

# **BINDING ARBITRATION**

**STEPHANIE MATA – COMPTROLLER'S  
PROPERTY TAX ASSISTANCE DIVISION  
ADAM BOGARD – HARRIS CENTRAL  
APPRAISAL DISTRICT**

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## 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:

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

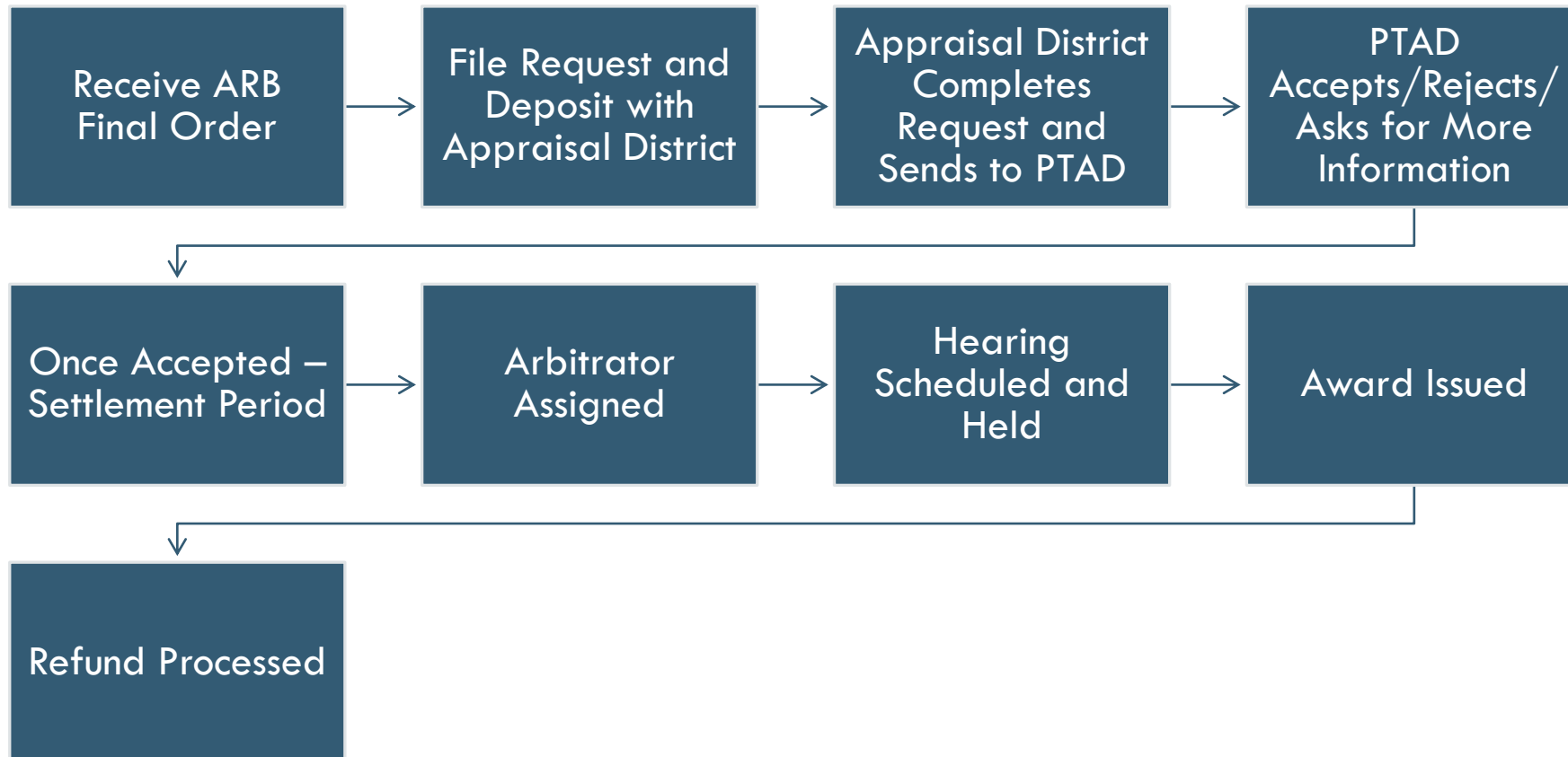
File Online = Pay Online

User Dashboards & Reports

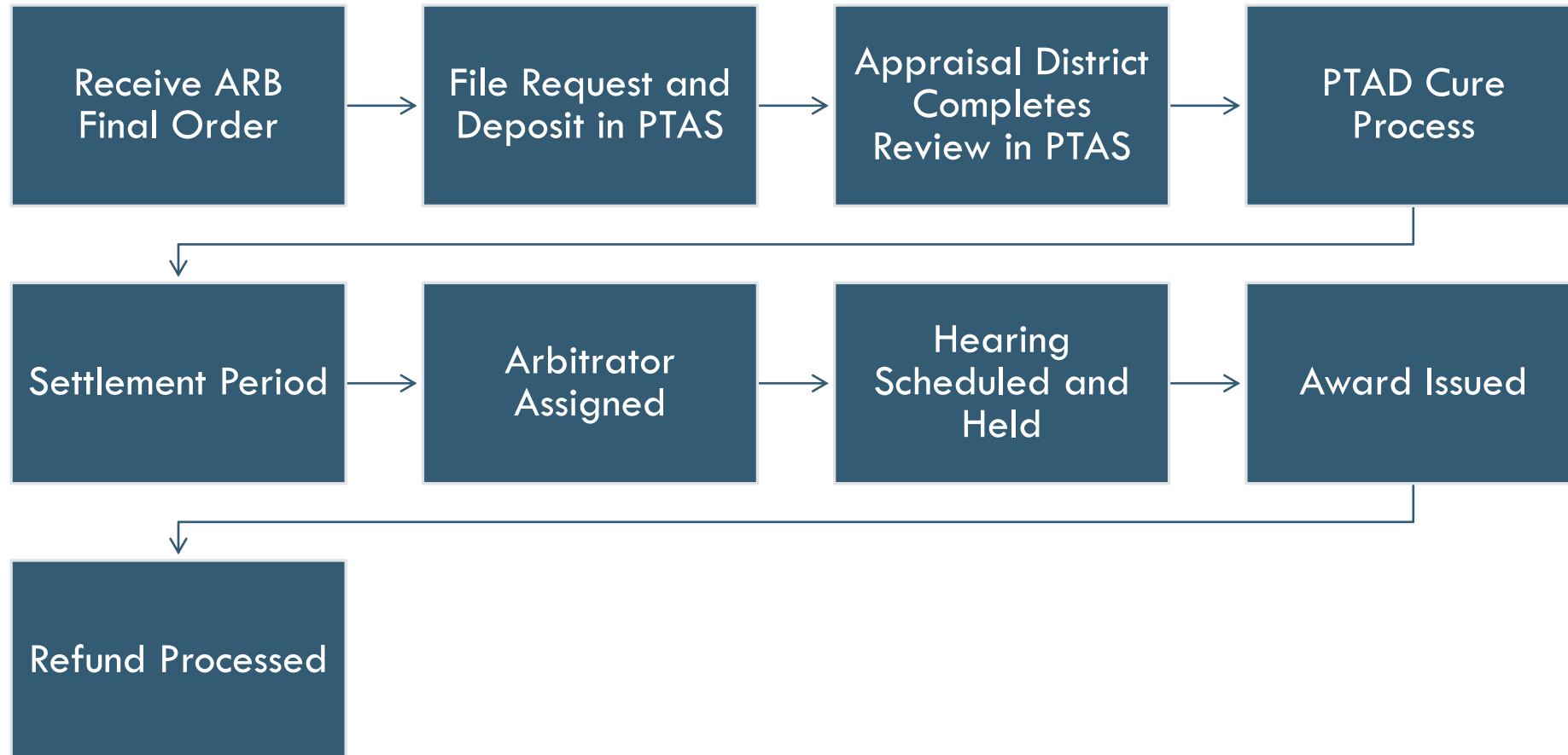
Transparency



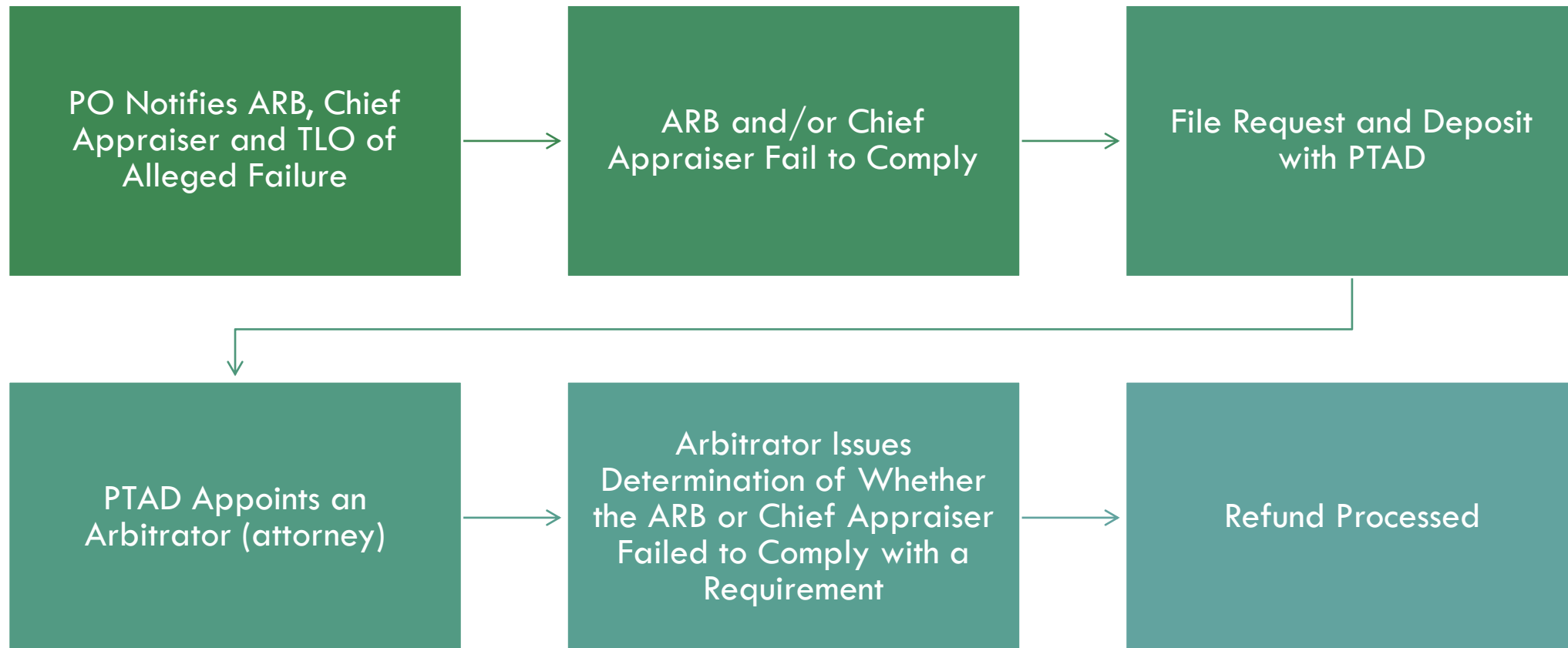
# CURRENT RBA WORKFLOW — UNTIL PTAS IS AVAILABLE



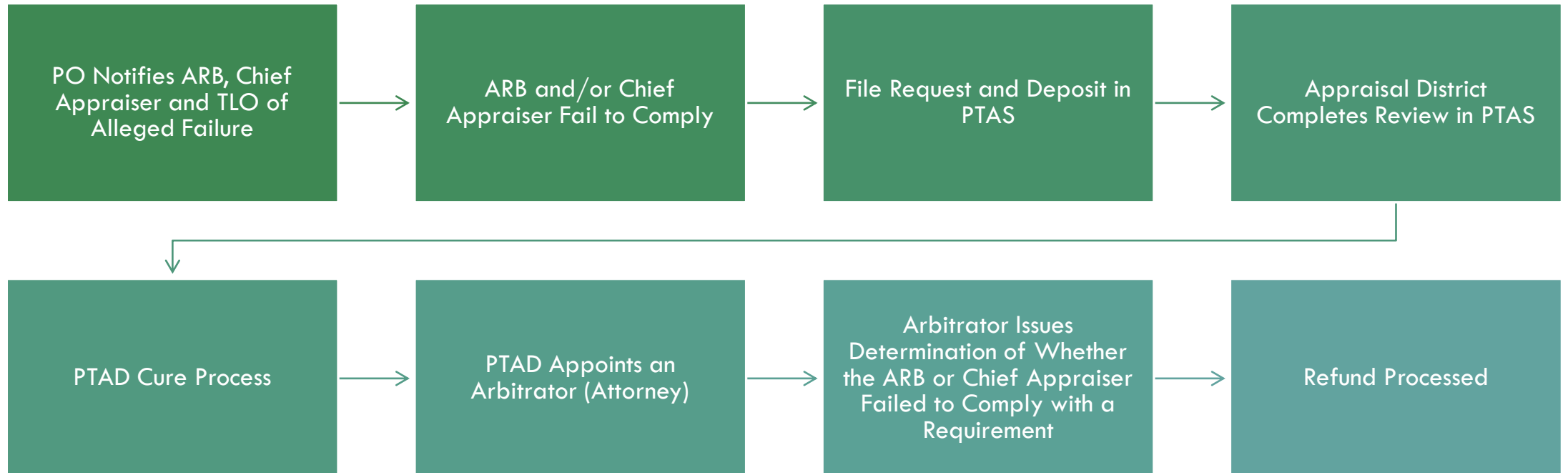
# NEW RBA WORKFLOW — WHEN PTAS IS AVAILABLE



# CURRENT LBA WORKFLOW — UNTIL PTAS IS AVAILABLE



# NEW LBA WORKFLOW — WHEN PTAS IS AVAILABLE



# MISCELLANEOUS NOTES

Rules Posted for  
Public Comment

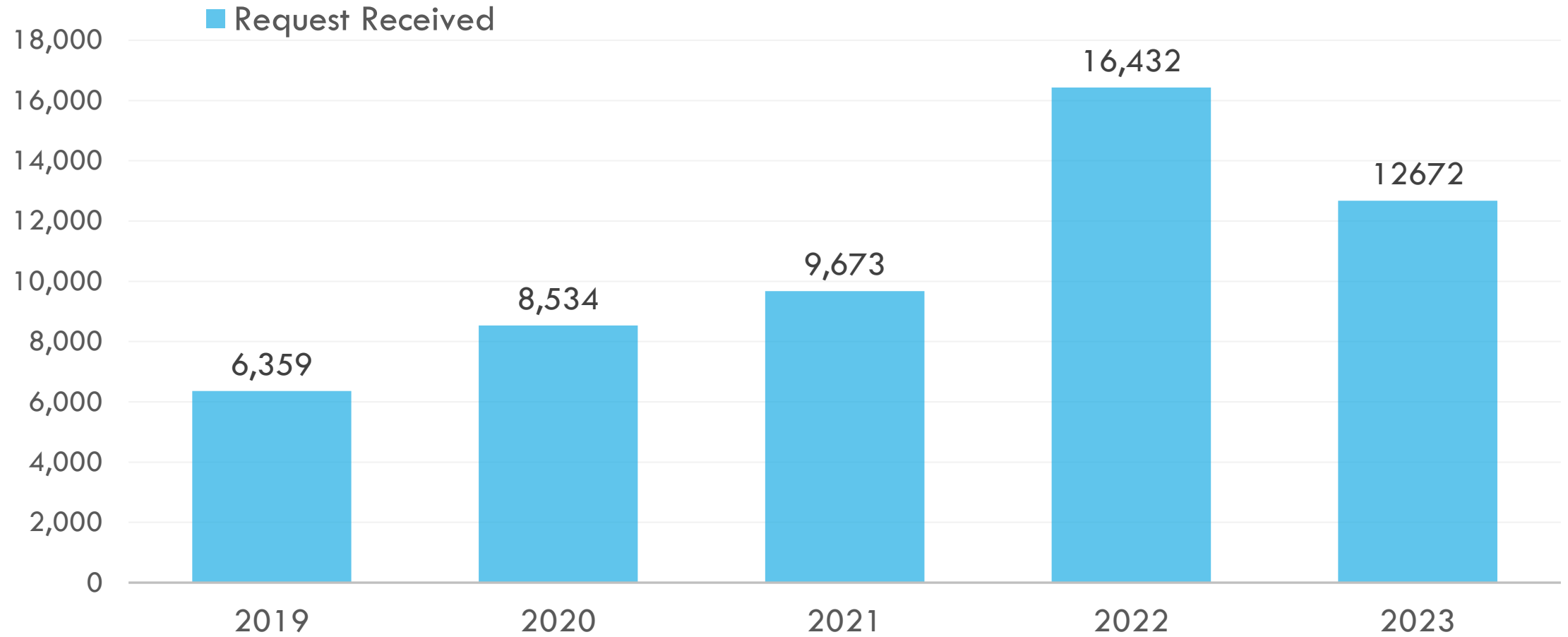
New Request  
Forms for Paper  
Process

Jurisdiction  
Determinations  
by Arbitrator

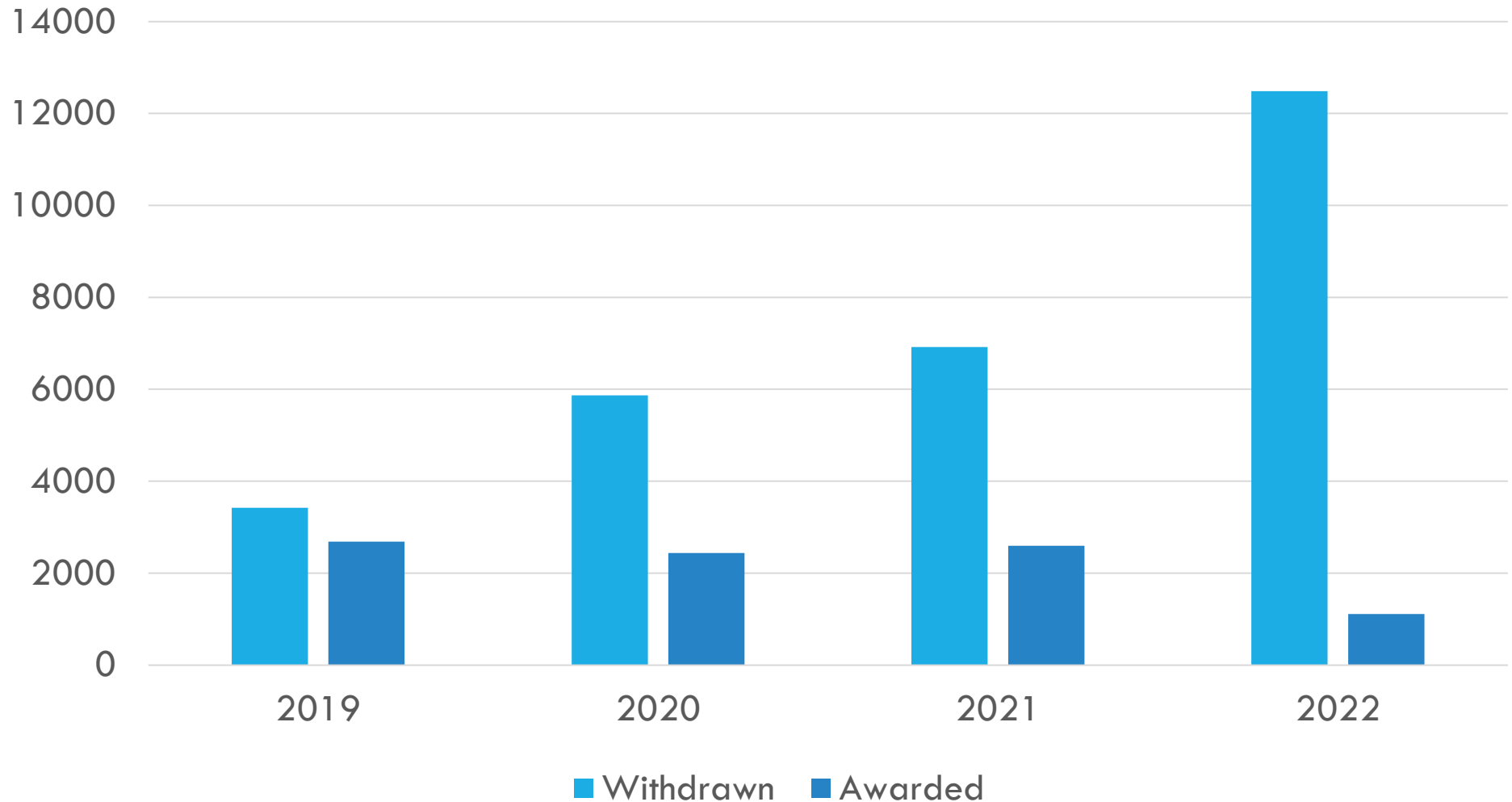
Limited  
Documentation  
Required with  
PTAS Filing

# Arbitration Statistics

# RBA Totals Statewide

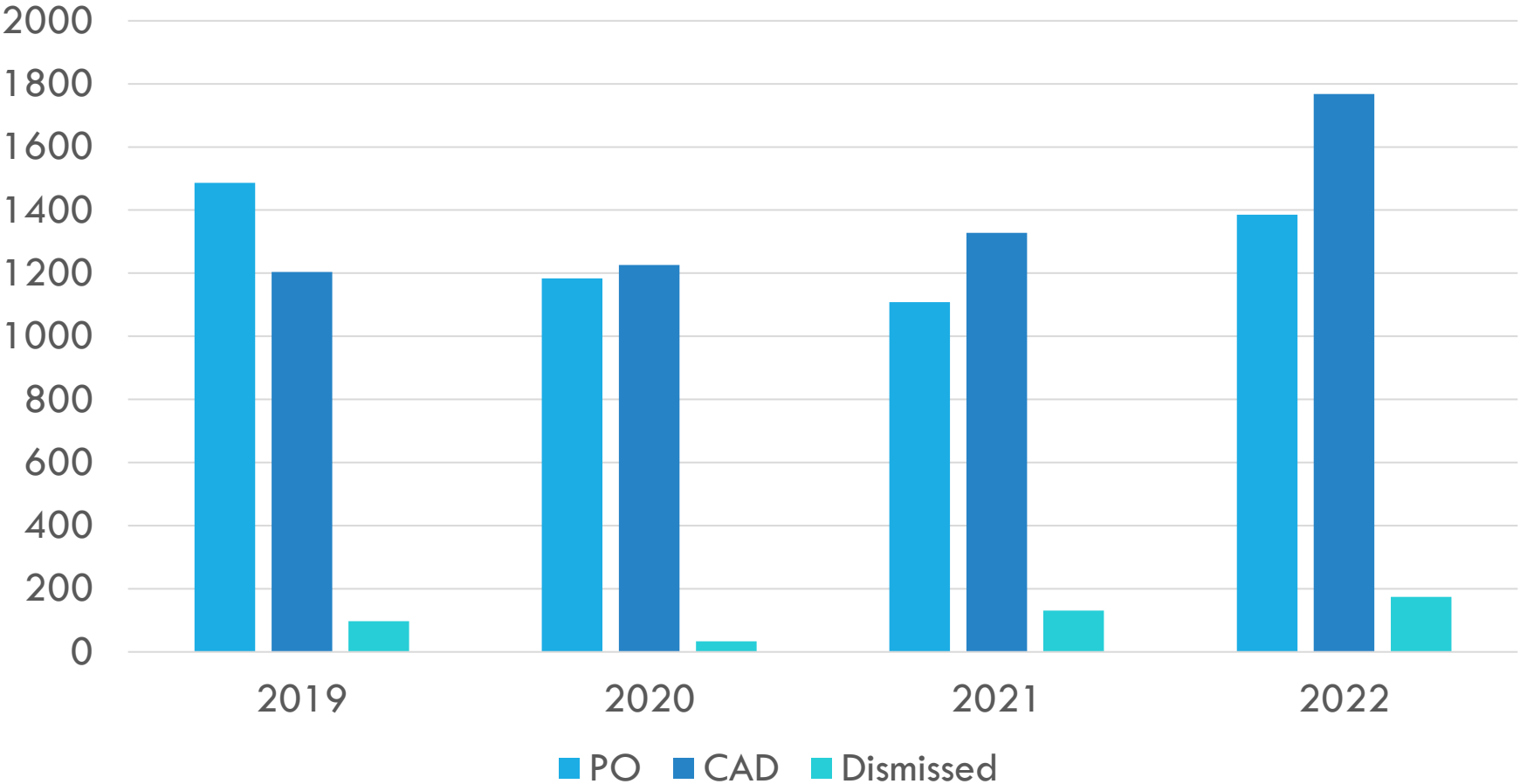


# RBA WITHDRAWALS/SETTLEMENTS STATEWIDE

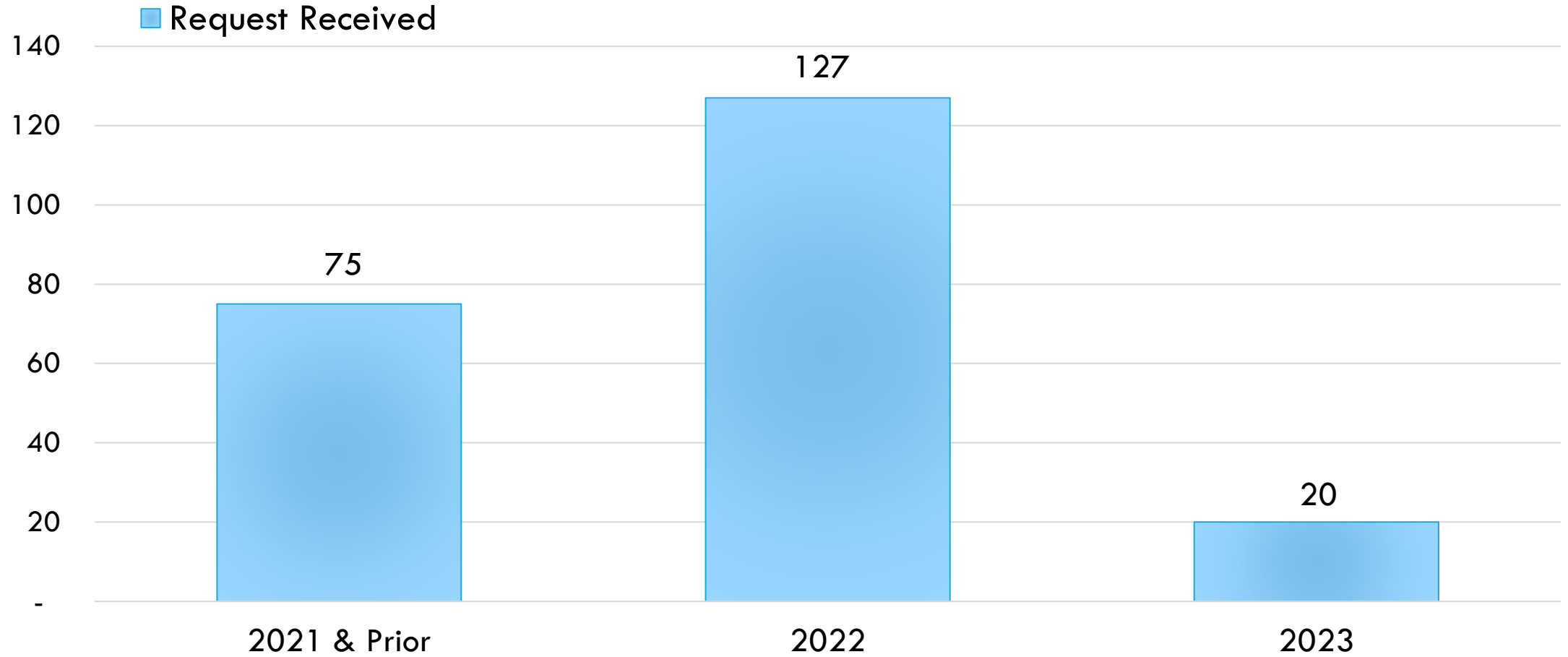




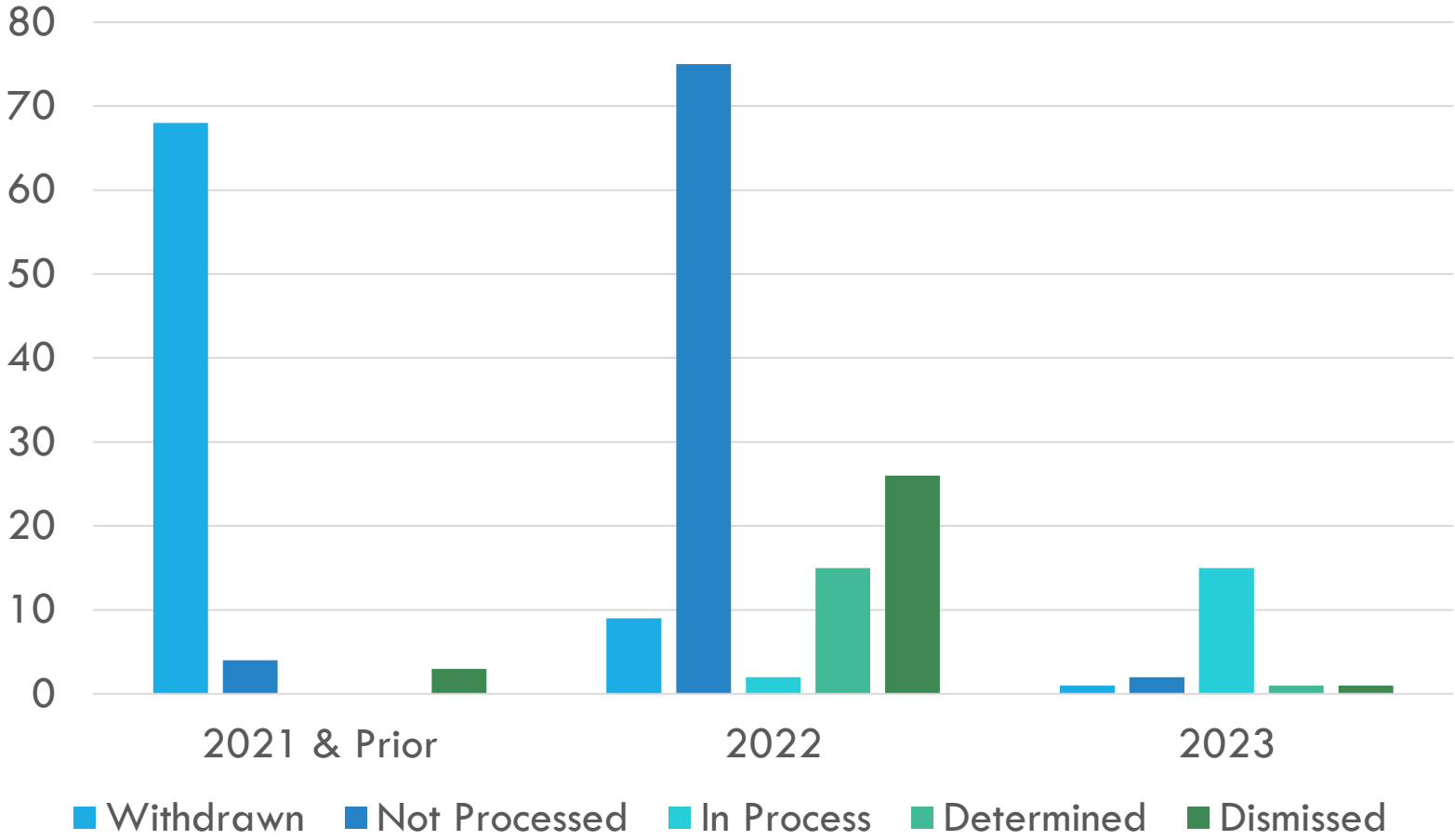
# RBA DETERMINATIONS BY ARBITRATORS STATEWIDE



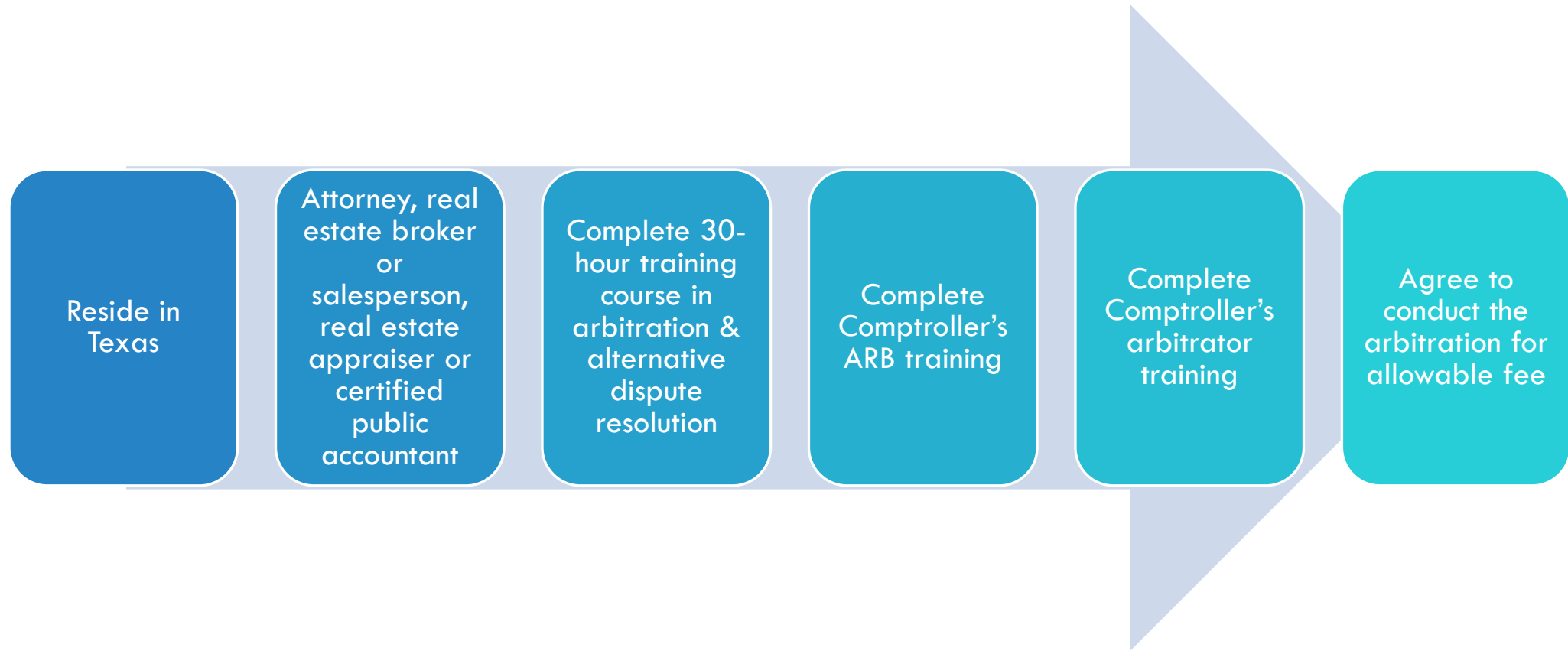
# LBA Totals Statewide



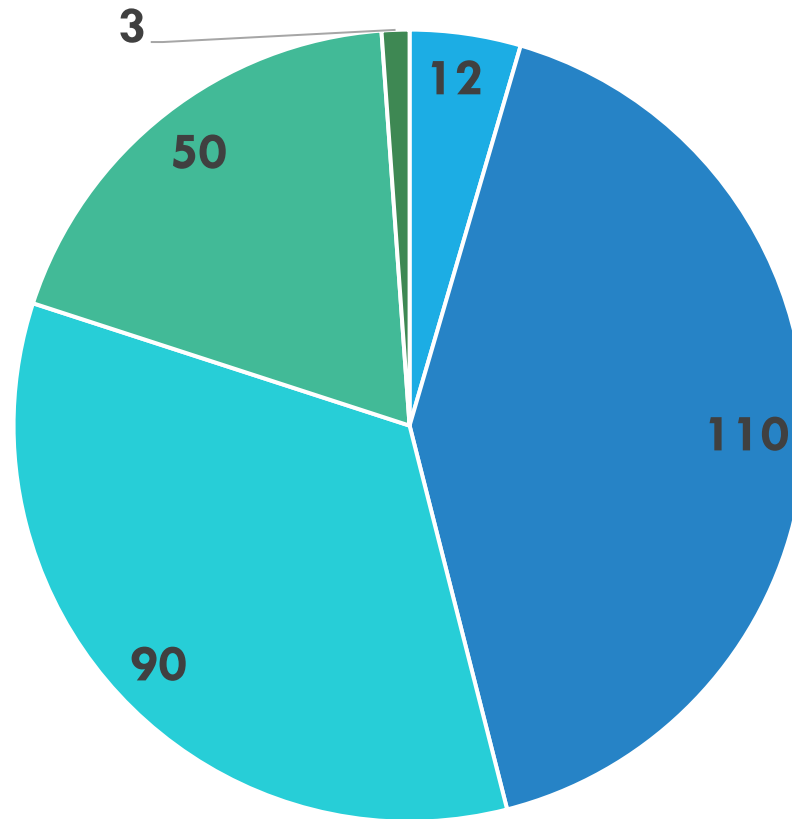
# LBA STATUS STATEWIDE



# WHO ARE THE ARBITRATORS?



# ARBITRATORS BY LICENSE TYPE



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

Questions?

