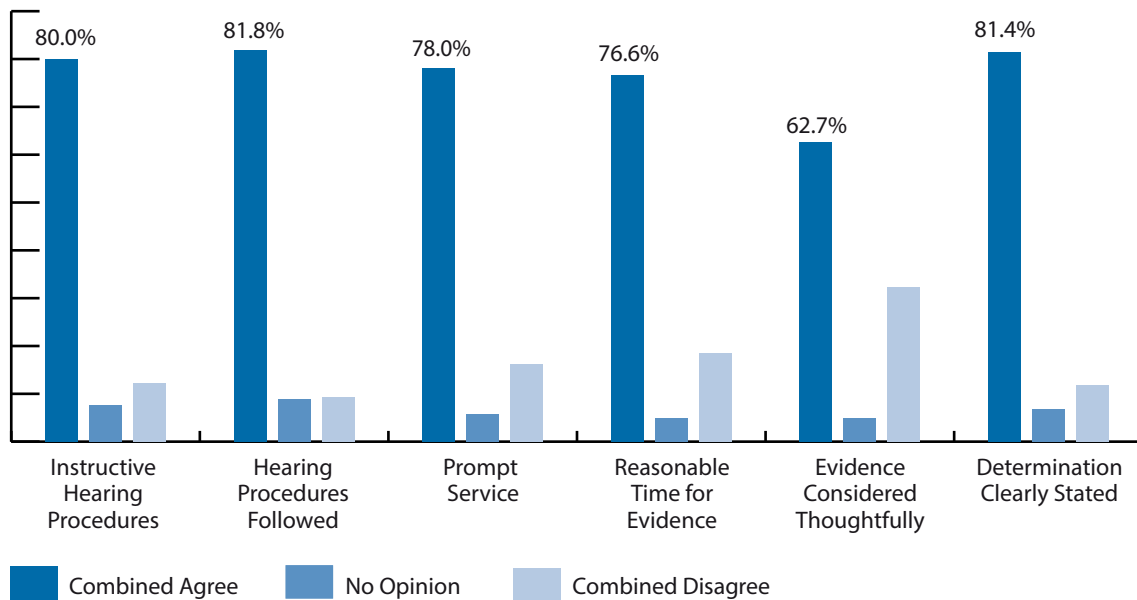
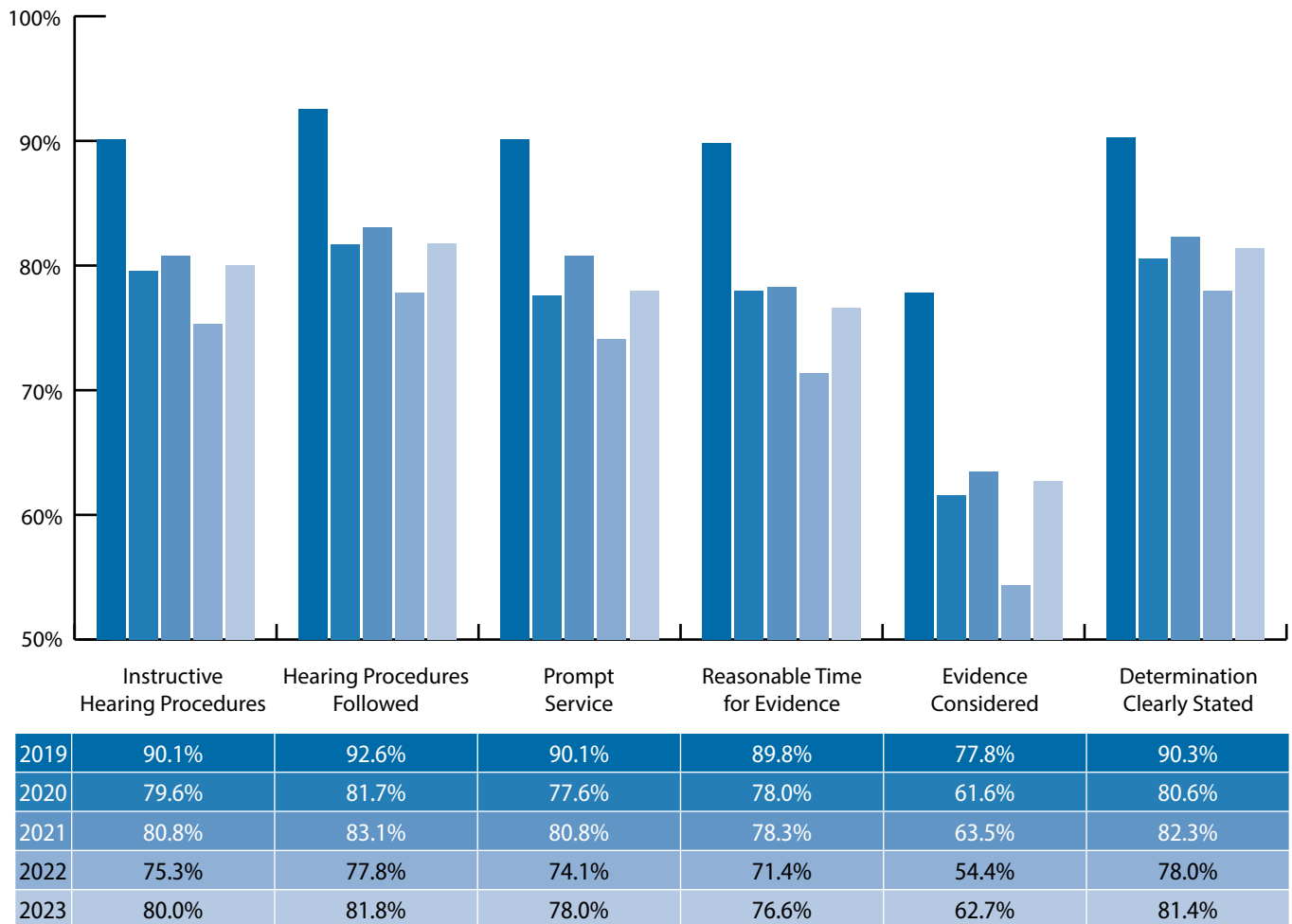


Exhibit 12 contrasts survey responses from the past five years using combined percentages for respondents selecting strongly agree or agree to each question. Respondents this year expressed a slightly more favorable view of the ARB hearing process. Whether the ARB thoughtfully considered evidence is again ranked the least agreed upon aspect of the hearing process. **Appendix 4** shows the annual variance from 2019 through 2023.

EXHIBIT 12

Combined Strongly Agree and Agree Responses, 2019-2023



TLOs reported 103 individual comments pertaining to the ARB hearing process. Many of the comments include multiple aspects of the ARB hearing process for a total of 115 comments. **Exhibit 13** shows the number of positive and negative comments received for each aspect. Comments reported by TLOs were negative for every aspect of the ARB hearing process.

EXHIBIT 13

Comments on ARB Hearing Process by Category, 2023

Conduct of ARB	Total Comments	Positive Comments		Negative Comments	
		Count	Percentage	Count	Percentage
Hearing Procedures Followed	12	4	33.3%	8	66.7%
Prompt Service	11	1	9.1%	10	90.9%
Reasonable Time for Evidence	15	6	40.0%	9	60.0%
Evidence Considered Thoughtfully	28	6	21.4%	22	78.6%
Equipment Difficulties	4	0	0.0%	4	100.0%
Scheduling	31	2	6.5%	29	93.5%
Final Determination	14	2	14.3%	12	85.7%

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 past five years. Though the number of survey respondents changes each year, the graph indicates that the overall impression of the ARB remains positive. **Appendix 4** shows the annual variance from 2019 through 2023. In the past year, there was an increase in the percentage of respondents with an overall excellent impression of the ARB. While the percentage of good slightly decreased, the number of respondents with an overall fair or overall poor opinion of the ARB decreased. The percentages combined for excellent and good versus the percentages combined for fair and poor show an improvement in the overall impression of the ARB from 2022.

EXHIBIT 14
Overall Impression of ARB, 2023

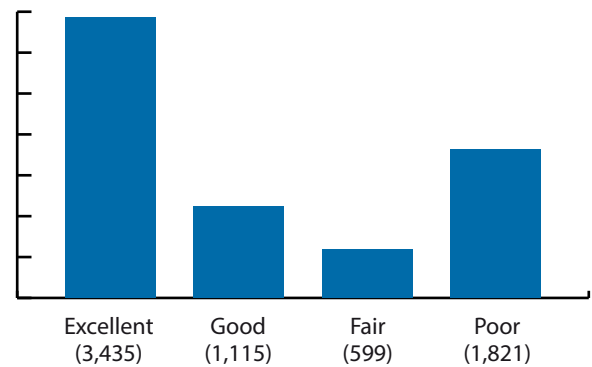
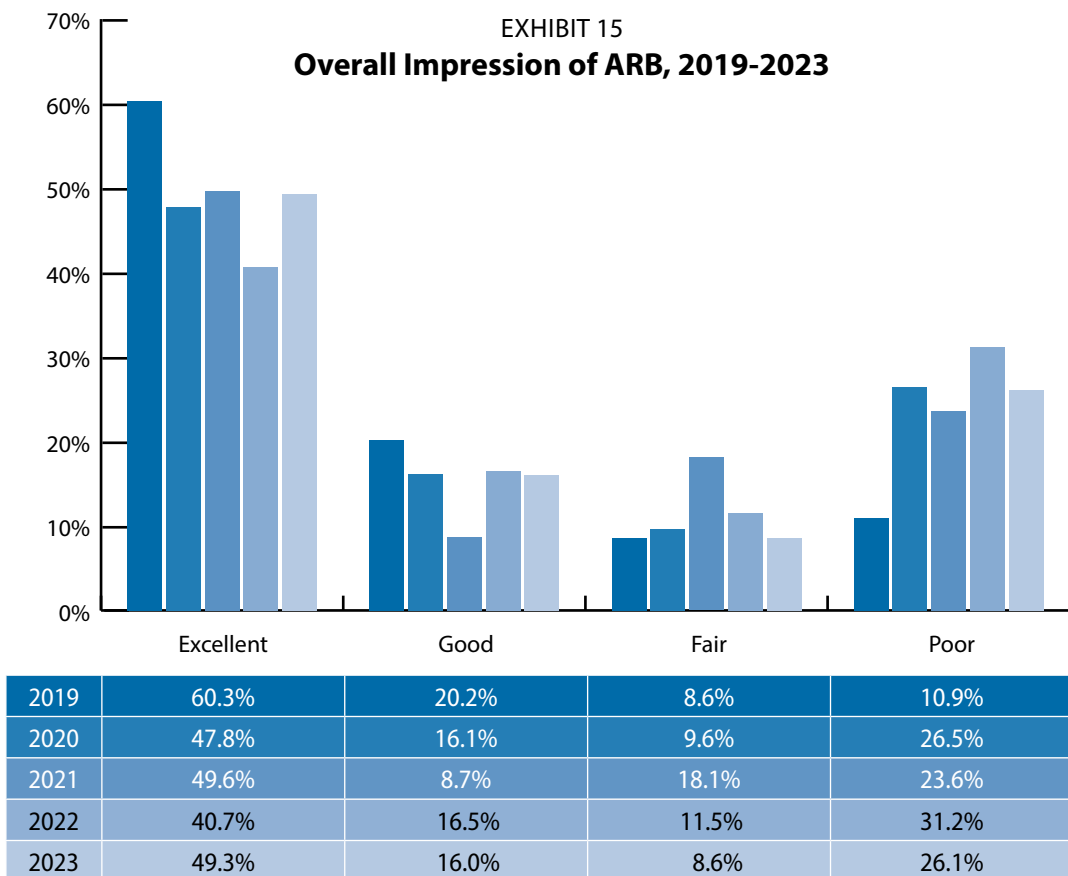


EXHIBIT 15
Overall Impression of ARB, 2019-2023



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, 2019-2023

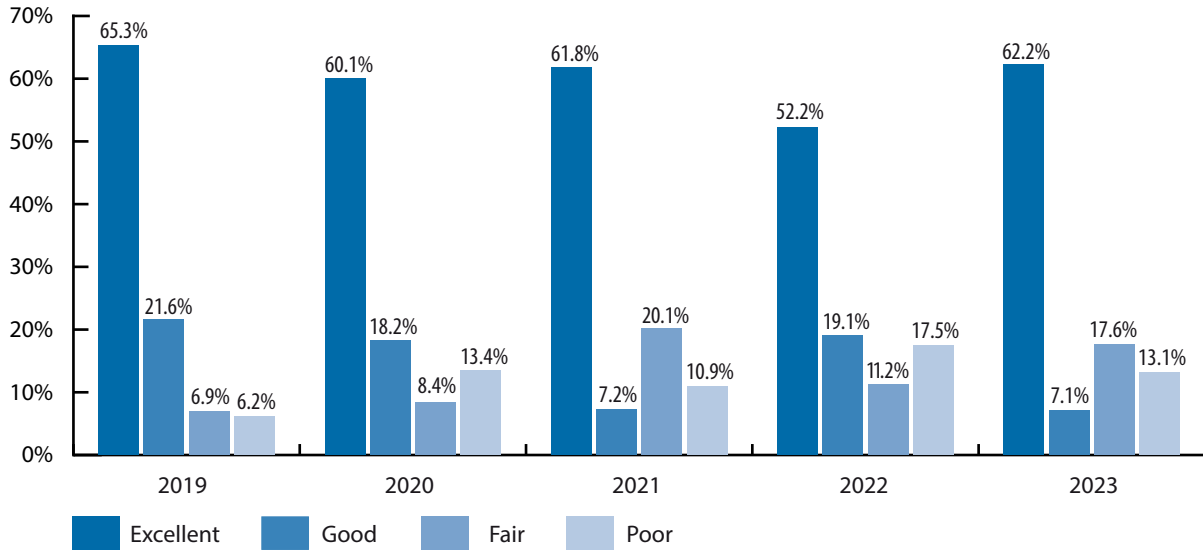
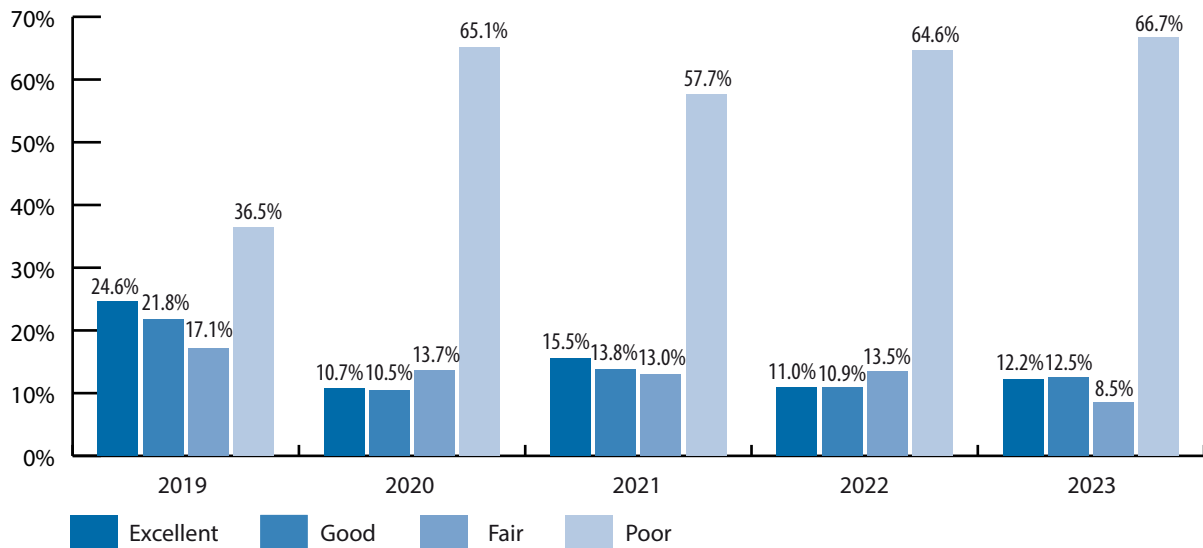
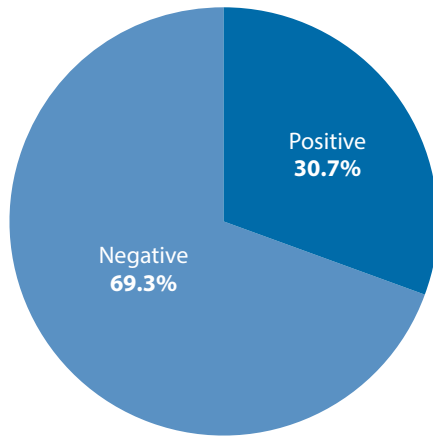


EXHIBIT 17
Overall Impression of ARB When Value Not Lowered, 2019-2023



TLOs provided comments that indicated an overall negative opinion of the ARB. Of the 179 individual comments received by TLOs, 55 were positive and 124 were negative overall. **Exhibit 18** represents the number for each overall. The largest variance continues to be in comments pertaining to the ARB hearing process.

EXHIBIT 18
**Reported Comments on the ARB Overall,
2019-2023**

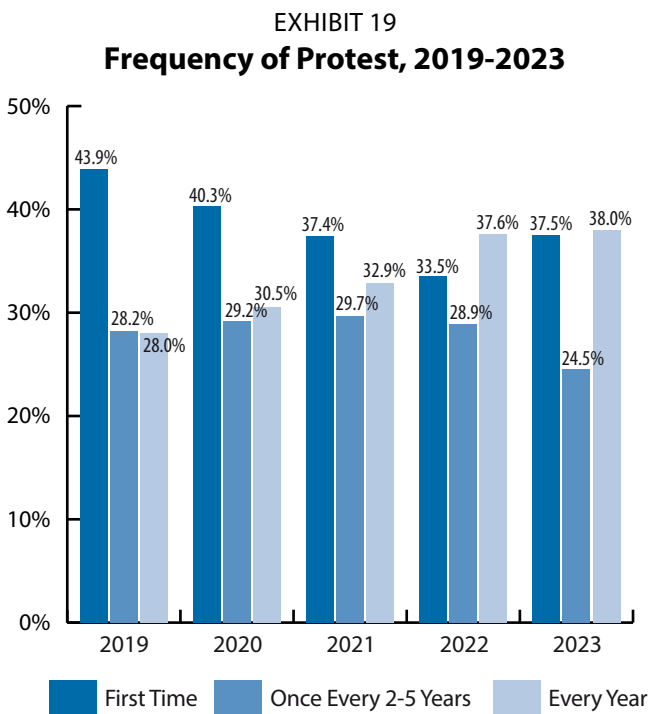


Property Owner Protests

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

Frequency of Protest

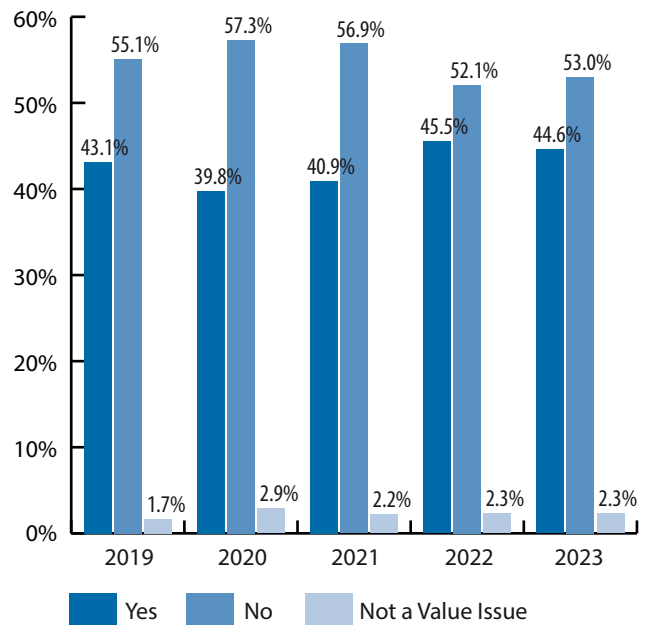
The survey asked respondents how often they protest. As shown in **Exhibit 19**, 37.5 percent of respondents indicated it was their first time to protest, up from 2022; 24.5 percent indicated they protest every two to five years; and 38 percent indicated they protest every year. The survey responses indicate an upward trend in those who protest every year and a downward trend in those who protest every two to five years.



Meeting Prior to ARB Hearing

The survey asked respondents if they met with appraisal district staff in an attempt to agree to an appraised value prior to proceeding to an ARB hearing. **Exhibit 20** shows that 44.6 percent of respondents met with appraisal district staff in an attempt to reach an agreed value prior to proceeding to an ARB hearing; 53 percent indicated they did not; and 2.3 percent indicated their protest was not a value issue.

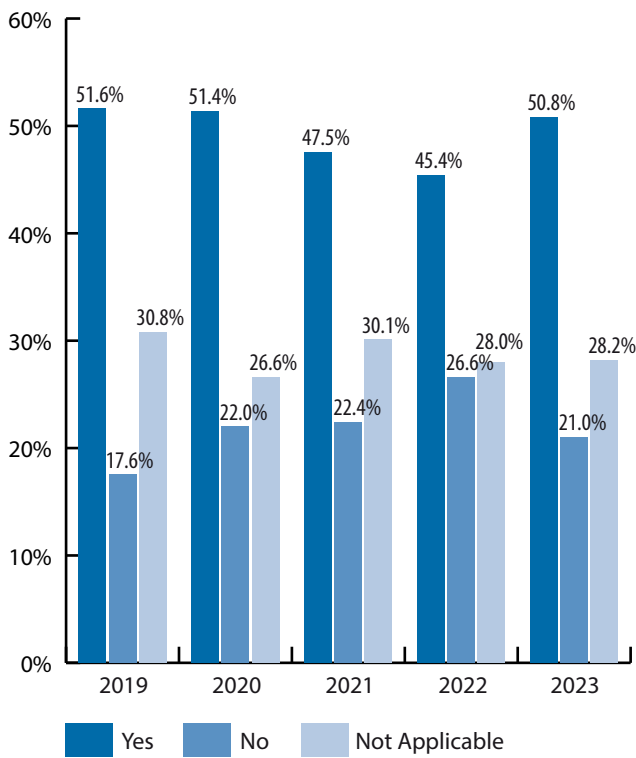
EXHIBIT 20
Informal Meetings with Appraisal Districts, 2019-2023



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 50.8 percent of respondents indicated the appraisal district website was helpful in preparing for their hearing; 21 percent indicated it was not helpful; and 28.2 percent indicated the question was not applicable. The responses received in prior years consistently indicate responding property owners found the appraisal district website helpful in preparing them for the ARB hearing.

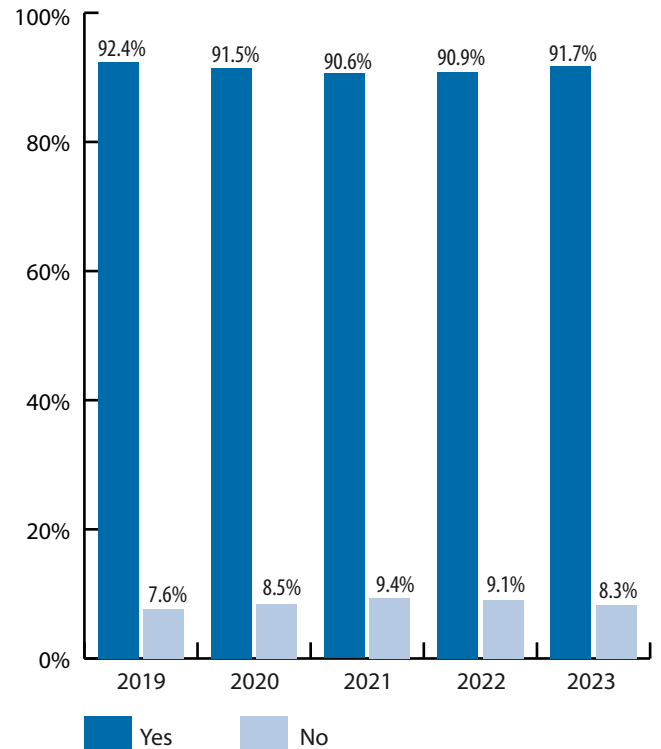
EXHIBIT 21
Appraisal District Website Usage, 2019-2023



Documentation Presented

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

EXHIBIT 22
Property Owners Who Presented Documentation, 2019-2023



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 75.2 percent of respondents indicated that the ARB lowered their property values; 21.3 percent indicated their property values were not lowered; and 3.5 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, 2023

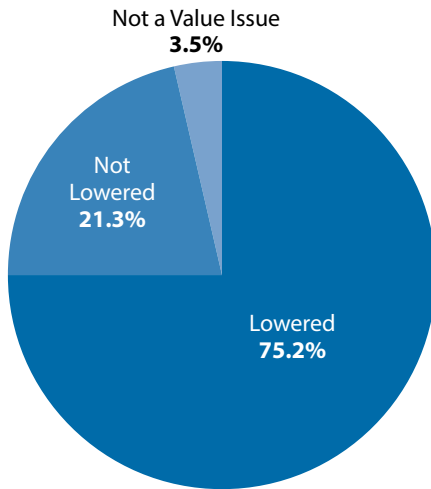
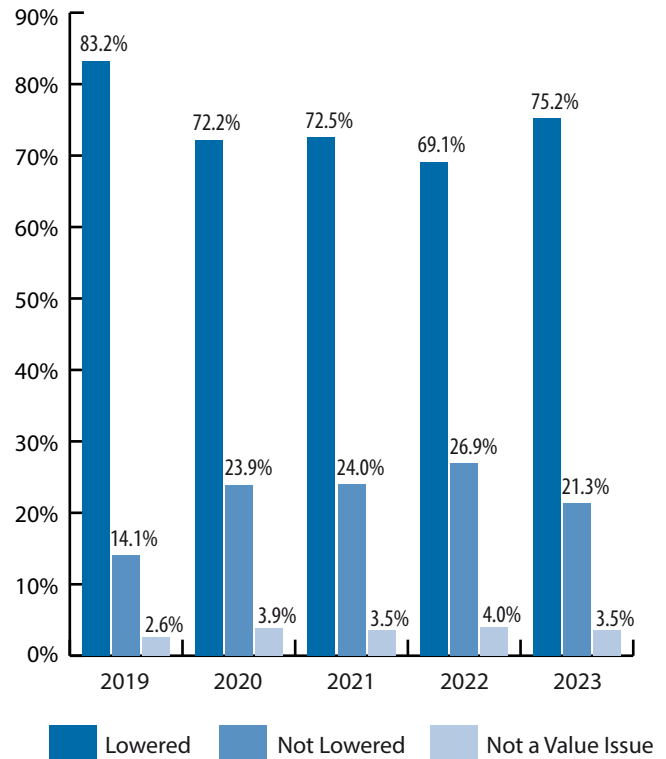


EXHIBIT 24
ARB Lowered Property Value, 2019-2023



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 only 2.2 percent responded comparable property data would have been useful to their decision; 91.8 percent responded sales data would have been useful; and 6 percent indicated the question was not applicable. **Exhibit 26** compares five years of survey responses, reflecting a significant increase in percentages of respondents indicating sales data would have been useful.

EXHIBIT 25
Information Useful in Determining Whether to Protest, 2023

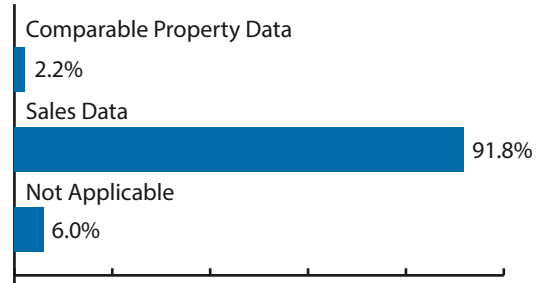
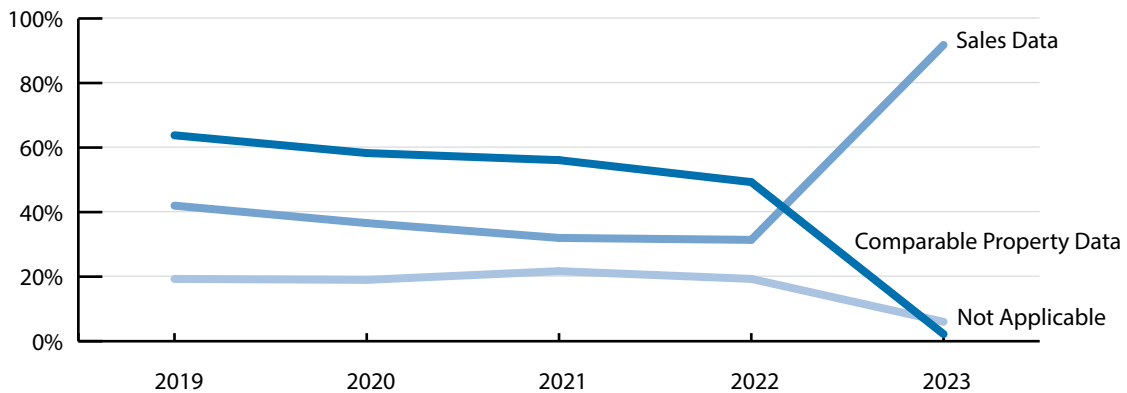


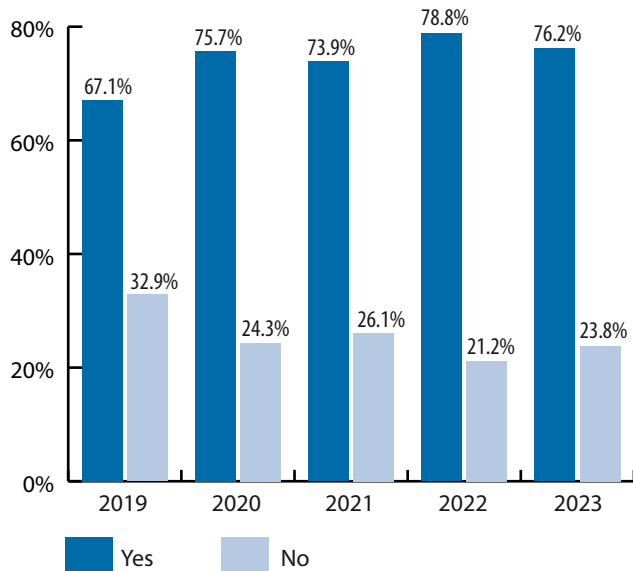
EXHIBIT 26
Information Useful in Determining Whether to Protest, 2019-2023



	2019	2020	2021	2022	2023
Comparable Property Data	63.8%	58.3%	56.1%	49.3%	2.2%
Sales Data	42.0%	36.6%	32.0%	31.4%	91.8%
Not Applicable	19.3%	19.0%	21.7%	19.3%	6.0%

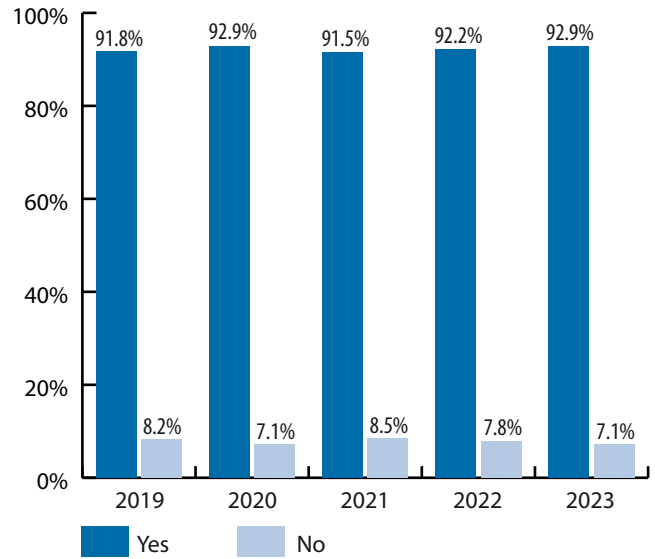
The survey asked if property owners should communicate or meet with appraisal district staff before ARB hearings. **Exhibit 27** shows that 76.2 percent responded yes and 23.8 percent responded no.

**EXHIBIT 27
Pre-Hearing Meetings and Communications, 2019-2023**



The survey asked if all property owners (in addition to residence homeowners) should be allowed to file a protest electronically. **Exhibit 28** shows that 92.9 percent responded yes and 7.1 percent responded no, indicating little variance each year.

**EXHIBIT 28
Online Protest Filing, 2019-2023**



ARB Hearing

The survey asked which is more important: having hearings start on time or having ample time to present their cases at hearings. **Exhibit 29** shows that 71.9 percent of respondents indicated it is more important to have ample time to present their case and 28.1 percent indicated it is more important to have the hearing start on time. **Exhibit 30** compares five years of survey responses, showing minimal change from 2020.

**EXHIBIT 29
ARB Hearing Length Versus Start Time, 2023**

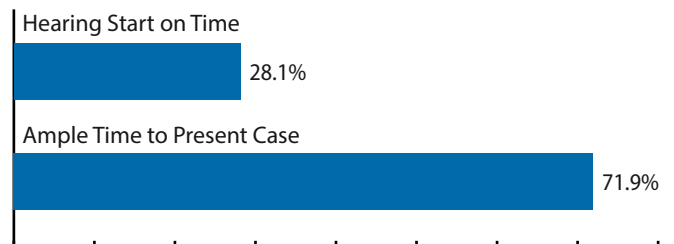
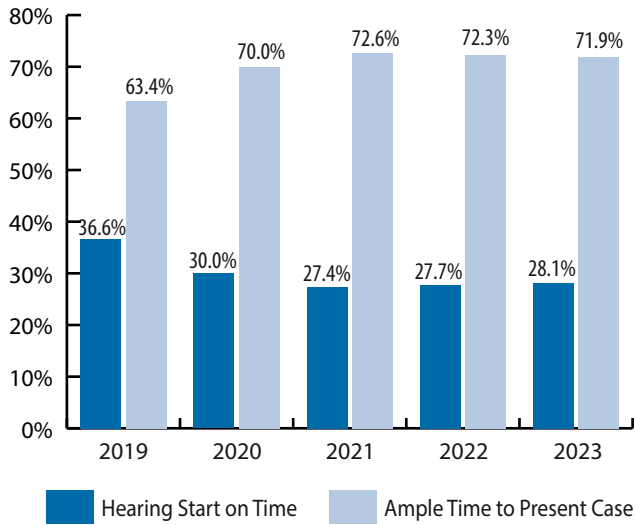
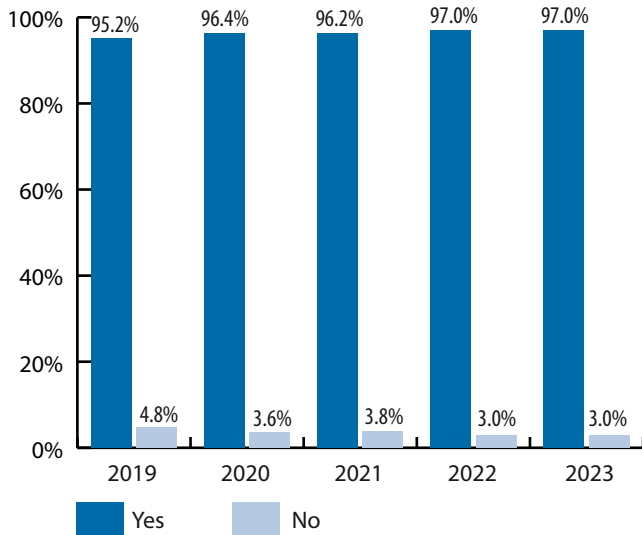


EXHIBIT 30
ARB Hearing Length Versus Start Time, 2019-2023



The survey asked if property owners should be given the option of how to receive evidence that appraisal districts will use at ARB hearings (e.g., paper, electronically or through a website posting). **Exhibit 31** shows a historically consistent 97 percent of respondents indicated they should be given the option and 3 percent indicated they should not.

EXHIBIT 31
Receipt of Evidence, 2019-2023



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**, 58.2 percent of the respondents indicated that 10-15 minutes is a reasonable amount of time; 28.7 percent indicated more than 15 minutes is reasonable; and 13.1 percent indicated that less than 10 minutes is reasonable. **Exhibit 33** compares the responses received in the prior five years, indicating very little change in the responses.

EXHIBIT 32
Reasonable Time to Present Evidence, 2023

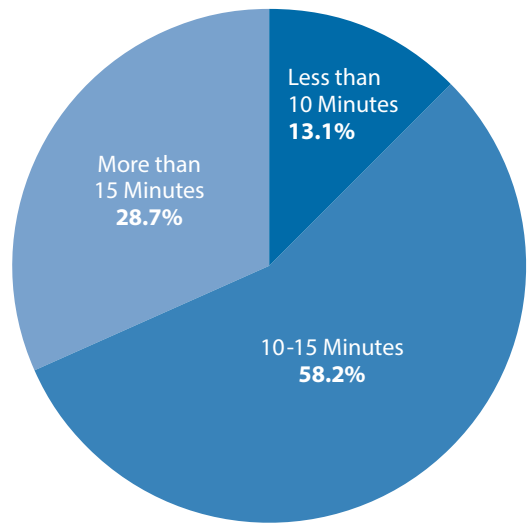
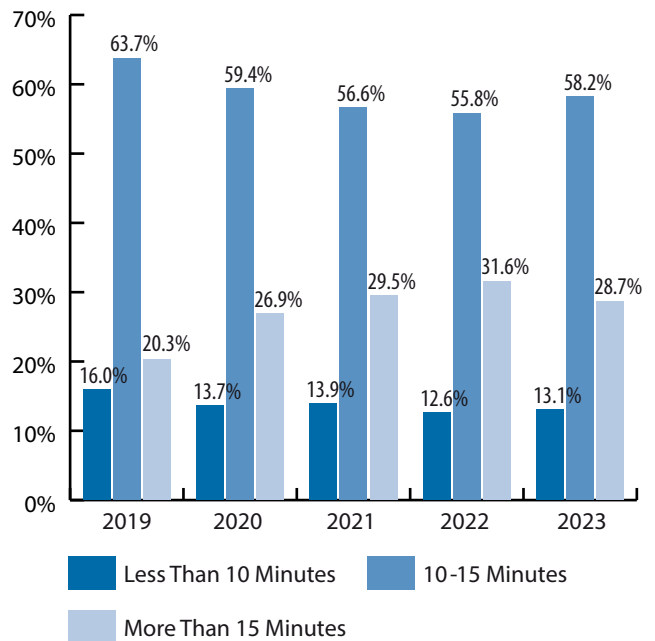


EXHIBIT 33
Reasonable Time to Present Evidence, 2019-2023



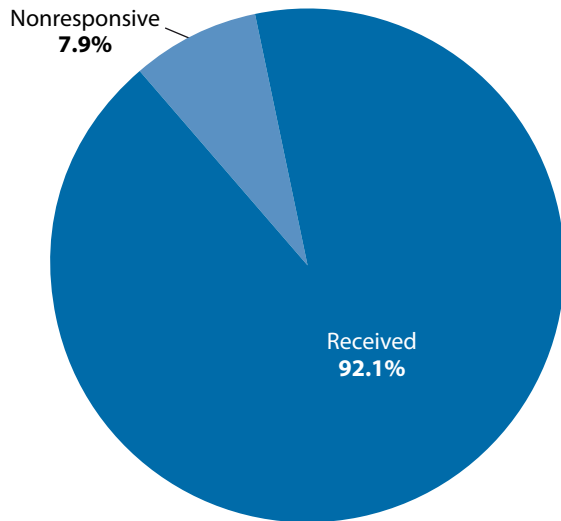
Submission of ARB Procedures

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 to the Comptroller’s office.

In 2023, 234 ARBs submitted hearing procedures to the Comptroller’s office for review. **Exhibit 34** shows that 92.1 percent of ARBs complied, and 7.9 percent did not submit hearing procedures and did not respond to reminders. The twenty nonresponsive ARBs were in Brewster, Brooks, Carson, Cochran, Collingsworth, Fayette, Floyd, Gray, Hopkins, Jim Hogg, Leon, McCulloch, McMullen, Motley, Newton, Ochiltree, Panola, Refugio, Swisher and Terry counties.

EXHIBIT 34

Hearing Procedures Submitted, 2023



Of the 234 procedures submitted for review, 139 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 68.4 percent of the submitted procedures fully incorporated the Comptroller’s Model Hearing Procedures; 25.6 percent were missing between 2-5 sections; 22.6 percent failed to address Rule 9.805 in Section VI; and 4.3 percent did not incorporate any portion of the model hearing procedures.

EXHIBIT 35

Hearing Procedures Adoption Rate, 2023

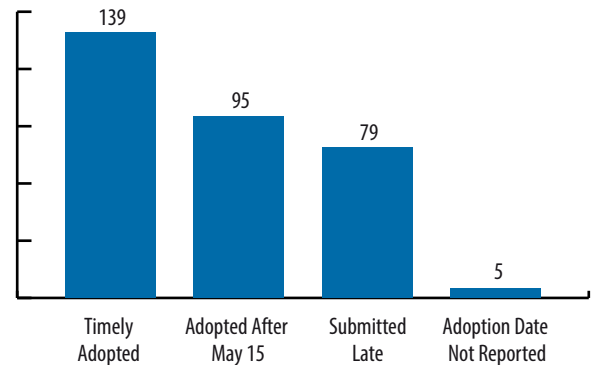
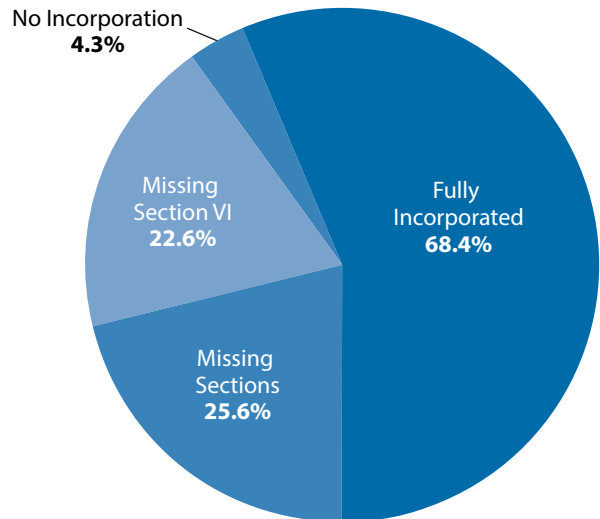


EXHIBIT 36

Comptroller Hearing Procedures Incorporated, 2023



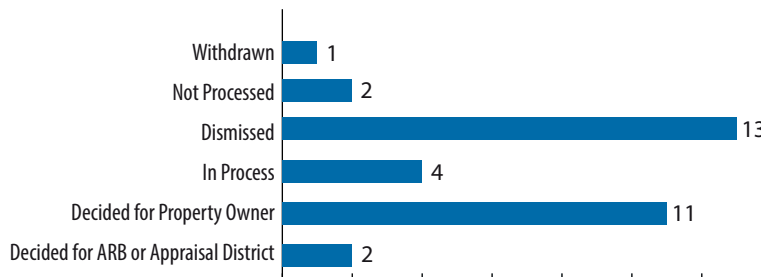
Limited Binding Arbitration

Property owners meeting certain criteria have the option to request 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 Assistance Pamphlet, the ARB hearing procedures or information on a property owner's right to request evidence the chief appraiser will introduce at the ARB hearing at least 14 days before the scheduled hearing;*
- *allow the property owner to offer evidence, examine or cross-examine witnesses or other parties, and present arguments;*
- *set a hearing for a time and date certain and postpone a hearing that does not begin within two hours of the scheduled time;*
- *schedule hearings on protests concerning multiple properties identified in the same notice of protest on the same day at the request of the property owner or the property owner's designated agent; or*
- *refrain from using or offering as evidence information requested by the property owner that was not delivered to the property owner at least 14 days before the hearing.*

For the 2023 tax year, the Comptroller's office received 33 LBA requests for 416 properties. As of April 1, 2024, four requests remain outstanding (in process). **Exhibit 37** shows the breakdown of the disposition of the closed LBAs, including two that were not processed due to insufficient applications.

EXHIBIT 37
Limited Binding Arbitrations, 2023



Conclusion

The majority of respondents to the Comptroller's 2023 ARB survey either agreed or strongly agreed that ARB members were courteous, attentive, knowledgeable, organized and fair. The majority of respondents reported an excellent or good overall impression of the ARB and agreed or strongly agreed to the following regarding the ARB hearing process:

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

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

There was a significant increase in the number of respondents who indicated that they would find sales data 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.

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 2023, respondents expressed a slight increase in their satisfaction with the ARB hearing process.

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

2023 was the second tax year for ARBs to adopt hearing procedures that incorporate the Comptroller's Model Hearing Procedures and submit them to the Comptroller's office. More than half of the ARB hearing procedures were correctly adopted which is a significant increase over 2022; however, an increased number of ARBs (20) did not submit procedures.

For the 2023 tax year, 33 LBA requests (416 properties) were received, of which only two were not processed due to insufficient applications.

Appendix 1

Counties with More Than 100 Respondents, 2023

County	Percent of All Responses	Number of Responses
Harris	24.9%	1,823
Bexar	16.2%	1,183
El Paso	10.4%	763
Brazoria	6.6%	484
Fort Bend	4.4%	323
Dallas	2.8%	204
Montgomery	2.4%	176

County	Percent of All Responses	Number of Responses
Burnet	2.0%	150
Collin	2.0%	149
Denton	2.0%	143
Comal	1.6%	114
Bell	1.5%	112
Nueces	1.5%	109
Cameron	1.4%	101

Appendix 2

County Respondent Count, 2023

County	Percent of All Responses	Number of Responses
Anderson	0.2%	11
Andrews	0.0%	2
Aransas	0.5%	21
Archer	0.0%	1
Armstrong	0.1%	3
Atascosa	0.2%	8
Austin	0.0%	2
Bandera	0.1%	3
Bastrop	0.0%	1
Baylor	0.0%	1
Bee	0.1%	6
Bell	2.6%	117
Bexar	1.4%	63
Blanco	0.1%	6
Borden	0.0%	1
Bosque	0.2%	8
Brazoria	5.8%	261
Brazos	0.2%	10

County	Percent of All Responses	Number of Responses
Brewster	0.1%	4
Brown	1.3%	57
Burleson	0.1%	3
Burnet	0.1%	3
Caldwell	0.0%	2
Calhoun	0.0%	1
Cameron	0.4%	20
Camp	0.1%	3
Carson	0.1%	3
Chambers	0.0%	1
Cherokee	0.0%	1
Clay	0.2%	8
Collin	2.9%	131
Colorado	0.1%	6
Comal	2.2%	101
Comanche	0.0%	2
Cooke	0.1%	5
Crosby	0.1%	4

County	Percent of All Responses	Number of Responses
Dallas	4.4%	197
Delta	0.0%	1
Denton	1.5%	67
Dimmit	0.0%	1
Eastland	0.0%	1
Ector	0.0%	1
Edwards	0.0%	2
El Paso	11.5%	519
Ellis	0.3%	15
Erath	0.0%	2
Falls	0.9%	41
Fannin	0.2%	7
Fayette	0.0%	2
Foard	0.0%	1
Fort Bend	8.2%	372
Franklin	0.0%	2
Freestone	0.1%	4
Frio	0.0%	1
Galveston	0.5%	22
Gillespie	0.0%	1
Glasscock	0.0%	1
Gonzales	0.0%	2
Grayson	0.3%	15
Gregg	0.1%	3
Grimes	0.0%	2
Guadalupe	0.6%	28
Hamilton	0.0%	2
Hardin	0.4%	18
Harris	31.8%	1,437
Harrison	0.1%	4
Haskell	0.0%	1
Hays	1.2%	53
Henderson	0.4%	16
Hill	0.1%	4
Hood	0.5%	22
Houston	0.4%	18
Hunt	0.0%	2
Jack	0.0%	1
Jasper	0.0%	1
Jefferson	0.4%	17
Jim Wells	0.0%	1

County	Percent of All Responses	Number of Responses
Johnson	0.1%	6
Jones	0.0%	1
Kaufman	0.7%	32
Kenedy	0.0%	1
Kent	0.0%	1
Kerr	0.1%	3
Lampasas	0.0%	1
Liberty	0.0%	2
Llano	0.0%	2
Lubbock	1.5%	69
Mason	0.0%	1
Matagorda	0.0%	2
Maverick	0.0%	1
McLennan	0.8%	38
Medina	0.0%	2
Menard	0.0%	1
Midland	0.0%	2
Milam	0.1%	4
Montgomery	2.0%	91
Navarro	0.0%	1
Nolan	0.0%	1
Nueces	0.0%	1
Ochiltree	0.0%	2
Orange	0.1%	6
Palo Pinto	0.8%	36
Parker	0.4%	18
Polk	0.0%	1
Rains	0.2%	9
Reeves	0.0%	1
Robertson	0.1%	3
Rockwall	0.8%	34
Runnels	0.0%	2
Sabine	0.1%	4
San Jacinto	0.2%	11
San Patricio	0.2%	11
San Saba	0.2%	10
Sherman	0.0%	1
Smith	0.4%	16
Tarrant	1.7%	79
Taylor	0.1%	3
Terrell	0.0%	1

County	Percent of All Responses	Number of Responses
Travis	0.6%	27
Upshur	0.1%	3
Val Verde	0.0%	1
Victoria	0.1%	3
Walker	0.1%	4
Waller	0.1%	5
Washington	0.3%	13
Webb	0.1%	3
Wharton	0.3%	13

County	Percent of All Responses	Number of Responses
Wheeler	0.2%	8
Wichita	0.4%	17
Wilbarger	0.0%	1
Williamson	2.3%	105
Wilson	0.1%	3
Wise	0.3%	13
Wood	0.1%	6
Zapata	0.0%	1

Appendix 3

Variance of Combined Strongly Agree and Agree Responses, 2019-2023

Conduct	2019	2020	2019-2020 Difference	2021	2020-2021 Difference	2022	2021-2022 Difference	2023	2022-2023 Difference
Courteous	94.6%	84.4%	-10.2%	85.7%	1.3%	79.8%	-5.9%	83.7%	3.9%
Attentive	92.1%	77.8%	-14.3%	79.7%	1.8%	72.7%	-7.0%	77.8%	5.1%
Knowledgeable	84.0%	68.6%	-15.4%	70.7%	2.0%	62.9%	-7.8%	69.4%	6.5%
Organized	91.5%	79.2%	-12.3%	80.1%	0.9%	75.2%	-4.9%	79.8%	4.6%
Fair	76.8%	62.7%	-14.1%	63.1%	0.3%	53.8%	-9.3%	61.9%	8.1%

Appendix 4

ARB Hearing Process and Overall Impression, ARB Hearing Process, 2023

Hearing Process	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures instructive	49.8%	30.1%	7.7%	6.1%	6.3%
Hearing procedures followed	54.5%	27.3%	8.9%	3.4%	5.9%
Service was prompt	50.9%	27.2%	5.8%	7.0%	9.1%
Reasonable time to present evidence	50.3%	26.3%	5.0%	8.3%	10.1%
Evidence considered thoughtfully	46.4%	16.2%	5.0%	9.5%	22.8%
Protest determination stated clearly	54.1%	27.3%	6.8%	4.4%	7.4%

Variance of Combined Strongly Agree and Agree Responses, 2019-2023

Hearing Process	2019	2020	2019-2020 Difference	2021	2020-2021 Difference	2022	2021-2022 Difference	2023	2022-2023 Difference
Hearing procedures instructive	90.0%	79.6%	-10.4%	80.8%	1.2%	75.3%	-5.5%	80.0%	4.7%
Hearing procedures followed	92.6%	81.7%	-10.9%	83.1%	1.4%	77.8%	-5.3%	81.8%	4.0%
Service was prompt	88.0%	77.6%	-10.4%	80.8%	3.2%	74.1%	-6.7%	78.0%	3.9%
Reasonable time to present evidence	89.6%	78.0%	-11.6%	78.3%	0.3%	71.4%	-6.9%	76.6%	5.2%
Evidence considered thoughtfully	77.4%	61.6%	-15.8%	63.5%	1.9%	54.4%	-9.1%	62.7%	8.3%
Protest determination stated clearly	90.7%	80.6%	-10.1%	82.3%	1.7%	78.1%	-4.2%	81.4%	3.3%

Variance of Overall Impression of the ARB, 2019-2023

Response	2019	2020	2019-2020 Difference	2021	2020-2021 Difference	2022	2021-2022 Difference	2023	2022-2023 Difference
Excellent	59.2%	47.8%	-11.4%	49.6%	1.9%	40.7%	-8.9%	49.3%	8.6%
Good	21.5%	16.1%	-5.4%	8.7%	-7.4%	16.5%	7.8%	16.0%	-0.5%
Fair	8.4%	9.6%	1.2%	18.1%	8.5%	11.5%	-6.6%	8.6%	-2.9%
Poor	10.9%	26.5%	15.6%	23.5%	-3.0%	31.2%	7.7%	26.1%	-5.1%

Appendix 5

Number of Comments Received from Taxpayer Liaison Officers by County, 2023

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

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