



# Request for Binding Arbitration

**GLENN HEGAR** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

**Do not complete and send this form without first carefully reading these instructions, Tax Code Chapter 41A and Comptroller Rules 9.4251 through 9.4266.**

**Purpose of form:** This form may be used to file a request for binding arbitration with an appraisal district concerning a dispute of an appraisal review board (ARB) order of determination. As an alternative to filing an appeal to district court, a property owner is entitled to appeal through binding arbitration an ARB order that only determines a protest concerning the appraised or market value of property if:

- (1) the property qualifies as the owner's residence homestead under Tax Code Section 11.13, or the appraised or market value of the property as determined by the appraisal review board 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 or agent must file the following with the appraisal district not later than the 60th day after the date the property owner receives notice of the final ARB order.

- (1) a completed request for binding arbitration using this form;
- (2) a deposit in the required amount (Chart 1) by **cashier's check or money order** payable to the Texas Comptroller of Public Accounts (a deposit is required for each request for arbitration);
- (3) a copy of the ARB order determining protest for the property for which binding arbitration is requested;
- (4) Form 50-791 if an agent is filing on behalf of a property owner.

	Residence Homestead	Appraised/Market Value per ARB Order	Deposit Amount
<b>Chart 1</b> Required Deposit	Residence Homestead	\$500,000 or less	\$450
	Residence Homestead	More than \$500,000	\$500
	Not Residence Homestead	\$1 million or less	\$500
	Not Residence Homestead	More than \$1 million but not more than \$2 million	\$800
	Not Residence Homestead	More than \$2 million but not more than \$3 million	\$1,050
	Not Residence Homestead	More than \$3 million but not more than \$5 million	\$1,550

**Where to file:** This form and the required deposit must be filed with the county appraisal district that appraised the property for which arbitration is requested. **Do not file the request with the Comptroller of Public Accounts.**

**For assistance:** Contact the Texas Comptroller's office at 800-252-9121 (press 2), 512-305-9999 or [ptad.cpa@cpa.texas.gov](mailto:ptad.cpa@cpa.texas.gov). Additional information can be found at [comptroller.texas.gov/taxes/property-tax/arbitration/index.php](http://comptroller.texas.gov/taxes/property-tax/arbitration/index.php).

**Other important information:** Expenses incurred by the property owner in preparing for and attending the arbitration are the owner's responsibility. The arbitration deposit may only be used to pay for the cost of the arbitrator and the Comptroller's \$50 administrative fee. The deposit minus the Comptroller's fee will be refunded to the property owner if the arbitrator determines that the value is nearer to the property owner's opinion of value stated in the request for binding arbitration than the value as determined by the ARB.

**A property owner who fails to strictly comply with legal requirements waives the property owner's right to request binding arbitration.** A property owner who appeals to district court an ARB order determining a protest concerning appraised or market value waives the owner's right to request binding arbitration. An arbitrator shall dismiss any pending arbitration proceeding if the property owner's rights are waived. The deposit may not be refunded if the arbitration is dismissed under this circumstance.

The taxes on the property that are the subject of the arbitration must not be delinquent. Taxes are not delinquent if all amounts due for prior years have been paid and the undisputed tax amount for the year at issue was paid before the statutory delinquency date. If taxes are delinquent, the arbitration will be dismissed with prejudice. A property owner, however, will receive a refund of all but the administrative costs, if the arbitration is dismissed under this circumstance.

**Laws:** The request for binding arbitration process is established by Tax Code Chapter 41A. Requests for arbitration to appeal ARB orders are governed by Comptroller Rules 9.4251 through 9.4266 [34 Texas Administrative Code Sections 9.4251-9.4266].

## Specific Instructions

This form is designed for use by property owners or agents, appraisal districts and the Comptroller's office. Only complete the part of the form that applies to you.

**Arbitrating Contiguous Tracts of Land:** You may arbitrate more than one tract of land for a single deposit, provided they are contiguous to one another. Please indicate if you choose to arbitrate contiguous tracts of land in box 16a and follow the directions before filling out the rest of the form. The deposit for arbitration of contiguous tracts of land is based on the value for the single highest valued tract of land.

**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.

### For Property Owners or Agents

Complete the items 1 through 25 as applicable, and sign it. You must type or print in black ink so that the information can be scanned. Information for each applicable item must be provided so that your request can be processed in a timely fashion. A copy of the ARB order determining protest for the property for which binding arbitration is requested must be attached. Agents must submit a written authorization signed by the property owner on Comptroller Form 50-791. An agent's fiduciary form used for representation at the appraisal district or ARB **will not be accepted**.

Any refund to an owner or agent is subject to the provisions of Government Code Section 403.055 and related statutory provisions and rules. The federal Social Security Number, Comptroller-issued Texas Identification Number (TIN) or federal Individual Taxpayer Identification Number (ITIN) for an individual payee and either a Federal Employer Identification Number (FEIN) or TIN for a business payee authorized to receive deposit refunds is required in the Request for Binding Arbitration.

**For Contiguous Arbitration:** You must fill out a separate copy of page 2 on each contiguous tract of land to be arbitrated. A copy of the ARB order determining protest for each tract of land for which binding arbitration is requested must be attached. Enter an individual value you believe is correct for each contiguous tract of land to be arbitrated. The Comptroller's office will calculate the total value of all the tracts that will be used to determine who pays the arbitrator's fee.

### For Appraisal Districts

**Appraisal districts complete the first line marked CAD on page 1 of the form by providing the deposit amount, appraisal district number, last two digits of the tax year and the appraisal district number assigned to this arbitration request.**

Appraisal districts complete the bottom portion of the form beginning with line 26 on page 2. You must provide the value determined by the ARB for the subject property, the geographic identification number (GEO#) and record identification number (R#). It is important that the order indicates the ARB certified appraised or market value of the subject property pursuant to Tax Code Section 41.41(a)(1) or (2). Any other determination cannot be the subject of an arbitration proceeding.

Check the applicable boxes concerning the request for binding arbitration. The chief appraiser or designated appraisal district employee must sign the form. Any items not checked must be accompanied by supporting documentation, if applicable.

**For Contiguous Arbitration:** You must fill out a separate copy of page 2 on each tract of land to be arbitrated. Enter in the individual ARB value for each tract of land to be arbitrated. The Comptroller's office will calculate the total value of all the tracts that will be used to determine who pays the arbitrator's fee.

## Property Owner or Agent Checklist

- The property owner or the property owner's agent has signed the request for arbitration.
- The request was filed with the appraisal district not later than the the 60th day after the date the property owner receives notice of the final ARB order.
- A deposit in the form of a check issued in the sufficient amount and guaranteed by a banking institution (such as a cashier's or teller's check) or by a money order is attached.
- If an agent is submitting the request, a written authorization (Form 50-791) signed by the property owner is attached, expressly authorizing the agent to sign and file the request.
- The request for arbitration concerns the appraised or market value of \$5 million or less for the property for which an ARB order was issued or which qualifies as the owner's residence homestead under Tax Code Section 11.13.
- The appeal does not involve any matter in dispute other than the determination of the appraised or market value of the property pursuant to Tax Code Section 41.41(a)(1) or (2).
- All parts of the request for arbitration have been completed.
- Taxes are not delinquent on the subject property because all amounts due for prior years have been paid and the undisputed tax amount for the year at issue was paid before the statutory delinquency date.
- The property that is the subject of this request for arbitration is not the subject of litigation for the tax year in question.
- A copy of the ARB order determining protest for the property for which binding arbitration is requested is attached.
- Retain a copy of this form and the deposit for your records.**

# Request for Binding Arbitration

• Type or print in black ink.

• Do not write in shaded areas.

9 9 1 0 0 T-CODE	TP	0 6 8 DEPOSIT CODE	POSTMARK DATE	CAD	. 0 0 PAYMENT AMOUNT	ARBITRATION NUMBER (Appraisal District Only)				

**A copy of the ARB order determining protest for the property for which binding arbitration is requested must be attached.**

### PROPERTY OWNER INFORMATION - INDIVIDUAL

1. Owner's name (Last name, first name, middle initial, suffix (i.e., Jr., III, etc.))

Last name	First name	M.I.	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

2. Owner's Comptroller-issued Texas Identification Number OR Owner's Social Security Number\* (or Individual Taxpayer Identification Number (ITIN))  
(if you now have or ever had one)  \* Your Social Security Number is not subject to public disclosure according to Government Code Section.  -  -

### PROPERTY OWNER INFORMATION - COMPANY -- Non company owners skip to line 5 --

3. Corporation or partnership or estate name

4. Comptroller-issued Texas Identification Number OR Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service  
(if you now have or ever had one)  OR  -

CONTACT INFORMATION

5. Individual's name who is the contact for the property owner (and not an agent)

Last name	First name	M.I.	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

6. Mailing address, city, state, ZIP code with extension  
Street number, P.O. Box, or rural route and box number

City	State/province	ZIP code	County (or country, if outside the U.S.)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

7. Daytime phone (mandatory)  -  -

8. Email address\*   
\*Your email address is confidential according to Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

### PROPERTY AGENT INFORMATION -- If you are not using an agent, skip to line 16a --

TO BE COMPLETED BY PROPERTY AGENT

9. Individual's name (Last name, first name, middle initial, suffix (i.e., Jr., III, etc.)) [Agent must be an individual.]

Last name	First name	M.I.	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

10. Agent's Comptroller-issued Texas Identification Number OR Agent's Social Security Number\* (or Individual Taxpayer Identification Number (ITIN))  
(if you now have or ever had one)  \* Your Social Security Number is not subject to public disclosure according to Government Code Section.  -  -

11. Agent's mailing address, city, state, ZIP code with extension  
Street number or rural route and box number

City	State/province	ZIP code	County (or country, if outside the U.S.)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

12. Daytime phone (mandatory) and FAX number (optional)  -  -  FAX number (Optional)  -  -

13. Email address\*   
\*Your email address is confidential according to Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

14. If the owner will be represented by an agent, please indicate the applicable agent's designation required to represent an owner in binding arbitration:

An attorney licensed by the state of Texas ..... State Bar No.

A real estate broker or salesperson licensed under Occupations Code Chapter 1101 ..... License No.

A real estate appraiser licensed or certified under Occupations Code Chapter 1103 ..... License No. **TX** -  -

A property tax consultant registered under Occupations Code Chapter 1152 ..... Registration No. **PROPTC**

A certified public accountant licensed or certified under Occupations Code Chapter 901 ..... License No.

15. If the owner has designated an agent, attach the written authorization to this form.  
Indicate if agent is given authority to receive a refund:  Yes  No Indicate if agent is the primary contact for the arbitration:  Yes  No

### PROPERTY INFORMATION

16. I request that the Comptroller's office initially appoint an arbitrator who (check only one box)

Resides in the county in which the property is located  Resides outside the county in which the property is located.

17. Are you requesting arbitration for contiguous tracts of land?  Yes  No *If no, skip to line 18.*

# Request for Binding Arbitration

• Type or print in black ink. • Do not write in shaded areas.

## PROPERTY INFORMATION

18. Address or location of the property requested for arbitration as shown on order of determination and account number:
19. Please indicate the tax year as shown on the ARB order.
20. Type of property being appealed:  Homestead  Residential  Land  Commercial  Minerals  Agricultural  Business personal property
21. Primary county in which the property is located .....
22. Value that owner believes is accurate market or appraised value (**WHOLE DOLLARS ONLY**):  
*(For contiguous properties, enter value for the individual property on line 16b. Do NOT enter per acre value.)* ..... \$
23. Please select the type of arbitration hearing you want: (Check only one box).  
**A**  In person only      **B**  By teleconference only      **C**  Either in person or by teleconference and the arbitrator may decide  
**D**  On written documents only, submitted by the property owner and the appraisal district (without a meeting) if the appraisal district agrees; otherwise, a teleconference
24. I am appealing the market or appraised value of my property for the following reasons (Check all that apply):  
**A**  The property could not sell for the amount of value shown on the appraisal roll.  
**B**  The property is unequally appraised.  
**C**  The property has hidden damages or flaws that were not considered in the appraised value.  
**D**  The methodology used by the appraisal district was inappropriate.  
**E**  Evidence presented to the ARB was not fully considered.  
**F**  The appraisal district did not correctly calculate the value limitation for residence homesteads.  
**G**  The productivity value of the land or the special appraisal of the property allowed by law was not calculated correctly.
25.  I hereby request arbitration. I have attached one MONEY ORDER or CASHIER'S CHECK per arbitration request payable to the Texas Comptroller of Public Accounts for the appropriate fee outlined in Chart 1 and a copy of the ARB order I am appealing.

OWNER OR AGENT (CONT.)

This form, the ARB order and the required deposit must be filed with the appraisal district for which the ARB order was issued. I understand that sending these items directly to the Comptroller will jeopardize my right to arbitrate. 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 or agent signature       Type or print owner or agent name      Date

### FOR APPRAISAL DISTRICT USE ONLY -- For contiguous properties, fill out each page for every contiguous property being appealed.

26. Date of postmark or hand/courier/electronic delivery of request to appraisal district       27. Date ARB order received by owner .....
28. Certified tracking number for ARB order or electronic tracking .....
29. Appraisal District Property Identification Number  **AND**   
GEOGRAPHIC IDENTIFICATION NUMBER (GEO#) IF APPLICABLE      RECORD IDENTIFICATION NUMBER (R#) IF APPLICABLE
30. Value determined by the ARB order (**WHOLE DOLLARS ONLY**):  
*(For contiguous properties, enter in value for the individual property.)* ..... \$
31. Cashier's check or money order number of attached deposit.....

TO BE COMPLETED BY APPRAISAL DISTRICT

32.  If an agent is submitting the request, a written authorization signed by the property owner is attached that expressly authorizes the agent to sign and file the request.
33. The appraisal district must check the applicable boxes below. Any items not checked must be accompanied by supporting documentation, if applicable:
- The property owner or agent has signed the request for arbitration.
  - The request was filed with the appraisal district not later than the deadline established in Tax Code Section 41A.03.
  - The property owner or agent attached a copy(ies) of the correct ARB order of determination for the property(ies) for which binding arbitration is requested.
  - A deposit in the form of a check issued and guaranteed by a banking institution (such as a cashier's or teller's check) or by a money order is attached.
  - The property qualifies as the owner's residence homestead according to Tax Code Section 11.13.
  - The appraised or market value of the property as determined by the ARB order of determination is \$5 million or less, or qualifies as the property owner's residence homestead.
  - The appeal does not involve any matter in dispute other than the determination of the appraised or market value of the property pursuant to Tax Code Section 41.41(a)(1) or (2).
  - Taxes are not delinquent on the subject property because all amounts due for prior years have been paid and the undisputed tax amount for the year at issue was paid before the statutory delinquency date.
  - The property that is the subject of this request for arbitration is not the subject of litigation for the tax year in question.
  - The properties that are subject to this request qualify for contiguous arbitration.

**ARBITRATION NUMBER**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CAD No.		Year		CAD Assigned No.			

34. Fill out **ARBITRATION NUMBER** at the top of page 1.
35. The appraisal district  DOES or  DOES NOT consent to arbitrate by submission of written documents.
- I certify that the request for binding arbitration and deposit, along with a copy of the order determining protest if provided, have been submitted to the Comptroller of Public Accounts on the date indicated below:

**sign here**  Chief appraiser or CAD employee signature       Type or print chief appraiser or CAD employee name      Date



# State Office of Administrative Hearings

P.O. Box 13025, Austin, Texas 78711-3025

Phone 512.475.4993 | Fax 512.475.4994

## NOTICE OF APPEAL BY PROPERTY OWNER

Property Owner Name:	
Subject Property Address:	
Property Owner Address:	
Property Owner Phone Number:	
Property Owner Other Phone Number:	
Property Owner Email:	
County Appraisal Board Location:	
Board Determined Value:	
Property Owner Value:	
Statement of Reason:	
Statutory Grounds for Appeal:	Excess Appraised or Market Value Unequal Appraisal
Length of Hearing:	
Primary Representation:	Attorney      Accountant      Consultant Self              Other
Representative Name:	
Representative Address:	
Representative Phone Number:	
Representative Other Phone Number:	
Representative Email:	
Deposit Included:	Yes No
Copy of Final Appraisal Review Board Order Included:	Yes 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 property owner.
5. Property Owner Other Phone Number: Please list an alternate phone number of the property owner (if applicable).
6. Property Owner Email: Please list the email address of the property owner.
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 correct. Additional information may be attached to this notice of appeal.
11. Statutory Grounds for Appeal: Please select one or more
  - 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 one
  - 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 Other Phone Number: Please list an alternative phone number of the representative, if the representative is not the property owner (if applicable).
18. Representative Email: Please list the email address 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.
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.