

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

**FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION**

**April 13, 2007**

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

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

**IN RE: HB2687** by Haggerty (Relating to a protest to an appraisal review board for a failure of a chief appraiser or appraisal review board to give required notice.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would amend Section 41.411 of the Tax Code to state the conditions under which the delinquency date for a property owner for purposes of paying taxes in advance of a district court appeal would be postponed.

The date would be postponed to the 125th day after the date the appraisal review board determined that the owner received a tax bill, if the date was later than the delinquency date otherwise provided by law (normally February 1 following the tax year).

The bill would amend Section 41.44 of the Tax Code to extend the delinquency date for a property owner if the appraisal review board (ARB) determined that the owner did not receive a timely tax bill. The delinquency date would be the 126th day after the date the ARB determined the owner first received a tax bill, or the fifth day after the ARB hearing, whichever was later. A tax bill would be presumed to be not timely received if received on or after November 1 of the tax year.

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

Passage of the bill would, in some circumstances, delay the payment of an undetermined amount of taxes to taxing units that would be paid at an earlier date under current law. The Comptroller's Property Tax Division does not receive or maintain information from appraisal districts or taxing units that would be helpful in determining the impact of the bill.

The bill would take effect January 1, 2008.

**Local Government Impact**

Passage of the bill would, in some circumstances, delay the payment of an undetermined amount of taxes to taxing units that would be paid at an earlier date under current law.

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

**LBB Staff:** JOB, CT, SD, SJS