
REQUEST FOR BINDING ARBITRATION



SUSAN COMBS • COMPTROLLER OF PUBLIC ACCOUNTS

STOP! DO NOT COMPLETE AND SEND FORM WITHOUT FIRST CAREFULLY READING THESE INSTRUCTIONS!

GENERAL INSTRUCTIONS

INFORMATION ON THIS FORM AND ITS ATTACHMENTS ARE SUBJECT TO DISCLOSURE UNDER THE PUBLIC INFORMATION ACT. THIS FORM 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.

As an alternative to filing an appeal to district court, a property owner is entitled to appeal through binding arbitration an appraisal review board 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 \$1 million or less; and (2) the protest was filed under Tax Code Section 41.41(a)(1).

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 appraisal review board order determining protest: (1) a completed request for binding arbitration on this form only; and (2) an arbitration deposit in the amount of \$500, or \$250 for expedited arbitration, 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 of \$500, or \$250 for expedited arbitration, 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.**

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 10% administrative cost. All but the administration cost of the deposit will be refunded to the property owner if the arbitrator determines that the value is nearer to the amount that the owner contends is correct.

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 appraisal review board 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 10% of the deposit, if the arbitration is dismissed under this circumstance.

FOR ASSISTANCE - If you have any questions about this application, contact the Texas State Comptroller's office at (800) 252-9121. The local number in Austin is (512) 305-9999 or e-mail us at ptad.arb@cpa.state.tx.us.

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.

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. §405(c)(2)(C)(i); Texas Government Code §§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, Chapter 552, Texas Government Code, and applicable federal law.

PUBLIC INFORMATION ACT - Section 552.147, Texas Government Code, excepts Social Security numbers from disclosure. If this form is requested as public information, your Social Security number will not be released.

PLEASE RETAIN A COPY OF THIS FORM AND THE DEPOSIT FOR YOUR RECORDS.

You have certain rights under Chapters 552 and 559, Texas Government Code, to review, request and correct information we have on file about you. Contact us at the phone number listed on this form.

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.

Expedited Arbitration: For \$250, property owners may choose Expedited Arbitration. Expedited Arbitration limits the hearing to one hour of testimony from each party. If you choose Expedited Arbitration, you must agree to limit testimony to one hour.

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 18 and follow the directions before filling out the rest of the form.

Properties Valued at More Than \$1 Million: To arbitrate a property valued at more than \$1 million by the appraisal review board, the property must qualify as the property owner's residence homestead under Tax Code Section 11.13.

Property Owners or Agents

Complete the form steps 1 through 24b. 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 must submit a written authorization signed by the property owner 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 appraisal review board **will not automatically be accepted**.

Any refund to an owner or agent is subject to the provisions of Texas Government Code, §403.055, and related statutory provisions and rules. Therefore, 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.

Any questions that you have about completing the form should be directed to the Comptroller's office. Please contact us by calling the number shown in the General Instructions and ask for arbitration assistance.

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.

Appraisal Districts

Complete the first line of the form marked CAD on page 1, filling in the deposit amount, your appraisal district number, the year and the number that your appraisal district is assigning this arbitration request.

Next, complete the portion of the form marked "For Appraisal District Use Only" on page 2. You must provide the value determined by the appraisal review board for the subject property and the Geographic Identification Number (GEO#) and Record Identification Number (R#). You must also provide a copy of the order determining protest from the appraisal review board. It is important that the order indicates the ARB certified appraised or market value of the subject property. 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.

Any questions that you have about completing the form should be directed to the Comptroller's office. Please contact us by calling the number shown in the General Instructions and ask for arbitration assistance.

PROPERTY OWNER OR AGENT CHECKLIST

- 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 appraisal review board 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.
- If an agent is submitting the request, a written authorization signed by the property owner is attached.
- The request for arbitration concerns the appraised or market value of \$1 million or less for the property for which an appraisal review board order was issued, or 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.
- All parts of the request for arbitration have been completed.
- Taxes are not delinquent at this time on the property that is the subject of this request for arbitration.
- The property that is the subject of this request for arbitration is not the subject of litigation for the tax year in question.

REQUEST FOR BINDING ARBITRATION

• TYPE OR PRINT IN BLACK INK • Do NOT write in shaded areas.

<input type="checkbox"/> 9 9 1 0 0 <input type="checkbox"/> TP T-CODE	<input type="checkbox"/> 0 6 8 DEPOSIT CODE	<input type="checkbox"/> _____ POSTMARK DATE	CAD	<input type="checkbox"/> . 0 0 PAYMENT AMOUNT	<input type="checkbox"/> _____ CAD No.	<input type="checkbox"/> _____ Year	ARBITRATION NUMBER (Appraisal District Only) <input type="checkbox"/> _____ CAD Assigned No.
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PROPERTY OWNER INFORMATION - INDIVIDUAL

1. Individual'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 Section 552.147, Tex. Govt. Code. _____ - _____ - _____

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

PROPERTY OWNER INFORMATION - COMPANY -- NON COMPANY OWNERS SKIP TO ITEM 7 --

4. Corporation or Partnership or Estate _____ 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.): _____

9. Daytime phone (mandatory) and FAX number (optional) (____) _____ - _____ (____) _____ - _____

10. E-mail address* _____
*Your e-mail address is confidential according to Section 552.137, Tex. Govt. Code; however, by including the e-mail 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 ITEM 18 --

11. Individual's Name (Last Name, First Name, Middle Initial, Suffix (i.e, Jr., III, etc.))

Last Name: _____ First Name: _____ M.I.: _____ Suffix: _____

12. Agent's Social Security Number* _____ - _____ - _____
*Your Social Security number is not subject to public disclosure according to Section 552.147, Tex. Govt. Code.

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.): _____

14. Daytime phone and (optional) FAX number (____) _____ - _____ (____) _____ - _____

15. E-mail address* _____
*Your e-mail address is confidential according to Section 552.137, Tex. Govt. Code; however, by including the e-mail 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 Chapter 1101, Occupations Code License No. _____

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

A property tax consultant registered under Chapter 1152, Occupations Code Registration No. **P R O P T C** _____

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

17. If the owner has designated an agent, attach the written authorization to this form. (Party receiving refund will also receive all correspondence from Comptroller.)
 Indicate if agent is given authority to receive a refund: Yes No

PROPERTY INFORMATION

--STOP--

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.

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

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:

[Blank line for address]

19. Type of property being appealed: 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 an arbitrator that would hear this case (Check all that apply):

- 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 has hidden damages or flaws that were not considered in the appraised value.
- C The methodology used by the appraisal district was inappropriate.
- D Evidence presented to the appraisal review board was not fully considered.
- E The appraisal district did not correctly calculate the value limitation for residence homesteads.
- F The productivity value of the land or the special appraisal of the property allowed by law was not calculated correctly.

CHECK ONE:

- 24a. I hereby request Expedited Arbitration. I understand that I will be limited to 1 hour of testimony to present my case. I have attached a MONEY ORDER or CASHIER'S CHECK payable to the Texas Comptroller of Public Accounts for \$250.
- 24b. I hereby request Arbitration. I have attached a MONEY ORDER or CASHIER'S CHECK payable to the Texas Comptroller of Public Accounts for \$500.

I UNDERSTAND THAT SENDING THIS REQUEST AND DEPOSIT DIRECTLY TO THE COMPTROLLER WILL JEOPARDIZE MY RIGHT TO ARBITRATE.

sign here

[Signature line]

Owner or agent signature

[Date line: Month Day Year]

Date

This form and the required deposit must be hand delivered or mailed certified to the appraisal district for which the ARB order was issued.

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 delivery of request to CAD

25a. Date ARB order received by owner

25b. Certified tracking number for ARB order

26. Appraisal District Property Identification Number

[GEOGRAPHIC IDENTIFICATION NUMBER (GEO#) IF APPLICABLE]

AND

[RECORD IDENTIFICATION NUMBER (R#) IF APPLICABLE]

27. Value determined by the Appraisal Review Board 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. (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 appraisal review board 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 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 \$1 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.
- All parts of the request for arbitration have been completed.
- Taxes are not delinquent at this time on the property that is the subject of this request for arbitration.
- 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

[ARBITRATION NUMBER grid: CAD No., Year, CAD Assigned No.]

31. Fill out **ARBITRATION NUMBER** at the top of Page 1

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

[Signature line]

Chief appraiser or CAD employee signature

[Date line: Month Day Year]

Date

If you have any questions about this application, contact the Texas State Comptroller's office at (800) 252-9121. The local number in Austin is (512) 305-9999 or e-mail us at ptad.arb@cpa.state.tx.us.