

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

April 16, 2003

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

FROM: John Keel, Director, Legislative Budget Board

IN RE: HB893 by Haggerty (Relating to the correction of an appraisal roll, a tax roll, and other appropriate records following the final determination of an ad valorem tax appeal.),
Committee Report 1st House, Substituted

No fiscal implication to the State is anticipated.

The bill would amend Section 42.41 of the Tax Code to require a chief appraiser, no later than the 45th day after the date a district court appeal was finally determined, to certify value changes to the assessor for each affected taxing unit. The chief appraiser would be irrebutably presumed to have complied with the proposed 45-day certification requirement.

Local Government Impact

Since the bill would affect only the timing of appraisal district certifications of value changes to taxing units, there would be no significant impact on units of local government.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JK, SD, WP, BR