



# Request for Binding Arbitration

**GLENN HEGAR** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

**Attention: This version of the Request for Binding Arbitration is temporary and expires on Aug. 1, 2018. You may use this form to request binding arbitration until the form expires.**

**Do not complete and send form without first carefully reading these instructions, Tax Code Chapter 41A and Comptroller Rule 9.804 (34 Texas Administrative Code Section 9.804).**

**Purpose of form:** This form must 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 with the appraisal district not later than the 45th day after the date the property owner receives the ARB order determining protest: (1) a completed request for binding arbitration on this form only; and (2) a deposit made payable to the Texas Comptroller of Public Accounts, **by check issued and guaranteed by a banking institution (a cashier's or teller's check) or by money order only.** Personal checks, cash or other forms of payment will not be accepted. A deposit in the amount shown in Chart 1 is required for each request for arbitration. **Failure to remit the proper type of payment will result in the automatic rejection of the request(s) for binding arbitration by the appraisal district.**

### Chart 1 - Schedule of Deposits

If the property qualifies as the owner's residence homestead and the appraised or market value per order is \$500,000 or less.....	\$450
If the property qualifies as the owner's residence homestead and the appraised or market value per order is more than \$500,000 .....	\$500
If the property does not qualify as the owner's residence homestead and the appraised or market value per order is \$1 million or less.....	\$500
If the property does not qualify as the owner's residence homestead and the appraised or market value per order is more than \$1 million but not more than \$2 million .....	\$800
If the property does not qualify as the owner's residence homestead and the appraised or market value per order is more than \$2 million but not more than \$3 million .....	\$1,050
If the property does not qualify as the owner's residence homestead and the appraised or market value per order is 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:** If you have any questions about this application, contact the Texas Comptroller's office at 800-252-9121 (press 2 from the menu and then press 1) or 512-305-9999, or by email at [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 taxes on the property that are the subject of the arbitration must be paid timely. Failure to pay taxes before the delinquency date will result in the arbitration being 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. Other relevant statutes include:

**Americans with Disabilities Act:** In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling 800-252-9121 (press 2 from the menu and then press 1).

**Federal Privacy Act:** Disclosure of your Social Security number is required and authorized under law, for the purpose of tax administration and identification of any individual affected by applicable law (42 U.S.C. Section 405(c)(2)(C)(i); Texas Government Code Sections 403.011 and 403.078). Release of information on this form in response to a public information request will be governed by the Public Information Act, Government Code Chapter 552, and applicable federal law.

**Public Information Act:** Information on this form and its attachments are subject to disclosure under the Public Information Act. Government Code Section 552.147 excepts Social Security numbers from disclosure. If this form is requested as public information, your Social Security number will not be released.

## 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 Properties:** You may arbitrate more than one property for a single deposit, provided they are contiguous to one another. Please indicate if you choose to arbitrate contiguous property in box 18a and follow the directions before filling out the rest of the form.

**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.

Any questions that you have about completing the form should be directed to the Comptroller's office. Please contact us by calling 800-252-9121 (press 2 to access the menu, then press 1 to contact the Information Services Team).

### For Property Owners or Agents

Complete the form steps 1 through 24. You must type or print in black ink so that the information can be scanned. All questions must be answered so that your request can be processed in a timely fashion. Agents, other than attorneys, must submit a written authorization signed by the property owner on Comptroller Form 50-791 that states the specific authority given to the agent for this request for binding arbitration. 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 Social Security number and/or Tax Identification Number of the individual to whom a refund payment is requested or authorized in the Request for Binding Arbitration is required.

**For Contiguous Arbitration:** You must fill out a separate copy of page 2 on each property to be arbitrated. Enter an individual value you believe is correct for each property to be arbitrated. The Comptroller's office will calculate the total value of all the properties that will be used to determine who pays the arbitrator's fee.

### For Appraisal Districts

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

Appraisal Districts, complete the shaded portion of the form beginning with line 25 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#). You must also provide a copy of the ARB order determining protest. 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. By checking the boxes, you are certifying the validity of the inquiries; therefore, care must be taken in the responses. The chief appraiser or designated appraisal district employee must sign the form in order to finalize the certification required by law.

**For Contiguous Arbitration:** You must fill out a separate copy of page 2 on each property to be arbitrated. Enter in the individual ARB value for each property to be arbitrated. Submit an ARB order for each property. The Comptroller's office will calculate the total value of all the properties 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 45th day after the date the property owner received the ARB order determining the protest.
- A deposit in the form of a single check issued in the correct 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 other than an attorney 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 and were paid before the delinquency date on the property that is the subject of this request for arbitration.

**WARNING:** The taxes on the property that are the subject of the arbitration must be paid timely. Failure to pay taxes before the delinquency date will result in the arbitration being 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.

- The property that is the subject of this request for arbitration is not the subject of litigation for the tax year in question.
- 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	<b>CAD</b>	. 0 0 PAYMENT AMOUNT	CAD No.	Year	ARBITRATION NUMBER (Appraisal District Only) CAD Assigned No.
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**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: \_\_\_\_\_

2. Owner's Social Security number\*  
\* Your Social Security number is not subject to public disclosure according to Government Code Section 552.147. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

3. Texas Taxpayer number for reporting any tax OR Texas Identification Number if you now have or have ever had one. \_\_\_\_\_

**PROPERTY OWNER INFORMATION - COMPANY -- Non company owners skip to line 7 --**

4. Corporation or partnership or estate name \_\_\_\_\_ Contact Name \_\_\_\_\_

5. Taxpayer number for reporting any Texas tax OR Texas Identification Number if you now have or have ever had one \_\_\_\_\_

6. Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service..... \_\_\_\_\_ - \_\_\_\_\_

**CONTACT INFORMATION**

7. 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.) \_\_\_\_\_

8. Physical location  
Street number or rural route and box number \_\_\_\_\_  
City \_\_\_\_\_ State/province \_\_\_\_\_ ZIP code \_\_\_\_\_ County (or country, if outside the U.S.) \_\_\_\_\_  
Phone number (Mandatory) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ FAX number (Optional) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

9. Daytime phone (mandatory) and FAX number (optional)..... \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

10. 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 18a --**

11. 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: \_\_\_\_\_  
Social Security number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Texas Identification Number \_\_\_\_\_

12. Agent's Social Security number\* or Texas Identification Number.....  
\*Your Social Security number is not subject to public disclosure according to Government Code Section 552.147. The number provided must be assigned to the individual agent.

13. 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.) \_\_\_\_\_  
Phone number (Mandatory) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ FAX number (Optional) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

14. Daytime phone (mandatory) and FAX number (optional)..... \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

15. 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.

16. 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. \_\_\_\_\_

17. If the owner has designated an agent, attach the written authorization to this form. (An attorney does not require authorization. Party receiving refund will also receive all correspondence from Comptroller's office.)  
Indicate if agent is given authority to receive a refund:  Yes  No

**PROPERTY INFORMATION**

18a. Are you requesting arbitration for contiguous properties?  Yes  No *If no, skip to line 18b.*

**If you are requesting arbitration for contiguous properties, you must make copies of page 2 and fill out and submit a separate page 2 for each property being appealed.**

# Request for Binding Arbitration

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

OWNER OR AGENT (CONT.)

### PROPERTY INFORMATION

- 18b. Address or location of the property requested for arbitration as shown on order of determination and account number:
19. Type of property being appealed:  Homestead  Residential  Land  Commercial  Minerals  Agricultural  Business personal property
20. Primary county in which the property is located .....
21. Value that owner believes is accurate market or appraised value (**WHOLE DOLLARS ONLY**):  
*(For contiguous properties, enter in value for the individual property in line 18b. Do NOT enter per acre value.)*..... \$
22. I would be willing to accept the following hearing type(s) (*Check all that apply. Note: Unless the appraisal district agrees to arbitration by submission of written documents, the arbitration will be conducted in person or by teleconference.*)  
 A  In person  
 B  By teleconference      C  By written documents submitted by the property owner and appraisal district without a meeting
23. 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.
24.  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.

This form and the required deposit must be filed with the appraisal district for which the ARB order was issued. I understand that sending this request and deposit directly to the Comptroller will jeopardize my right to arbitrate.

sign here  Owner or agent signature       Type or print owner or agent name      Date / /

TO BE COMPLETED BY APPRAISAL DISTRICT

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

25. Date of postmark or hand/courier/electronic delivery of request to CAD ..... / /       25a. Date ARB order received by owner ..... / /
- 25b. Certified tracking number for ARB order or electronic tracking .....
26. Appraisal District Property Identification Number  
 AND   
GEOGRAPHIC IDENTIFICATION NUMBER (GEO#) IF APPLICABLE      RECORD IDENTIFICATION NUMBER (R#) IF APPLICABLE
27. Value determined by the ARB order (**WHOLE DOLLARS ONLY**):  
*(For contiguous properties, enter in value for the individual property.)* ..... \$
28. Cashier's check or money order number of attached deposit.....
29.  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. (*An attorney does not require authorization.*)
30. The appraisal district has examined the documentation and certifies that:  
 The property owner or agent has signed the request for arbitration.  
 The request was filed with the appraisal district not later than the 45th day after the date the property owner received the ARB order determining the protest.  
 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.  
 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 on the property that is the subject of this request for arbitration were paid before the 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.
31. Fill out **ARBITRATION NUMBER** at the top of page 1.  

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"/>	<input type="text"/>	<input type="text"/>
CAD No.				Year		CAD Assigned No.			
32. The appraisal district  DOES or  DOES NOT consent to arbitrate by submission of written documents.
- I further certify that the request for binding arbitration and deposit, along with a copy of the order determining protest, 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 / /