

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

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

**May 17, 2005**

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

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

**IN RE: HB1984** by Bohac (Relating to the information required to be provided with a notice of appraised value for ad valorem tax purposes and an ad valorem tax bill.), **As Engrossed**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would require additional information on notices of appraised value for property taxes and property tax bills.

A notice of appraisal would have to state the percent difference in the appraised value of the property for the current tax year as compared to the fifth tax year before the current tax year.

Property tax bills for real property would have to state the percent difference in the appraised value and the amount of taxes for the current tax year as compared to the fifth tax year before that tax year.

If any of the required information were unavailable, the tax bill would have to state that the information was not available for that year.

**Local Government Impact**

Passage of the bill could increase administrative and printing costs for appraisal districts and collection offices. The Tax Code currently requires tax bills to contain ten items of information. This bill would add two more items.

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

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