

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

**FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION**

**March 28, 2005**

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

**FROM:** John S. O'Brien, Deputy Director, Legislative Budget Board

**IN RE: HB1958** by Haggerty (Relating to the authority of certain persons to bring suit to require an appraisal district or an appraisal review board to comply with the property tax laws.), **As Introduced**

<b>No significant fiscal implication to the State is anticipated.</b>
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The bill would allow taxing units, property owners, lessees, and agents to bring lawsuits against the county appraisal district board and the appraisal review board to compel compliance with the Tax Code, Comptroller rules, and other applicable law. Under current law, only taxing units have authority to file suit to compel compliance. It is assumed that the additional authority would not result in significant changes in taxable property values. Therefore, no significant fiscal implication to the State is anticipated.

**Local Government Impact**

Passage of this bill could result in additional costs to local governments that fund appraisal districts for litigation costs in defending additional lawsuits.

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

**LBB Staff:** JOB, SD, WP, DLBe