



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 deadline established in Tax Code Section 41A.03.

- (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
Chart 1 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: If you have any questions about this application, contact the Texas Comptroller's office at 800-252-9121 (press 2), 512-305-9999 or ptad.cpa@cpa.texas.gov. Additional information can be found at 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 issued for the 2017 tax year and earlier are governed by Comptroller Rule 9.804 and requests to appeal ARB orders issued for the 2018 tax year and later are governed by Comptroller Rules 9.4251 through 9.4266 [34 Texas Administrative Code Sections 9.804 and 9.4251-9.4266].

PROPOSED DRAFT

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 yellow portion of the form, items 1 through 23 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 green shaded first line 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 green shaded bottom portion of the form beginning with line 1 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 deadline established in Tax Code Section 41A.03.
- 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 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.

Form header with fields for T-CODE (99100), DEPOSIT CODE (068), POSTMARK DATE, CAD, PAYMENT AMOUNT (.00), and 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.))
2. Owner's Comptroller-issued Texas Identification Number OR Owner's Social Security Number* (or Individual Taxpayer Identification Number (ITIN))

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

CONTACT INFORMATION

5. Individual's name who is the contact for the property owner (and not an agent)
6. Mailing address, city, state, ZIP code with extension
7. Daytime phone (mandatory)
8. Email address*

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.]
10. Agent's Comptroller-issued Texas Identification Number OR Agent's Social Security Number* (or Individual Taxpayer Identification Number (ITIN))
11. Agent's mailing address, city, state, ZIP code with extension
12. Daytime phone (mandatory) and FAX number (optional)
13. Email address*
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:
15. If the owner has designated an agent, attach the written authorization to this form.

PROPERTY INFORMATION

16a. Are you requesting arbitration for contiguous tracts of land?
If you are requesting arbitration for contiguous tracts of land, you must make copies of page 2 and fill out and submit a separate page 2 for each tract being appealed.

Request for Binding Arbitration

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

OWNER OR AGENT (CONT.)

PROPERTY INFORMATION

- 16b. Address or location of the property requested for arbitration as shown on order of determination and account number:
17. Please indicate the tax year as shown on the ARB order.
18. Type of property being appealed: Homestead Residential Land Commercial Minerals Agricultural Business personal property
19. Primary county in which the property is located
20. Value that owner believes is accurate market or appraised value (WHOLE DOLLARS ONLY):
21. Please select the type of arbitration hearing you want: (Check only one box).
22. I am appealing the market or appraised value of my property for the following reasons (Check all that apply):
23. 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.

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

Date Month Day Year

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

- 1. Date of postmark or hand/courier/electronic delivery of request to CAD
2. Date ARB order received by owner
3. Certified tracking number for ARB order or electronic tracking
4. Appraisal District Property Identification Number
5. Value determined by the ARB order (WHOLE DOLLARS ONLY):
6. Cashier's check or money order number of attached deposit

TO BE COMPLETED BY APPRAISAL DISTRICT

- 7. 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.
8. The appraisal district must check the applicable boxes below. Any items not checked must be accompanied by supporting documentation, if applicable:
9. Fill out ARBITRATION NUMBER at the top of page 1.
10. The appraisal district DOES or DOES NOT consent to arbitrate by submission of written documents.

ARBITRATION NUMBER

CAD No. Year CAD Assigned No.

sign here

Chief appraiser or CAD employee signature

Type or print chief appraiser or CAD employee name

Date Month Day Year