



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/propertytaxarbitration. 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](https://texreg.sos.state.tx.us/public/readtac$ext.ViewTAC?tac_view=5&ti=34&pt=1&ch=9&sch=K&rl=Y)

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• Type or print in black ink.



T-CODE **51040** DEPOSIT AMOUNT . 0 0 POSTMARK DATE _____

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

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)*

Property Owner Request for Regular Binding Arbitration (RBA)

• Type or print in black ink.



■ 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.



Owner signature _____

Type or print owner name _____

Request Date _____



State Office of Administrative Hearings

P.O. Box 13025, Austin, Texas 78711-3025
Phone 512.475.4993 | Fax 512.322.2061

NOTICE OF APPEAL BY PROPERTY OWNER

Property Owner Name:	
Subject Property Address:	
Property Owner Address:	
Property Owner Phone Number:	
Property Owner Email:	
Property Owner Fax Number:	
County Appraisal Board Location:	
Board Determined Value:	
Property Owner Value:	
Statement of Reason:	
Statutory Grounds for Appeal:	<input type="checkbox"/> Excess Appraised or Market Value <input type="checkbox"/> Unequal Appraisal
Length of Hearing:	
Primary Representation:	<input type="checkbox"/> Attorney <input type="checkbox"/> Accountant <input type="checkbox"/> Consultant <input type="checkbox"/> Self <input type="checkbox"/> Other
Representative Name:	
Representative Address:	
Representative Phone Number:	
Representative Email:	
Representative Fax Number:	
Deposit Included:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Copy of Final Appraisal Review Board Order Included:	<input type="checkbox"/> Yes <input type="checkbox"/> No

Property Owner Signature

Date

NOTICE OF APPEAL BY PROPERTY OWNER FORM INSTRUCTIONS

Appeal to the State Office of the Administrative Hearings: A property owner who disagrees with an order of an Appraisal Review Board may appeal the order to the State Office of Administrative Hearings for a hearing before an administrative law judge if the value of the subject property as determined by the Appraisal Review Board is more than one million dollars. To appeal an Appraisal Review Board Order, the property owner must complete this Notice of Appeal within thirty days after receipt of the Appraisal Review Board Order. **A \$1,500 deposit, payable to the State Office of Administrative Hearings, is required. The deposit includes a \$300 filing fee. The deposit must be filed with the chief appraiser within 90 days after you receive notice of the Appraisal Review Board Order.** The property owner may also be required to pay the costs of the appeal.

Filing the Appeal: The completed Notice of Appeal and the deposit must be filed with the chief appraiser of the county in which the property is located. The chief appraiser will forward the Notice of Appeal and deposit with the State Office of Administrative Hearings.

Costs of Appeal: The administrative law judge will issue a determination of the appraised or market value of the subject property after the hearing. If the judge's determination of the value is nearer to the value stated in this Notice of Appeal than to the value determined by the Appraisal Review Board in its order, the deposit, including the filing fee, will be refunded and the Appraisal District will pay all the costs of the appeal. If the judge's determination of the value is nearer to the value determined by the Appraisal Review Board, the State Office of Administrative Hearings will retain the deposit, and the property owner will also be required to pay any costs of appeal that are in excess of \$1,500. Such costs include the judge's time at the rate of \$100 per hour, travel expenses, postage, long distance telephone charges, any court reporter and transcript charges, and other similar expenses.

Field Instructions:

1. **Property Owner Name:** Please list the name of the owner of the subject property.
2. **Subject Property Address:** Please list the address or legal description of the subject property.
3. **Property Owner Address:** Please list the address of the owner of the subject property if different from the subject property address. If the same, leave blank.
4. **Property Owner Phone Number:** Please list the phone number of the propertyowner.
5. **Property Owner Email:** Please list the email address of the propertyowner.
6. **Property Owner Fax Number:** Please list the fax number, if available, of the propertyowner.
7. **County Appraisal Review Board:** Please list the county in which the Appraisal Review Board is located.
8. **Board Determined Value:** Please list the appraised or market value of the subject property as determined by the Appraisal Review Board in their order.
9. **Property Owner Value:** Please list the appraised or market value of the subject property as determined by the property owner.
10. **Statement of Reason:** Briefly state the reason(s) it is believed the value determined by the Appraisal Review Board is incorrect and the reasons the property owner value is. Additional information may be attached to this Notice of Appeal.
11. **Statutory Grounds for Appeal:** Please select
 - a. Excess Appraised or Market Value
 - b. Unequal Appraisal

12. **Length of Hearing:** If more than 1 1/2 hours is needed to present the case, please list the total time needed. Additional time is subject to approval by the administrative law judge.
13. **Primary Representation:** Please select
 - a. Attorney
 - b. Accountant
 - c. Consultant
 - d. Self
 - e. Other
14. **Representative Name:** Please list the name of the representative, if the representative is not the property owner.
15. **Representative Address:** Please list the address of the representative, if the representative is not the property owner.
16. **Representative Phone Number:** Please list the phone number of the representative, if the representative is not the property owner.
17. **Representative Email:** Please list the email address of the representative, if the representative is not the property owner.
18. **Representative Fax Number:** Please list the fax number, if available, of the representative, if the representative is not the property owner.
19. **Deposit Included:** Please indicate whether or not the \$1,500 deposit has been included with this Notice of Appeal.
20. **Copy of Final Appraisal Review Board Order Included:** Please indicate whether or not the final Appraisal Review Board Order has been included with this Notice of Appeal.

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/Spansishsurveyarb.
- **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)