Property Owner/Lessee Request for Regular Binding Arbitration (RBA)

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

File RBA requests online at www.texas.gov/propertytaxarbitration	Are you an agent or working with an agent?
• Pay deposits online with credit card or electronic check • Faster processing, transparency and email status notifications	STOP 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 or lessees must file online at www.texas.gov/propertytaxarbitration. Property owners or lessees 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 or lessee 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 or lessee must file an RBA request with the **Comptroller's office** not later than the 60th day after the date the property owner or lessee 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 or lessee may arbitrate more than one tract of land for a single deposit, provided they have the same property owner and 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 on page 1. If requesting to arbitrate contiguous properties, select yes for question 22 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/Lessee Responsibilities: Expenses incurred by the property owner or lessee in preparing for and attending the arbitration are the owner's or lessee's responsibility. A property owner or lessee who fails to strictly comply with legal requirements waives the right to request RBA. An ARB order appealed to district court concerning appraised or market value for the same property for the same tax year waives the right to request RBA. Filers should retain a copy of this request form and the deposit for your records.

A lessee may appeal only if the property owner does not appeal the ARB order. If both the property owner and the lessee appeal the ARB order, the right of appeal is revoked from the lessee.

Arbitrator Responsibilities: An arbitrator must dismiss any pending RBA proceeding if the filer'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 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://texas-sos.appianportalsgov.com/rules-and-meetings?chapter=9&interface=VIEW_TAC&part=1&subchapter=K&title=34

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 in these instructions.

Comptroller of Public Accounts FORM AP-219-3 (Rev. 2-26/21)

Property Owner/Lessee Request for Regular Binding Arbitration (RBA)

• *Type or print in black ink.*

Print Form | Clear Form

* A P 2 1 9 3 0 W 1 0 2 5 2 1 *

■ T-CODE **51040** ■ DEPOSIT AMOUNT _____.00 ■ POSTMARK DATE _____

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

STOP

Are you an agent or working with an agent?

By rule, all agents must file RBA requests online at www.texas.gov/propertytaxarbitration

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 - *as listed on the Appraisal Review Board (ARB) order(s)*

1. ■ Is the property owner an individual or an organization? ☐ Individual ☐ Organization *(skip to question 3)*

2. ■ _____ Individual OR Estate Owner's First Name _____ M.I. _____ Individual OR Estate Owner's Last Name _____ Suffix

3. ■ _____ Organization Name *(Corporation, Partnership, Estate, Trust or other organization that owns the property)*

ARBITRATION REQUEST CONTACT

Enter contact information below for the Property Owner or the owner's authorized representative that will serve as the party to this arbitration request. **May not be a property tax agent, agents must file online** This contact will receive ALL written communications from the Arbitrator assigned to the request, the appraisal district or the Comptroller's office. Letters will be mailed to the address below if no email is provided.

4. ■ Contact type *(select one)*: ☐ Property Owner *(skip to 7)* ☐ Owner's Power of Attorney *(skip to 6)* ☐ Organization Representative *(skip to 6)* ☐ Lessee

5. ■ Lessee Company Name *(if applicable)*: _____

6. ■ _____ First Name _____ M.I. _____ Last Name _____ Suffix

7. ■ Phone Number *(include area code)* _____ 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.

REFUND RECIPIENT INFORMATION - *(required to set up payee account for potential refund)*

Information entered in this section will be used to set up a payee account for the potential deposit refund. A check will be issued to the name entered below and mailed to the address entered below.

9. ■ Who will receive the refund: ☐ Property Owner ☐ Power of Attorney ☐ Lessee

10. ■ Select the type of payee account name the potential refund should be issued to: ☐ Individual ☐ Organization *(skip to 13)* ☐ Trust *(skip to 13)*

11. ■ _____ Individual's First Name _____ M.I. _____ Individual's Last Name _____ Suffix

12. ■ Individual's SSN/ITIN: _____

13. ■ _____ Organization Name *(Corporation, Partnership, Estate, Trust or other organization that owns the property)*

14. ■ Organization's FEIN: _____

15. ■ Comptroller-issued Texas Identification Number (TIN): _____
If you have received a check from the state of Texas, you may provide the 11-digit number assigned by the Comptroller's office in place of an SSN, ITIN or FEIN. Also referred to as a Taxpayer ID. Trusts may contact our office to set up a TIN prior to filing this form.

16. ■ _____ Street Address

_____ City _____ State *(or Province)* _____ Zip Code *(or Postal Code)* _____ Zip Plus-4 *(optional)*

_____ County _____ Country *(if outside the US)*

REQUEST DETAILS

17. ■ County that issued the ARB Order(s): _____

18. ■ Tax Year on the ARB Order(s): _____

19. ■ Did a lessee file the protest with the county that issued the ARB Order? ☐ Yes ☐ No

20. ■ Would you prefer the Comptroller's office initially appoint an arbitrator who resides *(select one)*: ☐ In the same county ☐ In a different county

21. ■ Arbitration hearing type preference *(select one)*: ☐ In person only ☐ By teleconference only ☐ Either and Arbitrator may decide

22. ■ Are you requesting arbitration for contiguous tracts of land? ☐ No ☐ Yes *(create copies of next page and complete for each property)*

Property Owner/Lessee Request for Regular Binding Arbitration (RBA)

• *Type or print in black ink.*

■ T-CODE **51040**

Make a copy of this page for each property you are requesting RBA and attach a copy of each ARB order determining protest. All fields are REQUIRED unless indicated as optional. Any missing information may result in delays. Completely darken each box to indicate your selections.

PROPERTY INFORMATION *(as shown on ARB order of determination)*

23. ■ Property Account Number: _____

24. ■ Property Address/Legal Description: _____

25. ■ Type of property being appealed *(select one)*:

- ☐ Residential
- ☐ Land
- ☐ Commercial
- ☐ Business personal property
- ☐ Agricultural
- ☐ Minerals

26. ■ Do the appraisal district records indicate this property has a Residence Homestead exemption?

- ☐ Yes
- ☐ No

27. ■ Was a protest hearing held and an ARB order issued for this property? (**REMINDER:** Include a copy of the ARB order with this form.)

- ☐ Yes. Date the ARB order was received: _____
- ☐ No protest held ***(STOP, not eligible for RBA)***

28. ■ Type of value being appealed *(select one)*:

- ☐ Market value
- ☐ Ag/Timber productivity value

29. ■ Owner opinion of TOTAL property value ***(Whole dollars only)***: **$** _____

30. ■ Value determined by the ARB for this property ***(Whole dollars only)***: **$** _____

31. ■ I am appealing the value of my property for the following reasons *(select all that apply for this property):*

- ☐ The property could not sell for the amount of value shown on the appraisal roll.
- ☐ The property is unequally appraised.
- ☐ The property has hidden damages or flaws that were not considered in the appraised value.
- ☐ The methodology used by the appraisal district was inappropriate.
- ☐ Evidence presented to the ARB was not fully considered.
- ☐ The appraisal district did not correctly calculate the value limitation for residence homesteads.
- ☐ The productivity value of the land or the special appraisal of the property allowed by law was not calculated correctly.

CERTIFICATIONS

32.

- ☐ I certify that a protest was filed with the appraisal district and an ARB Order was received for each property filed in this request.
- ☐ I understand that I must pay a deposit fee and have attached one CHECK or MONEY ORDER payable to the Texas Comptroller of Public Accounts for the required deposit amount.
- ☐ I understand I may lose my deposit if I fail to comply with the statutory requirements and deadlines outlined in Tax Code Chapter 41A.
- ☐ I understand that 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.

Page 1 and 2 of this form, the ARB Order for each property, and the check or money order for 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 binding arbitration.

sign here ▶

_____	_____	_____
Owner/authorized individual signature	Type or print owner/authorized individual name	Request Date