



# 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](http://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](http://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](http://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](http://www.texas.gov/propertytaxarbitration). Contact the Texas Comptroller's Arbitration team at 800-252-9121 or [ptad.arbitration@cpa.texas.gov](mailto: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)





# Appointment of Agent for Binding Arbitration

Form 50-791

**GENERAL INFORMATION:** This form is for a property owner to designate and authorize an agent and to assign the right to a potential refund for binding arbitration proceedings.

**FILING INSTRUCTIONS:** This form must be signed by the property owner or authorized representative and retained by the agent. The form must be made available upon request to the arbitrator, appraisal district, appraisal review board or Comptroller's Property Tax Assistance Division. Failure to provide this form upon request may result in dismissal of the arbitration and loss of the deposit. **Do not file this document with the Texas Comptroller of Public Accounts.**

## SECTION 1: Property Owner Information

Property Owner Name

Phone Number (area code and number)

Email Address\*\*

## SECTION 2: Individual Authorized to Complete this Form (if property owner is not an individual)

Authority:  Power of Attorney/Legal Guardian  Organization Representative  Trustee  Board Chair/Director

Name of Authorized Individual

Phone Number (area code and number)

Email Address\*\*

Mailing Address, City, State, Zip Code

## SECTION 3: Property Subject to Arbitration

Property Addresses and Appraisal District Account Number(s):

For additional properties, complete additional forms as needed.

## SECTION 4: Owner's Designated Binding Arbitration Agent

To assign a specific individual as an alternate agent, fill in the information below:

Attorney  Real Estate Broker or Agent  Real Estate Appraiser  Property Tax Consultant  Certified Public Accountant

Name of Agent

License, Certification or Registration Number

Phone Number (area code and number)

Email Address\*\*

## SECTION 5: Owner's Designated Alternate Binding Arbitration Agent(s) (optional)

Any qualified individual employed by \_\_\_\_\_ (name of agent company).

Attorney  Real Estate Broker or Agent  Real Estate Appraiser  Property Tax Consultant  Certified Public Accountant

Name of Agent

License, Certification or Registration Number

Phone Number (area code and number)

Email Address\*\*

## SECTION 6: Assignment of Right to Refund

(1) My name is \_\_\_\_\_ and I am a duly authorized representative of \_\_\_\_\_ (the "Assignor").

By executing this Assignment of Right to a Refund ("Assignment"), the Assignor assigns all rights and interest to the binding arbitration deposit herein described that the Assignor may have to \_\_\_\_\_ (the "Assignee").

The Assignee's Taxpayer ID Number is \_\_\_\_\_.

The Assignor understands that the Comptroller may require both parties to provide documents for information necessary for the Comptroller to verify the validity of the refund claim and/or to transfer any verified amount to the Assignee.

**SECTION 7: Certification and Signature**

Only the property owner identified in Section 1 or the authorized individual identified in Section 2 is permitted to complete and sign this section.

I, \_\_\_\_\_, hereby designate the agent(s) identified in Sections 4 and 5, as applicable, as the  
 Printed Name of Property Owner or Authorized Individual

property owner's agent in arbitration for the property identified in Section 3 to:

- 1) file request(s) for binding arbitration in the online arbitration system;
- 2) receive and send communications regarding the arbitration(s);
- 3) Negotiate with the appraisal district to try to settle the case before the arbitration hearing and execute a resulting settlement agreement;
- 4) withdraw a request for arbitration; and
- 5) appear and represent the property owner at the arbitration hearing.

**sign  
here** 

\_\_\_\_\_  
 Property Owner or Authorized Individual Signature

\_\_\_\_\_  
 Date

\*\* An email address of a member of the public could be confidential under 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.

## Important Information

### GENERAL INFORMATION

This form is for a property owner to designate and authorize an agent for arbitration proceedings regarding the owner's property. Individuals who may represent a property owner in an arbitration proceeding are limited to:

- Texas licensed attorneys;
- real estate brokers or sales agents;
- real estate appraisers;
- property tax consultants; or
- certified public accountants.

This form must be retained for each property in arbitration for which an owner is represented. No more than one agent designation form is permitted per arbitration and a subsequent form revokes any prior designation.

### EXPIRATION

An agent designation remains in effect for three years from the signature date on the form, unless and until the designation is revoked in writing. Only written notice to the agent and alternate agent at their last known addresses (as provided in this form) can revoke the designation.

### NOTICE TO AGENTS

The contents of this form shall not be changed or otherwise altered in any way after the owner or authorized individual signs it. In submitting this form and/or undertaking representation of the property owner in any arbitration pursuant to this designation, the agent certifies that he or she is acting as a fiduciary and agrees to undertake those duties as authorized.

This form must be made available upon request to the arbitrator, appraisal district, appraisal review board, or the Comptroller's Property Tax Assistance Division. Failure to provide this form upon request may result in dismissal of the arbitration and loss of the deposit.

Consult Tax Code Chapter 41A and Comptroller Rules for additional information regarding arbitration for property tax matters in Texas.

# Texas Comptroller of Public Accounts Appraisal Review Board Survey

**GENERAL INSTRUCTIONS:** This survey is used to gather public comments and suggestions concerning appraisal review boards (ARBs) in compliance with Tax Code Section 5.104. It is intended to capture information concerning the performance of ARB panels and full ARBs, but not the results of protest hearings.

**NOTE:** The Comptroller's office **does not have** authority to intervene in local tax matters or take direct action on any comment or suggestion submitted.

**FILING INSTRUCTIONS:** Submit survey response to the Comptroller's Property Tax Assistance Division (PTAD) in one of these ways:

- **Electronic:** Use the designated computer at the appraisal district office (as those responses are collected directly by PTAD) or through [surveymonkey.com/r/surveyarb](http://surveymonkey.com/r/surveyarb) and in Spanish at [surveymonkey.com/r/Spanshsurveyarb](http://surveymonkey.com/r/Spanshsurveyarb).
- **Paper:** Paper copies may be delivered to PTAD in person at the Lyndon B. Johnson (LBJ) State Office Building, 111 East 17th Street, Austin, TX 78701, or by mail at P.O. Box 13528, Austin, Texas 78711-3528.
- **Email:** Scan and email to PTAD at [ptad.communications@cpa.texas.gov](mailto:ptad.communications@cpa.texas.gov).

One survey should be completed per hearing conducted by a single-member ARB panel or the full ARB in a single day, whether concerning one account or several accounts and whether the accounts are related to the same property or not. Persons participating in protest hearings before the same ARB panel or full ARB on several days may complete one survey on each day. Persons participating in multiple protest hearings before different ARB panels are allowed to complete one survey for each panel in a single day.

## SECTION 1: Respondent Information

County that the ARB serves \_\_\_\_\_

Date of your ARB hearing: \_\_\_\_\_  
(mm/dd/yyyy)

ARB Panel Type:

- Single-member panel
- Full panel
- Special panel (for counties with a population of 1.2 million or more)

Indicate the type of hearing:

- Live (in person)
- Telephone conference call
- Videoconference call
- Written affidavit (not part of telephone conference call or videoconference hearing)

I am a (check one):

- Property owner
- Property owner's authorized representative
- Chief appraiser or appraisal district representative

## SECTION 2: Indicate Your Comments About the Conduct of the ARB Members at the Hearing

	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Courteous .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attentive .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Knowledgeable .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Organized .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fair .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Your comments reflect the conduct of (select one)  The ARB as a whole  An individual ARB member

**SECTION 3: Indicate Your Comments About the ARB Hearing Process**

	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Hearing procedures were instructive.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hearing procedures were followed .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Service was prompt .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ARB Survey was mentioned (at or before the hearing).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Time to present evidence was reasonable .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evidence was considered thoughtfully.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Protest determination was stated clearly .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**SECTION 4: Indicate Your Comments About the ARB Hearing**

	Excellent	Good	Fair	Poor
Overall impression of the ARB.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**SECTION 5: Indicate Your Comments About the Protest of the Property Considered in a Hearing**

How often do you protest? .....  First time     Every year     Once every two to five years

If a protest was determined by the ARB, was the property's value lowered? .....  Yes     No     Not a value issue

Did you meet with appraisal district staff in an attempt to agree to an appraised value prior to proceeding to an ARB hearing? .....  Yes     No     Not a value issue

If you used the appraisal district website to prepare for your hearing, was the information on the website helpful? .....  Yes     No     Not applicable

Did you present documentation to the ARB at your hearing? .....  Yes     No

**SECTION 6: Indicate Your Suggestions to Improve the ARB Process**

Should property owners communicate or meet with appraisal district staff before ARB hearings? .....  Yes     No

Should property owners be given the option of how to receive evidence that appraisal districts will use at ARB hearings (e.g., paper, electronically or through a website posting)? .....  Yes     No

Should all property owners (in addition to residence homeowners) be allowed to file a protest electronically? .....  Yes     No

Which is more important (*select one*)? .....  Having a hearing start on time     Having ample time to present your case at a hearing

What information would have been useful to you in deciding whether to protest? .....  Sales data     Comparable property information     Not applicable

To give individual homeowners an opportunity to present their cases, what is a reasonable amount of time for each party (property owner and appraisal district) to present evidence (*select one*)? .....  Less than 10 minutes     10-15 minutes     More than 15 minutes

**SECTION 7: Additional Comments (250 character limit)**