Order Determining Protest or Notice of Dismissal

Form 50-221

Appraisal Review Board ______________________ County, Texas

Case No. ______________________

Owner's Name: ______________________

Property Account No.: ______________________

Property Legal Description:

ORDER DETERMINING PROTEST OR NOTICE OF DISMISSAL

On ____________________, ________, the Appraisal Review Board (ARB) of ______________________County, Texas, heard the protest of

______________________ concerning the appraisal records for tax year __________.

The ARB delivered proper notice of the date, time, place and subject of the hearing. The property owner or agent and the chief appraiser of the appraisal district were given the opportunity to testify and to present evidence. After considering the evidence and arguments presented at the hearing, the ARB has determined that the protest concerned the following action(s) permitted by Tax Code Section 41.41(a):

- ☐ incorrect appraised or market value
- ☐ unequal appraisal
- ☐ inclusion of the property on the appraisal records
- ☐ denial in whole or in part of a partial exemption
- ☐ determination that land does not qualify for appraisal according to Tax Code Chapter 23, Subchapters C, D, E or H
- ☐ determination of the appropriate damage assessment rating under Tax Code Section 11.35
- ☐ determination that the owner's property does not qualify for the circuit breaker limitation on appraised value provided by Tax Code Section 23.231
- ☐ any other matter permitted by Tax Code Section 41.41(a)

Based on the evidence, the ARB makes the following determination(s) as indicated by a √ mark and hereby issues the following as its ORDER DETERMINING PROTEST OR NOTICE OF DISMISSAL:

- ☐ The ARB lacks jurisdiction to determine the protest and hereby dismisses the protest.
- ☐ The property's appraised value is excessive, and the appraisal records should be changed to: a land value of $____________ from the appraisal district land value of $____________; and an improvement value of $____________ from the appraisal district improvement value of $____________.
- ☐ The property's market value is excessive, and the appraisal records should be changed to: a land value of $____________ from the appraisal district land value of $____________; and an improvement value of $____________ from the appraisal district improvement value of $____________.
- ☐ The subject property's appraised or market value is not excessive and the appraisal records should not be changed. The land's appraised value is $ ____________; the improvement's appraised value is $ ____________; and the property's market value is $ ____________.
- ☐ The subject property's appraised or market value should be increased, as requested and agreed to by the property owner, and the appraisal records should be changed to: a land value of $____________ from the appraisal district land value of $____________; an improvement value of $____________ from the appraisal district improvement value of $____________; and the property's market value is $____________.
- ☐ The subject property was unequally appraised and the appraisal records should be changed to: a land value of $____________ from the appraisal district land value of $____________; and an improvement value of $____________ from the appraisal district improvement value of $____________.
- ☐ The subject property was not unequally appraised and the appraisal records should not be changed. The land's appraised value is $____________; the improvement's appraised value is $____________; and the property's market value is $____________.
- ☐ The subject property qualified for the exemption for which application was made and the appraisal records should be changed accordingly.

☐ The subject property qualified for a temporary exemption under Tax Code Section 11.35 and should be assigned a damage assessment rating of Level ______________.

☐ The subject property qualified for special appraisal and the appraisal records should be changed to reflect an appraised value of $________________ from the appraisal district value of $________________.

☐ The subject property qualified for the circuit breaker limitation under Tax Code Section 23.231 and the appraisal records should be changed accordingly.

☐ The subject property does not qualify for the circuit breaker limitation under Tax Code Section 23.231 and the appraisal records should not be changed.

☐ The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is upheld and the appraisal records should be changed to reflect the following change(s): ________________________________

☐ The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is denied and the appraisal records should not be changed.

If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.

sign here ________________________________ ________________

Chair, Appraisal Review Board Date

* as shown in the appraisal records submitted to the ARB by the chief appraiser under Tax Code Section 25.22 or 25.23.

Property Owner Request for Regular Binding Arbitration (RBA)

GLENN HEGAR 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

STOP

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/propertytaxarbiration. 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 21 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

Comptroller of Public Accounts FORM AP-219-3 (Rev.3-24/19)

Property Owner Request for Regular Binding Arbitration (RBA)

• *Type or print in black ink.*

PRINT FORM | CLEAR FORM

AP21930W032419

■ T-CODE 51040 ■ DEPOSIT AMOUNT ________ . 0 0 ■ 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 — Individual

-- If property is owned by an Organization, skip to question 3 --

1. ■ ____________ Owner's First Name | ____ M.I. | ____________ Owner's Last Name | ____ Suffix

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)*

Property Owner 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)*

15.■ Property Account Number: ______________________________

16.■ Property Address/Legal Description ______________________________

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

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

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

☐ Yes
☐ No

19.■ Was a protest hearing held and an ARB order issued for this property?

☐ Yes. Date of Protest hearing: ____________________
☐ No protest held ***(STOP, not eligible for RBA)***

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

☐ Market value
☐ Ag/Timber productivity value

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

22.■ Value determined by the ARB order for this property ***(Whole dollars only)***: $ ________________

23.■ 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

24. ☐ I certify that I am the property owner or individual authorized to file this request for RBA.
☐ I certify that I filed for a protest with the appraisal district and received an ARB Order 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 signature	Type or print owner name	Request Date

Notice of Final Order of Appraisal Review Board

Form 50-222

County of Appraisal Review Board | Address | City, State, ZIP Code

Name of Property Owner | Address | City, State, ZIP Code

Case Number | Property Account Number

Property Legal Description

A PROPERTY OWNER HAS A RIGHT TO APPEAL IN DISTRICT COURT AN APPRAISAL REVIEW BOARD ORDER DETERMINING A PROTEST AS PROVIDED BY TEXAS TAX CODE CHAPTER 42. TO APPEAL SUCH AN ORDER TO DISTRICT COURT, A PARTY MUST FILE A PETITION FOR REVIEW WITH THE DISTRICT COURT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE THAT A FINAL ORDER HAS BEEN ENTERED FROM WHICH AN APPEAL MAY BE HAD OR AT ANY TIME AFTER THE HEARING BUT BEFORE THE 60-DAY DEADLINE. A PROPERTY OWNER ALSO HAS A RIGHT TO APPEAL IN DISTRICT COURT A DETERMINATION OF AN APPRAISAL REVIEW BOARD ON A MOTION FILED UNDER TAX CODE SECTION 25.25. THE LAW PROVIDES THAT TO FILE SUIT TO COMPEL AN APPRAISAL REVIEW BOARD TO ORDER A CHANGE IN THE APPRAISAL ROLL UNDER TAX CODE SECTION 25.25, A PARTY MUST FILE SUIT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE OF THE APPRAISAL REVIEW BOARD'S DETERMINATION OF A MOTION UNDER TAX CODE SECTION 25.25 OR A DETERMINATION THAT THE PROPERTY OWNER HAS FAILED TO COMPLY WITH THE PRE-PAYMENT REQUIREMENTS. FAILURE TO TIMELY FILE A PETITION BARS AN APPEAL TO DISTRICT COURT.

A PARTY OTHER THAN A PROPERTY OWNER, IN ORDER TO EXERCISE THE PARTY'S RIGHT TO APPEAL AN ORDER OF AN APPRAISAL REVIEW BOARD, MUST FILE A WRITTEN NOTICE OF APPEAL WITHIN 15 DAYS AFTER THE DATE THE PARTY RECEIVES THIS NOTICE OR, IN THE CASE OF A TAXING UNIT, WITHIN 15 DAYS AFTER THE DATE THE TAXING UNIT RECEIVES NOTICE PURSUANT TO TAX CODE SECTION 41.07.

For more information regarding appeal to district court, you should consult Tax Code Chapter 42 and the clerk of the court. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, a property owner may appeal through binding arbitration an appraisal review board order determining a protest filed under Tax Code Section 41.41(a)(1) or (2) concerning the appraised or market value of property if:

(1) the property qualifies as the owner's residence homestead under Tax Code Section 11.13; or
(2) the appraised or market value, as applicable, of the property as determined by the order is $5 million or less.

To appeal an appraisal review board order through binding arbitration, a property owner must file with the appraisal district not later than the 60th day after the date the property owner receives notice of the order:

(1) a completed request for binding arbitration, a copy of which is enclosed with this notice; and
(2) an applicable arbitration deposit made payable to the Comptroller in the amount provided under Tax Code Chapter 41A.

For more information regarding appeal through binding arbitration, you should consult Texas Tax Code Chapter 41A and Comptroller Rules 9.4251-9.4266. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, certain property owners may appeal to the State Office of Administrative Hearings (SOAH) an appraisal review board order determining a protest concerning the appraised or market value of property brought under Tax Code Section 41.41(a)(1) or (2) if the appraised or market value, as applicable, of the property that was the subject of the protest, as determined by the appraisal review board order, is more than $1 million.

To appeal an appraisal review board order to SOAH, a property owner must file with the chief appraiser of the appraisal district not later than the 30th day after the date the property owner receives notice of the order:

(1) a completed notice of appeal to SOAH, a copy of which is enclosed with this notice; and
(2) not later than the 90th day after the date the property owner receives the notice of order a deposit of $1,500 made payable to SOAH must be filed with the appraisal district.

For more information regarding appeal to SOAH, you should consult Government Code Chapter 2003 and related SOAH rules. If you need legal advice, you should consult an attorney.

It is important to note that the pendency of an appeal, whether to district court, through binding arbitration or to SOAH, does not affect the delinquency date for the taxes on the property subject to the appeal. For more specific information, consult the applicable statutes and rules.

Notice of Appeal of Appraisal Review Board Order

GENERAL INSTRUCTIONS: This form is for use by a party, other than a property owner, to file a notice of an appeal of an appraisal review board order.

Tax Code Section 42.06 provides that:
(a) To exercise the party's right to appeal an order of an appraisal review board, a party other than a property owner must file written notice of appeal within 15 days after the date the party receives the notice required by Section 41.47 (Determination of Protest) or, in the case of a taxing unit, by Section 41.07 (Determination of Challenge) that the order appealed has been issued. To exercise the right to appeal an order of the comptroller, a party other than a property owner must file written notice of appeal within 15 days after the date the party receives the comptroller's order. A property owner is not required to file a notice of appeal under this section.
(b) A party required to file a notice of appeal under this section other than a chief appraiser who appeals an order of an appraisal review board shall file the notice with the chief appraiser of the appraisal district for which the appraisal review board is established. A chief appraiser who appeals an order of an appraisal review board shall file the notice with the appraisal review board. A party who appeals an order of the comptroller shall file the notice with the comptroller.
(c) If the chief appraiser, a taxing unit, or a county appeals, the chief appraiser, if the appeal is of an order of the appraisal review board, or the comptroller, if the appeal is of an order of the comptroller, shall deliver a copy of the notice to the property owner whose property is involved in the appeal within 10 days after the date the notice is filed.
(d) On the filing of a notice of appeal, the chief appraiser shall indicate where appropriate those entries on the appraisal records that are subject to the appeal.

Mail To:

____

____

____

____

____

From: ______________________________

____

____

____

____

This is a formal notice that I intend to appeal the order of the appraisal review board for certified appraisal review board tracking number ____________________ regarding the property subject to the protest.

Return address if different from above:

____

____

____

____

sign here ______________________________

Date ______________________________