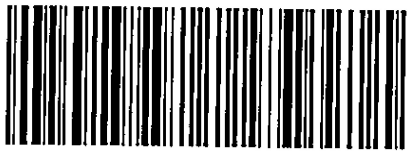
TITUS COUNTY APPRAISAL DISTRICT
PO BOX 528
MOUNT PLEASANT, TX 75456



9314 8699 0430 0151 9454 45

RETURN RECEIPT (ELECTRONIC)



WAL-MART STORES EAST INC
PO BOX 8050 MS 0555
BENTONVILLE, AR 72716-8050

Reference Number: 20117 ORDER/TOPLINE

TA-775
(12-16/3)

NOTICE OF FINAL ORDER WITH FORM FOR NOTICE OF APPEAL

Appraisal Review Board for:
Titus County Appraisal District
2404 W. Ferguson
PO Box 528
Mount Pleasant, TX 75456-0528

Account #: 08888-53300-50093
Case #: 2026-1826
Prop ID: 20117
Legal Desc: FF&E & INVENTORY

14186
WAL-MART STORES EAST INC
PO BOX 8050 MS 0555

BENTONVILLE, AR 72716-8050

Date: 06/26/26

NOTICE OF FINAL ORDER

THE APPRAISAL REVIEW BOARD HAS MADE A FINAL DECISION ON YOUR PROTEST. A COPY OF THE ORDER DETERMINING THE PROTEST IS ENCLOSED WITH THIS NOTICE.

YOU HAVE A RIGHT TO APPEAL THIS ORDER TO THE DISTRICT COURT. IF YOU WANT TO APPEAL AND HAVE QUESTIONS, YOU SHOULD CONSULT AN ATTORNEY. PLEASE SEE THE FULL NOTICE OF FINAL ORDER ON PAGE 3 FOR GROUNDS FOR APPEAL AND FILING A PETITION. IF YOU DO APPEAL AND YOUR CASE IS PENDING, YOU MUST PAY THE AMOUNT OF TAXES NOT IN DISPUTE OR THE AMOUNT OF TAXES DUE ON THE PROPERTY UNDER THE ARB ORDER, WHICHEVER IS LOWER, TO EACH TAXING UNIT BEFORE TAXES FOR THE YEAR BECOME DELINQUENT.

You can use this form if you wish to appeal the above order.

Mail To: Chief Appraiser
Titus County Appraisal District
2404 W. Ferguson
Mount Pleasant, TX 75456-0528

From:

WAL-MART STORES EAST INC PO BOX 8050 MS 0555

BENTONVILLE, AR 72716-8050

NOTICE OF APPEAL OF APPRAISAL REVIEW BOARD ORDER*

This is formal notice that I intend to appeal the order of the Appraisal Review Board in

Case No.: 2026-1826 Prop ID: 20117 Account #: 08888-53300-50093

Return address if different from above:

sign here .....

Date: .....

*Required to be filed by a protesting party who is not the property owner, Tax Code Section 42.06.

TA-221
(11-16/14)

ORDER DETERMINING PROTEST

Appraisal Review Board for:
Titus County Appraisal District
2404 W. Ferguson
PO Box 528
Mount Pleasant, TX 75456-0528

Account #: 08888-53300-50093
Case #: 2026-1826
Prop ID: 20117
Legal Desc: FF&E & INVENTORY

14186
WAL-MART STORES EAST INC
PO BOX 8050 MS 0555

BENTONVILLE, AR 72716-8050

Appraisal Review Board
Titus County Appraisal District

ORDER DETERMINING PROTEST

On June 26, 2026, the Appraisal Review Board of Titus County, Texas, heard the protest of WAL-MART STORES EAST INC concerning the appraisal records for tax year 2026.

The Board delivered proper notice of the date, time, and place of the hearing. The property owner or agent and the chief appraiser of the appraisal district were given the opportunity to testify and to present evidence. After considering the evidence and arguments presented at the hearing, the Board has determined that the protest concerned the following action(s) permitted by Section 41.41(a), Tax Code:

Q01 (Incorrect appraised (market) value.)

Q02 (Value is unequal compared with other properties.)

Based on the evidence, the ARB makes the following determination(s):

The appraisal records are correct and should not be changed.

Appraiser Assigned Value:	$7,170,155
ARB Assigned Market:	$
ARB Assigned Equity:	$

If an ARB determination is not shown for a protested issue, it was withdrawn before or during the protest hearing.

The Appraisal Review Board therefore ORDERS that:

The chief appraiser shall make no change to the appraisal records concerning this property and the values shall remain as follows:

	ARB Submitted**	Final Values*
PERSONAL PROPERTY VALUE:	7385896	7170155
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$

*If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.
** as shown in the appraisal records submitted to the board by the chief appraiser under Section 25.22 or 25.23

TA-222
(6-19/16)

NOTICE OF FINAL ORDER

Notice of Final Order

A PROPERTY OWNER HAS A RIGHT TO APPEAL IN DISTRICT COURT AN APPRAISAL REVIEW BOARD ORDER DETERMINING A PROTEST AS PROVIDED BY TEXAS TAX CODE CHAPTER 42. TO APPEAL SUCH AN ORDER TO DISTRICT COURT, A PARTY MUST FILE A PETITION FOR REVIEW WITH THE DISTRICT COURT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE THAT A FINAL ORDER HAS BEEN ENTERED FROM WHICH AN APPEAL MAY BE HAD OR AT ANY TIME AFTER THE HEARING BUT BEFORE THE 60-DAY DEADLINE. A PROPERTY OWNER ALSO HAS A RIGHT TO APPEAL IN DISTRICT COURT A DETERMINATION OF AN APPRAISAL REVIEW BOARD ON A MOTION FILED UNDER TAX CODE SECTION 25.25, TEXAS TAX CODE. THE LAW PROVIDES THAT TO FILE SUIT TO COMPEL AN APPRAISAL REVIEW BOARD TO ORDER A CHANGE IN THE APPRAISAL ROLL UNDER TAX CODE SECTION 25.25, A PARTY MUST FILE SUIT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE OF THE APPRAISAL REVIEW BOARD'S DETERMINATION OF A MOTION UNDER TAX CODE SECTION 25.25 OR A DETERMINATION THAT THE PROPERTY OWNER HAS FAILED TO COMPLY WITH THE PRE-PAYMENT REQUIREMENTS. FAILURE TO TIMELY FILE A PETITION BARS AN APPEAL TO DISTRICT COURT.
A PARTY OTHER THAN A PROPERTY OWNER, IN ORDER TO EXERCISE THE PARTY'S RIGHT TO APPEAL AN ORDER OF AN APPRAISAL REVIEW BOARD, MUST FILE A WRITTEN NOTICE OF APPEAL WITHIN 15 DAYS AFTER THE DATE THE PARTY RECEIVES THIS NOTICE OR, IN THE CASE OF A TAXING UNIT, WITHIN 15 DAYS AFTER THE DATE THE TAXING UNIT RECEIVES NOTICE PURSUANT TO SECTION 41.07, TEXAS TAX CODE.

For more information regarding appeal to district court, you should consult Tax Code, Chapter 42 and the clerk of the court. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, a property owner may appeal through regular binding arbitration an appraisal review board order determining a protest filed under Tax Code Section 41.41(a)(1) or (2) concerning a property's appraised or market value if:

(1) the property qualifies as the owner's residence homestead under Section 11.13 of the Texas Tax Code; or
(2) the property's appraised or market value, as applicable, as determined by the order is $5 million or less.

To appeal an appraisal review board order through regular binding arbitration, a property owner must file with the Comptroller's office not later than the 60th day after the date the property owner receives notice of the order:

(1) a completed request for regular binding arbitration in the online Property Tax Arbitration System or, for property owners not represented by agents, not the paper request form, a copy of which is enclosed with this notice; and
(2) an applicable arbitration deposit made via credit card or ACH, if filed in the online in the Property Tax Arbitration System, or by check or money order, if filed by paper payable to the Comptroller in the amount provided under Tax Code Chapter 41A.

For more information regarding appeal through regular binding arbitration, you should consult Texas Tax Code, Chapter 41A and Comptroller Rule 9.4201-9.4240 and 9.4240-9.4247. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, certain property owners may appeal to the State Office of Administrative Hearings (SOAH) an appraisal review board order determining a protest concerning a property's appraised or market value of property brought under Tax Code Section 41.41(a)(1) or (2) of the Texas Tax Code if the appraised or market value, as applicable, of the property that was the subject of the protest, as determined by the appraisal review board order, is more than $1 million.

To appeal an appraisal review board order to SOAH, a property owner must file with the chief appraiser of the appraisal district not later than the 30th day after the date the property owner receives notice of the order:

(1) a completed notice of appeal to SOAH, a copy of which is enclosed with this notice; and

(2) not later than the 90th day after the date the property owner receives the notice of order a deposit of $1,500 made payable to SOAH must be filed with the appraisal district.

For more information regarding appeal to SOAH, you should consult Texas Government Code, Chapter 2003 and related SOAH rules. If you need legal advice, you should consult an attorney.

It is important to note that the pendency of an appeal, whether to district court, through binding arbitration, or to SOAH, does not affect the delinquency date for the taxes on the property subject to the appeal. For more specific information, consult the applicable statutes and rules.

Linda Hughes

Chairman, Appraisal Review Board

Signed on June 26, 2026

TITUS COUNTY APPRAISAL DISTRICT

SHIRLEY DICKERSON, CHIEF APPRAISER
P.O BOX 528 2404 W. FERGUSON
MT. PLEASANT, TX 75456
(903) 572-7939 FAX (903) 572-5147

WAL-MART STORES EAST INC
PO BOX 8050 MS 0555
BENTONVILLE AR 72716-8050

FF&E & INVENTORY

Agreed Order Determining Protest for 2026

TITUS CAD PID: 20117

The Titus County Appraisal District and the below signed property owner/agent/attorney agree that the above-described property shall be given the appraised (market) value for the 2026 appraisal year as shown below:

AGREED VALUE: 7,170,155

This joint motion is being filed under Texas property tax code section 41.47 (f). It states that the parties have agreed to disposition of the property owners request, and it requests the entry of an agreed order. The parties have waived their right to a hearing on the protest and on the joint motion. Any grounds not indicated by the property owner above are withdrawn by the property owner or authorized agent on their behalf. After considering the joint motion, the ARB, acting through its chair, has determined that the joint motion should be granted. The Titus County Appraisal District is hereby ordered to change the appraisal records and other records as necessary to reflect the agreed value as set out above. If the changes to the appraisal records are ordered due to a determination of excessive appraisal or market value and also a determination of unequal appraisal, the agreed value stated above represents the lower of the two determinations. All relief requested in the property owners notice of protest is in this agreed order and not granted if the agreed order is denied. The agreed order may be appealed in any manner allowed by the Texas Property Tax Code.

AGREED Shirley Dickerson
Titus CAD representative

Kohner Bryan
Property owner/ agent/ attorney

06/26/26

Notice of Final Order of Appraisal Review Board

Form 50-222

TITUS	PO BOX 528	MOUNT PLEASANT, TX 75456
County of Appraisal Review Board	Appraisal District Mailing Address	City, State, ZIP Code
Property Owner Name	Property Owner's Mailing Address	City, State, ZIP Code
Case Number		Property Account Number
Property Legal Description		

A PROPERTY OWNER HAS A RIGHT TO APPEAL IN DISTRICT COURT AN APPRAISAL REVIEW BOARD ORDER DETERMINING A PROTEST AS PROVIDED BY TEXAS TAX CODE CHAPTER 42. TO APPEAL SUCH AN ORDER TO DISTRICT COURT, A PARTY MUST FILE A PETITION FOR REVIEW WITH THE DISTRICT COURT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE THAT A FINAL ORDER HAS BEEN ENTERED FROM WHICH AN APPEAL MAY BE HAD OR AT ANY TIME AFTER THE HEARING BUT BEFORE THE 60-DAY DEADLINE. A PROPERTY OWNER ALSO HAS A RIGHT TO APPEAL IN DISTRICT COURT A DETERMINATION OF AN APPRAISAL REVIEW BOARD ON A MOTION FILED UNDER TAX CODE SECTION 25.25. THE LAW PROVIDES THAT TO FILE SUIT TO COMPEL AN APPRAISAL REVIEW BOARD TO ORDER A CHANGE IN THE APPRAISAL ROLL UNDER TAX CODE SECTION 25.25, A PARTY MUST FILE SUIT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE OF THE APPRAISAL REVIEW BOARD'S DETERMINATION OF A MOTION UNDER TAX CODE SECTION 25.25 OR A DETERMINATION THAT THE PROPERTY OWNER HAS FAILED TO COMPLY WITH THE PRE-PAYMENT REQUIREMENTS. FAILURE TO TIMELY FILE A PETITION BARS AN APPEAL TO DISTRICT COURT.

A PARTY OTHER THAN A PROPERTY OWNER, IN ORDER TO EXERCISE THE PARTY'S RIGHT TO APPEAL AN ORDER OF AN APPRAISAL REVIEW BOARD, MUST FILE A WRITTEN NOTICE OF APPEAL WITHIN 15 DAYS AFTER THE DATE THE PARTY RECEIVES THIS NOTICE OR, IN THE CASE OF A TAXING UNIT, WITHIN 15 DAYS AFTER THE DATE THE TAXING UNIT RECEIVES NOTICE PURSUANT TO TAX CODE SECTION 41.07.

For more information regarding appeal to district court, you should consult Tax Code Chapter 42 and the clerk of the court. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, a property owner may appeal through regular binding arbitration an appraisal review board order determining a protest filed under Tax Code Section 41.41(a)(1) or (2) concerning a property's appraised or market value if:

(1) the property qualifies as the owner's residence homestead under Tax Code Section 11.13; or
(2) the property's appraised or market value, as applicable, as determined by the order is $5 million or less.

To appeal an appraisal review board order through regular binding arbitration, a property owner must file with the Comptroller's office not later than the 60th day after the date the property owner receives notice of the order:

(1) a completed request for regular binding arbitration in the online Property Tax Arbitration System or, for property owners not represented by agents, on the paper request form, a copy of which is enclosed with this notice; and
(2) an applicable arbitration deposit made via credit card or ACH, if filed in the online Property Tax Arbitration System, or by check or money order, if filed by paper payable to the Comptroller in the amount provided under Tax Code Chapter 41A.

For more information regarding appeal through regular binding arbitration, you should consult Texas Tax Code Chapter 41A and Comptroller Rules 9.4201 - 9.4213 and 9.4240 - 9.4247. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, certain property owners may appeal to the State Office of Administrative Hearings (SOAH) an appraisal review board order determining a protest concerning a property's appraised or market value brought under Tax Code Section 41.41(a)(1) or (2) if the property's appraised or market value, as applicable, that was the subject of the protest, as determined by the appraisal review board order, is more than $1 million.

To appeal an appraisal review board order to SOAH, a property owner must file with the chief appraiser of the appraisal district not later than the 30th day after the date the property owner receives notice of the order:

(1) a completed notice of appeal to SOAH, a copy of which is enclosed with this notice; and
(2) not later than the 90th day after the date the property owner receives the notice of order a deposit of $1,500 made payable to SOAH must be filed with the appraisal district.

For more information regarding appeal to SOAH, you should consult Government Code Chapter 2003 and related SOAH rules. If you need legal advice, you should consult an attorney.

It is important to note that the pendency of an appeal, whether to district court, through binding arbitration or to SOAH, does not affect the delinquency date for the taxes on the property subject to the appeal. For more specific information, consult the applicable statutes and rules.

Property Owner Request for Regular Binding Arbitration (RBA)

GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

File RBA requests online at www.texas.gov/propertytaxarbitration

- Pay deposits online with credit card or electronic check
- Faster processing, transparency and email status notifications

Are you an agent or working with an agent?

By rule, all agents must file RBA requests online at www.texas.gov/propertytaxarbitration

INSTRUCTIONS

Do not complete and mail this form without first carefully reading these instructions, Tax Code Chapter 41A and Comptroller Rules relating to RBA.

Purpose of form: If working with an agent, property owners must file online at www.texas.gov/propertytaxarbiration. Property owners may use this form to file a request for RBA to appeal an appraisal review board (ARB) order of determination. As an alternative to filing an appeal in district court, a property owner is entitled to appeal through RBA an ARB order that determines a protest concerning the appraised or market value of property if:

(1) the property has a residence homestead exemption under Tax Code Section 11.13, or the appraised or market value of the property as determined by the ARB order of determination is $5 million or less; and

(2) the protest was filed under Tax Code Section 41.41(a)(1) (appraised or market value) or Tax Code Section 41.41(a)(2) (unequal appraisal).

When and what to file: A property owner must file an RBA request with the **Comptroller's office** not later than the 60th day after the date the property owner receives the notice of the final ARB order.

You must type or print in black ink so the form information can be scanned into Comptroller systems. Please submit:

(1) a completed RBA request using pages 1 and 2 of this form;

(2) a check or money order payable to the Texas Comptroller of Public Accounts for the deposit in the required amount shown below; and

(3) a copy of the ARB order determining the protest for each property subject to the RBA request.

Required Deposit for RBA: Each RBA request must include a deposit. The RBA deposit may only be used to pay for the arbitrator's fee and the Comptroller's $50 administrative fee. The deposit, minus the Comptroller's fee, will be refunded to the property owner or designated refund recipient if the arbitrator determines a value that is nearer to the property owner's opinion of value submitted on this request form than to the value determined by the ARB.

Any refund to a property owner or designated refund recipient is subject to the provisions of Government Code Section 403.055 and related statutory provisions and rules. To receive deposit refunds, the federal Social Security Number (SSN) or federal Individual Taxpayer Identification Number (ITIN) for an individual payee or a Federal Employer Identification Number (FEIN) for a business payee authorized to receive refunds is required.

Type of Property and Exemption Status	Appraised/Market Value Listed on ARB Order	Deposit Amount
Residence Homestead Exemption	$500,000 or less	$450
Residence Homestead Exemption	More than $500,000*	$500
No Residence Homestead Exemption	$1 million or less	$500
No Residence Homestead Exemption	More than $1 million but not more than $2 million	$800
No Residence Homestead Exemption	More than $2 million but not more than $3 million	$1,050
No Residence Homestead Exemption	More than $3 million but not more than $5 million	$1,550

***Properties valued at more than $5 million:** To arbitrate a property valued at more than $5 million by the ARB, the property must qualify as the property owner's residence homestead under Tax Code Section 11.13.

Arbitrating contiguous properties: A single property owner may arbitrate more than one tract of land for a single deposit, provided they are contiguous to one another (touching or sharing a common boundary).

The deposit amount required for arbitration of contiguous tracts of land is based on the one tract that would require the largest deposit if filed separately, using the chart above. If requesting to arbitrate contiguous properties, select yes for question 14 and attach a separate page 2 of Form AP-219 for each property to be arbitrated as well as the related ARB order for each property. An individual opinion of value must be provided for each contiguous property. The total value of all the tracts combined is used to determine who pays the arbitrator's fee for contiguous requests.

Owner Responsibilities: Expenses incurred by the property owner in preparing for and attending the arbitration are the owner's responsibility. A property owner who fails to strictly comply with legal requirements waives the property owner's right to request RBA. A property owner who appeals to district court an ARB order determining a protest concerning appraised or market value for the same property for the same tax year waives the owner's right to request RBA. Owners should retain a copy of this request form and the deposit for your records.

Arbitrator Responsibilities: An arbitrator must dismiss any pending RBA proceeding if the property owner's rights are waived. The deposit may not be refunded for an RBA dismissed under this circumstance.

The property taxes on the subject property must not be delinquent. Taxes are not delinquent if all amounts due for prior tax years have been paid and the undisputed tax amount for the tax year at issue was paid before the statutory delinquency date or if the tax collection was deferred under Tax Code Section 33.06 or 33.065. If taxes are delinquent, the RBA will be dismissed with prejudice, and the property owner's deposit will be refunded less the Comptroller's $50 administrative fee.

Where to file: File this form, the required deposit and ARB Orders for each property with the Comptroller's office at:

Comptroller of Public Accounts
Attn: Regular Binding Arbitration
111 E. 17th St. 4th floor
Austin, TX 78701

For assistance: Find additional information online at www.texas.gov/propertytaxarbitration. Contact the Texas Comptroller's Arbitration team at 800-252-9121 or ptad.arbitration@cpa.texas.gov.

Laws: Tax Code Chapter 41A - https://statutes.capitol.texas.gov/Docs/TX/htm/TX.41A.htm
Comptroller Rules related to RBA - https://texreg.sos.state.tx.us/public/readtac$ext.ViewTAC?tac_view=5&ti=34&pt=1&ch=9&sch=K&rl=Y

You have certain rights under Government Code Chapters 552 and 559 to review, request and correct information we have on file about you. Contact us at the email address or phone number listed in these instructions.

AP-219-3 (Rev.7-24/20)

Property Owner Request for Regular Binding Arbitration (RBA)

• *Type or print in black ink.*

■ T-CODE **51040** ■ DEPOSIT AMOUNT _____.00 ■ POSTMARK DATE _____

File RBA requests online at www.texas.gov/propertytaxarbitration

- Pay deposits online with credit card or electronic check
- Faster processing, transparency and email status notifications

STOP

Are you an agent or working with an agent?

By rule, all agents must file RBA requests online at www.texas.gov/propertytaxarbitration

All fields are REQUIRED unless indicated as optional. Any missing information may result in processing delays. Completely darken each box to indicate your selections.

PROPERTY OWNER INFORMATION — Individual

-- If property is owned by an Organization, skip to question 3 --

1.■ _____ (Owner's First Name) _____ (M.I.) _____ (Owner's Last Name) _____ (Suffix)

2.■ Owner's SSN/ITIN: ..... ___ — ___ — ___
(An SSN or ITIN is required to set up the payee account for the person who will receive the potential deposit refund)
OR
■ Comptroller-issued Texas Identification Number *(TIN)*: ..... _____

PROPERTY OWNER INFORMATION — Organization

-- If property is owned by an Individual, skip to question 5 --

3.■ _____
Organization Name *(Corporation, Partnership, or other organization that owns the property)*

4.■ Organization's FEIN: ..... ___ — _____
(Required to set up the payee account for the potential deposit refund)
OR
■ Comptroller-issued Texas Identification Number *(TIN)*: ..... _____

REQUEST CONTACT INFORMATION

Enter contact information below for the Property Owner or the owner's authorized representative for this arbitration request. This contact will receive ALL written communications from the Arbitrator assigned to the request, the appraisal district or the Comptroller's office.

5.■ Primary contact *(select one)*: ☐ Property Owner *(skip to question 7)* ☐ Owner's Power of Attorney ☐ Organization Representative

6.■ _____ (First Name) _____ (Last Name)

7.■ Phone Number ___ — ___ — ____ Phone Ext *(optional)* _____

8.■ Email Address *(optional but recommended for email status notifications)* _____
Your email address is confidential according to Government Code Section 552.137; however, by providing the email address here, you consent to its release under the Public Information Act.

MAILING ADDRESS

9.■ _____ (Street Address)

_____ (City) _____ (State *(or Province)*) _____ (Zip Code *(or Postal Code)*) _____ (Zip Plus-4 *(optional)*)

_____ (County) _____ (Country *(if outside the US)*)

REQUEST DETAILS

10.■ County that issued the ARB Order: _____

11.■ Tax Year on the ARB Order: _____

12.■ Would you prefer the Comptroller's office initially appoint an arbitrator who resides *(select one)*:
☐ In the same county ☐ In a different county

13.■ Arbitration hearing type preference *(select one)*:
☐ In person only ☐ By teleconference only ☐ Either and Arbitrator may decide

14.■ Are you requesting arbitration for contiguous tracts of land?
☐ No ☐ Yes *(create copies of next page and complete for each property)*

Comptroller of Public Accounts FORM AP-219-4 (Rev.7-24/20)

Property Owner Request for Regular Binding Arbitration (RBA)

• *Type or print in black ink.*

AP21940W072420

■ T-CODE **51040**

Make a copy of this page for each property you are requesting RBA and attach a copy of each ARB order determining protest. All fields are REQUIRED unless indicated as optional. Any missing information may result in delays. Completely darken each box to indicate your selections.

PROPERTY INFORMATION *(as shown on ARB order of determination)*

15.■ Property Account Number: _____

16.■ Property Address/Legal Description _____

17.■ Type of property being appealed *(select one)*:

- ☐ Residential
- ☐ Land
- ☐ Commercial
- ☐ Business personal property
- ☐ Agricultural
- ☐ Minerals

18.■ Do the appraisal district records indicate this property has a Residence Homestead exemption?

- ☐ Yes
- ☐ No

19.■ Was a protest hearing held and an ARB order issued for this property?

- ☐ Yes. Date of Protest hearing: _____
- ☐ No protest held ***(STOP, not eligible for RBA)***

20.■ Type of value being appealed *(select one)*:

- ☐ Market value
- ☐ Ag/Timber productivity value

21.■ Owner opinion of TOTAL property value ***(Whole dollars only)***: $ _____

22.■ Value determined by the ARB order for this property ***(Whole dollars only)***: $ _____

23.■ I am appealing the value of my property for the following reasons *(select all that apply for this property)*:

- ☐ The property could not sell for the amount of value shown on the appraisal roll.
- ☐ The property is unequally appraised.
- ☐ The property has hidden damages or flaws that were not considered in the appraised value.
- ☐ The methodology used by the appraisal district was inappropriate.
- ☐ Evidence presented to the ARB was not fully considered.
- ☐ The appraisal district did not correctly calculate the value limitation for residence homesteads.
- ☐ The productivity value of the land or the special appraisal of the property allowed by law was not calculated correctly.

CERTIFICATIONS

24.
- ☐ I certify that I am the property owner or individual authorized to file this request for RBA
- ☐ I certify that I filed for a protest with the appraisal district and received an ARB Order for each property filed in this request
- ☐ I understand that I must pay a deposit fee and have attached one CHECK or MONEY ORDER payable to the Texas Comptroller of Public Accounts for the required deposit amount.
- ☐ I understand I may lose my deposit if I fail to comply with the statutory requirements and deadlines outlined in Tax Code Chapter 41A.
- ☐ I understand that if I make a false statement on this form I could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

Page 1 and 2 of this form, the ARB Order for each property, and the check or money order for the required deposit must be filed with the Comptroller's office. By signing this form, I certify that I am the property owner or individual authorized to file this request for binding arbitration.

sign here ▶ _____ Owner signature

_____ Type or print owner name

_____ Request Date

Texas Comptroller of Public Accounts
Appraisal Review Board Survey

Form 50-823

Reset Print

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

TITUS

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	☐	☐	☐	☐	☐
Attentive	☐	☐	☐	☐	☐
Knowledgeable	☐	☐	☐	☐	☐
Organized	☐	☐	☐	☐	☐
Fair	☐	☐	☐	☐	☐

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	☐	☐	☐	☐	☐
Hearing procedures were followed	☐	☐	☐	☐	☐
Service was prompt	☐	☐	☐	☐	☐
ARB Survey was mentioned (at or before the hearing)	☐	☐	☐	☐	☐
Time to present evidence was reasonable	☐	☐	☐	☐	☐
Evidence was considered thoughtfully	☐	☐	☐	☐	☐
Protest determination was stated clearly	☐	☐	☐	☐	☐

SECTION 4: Indicate Your Comments About the ARB Hearing

	Excellent	Good	Fair	Poor
Overall impression of the ARB	☐	☐	☐	☐

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)*