

# Property Tax Arbitration System (PTAS)

Filers User Guide May 2024

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#### Introduction

The Comptroller's office developed the Property Tax Arbitration System (PTAS) to allow for more transparency in the arbitration process and to reduce the time and cost associated with administration of the arbitration processes.

Tax Code Chapter 41A and <u>Comptroller arbitration rules</u> provide the foundation of the binding arbitration process. Additional information about arbitration and the arbitrator registry is available on the <u>Regular Binding</u> <u>Arbitration</u>, <u>Limited Binding Arbitration</u> and <u>Arbitrator Registry Application</u> websites.

<u>Comptroller Rule 9.4203</u> prohibits parties to an arbitration and arbitrators from seeking the Comptroller's advice or direction on a matter relating to a pending arbitration. An arbitration is pending from the date a party files an arbitration request until the date of delivery of the award. This prohibition does not apply to the Comptroller's administrative matters, including the processing and curing of requests and deposits.

All screenshots in this document are subject to change as improvements are made to PTAS.

# Paper Filing

Property owners not represented by an agent and who do not wish to file and pay the deposit online, may file by paper and with a check or money order by following the instructions outlined on the <u>Property Owner Request</u> <u>for Regular Binding Arbitration</u> form or the <u>Property Owner Request for Limited Binding Arbitration</u> form.

All agents and property owners represented by agents must file and pay the deposit by credit card or electronic check using PTAS.

## Request Numbering

PTAS assigns the arbitration request numbers. **Exhibit 1** shows the prefix for each type of arbitration filing. Following each prefix is a dash and a six-digit system-generated number generated. Every regular binding arbitration (RBA) and limited binding arbitration (LBA) request will have a different six-digit number.

Exhibit 1
Arbitration Number Prefixes

|        | Request |                                     |
|--------|---------|-------------------------------------|
| Prefix | Type    | Type of Filing                      |
| RBAE   | RBA     | PTAS – electronic filing            |
| RBAP   | RBA     | Paper filing (property owners only) |
| LBAE   | LBA     | PTAS – electronic filing            |
| LBAP   | LBA     | Paper filing (property owners only) |

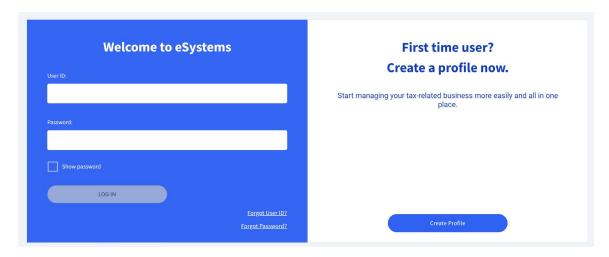
Each RBA request begins with RBAE, for requests filed using PTAS or RBAP, for requests filed by paper and scanned into PTAS. LBA requests are labeled as LBAE, for requests filed using PTAS or LBAP, for requests filed by paper and scanned into PTAS.

Because some appraisal districts have systems and processes using the previous number format, appraisal districts have the option to assign an appraisal district arbitration number to each request during the Appraisal District Review status.

# **Accessing PTAS**

### eSystems Profile

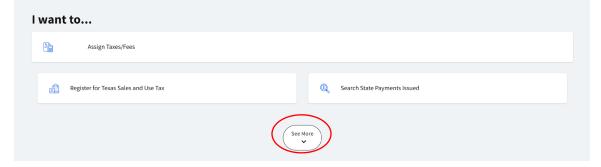
PTAS users must register and create an eSystems profile at <u>security.app.cpa.state.tx.us</u>. Information on creating an eSystems profile is available the <u>New User Registration</u> webpage. We recommend using the latest version of Google Chrome, Microsoft Edge, Firefox or Safari for the best user experience.

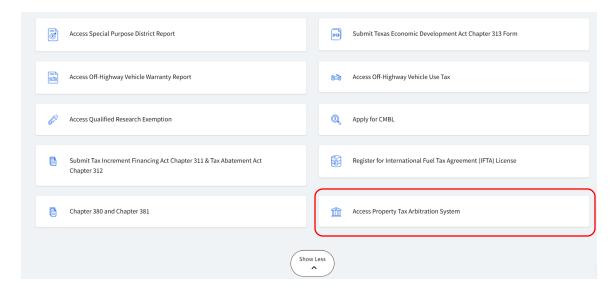


To complete eSystems profile creation, PTAS will send a verification email to the email address used to create the profile. In that email, select **Verify Your Email** to finalize the profile creation.

#### Locating the PTAS Tile

After logging into eSystems, select **See More** and scroll to the bottom of the program list.





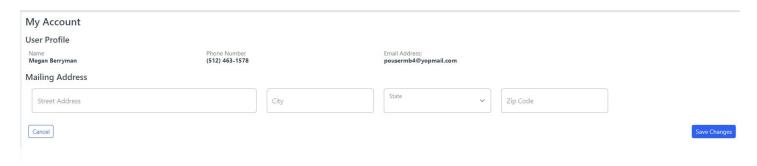
**Select Access Property Tax Arbitration System.** 

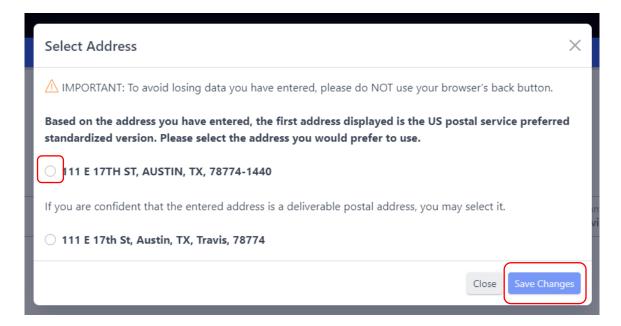
### **Profile Creation**

For filers NOT using an agent, select Property Owner and select Continue.



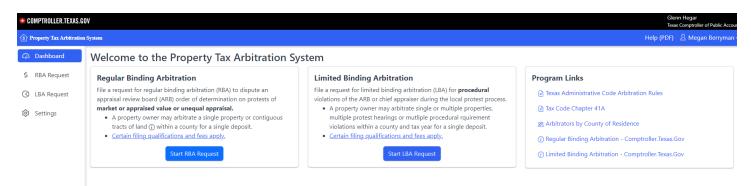
The mailing address is run through the agency's address validation system.





Select the correct address and select Save Changes.

The welcome screen provides general information about regular binding arbitration (RBA) and limited binding arbitration (LBA), as well as helpful program links.

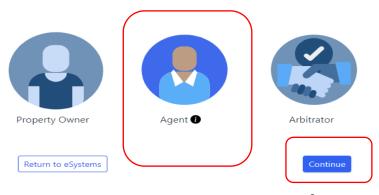


# **Agent Profile Creation**

For agents representing a property owner select Agent and select Continue.

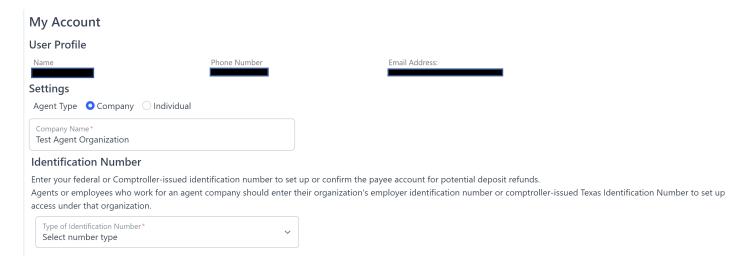
# **\$\rightarrow\rightarr**

Select the role you represent



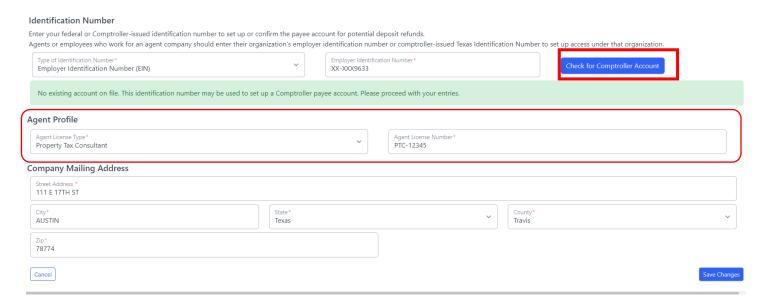
### **Agent Organizations**

Agents working for an organization provide the name and Employer Identification Number (EIN) issued by the Internal Revenue Service or Comptroller-issued Texas Identification Number (TIN) of the organization.

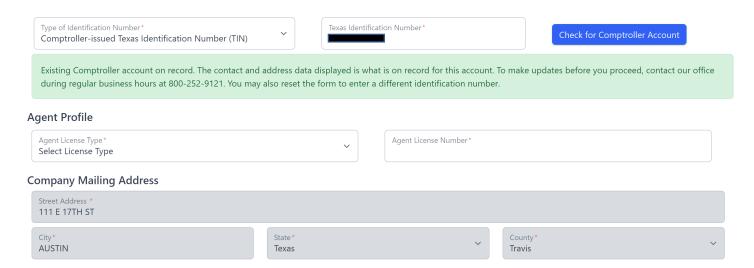


Select **Check for Comptroller Account**. If the organization is not already setup with the Comptroller's office, a dropdown appears for mailing address. This address is used for mailing potential refund checks.

Select a license type from the dropdown list and enter the license number. To be an agent in arbitration, an individual must hold one of the required license types.



If the organization is already setup with the Comptroller's office, the mailing address is automatically populated with the mailing address from the organization's existing profile. To change an address, contact us at ptad.arbitration@cpa.texas.gov or 800-252-9121.



If an error message appears, the organization name does not match the EIN or TIN in the Comptroller's system, contact us at ptad.arbitration@cpa.texas.gov or 800-252-9121.



### **Individual Agents**

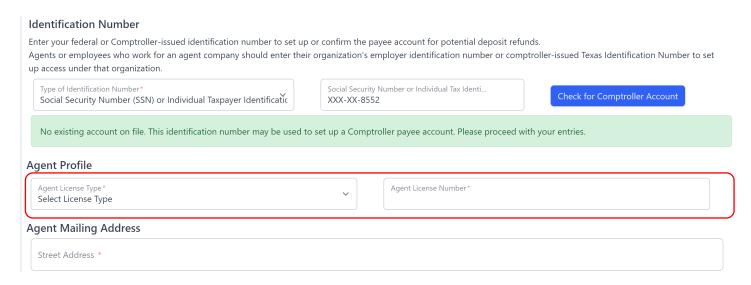
Individual agents not working for an organization must provide a social security number (SSN), individual taxpayer identification number (ITIN), Comptroller-issued Texas Identification Number (TIN) if the individual has done business with the Comptroller's office in the past, or EIN if the individual is a sole proprietorship.

Enter the identification number and select **Check for Comptroller Account**.

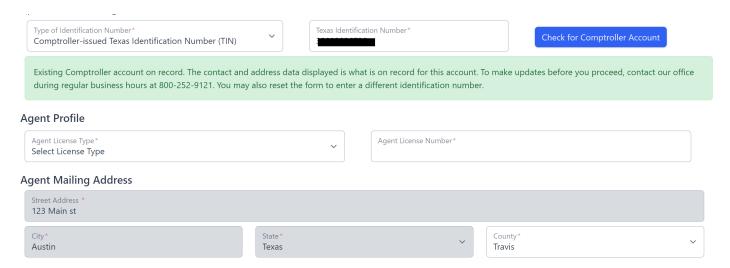


If the individual is not already setup with the Comptroller's office, a dropdown appears for mailing address. This address is used for mailing potential refund checks.

Select a license type from the dropdown list and enter the license number. To be an agent in arbitration, an individual must hold one of the required license types.



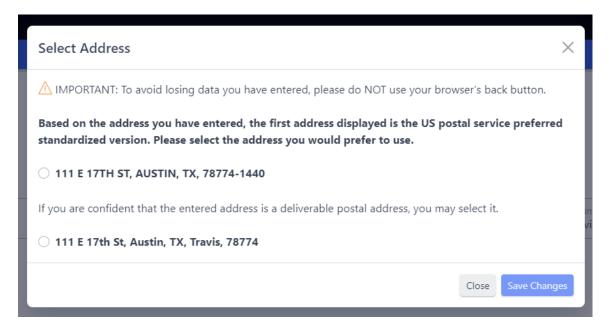
If the individual is already setup with the Comptroller's office, the mailing address is automatically populated with the mailing address from the user's existing profile. To change an address, contact us at <a href="mailto:ptad.arbitration@cpa.texas.gov">ptad.arbitration@cpa.texas.gov</a> or 800-252-9121.



If an error message appears, the name does not match the SSN, ITIN, EIN or TIN in our system, contact us at <a href="mailto:ptad.arbitration@cpa.texas.gov">ptad.arbitration@cpa.texas.gov</a> or 800-252-9121.



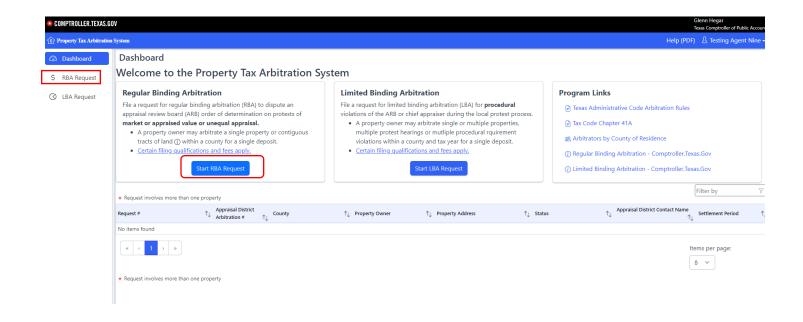
The address is run through the address validation system.



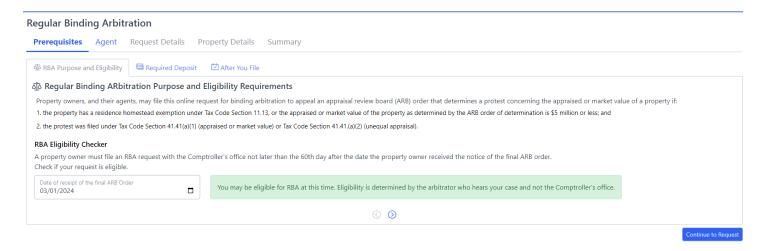
Select the address that is correct and click **Save Changes**.

# Filing a Regular Binding Arbitration (RBA)

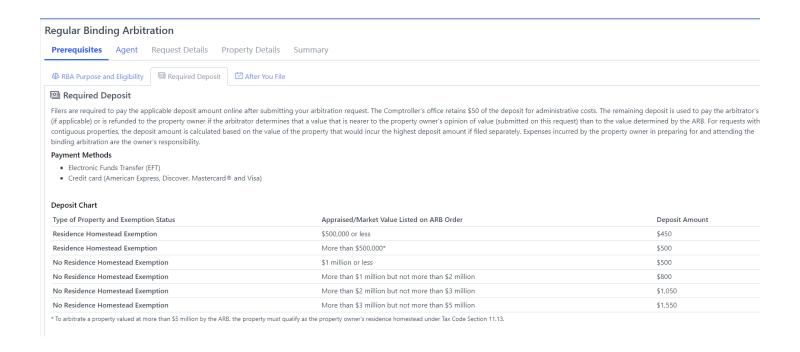
To file for RBA, select **Start RBA Request** from the welcome screen or select **RBA Request** from the left navigation menu.



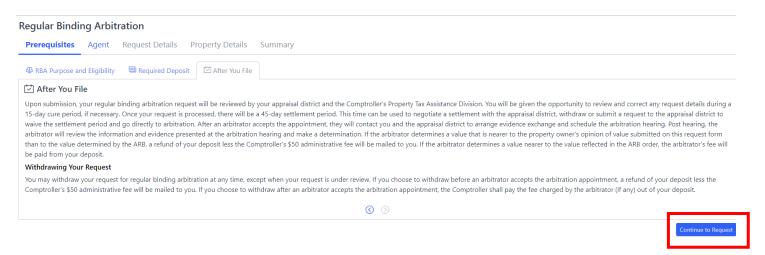
The prerequisite tab provides information to determine eligibility for RBA. The RBA Eligibility Checker is an option for determining timeliness.



The Required Deposit tab provides a deposit chart based on property value and whether or not the property has a residence homestead exemption.

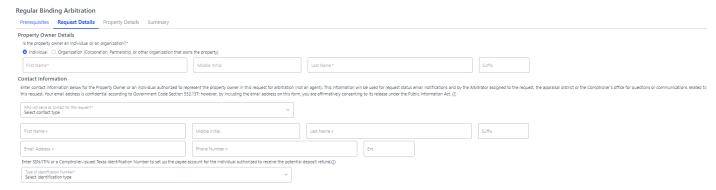


# The After You File tab provides information on next steps and the withdrawal process. Select **Continue to Request**.



## Filing without an Agent

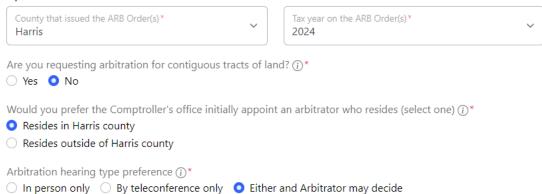
Select individual or organization, as appropriate. An organization is anything other than an individual, such as a company, trust, partnership or corporation. A SSN, EIN or TIN is required.



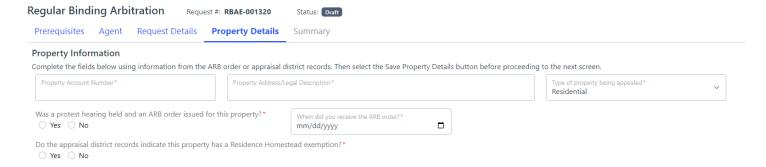
#### Complete the Request Details questions by indicating:

- the county that issued the ARB order;
- the tax year on the ARB order;
- whether the request is for contiguous properties;
- arbitrator location preference; and
- arbitration hearing type preference.

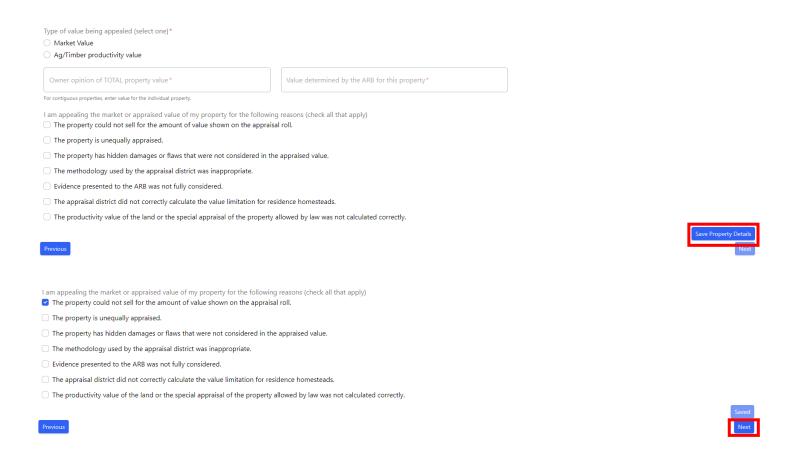
#### Request Details



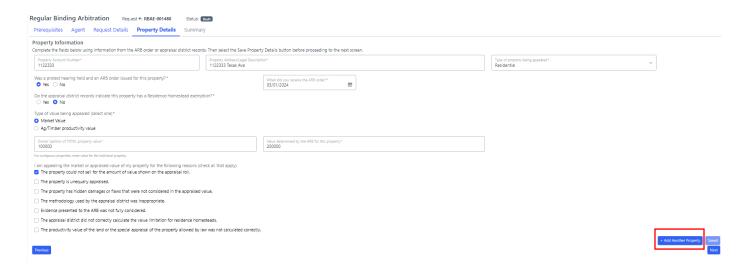
Complete the Property Details using information from the ARB order or appraisal district records.



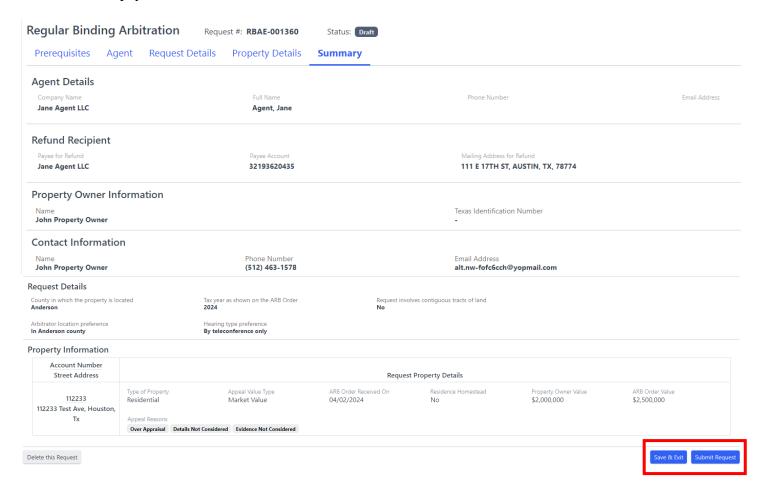
Enter an opinion of the total value of the property, as well as the total value determined by the ARB and select all relevant appeal reasons. Select **Save Property Details**, then select **Next**.



For contiguous requests, the + Add Another Property button appears.



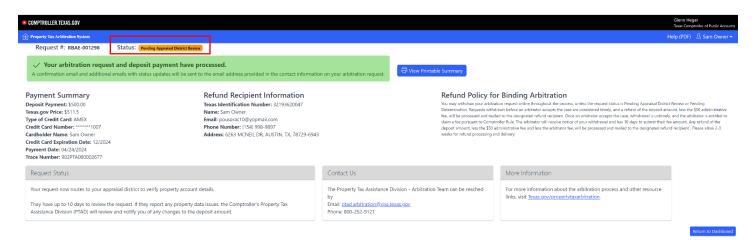
Review the Summary tab for accuracy, then select either **Save & Exit** to create a draft or **Submit Request** to continue to the payment screen.



Select **Pay My Deposit** to continue. The Payment portion of this manual provides additional details relating to payments.



Once the payment processes, the status changes to Pending Appraisal District Review. The request is now considered filed.



The appraisal district has 10 days to review the request and either move it forward to the 45-day settlement period or, for certain discrepancies, to PTAD for review.

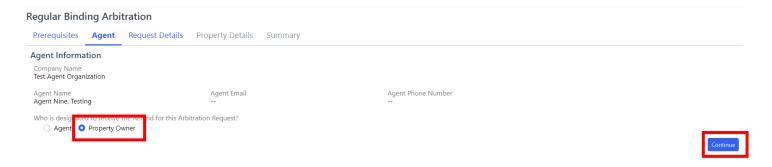
### Filing with an Agent

If the agent is receiving the potential deposit refund, select **Agent**. Select **Continue**.

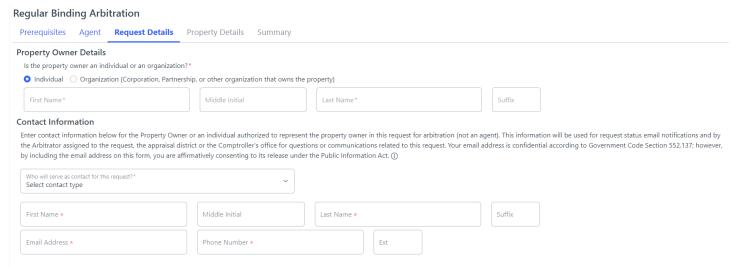
#### **Regular Binding Arbitration**



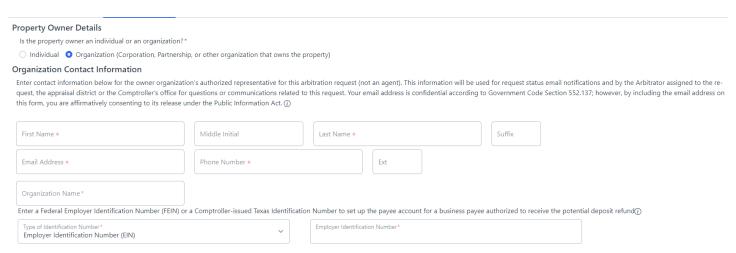
If the property owner is receiving the potential deposit refund, select **Property Owner**. Select **Continue**.



Select whether the property owner is an individual or organization. An organization is anything other than an individual, such as a company, trust, partnership or corporation.



If the property owner is receiving the potential deposit refund, the property owner's SSN, EIN or TIN is required.

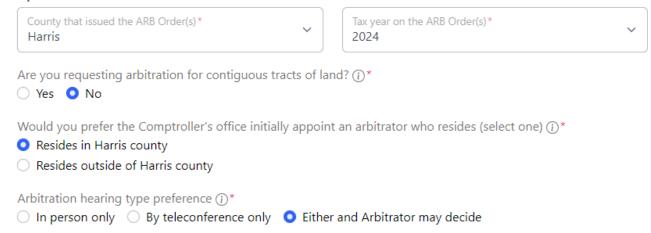


Complete the Request Details questions by indicating:

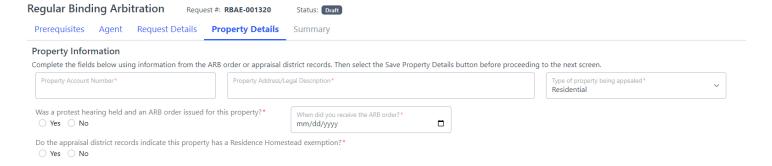
• the county that issued the ARB order;

- the tax year on the ARB order;
- whether the request is for contiguous properties;
- arbitrator location preference; and
- arbitration hearing type preference.

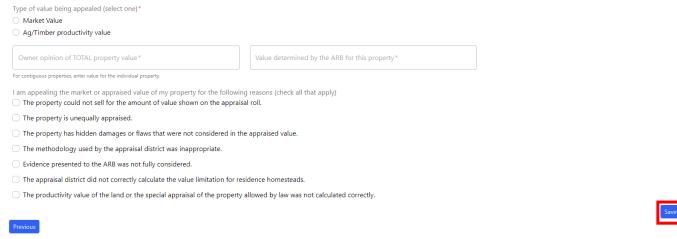
#### Request Details

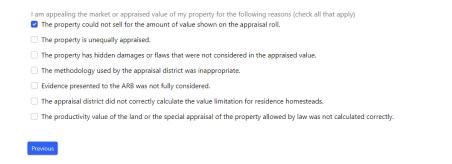


Complete the Property Details using information from the ARB order or appraisal district records.



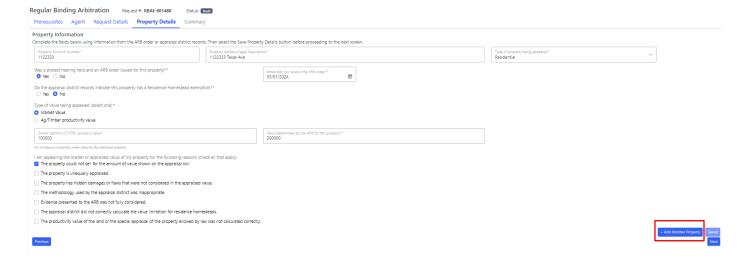
Enter an opinion of the total value of the property, as well as the total value determined by the ARB and select all relevant appeal reasons. Select **Save Property Details**, then select **Next**.



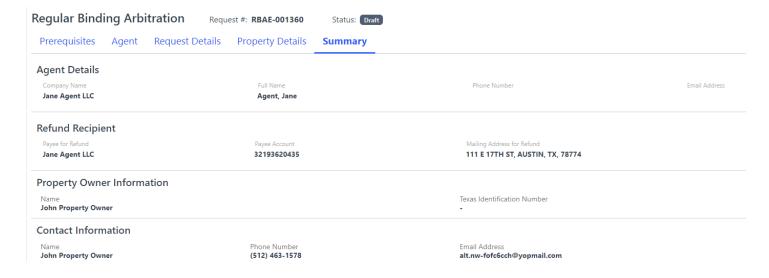


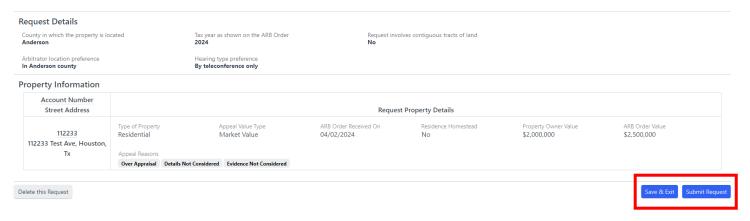


For contiguous requests, the + Add Another Property button appears.

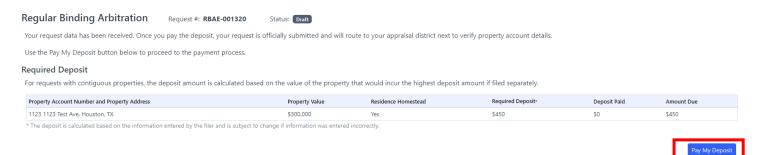


Review the Summary tab for accuracy, then select either **Save & Exit** to create a draft or **Submit Request** to continue to the payment screen.

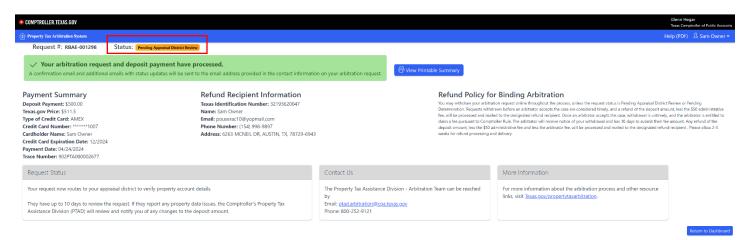




Select **Pay My Deposit** to continue. The Payment portion of this guide provides additional details relating to payments.



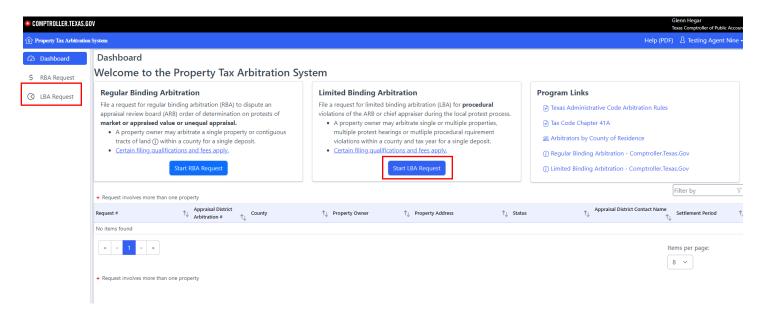
Once the payment processes, the status changes to Pending Appraisal District Review. The request is now considered filed.



The appraisal district has 10 days to review the request and either move it forward to the 45-day settlement period or, for certain discrepancies, to PTAD for review.

# Filing a Limited Binding Arbitration (LBA)

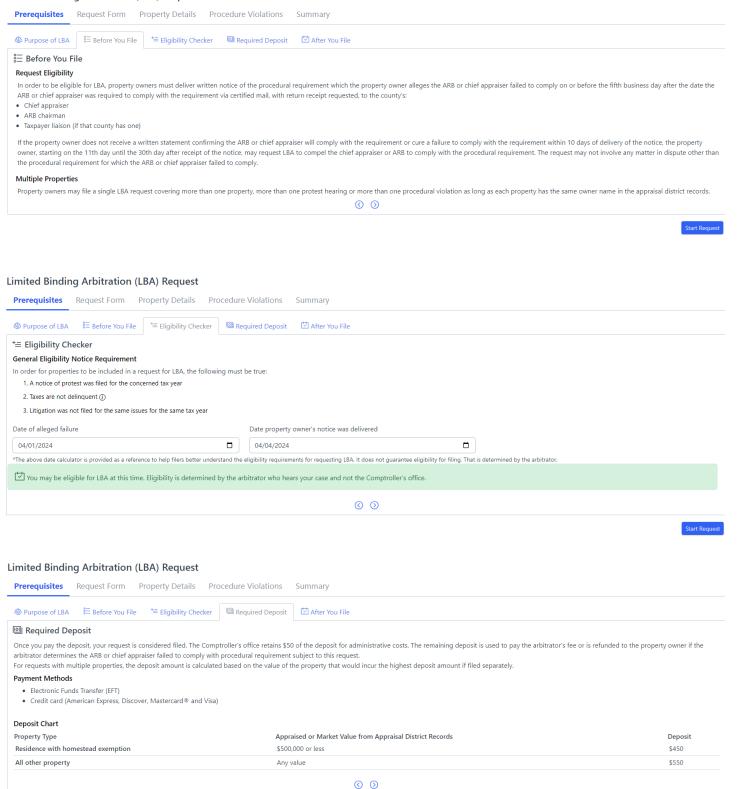
To file for LBA, select **Start a Request** from the welcome screen or select **LBA Request** from the left navigation menu.



The prerequisite tab provides information to determine eligibility for LBA. Information about the purpose of LBA, the requirements before filing, the required deposit and the next steps after filing are in this tab. There is also an eligibility checker to help determine if LBA is an option.

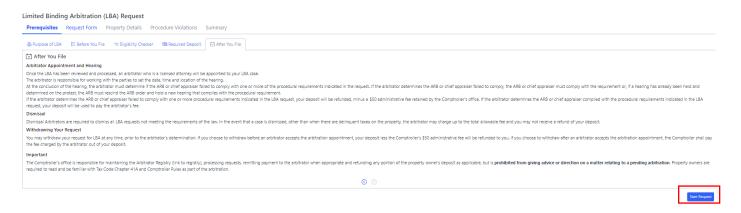


#### Limited Binding Arbitration (LBA) Request



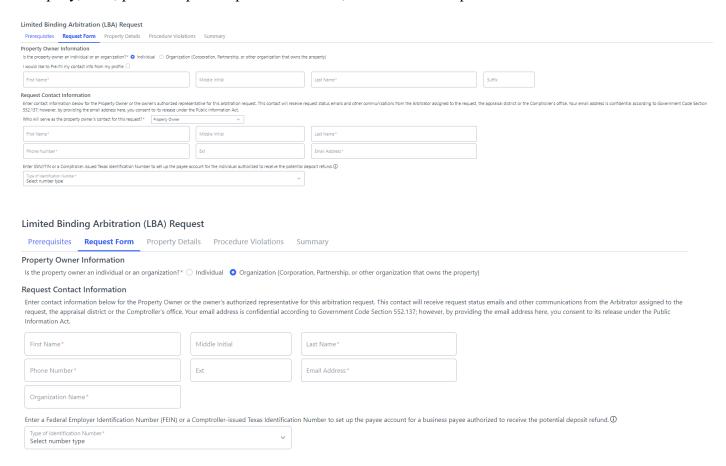
Start Reques

#### Select Start Request to file for LBA.



### Filing without an Agent

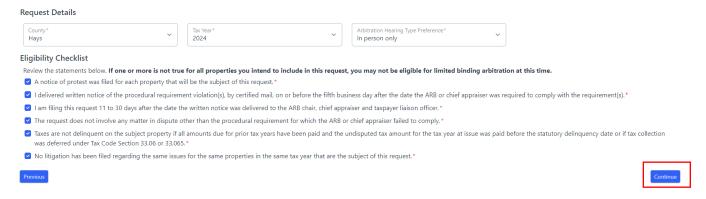
Select individual or organization, as appropriate. An organization is anything other than an individual, such as a company, trust, partnership or corporation. A SSN, EIN or TIN is required.



Complete the Request Details, including:

- the county that issued the ARB order;
- the tax year indicated on the ARB order; and
- the hearing type preference.

Complete the Eligibility Checklist indicating all statements are true. Select **Continue**.



Enter the details for each property in the chart. Select + **New Property** for requests involving multiple properties with the same property owner. After entering details for a property, select the save icon in the Actions column.



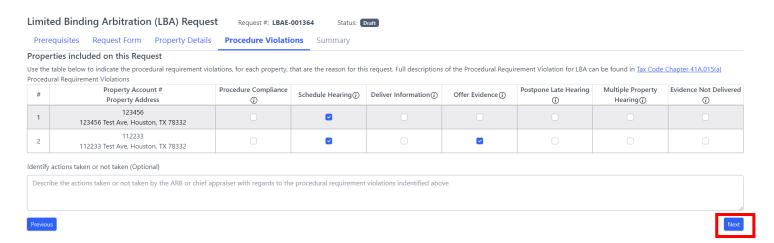
The save icon turns to an edit icon once the property details have been saved.



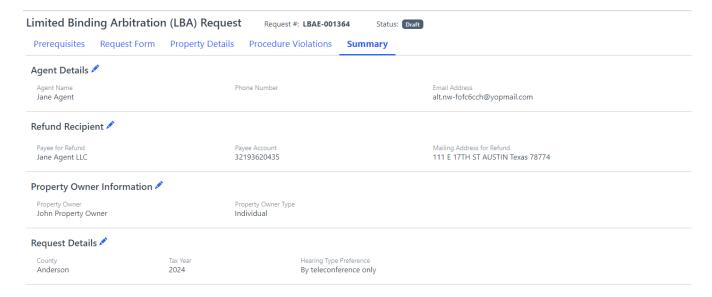
#### Once all properties are entered, select Next.



Select the alleged procedural violations for each property. Hove over the "i" next to each violation for a full description. Include a statement of actions taken or not taken by the ARB or chief appraiser pertaining to the violations. Select **Next**.



Review the Summary screen for accuracy. Complete the Certifications checklist indicating all statements are true. Select either **Save & Exit** to create a draft or **Continue to Payment** to continue to the payment screen.



#### Properties and Procedural Requirement Violation Subject to LBA Request

| Property Details 🖋 Procedural Requirement Violations 🖋 |                |                        |                      |                      |                        |                |                       |                                  |                               |
|--|----------------|------------------------|----------------------|----------------------|------------------------|----------------|-----------------------|----------------------------------|-------------------------------|
| Property Account # Property Address                    | Property Value | Residence<br>Homestead | Procedure Compliance | Schedule Hearing (i) | Deliver Information () | Offer Evidence | Postpone Late Hearing | Multiple Property<br>Hearing (i) | Evidence Not<br>Delivered (i) |
| 123456<br>123456 Test Ave, Houston, TX 78332           | \$300,000      | Yes                    |                      | •                    |                        |                |                       |                                  |                               |
| 112233<br>112233 Test Ave, Houston, TX 78332           | \$200,000      | No                     |                      |                      |                        |                |                       |                                  |                               |

#### Required Deposit

For requests with multiple properties, the deposit amount is calculated based on the value of the property that would incur the highest deposit amount if filed separately.

| Property Account Number and Property Address | Property Value | Residence Homestead | Required Deposit * | Deposit Paid | Amount Due |
|--|----------------|---------------------|--------------------|--------------|------------|
| 123456 123456 Test Ave, Houston, TX 78332    | \$300,000      | Yes                 | \$450              | \$0          | \$450      |

\* The deposit is calculated based on the information entered by the filer and is subject to change if information was entered incorrectly

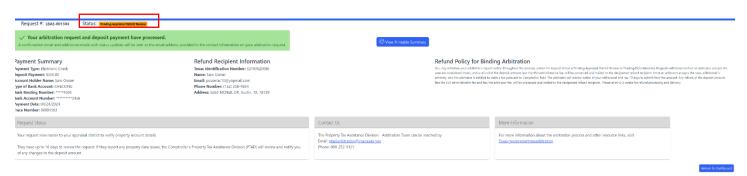
#### Certifications

- I certify that I am the property owner or individual authorized to file this request for LBA.
- I understand that I must pay a deposit.
- The deposit is calculated based on the property that would have required the largest deposit if filed separately.
- The deposit may only be used to pay the arbitrator's fee and the Comptroller's \$50 administrative fee.
- My deposit minus the Comptroller's fee will be refunded to the property owner if the arbitrator determines that the ARB or chief appraiser failed to comply with a procedural requirement subject to this request.
- I understand I may lose my deposit if I fail to comply with the eligibility prerequisites and legal requirements for LBA.
- 🛂 I understand 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.

Previous



Once the payment processes, the status changes to Pending Appraisal District Review. The request is now considered filed.



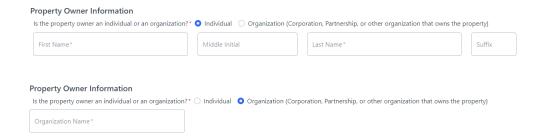
The appraisal district has 10 days to review the request and either move it forward to arbitrator assignment or, for certain discrepancies, to PTAD for review.

### Filing with an Agent

Identify whether the agent or property owner is receiving the potential deposit refund.

#### 

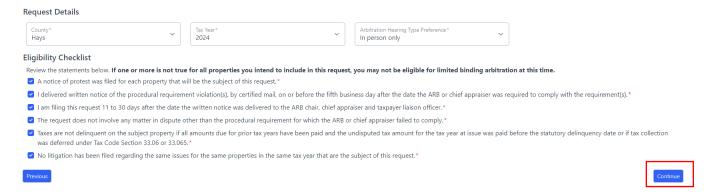
Indicate whether the property owner is an individual or organization, as appropriate. An organization is anything other than an individual, such as a company, trust, partnership or corporation. A SSN, EIN or TIN is required.



Complete the Request Details, including:

- the county that issued the ARB order;
- the tax year indicated on the ARB order; and
- the hearing type preference.

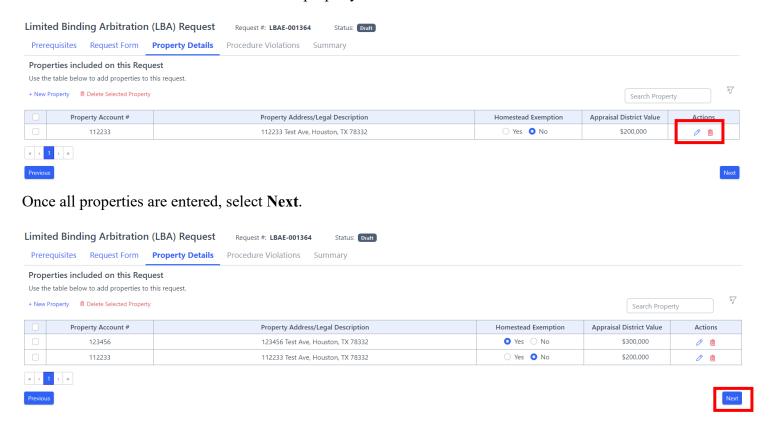
Complete the Eligibility Checklist indicating all statements are true. Select Continue.



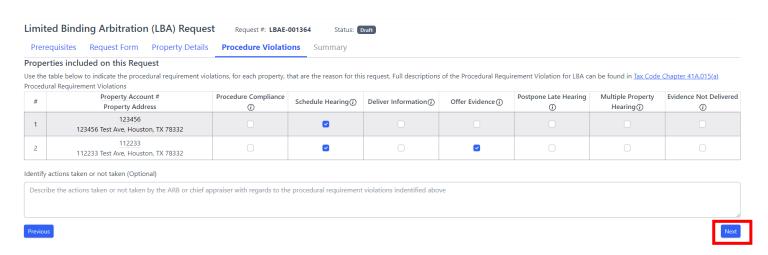
Enter the details for each property in the chart. Select + **New Property** for requests involving multiple properties with the same property owner. After entering details for a property, select the save icon in the Actions column.



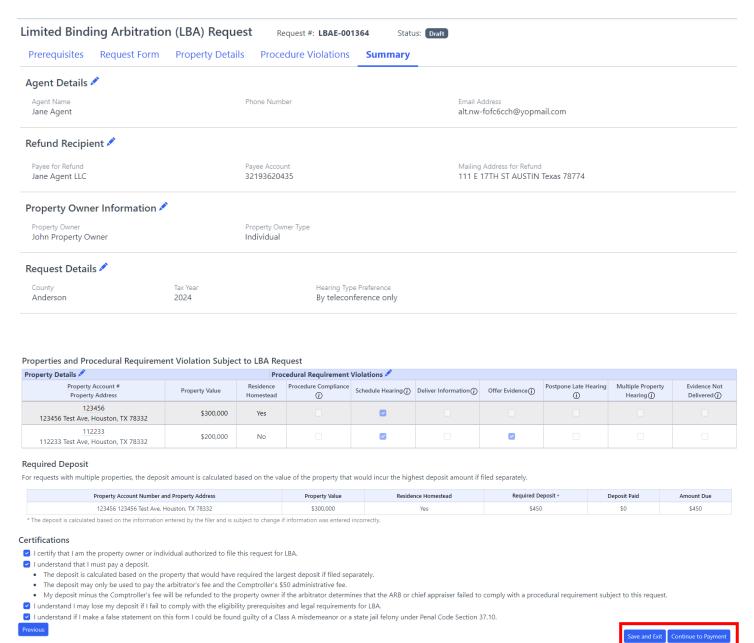
The save icon turns to an edit icon once the property details have been saved.



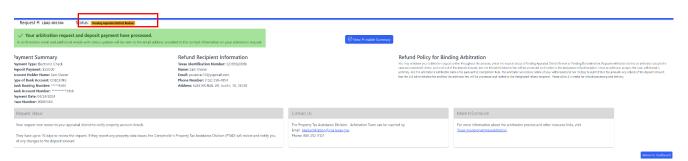
Select the alleged procedural violations for each property. Hove over the "i" next to each violation for a full description. Include a statement of actions taken or not taken by the ARB or chief appraiser pertaining to the violations. Select **Next**.



Review the Summary screen for accuracy. Complete the Certifications checklist indicating all statements are true. Select either **Save & Exit** to create a draft or **Continue to Payment** to continue to the payment screen.



Once the payment processes, the status changes to Pending Appraisal District Review. The request is now considered filed.



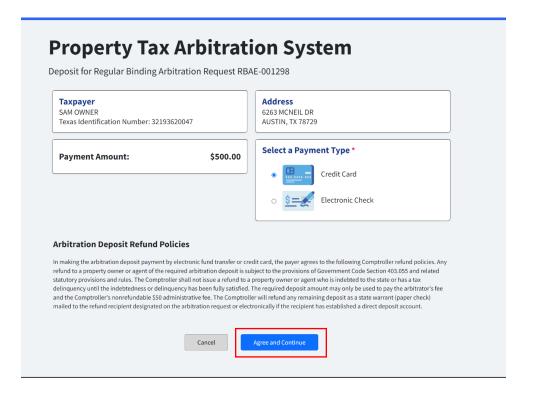
The appraisal district has 10 days to review the request and either move it forward to arbitrator assignment or, for certain discrepancies, to PTAD for review.

# **Deposit Payments**

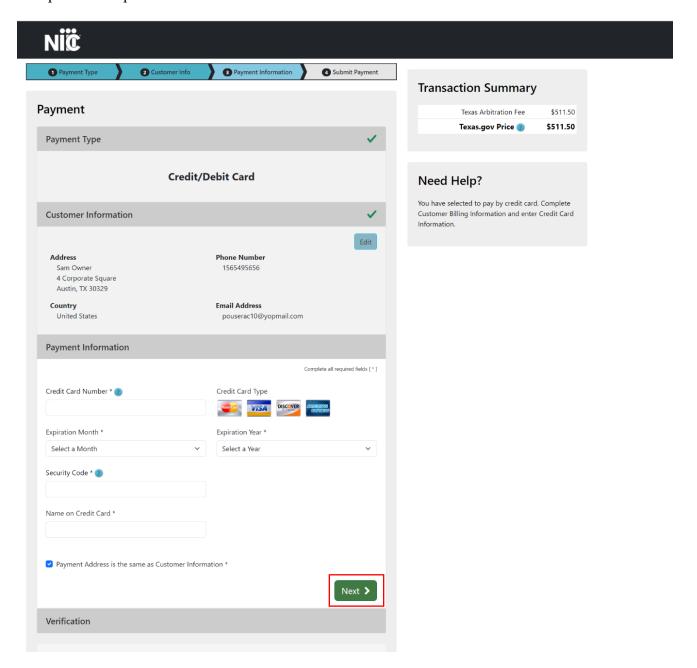
Filers can pay by credit card or electronic check. Credit card payments incur a non-refundable fee, charged by the payment vendor. Payment by electronic check does not incur an additional fee.

### Payment by Credit Card

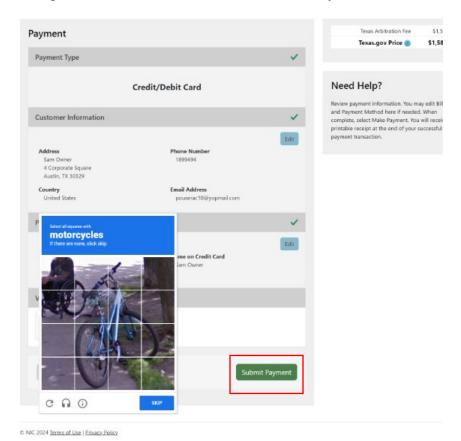
Select the credit card payment type and select Agree and Continue.



### Complete the required information and select Next.

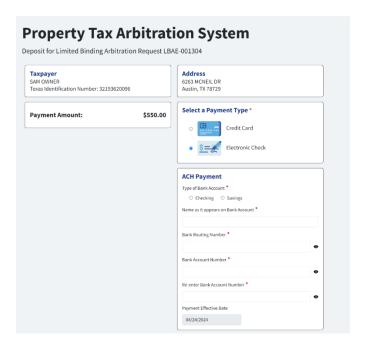


### Complete the CAPTCHA and select **Submit Payment**.



### Payment by Electronic Check

Select the electronic check payment type. Select the type of bank account and enter the bank routing number and bank account number.



#### Settlement Period

The 45-day settlement period is an optional period in which the filer and the appraisal district may try to come to an agreement on a pending case. The settlement process is optional and varies by appraisal district.

After appraisal district review of a RBA request (if there are no discrepancies impacting the deposit or property/account identification), the request enters a 45-Day settlement period and the settlement period end date populates on the dashboard. An arbitrator is assigned the day following expiration of the settlement period.

#### Waiver

There are some situations when the parties are unable to reach a settlement and want an arbitrator assignment to happen without waiting 45 days.

To request a waiver of the settlement period, select the case from the dashboard by clicking on the arbitration number.

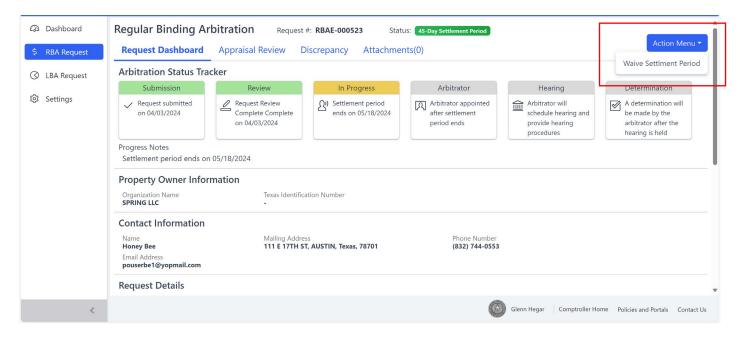
#### Dashboard

+ Request involves more than one property **Appraisal District** Request #↑↓ Property Owner ↑↓ Property Address↑↓ Status ↑ J County ↑<sub>↓</sub> Arbitration #↑」 RBAE-000523 SPRING LLC 111 E 17TH STREET

45-Day Settlement Period

Select the Action Menu dropdown in the top right of the screen and select Waive Settlement Period.

**Anderson County** 

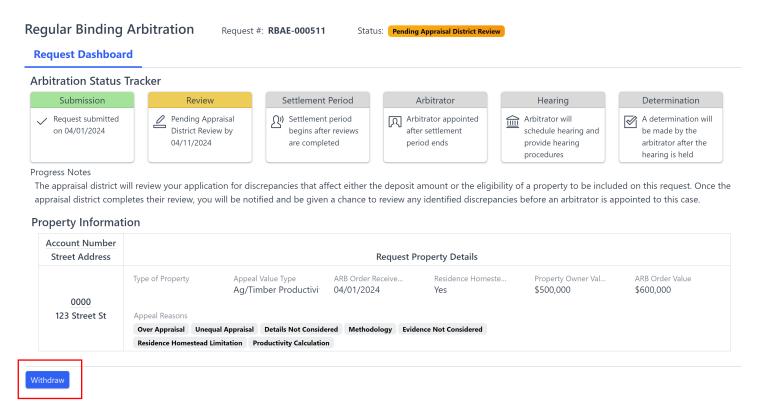


A notification is sent to the appraisal district and, if they agree to the waiver, an arbitrator will immediately be appointed to the case. If the appraisal district does not agree to the waiver, an arbitrator is appointed upon expiration of the 45-day settlement period.

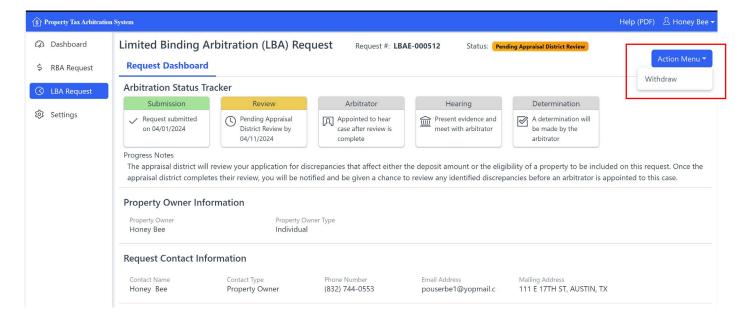
#### Withdrawal

For requests filed by paper, property owners must complete the <u>Notice of Arbitration Withdrawal</u> (Form 50-830) and send it to all parties and the Comptroller's office.

For requests filed in PTAS, filers must withdraw the case within the system. For RBA, the withdrawal option is at the bottom of the Request Dashboard.



For LBA, the withdrawal option is in the Action menu.



Withdrawals received prior to arbitrator acceptance are considered timely and the deposit is refunded, minus the Comptroller's \$50 administrative fee.

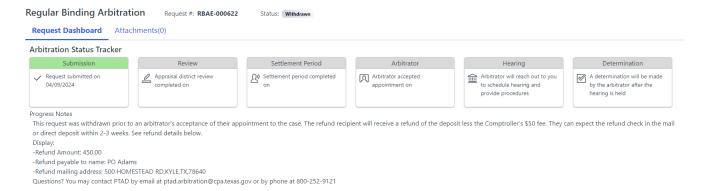
Withdrawals received after arbitrator acceptance are considered untimely and the arbitrator may charge up to the full amount of the property owner's deposit, minus the Comptroller's \$50 administrative fee. Any fee charged by the arbitrator is paid out of the property owner's deposit.

When a case is withdrawn, the status on the dashboard changes to withdrawn.

#### Dashboard



The request tracker status also changes to withdrawn.



## Hearings and Awards

### **Arbitrator Assignment**

Once an arbitrator is assigned, the status of the case on the dashboard is Pending Arbitrator Acceptance.

| Request #↑↓ | Appraisal District Arbitration # $\uparrow$ $\downarrow$ | County $\uparrow_{\downarrow}$ | Property Owner $\uparrow_{\downarrow}$ | Property Address $\uparrow_{\downarrow}$ | Status↑↓                      |
|-------------|--|--------------------------------|--|--|-------------------------------|
| RBAE-000368 |  | Potter County                  | Evans, Byron., II                      | 111 E 17th Street                        | Pending Arbitrator Acceptance |

PTAS notifies arbitrators of pending assignments by email. Arbitrators accept or decline an assignment immediately within the system. If an arbitrator does not accept an assignment within 10 calendar days, PTAS removes the arbitrator from the case and assigns a new arbitrator.

After an arbitrator accepts a case, the status on the dashboard changes to Arbitrator Accepted and contact information for the parties becomes available. Withdrawals received while in the Arbitrator Accepted status or beyond are considered untimely.

| Request #↑↓   | Appraisal District Arbitration # $\uparrow$ | County↑↓      | Property Owner $\uparrow_{\downarrow}$ | Property Address↑↓ | Status↑↓            |
|---------------|---|---------------|--|--------------------|---------------------|
| RBAE-000375 + |   | Potter County | Evans, Byron., II                      | 111 E 17th Street  | Arbitrator Accepted |

### Hearings

After an arbitrator accepts a case, contact information for the parties becomes available. The arbitrator reaches out to the parties and schedules the hearing outside of PTAS. Once a hearing date is set, the hearing notice is provided to the parties outside of PTAS and the arbitrator adds the hearing date information to the PTAS request dashboard, the status changes to Hearing Scheduled.



The Arbitration Status Tracker shows the hearing date and time for each case.



The Hearing Details section of the Request Dashboard shows the arbitrator's contact information and the date and time of the hearing.



After a hearing date passes, the status on the dashboard changes to Pending Determination until the arbitrator enters the award for the case.

|                                 | Appraisal District Arbitration $\#\uparrow_{\downarrow}$ | $County\!\uparrow_{\downarrow}$ |   | Property Owner↑↓  |  | Property Address $\uparrow_{\downarrow}$ | Status ↓                                       |
|---------------------------------|--|---------------------------------|---|-------------------|--|--|--|
| RBAE-000370 +                   |  | Anderson County                 |   | Evans, Byron., II |  | 111 E 17th Street                        | Pending Determination                          |
| LBAE-000453 + Ande              |  | Anderson C                      | son County BEE THREE, WORKER              |                   | 111 E 17TH                                 | Pending Determination                    |  |
| Arbitration Status              | Tracker  |                                 |   |                   |  |  |  |
| Submission                      | Review   |                                 | Settlement Period                         |                   | Arbitrator                                 | Hearing                                  | Determination                                  |
| Request submitted on 03/15/2024 | Request Review Complete Com on 03/19/2024                | nplete                          | Settlement period completed on 03/19/2024 |                   | Arbitrator Accepted Complete on 03/25/2024 | Hearing Completed on 04/15/2024          | A determination will be made by the arbitrator |

The arbitrator will review the information and evidence presented at the arbitration hearing and make a determination.

#### **Awards**

Arbitrators must use PTAS to make determinations on both RBA and LBA cases. Paper award forms are no longer allowed. A printable PDF version of the award form will be available in PTAS.

When an arbitrator awards a case, the status on the dashboard changes to either Determination in Favor of Appraisal District or Determination in Favor of Property Owner. The filer can select the request from the dashboard and select the Award tab to view the determination.

If a case is determined in favor of a property owner, the appraisal district is responsible for paying the arbitrator's fee outside of PTAS and a refund of the deposit, minus the \$50 administrative fee retained by the Comptroller is sent to the refund recipient identified in the request.

#### **Future Enhancements**

PTAD is continuously working on improvements to PTAS and will be updating screens and experiences, including extensive reporting and data download options, often within the first several months after going live. Feel free to reach out with comments or suggestions for future enhancements by emailing <a href="mailto:ptad.arbitration@cpa.texas.gov">ptad.arbitration@cpa.texas.gov</a>.