

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

May 10, 2007

TO: Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

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

IN RE: HB538 by Callegari (Relating to the scheduling of hearings before appraisal review boards on property tax protests; making conforming changes.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 41 of the Tax Code to allow property owners, upon written request, one postponement of their appraisal review board hearing without showing cause. The postponement date could be no later than August 30. The allowed postponement procedure would pertain only to counties with a population of one million or more.

The bill would take effect January 1, 2008, and would apply only to appraisal review board protests filed on or after the effective date.

Because the state is constitutionally prohibited from imposing a state property tax, there would be no direct fiscal impact on the state.

Local Government Impact

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

Appraisal districts must certify to each taxing unit's appraisal roll by July 25 of the tax year. Depending on the number of postponements requested, passage of this bill could affect some appraisal districts' ability to complete appraisal review board hearings and meet the certification deadline. The failure of an appraisal district to certify appraisal rolls by the July 25 deadline could impede taxing units in meeting other statutory deadlines for setting tax rates and delivering tax bills.

Source Agencies: 304 Comptroller of Public Accounts

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