



Property Owner Request for Regular Binding Arbitration (RBA)

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

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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)

