

# **BINDING ARBITRATION**

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SUPPORT**

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**PROPERTY TAX ASSISTANCE DIVISION  
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS**

# WHAT TO EXPECT

RBA

LBA

Legislative Changes

PTAS

Workflow Changes

New Rules & Forms

Statistics

## Regular Binding Arbitration (RBA)

- Appeal of an ARB order
- Homestead or property valued at \$5 million or less
- 41.41(a)(1) or (2) protest

# HOW RBA FITS INTO THE PROPERTY TAX SYSTEM

## Notice

- Notice of Appraised Value

## Protest

- Protest before the appraisal review board (ARB)

## Appeal

- Appeal final determination in binding arbitration, district court or SOAH

## Limited Binding Arbitration (LBA)

- Must have filed Chapter 41 protest
- Violation relating to ARB hearing

# LBA TO COMPEL AN ARB OR CHIEF APPRAISER TO:

Comply with adopted hearing procedures and rescind ARB rules not in compliance with Model Hearing Procedures

Schedule an ARB hearing

Deliver info required by 41.461

Allow owner to offer evidence, examine or cross-examine witnesses or parties & present arguments

Set a hearing for a certain date & time and postpone after 2 hours

Schedule hearings for multiple properties on the same day

Refrain from using or offering evidence that was not provided as required by 41.67(d)

# LEGISLATIVE CHANGES

RBA Settlement  
Values Treated  
Like Award

Designation of  
Refund to Agent  
Company

LBA Reason  
Update

Filing Process  
Changes (when  
PTAS available)

# PROPERTY TAX ARBITRATION SYSTEM (PTAS)

Electronic Filing

Credit  
Card/Bank  
Draft Payments

Electronic  
Notifications

Case  
Management  
and Reports



# PTAS REQUIREMENTS

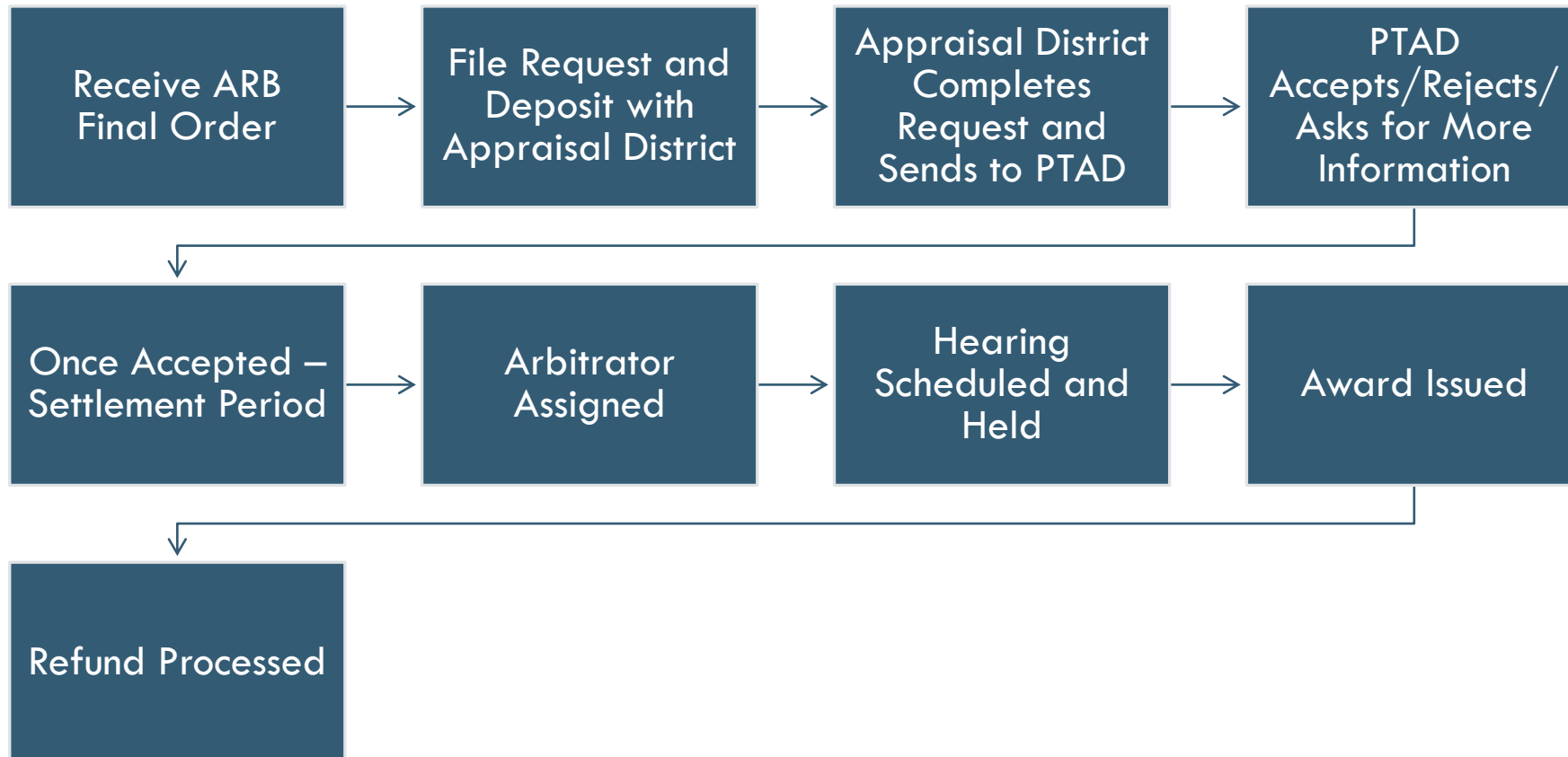
Appraisal Districts, Arbitrators &  
Agents Must Use

File Online = Pay Online

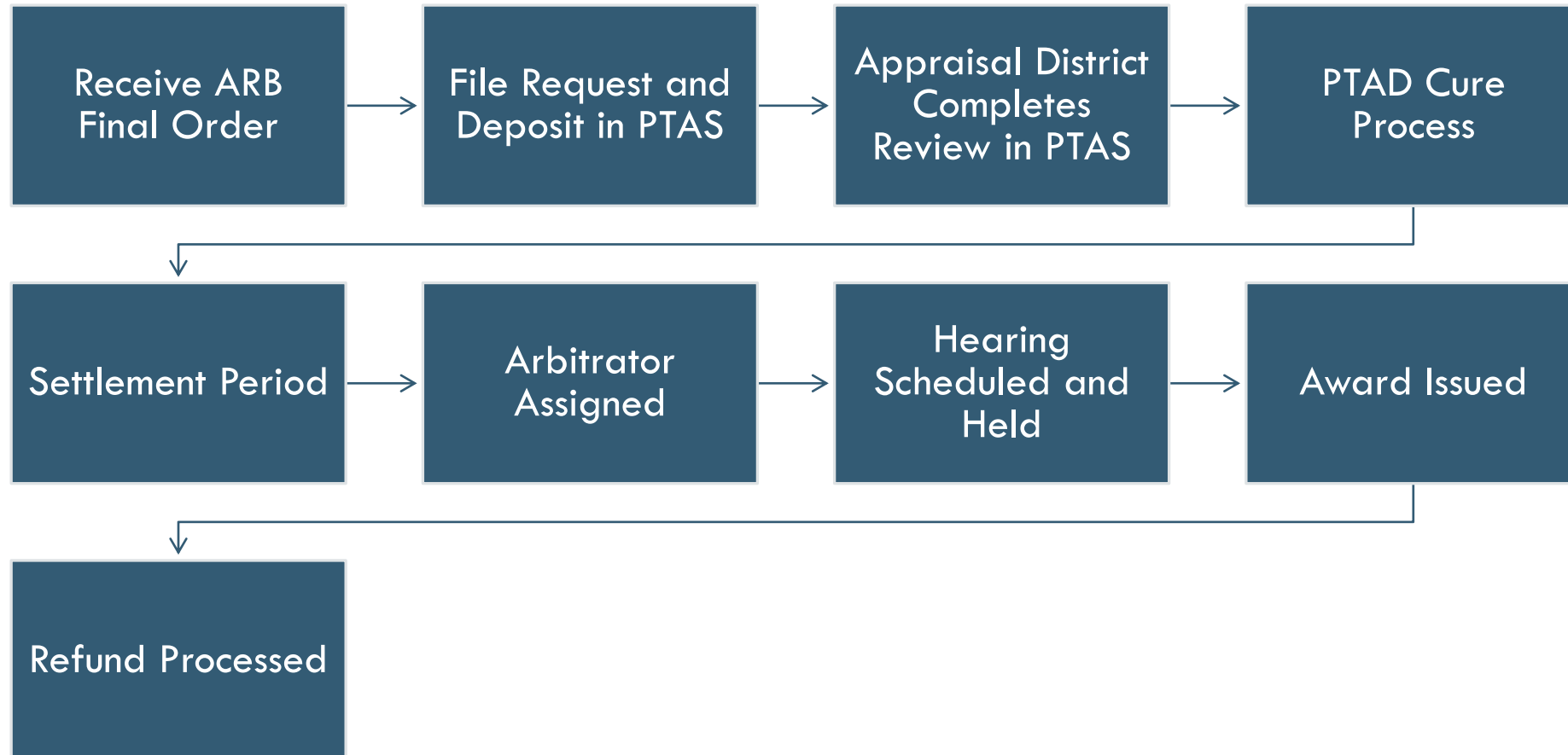
User Dashboards & Reports

Transparency

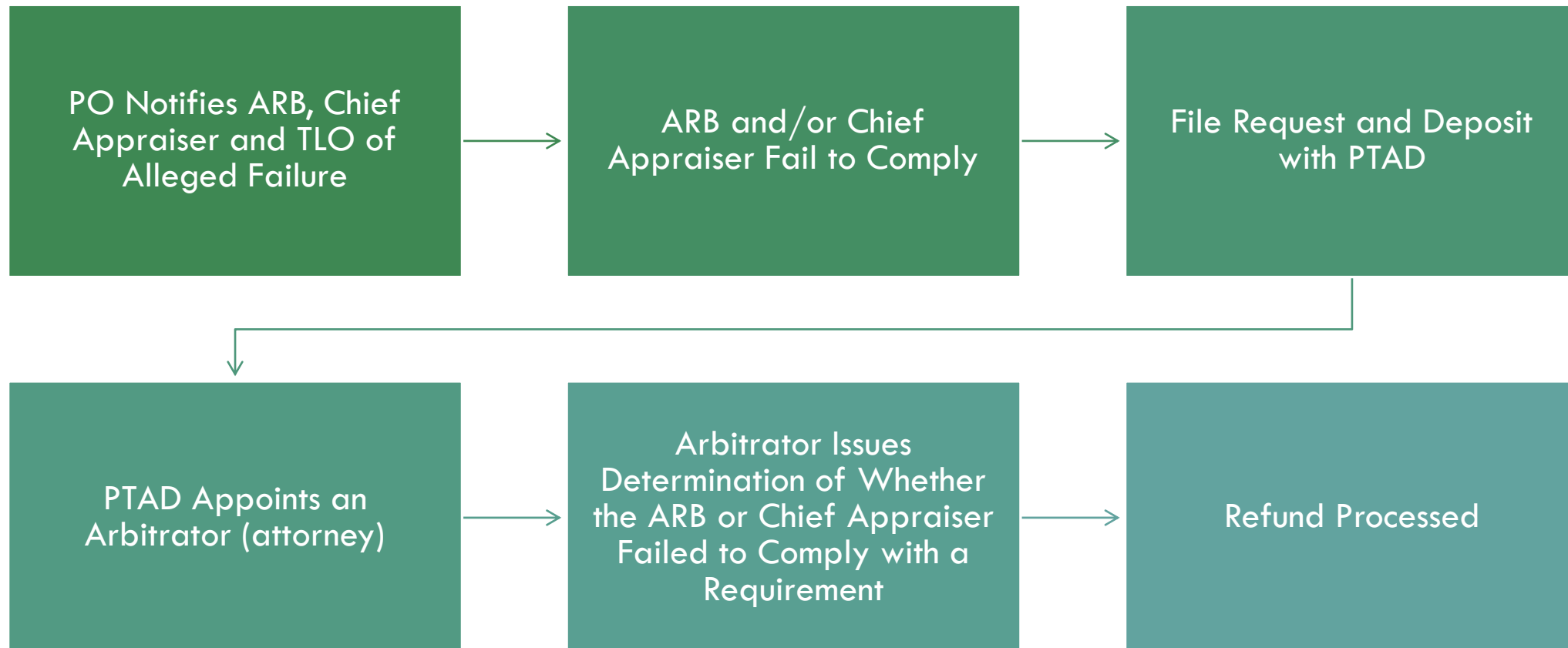
# CURRENT RBA WORKFLOW — UNTIL PTAS IS AVAILABLE



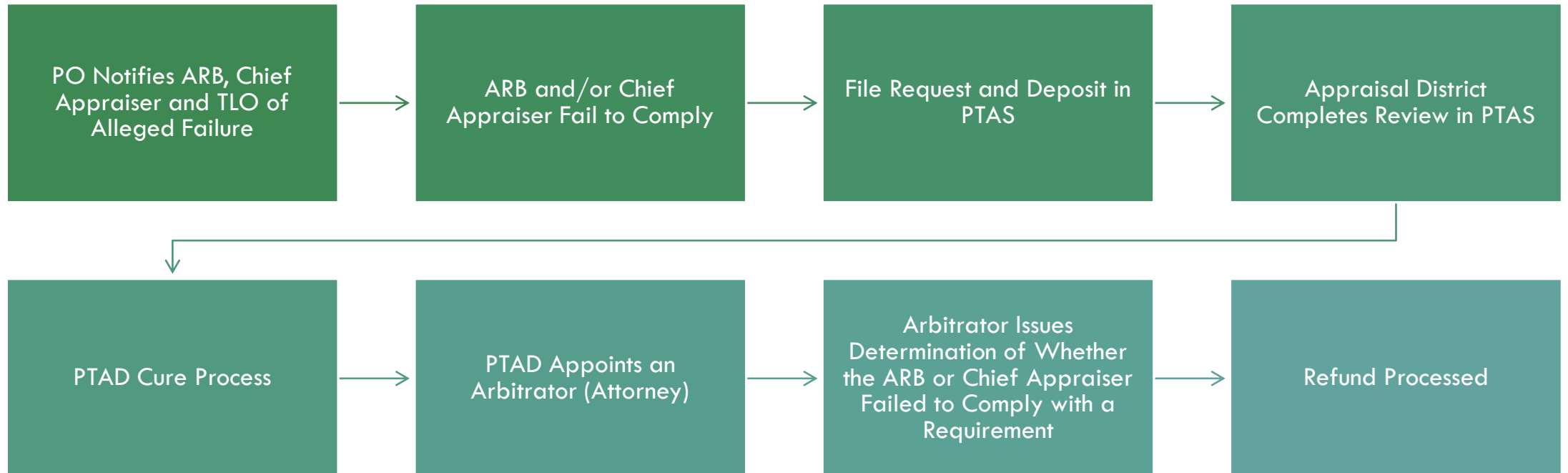
# NEW RBA WORKFLOW — WHEN PTAS IS AVAILABLE



# CURRENT LBA WORKFLOW — UNTIL PTAS IS AVAILABLE



# NEW LBA WORKFLOW — WHEN PTAS IS AVAILABLE



Scope &  
Construction of Rules  
& Computation of  
Time

Definitions

Prohibited  
Communications

Filing Requests &  
Deposits

Agent  
Representation

Appraisal District  
Processing

Comptroller  
Processing

Withdrawing a  
Request

Refunds & Arbitrator  
Fees

Forms

Communication with  
Parties

Arbitration  
Proceedings

Arbitrator  
Substitution

# DIVISION 1 — GENERAL RULES

Request for  
LBA

LBA Deposit

Appointment  
of Arbitrators  
for LBA

Dismissal for  
Lack of  
Jurisdiction

LBA Award

Correction of  
Procedural  
Violations

Payment of  
Arbitrator  
Fees

## DIVISION 2 — LBA FOR PROCEDURAL VIOLATIONS

Request for  
RBA

RBA Deposit

Settlement  
Period

Appointment  
of Arbitrators  
for RBA

Dismissal for  
Lack of  
Jurisdiction

RBA Award

Correction of  
Appraisal  
Roll

Payment of  
Arbitrator  
Fees

## DIVISION 3 — RBA FOR ARB DETERMINATIONS



Qualification  
for Inclusion

Application  
Requirements

Renewal  
Requirements

Eligibility for  
Appointment

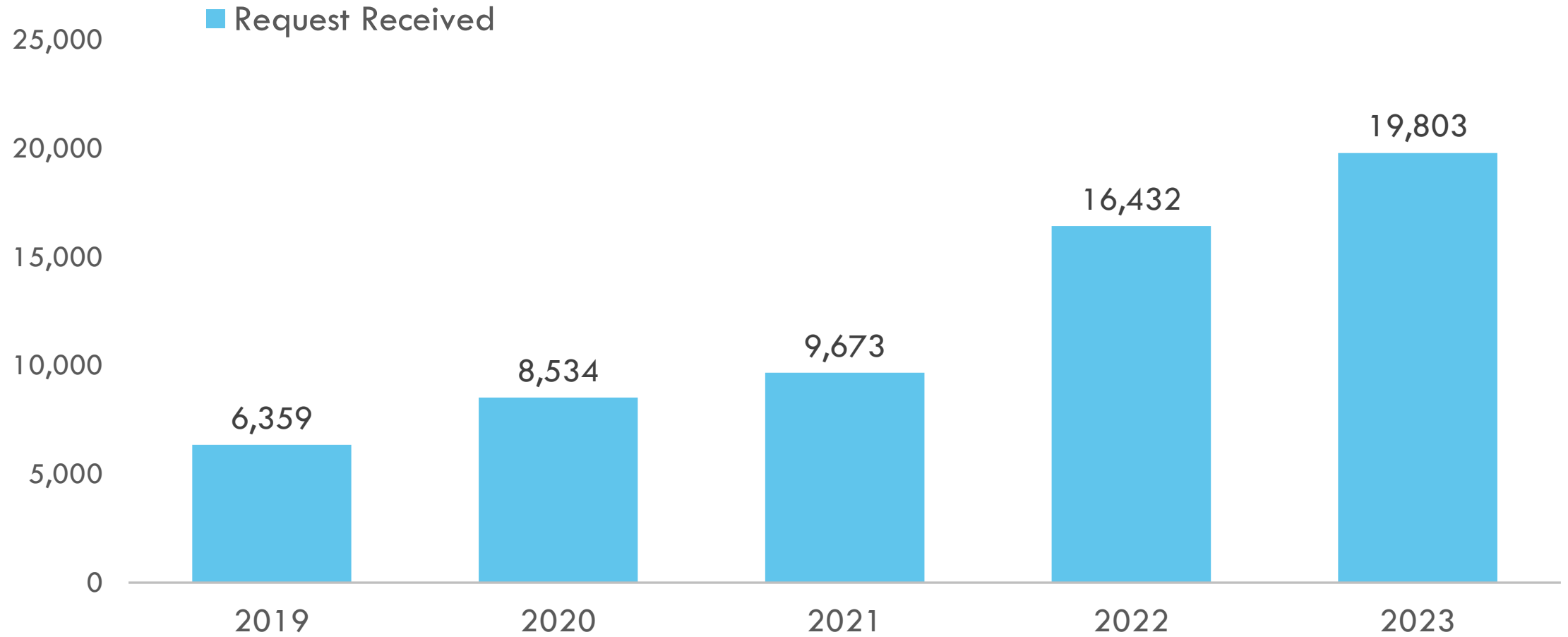
Responsibility  
for Profile

Disciplinary  
Action

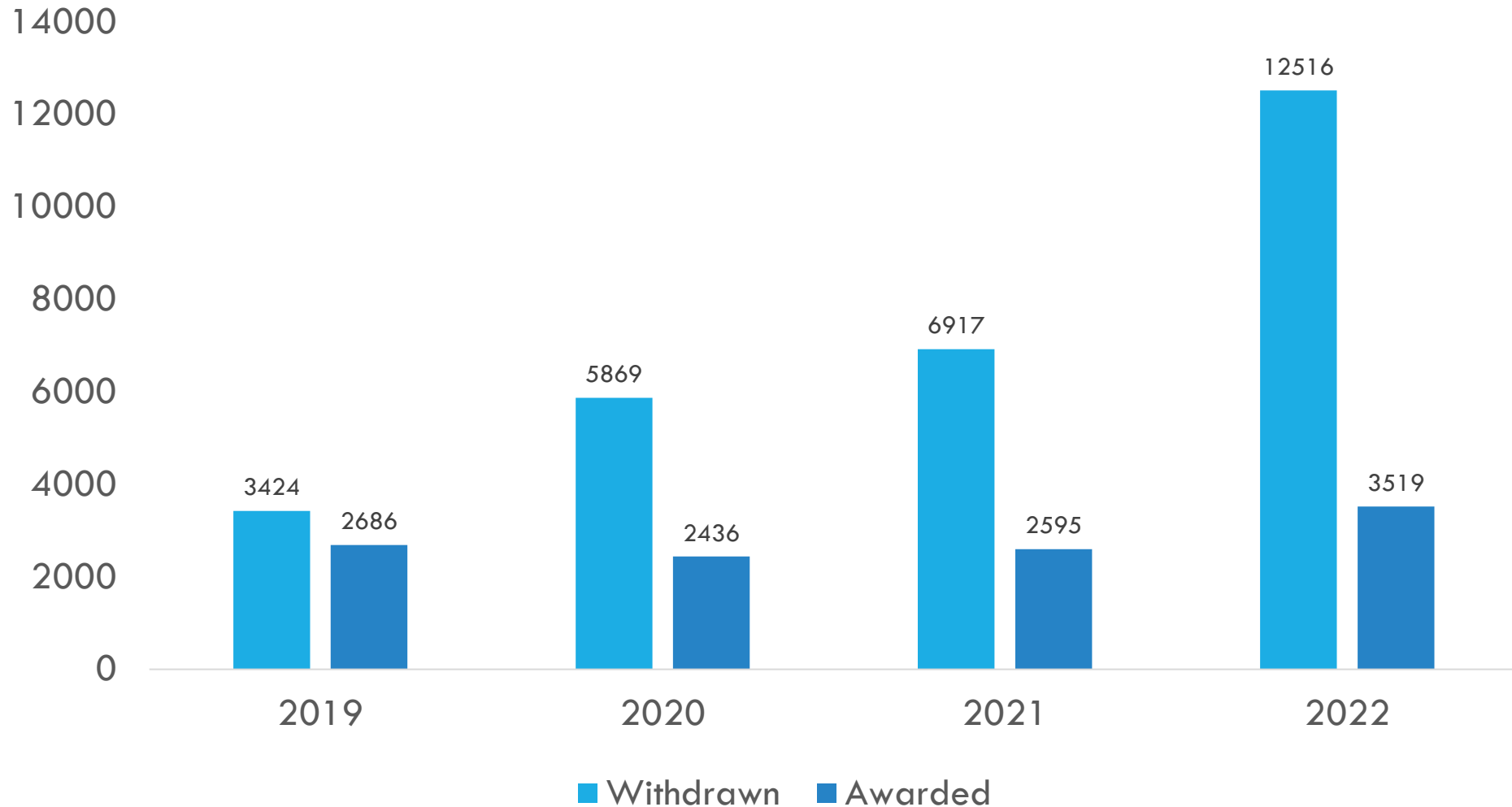
## DIVISION 4 — COMPTROLLER'S REGISTRY OF ARBITRATORS

# Arbitration Statistics

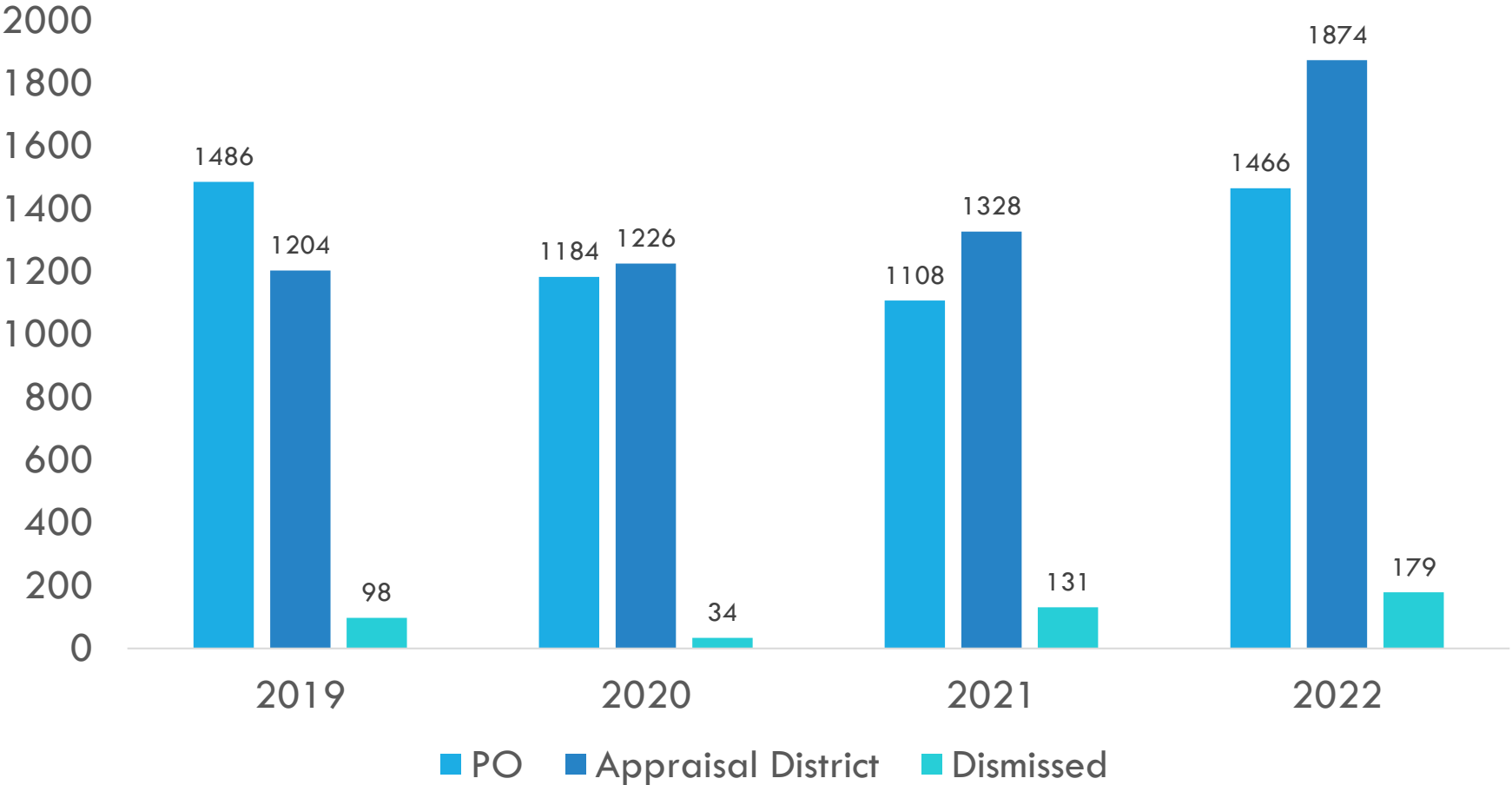
# RBA Totals Statewide



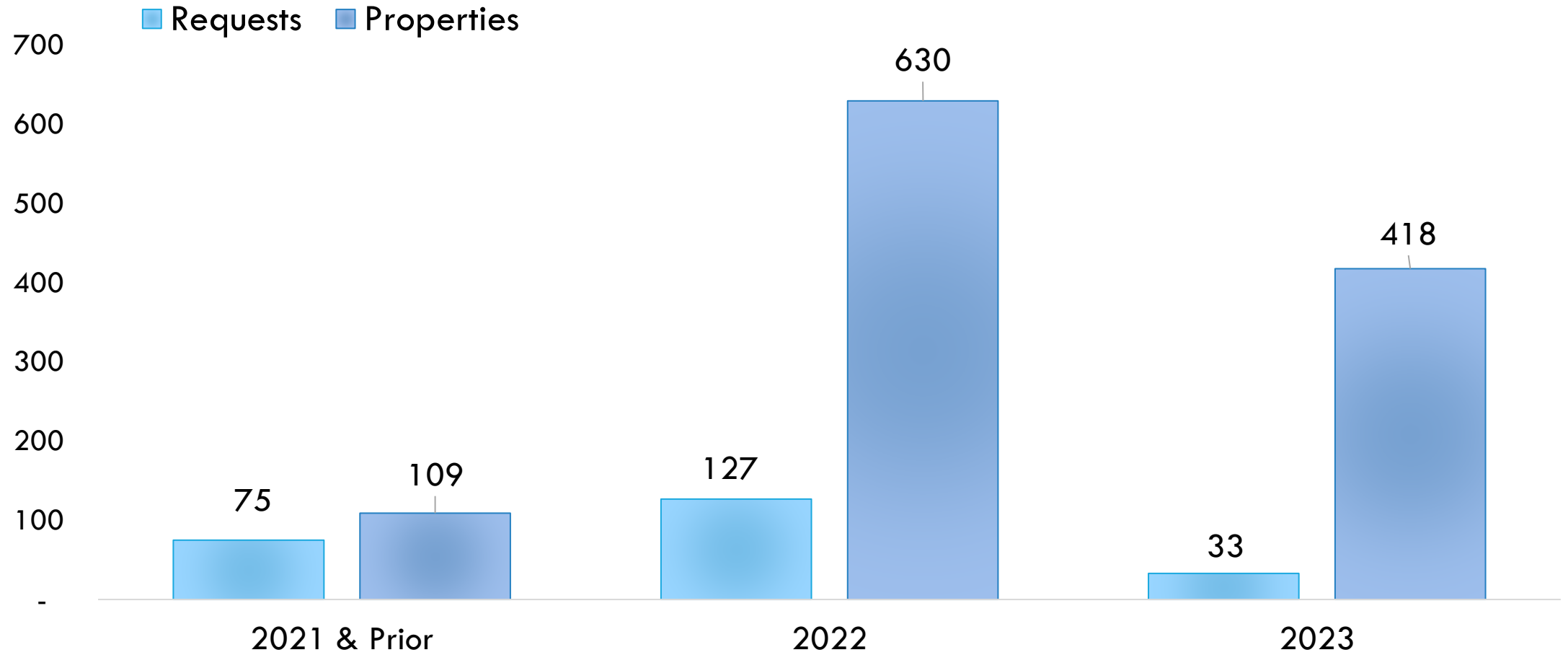
# RBA WITHDRAWALS/SETTLEMENTS STATEWIDE



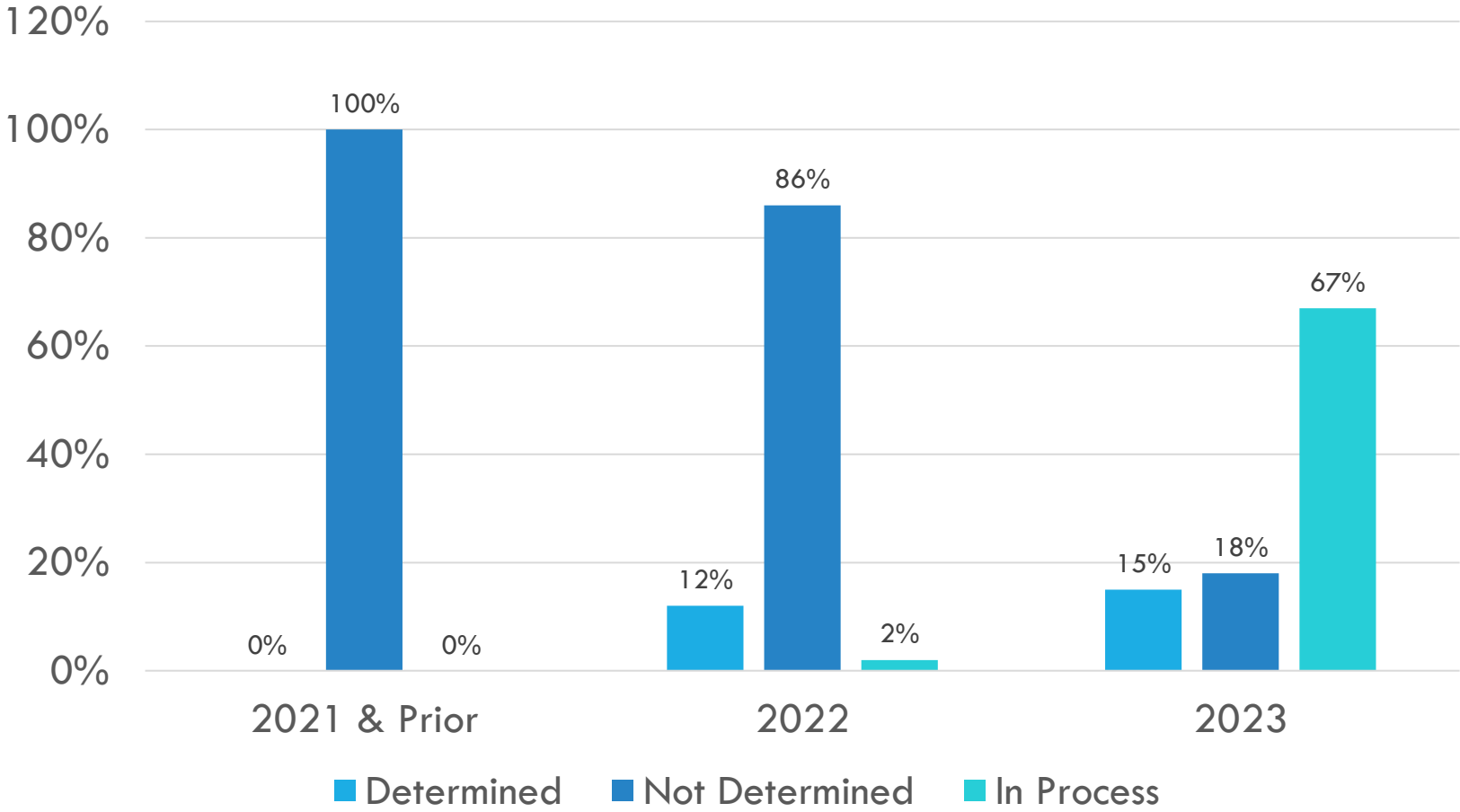
# RBA DETERMINATIONS BY ARBITRATORS STATEWIDE



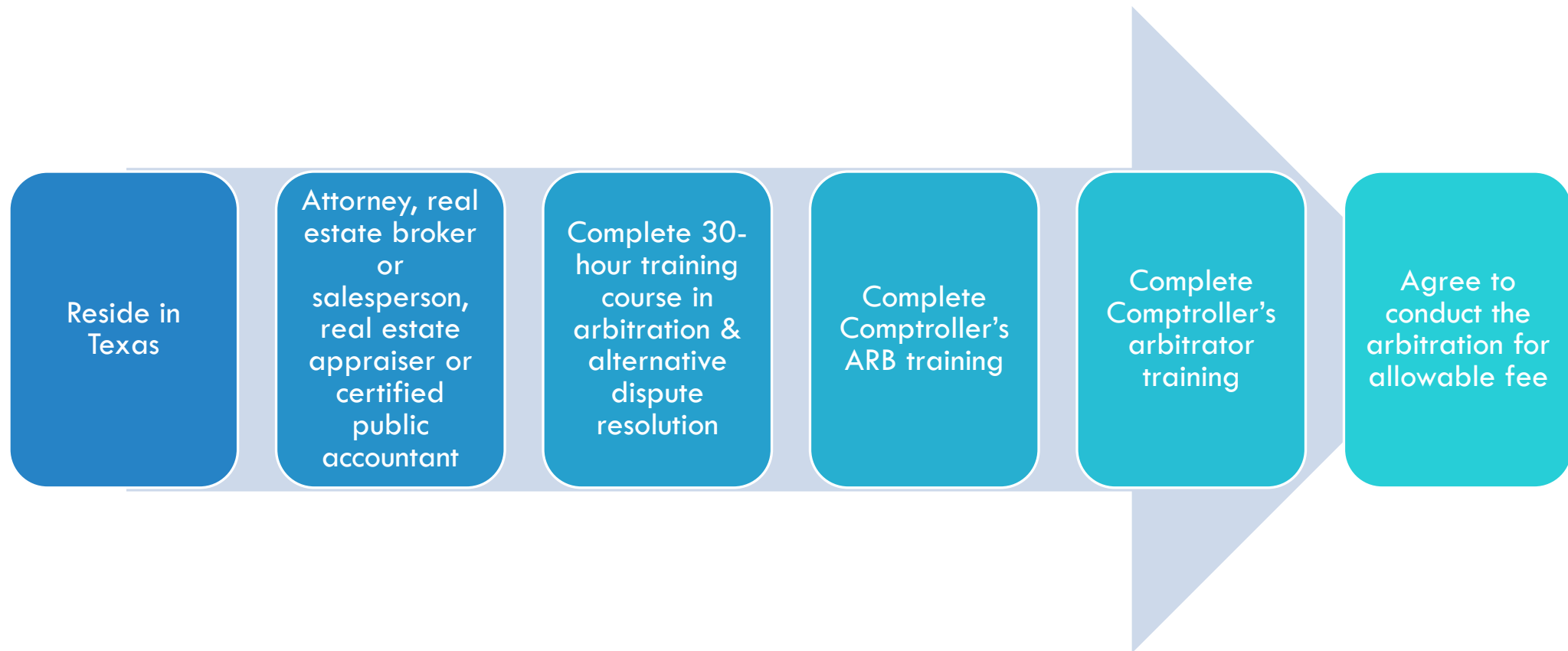
# LBA Totals Statewide



# LBA STATUS STATEWIDE

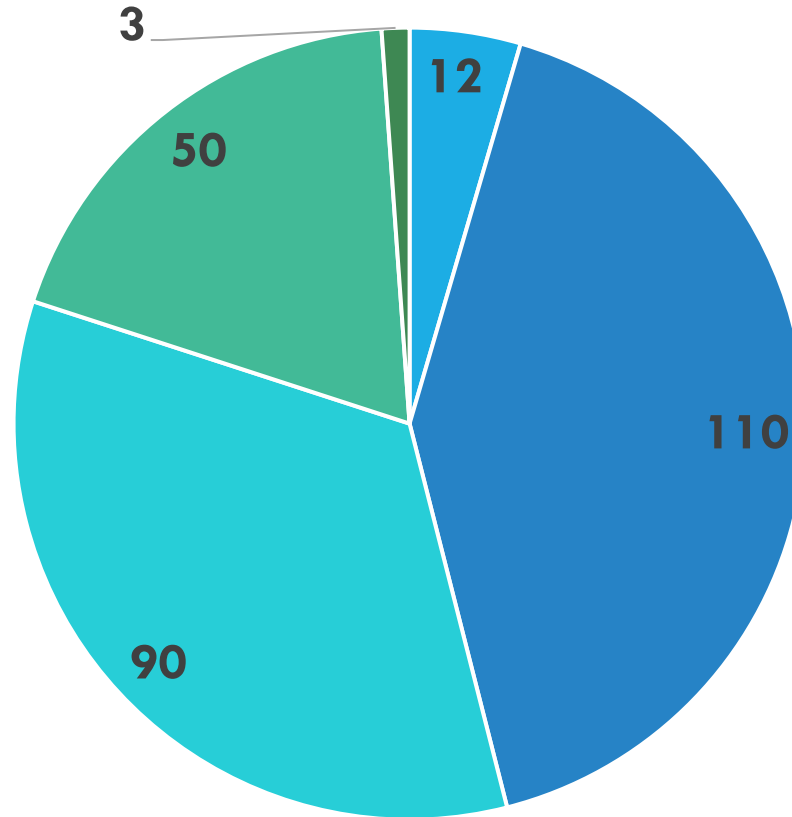


# WHO ARE THE ARBITRATORS?





# ARBITRATORS BY LICENSE TYPE



■ Appraiser ■ Attorney ■ RE Broker ■ RE Salesperson ■ CPA

Questions?

