BINDING ARBITRATION

To appeal an ARB order to binding arbitration, you must file **with the appraisal district** not later than the 45th day after receiving notice of the order. To apply for binding arbitration, you must complete the Comptroller's request form and submit it with your deposit in the required amount based on the ARB's determination of the property value and property type. You must make your deposit by money order or cashier's check, payable to the Texas Comptroller of Public Accounts. Although your deposit is made payable to the Comptroller's office, you must file it, along with your application, in the appraisal district in which the ARB order was issued. The appraisal district will complete the application and forward your request and deposit to the Comptroller's office.

After receiving your request from the appraisal district, the Comptroller's office will send you a website address featuring a registry of available arbitrators. At the website, you and the appraisal district may select a mutually agreeable arbitrator. If you and the appraisal district cannot agree on an arbitrator, the Comptroller's office will make the selection for you. The appointed arbitrator will arrange for an arbitration proceeding, where he or she will issue a decision concerning your property's value.

If the arbitrator's decision is closer to the value you claim to be correct, the appraisal district will pay the arbitrator's fee and the Comptroller's office will refund your deposit, less $50 that the law requires our office to retain to cover administrative costs.

If the arbitrator's decision is closer to the value determined by the ARB, or equal to half of the difference between your value and the ARB's value, then the arbitrator's fee is paid from your deposit. The Comptroller's office will retain $50 to cover administrative costs. After the arbitrator's fee is paid, any balance will be refunded to you.

If you request binding arbitration, the amount of taxes that are not in dispute must be paid before the delinquency date.