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## REQUEST FOR BINDING ARBITRATION



CAROLE KEETON STRAYHORN • COMPTROLLER OF PUBLIC ACCOUNTS

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### **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 **real** property if: (1) the appraised or market value of the property as determined by the order is \$1 million or less; and (2) the appeal does not involve any matter in dispute other than the determination of the appraised or market value of the property.

A property owner or agent must file with the appraisal district not later than the 45<sup>th</sup> 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, 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 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 1-800-252-9121. The local number in Austin is 512/305-9999 or E-mail us at [ptd.cpa@cpa.state.tx.us](mailto:ptd.cpa@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 toll-free 1-800-252-9121.

**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); Tex. Govt. 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, Tex. Govt. Code, and applicable federal law.

**PUBLIC INFORMATION ACT** - Section 552.147, Tex. Govt. 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 Ch. 559, Tex. Govt. Code, to review, request, and correct information we have on file about you. Contact us at the address or toll-free 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.

### **Property Owners or Agents**

Complete the form questions 1 through 23. 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 be accepted.

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.

### **Appraisal Districts**

Complete the first line of the form marked "CAD" on page 1 filling in:

- 1) your appraisal district number;
- 2) the year; and
- 3) 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 appraisal 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.

## **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 real property for which an appraisal review board order was issued.
- 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"/> <b>99100</b> <input type="checkbox"/> TP<br>T-CODE | <input type="checkbox"/> \$ <b>5000.00</b><br>PAYMENT AMOUNT | <input type="checkbox"/> <b>068</b><br>DEPOSIT CODE | <input type="checkbox"/> _____<br>POSTMARK DATE | <b>CAD</b> | <input type="checkbox"/> _____<br>CAD No. | <input type="checkbox"/> _____<br>Year | <input type="checkbox"/> _____<br>CAD Assigned No. |
|---|--|---|---|------------|---|--|--|

**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's identification number (FEIN) assigned by the Internal Revenue Service \_\_\_\_\_ - \_\_\_\_\_

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 and (optional) fax number  
 Phone Number: \_\_\_\_\_ / \_\_\_\_\_ - \_\_\_\_\_ Fax Number (Optional): \_\_\_\_\_ / \_\_\_\_\_ - \_\_\_\_\_

10. E-mail address (optional)\* \_\_\_\_\_  
\*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  
 Phone Number: \_\_\_\_\_ / \_\_\_\_\_ - \_\_\_\_\_ Fax Number (Optional): \_\_\_\_\_ / \_\_\_\_\_ - \_\_\_\_\_

15. E-mail address (optional)\* \_\_\_\_\_  
\*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.  
 Indicate if agent is given authority to receive a refund:  Yes  No

**PROPERTY INFORMATION**

18a. Address or location of the property requested for arbitration:  
 \_\_\_\_\_

18b. Appraisal district account number: \_\_\_\_\_

CONTACT INFORMATION

TO BE COMPLETED BY PROPERTY AGENT

