

Instructions for Taxpayer Liaison Officers or Appraisal District Designees

In compliance with Tax Code Section 5.104, the Texas Comptroller of Public Accounts provides a survey as a reasonable opportunity for the following persons who attended appraisal review board (ARB) hearings to offer comments and suggestions concerning the ARB:

- property owners whose property is the subject of the protest;
- property owner designated agents; or
- appraisal district designated representatives.

The survey is intended to capture information concerning the performance of ARB panels and full ARBs, but not the results of protest hearings. 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 Comptroller's office does not have jurisdiction to intervene in local tax matters or take direct action on any comment or suggestion submitted.

SECTION 1: ARB Survey

Please adhere to the following instructions when providing and collecting the surveys.

- Appraisal districts must notify each property owner or designated agent of their entitlement to complete and submit the survey; how they may submit the survey to the Comptroller's office (including the survey URL); and where to obtain a paper copy of the survey and instructions for completing it.
- The appraisal district's notice must be provided at or before the first hearing on a protest or motion to correct the appraisal roll and with each order determining a motion or protest under Tax Code Section 25.25 or 41.47.
- Appraisal districts must make paper copies of the survey available at the appraisal district offices.
- Survey respondents may submit the surveys directly to the Comptroller's Property Tax Assistance Division (PTAD) and are no longer required to complete surveys at the appraisal district office.
 - **Electronic Responses:** Survey respondents may elect to complete the Comptroller's survey electronically at the appraisal district office at a designated computer as those responses are collected directly by PTAD or through the URL listed on the ARB survey form: surveymonkey.com/r/surveyarb
 - **Paper Responses:** Paper copies of the survey with responses may be delivered to PTAD in person or by mail at 1711 San Jacinto, 3rd Floor, Austin, Texas 78701.
 - **Email Responses:** Paper surveys with responses may be emailed to PTAD at ptad.communications@cpa.texas.gov.
- The Comptroller's flyer inviting persons to complete the survey shall be posted in prominent places in hearing rooms and the appraisal district office. A copy of the flyer shall be placed on each table in each hearing room.
- The survey and instructions shall be posted in prominent places in hearing rooms and the appraisal district office.
- The taxpayer liaison officer or an appraisal district staff designee shall be available to assist persons requiring help answering the survey.

SECTION 2: Other Comments Received

In compliance with Tax Code Section 6.052(a), taxpayer liaison officers in counties of more than 120,000 population (as defined by the 2010 U.S. Census) shall submit to the Comptroller's office a list of verbatim comments and suggestions received from property owners, agents, or chief appraisers about the model ARB hearing procedures or any other matter related to the fairness and efficiency of the ARB.

Comments and suggestions received pertaining to these matters only should be submitted electronically in the appropriate Excel spreadsheet format no later than Dec. 31 of each year.

Questions regarding these instructions should be directed to the Comptroller's Property Tax Assistance Division by email at ptad.communications@cpa.texas.gov.