

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**April 29, 2003**

**TO:** Honorable Frank Madla, Chair, Senate Committee on Intergovernmental Relations

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: SB1833** by Staples (Relating to the use of electronic means for certain interactions between taxpayers and appraisal districts, taxing units, or other tax officials. ), **Committee Report 1st House, Substituted**

<b>No significant fiscal implication to the State is anticipated.</b>
---

The bill would amend the Tax Code to require the Comptroller of Public Accounts to prescribe acceptable media, formats, content, and methods for the exchange of electronic notices that are required of a county chief appraiser in providing a property owner written notice of the proposed appraised value of the owner's property along with related information on the property and its appraisal.

The bill would authorize the Comptroller to prescribe the media, formats and methods for exchange of electronic information for other notices, renditions, and applications, too. At the request of a property owner having 25 or more accounts, the chief appraiser would be required to enter into an agreement to deliver certain notices in the electronic medium, format, and method prescribed by the Comptroller. Appraisal districts would have to make electronic versions of property tax related forms available to property owners without charge.

In a county with a population of more than 500,000, the bill would take effect January 1, 2005. In a county with a population of 500,000 or less, the bill would take effect January 1, 2006. The provisions of the bill would apply to an agreement entered into between a chief appraiser and a property owner on or after the applicable effective date.

**Local Government Impact**

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

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JK, DLBa, DLBe, KG