

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

March 19, 2003

TO: Honorable Fred Hill, Chair, House Committee on Local Government Ways and Means

FROM: John Keel, Director, Legislative Budget Board

IN RE: HB890 by Haggerty (Relating to the correction of an ad valorem tax appraisal roll.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would permit an appraisal review board, on motion of the chief appraiser or property owner, to order changes in the appraisal roll, for any of the five preceding years, to correct errors in the identification of the property owner or the inclusion of all or a part of a property that did not exist in the form or at the situs described in the appraisal roll.

The bill could cause a change in the taxable values for school districts and other taxing units and the calculation of state aid at the statewide level. However, it is assumed that changes in taxable values would not result in a significant change in the total state costs for the Foundation School Fund.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller Of Public Accounts

LBB Staff: JK, SD, WP, DLBe