



Property Owner Request for Limited Binding Arbitration (LBA)

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TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

**File LBA requests online at
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 LBA requests online at www.texas.gov/propertytaxarbitration

INSTRUCTIONS

Do not complete and mail this form without first carefully reading these instructions and Tax Code Chapter 41A and Comptroller Rules relating to LBA.

Purpose of form: Property owners may use this form to file a request for LBA to compel an appraisal review board (ARB) or chief appraiser, as appropriate, to:

- (1) comply with the hearing procedures adopted by the ARB under Tax Code Section 41.01(c);
- (2) 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;
- (3) schedule a hearing on a protest as required by Tax Code Section 41.45;
- (4) deliver information to the property owner as required by Tax Code Section 41.461;
- (5) 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);
- (6) 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);
- (7) 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
- (8) 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).

When and what to file: If working with an agent, property owners must file online at www.texas.gov/propertytaxarbitration. A property owner who has filed a notice of protest must file an LBA request 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.

You must type or print in black ink so the information can be scanned into comptroller systems. Please submit:

- (1) a completed LBA 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 Notice of Appraised Value for each property subject to the LBA request.

Required Deposit for LBA: Each LBA request must include a deposit. The LBA 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 or designated refund recipient 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).

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	A single property with a residence homestead exemption valued at \$500,000 or less	Any other property, including a residence homestead valued at more than \$500,000
Required Deposit	\$450	\$550

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).

Multiple properties may only be filed together if they have the same owner. If requesting to arbitrate multiple properties, protest hearings or procedural requirement violations, select yes for question 14 and attach a separate page 2 of Form AP-241 for each property for which you request LBA. Include a copy of the Notice of Appraised Value for each property. Indicate which procedural requirements the ARB or chief appraiser failed to comply with for each property or protest. If filing for multiple properties, only one deposit is required and is equal to the highest deposit that would result if each property were filed in a separate request.

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 LBA. Owners should retain a copy of this request form and the deposit for your records.

Arbitrator Responsibilities: An arbitrator must dismiss any pending LBA proceeding if the property owner's rights are waived. The deposit may not be refunded for an LBA 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 LBA 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 Notice(s) of Appraised Value for each property 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: 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 LBA: [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)

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Type or print in black ink.



T-CODE 51040

Make a copy of this page for each property you are requesting LBA and attach a copy of each Notice of Appraised Value. 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 INFORMATION (as shown on the Notice of Appraised Value)

- 14. ■ _____ 15. ■ _____
Property Account Number Property Address/Legal Description
- 16. ■ Type of property being appealed (select one): Residential Land Commercial Minerals
 Agricultural Business personal property
- 17. ■ Does the Notice of Appraised Value or appraisal district records indicate this property has a Residence Homestead exemption? Yes No
- 18. ■ Was a notice of protest filed with the appraisal district for this property? Yes No (**STOP, not eligible for LBA**)

PROCEDURAL REQUIREMENT VIOLATIONS

- 19. ■ Select all that apply for this property:
 - Comply with the hearing procedures adopted by the ARB under Tax Code Section 41.01(c)
 - 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
 - Schedule a hearing on a protest as required by Tax Code Section 41.45
 - Deliver information to the property owner as required by Tax Code Section 41.461
 - 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)
 - 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)
 - 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)
 - 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)

20. ■ Describe the actions taken or not taken by the ARB or chief appraiser with regards to the procedural requirement violations identified above.

CERTIFICATIONS

- 21. I certify that I am the property owner or individual authorized to file this request for LBA.
- 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.
- 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.
- 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 notice requirements and deadlines certified to in the statements above.
- 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 Notice of Appraised Value, 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