

A vibrant field of bluebonnets in full bloom, stretching towards a horizon under a dramatic sunset sky with orange and red clouds. The sun is low on the horizon, casting a warm glow over the scene.

Regular Binding Arbitration & Limited Binding Arbitration

Stephanie Mata – Comptroller’s Property Tax Assistance Division
Adam Bogard – Harris Central Appraisal District



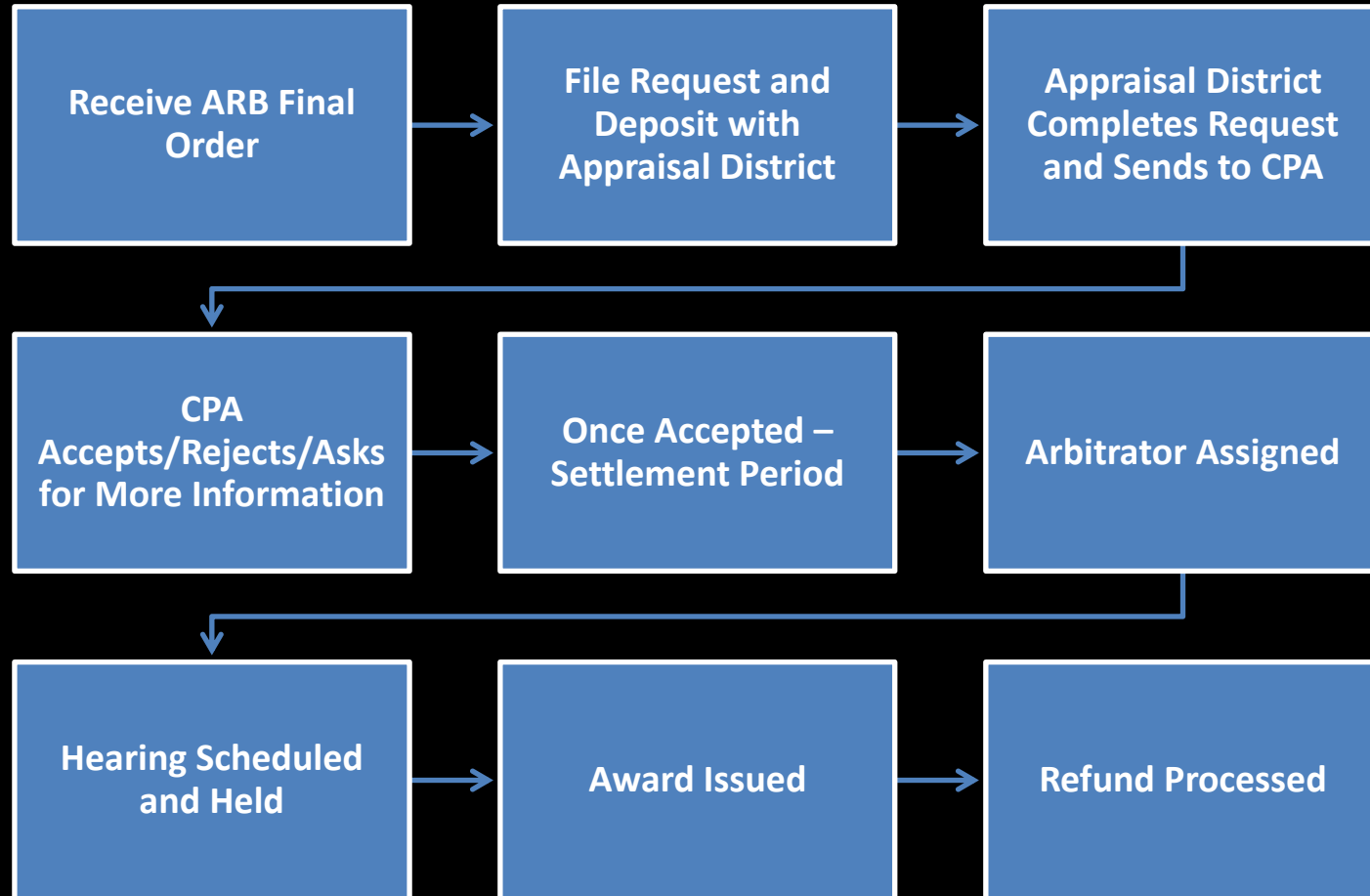
Binding Arbitration



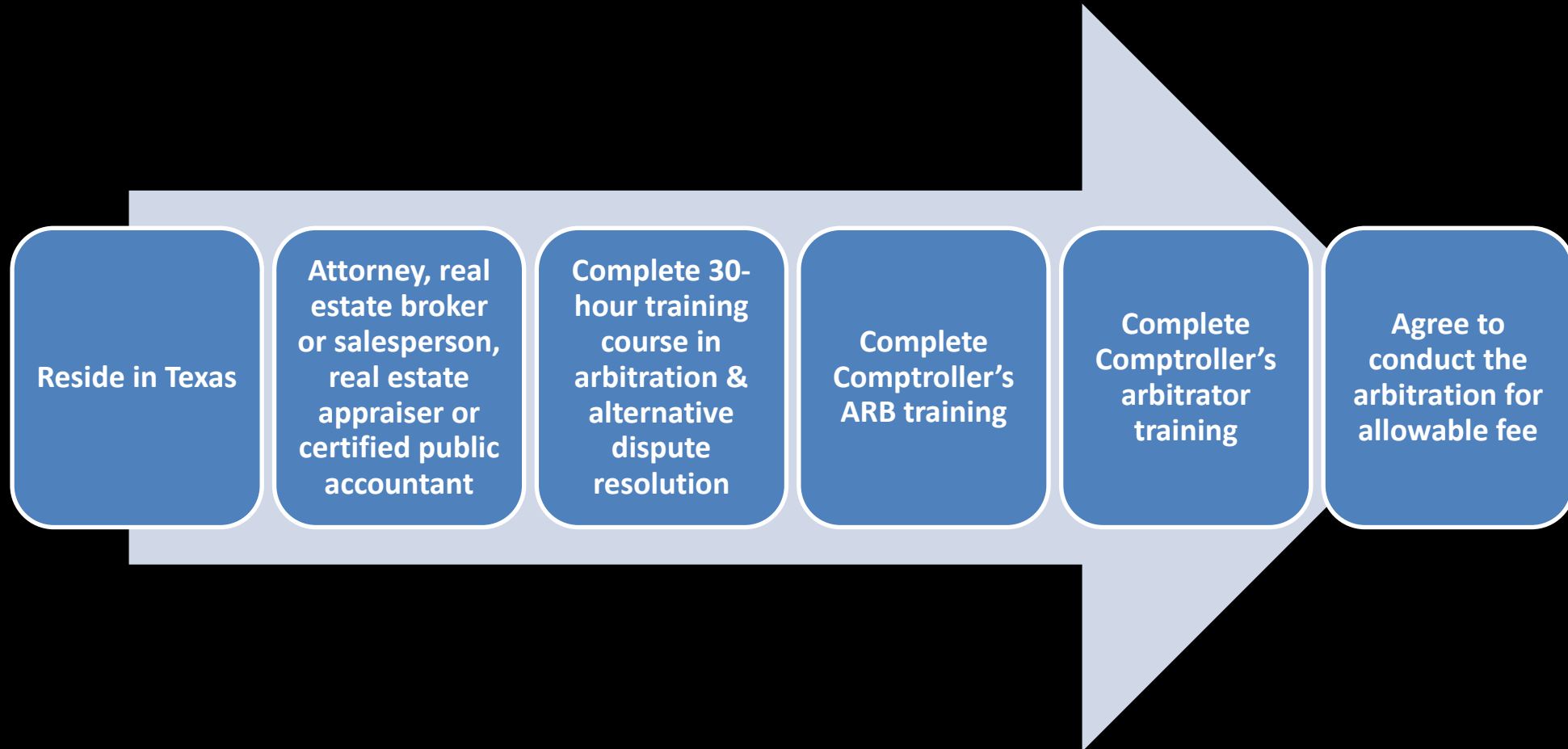
| | |
|---------|---|
| Notice | Notice of Appraised Value |
| Protest | Protest before the appraisal review board (ARB) |
| Appeal | Appeal final determination in binding arbitration, district court or SOAH |

How does regular binding arbitration (RBA) fit into the property tax system?

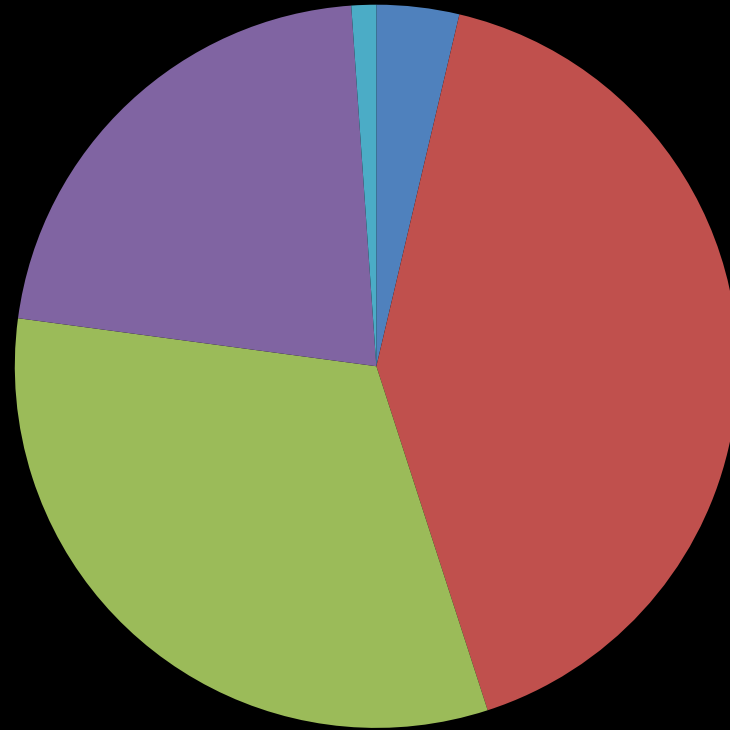
RBA Workflow



Who are the arbitrators?



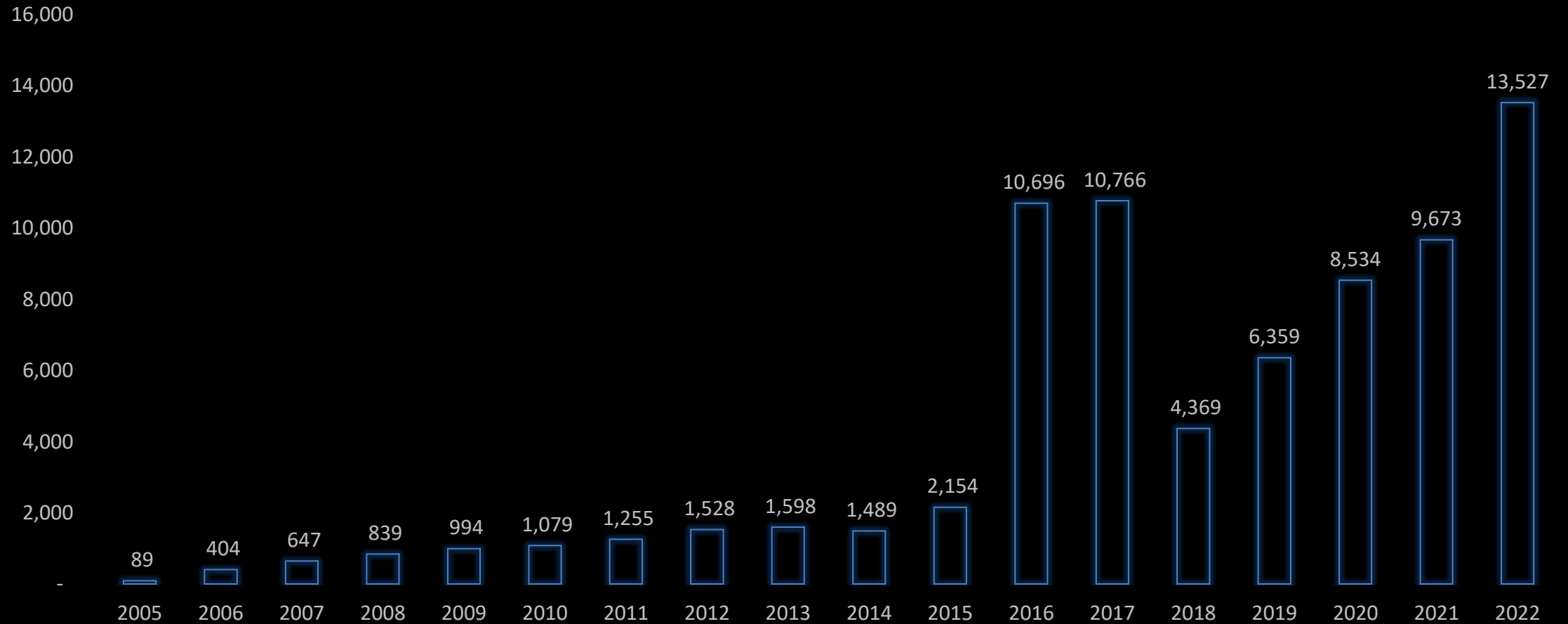
Arbitrators by License Type



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

RBA Totals Statewide

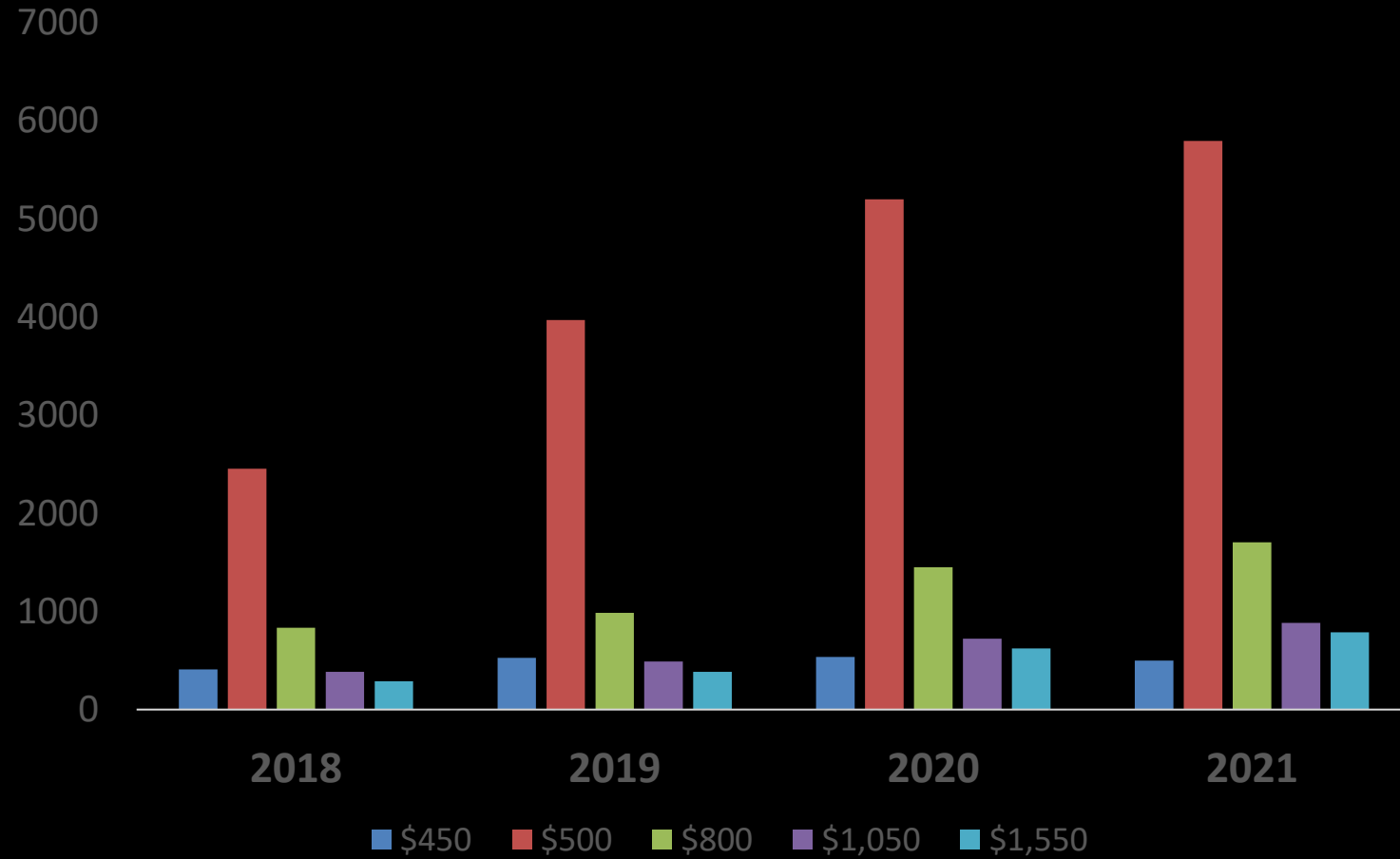
Request Received



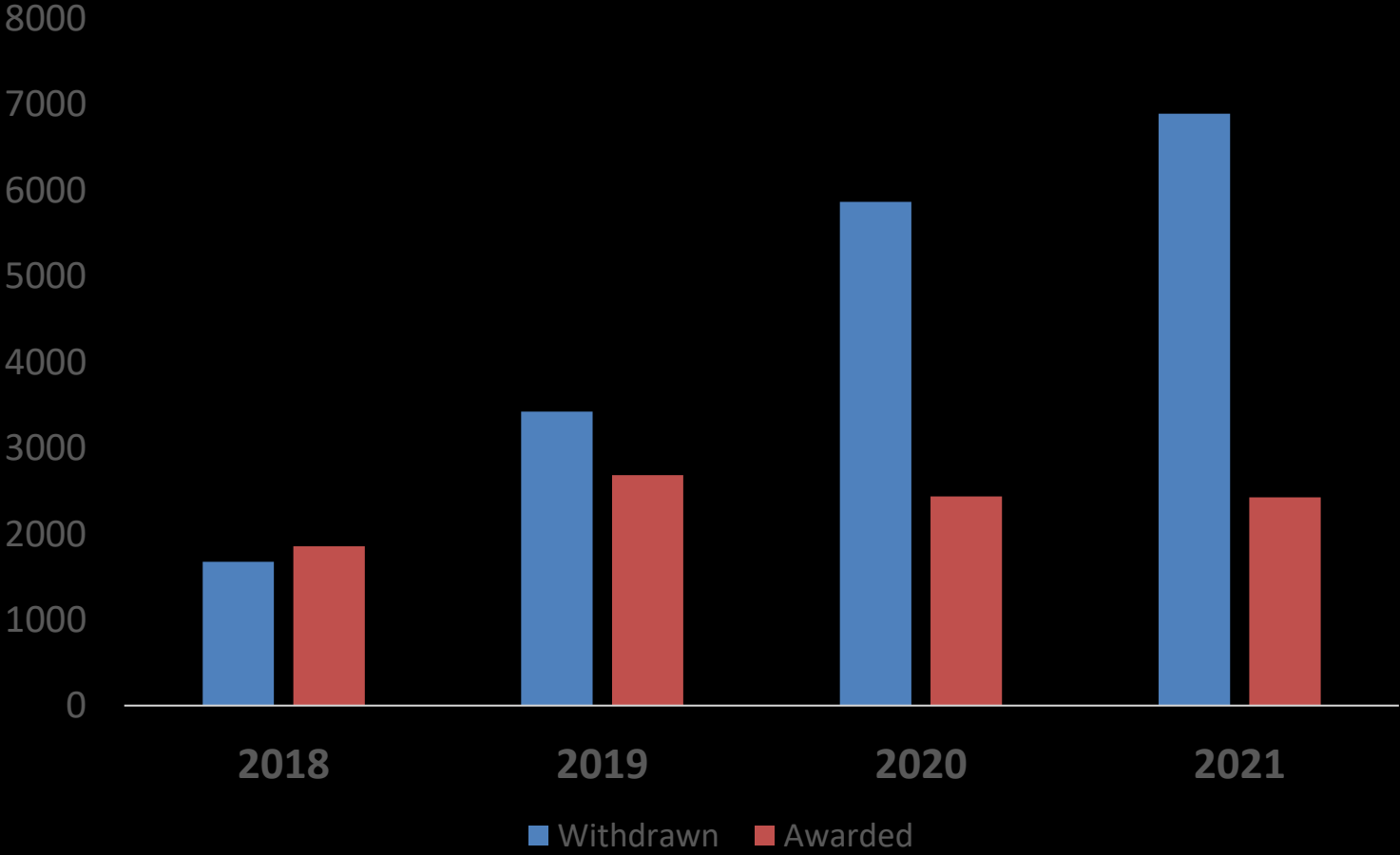
RBA Deposit Amounts

| Property Type | Appraised or Market Value | Deposit |
|-------------------------|---|---------|
| Residence Homestead | \$500,000 or less | \$450 |
| Residence Homestead | More than \$500,000 | \$500 |
| Not Residence Homestead | \$1 million or less | \$500 |
| Not Residence Homestead | More than \$1 million but not more than \$2 million | \$800 |
| Not Residence Homestead | More than \$2 million but not more than \$3 million | \$1,050 |
| Not Residence Homestead | More than \$3 million but not more than \$5 million | \$1,550 |

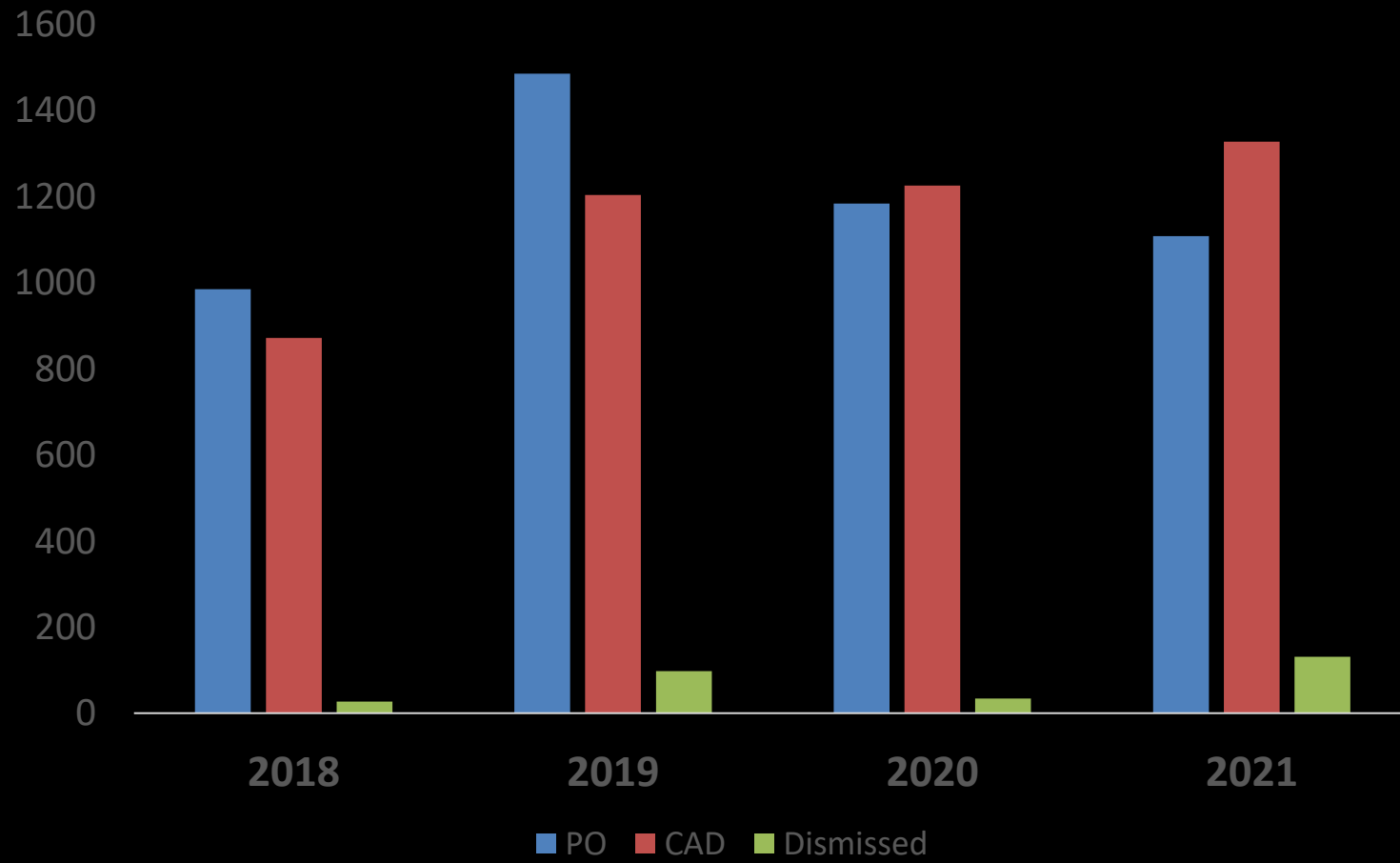
RBA by Deposit Amount



RBA Withdrawals/Settlements Statewide



RBA Determinations by Arbitrators Statewide



Limited Binding Arbitration (LBA)

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

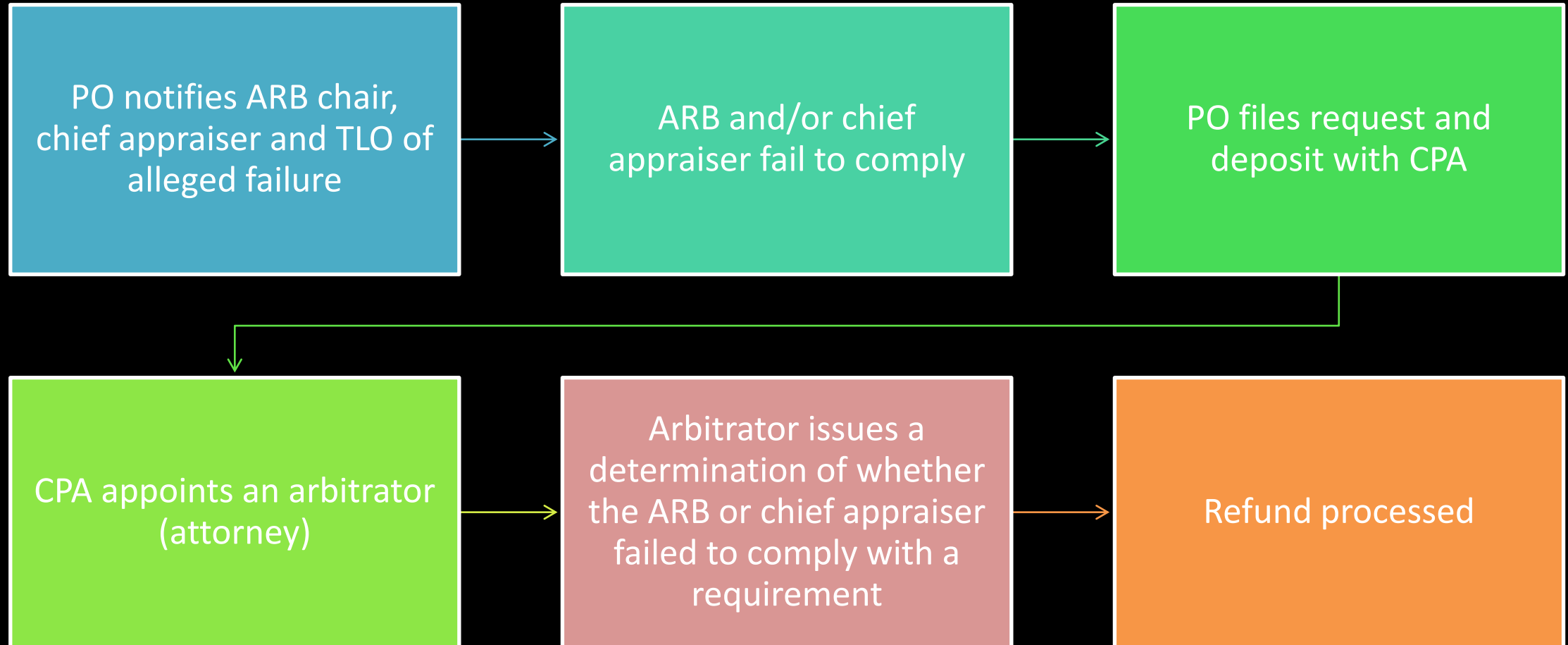
Allow owner to offer evidence, examine or cross-examine witnesses or parties & present arguments

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)

LBA Workflow



LBA Totals Statewide

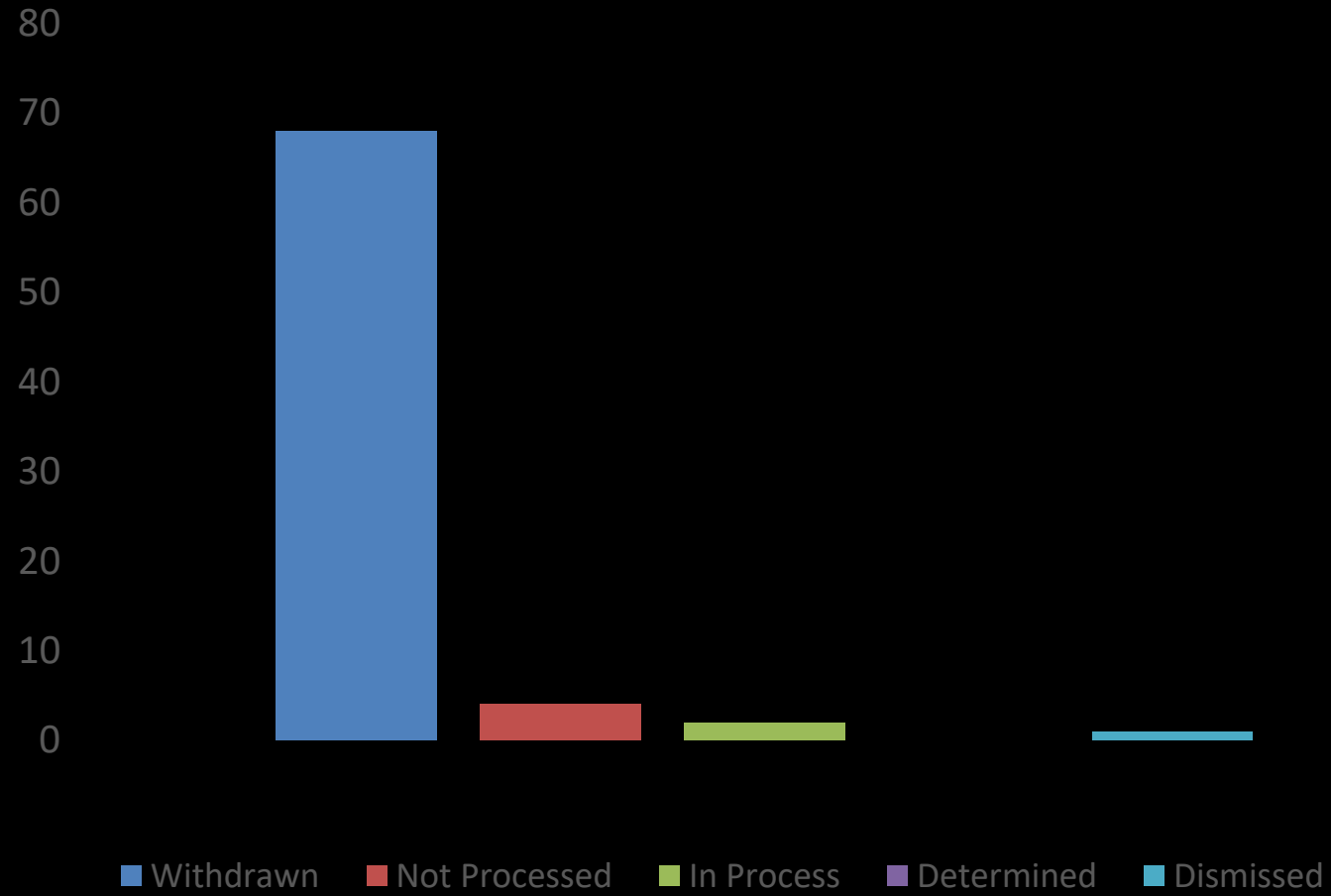
Request Received



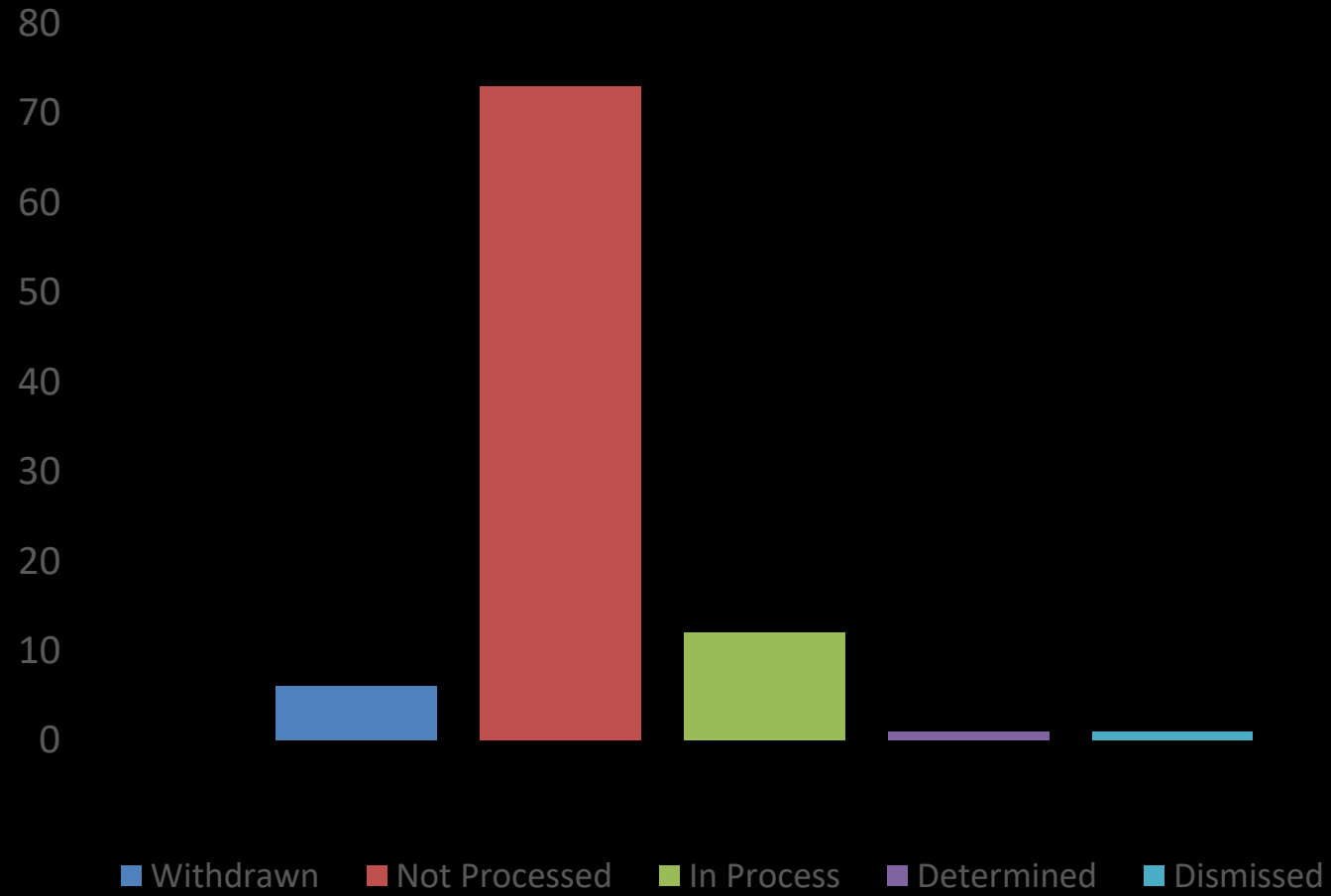
LBA Deposit Amounts

| Property Type | Appraised or Market Value per Notice of Appraised Value | Deposit |
|---------------------|---|---------|
| Residence Homestead | \$500,000 or less | \$450 |
| Residence Homestead | More than \$500,000 | \$550 |
| All Other Property | Any Value | \$550 |

2021 & Prior LBA Status



2022 LBA Status



LBA Issues

Multiple owners
for one request

Rules not yet
published

Tight deadlines
for steps

Parties
unfamiliar with
process

Arbitrator
assignment & in
person hearings

CAD/ARB
unaware of
filing

Property Tax Arbitration System (PTAS)

Electronic Filing

Credit Card/Bank Draft Payments

Electronic Communication

Case Management and Reports

Questions?

