

Texas Comptroller of Public Accounts

Appraisal Review Board Survey

GENERAL INSTRUCTIONS: This survey is used to gather public comments and suggestions concerning appraisal review boards (ARBs) in compliance with Tax Code Section 5.103(e). It is intended to capture information concerning the performance of ARB panels and full ARBs, but not the results of protest hearings.

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

FILING INSTRUCTIONS: One survey should be completed per hearing conducted by a single ARB panel or the full ARB in a single day, whether concerning one account or several accounts and whether the accounts are related to the same property or not. Persons participating in protest hearings before the same ARB panel or full ARB on several days may complete one survey on each day. Persons participating in multiple protest hearings before different ARB panels are allowed to complete one survey for each panel in a single day.

The survey is administered locally in compliance with the Comptroller's *Appraisal Review Board Survey Implementation Instructions*. If you need assistance completing the survey, please ask the taxpayer liaison officer or the appraisal district's designee.

SECTION 1: Respondent Information

County that the ARB serves _____

Did you have an ARB hearing today? Yes No

If yes, indicate the type of hearing:

- Live (in person)
- Telephone conference call
- Written affidavit (not part of telephone conference call hearing)

I am a (check one):

- Property owner who attended an ARB hearing personally
- Property owner's designated agent or representative who attended an ARB hearing
- Chief appraiser or appraisal district representative
- Member of the public who attended neither an ARB hearing nor an informal meeting with appraisal district staff
- Member of the public who did not attend an ARB hearing, but attended an informal meeting with appraisal district staff

If you are a member of the public who did not attend an ARB hearing, please skip to Section 6.

SECTION 2: Indicate Your Comments About the Conduct of the ARB Members at the Hearing

If you are a member of the public who did not attend an ARB hearing, please skip to Section 6.

	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Courteous	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attentive	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Knowledgeable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Organized	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Your comments reflect the conduct of (select one) The ARB as a whole An individual ARB member

SECTION 3: Indicate Your Comments About the ARB Hearing Process

If you are a member of the public who did not attend an ARB hearing, please skip to Section 6.

	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures were instructive	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hearing procedures were followed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Service was prompt.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Time to present evidence was reasonable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evidence was considered thoughtfully	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Protest determination was stated clearly.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

SECTION 4: Indicate Your Comments About the ARB Hearing

If you are a member of the public who did not attend an ARB hearing, please skip to Section 6.

	Excellent	Good	Fair	Poor
Overall impression of the ARB	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

SECTION 5: Indicate Your Comments About the Protest of the Property Considered in a Hearing

If you are a member of the public who did not attend an ARB hearing, please skip to Section 6.

How often do you protest? First time Every year Once every two to five years

If a protest was determined by the ARB, was the value of the property lowered? Yes No Not a value issue

Did you meet with appraisal district staff in an attempt to agree to an appraised value of your property prior to proceeding to an ARB hearing? Yes No Not a value issue

If you used the appraisal district website to prepare for your hearing, was the information on the website helpful? Yes No Not applicable

Did you present documentation to the ARB at your hearing? Yes No

SECTION 6: Indicate Your Suggestions to Improve the ARB Process

Should a protest filing fee be assessed to fund ARB operations? Yes No

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 meeting? Yes No

Should property owners communicate or meet with appraisal district staff before ARB hearings? Yes No

Should property owners 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)? Yes No

Should all property owners (in addition to residence homeowners) be allowed to file a protest electronically? Yes No

Which is more important (select one)? Having a hearing start on time Having ample time to present your case at a hearing

What information would have been useful to you in deciding whether to protest? Sales data Comparable property information Not applicable

To give individual homeowners an opportunity to present their cases, what is a reasonable amount of time for each party (property owner and appraisal district) to present evidence (select one)? Less than 10 minutes 10-15 minutes More than 15 minutes