



Request for Limited Binding Arbitration

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TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

Do not complete and submit this form without carefully reading these instructions, Tax Code Section 41A.015 and Comptroller Rules relating to limited binding arbitration.

Purpose of form: This form may be used to file a request for limited binding arbitration to compel an appraisal review board (ARB) or chief appraiser, as appropriate, to:

- (1) rescind procedural rules adopted by the ARB that are not in compliance with the model hearing procedures prepared by the Comptroller under Tax Code Section 5.103;
- (2) schedule a hearing on a protest as required by Tax Code Section 41.45;
- (3) deliver information to the property owner as required by Tax Code Section 41.461;
- (4) allow the property owner to offer evidence, examine or cross-examine witnesses or other parties, and present arguments as required by Tax Code Section 41.66(b);
- (5) set a hearing for a time and date certain and postpone a hearing that does not begin within two hours of the scheduled time as required by Tax Code Section 41.66(i);
- (6) schedule hearings on protests concerning multiple properties identified in the same notice of protest on the same day at the request of the property owner or the property owner's designated agent as required by Tax Code Section 41.66(j); or
- (7) refrain from using or offering as evidence information requested by the property owner under Tax Code Section 41.461 that was not delivered to the property owner at least 14 days before the hearing as required by Tax Code Section 41.67(d).

When to file: A property owner or agent must file this request form with the Comptroller's office not earlier than the 11th day or later than the 30th day after the date the property owner delivers written notice to the local ARB chair, chief appraiser, and taxpayer liaison officer of the alleged procedural requirement with which the ARB or chief appraiser failed to comply. The written notice must be delivered to the chairman of the ARB, the chief appraiser and the taxpayer liaison officer for the appraisal district by certified mail, return receipt requested, on or before the fifth business day after the date the ARB or chief appraiser was required to comply with the requirement.

What to file:

- (1) A completed limited binding arbitration request using 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 (each limited binding arbitration request must include a deposit);
- (3) Form 50-791 if an agent is filing on behalf of a property owner; and
- (4) A copy of the Notice of Appraised Value for the property subject to the limited binding arbitration request.

Required Deposit	Residence Homestead	Appraised/Market Value per Notice of Appraised Value	Deposit Amount
	Residence Homestead	\$500,000 or less	\$450
	Residence Homestead	More than \$500,000	\$550
	All Other Property	Any value	\$550

Where to file: File this form and the required deposit with the Comptroller's office at:

**Comptroller of Public Accounts
Attn: Limited Binding Arbitration
111 E 17th Street
4th Floor
Austin, TX 78701**

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

Other important information: Expenses incurred by the property owner in preparing for and attending the limited binding arbitration are the owner's responsibility. The limited binding arbitration deposit may only be used to pay 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 if the arbitrator determines that an ARB or chief appraiser failed to comply with a procedural requirement as listed in Tax Code Section 41A.015(a)(1)-(7).

A property owner who fails to strictly comply with legal requirements waives the right to request limited binding arbitration. An arbitrator must dismiss any pending limited binding arbitration proceeding if the property owner's rights are waived. The deposit cannot be refunded for a limited binding arbitration 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 limited binding arbitration will be dismissed with prejudice and the property owner's deposit will be refunded less the Comptroller's \$50 administrative fee.

Laws: Tax Code Chapter 41A; Comptroller Rules related to limited binding arbitration.

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

Specific Instructions for Property Owners or Agents

Enter the deposit amount on page 1, complete items 1 through 24, as applicable, and sign this request form. You must type or print in black ink so that the information can be scanned. Information for each applicable item must be provided for us to process your request timely. A copy of the appraisal district's Notice of Appraised Value for each property for which you request limited binding arbitration must be attached. Agents must submit a written authorization signed by the property owner on Comptroller Form 50-836. An agent's fiduciary form used for representation at the appraisal district or ARB will not be accepted.

Any refund to a property 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 must be included in the Request for Limited Binding Arbitration.

Arbitrating Multiple Properties, Multiple Protest Hearings or Multiple Procedural Requirement Violations: A single property owner may arbitrate more than one property, more than one protest hearing or more than one procedural requirement violation for a single deposit if notice was provided to the ARB, chief appraiser, and taxpayer liaison officer as required by Tax Code Section 41A.015(b).

If requesting to arbitrate multiple properties or protest hearings, select yes for question 16 and attach a separate page 2 of Form AP-241 for each property or protest hearing for which you request limited binding arbitration. Multiple properties may only be filed together if they have the same owner. Indicate which procedural requirements the ARB or chief appraiser failed to comply with for each property or protest.

Attach a copy of the appraisal district's Notice of Appraised Value for each property for which you request limited binding arbitration and a check or money order payable to the Comptroller of Public Accounts for the required deposit amount. The deposit amount is computed based on the single property that would have required the largest deposit if filed separately.

Property Owner or Agent Checklist

- ☐ A notice of protest was filed under Tax Code Chapter 41.
- ☐ Written notice was delivered to the chairman of the ARB, the chief appraiser and the taxpayer liaison officer for the appraisal district by certified mail, return receipt requested, of the procedural requirement with which the property owner alleges the ARB or chief appraiser failed to comply on or before the fifth business day after the date the ARB or chief appraiser was required to comply with the requirement.
- ☐ The property owner or the property owner's agent signed the request for limited binding arbitration.
- ☐ The request was filed with the Comptroller's office not earlier than the 11th day or later than the 30th day after the date the property owner delivered written notice to the local ARB chair, chief appraiser, and taxpayer liaison officer, of the alleged procedural requirement with which the ARB or chief appraiser failed to comply.
- ☐ A check or money order for the required deposit amount is attached.
- ☐ If an agent is submitting the request, a written authorization (Form 50-836) signed by the property owner is attached, expressly authorizing the agent to sign and file the request.
- ☐ The request does not involve any matter in dispute other than the procedural requirement for which the ARB or chief appraiser failed to comply.
- ☐ All parts of the request for limited binding arbitration are complete.
- ☐ Taxes are not delinquent on the subject property 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 tax collection was deferred under Tax Code Section 33.06 or 33.065.
- ☐ No litigation has been filed regarding the same issues for the same properties in the same tax year that are the subject of this request.
- ☐ A copy of the appraisal district's Notice of Appraised Value for each property for which limited binding arbitration is requested is attached.
- ☐ **Retain a copy of this form and the deposit for your records.**

Request for Limited Binding Arbitration

• Type or print in black ink.

• Do not write in shaded areas.

9 9 1 0 0 T-CODE TP 0 6 9 DEPOSIT CODE POSTMARK DATE

0 0 PAYMENT AMOUNT

Attach a copy of the Notice of Appraised Value for each property for which you request limited binding arbitration.

PROPERTY OWNER INFORMATION - INDIVIDUAL

- Owner's name (Last name, first name, middle initial, suffix (i.e., Jr., III, etc.))
Last name First name M.I. Suffix
- 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 552.147.

PROPERTY OWNER INFORMATION - COMPANY

-- Non company owners skip to line 5 --

- Corporation, partnership or estate name
- Comptroller-issued Texas Identification Number OR Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service
- Individual's name who is the contact for the property owner (and not an agent)
Last name First name M.I. Suffix
- 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)
- Daytime phone (mandatory)
- 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 16 --

- 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
- 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 552.147.
- 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)
- Daytime phone (mandatory) and fax number (optional)
- 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.
- If the owner will be represented by an agent, indicate the 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.
- If the owner has designated an agent, attach the written authorization (Form 50-836) 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

Request for Limited Binding Arbitration

• Type or print in black ink.

• Do not write in shaded areas.

Attach a copy of the Notice of Appraised Value for each property for which you request limited binding arbitration.

16. Are you requesting limited binding arbitration for more than one property? ☐ Yes ☐ No
If yes, attach a copy of page 2 of the request form for each property. Multiple properties may only be filed together if they have the same owner. Only one deposit is required.
17. Property address or location for which you request limited binding arbitration as shown on the Notice of Appraised Value and account number:
18. Tax year as shown on the Notice of Appraised Value.
19. Type of property being appealed: ☐ Homestead ☐ Non-Homestead
20. County in which the property is located.....
21. Select the requested type of limited binding arbitration hearing: (Check only one box).
A ☐ In person only **B** ☐ By teleconference only **C** ☐ Either in person or by teleconference and the arbitrator may decide
22. I request limited binding arbitration to compel an ARB or chief appraiser, as appropriate, to:
A ☐ rescind procedural rules adopted by the ARB that are not in compliance with the model hearing procedures prepared by the Comptroller under Tax Code Section 5.103;
B ☐ schedule a hearing on a protest as required by Tax Code Section 41.45;
C ☐ deliver information to the property owner as required by Tax Code Section 41.461;
D ☐ allow the property owner to offer evidence, examine or cross-examine witnesses or other parties, and present arguments as required by Tax Code Section 41.66(b);
E ☐ set a hearing for a time and date certain and postpone a hearing that does not begin within two hours of the scheduled time as required by Tax Code Section 41.66(i);
F ☐ schedule hearings on protests concerning multiple properties identified in the same notice of protest on the same day at the request of the property owner or the property owner's designated agent as required by Tax Code Section 41.66(j); or
G ☐ refrain from using or offering as evidence information requested by the property owner under Section 41.461 that was not delivered to the property owner at least 14 days before the hearing as required by Tax Code Section 41.67(d).
23. Did the ARB or chief appraiser take action regarding the procedural requirement(s) identified in question 22? ☐ Yes ☐ No
If yes, briefly describe action(s) taken. Up to 300 characters allowed.
24. ☐ I certify that I filed a notice of protest under Tax Code Chapter 41.
25. ☐ I certify written notice was delivered to the chairman of the ARB, the chief appraiser and the taxpayer liaison officer for the appraisal district by certified mail, return receipt requested, of the procedural requirement(s) with which the ARB or chief appraiser failed to comply on or before the fifth business day after the date the ARB or chief appraiser was required to comply with the requirement.
26. ☐ I certify this request was filed with the Comptroller's office not earlier than the 11th day or later than the 30th day after the date the written notice was delivered to the ARB chair, chief appraiser and taxpayer liaison officer, of the alleged procedural requirement(s) with which the ARB or chief appraiser failed to comply.
27. ☐ I hereby request limited binding arbitration. I have attached one MONEY ORDER or CHECK per arbitration request payable to the Texas Comptroller of Public Accounts for the required deposit amount and a copy of the notice of appraised value for the property or properties subject to this request.
28. ☐ I understand I may lose my deposit if I fail to comply with the notice requirements and deadlines certified to above.

This form, the Notice of Appraised Value and the required deposit must be filed with the Comptroller's office. By signing this form, I certify that I am the property owner or individual authorized to file this request for limited binding arbitration. I understand if I make a false statement on this form, I could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

sign
here

Owner or agent signature

Type or print owner or agent name

Date
Month Day Year