

Texas Comptroller of Public Accounts

Appraisal Review Board Survey

Form 50-823

GENERAL INSTRUCTIONS: This survey is used to gather public comments and suggestions concerning appraisal review boards (ARBs) in compliance with Tax Code Section 5.104. 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: Submit survey response to the Comptroller's Property Tax Assistance Division (PTAD) in one of these ways:

- **Electronic:** Use the designated computer at the appraisal district office (as those responses are collected directly by PTAD) or through surveymonkey.com/r/surveyarb and in Spanish at surveymonkey.com/r/Spanishsurveyarb.
- **Paper:** Paper copies may be delivered to PTAD in person at the Lyndon B. Johnson (LBJ) State Office Building, 111 East 17th Street, Austin, TX 78701, or by mail at P.O. Box 13528, Austin, Texas 78711-3528.
- **Email:** Scan and email to PTAD at ptad.communications@cpa.texas.gov.

One survey should be completed per hearing conducted by a single-member 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.

SECTION 1: Respondent Information

County that the ARB serves _____

Date of your ARB hearing: _____
(mm/dd/yyyy)

ARB Panel Type:

- ☐ Single-member panel
- ☐ Full panel
- ☐ Special panel (for counties with a population of 1.2 million or more)

Indicate the type of hearing:

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

I am a (check one):

- ☐ Property owner
- ☐ Property owner's authorized representative
- ☐ Chief appraiser or appraisal district representative

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

	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

	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"/>
ARB Survey was mentioned (at or before the hearing).....	<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

	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

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 property's value lowered? ☐ Yes ☐ No ☐ Not a value issue

Did you meet with appraisal district staff in an attempt to agree to an appraised value 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 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

SECTION 7: Additional Comments (250 character limit)