

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

April 25, 2005

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

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

IN RE: SB828 by Janek (Relating to the eligibility of certain property owners to file a late notice of protest with an appraisal review board.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would allow a property owner working offshore or on full-time active military duty to file a late appraisal review board (ARB) appeal if the property owner was offshore or on active duty on the protest filing deadline.

Passage of the bill would allow a limited class of taxpayers the right to an ARB hearing on property tax matters if he or she does not file a notice of protest within the current statutory time frame. The bill could have the administrative effect of delaying some ARB hearings. In addition, the later hearings could increase changes to school district taxable property values after the Comptroller has certified those property values. Any resulting reductions in school district property values after certification would increase costs to the Foundation School Fund.

Local Government Impact

Passage of the bill would allow a limited class of taxpayers the right to an ARB hearing on property tax matters if he or she does not file a notice of protest within the current statutory time frame. The bill could have the administrative effect of delaying some ARB hearings

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, DLBa, WP, DLBe