

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 or lessee
- ☐ 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? | <input type="checkbox"/> First time | <input type="checkbox"/> Every year | <input type="checkbox"/> Once every two to five years |
| If a protest was determined by the ARB, was the property's value lowered? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> 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? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Not a value issue |
| If you used the appraisal district website to prepare for your hearing, was the information on the website helpful? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Not applicable |
| Did you present documentation to the ARB at your hearing? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |

SECTION 6: Indicate Your Suggestions to Improve the ARB Process

| | | | |
|--|---|--|---|
| Should property owners communicate or meet with appraisal district staff before ARB hearings? | <input type="checkbox"/> Yes | <input type="checkbox"/> 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)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| Should all property owners (in addition to residence homeowners) be allowed to file a protest electronically? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| Which is more important (<i>select one</i>)? | <input type="checkbox"/> Having a hearing start on time | <input type="checkbox"/> Having ample time to present your case at a hearing | |
| What information would have been useful to you in deciding whether to protest? | <input type="checkbox"/> Sales data | <input type="checkbox"/> Comparable property information | <input type="checkbox"/> 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 (<i>select one</i>)? | <input type="checkbox"/> Less than 10 minutes | <input type="checkbox"/> 10-15 minutes | <input type="checkbox"/> More than 15 minutes |

SECTION 7: Additional Comments (250 character limit)